

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 2014-2015 budget amendments for the December 2014 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: January 22, 2015

ITEM:

DATE
RECEIVED:

APPROVED
BY
SCHOOL BOARD

JAN 22 2015



TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: **BUDGET AMENDMENTS – December 2014**

DATE: January 22, 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 in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$1,655.00. This was for the receipt of information on donations received for the Homeless Program for the month of December. These were equally offset to appropriations.

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

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 December.*

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

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 \$3,664.57 to cover allowable expenditures made in the current year on the prior year grant. Sufficient roll forward dollars were available to cover these costs to close out the project. This was equally offset to appropriations.

RACE TO THE TOP: *No amendments were processed for the month of December.*

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

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

dec14
GF Revenues
1/8/2015

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	128,625.00		25,366,508.00
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		-		-
Transportation		3354		-		-
Class Size Reduction Operating Funds		3355	11,969,848.00	-		11,969,848.00
School Recognition Funds		3361	571,307.00	-		571,307.00
Excellent Teaching Program		3363		-		-
Preschool Projects		3371		-		-
Full Service School		3378	-	-		-
Miscellaneous State Sources		3390	148,484.00	32,193.92		180,677.92
Total State		3300	38,602,941.00	160,818.92	-	38,763,759.92
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	31,822.11	1,655.00	217,251.11
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	-		276,278.00
Insurance Loss Recoveries		3741		-		-
Total Local		3400	39,571,507.00	31,822.11	1,655.00	39,604,984.11
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	192,641.03	1,655.00	91,519,662.92

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

dec14
GF EXPENDS
1/8/2015

GENERAL FUND:

Appropriations

INSTRUCTION

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries	100 35,179,692.27	(26,189.89)	(12,302.48)	35,141,199.90
Employee Benefits	200 10,463,898.85	(1,631.97)	(3,797.12)	10,458,469.76
Purchased Services	300 1,433,369.15	34,091.62	(4,963.41)	1,462,497.36
Energy Services	400 7,877.96	-	-	7,877.96
Materials and Supplies	500 3,701,825.41	(86,625.06)	(2,776.28)	3,612,424.07
Capital Outlay	600 212,092.27	31,111.95	16,256.29	259,460.51
Other Expenses	700 636,490.33	18,530.35	2,260.00	657,280.68
TOTAL 5000	51,635,246.24	(30,713.00)	(5,323.00)	51,599,210.24

PUPIL PERSONNEL SERVICES

Salaries	100 2,397,982.25	16,534.77	(7,252.79)	2,407,264.23
Employee Benefits	200 711,879.61	1,983.98	-	713,863.59
Purchased Services	300 341,052.39	2,037.90	-	343,090.29
Energy Services	400 -	500.00	-	500.00
Materials and Supplies	500 42,237.50	4,133.93	(400.00)	45,971.43
Capital Outlay	600 23,200.00	(9,348.95)	-	13,851.05
Other Expenses	700 170.00	-	-	170.00
TOTAL 6100	3,516,521.75	15,841.63	(7,652.79)	3,524,710.59

INSTRUCTIONAL MEDIA SERVICES

Salaries	100 867,746.00	-	-	867,746.00
Employee Benefits	200 271,134.33	-	-	271,134.33
Purchased Services	300 50,567.72	400.00	-	50,967.72
Energy Services	400 -	-	-	-
Materials and Supplies	500 21,954.66	3,216.50	-	25,171.16
Capital Outlay	600 118,540.03	392.50	-	118,932.53
Other Expenses	700 17,300.00	-	-	17,300.00
TOTAL 6200	1,347,242.74	4,009.00	-	1,351,251.74

INSTRUCTION AND CURRICULUM

Salaries	100 787,586.63	26,016.26	-	813,602.89
Employee Benefits	200 203,158.99	3,155.52	-	206,314.51
Purchased Services	300 147,223.75	11,200.00	4,539.49	162,963.24
Energy Services	400 -	-	-	-
Materials and Supplies	500 33,273.44	(830.08)	-	32,443.36
Capital Outlay	600 29,015.00	269.37	2,774.54	32,058.91
Other Expenses	700 30,269.00	-	-	30,269.00
TOTAL 6300	1,230,526.81	39,811.07	7,314.03	1,277,651.91

INSTRUCTIONAL STAFF TRAINING

Salaries	100 713,443.00	49,689.28	-	763,132.28
Employee Benefits	200 210,502.79	6,505.23	-	217,008.02
Purchased Services	300 198,458.25	46,316.39	4,000.00	248,774.64
Energy Services	400 -	-	-	-
Materials and Supplies	500 13,164.57	(3,118.70)	400.00	10,445.87
Capital Outlay	600 5,000.00	(1,600.00)	-	3,400.00
Other Expenses	700 89,200.00	182.00	1,000.00	90,382.00
TOTAL 6400	1,229,768.61	97,974.20	5,400.00	1,333,142.81

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

dec14
GF EXPENDS
1/8/2015

GENERAL FUND:

INSTR. RELATED TECHNOLOGY

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	404,769.00	3,323.43	-	408,092.43
Employee Benefits 200	130,299.72	499.18	-	130,798.90
Purchased Services 300	593,543.90	16,309.94	9,401.69	619,255.53
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,059.70	2,004.92	-	22,064.62
Capital Outlay 600	464,511.30	(16,277.95)	(9,401.69)	438,831.66
Other Expenses 700	300.00	-	-	300.00
TOTAL 6500	1,613,483.62	5,859.52	-	1,619,343.14

BOARD

Salaries 100	161,780.00	-	-	161,780.00
Employee Benefits 200	156,290.91	-	-	156,290.91
Purchased Services 300	295,990.57	-	-	295,990.57
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	-	-	625,955.82

GENERAL ADMINISTRATION

Salaries 100	844,219.00	(51,962.42)	-	792,256.58
Employee Benefits 200	177,118.87	(2,723.74)	-	174,395.13
Purchased Services 300	139,206.50	668.70	(220.38)	139,654.82
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,251.88	75.00	220.38	20,547.26
Capital Outlay 600	40,225.00	(75.00)	-	40,150.00
Other Expenses 700	19,700.00	(5,000.00)	-	14,700.00
TOTAL 7200	1,240,721.25	(59,017.46)	-	1,181,703.79

SCHOOL ADMINISTRATION

Salaries 100	3,738,730.50	(13,369.83)	-	3,725,360.67
Employee Benefits 200	1,160,287.76	(1,690.94)	-	1,158,596.82
Purchased Services 300	514,186.93	4,274.07	-	518,461.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	101,420.73	(5,295.77)	(472.58)	95,652.38
Capital Outlay 600	1,200.00	344.98	-	1,544.98
Other Expenses 700	13,315.00	-	-	13,315.00
TOTAL 7300	5,529,140.92	(15,737.49)	(472.58)	5,512,930.85

FACILITIES ACQUISITION & CONST.

Salaries 100	184,009.00	-	-	184,009.00
Employee Benefits 200	53,036.85	-	-	53,036.85
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	-	-	435,945.85

FISCAL SERVICES

Salaries 100	411,620.00	-	-	411,620.00
Employee Benefits 200	146,078.07	-	-	146,078.07
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	-	-	579,412.23

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

dec14
GF EXPENDS
1/8/2015

GENERAL FUND:

FOOD SERVICES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	26,124.67	-	26,124.67
Employee Benefits 200	25,505.00	788.66	-	26,293.66
Purchased Services 300	1,900.00	-	-	1,900.00
TOTAL 7600	27,405.00	26,913.33	-	54,318.33

CENTRAL SERVICES

Salaries 100	364,789.00	-	500.00	365,289.00
Employee Benefits 200	118,490.13	1,500.00	350.00	120,340.13
Purchased Services 300	144,958.85	-	250.00	145,208.85
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	2,500.00	500.00	9,050.00
TOTAL 7700	643,737.98	4,000.00	1,600.00	649,337.98

PUPIL TRANSPORTATION SERVICES

Salaries 100	2,257,085.00	4,000.00	218.09	2,261,303.09
Employee Benefits 200	1,074,777.45	2,294.02	8.97	1,077,080.44
Purchased Services 300	70,152.00	6,000.00	-	76,152.00
Energy Services 400	906,728.48	(15,350.87)	89.70	891,467.31
Materials and Supplies 500	190,723.61	13,000.00	-	203,723.61
Capital Outlay 600	30,746.00	-	-	30,746.00
Other Expenses 700	117,680.00	-	-	117,680.00
TOTAL 7800	4,647,892.54	9,943.15	316.76	4,658,152.45

OPERATION OF PLANT

Salaries 100	2,716,009.00	267.20	-	2,716,276.20
Employee Benefits 200	1,074,980.23	40.13	-	1,075,020.36
Purchased Services 300	1,765,303.98	-	-	1,765,303.98
Energy Services 400	2,664,007.55	794.88	-	2,664,802.43
Materials and Supplies 500	186,267.83	(742.87)	472.58	185,997.54
Capital Outlay 600	78,387.80	-	-	78,387.80
Other Expenses 700	73,275.00	-	-	73,275.00
TOTAL 7900	8,558,231.39	359.34	472.58	8,559,063.31

MAINTENANCE OF PLANT

Salaries 100	1,650,541.00	-	-	1,650,541.00
Employee Benefits 200	518,239.23	-	-	518,239.23
Purchased Services 300	655,385.75	-	-	655,385.75
Energy Services 400	90,500.00	-	-	90,500.00
Materials and Supplies 500	476,011.11	(2,500.00)	-	473,511.11
Capital Outlay 600	151,842.45	-	-	151,842.45
Other Expenses 700	3,000.00	-	-	3,000.00
TOTAL 8100	3,545,519.54	(2,500.00)	-	3,543,019.54

ADMIN. TECHNOLOGY SERVICES

Salaries 100	577,009.00	-	-	577,009.00
Employee Benefits 200	170,416.02	-	-	170,416.02
Purchased Services 300	339,701.70	813.01	-	340,514.71
Energy Services 400	-	-	-	-
Materials and Supplies 500	12,160.00	-	-	12,160.00
Capital Outlay 600	26,039.20	-	-	26,039.20
Other Expenses 700	845.00	-	-	845.00
TOTAL 8200	1,126,170.92	813.01	-	1,126,983.93

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

dec14
GF EXPENDS
1/8/2015

GENERAL FUND:

COMMUNITY SERVICES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	187,041.78	(6,100.00)	-	180,941.78
Employee Benefits 200	729,214.09	-	-	729,214.09
Purchased Services 300	19,345.77	13,513.48	-	32,859.25
Energy Services 400	-	-	-	-
Materials and Supplies 500	5,609.91	10,543.25	-	16,153.16
Capital Outlay 600	250.00	-	-	250.00
Other Expenses 700	159,824.41	(50,000.00)	-	109,824.41
TOTAL 9100	1,101,285.96	(32,043.27)	-	1,069,242.69

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	127,128.00		2,818,285.72
TOTAL ESTIMATED APPROPRIATIONS	91,325,366.89	165,727.70	1,655.00	91,519,662.92

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

dec14
debt service
1/8/2015

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2014

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 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	81,224.25		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: DECEMBER

dec14
capital projects
1/8/2015

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	28,518,066.92
Furniture, Fixtures, and Equipment	640	2,323,656.94	5,616.00	2,329,272.94
Motor Vehicles	650	1,212,053.00	-	1,212,053.00
Land	660	1,482,592.79	-	1,482,592.79
Improvements Other than Buildings	670	5,006,463.32	5,395.32	5,011,858.64
Remodeling and Renovations	680	4,152,264.42	(8,823.00)	4,143,441.42
Computer Software	690	-	-	-
Total Function 7400		42,694,749.88	2,535.83	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	-	49,245,800.23

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

dec14
food services
1/8/2015

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2014

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: DECEMBER**

dec14
CP revenues
1/8/2015

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
CONTRACTED PROGRAMS:				
Estimated Revenues:				
FEDERAL THROUGH STATE:				
Vocational Education Acts 3201	146,330.76	-		146,330.76
Workforce Investment Act 3220	219,561.84	-		219,561.84
Teacher and Principal Training, Title IIA 3225	325,920.35	75.00		325,995.35
Drug Free Schools 3227	-	-		-
IDEA (PL94-142) 3230	3,370,978.81	-		3,370,978.81
Title I 3240	1,968,215.43	-	3,664.57	1,971,880.00
Adult General Education 3250	143,831.93	67,246.00		211,077.93
Title VI 3270	-	-		-
Other Federal through State 3299	68,318.18	6,018.86		74,337.04
Total Federal Through State 3200	6,243,157.30	73,339.86	3,664.57	6,320,161.73
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	744,567.06	3,664.57	6,991,388.93

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

dec14
CP EXPENDS'
1/8/2015

CONTRACTED PROGRAMS:

Appropriations

INSTRUCTION

Salaries	100	1,545,966.36	159,594.37	(18,600.44)	1,686,960.29
Employee Benefits	200	648,024.46	35,814.18	-	683,838.64
Purchased Services	300	462,353.26	(5,546.00)	(600.00)	456,207.26
Energy Services	400	-	-	-	-
Materials and Supplies	500	201,545.92	10,807.86	20,545.70	232,899.48
Capital Outlay	600	161,749.70	5,609.00	(1,205.60)	166,153.10
Other Expenses	700	77,628.42	11,823.27	(2,500.00)	86,951.69
TOTAL 5000		3,097,268.12	218,102.68	(2,360.34)	3,313,010.46

PUPIL PERSONNEL SERVICES

Salaries	100	540,340.24	33,271.18	1,000.00	574,611.42
Employee Benefits	200	60,840.76	55,696.00	-	116,536.76
Purchased Services	300	95,282.00	6,240.00	(9,000.00)	92,522.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,968.05	7,906.00	3,000.00	34,874.05
Capital Outlay	600	4,300.00	6,396.00	-	10,696.00
Other Expenses	700	100.00	-	-	100.00
TOTAL 6100		724,831.05	109,509.18	(5,000.00)	829,340.23

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	138,000.00	(700.00)	1,214,138.80
Employee Benefits	200	201,387.33	42,648.00	425.00	244,460.33
Purchased Services	300	47,117.77	127,248.00	8,694.00	183,059.77
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,939.47	2,834.00	-	58,773.47
Capital Outlay	600	64,934.23	3,599.00	-	68,533.23
Other Expenses	700	10,200.00	-	-	10,200.00
TOTAL 6300		1,456,417.60	314,329.00	8,419.00	1,779,165.60

INSTRUCTIONAL STAFF TRAINING

Salaries	100	191,819.14	-	(1,275.00)	190,544.14
Employee Benefits	200	44,986.71	-	450.00	45,436.71
Purchased Services	300	109,941.70	10,291.00	(6,837.00)	113,395.70
Energy Services	400	-	-	-	-
Materials and Supplies	500	26,184.30	-	-	26,184.30
Capital Outlay	600	4,800.00	-	-	4,800.00
Other Expenses	700	37,145.00	54,000.00	6,100.00	97,245.00
TOTAL 6400		414,876.85	64,291.00	(1,562.00)	477,605.85

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	35,567.20	4,861.91	411,185.79
TOTAL 7200		371,756.68	38,335.20	4,861.91	414,953.79

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

dec14
CP EXPENDS'
1/8/2015

CONTRACTED PROGRAMS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINISTRATION					
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	-	-	5,121.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	642.00	-	-	642.00
TOTAL 7700		7,763.00	-	-	7,763.00
PUPIL TRANSPORTATION SERVICES					
Salaries	100	55,210.00	-	-	55,210.00
Employee Benefits	200	36,023.00	-	-	36,023.00
Purchased Services	300	-	-	-	-
Energy Services	400	7,917.00	-	-	7,917.00
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	-	-	169,550.00
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		6,243,157.30	744,567.06	3,664.57	6,991,388.93

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

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2014

RACE TO THE TOP:

Estimated Revenues:

FEDERAL THROUGH STATE:

Vocational Education Acts
State Stabilization Fund - Educa
State Stabilization Fund - Gov't
Race to the Top Funds
Education Jobs Fund
Drug Free Schools
IDEA (PL94-142)
Title I
Adult General Education
ARRA Food Service
Title VI
Other Federal through State

Total Federal Through State

STATE:

Other 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
3201				-
3210				-
3211				-
3214	288,158.11	-	-	288,158.11
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	288,158.11	-	-	288,158.11
3390				-
3300	-	-	-	-
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	288,158.11	-	-	288,158.11

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

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2014

RACE TO THE TOP:

Appropriations

INSTRUCTION

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 5000

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100		-		-
200		-		-
300		-		-
400		-		-
500	39,682.40	87,676.76		127,359.16
600	188,525.03	(87,261.08)		101,263.95
700	-	-		-
	228,207.43	415.68	-	228,623.11

INSTRUCTION AND CURRICULUM

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 6300

100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-

INSTRUCTIONAL STAFF TRAINING

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 6400

100	8,400.00	-		8,400.00
200	793.00	(150.00)		643.00
300	26,382.00	(14,400.00)		11,982.00
400	-	-		-
500	500.00	-		500.00
600	-	-		-
700	5,650.00	(2,850.00)		2,800.00
	41,725.00	(17,400.00)	-	24,325.00

GENERAL ADMINISTRATION

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 7200

100	-	-	-	-
200	-	-	-	-
300	339.00	110.00		449.00
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	339.00	110.00	-	449.00

CENTRAL SERVICES

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 7700

100	1.00	(1.00)	-	-
200	213.83	(213.83)	-	-
300	17,671.85	17,089.15		34,761.00
400	-	-		-
500	-	-		-
600	-	-		-
700	-	-		-
	17,886.68	16,874.32	-	34,761.00

ADMIN. TECHNOLOGY SERVICES

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 8200

100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-

ESTIMATED FUND BALANCE (6/30)

2700		-		-
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TOTAL ESTIMATED APPROPRIATIONS

	288,158.11	(0.00)	-	288,158.11
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