

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 December 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: January 28, 2016

ITEM:

DATE
RECEIVED:

APPROVED
BY
SCHOOL BOARD

JAN 28 2016



TO: ALL BOARD MEMBERS
FROM: Susan Farmer, Executive Director of Business Services
SUBJECT: **BUDGET AMENDMENTS – December 2015**
DATE: January 28, 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. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$84,814.00. This was for the receipt of information on the following grant awards or donations: \$66,000.00 received for the Universal Design For Learning Project, \$15,000.00 received from Rayonier for Workforce Development Initiatives, \$2,885.00 received for donations to the Homeless Program, \$400.00 for donations to the staff development office, \$300.00 received for donations to the CARRT – VOCA program, and \$229.00 earned by the Red Bean Culinary Program. These were equally offset to appropriations.
3. Increase in revenue account #3490 – Miscellaneous Local Sources in the amount of \$10,201.98 for recognition of the Medical Loss Rebate that was returned to employees under the federal legislation dealing with these funds. This was 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.*

CONTRACTED PROGRAMS (Funds 421 & 422):

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase in revenue account #3201 – Career and Technical Education in the amount of \$515.07 to roll-forward additional funds to cover final actual expenditures of prior year grant awards. This was equally offset to appropriations.
3. Increase in revenue account #3220 – Workforce Innovation and Opportunity Act in the amount of \$3,943.89 to roll-forward additional funds to cover final actual expenditures of prior year grant awards for the WorkSource Project. This was equally offset to appropriations.
4. Decrease in revenue account # 3230 – IDEA in the amount of \$7,411.00 to adjust the roll-forward funds for funds that were unspent at the end of the prior year grant period. This was equally offset to appropriations.
5. Decrease in revenue account # 3240 – Title I in the amount of \$17,714.52 to adjust the roll-forward funds for funds that were unspent at the end of the prior year grant period. This was equally offset to appropriations.

RACE TO THE TOP:

1. Decrease in revenue account # 3214 – Race to the Top Funds in the amount of \$10,107.03 to adjust roll-forward funds for funds that were unspent at the end of the prior year grant period. This was equally offset to appropriations.

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 2015-2016
MONTH OF: DECEMBER**

15Dec
GF Revenues
1/18/2016

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	-	25,799,659.00
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	-	38,543.00
Class Size Reduction Operating Funds	3355	11,892,216.00	-	11,892,216.00
School Recognition Funds	3361	858,728.00	-	858,728.00
Preschool Projects	3371	-	-	-
Full Service School	3378	-	-	-
Miscellaneous State Sources	3390	86,313.05	27,323.00	113,636.05
Total State	3300	39,350,878.05	27,323.00	39,378,201.05
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	133,230.82	415,056.07
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	-	165,201.98
Insurance Loss Recoveries	3741	-	-	-
Total Local	3400	41,157,038.25	133,230.82	41,385,285.05
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	160,553.82	93,412,816.16

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

15Dec
GF EXPENDS
1/18/2016

GENERAL FUND:

Appropriations

INSTRUCTION

Salaries	100	34,380,897.88	41,540.62	(13,667.20)	34,408,771.30
Employee Benefits	200	10,215,904.42	8,955.33	175,996.20	10,400,855.95
Purchased Services	300	1,719,705.68	58,407.68	37,734.18	1,815,847.54
Energy Services	400	5,614.27	-	-	5,614.27
Materials and Supplies	500	4,111,209.81	(40,570.63)	(11,313.60)	4,059,325.58
Capital Outlay	600	253,285.60	21,709.50	42,555.72	317,550.82
Other Expenses	700	636,893.15	17,415.11	4,263.00	658,571.26
TOTAL 5000		51,323,510.81	107,457.61	235,568.30	51,666,536.72

PUPIL PERSONNEL SERVICES

Salaries	100	2,224,636.05	1,697.58	-	2,226,333.63
Employee Benefits	200	677,897.70	556.57	10,350.04	688,804.31
Purchased Services	300	299,964.42	12,762.86	-	312,727.28
Energy Services	400	-	-	-	-
Materials and Supplies	500	32,252.93	20,197.81	14,000.00	66,450.74
Capital Outlay	600	24,700.00	(14,362.23)	(4,000.00)	6,337.77
Other Expenses	700	-	-	-	-
TOTAL 6100		3,259,451.10	20,852.59	20,350.04	3,300,653.73

INSTRUCTIONAL MEDIA SERVICES

Salaries	100	860,536.00	-	-	860,536.00
Employee Benefits	200	271,253.24	-	6,000.61	277,253.85
Purchased Services	300	54,120.00	(300.00)	-	53,820.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	18,686.28	7,807.08	(107.99)	26,385.37
Capital Outlay	600	112,720.17	603.65	107.99	113,431.81
Other Expenses	700	16,750.00	-	-	16,750.00
TOTAL 6200		1,334,065.69	8,110.73	6,000.61	1,348,177.03

INSTRUCTION AND CURRICULUM

Salaries	100	824,697.63	(20,000.00)	-	804,697.63
Employee Benefits	200	219,211.49	-	4,773.40	223,984.89
Purchased Services	300	176,637.14	3,257.08	25,723.84	205,618.06
Energy Services	400	-	-	-	-
Materials and Supplies	500	36,399.69	15,000.00	11.98	51,411.67
Capital Outlay	600	31,900.00	-	-	31,900.00
Other Expenses	700	11,470.00	-	-	11,470.00
TOTAL 6300		1,300,315.95	(1,742.92)	30,509.22	1,329,082.25

INSTRUCTIONAL STAFF TRAINING

Salaries	100	626,338.00	1,000.00	(453.31)	626,884.69
Employee Benefits	200	191,339.74	79.87	3,869.24	195,288.85
Purchased Services	300	342,483.47	24,418.63	11,002.31	377,904.41
Energy Services	400	-	-	-	-
Materials and Supplies	500	18,154.20	1,362.29	848.20	20,364.69
Capital Outlay	600	3,400.00	-	-	3,400.00
Other Expenses	700	75,390.00	-	(787.00)	74,603.00
TOTAL 6400		1,257,105.41	26,860.79	14,479.44	1,298,445.64

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

15Dec
GF EXPENDS
1/18/2016

GENERAL FUND:

INSTR. RELATED TECHNOLOGY

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	413,470.00	-	-	413,470.00
200	128,621.77	-	84.72	128,706.49
300	836,588.97	(2,240.85)	(21,284.85)	813,063.27
400	-	-	-	-
500	23,885.15	-	-	23,885.15
600	15,502.10	2,740.85	1,080.00	19,322.95
700	250.00	-	-	250.00
TOTAL 6500	1,418,317.99	500.00	(20,120.13)	1,398,697.86

BOARD

100	170,030.00	-	-	170,030.00
200	101,074.31	-	-	101,074.31
300	328,339.46	-	-	328,339.46
400	-	-	-	-
500	2,500.00	-	-	2,500.00
600	-	-	-	-
700	10,100.00	-	-	10,100.00
TOTAL 7100	612,043.77	-	-	612,043.77

GENERAL ADMINISTRATION

100	848,277.00	-	-	848,277.00
200	176,074.17	-	129.42	176,203.59
300	165,660.21	(1,131.77)	-	164,528.44
400	-	-	-	-
500	22,624.95	10,000.00	400.00	33,024.95
600	25,000.00	(10,000.00)	-	15,000.00
700	16,200.00	-	-	16,200.00
TOTAL 7200	1,253,836.33	(1,131.77)	529.42	1,253,233.98

SCHOOL ADMINISTRATION

100	3,735,932.18	-	-	3,735,932.18
200	1,071,087.34	-	1,011.24	1,072,098.58
300	417,841.01	6,423.84	-	424,264.85
400	500.00	-	-	500.00
500	224,224.76	(48.06)	90.00	224,266.70
600	8,200.00	497.22	-	8,697.22
700	16,025.00	-	-	16,025.00
TOTAL 7300	5,473,810.29	6,873.00	1,101.24	5,481,784.53

FACILITIES ACQUISITION & CONST.

100	185,064.00	-	-	185,064.00
200	53,140.71	-	7.64	53,148.35
300	192,400.00	-	-	192,400.00
400	-	-	-	-
500	-	-	-	-
600	1,000.00	-	-	1,000.00
700	-	-	-	-
TOTAL 7400	431,604.71	-	7.64	431,612.35

FISCAL SERVICES

100	390,283.00	-	-	390,283.00
200	151,077.77	-	-	151,077.77
300	22,575.00	-	-	22,575.00
400	-	-	-	-
500	4,000.00	-	-	4,000.00
600	500.00	-	-	500.00
700	-	-	-	-
TOTAL 7500	568,435.77	-	-	568,435.77

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

15Dec
GF EXPENDS
1/18/2016

GENERAL FUND:

FOOD SERVICES

Salaries
Employee Benefits
Purchased Services
TOTAL 7600

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	-		-	-
200	27,306.01		429.78	27,735.79
300	1,900.00		-	1,900.00
	29,206.01	-	429.78	29,635.79
CENTRAL SERVICES				
100	325,951.00	-	(1,375.21)	324,575.79
200	100,039.22	-	(669.65)	99,369.57
300	143,090.38	(214.00)	(415.11)	142,461.27
400	350.00	-	-	350.00
500	14,069.92	-	-	14,069.92
600	3,500.00	250.00	-	3,750.00
700	7,050.00	500.00	-	7,550.00
	594,050.52	536.00	(2,459.97)	592,126.55
PUPIL TRANSPORTATION SERVICES				
100	2,288,637.00	2,337.00	4,496.75	2,295,470.75
200	1,037,016.23	2,357.65	(1,445.07)	1,037,928.81
300	84,108.40	(1,869.65)	174.47	82,413.22
400	907,580.00	(5,932.21)	429.19	902,076.98
500	214,412.00	-	-	214,412.00
600	15,200.00	-	-	15,200.00
700	117,680.00	(5,000.00)	(4,000.00)	108,680.00
	4,664,633.63	(8,107.21)	(344.66)	4,656,181.76
OPERATION OF PLANT				
100	2,615,765.00	200.00	-	2,615,965.00
200	1,041,596.02	100.00	542.38	1,042,238.40
300	1,941,067.07	-	-	1,941,067.07
400	2,501,655.88	287.31	136.30	2,502,079.49
500	196,899.67	(287.31)	301.10	196,913.46
600	76,432.96	-	-	76,432.96
700	65,600.00	-	-	65,600.00
	8,439,016.60	300.00	979.78	8,440,296.38
MAINTENANCE OF PLANT				
100	1,639,741.00	-	-	1,639,741.00
200	518,979.76	-	238.64	519,218.40
300	646,039.92	-	-	646,039.92
400	80,000.00	-	-	80,000.00
500	506,297.57	-	-	506,297.57
600	85,500.00	-	-	85,500.00
700	5,000.00	-	-	5,000.00
	3,481,558.25	-	238.64	3,481,796.89
ADMIN. TECHNOLOGY SERVICES				
100	578,296.00	-	-	578,296.00
200	156,197.04	-	194.93	156,391.97
300	275,989.72	-	-	275,989.72
400	-	-	-	-
500	11,100.00	-	-	11,100.00
600	14,565.94	-	-	14,565.94
700	914.00	-	-	914.00
	1,037,062.70	-	194.93	1,037,257.63

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

15Dec
GF EXPENDS
1/18/2016

GENERAL FUND:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
COMMUNITY SERVICES					
Salaries	100	188,552.00	-	-	188,552.00
Employee Benefits	200	554,668.27	-	(192,748.30)	361,919.97
Purchased Services	300	26,035.50	45.00	-	26,080.50
Energy Services	400	-	-	-	-
Materials and Supplies	500	11,234.62	-	300.00	11,534.62
Capital Outlay	600	250.00	-	-	250.00
Other Expenses	700	82,977.73	-	-	82,977.73
TOTAL 9100		863,718.12	45.00	(192,448.30)	671,314.82
DEBT SERVICE					
Other Expenses	700	-	-	-	-
TOTAL 9200		-	-	-	-
OTHER FINANCING SOURCES:					
Transfers Out:					
To Debt Service Funds	920	-	-	-	-
To Capital Projects Funds	930	-	-	-	-
To Special Revenues Funds	940	-	-	-	-
To Internal Service Funds	970	-	-	-	-
To Trust Funds	980	-	-	-	-
To Enterprise Funds	990	-	-	-	-
Total Transfers Out	9700	-	-	-	-
TOTAL 9700		-	-	-	-
ESTIMATED FUND BALANCE (6/30)					
Inventory Reserve	2700	985,484.96	-	-	985,484.96
3% Contingency Reserve		2,416,966.00	874.00	-	2,417,840.00
McKay Scholarship Reserve		710,000.00	-	-	710,000.00
Other Reserves - NTA Offer		96,536.00	-	-	96,536.00
Unreserved Fund Balance		1,606,515.75	(874.00)	-	1,605,641.75
TOTAL ESTIMATED Ending FB	2700	5,815,502.71	-	-	5,815,502.71
TOTAL ESTIMATED APPROPRIATIONS		93,157,246.36	160,553.82	95,015.98	93,412,816.16

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

15Dec
debt service
1/18/2016

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 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	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: DECEMBER**

15Dec
capital projects
1/18/2016

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
Total Estimated Revenues		11,866,504.00	-	-	11,866,504.00
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	-	-	50,812,598.53
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610	-	-	-	-
Audio Visual Materials	620	-	-	-	-
Buildings and Fixed Equipment	630	27,268,932.44	-	-	27,268,932.44
Furniture, Fixtures, and Equipment	640	3,102,961.61	9,410.01	-	3,112,371.62
Motor Vehicles	650	835,000.00	-	-	835,000.00
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	-	4,650,110.25
Remodeling and Renovations	680	4,457,058.43	460,866.15	-	4,917,924.58
Computer Software	690	-	-	-	-
Total Function 7400		41,896,475.97	60,838.61	-	41,957,314.58
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)	-	5,673,674.95
TOTAL ESTIMATED APPROPRIATIONS		50,812,598.53	-	-	50,812,598.53

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

15Dec
food services
1/18/2016

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 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	3,349,000.00	-	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	-	485,517.33
Other Expenses	700	161,000.00	-	161,000.00
Total Function 7600	7600	6,053,017.33	-	6,053,017.33
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	-	1,905,888.73
ESTIMATED ENDING FUND BALANCE	2700	1,967,982.74	-	1,967,982.74
TOTAL ESTIMATED APPROPRIATIONS		8,021,000.07	-	8,021,000.07

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

15Dec
CP revenues
1/18/2016

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	-	515.07	160,318.15
3220	379,818.64	1,747.79	3,943.89	385,510.32
3225	361,226.00	-		361,226.00
3230	3,212,160.00	-	(7,411.00)	3,204,749.00
3240	2,061,473.68	-	(17,714.52)	2,043,759.16
3241	13,885.78	(200.00)		13,685.78
3250		-		-
3270	-	-		-
3299	62,161.88	475,000.00		537,161.88
3200	6,250,529.06	476,547.79	(20,666.56)	6,706,410.29
3390				-
3300	-	-	-	-
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	7,285,967.75	476,547.79	(20,666.56)	7,741,848.98

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

15Dec
CP EXPENDS'
1/18/2016

CONTRACTED PROGRAMS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations				
INSTRUCTION				
Salaries 100	1,730,442.14	59.96	840.27	1,731,342.37
Employee Benefits 200	741,973.55	8.94	125.28	742,107.77
Purchased Services 300	368,552.98	(60.00)	1,936.66	370,429.64
Energy Services 400	-	-	-	-
Materials and Supplies 500	223,256.81	1,860.02	(7,524.41)	217,592.42
Capital Outlay 600	82,250.61	(121.13)	-	82,129.48
Other Expenses 700	40,420.00	-	-	40,420.00
TOTAL 5000	3,186,896.09	1,747.79	(4,622.20)	3,184,021.68
PUPIL PERSONNEL SERVICES				
Salaries 100	800,515.16	-	-	800,515.16
Employee Benefits 200	147,152.26	-	-	147,152.26
Purchased Services 300	100,647.14	-	-	100,647.14
Energy Services 400	-	-	-	-
Materials and Supplies 500	35,561.18	-	-	35,561.18
Capital Outlay 600	7,156.24	-	-	7,156.24
Other Expenses 700	100.00	-	-	100.00
TOTAL 6100	1,091,131.98	-	-	1,091,131.98
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	60,000.00	(60,000.00)	1,345,513.00
Employee Benefits 200	273,460.64	11,800.00	(11,800.00)	273,460.64
Purchased Services 300	207,665.75	298,350.00	(298,525.00)	207,490.75
Energy Services 400	-	-	-	-
Materials and Supplies 500	11,868.49	20,300.00	(20,300.00)	11,868.49
Capital Outlay 600	29,230.39	-	-	29,230.39
Other Expenses 700	10,000.00	84,550.00	(84,550.00)	10,000.00
TOTAL 6300	1,877,738.27	475,000.00	(475,175.00)	1,877,563.27
INSTRUCTIONAL STAFF TRAINING				
Salaries 100	257,932.63	(52.73)	60,000.00	317,879.90
Employee Benefits 200	39,611.44	52.73	11,799.72	51,463.89
Purchased Services 300	136,734.38	(200.00)	298,140.00	434,674.38
Energy Services 400	-	-	-	-
Materials and Supplies 500	8,047.00	-	20,300.00	28,347.00
Capital Outlay 600	2,800.00	-	-	2,800.00
Other Expenses 700	58,590.15	-	84,550.00	143,140.15
TOTAL 6400	503,715.60	(200.00)	474,789.72	978,305.32
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	-	(15,492.83)	483,172.21
TOTAL 7200	504,858.50	-	(15,492.83)	489,365.67

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

15Dec
CP EXPENDS'
1/18/2016

CONTRACTED PROGRAMS:

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	-	-	-	-	
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	-	-	3,416.00	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	642.00	-	-	642.00	
TOTAL 7700			6,058.00	-	6,058.00	
PUPIL TRANSPORTATION SERVICES						
Salaries	100	53,100.00	-	-	53,100.00	
Employee Benefits	200	33,904.00	-	-	33,904.00	
Purchased Services	300	-	-	-	-	
Energy Services	400	5,400.00	-	(166.25)	5,233.75	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	22,765.31	-	-	22,765.31	
Other Expenses	700	400.00	-	-	400.00	
TOTAL 7800			115,569.31	-	(166.25)	115,403.06
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	476,547.79	(20,666.56)	7,741,848.98

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

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	35,332.45	-	(10,107.03)	25,225.42
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	35,332.45	-	(10,107.03)	25,225.42
3390				-
				-
3300	-	-	-	-
3430				-
3440				-
				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	35,332.45	-	(10,107.03)	25,225.42

RACE TO THE TOP:

INSTRUCTION

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

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

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

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

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

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

TOTAL ESTIMATED APPROPRIATIONS

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-
100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-
100	12,518.13	-	(11,128.13)	1,390.00
200	1,192.92	-	(1,070.11)	122.81
300	13,257.32	-	10,455.29	23,712.61
400	-	-	-	-
500	801.08	-	(801.08)	-
600	-	-	-	-
700	7,563.00	-	(7,563.00)	-
	35,332.45	-	(10,107.03)	25,225.42
100	-	-		-
200	-	-		-
300	-	-		-
400	-	-		-
500	-	-		-
600	-	-		-
700	-	-		-
	-	-	-	-
100	-	-		-
200	-	-		-
300	-	-		-
400	-	-		-
500	-	-		-
600	-	-		-
700	-	-		-
	-	-	-	-
100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-
2700		-	-	-
	35,332.45	-	(10,107.03)	25,225.42