

School Board of Nassau County
School Board Meeting Agenda Item Request

ITEM TYPE:

☐ Recognition / Award ☐ Presentation ☐ Discussion Item ☒ Consent Item

**ACTION
TYPE:**

☐ Informational ☐ Take Action ☐ Recognition ☐ Tabled Item

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

AGENDA STATEMENT: Approve 2015-2016 budget amendments for the April 2016 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 26, 2016

ITEM:

DATE
RECEIVED:

APPROVED
BY
SCHOOL BOARD

MAY 26 2016



TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: **BUDGET AMENDMENTS – April 2016**

DATE: May 26, 2016

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 in revenue account #3310 – Florida Education Finance Program Revenue in the amount of \$654,975.00 based on receipt of the Fourth FEFP Revenue Calculation. This was offset to appropriations and fund balance based on the attached analysis.
3. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$2,697.00. This was for the monies received for the drafting program at the Red Bean Center. This was 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.
2. Increase in revenue account #3497 – Refund of Prior Year Expenditures for the receipt of funds collected for the sale of vans purchased last year. The monies were then reappropriated to replace the vans. This was equally offset to appropriations.
3. Decrease in fund balance in the amount of \$1,549,131.62 to cover the bid price on the Wildlight Elementary School Project.

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. Decrease in revenue account #3241 – Title III ESOL in the amount of \$1,704.05 to align the current budget with the final budget award program. This was equally offset to appropriations.
3. Decrease in revenue account #3290 – Other Federal through State in the amount of \$900.00 to align the current budget with the final budget award program. This was equally offset to appropriations.

RACE TO THE TOP: *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.

COMPARISON OF FEFP CALCUALTIONS
FOR FISCAL YEAR 2015-2016
Fourth Versus Third

	Fourth Calculation	Third Calculation	DIFFERENCE	Notes
UNWEIGHTED FTE	11,317.25	11,382.66	(65.41)	6.83 FTE over Group 2 Cap
WEIGHTED FTE	12,033.92	12,102.64	(68.72)	Reduction to CAPE FTE (1.9)
BASE STUDENT ALLOCATION	4,154.45	4,154.45	-	
DISTRICT COST DIFFERENTIAL	0.9896	0.9896	-	
BASE FEFP FUNDING	49,474,378.00	49,756,903.00	(282,525.00)	FB
ESE GUARANTEE	2,818,098.00	2,818,098.00	-	
EQUAL % ADJUSTMENT			-	
SPARSITY	2,616,732.00	2,812,973.00	(196,241.00)	FB
SAFE SCHOOLS	222,785.00	223,460.00	(675.00)	
SUPPLEMENTAL INSTRUCTION (SAI)	2,477,082.00	2,477,082.00	-	
READING INSTRUCTION	593,826.00	597,991.00	(4,165.00)	
DECLINING ENROLLMENT			-	
TEACHER LEAD	183,551.00	183,551.00	-	
INSTRUCTIONAL MATERIALS	952,082.00	977,657.00	(25,575.00)	
Instruc Materials McKay Scholarship Reduction			-	
Digital Classroom Plan	421,956.00	423,382.00	(1,426.00)	
TRANSPORTATION	2,613,613.00	2,639,686.00	(26,073.00)	FB
Virtual Education	6,888.00	5,937.00	951.00	
Teacher Salary Increase			-	
GROSS STATE AND LOCAL FEFP w/o Stabilization	62,380,991.00	62,916,720.00	(535,729.00)	
			-	
GROSS STATE AND LOCAL FEFP W/ Stabilization	62,380,991.00	62,916,720.00	(535,729.00)	
REQUIRED LOCAL EFFORT	35,469,007.00	35,469,007.00	-	
STATE SHARE OF FEFP	26,911,984.00	27,447,713.00	(535,729.00)	
PRIOR YEAR ADJUSTMENTS	10,994.00	(22,666.00)	33,660.00	FB
PRORATION FOR REVISED APPROPRIATION	(140,751.00)		(140,751.00)	FB
PRORATION FOR VETO			-	
NET STATE FEFP	26,782,227.00	27,425,047.00	(642,820.00)	
MCKAY SCHOLARSHIPS	(784,412.00)	(772,257.00)	(12,155.00)	FB
NET STATE FEFP	25,997,815.00	26,652,790.00	(654,975.00)	
SCHOOL RECOGNITION PROGRAM	835,023.00	898,300.00	(63,277.00)	
DISTRICT DISCRETIONARY LOTTERY			-	
SUBTOTAL	26,832,838.00	27,551,090.00	(654,975.00)	
STATE CATEGORICALS:				
CLASS SIZE REDUCTION	12,147,997.00	12,147,997.00	-	
			-	
CATEGORICAL TOTAL	12,147,997.00	12,147,997.00	-	
TOTAL STATE FUNDING	38,980,835.00	39,699,087.00	(718,252.00)	
LOCAL FUNDS				
REQUIRED LOCAL EFFORT	35,469,007.00	35,469,007.00	-	
PY REQUIRED LOCAL EFFORT MILLAGE	-	-	-	
DISCRETIONARY EFFORT	5,301,922.00	5,301,922.00	-	
SUPPLEMENTAL DISCRETIONARY			-	
TOTAL LOCAL FUNDING	40,770,929.00	40,770,929.00	-	
TOTAL STATE AND LOCAL AND FEDERAL	79,751,764.00	80,470,016.00	(718,252.00)	
Final Adjusted State, Local, and Federal	79,751,764.00	80,470,016.00	(718,252.00)	

Amount Per Unweighted FTE	7,046.92	7,069.53	(22.61)
Amount Per Weighted FTE	6,627.25	6,648.96	(21.72)

Balance to Third Calculation Information:

Third Calculation Funding Change	(739,757.00)
Less: McKay Scholarship Funds	(12,155.00)
Less: Prior Year Adjustments	33,660.00
Adjusted Third Calculation Results	(718,252.00)
Sue's Analysis	(718,252.00)
Difference	-

Fund Balance	(624,085.00)
Categoricals	(94,167.00)
	(718,252.00)

16Apr
GF Revenues
5/23/2016

	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	58,800.00	-		58,800.00
					-
Total Federal Direct	3100	58,800.00	-	-	58,800.00
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	25,799,659.00	853,131.00	(654,975.00)	25,997,815.00
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	38,543.00	1,029.00	(39,572.00)	-
Class Size Reduction Operating Funds	3355	11,892,216.00	255,781.00		12,147,997.00
School Recognition Funds	3361	858,728.00	-	(23,705.00)	835,023.00
Preschool Projects	3371		-		-
Full Service School	3378	-	-		-
Miscellaneous State Sources	3390	86,313.05	263,760.02		350,073.07
Total State	3300	39,350,878.05	1,373,701.02	(718,252.00)	40,006,327.07
LOCAL:					
District School Tax	3411	40,778,017.00	-		40,778,017.00
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	197,011.25	263,304.02	2,697.00	463,012.27
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	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	155,000.00	11,064.98		166,064.98
Insurance Loss Recoveries	3741		-		-
Total Local	3400	41,157,038.25	274,369.00	2,697.00	41,434,104.25
OTHER FINANCING SOURCES:					
Transfers In:					
From Debt Service Funds	3620		-		-
From Capital Projects Funds	3630	3,100,384.00	-		3,100,384.00
From Special Revenues Funds	3640		-		-
From Internal Service Funds	3670		-		-
From Trust Funds	3680		-		-
From Enterprise Funds	3690		-		-
Total Transfers In	3600	3,100,384.00	-	-	3,100,384.00
Total Other Financing Sources		3,100,384.00	-	-	3,100,384.00
BEGINNING FUND BALANCE (JULY 1, 2015)	2800	9,484,246.06	-		9,484,246.06
TOTAL ESTIMATED REVENUES		93,157,246.36	1,648,070.02	(715,555.00)	94,089,761.38

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
GF EXPENDS
5/23/2016

GENERAL FUND:

Appropriations

INSTRUCTION

Salaries	100	34,380,897.88	390,326.77	-	34,771,224.65
Employee Benefits	200	10,215,904.42	203,340.84	30,596.09	10,449,841.35
Purchased Services	300	1,719,705.68	110,976.75	7,148.53	1,837,830.96
Energy Services	400	5,614.27	-	-	5,614.27
Materials and Supplies	500	4,111,209.81	32,079.74	(142,815.24)	4,000,474.31
Capital Outlay	600	253,285.60	81,713.18	17,728.30	352,727.08
Other Expenses	700	636,893.15	34,518.64	(181.64)	671,230.15
TOTAL 5000		51,323,510.81	852,955.92	(87,523.96)	52,088,942.77

PUPIL PERSONNEL SERVICES

Salaries	100	2,224,636.05	17,769.32	-	2,242,405.37
Employee Benefits	200	677,897.70	11,439.11	5,030.02	694,366.83
Purchased Services	300	299,964.42	13,737.13	8,649.34	322,350.89
Energy Services	400	-	-	-	-
Materials and Supplies	500	32,252.93	32,920.99	456.91	65,630.83
Capital Outlay	600	24,700.00	(12,610.16)	234.09	12,323.93
Other Expenses	700	-	1,365.00	1,046.00	2,411.00
TOTAL 6100		3,259,451.10	64,621.39	15,416.36	3,339,488.85

INSTRUCTIONAL MEDIA SERVICES

Salaries	100	860,536.00	-	-	860,536.00
Employee Benefits	200	271,253.24	6,000.61	450.00	277,703.85
Purchased Services	300	54,120.00	(300.00)	(1,694.84)	52,125.16
Energy Services	400	-	-	-	-
Materials and Supplies	500	18,686.28	6,665.65	-	25,351.93
Capital Outlay	600	112,720.17	6,786.11	(1,126.16)	118,380.12
Other Expenses	700	16,750.00	-	-	16,750.00
TOTAL 6200		1,334,065.69	19,152.37	(2,371.00)	1,350,847.06

INSTRUCTION AND CURRICULUM

Salaries	100	824,697.63	(36,492.86)	-	788,204.77
Employee Benefits	200	219,211.49	5,347.03	4,815.00	229,373.52
Purchased Services	300	176,637.14	27,357.52	(8,118.01)	195,876.65
Energy Services	400	-	-	-	-
Materials and Supplies	500	36,399.69	16,180.46	-	52,580.15
Capital Outlay	600	31,900.00	(500.00)	-	31,400.00
Other Expenses	700	11,470.00	145.00	-	11,615.00
TOTAL 6300		1,300,315.95	12,037.15	(3,303.01)	1,309,050.09

INSTRUCTIONAL STAFF TRAINING

Salaries	100	626,338.00	24,615.94	14,074.95	665,028.89
Employee Benefits	200	191,339.74	8,459.27	1,652.35	201,451.36
Purchased Services	300	342,483.47	60,027.98	86,745.20	489,256.65
Energy Services	400	-	-	-	-
Materials and Supplies	500	18,154.20	3,401.09	3,540.38	25,095.67
Capital Outlay	600	3,400.00	-	-	3,400.00
Other Expenses	700	75,390.00	19,544.90	877.50	95,812.40
TOTAL 6400		1,257,105.41	116,049.18	106,890.38	1,480,044.97

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
GF EXPENDS
5/23/2016

GENERAL FUND:

INSTR. RELATED TECHNOLOGY

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	413,470.00	-	-	413,470.00
Employee Benefits 200	128,621.77	84.72	3,015.00	131,721.49
Purchased Services 300	836,588.97	(39,602.22)	(88,286.32)	708,700.43
Energy Services 400	-	-	-	-
Materials and Supplies 500	23,885.15	(500.00)	(8,822.30)	14,562.85
Capital Outlay 600	15,502.10	3,820.85	(5,095.18)	14,227.77
Other Expenses 700	250.00	-	-	250.00
TOTAL 6500	1,418,317.99	(36,196.65)	(99,188.80)	1,282,932.54

BOARD

Salaries 100	170,030.00	-	-	170,030.00
Employee Benefits 200	101,074.31	-	-	101,074.31
Purchased Services 300	328,339.46	-	-	328,339.46
Energy Services 400	-	-	-	-
Materials and Supplies 500	2,500.00	-	-	2,500.00
Capital Outlay 600	-	-	-	-
Other Expenses 700	10,100.00	-	-	10,100.00
TOTAL 7100	612,043.77	-	-	612,043.77

GENERAL ADMINISTRATION

Salaries 100	848,277.00	(125,624.24)	-	722,652.76
Employee Benefits 200	176,074.17	(9,068.98)	1,800.00	168,805.19
Purchased Services 300	165,660.21	(5,801.45)	826.37	160,685.13
Energy Services 400	-	-	-	-
Materials and Supplies 500	22,624.95	14,817.61	-	37,442.56
Capital Outlay 600	25,000.00	(10,500.00)	-	14,500.00
Other Expenses 700	16,200.00	-	-	16,200.00
TOTAL 7200	1,253,836.33	(136,177.06)	2,626.37	1,120,285.64

SCHOOL ADMINISTRATION

Salaries 100	3,735,932.18	17,538.41	-	3,753,470.59
Employee Benefits 200	1,071,087.34	3,750.32	22,140.00	1,096,977.66
Purchased Services 300	417,841.01	44,178.32	464.90	462,484.23
Energy Services 400	500.00	(67.40)	-	432.60
Materials and Supplies 500	224,224.76	(37,440.66)	(13,208.49)	173,575.61
Capital Outlay 600	8,200.00	(675.23)	2,296.65	9,821.42
Other Expenses 700	16,025.00	-	-	16,025.00
TOTAL 7300	5,473,810.29	27,283.76	11,693.06	5,512,787.11

FACILITIES ACQUISITION & CONST.

Salaries 100	185,064.00	-	-	185,064.00
Employee Benefits 200	53,140.71	7.64	900.00	54,048.35
Purchased Services 300	192,400.00	-	-	192,400.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	1,000.00	-	-	1,000.00
Other Expenses 700	-	-	-	-
TOTAL 7400	431,604.71	7.64	900.00	432,512.35

FISCAL SERVICES

Salaries 100	390,283.00	10,748.68	-	401,031.68
Employee Benefits 200	151,077.77	815.77	4,050.00	155,943.54
Purchased Services 300	22,575.00	-	-	22,575.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	4,000.00	-	-	4,000.00
Capital Outlay 600	500.00	-	-	500.00
Other Expenses 700	-	-	-	-
TOTAL 7500	568,435.77	11,564.45	4,050.00	584,050.22

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
GF EXPENDS
5/23/2016

GENERAL FUND:

FOOD SERVICES

Salaries	100	-	1,574.20	-	1,574.20
Employee Benefits	200	27,306.01	439.29	21,600.00	49,345.30
Purchased Services	300	1,900.00	-	-	1,900.00
TOTAL 7600		29,206.01	2,013.49	21,600.00	52,819.50

CENTRAL SERVICES

Salaries	100	325,951.00	(1,375.21)	-	324,575.79
Employee Benefits	200	100,039.22	(669.65)	2,088.92	101,458.49
Purchased Services	300	143,090.38	(79.11)	(63.92)	142,947.35
Energy Services	400	350.00	-	-	350.00
Materials and Supplies	500	14,069.92	-	-	14,069.92
Capital Outlay	600	3,500.00	250.00	-	3,750.00
Other Expenses	700	7,050.00	500.00	-	7,550.00
TOTAL 7700		594,050.52	(1,373.97)	2,025.00	594,701.55

PUPIL TRANSPORTATION SERVICES

Salaries	100	2,288,637.00	30,269.39	-	2,318,906.39
Employee Benefits	200	1,037,016.23	2,331.46	27,450.00	1,066,797.69
Purchased Services	300	84,108.40	(1,695.18)	-	82,413.22
Energy Services	400	907,580.00	(5,053.87)	-	902,526.13
Materials and Supplies	500	214,412.00	-	-	214,412.00
Capital Outlay	600	15,200.00	-	-	15,200.00
Other Expenses	700	117,680.00	(9,000.00)	-	108,680.00
TOTAL 7800		4,664,633.63	16,851.80	27,450.00	4,708,935.43

OPERATION OF PLANT

Salaries	100	2,615,765.00	20,878.91	-	2,636,643.91
Employee Benefits	200	1,041,596.02	2,208.56	29,025.00	1,072,829.58
Purchased Services	300	1,941,067.07	19,389.00	-	1,960,456.07
Energy Services	400	2,501,655.88	(10,033.27)	(200.00)	2,491,422.61
Materials and Supplies	500	196,899.67	12,160.84	22,042.72	231,103.23
Capital Outlay	600	76,432.96	13,544.88	98.72	90,076.56
Other Expenses	700	65,600.00	-	-	65,600.00
TOTAL 7900		8,439,016.60	58,148.92	50,966.44	8,548,131.96

MAINTENANCE OF PLANT

Salaries	100	1,639,741.00	1,414.20	-	1,641,155.20
Employee Benefits	200	518,979.76	449.49	8,775.00	528,204.25
Purchased Services	300	646,039.92	-	-	646,039.92
Energy Services	400	80,000.00	-	-	80,000.00
Materials and Supplies	500	506,297.57	-	-	506,297.57
Capital Outlay	600	85,500.00	-	-	85,500.00
Other Expenses	700	5,000.00	-	-	5,000.00
TOTAL 8100		3,481,558.25	1,863.69	8,775.00	3,492,196.94

ADMIN. TECHNOLOGY SERVICES

Salaries	100	578,296.00	4,545.29	-	582,841.29
Employee Benefits	200	156,197.04	868.44	3,735.00	160,800.48
Purchased Services	300	275,989.72	(5,308.48)	777.80	271,459.04
Energy Services	400	-	-	-	-
Materials and Supplies	500	11,100.00	-	-	11,100.00
Capital Outlay	600	14,565.94	-	-	14,565.94
Other Expenses	700	914.00	-	-	914.00
TOTAL 8200		1,037,062.70	105.25	4,512.80	1,041,680.75

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
GF EXPENDS
5/23/2016

GENERAL FUND:

COMMUNITY SERVICES

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses

TOTAL 9100

DEBT SERVICE

Other Expenses

TOTAL 9200

OTHER FINANCING SOURCES:

Transfers Out:

To Debt Service Funds
To Capital Projects Funds
To Special Revenues Funds
To Internal Service Funds
To Trust Funds
To Enterprise Funds
Total Transfers Out

TOTAL 9700

ESTIMATED FUND BALANCE (6/30)

Inventory Reserve

3% Contingency Reserve

McKay Scholarship Reserve

Other Reserves - NTA Offer

Unreserved Fund Balance

TOTAL ESTIMATED Ending FB

TOTAL ESTIMATED APPROPRIATIONS

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	188,552.00	-	-	188,552.00
200	554,668.27	(192,748.30)	(163,800.00)	198,119.97
300	26,035.50	18,669.00	-	44,704.50
400	-	-	-	-
500	11,234.62	3,585.00	-	14,819.62
600	250.00	-	-	250.00
700	82,977.73	-	-	82,977.73
	863,718.12	(170,494.30)	(163,800.00)	529,423.82
700	-	-	-	-
	-	-	-	-
920	-	-	-	-
930	-	-	-	-
940	-	-	-	-
970	-	-	-	-
980	-	-	-	-
990	-	-	-	-
9700	-	-	-	-
	-	-	-	-
2700	985,484.96	-	-	985,484.96
	2,416,966.00	48,944.00	-	2,465,910.00
	710,000.00	(710,000.00)	-	-
	96,536.00	-	-	96,536.00
	1,606,515.75	1,470,712.99	(616,273.64)	2,460,955.10
2700	5,815,502.71	809,656.99	(616,273.64)	6,008,886.06
	93,157,246.36	1,646,056.53	(715,555.00)	94,089,761.38

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
debt service
5/23/2016

NO AMENDMENTS WERE PROCESSED FOR APRIL 2016

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	274,300.00	-	274,300.00
Cost of Issuing SBE Bonds	3324	-		-
Racing Commission Funds	3341	172,500.00	-	172,500.00
Public Education Capital Outlay	3391	-		-
		-		-
Total State	3300	446,800.00	-	446,800.00
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, 2015)	2800	1,153,767.93	-	1,153,767.93
TOTAL ESTIMATED REVENUES		1,681,792.93	-	1,681,792.93
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	334,000.00	-	334,000.00
Interest	720	110,510.00	-	110,510.00
Dues and Fees	730	2,000.00	-	2,000.00
Total Function 9200	9200	446,510.00	-	446,510.00
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	1,235,282.93	-	1,235,282.93
TOTAL ESTIMATED APPROPRIATIONS		1,681,792.93	-	1,681,792.93

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
capital projects
5/23/2016

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	91,930.00	-	-	91,930.00
Interest on Undistributed CO & DS	3325	2,000.00	-	-	2,000.00
Public Education Capital Outlay	3391	249,191.00	-	-	249,191.00
Classrooms First Program	3392	-	-	-	-
Class Size Reduction / Capital	3396	-	-	-	-
District Local Capital Improvement Tax	3413	9,923,383.00	-	-	9,923,383.00
Collection of Prior Year Taxes	3414	-	-	-	-
Interest Including Profit on Investments	3430	-	-	-	-
Impact Fees	3496	1,600,000.00	-	-	1,600,000.00
Refund of Prior Year Expenditures	3497	-	-	100,432.00	100,432.00
Total Estimated Revenues		11,866,504.00	-	100,432.00	11,966,936.00
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, 2015)	2800	38,946,094.53	-	-	38,946,094.53
TOTAL ESTIMATED REVENUES		50,812,598.53	-	100,432.00	50,913,030.53
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610	-	-	-	-
Audio Visual Materials	620	-	-	-	-
Buildings and Fixed Equipment	630	27,268,932.44	-	1,474,661.44	28,743,593.88
Furniture, Fixtures, and Equipment	640	3,102,961.61	9,410.01	278,237.79	3,390,609.41
Motor Vehicles	650	835,000.00	-	100,432.00	935,432.00
Land	660	1,622,975.69	(450,000.00)	-	1,172,975.69
Improvements Other than Buildings	670	4,609,547.80	40,562.45	19,930.02	4,670,040.27
Remodeling and Renovations	680	4,457,058.43	460,866.15	(223,697.73)	4,694,226.85
Computer Software	690	-	-	-	-
Total Function 7400		41,896,475.97	60,838.61	1,649,563.52	43,606,878.10
OTHER FINANCING USES					
Transfers Out:					
To General Fund	910	3,100,384.00	-	-	3,100,384.00
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	3,181,609.00	-	-	3,181,609.00
ESTIMATED ENDING FUND BALANCE	2700	5,734,513.56	(60,838.61)	(1,549,131.52)	4,124,543.43
TOTAL ESTIMATED APPROPRIATIONS		50,812,598.53	-	100,432.00	50,913,030.53

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
food services
5/23/2016

NO AMENDMENTS WERE PROCESSED FOR APRIL 2016

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 3,349,000.00	-		3,349,000.00
U.S.D.A. Donated Foods	3265 356,000.00	-		356,000.00
Other Federal Direct	3290	-		-
Total Federal Through State	3200 3,705,000.00	-	-	3,705,000.00
STATE:				
School Breakfast Supplement	3337 26,000.00	-		26,000.00
School Lunch Supplement	3338 33,000.00	-		33,000.00
Total State	3300 59,000.00	-	-	59,000.00
LOCAL:				
Interest, Including Profit on Investment	3430 500.00	-		500.00
Gifts, Grants, and Bequests	3440	-		-
Food Service	3450 1,970,000.00	-		1,970,000.00
Miscellaneous	3490 50,000.00	-		50,000.00
Total Local	3400 2,020,500.00	-	-	2,020,500.00
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, 2015)	2800 2,236,500.07	-		2,236,500.07
TOTAL ESTIMATED REVENUES	8,021,000.07	-	-	8,021,000.07
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100 1,695,500.00	-	-	1,695,500.00
Employee Benefits	200 710,200.00	-	-	710,200.00
Purchased Services	300 193,200.00	-	-	193,200.00
Energy Services	400 5,000.00	-	-	5,000.00
Materials and Supplies	500 2,802,600.00	-	-	2,802,600.00
Capital Outlay	600 485,517.33	22,000.00		507,517.33
Other Expenses	700 161,000.00	-	-	161,000.00
Total Function 7600	7600 6,053,017.33	22,000.00	-	6,075,017.33
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	62,094.01	-		62,094.01
Reserved for School Food Services	1,905,888.73	(22,000.00)		1,883,888.73
ESTIMATED ENDING FUND BALANCE	2700 1,967,982.74	(22,000.00)	-	1,945,982.74
TOTAL ESTIMATED APPROPRIATIONS	8,021,000.07	-	-	8,021,000.07

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
CP revenues
5/23/2016

CONTRACTED PROGRAMS:

Estimated Revenues:

FEDERAL DIRECT:

Other Federal Direct
Climate Transformation Grant

Total Federal Direct

FEDERAL THROUGH STATE:

Career and Technical Education
Workforce Innovation and Opportunity Act
Teacher and Principal Training, Title IIA
IDEA (PL94-142)
Title I
Title III - ESOL
Adult General Education
Title VI
Other Federal through State

Total Federal Through State

STATE:

Miscellaneous State

Total State

LOCAL:

Interest, Including Profit of Invest
Gifts, Grants, and Bequests

Total Local

OTHER FINANCING USES

Transfers Out:
To General Fund
To Capital Projects Funds
To Special Revenue Funds
To Debt Service Funds
Total Other Financing Uses

ESTIMATED ENDING FUND BALANCE

TOTAL ESTIMATED REVENUES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3190		-		-
3199	1,035,438.69	-		1,035,438.69
3100	1,035,438.69	-	-	1,035,438.69
3201	159,803.08	6,093.07		165,896.15
3220	379,818.64	5,691.68		385,510.32
3225	361,226.00	15,414.02		376,640.02
3230	3,212,160.00	526,330.17		3,738,490.17
3240	2,061,473.68	150,979.01		2,212,452.69
3241	13,885.78	(200.00)	(1,704.05)	11,981.73
3250		-		-
3270	-	-		-
3299	62,161.88	475,000.00	(900.00)	536,261.88
3200	6,250,529.06	1,179,307.95	(2,604.05)	7,427,232.96
3390				-
3300	-	-	-	-
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	7,285,967.75	1,179,307.95	(2,604.05)	8,462,671.65

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
CP EXPENDS'
5/23/2016

CONTRACTED PROGRAMS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	1,730,442.14	426,993.62	(35,024.55)	2,122,411.21
Employee Benefits	200	741,973.55	(67,348.96)	(3,748.50)	670,876.09
Purchased Services	300	368,552.98	51,179.64	(3,400.00)	416,332.62
Energy Services	400	-	-	-	-
Materials and Supplies	500	223,256.81	98,530.96	41,146.89	362,934.66
Capital Outlay	600	82,250.61	41,769.24	-	124,019.85
Other Expenses	700	40,420.00	44,015.00	-	84,435.00
TOTAL 5000		3,186,896.09	595,139.50	(1,026.16)	3,781,009.43
PUPIL PERSONNEL SERVICES					
Salaries	100	800,515.16	(67,691.46)	(614.32)	732,209.38
Employee Benefits	200	147,152.26	23,426.12	(144.56)	170,433.82
Purchased Services	300	100,647.14	77,300.00	-	177,947.14
Energy Services	400	-	-	-	-
Materials and Supplies	500	35,561.18	10,861.34	-	46,422.52
Capital Outlay	600	7,156.24	-	-	7,156.24
Other Expenses	700	100.00	-	-	100.00
TOTAL 6100		1,091,131.98	43,896.00	(758.88)	1,134,269.10
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	1,345,513.00	(106,167.48)	-	1,239,345.52
Employee Benefits	200	273,460.64	38,946.61	-	312,407.25
Purchased Services	300	207,665.75	35,825.00	-	243,490.75
Energy Services	400	-	-	-	-
Materials and Supplies	500	11,868.49	(2,800.00)	-	9,068.49
Capital Outlay	600	29,230.39	2,800.00	-	32,030.39
Other Expenses	700	10,000.00	-	-	10,000.00
TOTAL 6300		1,877,738.27	(31,395.87)	-	1,846,342.40
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	257,932.63	122,504.75	-	380,437.38
Employee Benefits	200	39,611.44	19,505.43	-	59,116.87
Purchased Services	300	136,734.38	288,569.00	(677.89)	424,625.49
Energy Services	400	-	-	-	-
Materials and Supplies	500	8,047.00	32,923.19	-	40,970.19
Capital Outlay	600	2,800.00	-	-	2,800.00
Other Expenses	700	58,590.15	112,046.24	-	170,636.39
TOTAL 6400		503,715.60	575,548.61	(677.89)	1,078,586.32
GENERAL ADMINISTRATION					
Salaries	100	720.00	-	-	720.00
Employee Benefits	200	55.08	-	-	55.08
Purchased Services	300	5,418.38	-	-	5,418.38
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	498,665.04	(20,019.47)	(141.12)	478,504.45
TOTAL 7200		504,858.50	(20,019.47)	(141.12)	484,697.91

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL

16Apr
CP EXPENDS'
5/23/2016

CONTRACTED PROGRAMS:

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	-	-	-	-	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	-	-	-	-	
TOTAL 7300		-	-	-	-	
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	3,416.00	(602.00)	-	2,814.00	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	642.00	-	-	642.00	
TOTAL 7700		6,058.00	(602.00)	-	5,456.00	
PUPIL TRANSPORTATION SERVICES						
Salaries	100	53,100.00	9,632.56	-	62,732.56	
Employee Benefits	200	33,904.00	607.41	-	34,511.41	
Purchased Services	300	-	-	-	-	
Energy Services	400	5,400.00	701.21	-	6,101.21	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	22,765.31	1,800.00	-	24,565.31	
Other Expenses	700	400.00	4,000.00	-	4,400.00	
TOTAL 7800		115,569.31	16,741.18	-	132,310.49	
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			7,285,967.75	1,179,307.95	(2,604.05)	8,462,671.65

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2015-2016
MONTH OF: APRIL**

NO AMENDMENTS WERE PROCESSED FOR APRIL 2016

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
RACE TO THE TOP:					
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	35,332.45	(10,107.03)		25,225.42
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	35,332.45	(10,107.03)	-	25,225.42
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		35,332.45	(10,107.03)	-	25,225.42

NO AMENDMENTS WERE PROCESSED FOR APRIL 2016

Appropriations

RACE TO THE TOP:		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations						
INSTRUCTION						
Salaries	100		-			-
Employee Benefits	200		-			-
Purchased Services	300		-			-
Energy Services	400		-			-
Materials and Supplies	500		-			-
Capital Outlay	600		-			-
Other Expenses	700		-			-
TOTAL 5000			-	-	-	-
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	12,518.13	(11,128.13)			1,390.00
Employee Benefits	200	1,192.92	(1,070.11)			122.81
Purchased Services	300	13,257.32	10,455.29			23,712.61
Energy Services	400	-	-			-
Materials and Supplies	500	801.08	(801.08)			-
Capital Outlay	600	-	-			-
Other Expenses	700	7,563.00	(7,563.00)			-
TOTAL 6400		35,332.45	(10,107.03)	-		25,225.42
GENERAL ADMINISTRATION						
Salaries	100	-	-			-
Employee Benefits	200	-	-			-
Purchased Services	300	-	-			-
Energy Services	400	-	-			-
Materials and Supplies	500	-	-			-
Capital Outlay	600	-	-			-
Other Expenses	700	-	-			-
TOTAL 7200		-	-	-		-
CENTRAL SERVICES						
Salaries	100	-	-			-
Employee Benefits	200	-	-			-
Purchased Services	300	-	-			-
Energy Services	400	-	-			-
Materials and Supplies	500	-	-			-
Capital Outlay	600	-	-			-
Other Expenses	700	-	-			-
TOTAL 7700		-	-	-		-
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			35,332.45	(10,107.03)	-	25,225.42