

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 – May 2017**
DATE: June 27, 2017

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

GENERAL FUND:

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Decrease in revenue account #3310 – Florida Education Finance Program in the amount of \$222,128.55 for the receipt of the Fourth FEFP Calculation. (See Attached) Offset to appropriations and \$211,252.55 decrease to fund balance.
3. Increase to revenue account #3344 – District Discretionary Lottery in the amount of \$190,836.00 for the receipt of the Fourth FEFP Calculation. This was equally offset to appropriations.
4. Increase in revenue account #3390 – Miscellaneous State Sources for the recognition of revenue under the Federal E-Rate Program due to the changes in the handling of this program from crediting the expense to sending funds directly to the district. This was offset to appropriations. In addition, increased appropriations and offset fund balance in the amount of \$320,000 due to this change in policy and due to the delay in implementation of the new internet service through ATT and Comcast.
5. Increase revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$15,895.51 for the receipt of funds for the CAPE bonuses in the amount of \$14,327.55 and donations for the Homeless Program in the amount of \$1,517.96, and donation for Career Education in the amount of \$50.00 donations. These were equally offset to appropriations.
6. Increase in revenue account #3490 – Local Miscellaneous Revenue in the amount of \$90.00 for field trip payments for the Adult High School Class, \$5200.00 to cover costs associated with refunding retirees under the Federal Medical Loss Ratio Refund, and recognition of funds received for the Prior Year E-rate program. These were equally offset to appropriations.
7. Additionally, reduced fund balance for \$30 for a prior month error in reporting of fund balance.

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

CAPITAL:

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase to revenue account #3430 – Interest in the amount of \$16,884.40 to recognize interest earned to date on funds that could be closed. These were equally offset to appropriations.

FOOD SERVICES:

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Reduction to fund balance in the amount of \$239,306.41 to cover the cost of remodeling the kitchen at Yulee Elementary School and the increase cost of repairs throughout the entire district.

CONTRACTED PROGRAMS (Funds 421 & 422):

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase to revenue account #3240 – Title I in the amount of \$6,998 to reconcile to the final award amount for 2016-2017 per notification from the Department of Education. This was equally offset to appropriations.

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

COMPARISON OF FEFP CALCULATIONS
FOR FISCAL YEAR 2016-2017
Fourth Calculation to Third Calculation

	Fourth Calculation	Third Calculation	DIFFERENCE	Notes
UNWEIGHTED FTE	11,574.25	11,617.48	(43.23)	
WEIGHTED FTE	12,314.32	12,329.77	(15.45)	CAPE Plus 3.48
BASE STUDENT ALLOCATION	4,160.71	4,160.71	-	
DISTRICT COST DIFFERENTIAL	0.9895	0.9895	-	
BASE FEFP FUNDING	50,698,333.00	50,761,941.00	(63,608.00)	
ESE GUARANTEE	3,232,002.00	3,232,002.00	-	
SPARSITY	2,696,897.00	2,806,836.00	(109,939.00)	
SAFE SCHOOLS	223,876.00	224,297.00	(421.00)	
SUPPLEMENTAL INSTRUCTION (SAI)	2,548,294.00	2,548,294.00	-	
READING INSTRUCTION	601,396.00	602,822.00	(1,426.00)	
ADDITIONAL ALLOCATION	3,155.00	3,164.00	(9.00)	
TEACHER LEAD	187,847.00	187,847.00	-	
INSTRUCTIONAL MATERIALS	1,009,065.00	1,018,191.00	(9,126.00)	
Digital Classroom Plan	681,566.00	682,492.00	(926.00)	
TRANSPORTATION	2,775,155.00	2,782,425.00	(7,270.00)	
Virtual Education	7,771.00	6,748.00	1,023.00	
GROSS STATE AND LOCAL FEFP w/o Stabilization	64,665,357.00	64,857,059.00	(191,702.00)	
GROSS STATE AND LOCAL FEFP W/ Stabilization	64,665,357.00	64,857,059.00	(191,702.00)	
REQUIRED LOCAL EFFORT	34,960,687.00	34,960,687.00	-	
STATE SHARE OF FEFP	29,704,670.00	29,896,372.00	(191,702.00)	
PRIOR YEAR ADJUSTMENTS	18,502.00	26,608.00	(8,106.00)	
PRORATION FOR REVISED APPROPRIATION	(30,661.00)		(30,661.00)	
PRORATION FOR VETO			-	
NET STATE FEFP	29,692,511.00	29,922,980.00	(230,469.00)	
MCKAY SCHOLARSHIPS	(802,848.00)	(825,716.00)	22,868.00	
NET STATE FEFP	28,889,663.00	29,097,264.00	(207,601.00)	
SCHOOL RECOGNITION PROGRAM	775,607.00	835,023.00	(59,416.00)	
DISTRICT DISCRETIONARY LOTTERY	190,836.00		190,836.00	
SUBTOTAL	29,856,106.00	29,932,287.00	(76,181.00)	
STATE CATEGORICALS:				
CLASS SIZE REDUCTION	12,444,475.00	12,444,475.00	-	
CATEGORICAL TOTAL	12,444,475.00	12,444,475.00	-	
TOTAL STATE FUNDING	42,300,581.00	42,376,762.00	(76,181.00)	
LOCAL FUNDS				
REQUIRED LOCAL EFFORT	34,960,687.00	34,960,687.00	-	
DISCRETIONARY EFFORT	5,638,334.00	5,638,334.00	-	
TOTAL LOCAL FUNDING	40,599,021.00	40,599,021.00	-	
TOTAL STATE AND LOCAL AND FEDERAL	82,899,602.00	82,975,783.00	(76,181.00)	
Final Adjusted State, Local, and Federal	82,899,602.00	82,975,783.00	(76,181.00)	
Amount Per Unweighted FTE	7,162.42	7,142.32	20.09	
Amount Per Weighted FTE	6,731.97	6,729.71	2.26	
Balance to Fourth Calculation Information:				
Fourth Calculation Funding Change			(90,943.00)	
Less: McKay Scholarship Funds			22,868.00	
Less: Prior Year Adjustments			(8,106.00)	
Adjusted Fourth Calculation Results			(76,181.00)	
Sue's Analysis			(76,181.00)	
Difference			-	
AMOUNT TO APPROPRIATIONS			120,544.00	14,527.55 135,071.55
AMOUNT TO FUND BALANCE			(196,725.00)	14,527.55 (211,252.55)
TOTAL CHANGE IN APPROP AND FUND BALANCE			(76,181.00)	(76,181.00)
NEW MONEY FOR PRIOR YEAR ADJUSTMENTS AND REDUCTION FOR MCKAY			14,762.00	

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

17MAY
GF Revenues
6/12/2017

		TENTATIVE			OFFICIAL
Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
GENERAL FUND:					
Estimated Revenues:					
FEDERAL:					
Federal Impact, Current Operations	3121	-	-	-	-
Reserve Officers Training Corps (ROTC)	3191	59,000.00	-	-	59,000.00
					-
Total Federal Direct	3100	59,000.00	-	-	59,000.00
FEDERAL THRU STATE:					
Federal Through Local	3280	-	-	-	-
NEFEC Reimbursements	3299	5,900.00	-	-	5,900.00
					-
Total Federal Thru State	3200	5,900.00	-	-	5,900.00
STATE:					
Florida Education Finance Program	3310	28,916,322.00	181,142.00	(222,128.55)	28,875,335.45
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	-	-	190,836.00	190,836.00
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	233,059.00	732,427.71
					-
Total State	3300	42,797,560.00	693,772.71	201,766.45	43,693,099.16
LOCAL:					
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	110,673.74	15,895.51	510,988.13
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	2,189.00	110,415.76	266,604.76
Insurance Loss Recoveries	3741	-	-	-	-
					-
Total Local	3400	41,230,252.88	113,214.74	126,311.27	41,469,778.89
OTHER FINANCING SOURCES:					
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	-	-	-	-
Total Transfers In	3600	3,090,340.00	1,250.00	-	3,091,590.00
					-
Total Other Financing Sources		3,090,340.00	1,250.00	-	3,091,590.00
BEGINNING FUND BALANCE (JULY 1, 2016)	2800	11,509,535.06	441,170.44	-	11,950,705.50
TOTAL ESTIMATED REVENUES		98,692,587.94	1,249,407.89	328,077.72	100,270,073.55

GENERAL FUND:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	35,677,678.71	1,754,359.27	29,362.33	37,461,400.31
Employee Benefits	200	10,530,506.41	319,102.28	(79,051.10)	10,770,557.59
Purchased Services	300	1,772,377.08	299,835.54	(37,364.06)	2,034,848.56
Energy Services	400	5,000.00	(1,883.91)	-	3,116.09
Materials and Supplies	500	4,262,330.63	(848,549.29)	58,534.61	3,472,315.95
Capital Outlay	600	310,885.40	46,221.15	-	357,106.55
Other Expenses	700	736,529.62	32,958.00	4,616.50	774,104.12
TOTAL 5000		53,295,307.85	1,602,043.04	(23,901.72)	54,873,449.17
PUPIL PERSONNEL SERVICES					
Salaries	100	2,463,948.00	139,382.31	(13,000.00)	2,590,330.31
Employee Benefits	200	722,606.97	55,535.79	(1,298.00)	776,844.76
Purchased Services	300	362,511.68	(2,961.25)	(1,702.00)	357,848.43
Energy Services	400	-	-	-	-
Materials and Supplies	500	60,946.92	(4,184.91)	(258.20)	56,503.81
Capital Outlay	600	9,200.00	8,146.36	-	17,346.36
Other Expenses	700	-	2,300.00	-	2,300.00
TOTAL 6100		3,619,213.57	198,218.30	(16,258.20)	3,801,173.67
INSTRUCTIONAL MEDIA SERVICES					
Salaries	100	1,042,150.00	(181,022.04)	-	861,127.96
Employee Benefits	200	305,813.17	(35,371.11)	-	270,442.06
Purchased Services	300	51,934.00	(1,116.34)	-	50,817.66
Energy Services	400	-	-	-	-
Materials and Supplies	500	25,378.47	6,443.69	-	31,822.16
Capital Outlay	600	118,521.27	23,560.34	(512.45)	141,569.16
Other Expenses	700	16,000.00	1,400.00	-	17,400.00
TOTAL 6200		1,559,796.91	(186,105.46)	(512.45)	1,373,179.00
INSTRUCTION AND CURRICULUM					
Salaries	100	776,286.00	40,100.19	5,500.00	821,886.19
Employee Benefits	200	227,582.12	7,716.45	2.00	235,300.57
Purchased Services	300	333,194.31	5,183.09	69,556.99	407,934.39
Energy Services	400	-	-	-	-
Materials and Supplies	500	59,800.00	(3,708.67)	(2,200.00)	53,891.33
Capital Outlay	600	34,430.00	(1,283.32)	-	33,146.68
Other Expenses	700	11,370.00	1,300.00	110.00	12,780.00
TOTAL 6300		1,442,662.43	49,307.74	72,968.99	1,564,939.16
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	946,018.30	11,003.15	(8,000.00)	949,021.45
Employee Benefits	200	279,386.73	2,203.10	21.11	281,610.94
Purchased Services	300	230,426.86	66,828.94	20,982.65	318,238.45
Energy Services	400	-	-	-	-
Materials and Supplies	500	28,127.18	2,060.00	(355.82)	29,831.36
Capital Outlay	600	4,000.00	2,550.00	(1,600.00)	4,950.00
Other Expenses	700	174,018.75	(8,508.24)	(21,824.00)	143,686.51
TOTAL 6400		1,661,977.82	76,136.95	(10,776.06)	1,727,338.71

GENERAL FUND:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTR. RELATED TECHNOLOGY					
Salaries	100	428,159.00	20,123.08	212.69	448,494.77
Employee Benefits	200	131,353.71	7,859.08	32.26	139,245.05
Purchased Services	300	711,459.38	4,915.01	618,184.76	1,334,559.15
Energy Services	400	-	-	-	-
Materials and Supplies	500	15,370.73	1,141.35	(20.00)	16,492.08
Capital Outlay	600	17,097.81	(1,448.02)	(926.00)	14,723.79
Other Expenses	700	-	-	-	-
TOTAL 6500		1,303,440.63	32,590.50	617,483.71	1,953,514.84
BOARD					
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
TOTAL 7100		581,902.34	5,220.00	-	587,122.34
GENERAL ADMINISTRATION					
Salaries	100	904,882.00	(261,025.00)	(42,903.00)	600,954.00
Employee Benefits	200	171,091.87	24,300.00	(249.00)	195,142.87
Purchased Services	300	152,914.97	(992.53)	(2,256.00)	149,666.44
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,832.01	(1,294.26)	130,341.00	152,878.75
Capital Outlay	600	24,000.00	(1,083.21)	(800.00)	22,116.79
Other Expenses	700	17,200.00	20.00	(194.00)	17,026.00
TOTAL 7200		1,293,920.85	(240,075.00)	83,939.00	1,137,784.85
SCHOOL ADMINISTRATION					
Salaries	100	3,973,404.00	89,826.98	-	4,063,230.98
Employee Benefits	200	1,144,508.40	25,361.42	30.00	1,169,899.82
Purchased Services	300	492,993.49	(6,983.13)	1,900.00	487,910.36
Energy Services	400	500.00	-	-	500.00
Materials and Supplies	500	243,997.59	(2,788.25)	(2,321.00)	238,888.34
Capital Outlay	600	17,989.10	3,890.43	(2,200.00)	19,679.53
Other Expenses	700	17,225.00	5,722.02	(2,114.00)	20,833.02
TOTAL 7300		5,890,617.58	115,029.47	(4,705.00)	6,000,942.05
FACILITIES ACQUISITION & CONST.					
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	-	-	-	-
TOTAL 7400		394,629.20	36,570.00	-	431,199.20
FISCAL SERVICES					
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
TOTAL 7500		579,216.76	28,800.00	-	608,016.76

GENERAL FUND:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
FOOD SERVICES					
Salaries	100	-	31,153.05	9,454.00	40,607.05
Employee Benefits	200	27,264.82	23,423.69	304.00	50,992.51
Purchased Services	300	2,100.00	-	-	2,100.00
TOTAL 7600		29,364.82	54,576.74	9,758.00	93,699.56
CENTRAL SERVICES					
Salaries	100	346,534.00	28,507.68	-	375,041.68
Employee Benefits	200	109,381.71	6,815.81	-	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
TOTAL 7700		601,167.20	66,116.98	-	667,284.18
PUPIL TRANSPORTATION SERVICES					
Salaries	100	2,846,195.00	3,303.51	-	2,849,498.51
Employee Benefits	200	1,248,332.02	31,435.07	-	1,279,767.09
Purchased Services	300	95,835.46	12,643.73	-	108,479.19
Energy Services	400	905,580.00	(5,446.86)	2,200.00	902,333.14
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	52,000.00	-	168,581.13
TOTAL 7800		5,421,195.18	85,435.45	2,200.00	5,508,830.63
OPERATION OF PLANT					
Salaries	100	2,949,439.00	(58,665.75)	-	2,890,773.25
Employee Benefits	200	1,090,376.72	11,489.77	4,314.00	1,106,180.49
Purchased Services	300	2,068,610.49	(32,170.00)	4,917.24	2,041,357.73
Energy Services	400	2,394,500.00	455.39	(4,917.24)	2,390,038.15
Materials and Supplies	500	254,983.22	13,418.00	(49.99)	268,351.23
Capital Outlay	600	51,155.20	4,732.40	49.99	55,937.59
Other Expenses	700	59,200.00	42,010.00	-	101,210.00
TOTAL 7900		8,868,264.63	(18,730.19)	4,314.00	8,853,848.44
MAINTENANCE OF PLANT					
Salaries	100	1,754,245.00	103,794.16	-	1,858,039.16
Employee Benefits	200	570,601.42	14,076.51	-	584,677.93
Purchased Services	300	707,866.48	41,530.00	(3,266.66)	746,129.82
Energy Services	400	65,000.00	-	-	65,000.00
Materials and Supplies	500	523,550.74	(56,716.69)	3,266.66	470,100.71
Capital Outlay	600	93,232.29	11,186.69	-	104,418.98
Other Expenses	700	5,000.00	4,000.00	-	9,000.00
TOTAL 8100		3,719,495.93	117,870.67	-	3,837,366.60
ADMIN. TECHNOLOGY SERVICES					
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)	23,450.00	288,406.30
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	1,221.47	-	2,121.47
TOTAL 8200		1,074,730.75	44,117.24	23,450.00	1,142,297.99

GENERAL FUND:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
COMMUNITY SERVICES					
Salaries	100	200,459.00	-	84,700.00	285,159.00
Employee Benefits	200	1,039,873.03	(341,100.00)	16,310.46	715,083.49
Purchased Services	300	25,600.43	412.40	300.00	26,312.83
Energy Services	400	-	-	-	-
Materials and Supplies	500	6,825.67	8,863.63	89.54	15,778.84
Capital Outlay	600	250.00	-	-	250.00
Other Expenses	700	169,983.01	-	-	169,983.01
TOTAL 9100		1,442,991.14	(331,823.97)	101,400.00	1,212,567.17
DEBT SERVICE					
Other Expenses	700	-	-	-	-
TOTAL 9200		-	-	-	-
OTHER FINANCING SOURCES:					
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	-	-	-	-
TOTAL 9700		-	-	-	-
ESTIMATED FUND BALANCE (6/30)					
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	319,109.43	(531,282.55)	1,286,022.03
TOTAL ESTIMATED Ending FB	2700	5,912,692.35	(485,890.57)	(531,282.55)	4,895,519.23
TOTAL ESTIMATED APPROPRIATIONS		98,692,587.94	1,194,831.15	328,077.72	100,270,073.55

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

17MAY
 debt service
 6/12/2017

NO AMENDMENTS WERE PROCESSED FOR MAY 2017

DEBT SERVICE FUNDS:

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
STATE:				
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		-	-
Total State	3300	455,270.00	-	455,270.00
LOCAL:				
District Interest and Sinking Taxes	3412		-	-
Interest, Including Profit on Investment	3430		-	-
Gifts, Grants, and Bequests	3440		-	-
Miscellaneous	3490		-	-
Total Local	3400	-	-	-
OTHER FINANCING SOURCES				
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
Total Other Financing Sources		81,225.00	-	81,225.00
BEGINNING FUND BALANCE (JULY 1, 2016)	2800	1,255,273.45	10,991.54	1,266,264.99
TOTAL ESTIMATED REVENUES		1,791,768.45	10,991.54	1,802,759.99
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
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
Total Function 9200	9200	454,930.00	-	454,930.00
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910		-	-
To Capital Projects Funds	930		-	-
To Special Revenue Funds	940		-	-
To Debt Service Funds	920		-	-
Total Other Financing Uses	9700	-	-	-
ESTIMATED ENDING FUND BALANCE	2700	1,336,838.45	10,991.54	1,347,829.99
TOTAL ESTIMATED APPROPRIATIONS		1,791,768.45	10,991.54	1,802,759.99

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

17MAY
 capital projects
 6/12/2017

CAPITAL PROJECTS FUNDS:

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
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	48,580.08
Miscellaneous Sources	3490		909,302.37	909,302.37
Impact Fees	3496	1,800,000.00		1,800,000.00
Total Estimated Revenues		12,821,819.00	962,346.05	13,801,049.45
OTHER FINANCING SOURCES				
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
Total Other Financing Sources		-		1,600,000.00
BEGINNING FUND BALANCE (JULY 1, 2016)	2800	40,582,299.61	(2,499,158.04)	38,083,141.57
TOTAL ESTIMATED REVENUES		53,404,118.61	(1,536,811.99)	53,484,191.02
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	156,000.00	-	156,000.00
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	24,404,131.84	1,380,617.21	25,506,463.61
Furniture, Fixtures, and Equipment	640	7,142,337.79	73,439.86	7,510,947.49
Motor Vehicles	650	951,902.00	26,071.00	977,973.00
Land	660	1,028,866.05	(24,905.78)	1,003,960.27
Improvements Other than Buildings	670	6,410,552.25	102,883.88	6,513,436.13
Remodeling and Renovations	680	4,563,240.03	(1,612,194.22)	2,951,045.81
Computer Software	690	-	-	-
Total Function 7400		44,657,029.96	(54,088.05)	44,619,826.31
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	3,090,340.00	1,250.00	3,091,590.00
To Debt Service Funds	920	81,225.00	-	81,225.00
To Special Revenue Funds	940		-	-
Interfund (Capital Projects Only)	950	-	-	-
Total Other Financing Uses	9700	3,171,565.00	1,250.00	3,172,815.00
ESTIMATED ENDING FUND BALANCE	2700	5,575,523.65	116,026.06	5,691,549.71
TOTAL ESTIMATED APPROPRIATIONS		53,404,118.61	63,188.01	53,484,191.02

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

17MAY
 food services
 6/12/2017

SCHOOL FOOD SERVICE:

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
FEDERAL THROUGH STATE:				
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
				-
Total Federal Through State	3200	3,700,500.00	-	3,700,500.00
STATE:				
School Breakfast Supplement	3337	24,100.00	-	24,100.00
School Lunch Supplement	3338	31,000.00	-	31,000.00
				-
Total State	3300	55,100.00	-	55,100.00
LOCAL:				
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
Total Local	3400	2,119,600.00	-	2,119,600.00
OTHER FINANCING SOURCES				
Transfers In:				
From General	3610		-	-
From Special Revenue	3630		-	-
Total Transfers In	3600		-	-
Total Other Financing Sources		-	-	-
BEGINNING FUND BALANCE (JULY 1, 2016)	2800	2,418,409.80	10,403.29	2,428,813.09
TOTAL ESTIMATED REVENUES		8,293,609.80	10,403.29	8,304,013.09
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	1,817,500.00	-	28,647.66
Employee Benefits	200	758,200.00	-	(16,445.22)
Purchased Services	300	196,421.57	-	66,603.56
Energy Services	400	5,000.00	-	1,438.46
Materials and Supplies	500	3,005,639.38	-	(32,914.46)
Capital Outlay	600	359,457.80	44,728.42	180,650.00
Other Expenses	700	161,000.00	-	11,326.41
Total Function 7600	7600	6,303,218.75	44,728.42	239,306.41
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	-	-	-
To Capital Projects Funds	930	-	-	-
To Special Revenue Funds	940	-	-	-
To Debt Service Funds	920	-	-	-
Total Other Financing Uses	9700	-	-	-
ESTIMATED FUND BALANCE (6/30)	2700			
Inventory Reserve		1,990,391.05	(1,921,767.92)	68,623.13
Reserved for School Food Services		-	1,887,442.79	(239,306.41)
ESTIMATED ENDING FUND BALANCE	2700	1,990,391.05	(34,325.13)	1,716,759.51
TOTAL ESTIMATED APPROPRIATIONS		8,293,609.80	10,403.29	8,304,013.09

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

17MAY
CP revenues
6/12/2017

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
CONTRACTED PROGRAMS:				
Estimated Revenues:				
FEDERAL DIRECT:				
Other Federal Direct	3190	-		-
Climate Transformation Grant	3199	892,899.83	-	892,899.83
Total Federal Direct	3100	892,899.83	-	892,899.83
FEDERAL THROUGH STATE:				
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	2,268,060.08
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
Total Federal Through State	3200	6,707,676.10	299,220.18	7,013,894.28
STATE:				
Miscellaneous State	3390			-
Total State	3300	-	-	-
LOCAL:				
Interest, Including Profit of Invest	3430	-	-	-
Gifts, Grants, and Bequests	3440	-	-	-
Post Secondary Course Fees	3461	-	98.95	98.95
Total Local	3400	-	98.95	98.95
OTHER FINANCING USES				
Transfers Out:				
To General Fund	3610			-
To Capital Projects Funds	3630			-
To Special Revenue Funds	3640			-
To Debt Service Funds	3620			-
Total Other Financing Uses	3600	-	-	-
ESTIMATED ENDING FUND BALANCE				
	2800			
TOTAL ESTIMATED REVENUES		7,600,575.93	299,319.13	7,906,893.06

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

17MAY
 CP EXPENDS'
 6/12/2017

CONTRACTED PROGRAMS:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	2,252,288.50	(109,067.08)	(27,430.00)	2,115,791.42
Employee Benefits	200	665,856.62	12,772.00	(7,285.69)	671,342.93
Purchased Services	300	268,978.99	(8,496.05)	10,117.69	270,600.63
Energy Services	400	-	-	-	-
Materials and Supplies	500	208,444.85	121,058.78	12,827.59	342,331.22
Capital Outlay	600	80,552.13	103,007.40	17,451.99	201,011.52
Other Expenses	700	29,020.00	46,565.08	5,900.00	81,485.08
TOTAL 5000		3,505,141.09	165,840.13	11,581.58	3,682,562.80
PUPIL PERSONNEL SERVICES					
Salaries	100	677,974.00	(35,740.00)	(3,000.00)	639,234.00
Employee Benefits	200	110,925.08	23,292.93	-	134,218.01
Purchased Services	300	102,365.00	45,563.00	3,000.00	150,928.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	57,488.78	6,881.90	(9.99)	64,360.69
Capital Outlay	600	6,000.00	4,770.34	-	10,770.34
Other Expenses	700	100.00	-	-	100.00
TOTAL 6100		954,852.86	44,768.17	(9.99)	999,611.04
INSTRUCTIONAL MEDIA SERVICES					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6200		-	-	-	-
INSTRUCTION AND CURRICULUM					
Salaries	100	1,144,129.30	(125,739.90)	3,120.00	1,021,509.40
Employee Benefits	200	251,509.34	27,879.00	2,394.00	281,782.34
Purchased Services	300	295,279.44	36,555.01	-	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	11,670.00	-	28,670.00
TOTAL 6300		1,758,064.44	(55,135.89)	5,514.00	1,708,442.55
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	375,023.03	83,151.02	10,000.00	468,174.05
Employee Benefits	200	62,167.79	15,407.30	4,389.98	81,965.07
Purchased Services	300	129,256.91	14,704.91	(8,234.00)	135,727.82
Energy Services	400	-	-	-	-
Materials and Supplies	500	45,910.76	(12,504.80)	-	33,405.96
Capital Outlay	600	400.00	34,136.13	-	34,536.13
Other Expenses	700	60,103.43	(2,853.71)	-	57,249.72
TOTAL 6400		672,861.92	132,040.85	6,155.98	811,058.75
INSTRUCTIONAL TECHNOLOGY					
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	-	-	-	-
TOTAL 6500		2,000.00	(46.00)	(1,696.00)	258.00
GENERAL ADMINISTRATION					
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	11,851.87	(13,889.98)	605,740.51
TOTAL 7200		615,546.62	11,851.87	(13,889.98)	613,508.51

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

17MAY
 CP EXPENDS'
 6/12/2017

CONTRACTED PROGRAMS:	Account Number	TENTATIVE		OFFICIAL	
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINISTRATION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	87.41	87.41
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7300		-	-	87.41	87.41
FOOD SERVICES					
Purchased Services	300	-	-	-	-
Capital Outlay	600	-	-	-	-
TOTAL 7600		-	-	-	-
CENTRAL SERVICES					
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)	(405.00)	1,268.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	500.00	-	-	500.00
TOTAL 7700		4,213.00	-	(405.00)	3,808.00
PUPIL TRANSPORTATION SERVICES					
Salaries	100	52,400.00	-	(240.00)	52,160.00
Employee Benefits	200	33,906.00	-	-	33,906.00
Purchased Services	300	-	-	-	-
Energy Services	400	1,190.00	-	(400.00)	790.00
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	400.00	-	-	400.00
TOTAL 7800		87,896.00	-	(640.00)	87,256.00
OPERATION OF PLANT					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7900		-	-	-	-
COMMUNITY SERVICES					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 9100		-	-	-	-
DEBT SERVICE					
Other Expenses	700	-	-	-	-
TOTAL 9200		-	-	-	-
ESTIMATED FUND BALANCE (6/30)	2700	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		7,600,575.93	299,319.13	6,698.00	7,906,593.06