

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2014-15

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		9,562,278,859.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.9680	4.9680
2. Prior-Period Funding Adjustment Millage	0.0060	0.0060
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	7.2220	7.2220

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	530,000.00
Reserve Officers Training Corps (ROTC)	3191	325,000.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	855,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,727,660.55
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,727,660.55
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	146,492,675.00
Workforce Development	3315	847,812.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO & DS Withheld for Administrative Expenditure	3323	22,000.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	20,000.00
District Discretionary Lottery Funds	3344	343,620.00
Class Size Reduction Operating Funds	3355	37,968,318.00
Florida School Recognition Funds	3361	1,442,571.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	540,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
Other Miscellaneous State Revenue	3399	1,065,956.00
Total State	3300	188,742,952.00
<i>LOCAL:</i>		
District School Taxes	3411	52,526,745.00
Tax Redemptions	3421	1,404,921.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	311,132.68
Investment Income	3430	50,000.00
Gifts, Grants and Bequests	3440	25,000.00
Adult General Education Course Fees	3461	105,032.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	30,000.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	78,494.50
Preschool Program Fees	3471	340,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	16,800.00
Miscellaneous Local Sources	3490	1,428,525.00
Total Local	3400	56,316,650.18
TOTAL ESTIMATED REVENUES		247,642,262.73
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	1,935,000.00
Loss Recoveries	3740	40,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,776,128.02
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,776,128.02
TOTAL OTHER FINANCING SOURCES		7,751,128.02
Fund Balance, July 1, 2014	2800	7,337,568.03
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		262,730,958.78

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

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 700
APPROPRIATIONS									
Instruction	5000	167,799,404.88	126,345,333.97	29,452,493.61	4,668,404.75	11,850.00	5,816,749.47	1,200,603.60	303,969.48
Student Personnel Services	6100	13,298,829.30	10,087,131.09	2,368,413.91	599,763.54	5,500.00	192,138.84	44,930.92	951.00
Instructional Media Services	6200	4,140,160.09	2,819,830.55	676,458.01	203,520.99		68,383.45	266,353.09	105,614.00
Instructional and Curriculum Development Services	6300	4,345,426.07	3,087,260.45	797,145.12	284,403.91		86,938.58	73,003.03	16,674.98
Instructional Staff Training Services	6400	2,393,751.22	1,615,225.51	351,541.67	354,341.28		63,661.76	8,392.00	589.00
Instructional-Related Technology	6500	3,019,538.31	1,878,008.17	433,281.95	537,431.22		34,439.13	117,397.84	19,000.00
Board	7100	1,051,113.93	322,052.00	166,880.67	514,106.28		5,150.98	9,924.00	33,000.00
General Administration	7200	911,747.24	581,700.74	142,596.50	164,600.00		4,500.00	2,350.00	16,000.00
School Administration	7300	13,892,842.33	11,132,307.73	2,616,203.84	81,166.98	100.00	49,395.23	14,168.55	500.00
Facilities Acquisition and Construction	7400	1,635,475.30	664,283.00	159,560.79	312,824.50	5,100.00	10,005.00	483,352.01	350.00
Fiscal Services	7500	871,358.50	628,890.46	151,059.49	75,683.55		9,635.00	5,400.00	690.00
Food Service	7600	1,733.99	33.75				1,700.24		
Central Services	7700	3,613,153.70	2,179,754.92	517,938.75	489,423.03	26,820.00	60,994.60	294,021.16	44,201.24
Student Transportation Services	7800	10,613,313.45	6,291,147.54	1,500,204.47	228,072.78	1,589,378.21	613,734.00	205,100.00	185,676.45
Operation of Plant	7900	18,144,563.63	5,712,517.40	1,368,054.75	2,797,229.51	7,563,522.67	469,992.36	105,316.94	127,930.00
Maintenance of Plant	8100	5,407,415.34	3,022,809.06	725,702.85	705,053.43	179,000.00	623,350.00	143,500.00	6,000.00
Administrative Technology Services	8200	1,564,858.88	727,160.09	192,315.13	575,583.66	20,000.00	31,300.00	18,500.00	
Community Services	9100	544,792.28	190,404.67	66,190.00	3,200.00		47,497.61	4,100.00	233,400.00
Debt Service	9200	6,056.40							6,056.40
Other Capital Outlay	9300		177,285,851.10	41,686,041.51	12,594,809.41	9,401,270.88	8,191,566.25	2,996,413.14	1,100,602.55
TOTAL APPROPRIATIONS		253,256,554.84							
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 Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710	1,089,517.00							
Restricted Fund Balance, June 30, 2015	2720	2,000,000.00							
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750	6,384,886.94							
TOTAL ENDING FUND BALANCE	2700	9,474,403.94							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		262,736,958.78							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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	7,919,404.00
USDA-Donated Commodities	3265	1,018,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	8,937,404.00
<i>STATE:</i>		
School Breakfast Supplement	3337	60,000.00
School Lunch Supplement	3338	77,000.00
Other Miscellaneous State Revenue	3399	
Total State	3300	137,000.00
<i>LOCAL:</i>		
Investment Income	3430	8,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	5,670,675.00
Other Miscellaneous Local Sources	3495	2,500.00
Total Local	3400	5,681,175.00
TOTAL ESTIMATED REVENUES		14,755,579.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	4,148,867.13
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		18,904,446.13

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	4,204,198.13
Employee Benefits	200	1,546,682.31
Purchased Services	300	313,092.00
Energy Services	400	163,525.00
Materials and Supplies	500	7,555,229.27
Capital Outlay	600	818,621.29
Other	700	334,750.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	14,936,098.00
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 Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2015	2710	70,112.74
Restricted Fund Balance, June 30, 2015	2720	3,898,235.39
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	3,968,348.13
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		18,904,446.13

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION IV. SPECIAL REVENUE FUNDS - OTHER
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	3,255,088.86
Total Federal Direct	3100	3,255,088.86
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	277,147.66
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	
Math & Science Partnerships - Title II, Part B	3226	896,663.18
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	8,054,738.89
Elementary and Secondary Education Act, Title I	3240	5,834,046.50
Adult General Education	3251	246,943.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	581,321.35
Total Federal Through State And Local	3200	15,890,860.58
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		19,145,949.44
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 Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		19,145,949.44

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

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

Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS								
Instruction	11,541,071.48	6,601,247.47	1,943,957.28	434,470.26	6,600.00	492,499.24	2,041,320.23	20,977.00
Student Personnel Services	1,658,338.78	1,063,117.45	301,523.78	215,943.07		64,918.51	4,835.97	8,000.00
Instructional Media Services	40,511.02	40,511.02						
Instruction and Curriculum Development Services	1,425,295.64	1,026,476.16	239,577.13	86,442.35		38,100.00	34,700.00	
Instructional Staff Training Services	3,838,078.93	1,282,969.03	252,527.65	610,400.34		1,562,883.91	96,453.00	32,845.00
Instructional-Related Technology	2,399.00						2,399.00	
Board								
General Administration	518,074.53							518,074.53
School Administration	7300							
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700							
Student Transportation Services	7800	15,000.00	10,630.50	51,547.18	20,000.00			2.38
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100			25,000.00				
Other Capital Outlay	9300							
TOTAL APPROPRIATIONS	19,145,949.44	10,029,321.13	2,748,216.34	1,423,803.20	26,600.00	2,158,401.66	2,179,708.20	579,898.91
OTHER FINANCING USES:								
Transfers Out: (Function 9700)								
To General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
Interfund	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700							
TOTAL OTHER FINANCING USES								
Nonspendable Fund Balance, June 30, 2015	2710							
Restricted Fund Balance, June 30, 2015	2720							
Committed Fund Balance, June 30, 2015	2730							
Assigned Fund Balance, June 30, 2015	2740							
Unassigned Fund Balance, June 30, 2015	2750							
TOTAL ENDING FUND BALANCE	2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE								

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	34,396.12
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	34,396.12
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		34,396.12
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	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		34,396.12

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instructional and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	34,396.12	25,344.00	1,941.86			7,110.26		
Instructional-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								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		34,396.12	25,344.00	1,941.86			7,110.26		
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 Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		34,396.12							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL/DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO & DS Withheld for SBE/COBI Bonds	3322	932,236.00	929,650.00					2,586.00	
SBE/COBI Bond Interest	3326	1,000.00	1,000.00						
Racing Commission Funds	3341	223,250.00		223,250.00					
Total State Sources	3300	1,156,486.00	930,650.00	223,250.00				2,586.00	
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	600.00					600.00		
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	600.00					600.00		
TOTAL ESTIMATED REVENUES		1,157,086.00	930,650.00	223,250.00				2,586.00	
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	5,438,653.02						5,438,653.02	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690	5,438,653.02						5,438,653.02	
Total Transfers In	3600	5,438,653.02						5,438,653.02	
TOTAL OTHER FINANCING SOURCES		417,147.20	68,653.90	277,246.04				71,247.26	
Fund Balance, July 1, 2014	2800		999,303.90						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		7,012,886.22	501,096.04					5,512,486.28	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	4,025,000.00	800,000.00	105,000.00				3,120,000.00	
Interest	720	2,546,933.00	128,950.00	113,988.00				2,303,995.00	
Dues and Fees	730	17,386.00	700.00	434.00				16,252.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	6,589,319.00	929,650.00	219,422.00				5,440,247.00	
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 Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720	423,567.22	69,653.90	281,674.04				72,239.28	
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCES	2700	423,567.22	69,653.90	281,674.04				72,239.28	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		7,012,886.22	999,303.90	501,096.04				5,512,486.28	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, P.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), P.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3209											
Total Federal Through State and Local	3200											
STATE THROUGH STATE AND LOCAL:												
CO & DS Unallocated	3321	420,000.00						420,000.00				
CO & DS Unallocated	3325	16,646.00						16,646.00				
Public Education Capital Outlay (PECO)	3391	716,917.00	716,917.00									
Classroom Aid Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenue	3399	70,000.00									70,000.00	
Total State Sources	3300	1,233,563.00	716,917.00					436,646.00			70,000.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	13,769,681.00							13,769,681.00			
County Local Sales Tax	3418	1,400,000.00										
School District Local Sales Tax	3419	40,000.00							40,000.00			
Tax Reimbursements	3421	950,000.00							950,000.00			
Investment Licenses	3440	25,000.00									25,000.00	
Miscellaneous Local Sources	3460											
Interest Fees	3496	5,000,000.00									5,000,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	20,534,681.00							14,109,681.00		6,425,000.00	
TOTAL ESTIMATED REVENUES		21,738,244.00	716,917.00					436,646.00	14,109,681.00		6,495,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Lease Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
<i>Transfers In:</i>												
From General Fund	3619											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Fund	3660											
From Internal Service Funds	3660											
From Encumbrance Funds	3660											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2014	2800	9,214,541.45	1,712.54					34,923.77	1,542,481.94		7,635,474.20	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		30,972,785.45	718,629.54					471,568.77	15,652,113.94		14,130,474.20	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S., Leases	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Advisorial Materials	620											
Buildings and Fixed Equipment	630	10,295,442.98						52,312.43	351,607.00		9,891,523.55	
Furniture, Fixtures and Equipment	640	609,526.57							23,530.80		586,095.77	
Motor Vehicles (Excluding Buses)	650	688,389.65							654,150.65		34,239.00	
Land	660											
Improvements Other Than Buildings	670	214,296.45							141,196.45			
Remodeling and Renovations	680	7,560,949.83						415,000.00	5,466,845.12		1,035,287.71	
Computer Software	690	48,310.71									48,310.71	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		19,417,016.19				716,917.00		467,312.43	6,637,330.02		11,595,456.74	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	5,776,128.02							5,776,128.02			
To Debt Service Funds	920	5,438,633.02							3,058,381.76		2,380,251.26	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	11,214,761.04							8,834,509.78		2,380,251.26	
TOTAL OTHER FINANCING USES		11,214,761.04							8,834,509.78		2,380,251.26	
Nonspendable Fund Balance, June 30, 2015	2710											
Restricted Fund Balance, June 30, 2015	2720	340,988.22				1,712.54		4,256.34	180,273.14		154,746.20	
Committed Fund Balance, June 30, 2015	2730											
Assigned Fund Balance, June 30, 2015	2740											
Unassigned Fund Balance, June 30, 2015	2750											
TOTAL ENDING FUND BALANCES	2700	340,988.22				1,712.54		4,256.34	180,273.14		154,746.20	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		30,972,785.45				718,629.54		471,568.77	15,653,112.94		14,130,474.20	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	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
OPERATING REVENUES:									
Charges for Services	3481	2,491,996.12	2,491,996.12						
Charges for Sales	3482								
Premium Revenue	3484	8,780.00	8,780.00						
Other Operating Revenue	3489								
Total Operating Revenues		2,500,776.12	2,500,776.12						
NONOPERATING REVENUES:									
Investment Income	3430	3,000.00	3,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Less Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		3,000.00	3,000.00						
<i>Transfers In:</i>									
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 Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2014	2880	809,512.82	809,512.82						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		3,313,288.94	3,313,288.94						
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200	1,122,807.12	1,122,807.12						
Purchased Services	300	1,380,969.00	1,380,969.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (Including Depreciation)	700								
Total Operating Expenses		2,503,776.12	2,503,776.12						
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<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								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700	809,512.82	809,512.82						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		3,313,288.94	3,313,288.94						