

TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS
FISCAL YEAR 2012-13 AS OF JUNE 30, 2013

<u>FUND NAME</u>	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>
General Fund	241,863,052.96	249,660,824.24
Debt Service	6,646,780.00	6,647,506.00
Capital Projects	24,974,897.43	27,559,367.22
Special Revenue – Food Services	15,120,539.91	14,755,168.70
Special Revenue – Other	19,782,615.58	21,111,961.02
Special Revenue – American Recovery and Reinvestment Act Race To The Top	581,333.24	576,223.24
Self Insurance	2,661,767.55	2,917,653.60
GRAND TOTALS	\$311,630,986.67	\$323,228,704.02

CONSENT AGENDA
DATE: SEPTEMBER 19, 2013

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. Class Size Operating Categorical Reallocation | 129,271.00 |
| 2. Increase VPK Project State Est. Revenues | 175,023.31 |

Local Revenue:

- | | |
|---|------------|
| 1. Decrease VPK Project Local (Wrap-Around) Rev | -39,763.15 |
| 2. Increase Est. Rev. For Rent Receipts | 3,150.00 |
| 3. Load SEDNET Grant Project 1348 | 3,178.00 |
| 4. Load Summer Science Camp Project 1833 | 9,430.00 |
| 5. Increase Other Financing Sources Est. Rev. | 3,925.08 |

Total Adjustments to Estimated Revenue: \$284,214.24

Increases and/or Decreases to Appropriations

- | | |
|---|----------|
| 1. Increase Approp. For Rent Receipts | 3,150.00 |
| 2. Appropriate Receipt for GED, PSAV, Adult Ed Tuition Fees | 1,513.00 |

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3. Increase Approp. For SEDNET Grant 1348	3,178.00
4. Load Approp. For Summer Science Camp 1833	9,430.00
5. Load Approp. To Cover SPRINT Teachers	70,267.69
6. Transfer MEDICAID Project from Special Revenue Fund to General Fund	1,668,179.05
7. Record Periodic Inventory Balance Based End of the Year Count	-60,763.23
8. Increase Approp. For Speech Contracts	433,711.75
9. Increase Overtime Appropriations	138,731.98
10. Fully Approp. Categoricals for Revenue Rec.	3,711,987.44
11. Cancel Purchase Orders	-4,065.43
12. Close Out Projects and Close Salary and Benefit Budget Lines	-76,022.71
13. Appropriate for HR Fee Collections	651.00
Total Adjustments to Appropriations:	\$5,899,948.54

The impact on the General Fund Balance for the items described above is a decrease to fund balance of \$5,615,734.30.

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 and fees.

1. Appropriate for Debt Service Fees	650.75
Total Adjustments to Appropriations:	\$650.75

The impact on the Fund Balance for the items described above is a decrease to fund balance of \$650.75.

CONSENT AGENDA DATE:
SEPT. 19, 2013

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

Local Revenue:

1. Increase Impact Fee Est. Revenue Per Collections	2,466,345.95
2. Increase Est. Rev. For Interest	29,576.83
3. Increase Est. Rev for Prior Year Taxes Rec.	7,958.75
4. Increase Est. Rev. for BCC Sales Sur Taxes Based on Collections	58,460.12
Total Adjustments to Estimated Revenue:	\$2,562,341.65

Increases and/or Decreases to Appropriations

1. Increase Approp. For Transfers to General Fund	1,000,000.00
2. Increase Approp. For Impact Fees	1,584,469.79
Total Adjustments to Approp.:	\$2,584,469.79

The impact on the Fund Balance for the items described above is a decrease to fund balance of \$22,128.14 for the Capital Projects Funds.

CONSENT AGENDA DATE: SEPTEMBER 19, 2013

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. Decrease Approp. For Food Service Expenditures

Total Adjustments to Approp.:

\$365,371.21

The impact on the Fund Balance for the items described above is an increase to fund balance of 365,371.21 for the School Food Services Fund.

CONSENT AGENDA DATE: SEPTEMBER 19, 2013

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 newly awarded or cancelled Federal projects.

Increases and/or Decreases to Estimated
Revenue and Appropriations

Federal Revenue:

- | | |
|--|-----------|
| 1. Load Project 4984 DJJ Leadership Camp @ BLC | 26,275.38 |
| 2. Load Adult Education Grant | 15,835.17 |

Total Adjustments to Estimated Revenue and Appropriations:	\$42,110.55
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There was no change to the fund balance of the Federal Contracted Programs Fund for the items described above.

CONSENT AGENDA
DATE: SEPTEMBER 19, 2013

AMERICAN RECOVERY AND REINVESTMENT ACT FUND (RACE TO THE TOP):

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 Federal grants. **No monetary effect.**

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

Increase Approp. For Workmans' Comp.
Expenditures

Total Adjustments to Approp.: \$255,886.05

The impact on the Fund Balance for the items described above is a decrease to fund balance of \$255,886.05 for the Self Insurance Fund.

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