TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: **BUDGET AMENDMENTS – May 2011** 

DATE: June 23, 2011

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 #3363 Excellent Teaching Program in the amount of \$108,167.40 based upon final distribution of funds for National Board Teacher Bonuses. This was equally offset by an increase to appropriations.
- 3. Increase in revenue account #3440 Gifts, Grants and Bequests in the amount of \$470.00 for a donation made to cover the tutoring program at Emma Love Hardee Elementary School. This amount was equally offset to appropriations.
- 4. Increase to Revenue account #3741 Insurance Loss Recoveries in the amount of \$49,991.87 to appropriate recovered funds to replace items which were stolen or damaged. This amount was equally offer to appropriations.
- 5. The Decrease in Fund Balance in the amount of \$19-,735 was to provide funds for the purchase of the science adoption which will be recouped upon the development of the new budget from the 2011-2012 Instructional Materials Allocaiton.

DEBT SERVICE: NO AMENDMENTS WERE PROCESSED FOR THE MONTH OF MAY.

### **CAPITAL PROJECTS:**

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

## **FOOD SERVICES**:

- 1. Numerous amendments made between various function and object categories as requested by school and district administrators.
- 2. A reduction to fund balance in the amount of \$170,466.60 was for increasing appropriations to cover the cost of replacing old equipment at several different school sites through out the district.

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

- 1. Numerous amendments made between various function and object categories as requested by school and district administrators.
- Increase to Revenue Account #3230

   IDEA in the amount of \$719,231.26 for
  the notification of roll forward funds from the 2009-2010 Grant. This was equally
  offset to appropriations.
- 3. Increase to Revenue Account #325 Adult Education in the amount of \$64,022.00 for the receipt of information concerning the awared of funds for a Career Pathways Grant. This was equally for set to appropriations.

#### **STATE STABLIZATION FUND (Fund 431)**:

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

#### ARRA ENTITLEMENT GRANTS (Fund 432):

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

ARRA OTHER (Fund 433): No Budget has been established under this fund for the 2010-2011 School Year at this time.

## RACE TO THE TOP (Fund 434):

- 1. Numerous amendments made between various function and object categories as requested by school and district administrators.
- Increase in Revenue Account #3214 Race to the Top Grant in the amount of \$3,990.00 based on notification from the Department of Education of an increase in the award amount. This was equally offset to appropriations.

# EDUCATION JOBS FUNDS (Fund 435): NO AMENDMENTS WERE PROCESSED FOR THE MONTH OF MAY.

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

STATE STABILIZATION FUND:	Account	Original Budget	Previously Approved	Currently Requested	Revised Budget
	Number	Amount	Amendments	Amendments	Amount
Appropriations					
INSTRUCTION					
Salaries	100	1,922,909.92	(114.56)		1,922,795.36
Employee Benefits	200	547,005.83	21,684.46		568,690.29
Purchased Services	300	98,127.89	-	(4,359.89)	93,768.00
Energy Services	400	-	-	(1,000.00)	-
Materials and Supplies	500	37,500.00	_	4,359.89	41,859.89
Capital Outlay	600	- -	-	1,000.00	-
Other Expenses	700	27,400.00	5,173.45		32,573.45
TOTAL 5000		2,632,943.64	26,743.35	-	2,659,686.99
PUPIL PERSONNEL SERVICES	400	40= 000 00	2 422 22		400 000 00
Salaries	100	105,886.26	3,402.00		109,288.26
Employee Benefits	200	32,881.50	1,021.00		33,902.50
Purchased Services	300	949.10	-		949.10
Energy Services	400		-		-
Materials and Supplies	500		-		-
Capital Outlay	600		-		-
Other Expenses TOTAL 6100	700	139,716.86	4,423.00		144 120 00
TOTAL 6100		139,710.00	4,423.00	-	144,139.86
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		-	-	-	-
INCTRUCTION AND CURRICULUM					
INSTRUCTION AND CURRICULUM Salaries	100	249,684.00	(40,976.72)		208,707.28
Employee Benefits	200	66,124.50	(12,780.32)		53,344.18
Purchased Services	300	00,124.30	(12,700.32)		33,344.10
Energy Services	400		_		_
Materials and Supplies	500		_		_
Capital Outlay	600		_		_
Other Expenses	700		_		_
TOTAL 6300	, 00	315,808.50	(53,757.04)	-	262,051.46
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INSTRUCTIONAL STAFF TRAINING					
Salaries	100	30,000.00	(605.00)		29,395.00
Employee Benefits	200	5,350.00	(1,757.55)		3,592.45
Purchased Services	300	25,450.00	20,193.57		45,643.57
Energy Services	400		-		-
Materials and Supplies	500	3,860.00	(3,185.02)		674.98
Capital Outlay	600	-	- (45.000.00)		-
Other Expenses	700	30,000.00	(15,632.00)		14,368.00
TOTAL 6400		94,660.00	(986.00)	=	93,674.00
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#### NASSAU COUNTY SCHOOL BOARD BUDGET AMENDMENTS FOR FISCAL YEAR 2010-2011

MONTH OF: MAY	ı	ı		1	1 1
INSTR. RELATED TECHNOLOGY					
Salaries	100	50,489.00	200.00		50,689.00
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Employee Benefits Purchased Services	200	9,389.00	23.00		9,412.00
	300		-		-
Energy Services	400		-		-
Materials and Supplies	500		-		-
Capital Outlay	600		-		-
Other Expenses	700	50.070.00	-		-
TOTAL 6500	ŀ	59,878.00	223.00	-	60,101.00
DOARD	ŀ				
BOARD	400				
Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300		-		-
Energy Services	400		=		-
Materials and Supplies	500		=		-
Capital Outlay	600		=		-
Other Expenses	700		-		-
TOTAL 7100		-	-	-	-
GENERAL ADMINISTRATION					
Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300		-		-
Energy Services	400		=		-
Materials and Supplies	500		=		-
Capital Outlay	600		-		-
Other Expenses	700	135,000.00	(4,528.79)		130,471.21
TOTAL 7200		135,000.00	(4,528.79)	-	130,471.21
SCHOOL ADMINSTRATION					
Salaries	100	193,630.00	(22,145.05)		171,484.95
Employee Benefits	200	63,913.00	(9,522.47)		54,390.53
Purchased Services	300		-		-
Energy Services	400		-		-
Materials and Supplies	500		-		-
Capital Outlay	600		=		-
Other Expenses	700		=		-
TOTAL 7300		257,543.00	(31,667.52)	=	225,875.48
FOOD SERVICES					
Purchased Services	300		=		-
Capital Outlay	600	-	31,015.66		31,015.66
TOTAL 7600	Ī	-	31,015.66	-	31,015.66
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ESTIMATED FUND BALANCE (6/30)	2700		-		-
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TOTAL ESTIMATED APPROPRIATIONS		3,635,550.00	(28,534.34)	-	3,607,015.66
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