

**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 June 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:** July 23, 2015

ITEM:

DATE  
RECEIVED:

APPROVED  
BY  
SCHOOL BOARD

**JUL 23 2015**

TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: **BUDGET AMENDMENTS – June 2015**

DATE: July 23, 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 #3390 – Miscellaneous State in the amount of \$801.85 for funds received from the Department of Transportation to offset the costs associated with the Red Bean Center Construction class. This was equally offset to appropriations.
3. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$1,190.50. This was for the receipt of the funds for a student payment on a retake test in the amount of \$50, the receipt of donations for the Homeless Program in the amount of \$200.00, the donation of \$200 for refreshments for the new teacher orientations and the receipt of funds for the Red Bean Culinary Arts program in the amount of \$740.50. These were equally offset to appropriations.
4. Increase in revenue account #3490 – Miscellaneous Local Revenue in the amount of \$2,980.78 for receipts from students and vendors for the adult high school field trip to Wild Adventures. This was equally offset to appropriations.

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

**CAPITAL:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase in revenue account #3321 – CO&DS Distributed to Districts in the amount of \$14,253.15 for the actual distribution amount for 14-15. This was equally offset to appropriations.
3. Increase in revenue account #3325 – Interest on Undistributed CO&DS Funds in the amount of \$699.58. This was equally offset to appropriations.
4. Increase in revenue account #3430 – Interest Earnings in the amount of \$5.39 in order to close the prior year CO&DS fund. This was equally offset to appropriations.

**FOOD SERVICES:** *No amendments were processed for the month of June.*

**CONTRACTED PROGRAMS (Funds 421 & 422):**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase revenue account #3290 – Miscellaneous Federal Through State for the receipt on funds in the amount of \$16,220 from the University of Florida for STEM related professional development through the UFutures Grant.

**RACE TO THE TOP: (Fund 434)** *No amendments were processed for the month of June.*

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: JUNE**

Jun15  
GF Revenues  
7/13/2015

**GENERAL FUND:**

Estimated Revenues:

**FEDERAL:**

Federal Impact, Current Operations  
Reserve Officers Training Corps (ROTC)

**Total Federal Direct**

**FEDERAL THRU STATE:**

Federal Through Local  
**NEFEC Reimbursements**

**Total Federal Thru State**

**STATE:**

Florida Education Finance Program  
Workforce Development  
Performance Based Incentives  
CO & DS Withheld for Administrative Expense  
Racing Commission Funds  
State Forest Funds  
State License Tax  
District Discretionary Lottery  
Transportation  
Class Size Reduction Operating Funds  
School Recognition Funds  
Excellent Teaching Program  
Preschool Projects  
Full Service School  
Miscellaneous State Sources

**Total State**

**LOCAL:**

District School Tax  
Tax Redemption  
Payment in Lieu of Taxes  
Excess Fees  
Tuition (Non-Resident)  
Rent  
Interest, Including Profit on Investment  
Gifts, Grants, & Bequests  
Adult General Education Course Fees  
Postsecondary Vocational Course Fees  
Continuing Workforce Education Course Fees  
Capital Improvement Fees  
Postsecondary Lab Fees  
Lifelong Learning Fees  
School , Course Fees  
Other Student Fees  
Preschool Program Fees  
Prekindergarten Early Intervention Fees  
School Age Child Care Fees  
Other Schools, Courses and Classes Fees  
Miscellaneous Local Sources  
Insurance Loss Recoveries

**Total Local**

**OTHER FINANCING SOURCES:**

Transfers In:

From Debt Service Funds  
From Capital Projects Funds  
From Special Revenues Funds  
From Internal Service Funds  
From Trust Funds  
From Enterprise Funds  
Total Transfers In

**Total Other Financing Sources**

**BEGINNING FUND BALANCE (JULY 1, 2014)**

**TOTAL ESTIMATED REVENUES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3121		-		-
3191	65,000.00	-		65,000.00
				-
3100	65,000.00	-	-	65,000.00
3280	-	-		-
3299	5,900.00	-		5,900.00
3200	5,900.00	-	-	5,900.00
3310	25,237,883.00	(436,312.00)		24,801,571.00
3315	604,669.00	-		604,669.00
3317		-		-
3323		-		-
3341	50,750.00	-		50,750.00
3342		-		-
3343	20,000.00	-		20,000.00
3344		39,502.00		39,502.00
3354		-		-
3355	11,969,848.00	(32,420.00)		11,937,428.00
3361	571,307.00	287,421.00		858,728.00
3363		-		-
3371		-		-
3378	-	-		-
3390	148,484.00	33,215.76	801.85	182,501.61
3300	38,602,941.00	(108,593.24)	801.85	38,495,149.61
3411	39,083,955.00	-		39,083,955.00
3421		-		-
3422		-		-
3423		-		-
3424		-		-
3425	17,500.00	-		17,500.00
3430		-		-
3440	183,774.00	67,156.59	1,190.50	252,121.09
3461		-		-
3462		-		-
3463		-		-
3464		-		-
3465		-		-
3466		-		-
3467		-		-
3469	10,000.00	-		10,000.00
3471		-		-
3472		-		-
3473		-		-
3479		-		-
3490	276,278.00	172.29	2,980.78	279,431.07
3741		-		-
3400	39,571,507.00	67,328.88	4,171.28	39,643,007.16
				-
				-
3620		-		-
3630	3,197,551.00	-		3,197,551.00
3640		-		-
3670		-		-
3680		-		-
3690		-		-
3600	3,197,551.00	-	-	3,197,551.00
	3,197,551.00	-	-	3,197,551.00
2800	9,882,467.89	-		9,882,467.89
	91,325,366.89	(41,264.36)	4,973.13	91,289,075.66

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

jun15  
GF EXPENDS  
7/13/2015

**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries	35,179,692.27	(24,496.83)	(7,796.00)	35,147,399.44
Employee Benefits	10,463,898.85	96,981.35	(1,463.97)	10,559,416.23
Purchased Services	1,433,369.15	379,607.16	63,543.08	1,876,519.39
Energy Services	7,877.96	-	-	7,877.96
Materials and Supplies	3,701,825.41	(692,557.27)	(3,234.12)	3,006,034.02
Capital Outlay	212,092.27	117,017.76	6,481.92	335,591.95
Other Expenses	636,490.33	59,074.67	(4,631.00)	690,934.00
<b>TOTAL 5000</b>	<b>51,635,246.24</b>	<b>(64,373.16)</b>	<b>52,899.91</b>	<b>51,623,772.99</b>

**PUPIL PERSONNEL SERVICES**

Salaries	2,397,982.25	49,723.64	2,100.00	2,449,805.89
Employee Benefits	711,879.61	26,749.20	(350.00)	738,278.81
Purchased Services	341,052.39	(25,238.25)	3,464.87	319,279.01
Energy Services	-	500.00	-	500.00
Materials and Supplies	42,237.50	8,021.72	(3,476.61)	46,782.61
Capital Outlay	23,200.00	(10,348.95)	-	12,851.05
Other Expenses	17,000.00	1,210.00	-	1,380.00
<b>TOTAL 6100</b>	<b>3,516,521.75</b>	<b>50,617.36</b>	<b>1,738.26</b>	<b>3,568,877.37</b>

**INSTRUCTIONAL MEDIA SERVICES**

Salaries	867,746.00	54,729.10	-	922,475.10
Employee Benefits	271,134.33	9,951.79	-	281,086.12
Purchased Services	50,567.72	(81.07)	(1,489.54)	48,997.11
Energy Services	-	-	-	-
Materials and Supplies	21,954.66	1,294.97	1,268.64	24,518.27
Capital Outlay	118,540.03	3,167.15	509.71	122,216.89
Other Expenses	17,300.00	561.11	-	17,861.11
<b>TOTAL 6200</b>	<b>1,347,242.74</b>	<b>69,623.05</b>	<b>288.81</b>	<b>1,417,154.60</b>

**INSTRUCTION AND CURRICULUM**

Salaries	787,586.63	68,954.97	(7,000.00)	849,541.60
Employee Benefits	203,158.99	618.35	-	203,777.34
Purchased Services	147,223.75	18,306.13	(4,613.23)	160,916.65
Energy Services	-	-	-	-
Materials and Supplies	33,273.44	(364.37)	(6,927.60)	25,981.47
Capital Outlay	29,015.00	(4,082.11)	(3,560.00)	21,372.89
Other Expenses	30,269.00	(650.00)	(6,915.00)	22,704.00
<b>TOTAL 6300</b>	<b>1,230,526.81</b>	<b>82,782.97</b>	<b>(29,015.83)</b>	<b>1,284,293.95</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	713,443.00	110,486.58	1,310.07	825,239.65
Employee Benefits	210,502.79	8,932.99	1,265.66	220,701.44
Purchased Services	198,458.25	67,771.11	17,296.23	283,525.59
Energy Services	-	-	-	-
Materials and Supplies	13,164.57	(2,004.55)	794.25	11,954.27
Capital Outlay	5,000.00	(1,600.00)	-	3,400.00
Other Expenses	89,200.00	31,963.58	(18,887.08)	102,276.50
<b>TOTAL 6400</b>	<b>1,229,768.61</b>	<b>215,549.71</b>	<b>1,779.13</b>	<b>1,447,097.45</b>

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

jun15  
GF EXPENDS  
7/13/2015

**GENERAL FUND:**

**INSTR. RELATED TECHNOLOGY**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	404,769.00	3,603.11	-	408,372.11
Employee Benefits 200	130,299.72	(5,207.96)	-	125,091.76
Purchased Services 300	593,543.90	25,211.63	47,456.65	666,212.18
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,059.70	15,878.62	(7,089.97)	28,848.35
Capital Outlay 600	464,511.30	(44,578.41)	(66,847.59)	353,085.30
Other Expenses 700	300.00	-	340.00	640.00
<b>TOTAL 6500</b>	<b>1,613,483.62</b>	<b>(5,093.01)</b>	<b>(26,140.91)</b>	<b>1,582,249.70</b>

**BOARD**

Salaries 100	161,780.00	1,800.00	-	163,580.00
Employee Benefits 200	156,290.91	(1,722.20)	-	154,568.71
Purchased Services 300	295,990.57	(1,024.00)	-	294,966.57
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
<b>TOTAL 7100</b>	<b>625,955.82</b>	<b>(946.20)</b>	<b>-</b>	<b>625,009.62</b>

**GENERAL ADMINISTRATION**

Salaries 100	844,219.00	(378,529.86)	-	465,689.14
Employee Benefits 200	177,118.87	(41,495.27)	(2.00)	135,621.60
Purchased Services 300	139,206.50	2,343.67	62.65	141,612.82
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,251.88	4,326.30	4.95	24,583.13
Capital Outlay 600	40,225.00	(4,051.71)	-	36,173.29
Other Expenses 700	19,700.00	(4,695.00)	(58.00)	14,947.00
<b>TOTAL 7200</b>	<b>1,240,721.25</b>	<b>(422,101.87)</b>	<b>7.60</b>	<b>818,626.98</b>

**SCHOOL ADMINISTRATION**

Salaries 100	3,738,730.50	279,481.86	-	4,018,212.36
Employee Benefits 200	1,160,287.76	3,065.14	-	1,163,352.90
Purchased Services 300	514,186.93	18,207.94	1,188.91	533,583.78
Energy Services 400	-	-	-	-
Materials and Supplies 500	101,420.73	(9,518.51)	(1,153.81)	90,748.41
Capital Outlay 600	1,200.00	1,294.50	-	2,494.50
Other Expenses 700	13,315.00	3,240.00	10.00	16,565.00
<b>TOTAL 7300</b>	<b>5,529,140.92</b>	<b>295,770.93</b>	<b>45.10</b>	<b>5,824,956.95</b>

**FACILITIES ACQUISITION & CONST.**

Salaries 100	184,009.00	1,900.00	-	185,909.00
Employee Benefits 200	53,036.85	1,503.26	-	54,540.11
Purchased Services 300	197,900.00	-	-	197,900.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	1,000.00	-	-	1,000.00
Other Expenses 700	-	-	-	-
<b>TOTAL 7400</b>	<b>435,945.85</b>	<b>3,403.26</b>	<b>-</b>	<b>439,349.11</b>

**FISCAL SERVICES**

Salaries 100	411,620.00	2,071.70	-	413,691.70
Employee Benefits 200	146,078.07	5,691.91	-	151,769.98
Purchased Services 300	17,105.00	-	594.41	17,699.41
Energy Services 400	-	-	-	-
Materials and Supplies 500	4,059.16	-	(594.41)	3,464.75
Capital Outlay 600	550.00	-	-	550.00
Other Expenses 700	-	-	-	-
<b>TOTAL 7500</b>	<b>579,412.23</b>	<b>7,763.61</b>	<b>-</b>	<b>587,175.84</b>

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

jun15  
GF EXPENDS  
7/13/2015

**GENERAL FUND:**

**FOOD SERVICES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	53,665.28	-	53,665.28
Employee Benefits 200	25,505.00	24,827.48	-	50,332.48
Purchased Services 300	1,900.00	-	-	1,900.00
<b>TOTAL 7600</b>	<b>27,405.00</b>	<b>78,492.76</b>	<b>-</b>	<b>105,897.76</b>

**CENTRAL SERVICES**

Salaries 100	364,789.00	51,101.19	-	415,890.19
Employee Benefits 200	118,490.13	5,733.67	7.37	124,231.17
Purchased Services 300	144,958.85	(550.76)	(821.84)	143,586.25
Energy Services 400	350.00	-	-	350.00
Materials and Supplies 500	5,600.00	-	200.00	5,800.00
Capital Outlay 600	3,500.00	-	-	3,500.00
Other Expenses 700	6,050.00	3,000.00	114.47	9,164.47
<b>TOTAL 7700</b>	<b>643,737.98</b>	<b>59,284.10</b>	<b>(500.00)</b>	<b>702,522.08</b>

**PUPIL TRANSPORTATION SERVICES**

Salaries 100	2,257,085.00	32,005.24	(350.35)	2,288,739.89
Employee Benefits 200	1,074,777.45	(35,178.40)	(29.92)	1,039,569.13
Purchased Services 300	70,152.00	10,600.00	2,125.00	82,877.00
Energy Services 400	906,728.48	(10,104.29)	(36,915.25)	859,708.94
Materials and Supplies 500	190,723.61	9,459.16	35,538.62	235,721.39
Capital Outlay 600	30,746.00	2,500.00	-	33,246.00
Other Expenses 700	117,680.00	78,064.88	(320.00)	195,424.88
<b>TOTAL 7800</b>	<b>4,647,892.54</b>	<b>87,346.59</b>	<b>48.10</b>	<b>4,735,287.23</b>

**OPERATION OF PLANT**

Salaries 100	2,716,009.00	62,294.81	400.00	2,778,703.81
Employee Benefits 200	1,074,980.23	59,815.25	350.00	1,135,145.48
Purchased Services 300	1,765,303.98	(54,355.83)	(680.00)	1,710,268.15
Energy Services 400	2,664,007.55	807.72	23.40	2,664,838.67
Materials and Supplies 500	186,267.83	22,555.98	5,175.09	213,998.90
Capital Outlay 600	78,387.80	(1,685.05)	(1,645.53)	75,057.22
Other Expenses 700	73,275.00	11,000.00	-	84,275.00
<b>TOTAL 7900</b>	<b>8,558,231.39</b>	<b>100,432.88</b>	<b>3,622.96</b>	<b>8,662,287.23</b>

**MAINTENANCE OF PLANT**

Salaries 100	1,650,541.00	167.91	-	1,650,708.91
Employee Benefits 200	518,239.23	8,272.46	-	526,511.69
Purchased Services 300	655,385.75	10,907.00	-	666,292.75
Energy Services 400	90,500.00	-	-	90,500.00
Materials and Supplies 500	476,011.11	(15,419.44)	-	460,591.67
Capital Outlay 600	151,842.45	2,012.44	-	153,854.89
Other Expenses 700	3,000.00	-	-	3,000.00
<b>TOTAL 8100</b>	<b>3,545,519.54</b>	<b>5,940.37</b>	<b>-</b>	<b>3,551,459.91</b>

**ADMIN. TECHNOLOGY SERVICES**

Salaries 100	577,009.00	26,537.02	496.07	604,042.09
Employee Benefits 200	170,416.02	(6,973.77)	-	163,442.25
Purchased Services 300	339,701.70	(8,807.75)	(596.07)	330,297.88
Energy Services 400	-	-	-	-
Materials and Supplies 500	12,160.00	(6,516.33)	100.00	5,743.67
Capital Outlay 600	26,039.20	(1,559.84)	-	24,479.36
Other Expenses 700	845.00	-	-	845.00
<b>TOTAL 8200</b>	<b>1,126,170.92</b>	<b>2,679.33</b>	<b>(0.00)</b>	<b>1,128,850.25</b>

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

jun15  
GF EXPENDS  
7/13/2015

**GENERAL FUND:**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>COMMUNITY SERVICES</b>					
Salaries	100	187,041.78	(4,700.00)	-	182,341.78
Employee Benefits	200	729,214.09	(176,907.12)	-	552,306.97
Purchased Services	300	19,345.77	29,797.71	125.00	49,268.48
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,609.91	20,875.19	75.00	26,560.10
Capital Outlay	600	250.00	315.69	-	565.69
Other Expenses	700	159,824.41	(50,000.00)	-	109,824.41
<b>TOTAL 9100</b>		<b>1,101,285.96</b>	<b>(180,618.53)</b>	<b>200.00</b>	<b>920,867.43</b>
<b>DEBT SERVICE</b>					
Other Expenses	700	-	-	-	-
<b>TOTAL 9200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES:</b>					
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	-	-	-	-
<b>TOTAL 9700</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED FUND BALANCE (6/30)</b>	2700	<b>2,691,157.72</b>	<b>(427,818.51)</b>	<b>-</b>	<b>2,263,339.21</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		<b>91,325,366.89</b>	<b>(119,757.12)</b>	<b>4,973.13</b>	<b>91,289,075.66</b>

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

jun15  
debt service  
7/13/2015

**NO AMENDMENTS WERE PROCESSED FOR JUNE 2015**

**DEBT SERVICE FUNDS:**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
<b>STATE:</b>				
CO & DS Distributed to Districts	3321	-		-
CO & DS Withheld for SBE/COBI Bonds	3322	-		318,250.00
Cost of Issuing SBE Bonds	3324	-		-
Racing Commission Funds	3341	-		172,500.00
Public Education Capital Outlay	3391	-		-
		-		-
<b>Total State</b>	3300	-	-	490,750.00
<b>LOCAL:</b>				
District Interest and Sinking Taxes	3412	-		-
Interest, Including Profit on Investment	3430	-		-
Gifts, Grants, and Bequests	3440	-		-
Miscellaneous	3490	-		-
<b>Total Local</b>	3400	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Sale of Bonds	3710	-		-
Transfers In:				-
From General	3610	-		-
From Capital Projects	3630	-		81,224.25
Total Transfers In	3600	-	-	81,224.25
<b>Total Other Financing Sources</b>		-	-	81,224.25
<b>BEGINNING FUND BALANCE (JULY 1, 2014)</b>	2800	-		1,041,642.20
<b>TOTAL ESTIMATED REVENUES</b>		-	-	1,613,616.45
Estimated Appropriations:				
<b>FUNCTION 9200 Debt Service</b>				
Redemption of Principal	710	-		360,890.00
Interest	720	-		127,515.00
Dues and Fees	730	-		2,000.00
<b>Total Function 9200</b>	9200	-	-	490,405.00
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	-		-
To Capital Projects Funds	930	-		-
To Special Revenue Funds	940	-		-
To Debt Service Funds	920	-		-
<b>Total Other Financing Uses</b>	9700	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	-		1,123,211.45
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		-	-	1,613,616.45



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

jun15  
capital projects  
7/13/2015

**CAPITAL PROJECTS FUNDS:**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>Estimated Revenues:</b>					
Vocational Education Acts	3201		-		-
CO & DS Distributed to Districts	3321	64,543.00	-	14,253.15	78,796.15
Interest on Undistributed CO & DS	3325	1,625.00	-	699.58	2,324.58
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		-	5.39	5.39
Impact Fees	3496	1,575,000.00	-	-	1,575,000.00
<b>Total Estimated Revenues</b>		11,277,755.00	-	14,958.12	11,292,713.12
<b>OTHER FINANCING SOURCES</b>					
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	-	-	-	-
<b>Total Other Financing Sources</b>		-	-	-	-
<b>BEGINNING FUND BALANCE (JULY 1, 2014)</b>	2800	37,968,045.23	-	-	37,968,045.23
<b>TOTAL ESTIMATED REVENUES</b>		49,245,800.23	-	14,958.12	49,260,758.35
<b>Estimated Appropriations:</b>					
<b>FUNCTION 7400 Capital Outlay</b>					
Library Books (New Libraries)	610	-	-	-	-
Audio Visual Materials	620	-	-	-	-
Buildings and Fixed Equipment	630	28,517,719.41	(113,854.69)	4,821.38	28,408,686.10
Furniture, Fixtures, and Equipment	640	2,323,656.94	106,341.68	10,136.74	2,440,135.36
Motor Vehicles	650	1,212,053.00	20,339.50	-	1,232,392.50
Land	660	1,482,592.79	-	-	1,482,592.79
Improvements Other than Buildings	670	5,006,463.32	(47,164.93)	6,890.00	4,966,188.39
Remodeling and Renovations	680	4,152,264.42	36,874.27	(6,890.00)	4,182,248.69
Computer Software	690	-	-	-	-
<b>Total Function 7400</b>		42,694,749.88	2,535.83	14,958.12	42,712,243.83
<b>OTHER FINANCING USES</b>					
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	-	-	-	-
<b>Total Other Financing Uses</b>	9700	3,278,775.25	-	-	3,278,775.25
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	3,272,275.10	(2,535.83)	-	3,269,739.27
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		49,245,800.23	0.00	14,958.12	49,260,758.35

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

jun15  
food services  
7/30/2015

NO AMENDMENTS PROCESSED FOR THE MONTH OF JUNE 2015

SCHOOL FOOD SERVICE:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
<b>FEDERAL THROUGH STATE:</b>				
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	-		-
<b>Total Federal Through State</b>	3200 3,200,000.00	-	-	3,200,000.00
<b>STATE:</b>				
School Breakfast Supplement	3337 22,500.00	-		22,500.00
School Lunch Supplement	3338 25,000.00	-		25,000.00
<b>Total State</b>	3300 47,500.00	-	-	47,500.00
<b>LOCAL:</b>				
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
<b>Total Local</b>	3400 2,315,000.00	-	-	2,315,000.00
<b>OTHER FINANCING SOURCES</b>				
Transfers In:				-
From General	3610	-		-
From Special Revenue	3630	-		-
Total Transfers In	3600	-		-
<b>Total Other Financing Sources</b>	-	-	-	-
<b>BEGINNING FUND BALANCE (JULY 1, 2014)</b>	2800 1,675,907.49	-		1,675,907.49
<b>TOTAL ESTIMATED REVENUES</b>	7,238,407.49	-	-	7,238,407.49
Estimated Appropriations:				
<b>FUNCTION 7600 Food Services</b>				
Salaries	100 1,696,400.00	3.75		1,696,403.75
Employee Benefits	200 670,000.00	19.65		670,019.65
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	239,036.80		493,591.57
Other Expenses	700 185,500.00	15,217.01		200,717.01
<b>Total Function 7600</b>	7600 5,580,054.77	252,277.21	-	5,832,331.98
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910 -	-		-
To Capital Projects Funds	930 -	-		-
To Special Revenue Funds	940 -	-		-
To Debt Service Funds	920 -	-		-
<b>Total Other Financing Uses</b>	9700 -	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2700 1,658,352.72	(252,277.21)		1,406,075.51
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	7,238,407.49	-	-	7,238,407.49

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

jun15  
CP revenues  
7/13/2015

**CONTRACTED PROGRAMS:**

Estimated Revenues:

**FEDERAL THROUGH STATE:**

Vocational Education Acts	3201	146,330.76	5,062.38		151,393.14
Workforce Investment Act	3220	219,561.84	-		219,561.84
Teacher and Principal Training, Title IIA	3225	325,920.35	57,700.65		383,621.00
Drug Free Schools	3227	-	-		-
IDEA (PL94-142)	3230	3,370,978.81	(35,406.21)		3,335,572.60
Title I	3240	1,968,215.43	49,469.46		2,017,684.89
Adult General Education	3250	143,831.93	65,635.73		209,467.66
Title VI	3270	-	-		-
Other Federal through State	3299	68,318.18	6,696.75	16,200.00	91,214.93

**Total Federal Through State**

3200	6,243,157.30	149,158.76	16,200.00	6,408,516.06
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**FEDERAL DIRECT:**

Other Federal Direct	3190		671,227.20		671,227.20
Climate Transformation Grant					-

**Total State**

3300	-	671,227.20	-	671,227.20
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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**

	6,243,157.30	820,385.96	16,200.00	7,079,743.26
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NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2014-2015  
MONTH OF: JUNE

Jun15  
CP EXPENDS'  
7/13/2015

CONTRACTED PROGRAMS:

Appropriations

INSTRUCTION

Salaries	100	1,545,966.36	183,627.97	1,550.00	1,731,144.33
Employee Benefits	200	648,024.46	(83,581.63)	(319.20)	564,123.63
Purchased Services	300	462,353.26	(63,522.85)	(4,138.00)	394,692.41
Energy Services	400	-	-	-	-
Materials and Supplies	500	201,545.92	181,079.55	(1,045.22)	381,580.25
Capital Outlay	600	161,749.70	119,434.67	(484.52)	280,699.85
Other Expenses	700	77,628.42	17,895.67	614.04	96,138.13
<b>TOTAL 5000</b>		<b>3,097,268.12</b>	<b>354,933.38</b>	<b>(3,822.90)</b>	<b>3,448,378.60</b>

PUPIL PERSONNEL SERVICES

Salaries	100	540,340.24	20,460.17	-	560,800.41
Employee Benefits	200	60,840.76	70,967.87	-	131,808.63
Purchased Services	300	95,282.00	(3,735.53)	-	91,546.47
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,968.05	23,627.68	-	47,595.73
Capital Outlay	600	4,300.00	3,584.32	-	7,884.32
Other Expenses	700	100.00	-	-	100.00
<b>TOTAL 6100</b>		<b>724,831.05</b>	<b>114,904.51</b>	<b>-</b>	<b>839,735.56</b>

INSTRUCTIONAL MEDIA SERVICES

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 6200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

INSTRUCTION AND CURRICULUM

Salaries	100	1,076,838.80	108,746.81	1,973.63	1,187,559.24
Employee Benefits	200	201,387.33	40,891.00	360.00	242,638.33
Purchased Services	300	47,117.77	138,578.73	422.44	186,118.94
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,939.47	1,907.35	-	57,846.82
Capital Outlay	600	64,934.23	8,375.65	-	73,309.88
Other Expenses	700	10,200.00	2,547.09	-	12,747.09
<b>TOTAL 6300</b>		<b>1,456,417.60</b>	<b>301,046.63</b>	<b>2,756.07</b>	<b>1,760,220.30</b>

INSTRUCTIONAL STAFF TRAINING

Salaries	100	191,819.14	28,923.61	9,777.58	230,520.33
Employee Benefits	200	44,986.71	1,081.18	747.98	46,815.87
Purchased Services	300	109,941.70	(25,855.81)	1,350.00	85,435.89
Energy Services	400	-	-	-	-
Materials and Supplies	500	26,184.30	(15,982.87)	5,674.44	15,875.87
Capital Outlay	600	4,800.00	(2,200.00)	(153.50)	2,446.50
Other Expenses	700	37,145.00	65,860.00	153.50	103,158.50
<b>TOTAL 6400</b>		<b>414,876.85</b>	<b>51,826.11</b>	<b>17,550.00</b>	<b>484,252.96</b>

GENERAL ADMINISTRATION

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	1,000.00	2,768.00	-	3,768.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	370,756.68	(2,955.72)	-	367,800.96
<b>TOTAL 7200</b>		<b>371,756.68</b>	<b>(187.72)</b>	<b>-</b>	<b>371,568.96</b>

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

jun15  
CP EXPENDS'  
7/13/2015

CONTRACTED PROGRAMS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>SCHOOL ADMINISTRATION</b>					
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	-	-	-	-
<b>TOTAL 7300</b>		694.00	(694.00)	-	-
<b>FOOD SERVICES</b>					
Purchased Services	300	-	-	-	-
Capital Outlay	600	-	-	-	-
<b>TOTAL 7600</b>		-	-	-	-
<b>CENTRAL SERVICES</b>					
Salaries	100	1,500.00	891.00	-	2,391.00
Employee Benefits	200	500.00	134.00	-	634.00
Purchased Services	300	5,121.00	(1,667.00)	-	3,454.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	642.00	-	-	642.00
<b>TOTAL 7700</b>		7,763.00	(642.00)	-	7,121.00
<b>PUPIL TRANSPORTATION SERVICES</b>					
Salaries	100	55,210.00	(1,938.84)	(121.62)	53,149.54
Employee Benefits	200	36,023.00	(317.57)	(12.05)	35,693.38
Purchased Services	300	-	-	-	-
Energy Services	400	7,917.00	1,455.46	(149.50)	9,222.96
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	70,000.00	-	-	70,000.00
Other Expenses	700	400.00	-	-	400.00
<b>TOTAL 7800</b>		169,550.00	(800.95)	(283.17)	168,465.88
<b>OPERATION OF PLANT</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 7900</b>		-	-	-	-
<b>COMMUNITY SERVICES</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 9100</b>		-	-	-	-
<b>DEBT SERVICE</b>					
Other Expenses	700	-	-	-	-
<b>TOTAL 9200</b>		-	-	-	-
<b>ESTIMATED FUND BALANCE (6/30)</b>					
	2700	-	-	-	-
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		6,243,157.30	820,385.96	16,200.00	7,079,743.26

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

**NO AMENDMENTS PROCESSED FOR THE MONTH OF JUNE 2015**

**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	340,024.12	265,024.12	893,206.35
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	288,158.11	340,024.12	265,024.12	893,206.35
3390				-
				-
3300	-	-	-	-
3430				-
3440				-
				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	288,158.11	340,024.12	265,024.12	893,206.35

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

**NO AMENDMENTS PROCESSED FOR THE MONTH OF JUNE 2015**

**RACE TO THE TOP:**

Appropriations

**INSTRUCTION**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	39,682.40	87,676.76	127,359.16
Capital Outlay	600	188,525.03	177,763.04	631,312.19
Other Expenses	700	-	-	-
<b>TOTAL 5000</b>		<b>228,207.43</b>	<b>265,024.12</b>	<b>758,671.35</b>

**INSTRUCTION AND CURRICULUM**

Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
<b>TOTAL 6300</b>		<b>-</b>	<b>-</b>	<b>-</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	8,400.00	28,000.00	-	36,400.00
Employee Benefits	200	793.00	2,650.00	-	3,443.00
Purchased Services	300	26,382.00	15,800.00	-	42,182.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	500.00	1,000.00	-	1,500.00
Capital Outlay	600	-	-	-	-
Other Expenses	700	5,650.00	10,150.00	-	15,800.00
<b>TOTAL 6400</b>		<b>41,725.00</b>	<b>57,600.00</b>	<b>-</b>	<b>99,325.00</b>

**GENERAL ADMINISTRATION**

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	339.00	110.00	-	449.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 7200</b>		<b>339.00</b>	<b>110.00</b>	<b>-</b>	<b>449.00</b>

**CENTRAL SERVICES**

Salaries	100	1.00	(1.00)	-	-
Employee Benefits	200	213.83	(213.83)	-	-
Purchased Services	300	17,671.85	17,089.15	-	34,761.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 7700</b>		<b>17,886.68</b>	<b>16,874.32</b>	<b>-</b>	<b>34,761.00</b>

**ADMIN. TECHNOLOGY SERVICES**

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 8200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ESTIMATED FUND BALANCE (6/30)**

**TOTAL ESTIMATED APPROPRIATIONS**

2700	-	-	-	-
	<b>288,158.11</b>	<b>340,024.12</b>	<b>265,024.12</b>	<b>893,206.35</b>