

**School Board of Nassau County**  
School Board Meeting Agenda Item Request

Please complete this form in order to add any item to the School Board Meeting Agenda.

**ITEM TYPE:**    Recognition / Award        Presentation        Consent        Discussion

**ACTION TYPE:**    Informational        Take Action        Recognition        Tabled Item

**If this is a tabled item, on what date was the item tabled?**

**AGENDA STATEMENT:**

**ISSUE:**

**ALTERNATIVES:**

**RECOMMENDATIONS:**

**RATIONALE:**

**BUDGET IMPACT (SPECIFIC DETAILS):**

**DATA SOURCE:**

**SUBMITTED BY:**

TO: ALL BOARD MEMBERS  
FROM: Susan Farmer, Executive Director of Business Services  
SUBJECT: **BUDGET AMENDMENTS – April 2017**  
DATE: May 25, 2017

The following is an explanation of the amendments that took place the month of April 2017.

**GENERAL FUND:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$5,842.00 for the receipt of funds for the Red Bean Culinary Art Program in the amount of \$172.00 and donations for the FBLA Program in the amount of \$5,670.00. These were equally offset to appropriations.
3. Increase in revenue account #3490 – Local Miscellaneous Revenue in the amount of \$1,125.00 for field trip payments for the Adult High School Class. This was equally offset to fund balance.
4. Increase in revenue account #3610 – Transfers from Capital in the amount of \$1,250.00 based on a review of the current needs for portable leases compared to the original budget. This was equally offset to appropriations.
5. Reduction to fund balance for a cleanup amendment on salaries and benefits to cover 2016-2017 contracts in the amount of \$737,493.00. This was offset to appropriations.

**DEBT SERVICE:** *No amendments were processed for the month of April 2017.*

**CAPITAL:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Adjustments were made to beginning fund balance based on the Office of the Auditor General Audit findings. Reductions were made to beginning fund balance and current year revenues were set up to offset the appropriations. This was for the land sale in the amount of \$1,600,000 and the WES Road reimbursement in the amount of \$1,098,726.00. The revenue recognition was adjusted for the road payment based on the final receivable after finalization of the final amount due.
3. Increase to revenue account #3430 – Interest in the amount of \$31,695.68 to recognize interest earned to date on funds that could be closed. These were equally offset to appropriations.
4. The decrease in ending fund balance in the amount of \$14,265.00 is based on a review of the final portable costs needed for the current year. This was equally offset to appropriations.

**FOOD SERVICES:** *No amendments were processed for the month of April 2017.*

**CONTRACTED PROGRAMS (Funds 421 & 422):**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.

As always, if you have questions please do not hesitate to contact me at 491-9861.

**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2016-2017  
MONTH OF: APRIL**

17APR  
GF Revenues  
5/13/2017

		<b>TENTATIVE</b>			<b>OFFICIAL</b>
		Original Budget	Previously Approved	Currently Requested	Revised Budget
Account Number		Amount	Amendments	Amendments	Amount
<b>GENERAL FUND:</b>					
Estimated Revenues:					
<b>FEDERAL:</b>					
Federal Impact, Current Operations	3121		-		-
Reserve Officers Training Corps (ROTC)	3191	59,000.00	-		59,000.00
					-
<b>Total Federal Direct</b>	<b>3100</b>	<b>59,000.00</b>	<b>-</b>	<b>-</b>	<b>59,000.00</b>
<b>FEDERAL THRU STATE:</b>					
Federal Through Local	3280	-	-		-
<b>NEFEC Reimbursements</b>	<b>3299</b>	<b>5,900.00</b>	<b>-</b>		<b>5,900.00</b>
					-
<b>Total Federal Thru State</b>	<b>3200</b>	<b>5,900.00</b>	<b>-</b>	<b>-</b>	<b>5,900.00</b>
<b>STATE:</b>					
Florida Education Finance Program	3310	28,916,322.00	181,142.00		29,097,464.00
Workforce Development	3315	603,668.00	-		603,668.00
Performance Based Incentives	3317		-		-
CO & DS Withheld for Administrative Expense	3323		-		-
Racing Commission Funds	3341	50,750.00	-		50,750.00
State Forest Funds	3342		-		-
State License Tax	3343	20,000.00	-		20,000.00
District Discretionary Lottery	3344		-		-
Class Size Reduction Operating Funds	3355	12,284,907.00	159,568.00		12,444,475.00
School Recognition Funds	3361	835,023.00	(59,416.00)		775,607.00
Preschool Projects	3371		-		-
Full Service School	3378		-		-
Miscellaneous State Sources	3390	86,890.00	412,478.71		499,368.71
					-
<b>Total State</b>	<b>3300</b>	<b>42,797,560.00</b>	<b>693,772.71</b>	<b>-</b>	<b>43,491,332.71</b>
<b>LOCAL:</b>					
District School Tax	3411	40,659,324.00	-		40,659,324.00
Tax Redemption	3421		-		-
Payment in Lieu of Taxes	3422		-		-
Excess Fees	3423		-		-
Tuition (Non-Resident)	3424		-		-
Rent	3425	23,000.00	-		23,000.00
Interest, Including Profit on Investment	3430		-		-
Gifts, Grants, & Bequests	3440	384,418.88	104,831.74	5,842.00	495,092.62
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		-		-
School , Course Fees	3467		352.00		352.00
Other Student Fees	3469	9,510.00	-		9,510.00
Preschool Program Fees	3471		-		-
Prekindergarten Early Intervention Fees	3472		-		-
School Age Child Care Fees	3473		-		-
Other Schools, Courses and Classes Fees	3479		-		-
Miscellaneous Local Sources	3490	154,000.00	1,064.00	1,125.00	156,189.00
Insurance Loss Recoveries	3741		-		-
					-
<b>Total Local</b>	<b>3400</b>	<b>41,230,252.88</b>	<b>106,247.74</b>	<b>6,967.00</b>	<b>41,343,467.62</b>
<b>OTHER FINANCING SOURCES:</b>					
Transfers In:					
From Debt Service Funds	3620		-		-
From Capital Projects Funds	3630	3,090,340.00	-	1,250.00	3,091,590.00
From Special Revenues Funds	3640		-		-
From Internal Service Funds	3670		-		-
From Trust Funds	3680		-		-
From Enterprise Funds	3690		-		-
<b>Total Transfers In</b>	<b>3600</b>	<b>3,090,340.00</b>	<b>-</b>	<b>1,250.00</b>	<b>3,091,590.00</b>
					-
<b>Total Other Financing Sources</b>		<b>3,090,340.00</b>	<b>-</b>	<b>1,250.00</b>	<b>3,091,590.00</b>
<b>BEGINNING FUND BALANCE (JULY 1, 2016)</b>	<b>2800</b>	<b>11,509,535.06</b>	<b>441,170.44</b>		<b>11,950,705.50</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>98,692,587.94</b>	<b>1,241,190.89</b>	<b>8,217.00</b>	<b>99,941,995.83</b>

GENERAL FUND:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
<b>INSTRUCTION</b>					
Salaries	100	35,677,678.71	981,659.27	772,700.00	37,432,037.98
Employee Benefits	200	10,530,506.41	239,231.57	79,870.71	10,849,608.69
Purchased Services	300	1,772,377.08	292,874.98	6,960.56	2,072,212.62
Energy Services	400	5,000.00	(1,883.91)	-	3,116.09
Materials and Supplies	500	4,262,330.63	(859,104.70)	10,555.41	3,413,781.34
Capital Outlay	600	310,885.40	57,887.35	(11,666.20)	357,106.55
Other Expenses	700	736,529.62	216,657.50	(183,699.50)	769,487.62
<b>TOTAL 5000</b>		<b>53,295,307.85</b>	<b>927,322.06</b>	<b>674,720.98</b>	<b>54,897,350.89</b>
<b>PUPIL PERSONNEL SERVICES</b>					
Salaries	100	2,463,948.00	37,077.31	102,305.00	2,603,330.31
Employee Benefits	200	722,606.97	36,208.79	19,327.00	778,142.76
Purchased Services	300	362,511.68	(2,020.05)	(941.20)	359,550.43
Energy Services	400	-	-	-	-
Materials and Supplies	500	60,946.92	(4,196.86)	11.95	56,762.01
Capital Outlay	600	9,200.00	8,146.36	-	17,346.36
Other Expenses	700	-	-	2,300.00	2,300.00
<b>TOTAL 6100</b>		<b>3,619,213.57</b>	<b>75,215.55</b>	<b>123,002.75</b>	<b>3,817,431.87</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>					
Salaries	100	1,042,150.00	(186,622.04)	5,600.00	861,127.96
Employee Benefits	200	305,813.17	(21,616.11)	(13,755.00)	270,442.06
Purchased Services	300	51,934.00	524.66	(1,641.00)	50,817.66
Energy Services	400	-	-	-	-
Materials and Supplies	500	25,378.47	6,838.98	(395.29)	31,822.16
Capital Outlay	600	118,521.27	23,177.22	383.12	142,081.61
Other Expenses	700	16,000.00	-	1,400.00	17,400.00
<b>TOTAL 6200</b>		<b>1,559,796.91</b>	<b>(177,697.29)</b>	<b>(8,408.17)</b>	<b>1,373,691.45</b>
<b>INSTRUCTION AND CURRICULUM</b>					
Salaries	100	776,286.00	12,600.19	27,500.00	816,386.19
Employee Benefits	200	227,582.12	1,731.45	5,985.00	235,298.57
Purchased Services	300	333,194.31	5,901.36	(718.27)	338,377.40
Energy Services	400	-	-	-	-
Materials and Supplies	500	59,800.00	(4,300.00)	591.33	56,091.33
Capital Outlay	600	34,430.00	(1,283.32)	-	33,146.68
Other Expenses	700	11,370.00	1,300.00	-	12,670.00
<b>TOTAL 6300</b>		<b>1,442,662.43</b>	<b>15,949.68</b>	<b>33,358.06</b>	<b>1,491,970.17</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>					
Salaries	100	946,018.30	9,403.15	1,600.00	957,021.45
Employee Benefits	200	279,386.73	2,894.76	(691.66)	281,589.83
Purchased Services	300	230,426.86	65,678.94	1,150.00	297,255.80
Energy Services	400	-	-	-	-
Materials and Supplies	500	28,127.18	3,460.00	(1,400.00)	30,187.18
Capital Outlay	600	4,000.00	1,150.00	1,400.00	6,550.00
Other Expenses	700	174,018.75	(14,088.74)	5,580.50	165,510.51
<b>TOTAL 6400</b>		<b>1,661,977.82</b>	<b>68,498.11</b>	<b>7,638.84</b>	<b>1,738,114.77</b>

GENERAL FUND:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>INSTR. RELATED TECHNOLOGY</b>					
Salaries	100	428,159.00	805.08	19,318.00	448,282.08
Employee Benefits	200	131,353.71	61.58	7,797.50	139,212.79
Purchased Services	300	711,459.38	4,915.01	-	716,374.39
Energy Services	400	-	-	-	-
Materials and Supplies	500	15,370.73	1,141.35	-	16,512.08
Capital Outlay	600	17,097.81	(1,448.02)	-	15,649.79
Other Expenses	700	-	-	-	-
<b>TOTAL 6500</b>		<b>1,303,440.63</b>	<b>5,475.00</b>	<b>27,115.50</b>	<b>1,336,031.13</b>
<b>BOARD</b>					
Salaries	100	158,510.00	-	200.00	158,710.00
Employee Benefits	200	98,781.66	-	5,020.00	103,801.66
Purchased Services	300	312,232.33	-	-	312,232.33
Energy Services	400	-	-	-	-
Materials and Supplies	500	2,278.35	-	-	2,278.35
Capital Outlay	600	-	-	-	-
Other Expenses	700	10,100.00	-	-	10,100.00
<b>TOTAL 7100</b>		<b>581,902.34</b>	<b>-</b>	<b>5,220.00</b>	<b>587,122.34</b>
<b>GENERAL ADMINISTRATION</b>					
Salaries	100	904,882.00	-	(261,025.00)	643,857.00
Employee Benefits	200	171,091.87	-	24,300.00	195,391.87
Purchased Services	300	152,914.97	(992.53)	-	151,922.44
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,832.01	(1,294.26)	-	22,537.75
Capital Outlay	600	24,000.00	(1,083.21)	-	22,916.79
Other Expenses	700	17,200.00	20.00	-	17,220.00
<b>TOTAL 7200</b>		<b>1,293,920.85</b>	<b>(3,350.00)</b>	<b>(236,725.00)</b>	<b>1,053,845.85</b>
<b>SCHOOL ADMINISTRATION</b>					
Salaries	100	3,973,404.00	24,726.98	65,100.00	4,063,230.98
Employee Benefits	200	1,144,508.40	51.42	25,310.00	1,169,869.82
Purchased Services	300	492,993.49	(1,681.15)	(5,301.98)	486,010.36
Energy Services	400	500.00	-	-	500.00
Materials and Supplies	500	243,997.59	(4,712.74)	1,924.49	241,209.34
Capital Outlay	600	17,989.10	3,659.51	230.92	21,879.53
Other Expenses	700	17,225.00	(277.98)	6,000.00	22,947.02
<b>TOTAL 7300</b>		<b>5,890,617.58</b>	<b>21,766.04</b>	<b>93,263.43</b>	<b>6,005,647.05</b>
<b>FACILITIES ACQUISITION &amp; CONST.</b>					
Salaries	100	159,689.00	-	36,500.00	196,189.00
Employee Benefits	200	49,040.20	-	(1,180.00)	47,860.20
Purchased Services	300	184,900.00	-	1,250.00	186,150.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	1,000.00	-	-	1,000.00
Other Expenses	700	-	-	-	-
<b>TOTAL 7400</b>		<b>394,629.20</b>	<b>-</b>	<b>36,570.00</b>	<b>431,199.20</b>
<b>FISCAL SERVICES</b>					
Salaries	100	406,555.00	-	14,500.00	421,055.00
Employee Benefits	200	145,300.88	-	9,300.00	154,600.88
Purchased Services	300	22,860.88	-	-	22,860.88
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,000.00	-	-	4,000.00
Capital Outlay	600	500.00	-	-	500.00
Other Expenses	700	-	-	5,000.00	5,000.00
<b>TOTAL 7500</b>		<b>579,216.76</b>	<b>-</b>	<b>28,800.00</b>	<b>608,016.76</b>

GENERAL FUND:	Account Number	TENTATIVE			OFFICIAL
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>FOOD SERVICES</b>					
Salaries	100	-	23,053.05	8,100.00	31,153.05
Employee Benefits	200	27,264.82	1,763.69	21,660.00	50,688.51
Purchased Services	300	2,100.00	-	-	2,100.00
<b>TOTAL 7600</b>		<b>29,364.82</b>	<b>24,816.74</b>	<b>29,760.00</b>	<b>83,941.56</b>
<b>CENTRAL SERVICES</b>					
Salaries	100	346,534.00	2,600.00	25,907.68	375,041.68
Employee Benefits	200	109,381.71	213.70	6,602.11	116,197.52
Purchased Services	300	131,951.49	16,940.00	-	148,891.49
Energy Services	400	350.00	-	-	350.00
Materials and Supplies	500	5,650.00	-	-	5,650.00
Capital Outlay	600	500.00	3,750.00	-	4,250.00
Other Expenses	700	6,800.00	-	10,103.49	16,903.49
<b>TOTAL 7700</b>		<b>601,167.20</b>	<b>23,503.70</b>	<b>42,613.28</b>	<b>667,284.18</b>
<b>PUPIL TRANSPORTATION SERVICES</b>					
Salaries	100	2,846,195.00	9,459.37	(6,155.86)	2,849,498.51
Employee Benefits	200	1,248,332.02	1,813.71	29,621.36	1,279,767.09
Purchased Services	300	95,835.46	15,061.58	(2,417.85)	108,479.19
Energy Services	400	905,580.00	(4,171.70)	(1,275.16)	900,133.14
Materials and Supplies	500	193,471.57	(9,000.00)	-	184,471.57
Capital Outlay	600	15,200.00	500.00	-	15,700.00
Other Expenses	700	116,581.13	(4,000.00)	56,000.00	168,581.13
<b>TOTAL 7800</b>		<b>5,421,195.18</b>	<b>9,662.96</b>	<b>75,772.49</b>	<b>5,506,630.63</b>
<b>OPERATION OF PLANT</b>					
Salaries	100	2,949,439.00	(10,065.75)	(48,600.00)	2,890,773.25
Employee Benefits	200	1,090,376.72	9,189.77	2,300.00	1,101,866.49
Purchased Services	300	2,068,610.49	(20,850.00)	(11,320.00)	2,036,440.49
Energy Services	400	2,394,500.00	217.41	237.98	2,394,955.39
Materials and Supplies	500	254,983.22	8,011.25	5,406.75	268,401.22
Capital Outlay	600	51,155.20	3,713.42	1,018.98	55,887.60
Other Expenses	700	59,200.00	5,450.00	36,560.00	101,210.00
<b>TOTAL 7900</b>		<b>8,868,264.63</b>	<b>(4,333.90)</b>	<b>(14,396.29)</b>	<b>8,849,534.44</b>
<b>MAINTENANCE OF PLANT</b>					
Salaries	100	1,754,245.00	294.16	103,500.00	1,858,039.16
Employee Benefits	200	570,601.42	22.51	14,054.00	584,677.93
Purchased Services	300	707,866.48	41,530.00	-	749,396.48
Energy Services	400	65,000.00	-	-	65,000.00
Materials and Supplies	500	523,550.74	(56,716.69)	-	466,834.05
Capital Outlay	600	93,232.29	11,186.69	-	104,418.98
Other Expenses	700	5,000.00	4,000.00	-	9,000.00
<b>TOTAL 8100</b>		<b>3,719,495.93</b>	<b>316.67</b>	<b>117,554.00</b>	<b>3,837,366.60</b>
<b>ADMIN. TECHNOLOGY SERVICES</b>					
Salaries	100	611,760.00	-	30,800.00	642,560.00
Employee Benefits	200	160,678.79	-	16,592.50	177,271.29
Purchased Services	300	267,453.03	(2,496.73)	-	264,956.30
Energy Services	400	-	-	-	-
Materials and Supplies	500	9,100.00	-	-	9,100.00
Capital Outlay	600	24,838.93	(2,000.00)	-	22,838.93
Other Expenses	700	900.00	(278.53)	1,500.00	2,121.47
<b>TOTAL 8200</b>		<b>1,074,730.75</b>	<b>(4,775.26)</b>	<b>48,892.50</b>	<b>1,118,847.99</b>

GENERAL FUND:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>COMMUNITY SERVICES</b>					
Salaries	100	200,459.00	-	-	200,459.00
Employee Benefits	200	1,039,873.03	-	(341,100.00)	698,773.03
Purchased Services	300	25,600.43	412.40	-	26,012.83
Energy Services	400	-	-	-	-
Materials and Supplies	500	6,825.67	6,806.00	2,057.63	15,689.30
Capital Outlay	600	250.00	-	-	250.00
Other Expenses	700	169,983.01	-	-	169,983.01
<b>TOTAL 9100</b>		<b>1,442,991.14</b>	<b>7,218.40</b>	<b>(339,042.37)</b>	<b>1,111,167.17</b>
<b>DEBT SERVICE</b>					
Other Expenses	700	-	-	-	-
<b>TOTAL 9200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES:</b>					
Transfers Out:					
To Debt Service Funds	920	-	-	-	-
To Capital Projects Funds	930	-	-	-	-
To Special Revenues Funds	940	-	-	-	-
To Internal Service Funds	970	-	-	-	-
To Trust Funds	980	-	-	-	-
To Enterprise Funds	990	-	-	-	-
Total Transfers Out	9700	-	-	-	-
<b>TOTAL 9700</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED FUND BALANCE (6/30)</b>					
Inventory Reserve	2700	1,028,210.20	-	-	1,028,210.20
3% Contingency Reserve		2,523,000.00	16,000.00	-	2,539,000.00
McKay Scholarship Reserve		821,000.00	(821,000.00)	-	-
Other Reserves - Property Appraiser Adjust		42,287.00	-	-	42,287.00
Unreserved Fund Balance		1,498,195.15	1,056,602.43	(737,493.00)	1,817,304.58
<b>TOTAL ESTIMATED Ending FB</b>	2700	<b>5,912,692.35</b>	<b>251,602.43</b>	<b>(737,493.00)</b>	<b>5,426,801.78</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		<b>98,692,587.94</b>	<b>1,216,374.15</b>	<b>8,217.00</b>	<b>99,941,995.83</b>

NASSAU COUNTY SCHOOL BOARD  
 BUDGET AMENDMENTS  
 FOR FISCAL YEAR 2016-2017  
 MONTH OF: APRIL

17APR  
 debt service  
 5/13/2017

NO AMENDMENTS WERE PROCESSED FOR APRIL 2017

DEBT SERVICE FUNDS:

Account Number	TENTATIVE		OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Revised Budget Amount
Estimated Revenues:			
<b>STATE:</b>			
CO & DS Distributed to Districts	3321	-	-
CO & DS Withheld for SBE/COBI Bonds	3322	282,770.00	282,770.00
Cost of Issuing SBE Bonds	3324	-	-
Racing Commission Funds	3341	172,500.00	172,500.00
Public Education Capital Outlay	3391	-	-
<b>Total State</b>	3300	455,270.00	455,270.00
<b>LOCAL:</b>			
District Interest and Sinking Taxes	3412	-	-
Interest, Including Profit on Investment	3430	-	-
Gifts, Grants, and Bequests	3440	-	-
Miscellaneous	3490	-	-
<b>Total Local</b>	3400	-	-
<b>OTHER FINANCING SOURCES</b>			
Sale of Bonds	3710	-	-
Transfers In:			
From General	3610	-	-
From Capital Projects	3630	81,225.00	81,225.00
Total Transfers In	3600	81,225.00	81,225.00
<b>Total Other Financing Sources</b>		81,225.00	81,225.00
<b>BEGINNING FUND BALANCE (JULY 1, 2016)</b>	2800	1,255,273.45	1,266,264.99
<b>TOTAL ESTIMATED REVENUES</b>		1,791,768.45	1,802,759.99
Estimated Appropriations:			
<b>FUNCTION 9200 Debt Service</b>			
Redemption of Principal	710	360,460.00	360,460.00
Interest	720	92,470.00	92,470.00
Dues and Fees	730	2,000.00	2,000.00
<b>Total Function 9200</b>	9200	454,930.00	454,930.00
<b>OTHER FINANCING USES</b>			
Transfers Out:			
To General Fund	910	-	-
To Capital Projects Funds	930	-	-
To Special Revenue Funds	940	-	-
To Debt Service Funds	920	-	-
<b>Total Other Financing Uses</b>	9700	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	1,336,838.45	1,347,829.99
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		1,791,768.45	1,802,759.99

NASSAU COUNTY SCHOOL BOARD  
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CAPITAL PROJECTS FUNDS:

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>Estimated Revenues:</b>				
Vocational Education Acts	3201	-	-	-
CO & DS Distributed to Districts	3321	95,000.00	9,887.00	104,887.00
Interest on Undistributed CO & DS	3325		3,128.00	3,128.00
Public Education Capital Outlay	3391	373,787.00	8,333.00	382,120.00
Classrooms First Program	3392		-	-
Class Size Reduction / Capital	3396		-	-
District Local Capital Improvement Tax	3413	10,553,032.00	-	10,553,032.00
Collection of Prior Year Taxes	3414		-	-
Interest Including Profit on Investments	3430		31,695.68	31,695.68
Miscellaneous Sources	3490		909,302.37	909,302.37
Impact Fees	3496	1,800,000.00	-	1,800,000.00
<b>Total Estimated Revenues</b>		<b>12,821,819.00</b>	<b>21,348.00</b>	<b>940,998.05</b>
<b>OTHER FINANCING SOURCES</b>				
Sale Of Bonds	3710			-
Proceeds Of Loans	3720			-
Sale of Fixed Assets	3730		1,600,000.00	1,600,000.00
Transfers In:				-
From General	3610			-
From Special Revenue	3630		-	-
Total Transfers In	3600	-	1,600,000.00	1,600,000.00
<b>Total Other Financing Sources</b>		<b>-</b>		<b>1,600,000.00</b>
<b>BEGINNING FUND BALANCE (JULY 1, 2016)</b>	2800	40,582,299.61	199,567.96	(2,698,726.00)
<b>TOTAL ESTIMATED REVENUES</b>		<b>53,404,118.61</b>	<b>220,915.96</b>	<b>(157,727.95)</b>
<b>Estimated Appropriations:</b>				
<b>FUNCTION 7400 Capital Outlay</b>				
Library Books (New Libraries)	610	156,000.00	-	156,000.00
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	24,404,131.84	1,525,482.45	(144,865.24)
Furniture, Fixtures, and Equipment	640	7,142,337.79	72,527.34	912.52
Motor Vehicles	650	951,902.00	-	26,071.00
Land	660	1,028,866.05	(24,905.78)	-
Improvements Other than Buildings	670	6,410,552.25	103,643.88	(760.00)
Remodeling and Renovations	680	4,563,240.03	(1,586,122.99)	(26,071.23)
Computer Software	690	-	-	-
<b>Total Function 7400</b>		<b>44,657,029.96</b>	<b>90,624.90</b>	<b>(144,712.95)</b>
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	3,090,340.00	-	1,250.00
To Debt Service Funds	920	81,225.00	-	-
To Special Revenue Funds	940		-	-
Interfund (Capital Projects Only)	950	-	-	-
<b>Total Other Financing Uses</b>	9700	<b>3,171,565.00</b>	<b>-</b>	<b>1,250.00</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	<b>5,575,523.65</b>	<b>130,291.06</b>	<b>(14,265.00)</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		<b>53,404,118.61</b>	<b>220,915.96</b>	<b>(157,727.95)</b>

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NO AMENDMENTS WERE PROCESSED FOR APRIL 2017

SCHOOL FOOD SERVICE:

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
<b>FEDERAL THROUGH STATE:</b>				
National School Lunch	3260	3,285,000.00	-	3,285,000.00
U.S.D.A. Donated Foods	3265	390,000.00	-	390,000.00
Other Federal Direct	3290	25,500.00	-	25,500.00
				-
<b>Total Federal Through State</b>	3200	3,700,500.00	-	3,700,500.00
<b>STATE:</b>				
School Breakfast Supplement	3337	24,100.00	-	24,100.00
School Lunch Supplement	3338	31,000.00	-	31,000.00
				-
<b>Total State</b>	3300	55,100.00	-	55,100.00
<b>LOCAL:</b>				
Interest, Including Profit on Investment	3430	600.00	-	600.00
Gifts, Grants, and Bequests	3440		-	-
Food Service	3450	2,069,000.00	-	2,069,000.00
Miscellaneous	3490	50,000.00	-	50,000.00
<b>Total Local</b>	3400	2,119,600.00	-	2,119,600.00
<b>OTHER FINANCING SOURCES</b>				
Transfers In:				
From General	3610		-	-
From Special Revenue	3630		-	-
Total Transfers In	3600		-	-
<b>Total Other Financing Sources</b>		-	-	-
<b>BEGINNING FUND BALANCE (JULY 1, 2016)</b>	2800	2,418,409.80	10,403.29	2,428,813.09
<b>TOTAL ESTIMATED REVENUES</b>		8,293,609.80	10,403.29	8,304,013.09
Estimated Appropriations:				
<b>FUNCTION 7600 Food Services</b>				
Salaries	100	1,817,500.00	-	1,817,500.00
Employee Benefits	200	758,200.00	-	758,200.00
Purchased Services	300	196,421.57	-	196,421.57
Energy Services	400	5,000.00	-	5,000.00
Materials and Supplies	500	3,005,639.38	-	3,005,639.38
Capital Outlay	600	359,457.80	44,728.42	404,186.22
Other Expenses	700	161,000.00	-	161,000.00
<b>Total Function 7600</b>	7600	6,303,218.75	44,728.42	6,347,947.17
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	-	-	-
To Capital Projects Funds	930	-	-	-
To Special Revenue Funds	940	-	-	-
To Debt Service Funds	920	-	-	-
<b>Total Other Financing Uses</b>	9700	-	-	-
<b>ESTIMATED FUND BALANCE (6/30)</b>	2700			
Inventory Reserve		1,990,391.05	(1,921,767.92)	68,623.13
Reserved for School Food Services		-	1,887,442.79	1,887,442.79
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	1,990,391.05	(34,325.13)	1,956,065.92
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		8,293,609.80	10,403.29	8,304,013.09

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Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>CONTRACTED PROGRAMS:</b>				
Estimated Revenues:				
<b>FEDERAL DIRECT:</b>				
Other Federal Direct	3190	-		-
<b>Climate Transformation Grant</b>	3199	892,899.83	-	892,899.83
<b>Total Federal Direct</b>	3100	892,899.83	-	892,899.83
<b>FEDERAL THROUGH STATE:</b>				
Career and Technical Education	3201	174,634.84	2,974.00	177,608.84
Workforce Innovation and Opportunity Act	3220	226,000.84	-	226,000.84
Teacher and Principal Training, Title IIA	3225	323,487.89	14,669.64	338,157.53
IDEA (PL94-142)	3230	3,795,161.03	-	3,795,161.03
Title I	3240	1,992,442.72	268,619.36	2,261,062.08
Title III - ESOL	3241		15,983.40	15,983.40
Adult General Education	3250		-	-
Title VI	3270		-	-
Other Federal through State	3299	195,948.78	(3,026.22)	192,922.56
<b>Total Federal Through State</b>	3200	6,707,676.10	299,220.18	7,006,896.28
<b>STATE:</b>				
Miscellaneous State	3390			-
<b>Total State</b>	3300	-	-	-
<b>LOCAL:</b>				
Interest, Including Profit of Invest	3430	-	-	-
Gifts, Grants, and Bequests	3440	-	-	-
Post Secondary Course Fees	3461	-	98.95	98.95
<b>Total Local</b>	3400	-	98.95	98.95
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	3610			-
To Capital Projects Funds	3630			-
To Special Revenue Funds	3640			-
To Debt Service Funds	3620			-
<b>Total Other Financing Uses</b>	3600	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>				
	2800			
<b>TOTAL ESTIMATED REVENUES</b>				
		7,600,575.93	299,319.13	-
				7,899,895.06

NASSAU COUNTY SCHOOL BOARD  
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CONTRACTED PROGRAMS:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
<b>INSTRUCTION</b>					
Salaries	100	2,252,288.50	(103,667.08)	(5,400.00)	2,143,221.42
Employee Benefits	200	665,856.62	13,022.00	(250.00)	678,628.62
Purchased Services	300	268,978.99	(30,996.05)	22,500.00	260,482.94
Energy Services	400	-	-	-	-
Materials and Supplies	500	208,444.85	191,237.07	(70,178.29)	329,503.63
Capital Outlay	600	80,552.13	99,808.05	3,199.35	183,559.53
Other Expenses	700	29,020.00	46,065.08	500.00	75,585.08
<b>TOTAL 5000</b>		<b>3,505,141.09</b>	<b>215,469.07</b>	<b>(49,628.94)</b>	<b>3,670,981.22</b>
<b>PUPIL PERSONNEL SERVICES</b>					
Salaries	100	677,974.00	(35,740.00)	-	642,234.00
Employee Benefits	200	110,925.08	23,292.93	-	134,218.01
Purchased Services	300	102,365.00	45,563.00	-	147,928.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	57,488.78	6,881.90	-	64,370.68
Capital Outlay	600	6,000.00	4,770.34	-	10,770.34
Other Expenses	700	100.00	-	-	100.00
<b>TOTAL 6100</b>		<b>954,852.86</b>	<b>44,768.17</b>	<b>-</b>	<b>999,621.03</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 6200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INSTRUCTION AND CURRICULUM</b>					
Salaries	100	1,144,129.30	(127,669.04)	1,929.14	1,018,389.40
Employee Benefits	200	251,509.34	27,879.00	-	279,388.34
Purchased Services	300	295,279.44	32,800.00	3,755.01	331,834.45
Energy Services	400	-	-	-	-
Materials and Supplies	500	18,712.26	-	(7,066.98)	11,645.28
Capital Outlay	600	31,434.10	-	1,566.98	33,001.08
Other Expenses	700	17,000.00	6,670.00	5,000.00	28,670.00
<b>TOTAL 6300</b>		<b>1,758,064.44</b>	<b>(60,320.04)</b>	<b>5,184.15</b>	<b>1,702,928.55</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>					
Salaries	100	375,023.03	69,868.72	13,282.30	458,174.05
Employee Benefits	200	62,167.79	10,237.30	5,170.00	77,575.09
Purchased Services	300	129,256.91	9,959.92	4,744.99	143,961.82
Energy Services	400	-	-	-	-
Materials and Supplies	500	45,910.76	(19,479.80)	6,975.00	33,405.96
Capital Outlay	600	400.00	34,136.13	-	34,536.13
Other Expenses	700	60,103.43	(5,271.41)	2,417.70	57,249.72
<b>TOTAL 6400</b>		<b>672,861.92</b>	<b>99,450.86</b>	<b>32,589.99</b>	<b>804,902.77</b>
<b>INSTRUCTIONAL TECHNOLOGY</b>					
Salaries	100	1,696.00	-	-	1,696.00
Employee Benefits	200	304.00	(46.00)	-	258.00
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 6500</b>		<b>2,000.00</b>	<b>(46.00)</b>	<b>-</b>	<b>1,954.00</b>
<b>GENERAL ADMINISTRATION</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	7,768.00	-	-	7,768.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	607,778.62	(2.93)	11,854.80	619,630.49
<b>TOTAL 7200</b>		<b>615,546.62</b>	<b>(2.93)</b>	<b>11,854.80</b>	<b>627,398.49</b>

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CONTRACTED PROGRAMS:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>SCHOOL ADMINISTRATION</b>					
Salaries	100	-	-	-	
Employee Benefits	200	-	-	-	
Purchased Services	300	-	-	-	
Energy Services	400	-	-	-	
Materials and Supplies	500	-	-	-	
Capital Outlay	600	-	-	-	
Other Expenses	700	-	-	-	
<b>TOTAL 7300</b>		-	-	-	
<b>FOOD SERVICES</b>					
Purchased Services	300	-	-	-	
Capital Outlay	600	-	-	-	
<b>TOTAL 7600</b>		-	-	-	
<b>CENTRAL SERVICES</b>					
Salaries	100	1,500.00	-	1,500.00	
Employee Benefits	200	500.00	40.00	540.00	
Purchased Services	300	1,713.00	(40.00)	1,673.00	
Energy Services	400	-	-	-	
Materials and Supplies	500	-	-	-	
Capital Outlay	600	-	-	-	
Other Expenses	700	500.00	-	500.00	
<b>TOTAL 7700</b>		4,213.00	-	4,213.00	
<b>PUPIL TRANSPORTATION SERVICES</b>					
Salaries	100	52,400.00	-	52,400.00	
Employee Benefits	200	33,906.00	-	33,906.00	
Purchased Services	300	-	-	-	
Energy Services	400	1,190.00	-	1,190.00	
Materials and Supplies	500	-	-	-	
Capital Outlay	600	-	-	-	
Other Expenses	700	400.00	-	400.00	
<b>TOTAL 7800</b>		87,896.00	-	87,896.00	
<b>OPERATION OF PLANT</b>					
Salaries	100	-	-	-	
Employee Benefits	200	-	-	-	
Purchased Services	300	-	-	-	
Energy Services	400	-	-	-	
Materials and Supplies	500	-	-	-	
Capital Outlay	600	-	-	-	
Other Expenses	700	-	-	-	
<b>TOTAL 7900</b>		-	-	-	
<b>COMMUNITY SERVICES</b>					
Salaries	100	-	-	-	
Employee Benefits	200	-	-	-	
Purchased Services	300	-	-	-	
Energy Services	400	-	-	-	
Materials and Supplies	500	-	-	-	
Capital Outlay	600	-	-	-	
Other Expenses	700	-	-	-	
<b>TOTAL 9100</b>		-	-	-	
<b>DEBT SERVICE</b>					
Other Expenses	700	-	-	-	
<b>TOTAL 9200</b>		-	-	-	
<b>ESTIMATED FUND BALANCE (6/30)</b>	2700	-	-	-	
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		7,600,575.93	299,319.13	0.00	7,899,895.06