School Board of Nassau County

School Board Meeting Agenda Item Request

ITEM TYPE:

ACTION TYPE:

☐ Recognition / Award	☐ Presentation	☐ Discussion Item	☑ Consent Item
☐ Informational	☐ Take Action	☐ Recognition	☐ Tabled Item

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

AGENDA STATEMENT: Approve 2014-2015 budget amendments for the April 2015 amendments.

ISSUE: Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board form are changed from the original budget approved by the School Board.

ALTERNATIVES: The Board's Alternatives are:

1. **Approve the Budget Amendments as presented.**
2. **Revise the Budget Amendments.**
3. **Disapprove the Budget Amendments.**

RECOMMENDATIONS: The Superintendent recommends approval of the Budget Amendments as presented.

RATIONALE: The Budget Amendments are procedurally necessary to update our budget to reflect changes outlined in the attached impact statements.

IMPACT STATEMENT: See the cover memorandum for explanation of the effect on fund balance.

DATA SOURCE: Susan Farmer, Executive Director of Business Services

SUBMITTED BY:

Name: Susan Farmer
Address: Executive Director of Business Services
Phone No: 491-9861
Meeting Date: May 28, 2015

ITEM:

DATE RECEIVED:

APPROVED BY SCHOOL BOARD

MAY 28 2015

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TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: ***BUDGET AMENDMENTS – April 2015***

DATE: May 28, 2015

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. Increase revenue account #3310 – Florida Education Finance Program in the amount of $56,535.00 for the receipt of the Fourth FEFP Calculation a copy of the analysis is attached. This was offset to appropriations and fund balance as shown in the analysis.
3. Increase revenue account #3344 – Discretionary Lottery Funds in the amount of $39,356.00 due to receipt of the Fourth FEFP Calculation a copy of the analysis is attached. This was equally offset to appropriations and distributed to the schools for use by the School Advisory Councils.
4. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of $6,613.00. This was for the receipt of the funds for the Tag Art Program in the amount of $4,000.00, the receipt of donations for the Homeless Program in the amount of $63.00, and the award of additional funding from the University of South Florida for the Project10 Grant in the amount of $2,550.00. These were equally offset to appropriations.

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

CAPITAL:

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

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 revenue account #3225 – Teacher and Principal Training, Title IIA in the amount of $57,625.65 for the receipt of final approval of the 2013-2014 roll-forward funds. This was equally offset to appropriations.

RACE TO THE TOP: ***No amendments were processed for the month of April. (The adjustments in the document are to correct the February entries which was not cleared from the Board document in March 2015 on the appropriations page. This will align the approved Budget Amendments with the actual budget.)***

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

COMPARISON OF FEFP CALCUALTIONS
FOR FISCAL YEAR 2014-2015
Fourth Versus Third

	Fourth Calculation	Third Calculation	DIFFERENCE	Notes	
UNWEIGHTED FTE	11,162.51	11,092.55	69.96		
WEIGHTED FTE	11,857.65	11,779.91	77.74		
BASE STUDENT ALLOCATION	4,031.77	4,031.77	-		
DISTRICT COST DIFFERENTIAL	0.9900	0.9900	-		
BASE FEFP FUNDING	47,329,245.00	47,018,949.00	310,296.00	A and FB	
ESE GUARANTEE	2,832,583.00	2,832,583.00	-		
EQUAL % ADJUSTMENT			-		
SPARSITY	2,309,108.00	2,257,177.00	51,931.00	FB	
SAFE SCHOOLS	217,712.00	217,492.00	220.00	A	
SUPPLEMENTAL INSTRUCTION (SAI)	2,488,304.00	2,488,304.00	-		
READING INSTRUCTION	593,571.00	592,166.00	1,405.00	A	
DECLINING ENROLLMENT		57,806.00	(57,806.00)	FB	
TEACHER LEAD	185,766.00	185,766.00	-		
INSTRUCTIONAL MATERIALS	912,363.00	897,499.00	14,864.00	A	
Instruc Materials McKay Scholarship Reduction	(9,610.00)	(8,869.00)	(741.00)	A	
Distance Learning Allocation - NEW	339,497.00	339,254.00	243.00	A	
TRANSPORTATION	2,646,419.00	2,687,529.00	(41,110.00)	FB	
Virtual Education	7,010.00	6,509.00	501.00	A	
Teacher Salary Increase			-		
GROSS STATE AND LOCAL FEFP w/o Stabilizatior	59,851,968.00	59,572,165.00	279,803.00		
			-		
			-		
GROSS STATE AND LOCAL FEFP W/ Stabilization	59,851,968.00	59,572,165.00	279,803.00		
REQUIRED LOCAL EFFORT	34,057,339.00	34,057,339.00	-		
STATE SHARE OF FEFP	25,794,629.00	25,514,826.00	279,803.00		
PRIOR YEAR ADJUSTMENTS	126,452.00	126,452.00	-		
PRORATION FOR REVISED APPROPRIATION	(426,270.00)	(253,572.00)	(172,698.00)	FB	
PRORATION FOR VETO			-		
NET STATE FEFP	25,494,811.00	25,387,706.00	107,105.00		
MCKAY SCHOLARSHIPS	(693,240.00)	(642,670.00)	(50,570.00)	FB	
NET STATE FEFP	24,801,571.00	24,745,036.00	56,535.00		
SCHOOL RECOGNITION PROGRAM	858,728.00	571,287.00	287,441.00	A	
DISTRICT DISCRETIONARY LOTTERY	39,356.00	-	39,356.00	A	898,084.00
SUBTOTAL	25,699,655.00	25,316,323.00	383,332.00		
STATE CATEGORICALS:					
CLASS SIZE REDUCTION	11,937,428.00	11,937,428.00	-		
			-		
CATEGORICAL TOTAL	11,937,428.00	11,937,428.00	-		
TOTAL STATE FUNDING	37,637,083.00	37,253,751.00	383,332.00		
LOCAL FUNDS					
REQUIRED LOCAL EFFORT	34,057,339.00	34,057,339.00	-		
PY REQUIRED LOCAL EFFORT MILLAGE	-	-	-		
DISCRETIONARY EFFORT	5,026,616.00	5,026,616.00	-		
SUPPLEMENTAL DISCRETIONARY			-		
TOTAL LOCAL FUNDING	39,083,955.00	39,083,955.00	-		
TOTAL STATE AND LOCAL	76,721,038.00	76,337,706.00	383,332.00		
Final Adjusted State and Local	76,721,038.00	76,337,706.00	383,332.00		

Amount Per Unweighted FTE without McKay and PY	6,924.736	6,963.784	(39.05)
Amount Per Weighted FTE without McKay and PY A	6,518.782	6,557.446	(38.66)

Change in TOTAL FEFP FUNDING per Calculation Analysis	434,497.00
Reconciliation:	
Total State and Local Change from Above	383,332.00
McKay Scholarship Reduction	50,570.00
Instructional Materials - McKay Scholarship Reduction	741.00
Prior Year Adjustment - Dist. Lottery	(146.00)
Reconciled Balance	434,497.00

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
GF Revenues
5/14/2015

GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
FEDERAL:					
Federal Impact, Current Operations	3121		-		-
Reserve Officers Training Corps (ROTC)	3191	65,000.00	-		65,000.00
					-
Total Federal Direct	3100	65,000.00	-	-	65,000.00
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	25,237,883.00	(492,847.00)	56,535.00	24,801,571.00
Workforce Development	3315	604,669.00	-		604,669.00
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		146.00	39,356.00	39,502.00
Transportation	3354		-		-
Class Size Reduction Operating Funds	3355	11,969,848.00	(32,420.00)		11,937,428.00
School Recognition Funds	3361	571,307.00	287,421.00		858,728.00
Excellent Teaching Program	3363		-		-
Preschool Projects	3371		-		-
Full Service School	3378	-	-		-
Miscellaneous State Sources	3390	148,484.00	33,215.76		181,699.76
Total State	3300	38,602,941.00	(204,484.24)	95,891.00	38,494,347.76
LOCAL:					
District School Tax	3411	39,083,955.00	-		39,083,955.00
Tax Redemption	3421		-		-
Payment in Lieu of Taxes	3422		-		-
Excess Fees	3423		-		-
Tuition (Non-Resident)	3424		-		-
Rent	3425	17,500.00	-		17,500.00
Interest, Including Profit on Investment	3430		-		-
Gifts, Grants, & Bequests	3440	183,774.00	41,522.55	6,613.00	231,909.55
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		-		-
Other Student Fees	3469	10,000.00	-		10,000.00
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	276,278.00	172.29		276,450.29
Insurance Loss Recoveries	3741		-		-
Total Local	3400	39,571,507.00	41,694.84	6,613.00	39,619,814.84
OTHER FINANCING SOURCES:					-
Transfers In:					-
From Debt Service Funds	3620		-		-
From Capital Projects Funds	3630	3,197,551.00	-		3,197,551.00
From Special Revenues Funds	3640		-		-
From Internal Service Funds	3670		-		-
From Trust Funds	3680		-		-
From Enterprise Funds	3690		-		-
Total Transfers In	3600	3,197,551.00	-	-	3,197,551.00
Total Other Financing Sources		3,197,551.00	-	-	3,197,551.00
BEGINNING FUND BALANCE (JULY 1, 2014)	2800	9,882,467.89	-		9,882,467.89
TOTAL ESTIMATED REVENUES		91,325,366.89	(162,789.40)	102,504.00	91,265,081.49

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
GF EXPENDS
5/14/2015

GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	35,179,692.27	540,031.69	(573,401.84)	35,146,322.12
Employee Benefits	200	10,463,898.85	67,435.76	37,857.90	10,569,192.51
Purchased Services	300	1,433,369.15	55,587.76	336,224.16	1,825,181.07
Energy Services	400	7,877.96	-	-	7,877.96
Materials and Supplies	500	3,701,825.41	(707,689.04)	45,443.02	3,039,579.39
Capital Outlay	600	212,092.27	67,087.39	15,472.81	294,652.47
Other Expenses	700	636,490.33	38,228.45	18,059.00	692,777.78
TOTAL 5000		51,635,246.24	60,682.01	(120,344.95)	51,575,583.30
PUPIL PERSONNEL SERVICES					
Salaries	100	2,397,982.25	36,423.34	13,300.30	2,447,705.89
Employee Benefits	200	711,879.61	11,161.27	16,343.98	739,384.86
Purchased Services	300	341,052.39	(21,911.95)	(1,395.18)	317,745.26
Energy Services	400	-	500.00	-	500.00
Materials and Supplies	500	42,237.50	4,187.32	2,738.42	49,163.24
Capital Outlay	600	23,200.00	(9,348.95)	-	13,851.05
Other Expenses	700	170.00	-	1,210.00	1,380.00
TOTAL 6100		3,516,521.75	21,011.03	32,197.52	3,569,730.30
INSTRUCTIONAL MEDIA SERVICES					
Salaries	100	867,746.00	15,009.10	39,720.00	922,475.10
Employee Benefits	200	271,134.33	1,944.59	8,007.20	281,086.12
Purchased Services	300	50,567.72	110.66	-	50,678.38
Energy Services	400	-	-	-	-
Materials and Supplies	500	21,954.66	1,643.34	(407.14)	23,190.86
Capital Outlay	600	118,540.03	1,736.90	1,201.00	121,477.93
Other Expenses	700	17,300.00	(438.89)	1,000.00	17,861.11
TOTAL 6200		1,347,242.74	20,005.70	49,521.06	1,416,769.50
INSTRUCTION AND CURRICULUM					
Salaries	100	787,586.63	(8,225.15)	77,180.12	856,541.60
Employee Benefits	200	203,158.99	8,063.26	(9,446.59)	201,775.66
Purchased Services	300	147,223.75	11,535.56	5,185.57	163,944.88
Energy Services	400	-	-	-	-
Materials and Supplies	500	33,273.44	15,085.63	(15,450.00)	32,909.07
Capital Outlay	600	29,015.00	(4,956.09)	-	24,058.91
Other Expenses	700	30,269.00	(780.00)	-	29,489.00
TOTAL 6300		1,230,526.81	20,723.21	57,469.10	1,308,719.12
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	713,443.00	58,578.84	51,915.81	823,937.65
Employee Benefits	200	210,502.79	9,271.00	(1,362.21)	218,411.58
Purchased Services	300	198,458.25	60,302.27	6,538.19	265,298.71
Energy Services	400	-	-	-	-
Materials and Supplies	500	13,164.57	(2,383.66)	500.00	11,280.91
Capital Outlay	600	5,000.00	(1,600.00)	-	3,400.00
Other Expenses	700	89,200.00	31,555.55	422.02	121,177.57
TOTAL 6400		1,229,768.61	155,724.00	58,013.81	1,443,506.42

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
GF EXPENDS
5/14/2015

GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTR. RELATED TECHNOLOGY					
Salaries	100	404,769.00	3,603.11	-	408,372.11
Employee Benefits	200	130,299.72	3,983.04	(9,191.00)	125,091.76
Purchased Services	300	593,543.90	25,711.63	(500.00)	618,755.53
Energy Services	400	-	-	-	-
Materials and Supplies	500	20,059.70	15,372.82	505.80	35,938.32
Capital Outlay	600	464,511.30	(45,248.74)	670.33	419,932.89
Other Expenses	700	300.00	-	-	300.00
TOTAL 6500		1,613,483.62	3,421.86	(8,514.87)	1,608,390.61
BOARD					
Salaries	100	161,780.00	-	1,800.00	163,580.00
Employee Benefits	200	156,290.91	77.80	(1,800.00)	154,568.71
Purchased Services	300	295,990.57	376.00	-	296,366.57
Energy Services	400	-	-	-	-
Materials and Supplies	500	1,794.34	-	-	1,794.34
Capital Outlay	600	-	-	-	-
Other Expenses	700	10,100.00	-	-	10,100.00
TOTAL 7100		625,955.82	453.80	-	626,409.62
GENERAL ADMINISTRATION					
Salaries	100	844,219.00	(185,940.91)	(197,838.95)	460,439.14
Employee Benefits	200	177,118.87	(4,982.27)	(36,510.86)	135,625.74
Purchased Services	300	139,206.50	3,260.33	(1,231.58)	141,235.25
Energy Services	400	-	-	-	-
Materials and Supplies	500	20,251.88	87.04	2,310.42	22,649.34
Capital Outlay	600	40,225.00	(908.00)	(2,078.84)	37,238.16
Other Expenses	700	19,700.00	(4,695.00)	-	15,005.00
TOTAL 7200		1,240,721.25	(193,178.81)	(235,349.81)	812,192.63
SCHOOL ADMINSTRATION					
Salaries	100	3,738,730.50	129,320.73	150,161.13	4,018,212.36
Employee Benefits	200	1,160,287.76	20,489.89	(17,450.00)	1,163,327.65
Purchased Services	300	514,186.93	15,583.45	145.00	529,915.38
Energy Services	400	-	-	-	-
Materials and Supplies	500	101,420.73	(9,129.39)	3,624.38	95,915.72
Capital Outlay	600	1,200.00	641.30	-	1,841.30
Other Expenses	700	13,315.00	-	2,910.00	16,225.00
TOTAL 7300		5,529,140.92	156,905.98	139,390.51	5,825,437.41
FACILITIES ACQUISITION & CONST.					
Salaries	100	184,009.00	-	1,900.00	185,909.00
Employee Benefits	200	53,036.85	1,353.26	150.00	54,540.11
Purchased Services	300	197,900.00	-	-	197,900.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	1,000.00	-	-	1,000.00
Other Expenses	700	-	-	-	-
TOTAL 7400		435,945.85	1,353.26	2,050.00	439,349.11
FISCAL SERVICES					
Salaries	100	411,620.00	3,471.70	(1,400.00)	413,691.70
Employee Benefits	200	146,078.07	4,291.91	1,400.00	151,769.98
Purchased Services	300	17,105.00	-	-	17,105.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,059.16	-	-	4,059.16
Capital Outlay	600	550.00	-	-	550.00
Other Expenses	700	-	-	-	-
TOTAL 7500		579,412.23	7,763.61	-	587,175.84

GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
FOOD SERVICES					
Salaries	100	-	53,665.28	-	53,665.28
Employee Benefits	200	25,505.00	24,827.48	-	50,332.48
Purchased Services	300	1,900.00	-	-	1,900.00
TOTAL 7600		27,405.00	78,492.76	-	105,897.76
CENTRAL SERVICES					
Salaries	100	364,789.00	500.00	50,601.19	415,890.19
Employee Benefits	200	118,490.13	5,202.44	531.23	124,223.80
Purchased Services	300	144,958.85	(550.76)	-	144,408.09
Energy Services	400	350.00	-	-	350.00
Materials and Supplies	500	5,600.00	-	-	5,600.00
Capital Outlay	600	3,500.00	-	-	3,500.00
Other Expenses	700	6,050.00	3,000.00	-	9,050.00
TOTAL 7700		643,737.98	8,151.68	51,132.42	703,022.08
PUPIL TRANSPORTATION SERVICES					
Salaries	100	2,257,085.00	4,329.88	27,925.13	2,289,340.01
Employee Benefits	200	1,074,777.45	35,815.18	(71,398.19)	1,039,194.44
Purchased Services	300	70,152.00	10,100.00	500.00	80,752.00
Energy Services	400	906,728.48	(12,830.52)	2,586.90	896,484.86
Materials and Supplies	500	190,723.61	9,500.00	(91.96)	200,131.65
Capital Outlay	600	30,746.00	2,500.00	-	33,246.00
Other Expenses	700	117,680.00	(4,000.00)	82,064.88	195,744.88
TOTAL 7800		4,647,892.54	45,414.54	41,586.76	4,734,893.84
OPERATION OF PLANT					
Salaries	100	2,716,009.00	32,721.81	29,573.00	2,778,303.81
Employee Benefits	200	1,074,980.23	35,085.25	24,730.00	1,134,795.48
Purchased Services	300	1,765,303.98	-	(55,275.00)	1,710,028.98
Energy Services	400	2,664,007.55	1,163.81	(377.09)	2,664,794.27
Materials and Supplies	500	186,267.83	3,822.73	10,871.30	200,961.86
Capital Outlay	600	78,387.80	699.95	(1,335.00)	77,752.75
Other Expenses	700	73,275.00	-	11,000.00	84,275.00
TOTAL 7900		8,558,231.39	73,493.55	19,187.21	8,650,912.15
MAINTENANCE OF PLANT					
Salaries	100	1,650,541.00	167.91	-	1,650,708.91
Employee Benefits	200	518,239.23	10,322.46	(2,050.00)	526,511.69
Purchased Services	300	655,385.75	10,907.00	-	666,292.75
Energy Services	400	90,500.00	-	-	90,500.00
Materials and Supplies	500	476,011.11	4,580.56	(20,000.00)	460,591.67
Capital Outlay	600	151,842.45	(17,987.56)	20,000.00	153,854.89
Other Expenses	700	3,000.00	-	-	3,000.00
TOTAL 8100		3,545,519.54	7,990.37	(2,050.00)	3,551,459.91
ADMIN. TECHNOLOGY SERVICES					
Salaries	100	577,009.00	6,842.02	19,695.00	603,546.02
Employee Benefits	200	170,416.02	3,530.23	(10,504.00)	163,442.25
Purchased Services	300	339,701.70	7,192.25	(16,000.00)	330,893.95
Energy Services	400	-	-	-	-
Materials and Supplies	500	12,160.00	(583.20)	(6,433.13)	5,143.67
Capital Outlay	600	26,039.20	440.16	(1,500.00)	24,979.36
Other Expenses	700	845.00	-	-	845.00
TOTAL 8200		1,126,170.92	17,421.46	(14,742.13)	1,128,850.25

GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
COMMUNITY SERVICES					
Salaries	100	187,041.78	(4,700.00)	-	182,341.78
Employee Benefits	200	729,214.09	(176,907.12)	-	552,306.97
Purchased Services	300	19,345.77	29,797.71	-	49,143.48
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,609.91	9,650.19	4,000.00	19,260.10
Capital Outlay	600	250.00	315.69	-	565.69
Other Expenses	700	159,824.41	(50,000.00)	-	109,824.41
TOTAL 9100		1,101,285.96	(191,843.53)	4,000.00	913,442.43
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)	2700	2,691,157.72	(456,775.88)	28,957.37	2,263,339.21
TOTAL ESTIMATED APPROPRIATIONS		91,325,366.89	(241,282.16)	102,504.00	91,265,081.49

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
debt service
5/14/2015

NO AMENDMENTS WERE PROCESSED FOR APRIL 2015

DEBT SERVICE FUNDS:

	Account Number	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	318,250.00	-		318,250.00
Cost of Issuing SBE Bonds	3324		-		-
Racing Commission Funds	3341	172,500.00	-		172,500.00
Public Education Capital Outlay	3391		-		-
			-		-
					-
Total State	3300	490,750.00	-	-	490,750.00
LOCAL:					
District Insterest 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	81,224.25	-		81,224.25
Total Transfers In	3600	81,224.25	-	-	81,224.25
Total Other Financing Sources		81,224.25	-	-	81,224.25
BEGINNING FUND BALANCE (JULY 1, 2014)	2800	1,041,642.20	-		1,041,642.20
TOTAL ESTIMATED REVENUES		1,613,616.45	-	-	1,613,616.45
Estimated Appropriations:					
FUNCTION 9200 Debt Service					
Redemption of Principal	710	360,890.00	-		360,890.00
Interest	720	127,515.00	-		127,515.00
Dues and Fees	730	2,000.00	-		2,000.00
Total Function 9200	9200	490,405.00	-	-	490,405.00
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	1,123,211.45	-		1,123,211.45
TOTAL ESTIMATED APPROPRIATIONS		1,613,616.45	-	-	1,613,616.45

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
capital projects
5/14/2015

CAPITAL PROJECTS FUNDS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
Vocational Education Acts	3201		-		-
CO & DS Distributed to Districts	3321	64,543.00	-		64,543.00
Interest on Undistributed CO & DS	3325	1,625.00	-		1,625.00
Public Education Capital Outlay	3391	228,482.00	-		228,482.00
Classrooms First Program	3392		-		-
Class Size Reduction / Capital	3396		-		-
District Local Capital Improvement Tax	3413	9,408,105.00	-		9,408,105.00
Collection of Prior Year Taxes	3414		-		-
Interest Including Profit on Investments	3430		-		-
Impact Fees	3496	1,575,000.00	-		1,575,000.00
Total Estimated Revenues		11,277,755.00	-	-	11,277,755.00
OTHER FINANCING SOURCES					
Sale Of Bonds	3710		-		-
Proceeds Of Loans	3720		-		-
Sale of Fixed Assets	3730		-		-
Transfers In:					-
From General	3610		-		-
From Special Revenue	3630		-		-
Total Transfers In	3600	-	-	-	-
Total Other Financing Sources		-	-	-	-
BEGINNING FUND BALANCE (JULY 1, 2014)	2800	37,968,045.23	-		37,968,045.23
TOTAL ESTIMATED REVENUES		49,245,800.23	-	-	49,245,800.23
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610	-	-	-	-
Audio Visual Materials	620	-	-	-	-
Buildings and Fixed Equipment	630	28,517,719.41	347.51	(114,202.20)	28,403,864.72
Furniture, Fixtures, and Equipment	640	2,323,656.94	4,596.99	101,744.69	2,429,998.62
Motor Vehicles	650	1,212,053.00	-	20,339.50	1,232,392.50
Land	660	1,482,592.79	-	-	1,482,592.79
Improvements Other than Buildings	670	5,006,463.32	(65,965.33)	18,285.43	4,958,783.42
Remodeling and Renovations	680	4,152,264.42	63,556.66	(26,167.42)	4,189,653.66
Computer Software	690	-	-	-	-
Total Function 7400		42,694,749.88	2,535.83	0.00	42,697,285.71
OTHER FINANCING USES					
Transfers Out:					
To General Fund	910	3,197,551.00	-	-	3,197,551.00
To Debt Service Funds	920	81,224.25	-	-	81,224.25
To Special Revenue Funds	940	-	-	-	-
Interfund (Capital Projects Only)	950	-	-	-	-
Total Other Financing Uses	9700	3,278,775.25	-	-	3,278,775.25
ESTIMATED ENDING FUND BALANCE	2700	3,272,275.10	(2,535.83)		3,269,739.27
TOTAL ESTIMATED APPROPRIATIONS		49,245,800.23	0.00	0.00	49,245,800.23

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
food services
5/14/2015

NO AMENDMENTS WERE PROCESSED FOR APRIL 2015

SCHOOL FOOD SERVICE:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
FEDERAL THROUGH STATE:					
National School Lunch	3260	3,100,000.00	-		3,100,000.00
U.S.D.A. Donated Foods	3265	100,000.00	-		100,000.00
Other Federal Direct	3290		-		-
					-
Total Federal Through State	3200	3,200,000.00	-	-	3,200,000.00
STATE:					
School Breakfast Supplement	3337	22,500.00	-		22,500.00
School Lunch Supplement	3338	25,000.00	-		25,000.00
					-
Total State	3300	47,500.00	-	-	47,500.00
LOCAL:					
Interest, Including Profit on Investment	3430	5,000.00	-		5,000.00
Gifts, Grants, and Bequests	3440		-		-
Food Service	3450	2,260,000.00	-		2,260,000.00
Miscellaneous	3490	50,000.00	-		50,000.00
Total Local	3400	2,315,000.00	-	-	2,315,000.00
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, 2014)	2800	1,675,907.49	-		1,675,907.49
TOTAL ESTIMATED REVENUES		7,238,407.49	-	-	7,238,407.49
Estimated Appropriations:					
FUNCTION 7600 Food Services					
Salaries	100	1,696,400.00	-	-	1,696,400.00
Employee Benefits	200	670,000.00	-	-	670,000.00
Purchased Services	300	223,200.00	(2,000.00)	-	221,200.00
Energy Services	400	8,000.00	(3,000.00)	-	5,000.00
Materials and Supplies	500	2,542,400.00	3,000.00	-	2,545,400.00
Capital Outlay	600	254,554.77	-	-	254,554.77
Other Expenses	700	185,500.00	2,000.00	-	187,500.00
Total Function 7600	7600	5,580,054.77	-	-	5,580,054.77
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	1,658,352.72	-		1,658,352.72
TOTAL ESTIMATED APPROPRIATIONS		7,238,407.49	-	-	7,238,407.49

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
CP revenues
5/14/2015

CONTRACTED PROGRAMS:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
FEDERAL THROUGH STATE:					
Vocational Education Acts	3201	146,330.76	5,062.38		151,393.14
Workforce Investment Act	3220	219,561.84	-		219,561.84
Teacher and Principal Training, Title IIA	3225	325,920.35	75.00	57,625.65	383,621.00
Drug Free Schools	3227	-	-		-
IDEA (PL94-142)	3230	3,370,978.81	(35,406.21)		3,335,572.60
Title I	3240	1,968,215.43	49,469.46		2,017,684.89
Adult General Education	3250	143,831.93	65,635.73		209,467.66
Title VI	3270	-	-		-
Other Federal through State	3299	68,318.18	6,696.75		75,014.93
Total Federal Through State	3200	6,243,157.30	91,533.11	57,625.65	6,392,316.06
FEDERAL DIRECT:					
Other Federal Direct	3190		671,227.20		671,227.20
Climate Transformation Grant					-
Total State	3300	-	671,227.20	-	671,227.20
LOCAL:					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
					-
Total Local	3400	-	-	-	-
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		6,243,157.30	762,760.31	57,625.65	7,063,543.26

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

apr15
CP EXPENDS'
5/14/2015

CONTRACTED PROGRAMS:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	1,545,966.36	287,723.92	2,622.11	1,836,312.39
Employee Benefits	200	648,024.46	957.33	-	648,981.79
Purchased Services	300	462,353.26	(72,171.57)	(229.28)	389,952.41
Energy Services	400	-	-	-	-
Materials and Supplies	500	201,545.92	56,616.68	500.00	258,662.60
Capital Outlay	600	161,749.70	66,610.70	-	228,360.40
Other Expenses	700	77,628.42	10,413.37	(4,322.34)	83,719.45
TOTAL 5000		3,097,268.12	350,150.43	(1,429.51)	3,445,989.04
PUPIL PERSONNEL SERVICES					
Salaries	100	540,340.24	24,319.24	-	564,659.48
Employee Benefits	200	60,840.76	67,147.94	-	127,988.70
Purchased Services	300	95,282.00	(3,460.00)	-	91,822.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,968.05	16,066.04	-	40,034.09
Capital Outlay	600	4,300.00	7,535.96	-	11,835.96
Other Expenses	700	100.00	-	-	100.00
TOTAL 6100		724,831.05	111,609.18	-	836,440.23
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	1,076,838.80	105,362.81	-	1,182,201.61
Employee Benefits	200	201,387.33	40,773.00	-	242,160.33
Purchased Services	300	47,117.77	135,755.23	292.97	183,165.97
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,939.47	1,979.03	-	57,918.50
Capital Outlay	600	64,934.23	1,453.97	-	66,388.20
Other Expenses	700	10,200.00	9,497.09	-	19,697.09
TOTAL 6300		1,456,417.60	294,821.13	292.97	1,751,531.70
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	191,819.14	(14,925.00)	42,614.61	219,508.75
Employee Benefits	200	44,986.71	(359.55)	1,032.07	45,659.23
Purchased Services	300	109,941.70	(24,562.29)	9,506.75	94,886.16
Energy Services	400	-	-	-	-
Materials and Supplies	500	26,184.30	(11,182.87)	-	15,001.43
Capital Outlay	600	4,800.00	(1,000.00)	-	3,800.00
Other Expenses	700	37,145.00	60,600.00	4,999.00	102,744.00
TOTAL 6400		414,876.85	8,570.29	58,152.43	481,599.57
GENERAL ADMINISTRATION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	1,000.00	2,768.00	-	3,768.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	370,756.68	(2,955.72)	-	367,800.96
TOTAL 7200		371,756.68	(187.72)	-	371,568.96

CONTRACTED PROGRAMS:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINSTRATION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	694.00	(694.00)		-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7300		694.00	(694.00)	-	-
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	-	-	500.00
Purchased Services	300	5,121.00	(209.00)		4,912.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	642.00	-	-	642.00
TOTAL 7700		7,763.00	(209.00)	-	7,554.00
PUPIL TRANSPORTATION SERVICES					
Salaries	100	55,210.00	(1,300.00)	8.57	53,918.57
Employee Benefits	200	36,023.00	-	(8.57)	36,014.43
Purchased Services	300	-	-	-	-
Energy Services	400	7,917.00	-	609.76	8,526.76
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	70,000.00	-	-	70,000.00
Other Expenses	700	400.00	-	-	400.00
TOTAL 7800		169,550.00	(1,300.00)	609.76	168,859.76
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		6,243,157.30	762,760.31	57,625.65	7,063,543.26

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

NO AMENDMENTS WERE PROCESSED FOR APRIL 2015

RACE TO THE TOP:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
FEDERAL THROUGH STATE:					
Vocational Education Acts	3201				-
State Stabilization Fund - Educa	3210				-
State Stabilization Fund - Gov't	3211				-
Race to the Top Funds	3214	288,158.11	75,000.00	-	363,158.11
Education Jobs Fund	3215				-
Drug Free Schools	3227				-
IDEA (PL94-142)	3230				-
Title I	3240				-
Adult General Education	3250				-
ARRA Food Service	3269				-
Title VI	3270				-
Other Federal through State	3299				-
Total Federal Through State	3200	288,158.11	75,000.00	-	363,158.11
STATE:					
Other Miscellaneous State	3390				-
					-
Total State	3300	-	-	-	-
LOCAL:					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
					-
Total Local	3400	-	-	-	-
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		288,158.11	75,000.00	-	363,158.11

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: APRIL

NO AMENDMENTS WERE PROCESSED FOR APRIL 2015

RACE TO THE TOP:

Appropriations	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTRUCTION					
Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300		-		-
Energy Services	400		-		-
Materials and Supplies	500	39,682.40	87,676.76		127,359.16
Capital Outlay	600	188,525.03	(87,261.08)		101,263.95
Other Expenses	700	-	-		-
TOTAL 5000		228,207.43	415.68	-	228,623.11
INSTRUCTION AND CURRICULUM					
Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300		-		-
Energy Services	400		-		-
Materials and Supplies	500		-		-
Capital Outlay	600		-		-
Other Expenses	700		-		-
TOTAL 6300		-	-	-	-
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	8,400.00	56,000.00	(28,000.00)	36,400.00
Employee Benefits	200	793.00	5,450.00	(2,800.00)	3,443.00
Purchased Services	300	26,382.00	46,000.00	(30,200.00)	42,182.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	500.00	2,000.00	(1,000.00)	1,500.00
Capital Outlay	600	-	-	-	-
Other Expenses	700	5,650.00	23,150.00	(13,000.00)	15,800.00
TOTAL 6400		41,725.00	132,600.00	(75,000.00)	99,325.00
GENERAL ADMINISTRATION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	339.00	110.00	-	449.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7200		339.00	110.00	-	449.00
CENTRAL SERVICES					
Salaries	100	1.00	(1.00)	-	-
Employee Benefits	200	213.83	(213.83)	-	-
Purchased Services	300	17,671.85	17,089.15		34,761.00
Energy Services	400	-	-		-
Materials and Supplies	500	-	-		-
Capital Outlay	600	-	-		-
Other Expenses	700	-	-		-
TOTAL 7700		17,886.68	16,874.32	-	34,761.00
ADMIN. TECHNOLOGY SERVICES					
Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300		-		-
Energy Services	400		-		-
Materials and Supplies	500		-		-
Capital Outlay	600		-		-
Other Expenses	700		-		-
TOTAL 8200		-	-	-	-
ESTIMATED FUND BALANCE (6/30)	2700		-		-
TOTAL ESTIMATED APPROPRIATIONS		288,158.11	150,000.00	(75,000.00)	363,158.11