

TO: **ALL BOARD MEMBERS**

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: ***BUDGET AMENDMENTS – April 2011***

DATE: May 26, 2011

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

**GENERAL FUND:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Decrease to Revenue account #3310 – Florida Education Finance Program in the amount of \$128,550.00 based upon receipt of the Fourth FEFP Calculation. This was offset by an increase to appropriations of \$3,345.00 for categorical components of the calculation and by a decrease to fund balance in the amount of \$131,895.00 for the non-categorical portions of the calculation. (See Attached Calculation.)
3. Increase in Revenue account #3344 – District Discretionary Lottery Funds in the amount of \$10,772 based on the Fourth FEFP Calculation. This amount was equally offset to appropriations. (See attached calculation.)
4. Increase in Revenue account #3361 – School Recognition Funds in the amount of \$15,555.00 based on the Fourth FEFP Calculation. This amount was equally offset to appropriations. (See attached calculation.)
5. The Decrease to Fund Balance in the amount of \$1,297,565.00 is for the following items:
  - A. As described above for the Fourth FEFP Calculation (\$131,895.00)
  - B. For the 2010-2011 Raise Package (\$700,370.00)
  - C. Funds added to cover anticipated gas costs (\$175,000.00)  
due to the rise in gas process
  - D. Funds added to cover anticipated utility costs (\$290,300.00)  
due to the extended cold weather and price increases.
6. An increase in Revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$1000.00 for a grant from the Homeless Coalition to help fund costs of supplies for homeless students. This was equally offset to appropriations.

**DEBT SERVICE: *NO AMENDMENTS WERE PROCESSED FOR THE MONTH OF APRIL.***

**CAPITAL PROJECTS:**

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 \$36.78 for interest earned on the 09-10 PECO fund so that the fund could be closed. This amount was equally offset to appropriations.

**FOOD SERVICES: *NO AMENDMENTS WERE PROCESSED FOR THE MONTH OF APRIL.***

**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 #3201 – Vocational Education Acts in the amount of \$7,563.00 for the notification of roll forward funds from the 2009-2010 Grant. This was equally offset to appropriations.
3. Increase to Revenue Account #3240 – Title I, in the amount of \$181,613.77 for the receipt of information concerning the roll forward funds for the Title IA grant from 2009-2010. This was equally for set to appropriations.
4. Increase in Revenue Account #3290 – Other Federal through State in the amount of \$3,304.95 for the notification of roll forward fund from the 2009-2010 ESOL grant. This was equally offset to appropriations.

**STATE STABLIZATION FUND (Fund 431):**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Decrease to Revenue Account #3210 – State Stabilization Funds in the amount of \$9,166.00 due to the Fourth FEFP Calculation. This was equally offset to appropriations.

**ARRA ENTITLEMENT GRANTS (Fund 432):**

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

**ARRA OTHER (Fund 433):** *No Budget has been established under this fund for the 2010-2011 School Year at this time.*

**RACE TO THE TOP (Fund 434):**

***NO AMENDMENTS WERE PROCESSED FOR THE MONTH OF APRIL.***

**EDUCATION JOBS FUNDS (Fund 435):**

***NO AMENDMENTS WERE PROCESSED FOR THE MONTH OF APRIL .***

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

**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Salaries	100	31,779,115.00	(49,687.80)	565,547.07	32,294,974.27
Employee Benefits	200	9,930,501.67	58,665.26	384,010.44	10,373,177.37
Purchased Services	300	1,255,803.37	(119,587.61)	4,778.24	1,140,994.00
Energy Services	400	6,000.00	-	-	6,000.00
Materials and Supplies	500	3,940,951.99	(549,628.88)	(113,838.36)	3,277,484.75
Capital Outlay	600	89,186.27	180,412.33	6,302.31	275,900.91
Other Expenses	700	569,250.00	6,395.05	1,991.63	577,636.68
<b>TOTAL 5000</b>		<b>47,570,808.30</b>	<b>(473,431.65)</b>	<b>848,791.33</b>	<b>47,946,167.98</b>

**PUPIL PERSONNEL SERVICES**

Salaries	100	2,092,305.00	17,937.42	(99,060.00)	2,011,182.42
Employee Benefits	200	619,623.76	1,372.24	22,442.26	643,438.26
Purchased Services	300	236,266.41	3,563.42	421.01	240,250.84
Energy Services	400	-	-	-	-
Materials and Supplies	500	99,843.17	(3,449.51)	(1,974.05)	94,419.61
Capital Outlay	600	-	4,343.06	7,612.42	11,955.48
Other Expenses	700	-	-	-	-
<b>TOTAL 6100</b>		<b>3,048,038.34</b>	<b>23,766.63</b>	<b>(70,558.36)</b>	<b>3,001,246.61</b>

**INSTRUCTIONAL MEDIA SERVICES**

Salaries	100	914,299.00	11,839.78	4,807.99	930,946.77
Employee Benefits	200	264,216.37	1,004.85	9,994.97	275,216.19
Purchased Services	300	65,584.00	(2,466.70)	(676.64)	62,440.66
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,231.18	1,653.39	(108.75)	24,775.82
Capital Outlay	600	126,854.45	2,382.23	785.39	130,022.07
Other Expenses	700	13,750.00	996.89	-	14,746.89
<b>TOTAL 6200</b>		<b>1,407,935.00</b>	<b>15,410.44</b>	<b>14,802.96</b>	<b>1,438,148.40</b>

**INSTRUCTION AND CURRICULUM**

Salaries	100	701,225.00	40,946.95	2,924.00	745,095.95
Employee Benefits	200	189,375.20	12,843.38	8,008.00	210,226.58
Purchased Services	300	111,369.17	72,756.02	(677.60)	183,447.59
Energy Services	400	-	-	-	-
Materials and Supplies	500	17,340.00	(208.25)	-	17,131.75
Capital Outlay	600	33,770.00	-	(2,000.00)	31,770.00
Other Expenses	700	27,663.00	397.50	-	28,060.50
<b>TOTAL 6300</b>		<b>1,080,742.37</b>	<b>126,735.60</b>	<b>8,254.40</b>	<b>1,215,732.37</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	277,776.00	35,164.78	4,313.85	317,254.63
Employee Benefits	200	91,803.74	4,960.16	3,554.17	100,318.07
Purchased Services	300	183,859.60	(13,628.19)	1,500.00	171,731.41
Energy Services	400	-	-	-	-
Materials and Supplies	500	3,888.50	3,401.35	-	7,289.85
Capital Outlay	600	600.00	(600.00)	-	-
Other Expenses	700	36,767.50	3,457.50	(1,730.00)	38,495.00
<b>TOTAL 6400</b>		<b>594,695.34</b>	<b>32,755.60</b>	<b>7,638.02</b>	<b>635,088.96</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2010-2011  
MONTH OF: APRIL

Copy of apr11.xls  
GF EXPENDS  
6/8/2011

**GENERAL FUND:**

**INSTR. RELATED TECHNOLOGY**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	360,362.00	-	1,511.00	361,873.00
Employee Benefits 200	106,843.26	-	9,958.00	116,801.26
Purchased Services 300	428,586.71	(8,125.24)	(20,302.40)	400,159.07
Energy Services 400	-	-	-	-
Materials and Supplies 500	23,500.00	694.02	(2,312.01)	21,882.01
Capital Outlay 600	81,311.97	7,091.57	29,360.62	117,764.16
Other Expenses 700	-	-	-	-
<b>TOTAL 6500</b>	<b>1,000,603.94</b>	<b>(339.65)</b>	<b>18,215.21</b>	<b>1,018,479.50</b>

**BOARD**

Salaries 100	144,775.00	-	231.00	145,006.00
Employee Benefits 200	222,885.17	-	(5,363.00)	217,522.17
Purchased Services 300	265,955.78	-	-	265,955.78
Energy Services 400	-	-	-	-
Materials and Supplies 500	1,600.00	-	-	1,600.00
Capital Outlay 600	-	-	-	-
Other Expenses 700	10,500.00	-	-	10,500.00
<b>TOTAL 7100</b>	<b>645,715.95</b>	<b>-</b>	<b>(5,132.00)</b>	<b>640,583.95</b>

**GENERAL ADMINISTRATION**

Salaries 100	855,138.00	-	5,450.00	860,588.00
Employee Benefits 200	200,065.59	80.00	(16,122.00)	184,023.59
Purchased Services 300	114,066.00	2,032.62	-	116,098.62
Energy Services 400	-	-	-	-
Materials and Supplies 500	19,492.95	(1,682.01)	-	17,810.94
Capital Outlay 600	37,935.00	(6,657.19)	-	31,277.81
Other Expenses 700	12,100.00	-	-	12,100.00
<b>TOTAL 7200</b>	<b>1,238,797.54</b>	<b>(6,226.58)</b>	<b>(10,672.00)</b>	<b>1,221,898.96</b>

**SCHOOL ADMINISTRATION**

Salaries 100	3,490,836.50	22,911.73	(29,018.10)	3,484,730.13
Employee Benefits 200	1,076,857.99	1,782.87	12,827.20	1,091,468.06
Purchased Services 300	499,858.89	(2,892.07)	(243.01)	496,723.81
Energy Services 400	-	-	-	-
Materials and Supplies 500	97,488.62	(2,525.94)	3,872.56	98,835.24
Capital Outlay 600	3,039.00	601.00	-	3,640.00
Other Expenses 700	11,000.00	189.00	-	11,189.00
<b>TOTAL 7300</b>	<b>5,179,081.00</b>	<b>20,066.59</b>	<b>(12,561.35)</b>	<b>5,186,586.24</b>

**FACILITIES ACQUISITION & CONST.**

Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	-	-	-	-
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	129,000.00	12,500.00	-	141,500.00
Other Expenses 700	-	-	-	-
<b>TOTAL 7400</b>	<b>129,000.00</b>	<b>12,500.00</b>	<b>-</b>	<b>141,500.00</b>

**FISCAL SERVICES**

Salaries 100	398,216.00	-	3,674.00	401,890.00
Employee Benefits 200	121,320.55	-	13,962.00	135,282.55
Purchased Services 300	19,351.00	-	-	19,351.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	4,000.00	(324.23)	-	3,675.77
Capital Outlay 600	150.00	324.23	-	474.23
Other Expenses 700	100.00	-	-	100.00
<b>TOTAL 7500</b>	<b>543,137.55</b>	<b>-</b>	<b>17,636.00</b>	<b>560,773.55</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2010-2011  
MONTH OF: APRIL

Copy of apr11.xls  
GF EXPENDS  
6/8/2011

**GENERAL FUND:**

**FOOD SERVICES**

Salaries	100	-	14,623.17	2,696.06	17,319.23
Employee Benefits	200	-	1,118.74	206.25	1,324.99
Purchased Services	300	2,592.72	-		2,592.72
<b>TOTAL 7600</b>		2,592.72	15,741.91	2,902.31	21,236.94

**CENTRAL SERVICES**

Salaries	100	302,531.00	-	3,485.00	306,016.00
Employee Benefits	200	95,998.40	(38.69)	5,819.00	101,778.71
Purchased Services	300	142,353.89	6,294.10	1,950.00	150,597.99
Energy Services	400	500.00	-	-	500.00
Materials and Supplies	500	6,650.00	(483.19)	-	6,166.81
Capital Outlay	600	1,000.00	213.86	-	1,213.86
Other Expenses	700	8,125.00	(470.83)	750.00	8,404.17
<b>TOTAL 7700</b>		557,158.29	5,515.25	12,004.00	574,677.54

**PUPIL TRANSPORTATION SERVICES**

Salaries	100	2,244,167.00	24,002.23	(203,691.00)	2,064,478.23
Employee Benefits	200	944,452.57	14,524.89	(17,234.56)	941,742.90
Purchased Services	300	72,300.28	(2,400.00)	-	69,900.28
Energy Services	400	493,950.00	786.50	175,000.00	669,736.50
Materials and Supplies	500	155,500.00	-	-	155,500.00
Capital Outlay	600	16,100.00	2,400.00	-	18,500.00
Other Expenses	700	100,820.00	2,556.63	-	103,376.63
<b>TOTAL 7800</b>		4,027,289.85	41,870.25	(45,925.56)	4,023,234.54

**OPERATION OF PLANT**

Salaries	100	2,900,473.00	21,688.90	15,598.56	2,937,760.46
Employee Benefits	200	1,177,895.89	1,783.90	71,272.23	1,250,952.02
Purchased Services	300	1,635,114.02	1,680.00	25,500.00	1,662,294.02
Energy Services	400	2,473,000.00	316.91	264,900.00	2,738,216.91
Materials and Supplies	500	185,069.96	2,021.99	2,035.13	189,127.08
Capital Outlay	600	56,300.00	-	-	56,300.00
Other Expenses	700	78,350.00	174.00	-	78,524.00
<b>TOTAL 7900</b>		8,506,202.87	27,665.70	379,305.92	8,913,174.49

**MAINTENANCE OF PLANT**

Salaries	100	1,920,161.00	-	(23,233.94)	1,896,927.06
Employee Benefits	200	583,859.83	-	52,100.27	635,960.10
Purchased Services	300	455,764.41	(16,183.00)	-	439,581.41
Energy Services	400	69,335.60	-	-	69,335.60
Materials and Supplies	500	293,093.29	-	-	293,093.29
Capital Outlay	600	91,801.00	13,038.00	-	104,839.00
Other Expenses	700	4,000.00	-	-	4,000.00
<b>TOTAL 8100</b>		3,418,015.13	(3,145.00)	28,866.33	3,443,736.46

**ADMIN. TECHNOLOGY SERVICES**

Salaries	100	440,166.00	-	2,187.00	442,353.00
Employee Benefits	200	131,779.24	-	6,334.00	138,113.24
Purchased Services	300	312,885.13	(2,249.95)	(9,007.10)	301,628.08
Energy Services	400	-	-	-	-
Materials and Supplies	500	12,625.00	2,589.60	(1,233.54)	13,981.06
Capital Outlay	600	10,017.94	-	3,802.43	13,820.37
Other Expenses	700	308.00	-	(308.00)	-
<b>TOTAL 8200</b>		907,781.31	339.65	1,774.79	909,895.75

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2010-2011  
MONTH OF: APRIL

Copy of apr11.xls  
GF EXPENDS  
6/8/2011

**GENERAL FUND:**

**COMMUNITY SERVICES**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries	100	119,783.04	-	-	119,783.04
Employee Benefits	200	45,316.31	-	-	45,316.31
Purchased Services	300	822,341.99	-	-	822,341.99
Energy Services	400	-	-	-	-
Materials and Supplies	500	8,578.62	-	1,000.00	9,578.62
Capital Outlay	600	25,000.00	-	-	25,000.00
Other Expenses	700	-	-	-	-
<b>TOTAL 9100</b>		1,021,019.96	-	1,000.00	1,022,019.96

**DEBT SERVICE**

Other Expenses	700	-	-	-	-
<b>TOTAL 9200</b>		-	-	-	-

**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	-	-	-	-
<b>TOTAL 9700</b>		-	-	-	-

**ESTIMATED FUND BALANCE (6/30)**

**TOTAL ESTIMATED APPROPRIATIONS**

2700	8,175,145.55	(1,259,601.14)	(1,297,565.00)	5,617,979.41
	89,053,761.01	(1,436,118.31)	(101,223.00)	87,532,161.61