

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 2013-2014 budget amendments for the month of January 2014.

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: February 27, 2014

ITEM:

DATE
RECEIVED:

APPROVED
BY
SCHOOL BOARD

FEB 27 2014

R. Jones

TO: ALL BOARD MEMBERS
FROM: Susan Farmer, Executive Director of Business Services
SUBJECT: **BUDGET AMENDMENTS – JANUARY 2014**
DATE: February 27, 2014

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 in the \$338,398.00 due to receipt of the Third FEFP Calculation. See attached analysis on the comparison of the Third to Second FEFP Calculation. This adjustment was offset to appropriations and fund balance.
3. Increase in revenue account #3255 – Class Size Reduction in the amount of \$50562.00 due to the receipt of the Third FEFP Calculation. This adjustment was equally offset to fund balance.
4. Increase in revenue account #3390 – Miscellaneous State in the amount of \$3,285.53 due to the receipt of final award on the PERT Grant for 2013-2014. This was equally offset to appropriations.
5. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$36,191.00 for the receipt of information on the Fuel Up 60 Grant approved at the last meeting by the Board in the amount of \$32,000, for the second and third quarter donation in support of the Tag Art Program in the amount of \$2500.00, in receipt of information concerning a community grant awarded to the music program at Yulee Middle School, and the receipt of funds raised for the Culinary Arts program at the Red Bean Center in the amount of \$691.00. These were equally offset to appropriations.

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

CAPITAL PROJECTS:

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 January.*

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 #3230 – IDEA for the receipt of roll forward information in the amount of \$183,670.30 on the Part B Grant in the amount of \$183,922.79 and for the Pre-K Grant in the amount of (\$252.49). This was equally offset to appropriations.

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

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

COMPARISON OF FEFP CALCUALTIONS
FOR FISCAL YEAR 2013-2014

3rd Calculation to 2nd Calculation

	Third Calculation	Second Calculation	DIFFERENCE	
UNWEIGHTED FTE	11,072.84	11,030.44	42.40	AP Increase 1.28
WEIGHTED FTE	11,802.79	11,720.19	82.60	CAPE Increase 30.4
				CAPE PY INC 0.30
BASE STUDENT ALLOCATION	3,752.30	3,752.30	-	31.98 118,834.57
DISTRICT COST DIFFERENTIAL	0.9903	0.9903	-	
BASE FEFP FUNDING	43,858,019.00	43,551,086.00	306,933.00 A/FB	
ESE GUARANTEE	2,898,506.00	2,898,506.00	-	
EQUAL % ADJUSTMENT			-	
SPARSITY	2,119,390.00	2,200,407.00	(81,017.00) FB	Due to Citrus County Millage Discrepancy
SAFE SCHOOLS	229,981.00	229,994.00	(13.00) A	
SUPPLEMENTAL INSTRUCTION (SAI)	2,514,159.00	2,514,159.00	-	
READING INSTRUCTION	599,864.00	595,770.00	4,094.00 A	
DECLINING ENROLLMENT			-	
TEACHER LEAD	188,117.00	188,117.00	-	
INSTRUCTIONAL MATERIALS	892,859.00	882,464.00	10,395.00 A	
Instruc Materials McKay Scholarship Reduction	(8,360.00)		(8,360.00) A	
Technology Allocation			-	
TRANSPORTATION	2,660,275.00	2,692,816.00	(32,541.00) FB	
Virtual Education	3,052.00	13,727.00	(10,675.00) A	
Internet Bandwidth Access			-	
Teacher Salary Increase	1,917,483.00	1,901,295.00	16,188.00 A	
ADDITIONAL ALLOCATION - NEW IN THIRD CAL	39,189.00		39,189.00 FB	
GROSS STATE AND LOCAL FEFP w/o Stabilization Funds	57,912,534.00	57,668,341.00	244,193.00	
			-	
GROSS STATE AND LOCAL FEFP W/ Stabilization Funds	57,912,534.00	57,668,341.00	244,193.00	
REQUIRED LOCAL EFFORT	33,179,017.00	33,179,017.00	-	
STATE SHARE OF FEFP	24,733,517.00	24,489,324.00	244,193.00	
PRIOR YEAR ADJUSTMENTS	19,851.00		19,851.00 A/FB	
PRORATION FOR REVISED APPROPRIATION		(9,755.00)	9,755.00 FB	
PRORATION FOR VETO			-	
NET STATE FEFP	24,753,368.00	24,479,569.00	273,799.00	
MCKAY SCHOLARSHIPS	(612,197.00)	(552,000.00)	(60,197.00)	original estimate \$552,000, diff \$60,197
NET STATE FEFP	24,141,171.00	23,927,569.00	213,602.00	
SCHOOL RECOGNITION PROGRAM	872,866.00	872,866.00	-	
DISTRICT DISCRETIONARY LOTTERY	-	-	-	
SUBTOTAL	25,014,037.00	24,800,435.00	213,602.00	
STATE CATEGORICALS:				
CLASS SIZE REDUCTION	11,983,591.00	11,933,029.00	50,562.00	
Instructional Personnel Salaries and Benefits			-	
CATEGORICAL TOTAL	11,983,591.00	11,933,029.00	50,562.00	
TOTAL STATE FUNDING	36,997,628.00	36,733,464.00	264,164.00	
LOCAL FUNDS				
REQUIRED LOCAL EFFORT	33,179,017.00	33,179,017.00	-	
PY REQUIRED LOCAL EFFORT MILLAGE	-	-	-	
DISCRETIONARY EFFORT	4,803,156.00	4,803,156.00	-	
SUPPLEMENTAL DISCRETIONARY			-	
TOTAL LOCAL FUNDING	37,982,173.00	37,982,173.00	-	
TOTAL STATE AND LOCAL AND FEDERAL	74,979,801.00	74,715,637.00	264,164.00	
Final Adjusted State, Local, and Federal	74,979,801.00	74,715,637.00	264,164.00	
Amount Per Unweighted FTE	6,771.506	6,773.586	(2.08)	
Amount Per Weighted FTE	6,352.718	6,374.951	(22.23)	

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

jan14.xls
GF Revenues
2/12/2014

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	60,000.00	-	60,000.00
				-
Total Federal Direct	3100	60,000.00	-	60,000.00
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	24,479,569.00	-	24,141,171.00
Workforce Development	3315	366,528.00	(5.00)	366,523.00
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	11,933,029.00	50,562.00	11,983,591.00
School Recognition Funds	3361	872,866.00	-	872,866.00
Excellent Teaching Program	3363	-	-	-
Preschool Projects	3371	-	-	-
Full Service School	3378	63,977.00	-	63,977.00
Miscellaneous State Sources	3390	649,803.00	(63,883.66)	589,204.87
				-
Total State	3300	38,436,522.00	(63,888.66)	38,088,082.87
LOCAL:				
District School Tax	3411	38,264,712.00	-	38,264,712.00
Prior Year Taxes	3414	-	350.43	350.43
Tax Redemptions	3421	-	(350.43)	-
Excess Fees	3423	-	-	-
Tuition (Non-Resident)	3424	-	-	-
Rent	3425	50,000.00	-	50,000.00
Interest, Including Profit on Investment	3430	-	-	-
Gifts, Grants, & Bequests	3440	71,920.00	60,378.44	168,489.44
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	24,043.00	-	24,043.00
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	619,524.00	1,440.04	620,964.04
Insurance Loss Recoveries	3741	-	31,426.51	31,426.51
				-
Total Local	3400	39,030,199.00	93,595.42	39,159,985.42
OTHER FINANCING SOURCES:				
Transfers In:				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	912,700.00	-	912,700.00
From Special Revenues Funds	3640	-	-	-
From Internal Service Funds	3670	-	-	-
From Trust Funds	3680	-	-	-
From Enterprise Funds	3690	-	-	-
				-
Total Transfers In	3600	912,700.00	-	912,700.00
				-
Total Other Financing Sources		912,700.00	-	912,700.00
BEGINNING FUND BALANCE (JULY 1, 2013)	2800	12,687,802.38	-	12,687,802.38
TOTAL ESTIMATED REVENUES		91,133,123.38	29,706.76	90,914,470.67

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

jan14.xls
GF EXPENDS
2/11/2014

GENERAL FUND:

Appropriations

INSTRUCTION

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	35,666,251.96	41,977.65	16,721.00	35,724,950.61
Employee Benefits 200	10,121,951.30	21,863.54	2,592.89	10,146,407.73
Purchased Services 300	1,405,182.53	45,077.96	(3,091.78)	1,447,168.71
Energy Services 400	2,320.00	-	-	2,320.00
Materials and Supplies 500	3,923,533.97	(137,876.95)	111,804.45	3,897,461.47
Capital Outlay 600	246,518.46	(12,069.07)	30,607.98	265,057.37
Other Expenses 700	638,680.00	1,658.00	1,299.31	641,637.31
TOTAL 5000	52,004,438.22	(39,368.87)	159,933.85	52,125,003.20

PUPIL PERSONNEL SERVICES

Salaries 100	2,429,110.00	707.10	286.50	2,430,103.60
Employee Benefits 200	731,664.51	103.23	41.82	731,809.56
Purchased Services 300	425,160.15	4,417.47	465.96	430,043.58
Energy Services 400	-	-	-	-
Materials and Supplies 500	93,199.86	(159.49)	(2,493.55)	90,546.82
Capital Outlay 600	38,200.00	3,739.99	-	41,939.99
Other Expenses 700	-	286.50	-	286.50
TOTAL 6100	3,717,334.52	9,094.80	(1,699.27)	3,724,730.05

INSTRUCTIONAL MEDIA SERVICES

Salaries 100	838,696.00	-	-	838,696.00
Employee Benefits 200	258,114.46	-	-	258,114.46
Purchased Services 300	52,440.49	2,768.90	-	55,209.39
Energy Services 400	-	-	-	-
Materials and Supplies 500	21,895.09	3,279.10	(439.39)	24,734.80
Capital Outlay 600	107,351.63	(2,140.69)	1,433.69	106,644.63
Other Expenses 700	18,900.00	-	-	18,900.00
TOTAL 6200	1,297,397.67	3,907.31	994.30	1,302,299.28

INSTRUCTION AND CURRICULUM

Salaries 100	784,915.00	(755.30)	-	784,159.70
Employee Benefits 200	199,862.04	755.30	-	200,617.34
Purchased Services 300	143,356.85	(1,480.73)	108.15	141,984.27
Energy Services 400	-	-	-	-
Materials and Supplies 500	26,800.00	(1,937.16)	71.85	24,934.69
Capital Outlay 600	42,454.85	4,576.94	-	47,031.79
Other Expenses 700	6,100.00	655.00	-	6,755.00
TOTAL 6300	1,203,488.74	1,814.05	180.00	1,205,482.79

INSTRUCTIONAL STAFF TRAINING

Salaries 100	694,103.00	29,247.50	-	723,350.50
Employee Benefits 200	198,533.65	3,139.92	3.37	201,676.94
Purchased Services 300	177,353.39	14,123.82	1,314.52	192,791.73
Energy Services 400	-	-	-	-
Materials and Supplies 500	13,416.65	4,119.26	(90.00)	17,445.91
Capital Outlay 600	6,199.96	(144.06)	-	6,055.90
Other Expenses 700	109,510.74	(25.00)	(200.00)	109,285.74
TOTAL 6400	1,199,117.39	50,461.44	1,027.89	1,250,606.72

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

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GF EXPENDS
2/11/2014

GENERAL FUND:

INSTR. RELATED TECHNOLOGY

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	455,841.00	-	-	455,841.00
Employee Benefits 200	136,739.17	-	-	136,739.17
Purchased Services 300	501,543.82	485.75	80.13	502,109.70
Energy Services 400	-	-	-	-
Materials and Supplies 500	18,762.29	(607.97)	3,205.40	21,359.72
Capital Outlay 600	116,444.76	(341.71)	-	116,103.05
Other Expenses 700	300.00	-	-	300.00
TOTAL 6500	1,229,631.04	(463.93)	3,285.53	1,232,452.64

BOARD

Salaries 100	152,380.00	-	-	152,380.00
Employee Benefits 200	205,307.73	-	-	205,307.73
Purchased Services 300	276,821.92	-	-	276,821.92
Energy Services 400	-	-	-	-
Materials and Supplies 500	1,600.00	-	-	1,600.00
Capital Outlay 600	-	-	-	-
Other Expenses 700	10,500.00	-	-	10,500.00
TOTAL 7100	646,609.65	-	-	646,609.65

GENERAL ADMINISTRATION

Salaries 100	853,905.00	5,250.00	-	859,155.00
Employee Benefits 200	176,442.87	0.84	-	176,443.71
Purchased Services 300	139,019.58	(989.00)	(10.00)	138,020.58
Energy Services 400	-	-	-	-
Materials and Supplies 500	24,152.18	193.58	-	24,345.76
Capital Outlay 600	21,086.00	-	-	21,086.00
Other Expenses 700	18,700.00	-	-	18,700.00
TOTAL 7200	1,233,305.63	4,455.42	(10.00)	1,237,751.05

SCHOOL ADMINISTRATION

Salaries 100	3,775,789.00	-	-	3,775,789.00
Employee Benefits 200	1,115,230.36	-	-	1,115,230.36
Purchased Services 300	487,910.48	8,384.20	(30.19)	496,264.49
Energy Services 400	500.00	-	-	500.00
Materials and Supplies 500	96,034.74	(7,109.65)	(383.23)	88,541.86
Capital Outlay 600	6,700.00	3,516.29	-	10,216.29
Other Expenses 700	12,815.00	-	-	12,815.00
TOTAL 7300	5,494,979.58	4,790.84	(413.42)	5,499,357.00

FACILITIES ACQUISITION & CONST.

Salaries 100	178,684.00	-	-	178,684.00
Employee Benefits 200	57,864.00	-	-	57,864.00
Purchased Services 300	156,700.00	-	-	156,700.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	1,000.00	2,475.00	-	3,475.00
Other Expenses 700	-	-	-	-
TOTAL 7400	394,248.00	2,475.00	-	396,723.00

FISCAL SERVICES

Salaries 100	408,299.00	-	-	408,299.00
Employee Benefits 200	131,499.95	0.81	-	131,500.76
Purchased Services 300	18,681.00	11.00	-	18,692.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	4,121.98	(11.81)	-	4,110.17
Capital Outlay 600	2,950.00	-	-	2,950.00
Other Expenses 700	-	-	-	-
TOTAL 7500	565,551.93	-	-	565,551.93

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

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GF EXPENDS
2/11/2014

GENERAL FUND:

FOOD SERVICES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	1,900.00	-	-	1,900.00
TOTAL 7600	1,900.00	-	-	1,900.00

CENTRAL SERVICES

Salaries 100	291,583.00	300.00	-	291,883.00
Employee Benefits 200	87,455.23	100.00	-	87,555.23
Purchased Services 300	151,528.41	2,579.36	-	154,107.77
Energy Services 400	350.00	-	-	350.00
Materials and Supplies 500	5,400.00	200.00	(90.00)	5,510.00
Capital Outlay 600	1,000.00	-	-	1,000.00
Other Expenses 700	7,050.00	60.00	-	7,110.00
TOTAL 7700	544,366.64	3,239.36	(90.00)	547,516.00

PUPIL TRANSPORTATION SERVICES

Salaries 100	2,144,738.85	980.00	3,896.32	2,149,615.17
Employee Benefits 200	951,679.90	1,623.68	-	953,303.58
Purchased Services 300	87,276.00	10.00	-	87,286.00
Energy Services 400	906,350.00	(290.78)	(1,921.60)	904,137.62
Materials and Supplies 500	189,100.00	5,894.51	-	194,994.51
Capital Outlay 600	31,200.00	-	-	31,200.00
Other Expenses 700	117,180.00	(2,103.68)	(1,896.32)	113,180.00
TOTAL 7800	4,427,524.75	6,113.73	78.40	4,433,716.88

OPERATION OF PLANT

Salaries 100	2,726,376.00	-	-	2,726,376.00
Employee Benefits 200	1,051,402.37	-	-	1,051,402.37
Purchased Services 300	1,811,042.39	19,798.43	(1,160.00)	1,829,680.82
Energy Services 400	2,679,350.00	(1,014.20)	150.00	2,678,485.80
Materials and Supplies 500	179,262.08	(369.68)	1,474.24	180,366.64
Capital Outlay 600	62,000.00	-	-	62,000.00
Other Expenses 700	76,075.00	-	-	76,075.00
TOTAL 7900	8,585,507.84	18,414.55	464.24	8,604,386.63

MAINTENANCE OF PLANT

Salaries 100	1,580,235.00	-	-	1,580,235.00
Employee Benefits 200	544,844.77	-	-	544,844.77
Purchased Services 300	490,178.05	29,325.03	-	519,503.08
Energy Services 400	105,500.00	-	-	105,500.00
Materials and Supplies 500	329,065.73	(6,041.49)	-	323,024.24
Capital Outlay 600	137,230.97	1,213.50	-	138,444.47
Other Expenses 700	5,000.00	-	-	5,000.00
TOTAL 8100	3,192,054.52	24,497.04	-	3,216,551.56

ADMIN. TECHNOLOGY SERVICES

Salaries 100	591,600.00	-	-	591,600.00
Employee Benefits 200	169,065.02	-	-	169,065.02
Purchased Services 300	963,321.58	(281,224.98)	(876.40)	681,220.20
Energy Services 400	-	-	-	-
Materials and Supplies 500	17,902.00	(160.06)	-	17,741.94
Capital Outlay 600	16,315.94	242,348.74	876.40	259,541.08
Other Expenses 700	400.00	440.00	-	840.00
TOTAL 8200	1,758,604.54	(38,596.30)	-	1,720,008.24

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

jan14.xls
GF EXPENDS
2/11/2014

GENERAL FUND:

COMMUNITY SERVICES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	203,498.00	(22,184.00)	-	181,314.00
Employee Benefits 200	479,654.71	(3,239.00)	-	476,415.71
Purchased Services 300	23,841.98	1,250.00	2,500.00	27,591.98
Energy Services 400	-	-	-	-
Materials and Supplies 500	5,184.10	45.32	-	5,229.42
Capital Outlay 600	250.00	-	-	250.00
Other Expenses 700	74,753.11	-	-	74,753.11
TOTAL 9100	787,181.90	(24,127.68)	2,500.00	765,554.22

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)

TOTAL ESTIMATED APPROPRIATIONS

2700	2,849,880.82	3,000.00	(414,610.99)	2,438,269.83
	91,133,123.38	29,706.76	(248,359.47)	90,914,470.67

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

jan14.xls
debt service
2/11/2014

NO AMENDMENTS WERE PROCESSED FOR JANUARY 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	320,750.00	-	320,750.00
Cost of Issuing SBE Bonds	3324	-	-	-
Racing Commission Funds	3341	172,500.00	-	172,500.00
Public Education Capital Outlay	3391	-	-	-
		-		-
Total State	3300	493,250.00	-	493,250.00
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, 2013)	2800	936,481.07	-	936,481.07
TOTAL ESTIMATED REVENUES		1,510,955.32	-	1,510,955.32
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	347,755.00	-	347,755.00
Interest	720	143,150.00	-	143,150.00
Dues and Fees	730	2,000.00	-	2,000.00
Total Function 9200	9200	492,905.00	-	492,905.00
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	1,018,050.32	-	1,018,050.32
TOTAL ESTIMATED APPROPRIATIONS		1,510,955.32	-	1,510,955.32

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY**

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capital projects
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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	66,441.00	-	66,441.00
Interest on Undistributed CO & DS	3325	3,400.00	-	3,400.00
Public Education Capital Outlay	3391	-	-	-
Classrooms First Program	3392	-	-	-
Class Size Reduction / Capital	3396	-	-	-
District Local Capital Improvement Tax	3413	8,989,863.00	-	8,989,863.00
Collection of Prior Year Taxes	3414	-	-	-
Interest Including Profit on Investments	3430	-	-	-
Impact Fees	3496	1,215,000.00	-	1,215,000.00
Total Estimated Revenues		10,274,704.00	-	10,274,704.00
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, 2013)	2800	34,782,946.46	-	34,782,946.46
TOTAL ESTIMATED REVENUES		45,057,650.46	-	45,057,650.46
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	29,429,747.23	(13,585.90)	29,366,161.33
Furniture, Fixtures, and Equipment	640	1,367,791.88	18,815.27	1,386,607.15
Motor Vehicles	650	1,413,450.00	-	1,413,450.00
Land	660	3,000,152.66	-	3,000,152.66
Improvements Other than Buildings	670	1,116,679.19	(36,626.06)	1,079,315.63
Remodeling and Renovations	680	4,867,573.38	31,396.69	4,949,707.57
Computer Software	690	-	-	-
Total Function 7400		41,195,394.34	0.00	41,195,394.34
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	912,700.00	-	912,700.00
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	993,924.25	-	993,924.25
ESTIMATED ENDING FUND BALANCE	2700	2,868,331.87	-	2,868,331.87
TOTAL ESTIMATED APPROPRIATIONS		45,057,650.46	0.00	45,057,650.46

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY**

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food services
2/11/2014

NO AMENDMENTS WERE PROCESSED FOR JANUARY 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	2,790,000.00	-	2,790,000.00
U.S.D.A. Donated Foods	3265	100,700.00	-	100,700.00
Other Federal Direct	3290	-	-	-
Total Federal Through State	3200	2,890,700.00	-	2,890,700.00
STATE:				
School Breakfast Supplement	3337	22,500.00	-	22,500.00
School Lunch Supplement	3338	29,000.00	-	29,000.00
Total State	3300	51,500.00	-	51,500.00
LOCAL:				
Interest, Including Profit on Investment	3430	5,000.00	-	5,000.00
Gifts, Grants, and Bequests	3440	-	-	-
Food Service	3450	2,165,000.00	-	2,165,000.00
Miscellaneous	3490	50,000.00	-	50,000.00
Total Local	3400	2,220,000.00	-	2,220,000.00
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, 2013)	2800	1,532,979.17	-	1,532,979.17
TOTAL ESTIMATED REVENUES		6,695,179.17	-	6,695,179.17
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	1,656,100.00	-	1,656,100.00
Employee Benefits	200	614,200.00	-	614,200.00
Purchased Services	300	195,629.83	-	195,629.83
Energy Services	400	8,000.00	-	8,000.00
Materials and Supplies	500	2,581,895.74	-	2,581,895.74
Capital Outlay	600	123,098.00	-	123,098.00
Other Expenses	700	121,500.00	-	121,500.00
Total Function 7600	7600	5,300,423.57	-	5,300,423.57
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	1,394,755.60	-	1,394,755.60
TOTAL ESTIMATED APPROPRIATIONS		6,695,179.17	-	6,695,179.17

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY**

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CP revenues
2/11/2014

CONTRACTED PROGRAMS:

Estimated Revenues:

FEDERAL THROUGH STATE:

Vocational Education Acts	3201	148,475.94	6,136.91	-	154,612.85
Workforce Investment Act	3220	219,548.00	-	-	219,548.00
Teacher and Principal Training, Title IIA	3225	319,959.00	133,865.23	-	453,824.23
Drug Free Schools	3227	-	-	-	-
IDEA (PL94-142)	3230	2,895,899.00	-	183,670.30	3,079,569.30
Title I	3240	1,904,364.01	(85,408.00)	-	1,818,956.01
Adult General Education	3250	157,072.14	3,102.00	-	160,174.14
Title VI	3270	-	-	-	-
Other Federal through State	3299	67,074.25	-	-	67,074.25

Total Federal Through State

3200	5,712,392.34	57,696.14	183,670.30	5,953,758.78
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STATE:

Other Miscellaneous State	3390				-
					-

Total State

3300	-	-	-	-
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LOCAL:

Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
					-

Total Local

3400	-	-	-	-
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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				
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TOTAL ESTIMATED REVENUES

5,712,392.34	57,696.14	183,670.30	5,953,758.78

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

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CP EXPENDS'
2/11/2014

CONTRACTED PROGRAMS:

Appropriations

INSTRUCTION

Salaries	100	1,227,808.22	25,050.04	(3,518.87)	1,249,339.39
Employee Benefits	200	595,154.26	8,741.89	(3,262.13)	600,634.02
Purchased Services	300	375,780.50	(161,996.76)	344.71	214,128.45
Energy Services	400	-	-	-	-
Materials and Supplies	500	170,509.84	1,683.66	(344.71)	171,848.79
Capital Outlay	600	168,594.50	2,884.63	-	171,479.13
Other Expenses	700	88,065.42	1,818.13	(252.49)	89,631.06
TOTAL 5000		2,625,912.74	(121,818.41)	(7,033.49)	2,497,060.84

PUPIL PERSONNEL SERVICES

Salaries	100	321,911.05	-	-	321,911.05
Employee Benefits	200	57,083.65	12,329.79	-	69,413.44
Purchased Services	300	75,691.79	-	-	75,691.79
Energy Services	400	-	-	-	-
Materials and Supplies	500	29,702.82	-	-	29,702.82
Capital Outlay	600	10,650.00	-	-	10,650.00
Other Expenses	700	100.00	-	-	100.00
TOTAL 6100		495,139.31	12,329.79	-	507,469.10

INSTRUCTIONAL MEDIA SERVICES

Salaries	100	-	-	-	-
Employee Benefits	200	-	17,555.72	(17,555.72)	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6200		-	17,555.72	(17,555.72)	-

INSTRUCTION AND CURRICULUM

Salaries	100	1,003,188.17	3,000.00	5,000.00	1,011,188.17
Employee Benefits	200	243,645.46	250.00	17,555.72	261,451.18
Purchased Services	300	58,489.00	2,000.00	-	60,489.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,552.01	-	-	55,552.01
Capital Outlay	600	211,590.13	-	58,333.20	269,923.33
Other Expenses	700	6,000.00	-	-	6,000.00
TOTAL 6300		1,578,464.77	5,250.00	80,888.92	1,664,603.69

INSTRUCTIONAL STAFF TRAINING

Salaries	100	188,343.00	76,287.86	-	264,630.86
Employee Benefits	200	47,990.12	9,697.33	-	57,687.45
Purchased Services	300	105,527.00	29,054.56	-	134,581.56
Energy Services	400	-	-	-	-
Materials and Supplies	500	17,319.00	7,000.00	-	24,319.00
Capital Outlay	600	4,316.40	(1,000.00)	-	3,316.40
Other Expenses	700	42,045.00	12,102.27	-	54,147.27
TOTAL 6400		405,540.52	133,142.02	-	538,682.54

GENERAL ADMINISTRATION

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	1,000.00	282.63	-	1,282.63
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	439,034.00	2,562.13	-	441,596.13
TOTAL 7200		440,034.00	2,844.76	-	442,878.76

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

jan14.xls
CP EXPENDS'
2/11/2014

CONTRACTED PROGRAMS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINISTRATION					
Salaries	100	11,600.00	-	-	11,600.00
Employee Benefits	200	1,600.00	-	300.00	1,900.00
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7300		13,200.00	-	300.00	13,500.00
FOOD SERVICES					
Purchased Services	300	100.00	-	51,692.59	51,792.59
Capital Outlay	600	-	-	-	-
TOTAL 7600		100.00	-	51,692.59	51,792.59
CENTRAL SERVICES					
Salaries	100	1,500.00	150.00	-	1,650.00
Employee Benefits	200	500.00	61.49	-	561.49
Purchased Services	300	5,444.00	7,954.86	-	13,398.86
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	642.00	(642.00)	-	-
Other Expenses	700	-	867.91	-	867.91
TOTAL 7700		8,086.00	8,392.26	-	16,478.26
PUPIL TRANSPORTATION SERVICES					
Salaries	100	51,820.00	-	37,000.00	88,820.00
Employee Benefits	200	35,945.00	-	31,878.00	67,823.00
Purchased Services	300	-	-	-	-
Energy Services	400	7,067.00	683.00	-	7,750.00
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	50,000.00	-	-	50,000.00
Other Expenses	700	1,083.00	(683.00)	5,000.00	5,400.00
TOTAL 7800		145,915.00	-	73,878.00	219,793.00
OPERATION OF PLANT					
Salaries	100	-	-	1,000.00	1,000.00
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	500.00	500.00
TOTAL 7900		-	-	1,500.00	1,500.00
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		5,712,392.34	57,696.14	183,670.30	5,953,758.78

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY**

NO AMENDMENTS WERE PROCESSED FOR JANUARY 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	411,785.48	45,000.00	-	456,785.48
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	411,785.48	45,000.00	-	456,785.48
3390				-
				-
3300	-	-	-	-
3430				-
3440				-
				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	411,785.48	45,000.00	-	456,785.48

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2013-2014
MONTH OF: JANUARY

NO AMENDMENTS WERE PROCESSED FOR JANUARY 2014

RACE TO THE TOP:

Appropriations

INSTRUCTION

Salaries	100		-	-
Employee Benefits	200		-	-
Purchased Services	300	3,000.00	-	3,000.00
Energy Services	400		-	-
Materials and Supplies	500	6,600.00	-	6,600.00
Capital Outlay	600	4,000.00	-	4,000.00
Other Expenses	700	-	-	-
TOTAL 5000		13,600.00	-	13,600.00

INSTRUCTION AND CURRICULUM

Salaries	100		-	-
Employee Benefits	200		-	-
Purchased Services	300	16,000.00	-	16,000.00
Energy Services	400		-	-
Materials and Supplies	500		-	-
Capital Outlay	600		-	-
Other Expenses	700		-	-
TOTAL 6300		16,000.00	-	16,000.00

INSTRUCTIONAL STAFF TRAINING

Salaries	100	76,307.21	4,472.58	80,779.79
Employee Benefits	200	5,408.00	342.15	5,750.15
Purchased Services	300	39,843.86	13,396.27	53,240.13
Energy Services	400	-	-	-
Materials and Supplies	500	240.74	-	240.74
Capital Outlay	600	-	-	-
Other Expenses	700	25,352.50	3,000.00	28,352.50
TOTAL 6400		147,152.31	21,211.00	168,363.31

GENERAL ADMINISTRATION

Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	339.00	339.00
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 7200		-	339.00	339.00

CENTRAL SERVICES

Salaries	100	77,797.00	-	77,797.00
Employee Benefits	200	19,206.67	-	19,206.67
Purchased Services	300	137,529.50	23,450.00	160,979.50
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	500.00	-	500.00
TOTAL 7700		235,033.17	23,450.00	258,483.17

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		-	-	-
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TOTAL ESTIMATED APPROPRIATIONS

	411,785.48	45,000.00	-	456,785.48
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