

**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 May 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: June 25, 2015

ITEM:

DATE  
RECEIVED:

APPROVED  
BY  
SCHOOL BOARD

JUN 25 2015



TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: ***BUDGET AMENDMENTS – May 2015***

DATE: June 25, 2015

The following is an explanation of the amendments that took place this month.

**GENERAL FUND:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$19,021.04. This was for the receipt of the funds for the information on the award for the Superintendent's CLEOPD award in the of \$5,250.00, the receipt of donations for the Homeless Program in the amount of \$9,633.18, the award of funding for the Applied Behavioral Program in the amount of \$3,000.00 and the receipt of funds for the Red Bean Culinary Arts program in the amount of \$1,137.86. These were equally offset to appropriations.

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

**CAPITAL:**

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. Fund balance reduction was for an amendment to cover the costs associated with upgrading the cafeteria at Yulee High School in the amount of \$252,277.21. This was offset to appropriation.

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

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

**RACE TO THE TOP: (Fund 434)**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase Revenue account #3214 – Race to the Top in the amount of \$265,024.12 based on the Board approval of the Digital Learning Support Grant. This was equally offset to appropriations.

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

may15  
GF Revenues  
6/11/2015

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>GENERAL FUND:</b>					
Estimated Revenues:					
<b>FEDERAL:</b>					
Federal Impact, Current Operations	3121	-	-	-	-
Reserve Officers Training Corps (ROTC)	3191	65,000.00	-	-	65,000.00
					-
<b>Total Federal Direct</b>	3100	65,000.00	-	-	65,000.00
<b>FEDERAL THRU STATE:</b>					
Federal Through Local	3280	-	-	-	-
<b>NEFEC Reimbursements</b>	3299	5,900.00	-	-	5,900.00
					-
<b>Total Federal Thru State</b>	3200	5,900.00	-	-	5,900.00
<b>STATE:</b>					
Florida Education Finance Program	3310	25,237,883.00	(436,312.00)	-	24,801,571.00
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	-	39,502.00	-	39,502.00
Transportation	3354	-	-	-	-
Class Size Reduction Operating Funds	3355	11,969,848.00	(32,420.00)	-	11,937,428.00
School Recognition Funds	3361	571,307.00	287,421.00	-	858,728.00
Excellent Teaching Program	3363	-	-	-	-
Preschool Projects	3371	-	-	-	-
Full Service School	3378	-	-	-	-
Miscellaneous State Sources	3390	148,484.00	33,215.76	-	181,699.76
					-
<b>Total State</b>	3300	38,602,941.00	(108,593.24)	-	38,494,347.76
<b>LOCAL:</b>					
District School Tax	3411	39,083,955.00	-	-	39,083,955.00
Tax Redemption	3421	-	-	-	-
Payment in Lieu of Taxes	3422	-	-	-	-
Excess Fees	3423	-	-	-	-
Tuition (Non-Resident)	3424	-	-	-	-
Rent	3425	17,500.00	-	-	17,500.00
Interest, Including Profit on Investment	3430	-	-	-	-
Gifts, Grants, & Bequests	3440	183,774.00	48,135.55	19,021.04	250,930.59
Adult General Education Course Fees	3461	-	-	-	-
Postsecondary Vocational Course Fees	3462	-	-	-	-
Continuing Workforce Education Course Fees	3463	-	-	-	-
Capital Improvement Fees	3464	-	-	-	-
Postsecondary Lab Fees	3465	-	-	-	-
Lifelong Learning Fees	3466	-	-	-	-
School , Course Fees	3467	-	-	-	-
Other Student Fees	3469	10,000.00	-	-	10,000.00
Preschool Program Fees	3471	-	-	-	-
Prekindergarten Early Intervention Fees	3472	-	-	-	-
School Age Child Care Fees	3473	-	-	-	-
Other Schools, Courses and Classes Fees	3479	-	-	-	-
Miscellaneous Local Sources	3490	276,278.00	172.29	-	276,450.29
Insurance Loss Recoveries	3741	-	-	-	-
					-
<b>Total Local</b>	3400	39,571,507.00	48,307.84	19,021.04	39,638,835.88
<b>OTHER FINANCING SOURCES:</b>					
Transfers In:					
From Debt Service Funds	3620	-	-	-	-
From Capital Projects Funds	3630	3,197,551.00	-	-	3,197,551.00
From Special Revenues Funds	3640	-	-	-	-
From Internal Service Funds	3670	-	-	-	-
From Trust Funds	3680	-	-	-	-
From Enterprise Funds	3690	-	-	-	-
Total Transfers In	3600	3,197,551.00	-	-	3,197,551.00
					-
<b>Total Other Financing Sources</b>		3,197,551.00	-	-	3,197,551.00
					-
<b>BEGINNING FUND BALANCE (JULY 1, 2014)</b>	2800	9,882,467.89	-	-	9,882,467.89
					-
<b>TOTAL ESTIMATED REVENUES</b>		91,325,366.89	(60,285.40)	19,021.04	91,284,102.53
					-

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

may15  
GF EXPENDS  
6/11/2015

**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Salaries	100	35,179,692.27	(33,370.15)	8,873.32	35,155,195.44
Employee Benefits	200	10,463,898.85	105,293.66	(8,312.31)	10,560,880.20
Purchased Services	300	1,433,369.15	391,811.92	(12,204.76)	1,812,976.31
Energy Services	400	7,877.96	-	-	7,877.96
Materials and Supplies	500	3,701,825.41	(662,246.02)	(30,311.25)	3,009,268.14
Capital Outlay	600	212,092.27	82,560.20	34,457.56	329,110.03
Other Expenses	700	636,490.33	56,287.45	2,787.22	695,565.00
<b>TOTAL 5000</b>		<b>51,635,246.24</b>	<b>(59,662.94)</b>	<b>(4,710.22)</b>	<b>51,570,873.08</b>

**PUPIL PERSONNEL SERVICES**

Salaries	100	2,397,982.25	49,723.64	-	2,447,705.89
Employee Benefits	200	711,879.61	27,505.25	(756.05)	738,628.81
Purchased Services	300	341,052.39	(23,307.13)	(1,931.12)	315,814.14
Energy Services	400	-	500.00	-	500.00
Materials and Supplies	500	42,237.50	6,925.74	1,095.98	50,259.22
Capital Outlay	600	23,200.00	(9,348.95)	(1,000.00)	12,851.05
Other Expenses	700	170.00	1,210.00	-	1,380.00
<b>TOTAL 6100</b>		<b>3,516,521.75</b>	<b>53,208.55</b>	<b>(2,591.19)</b>	<b>3,567,139.11</b>

**INSTRUCTIONAL MEDIA SERVICES**

Salaries	100	867,746.00	54,729.10	-	922,475.10
Employee Benefits	200	271,134.33	9,951.79	-	281,086.12
Purchased Services	300	50,567.72	110.66	(191.73)	50,486.65
Energy Services	400	-	-	-	-
Materials and Supplies	500	21,954.66	1,236.20	58.77	23,249.63
Capital Outlay	600	118,540.03	2,937.90	229.25	121,707.18
Other Expenses	700	17,300.00	561.11	-	17,861.11
<b>TOTAL 6200</b>		<b>1,347,242.74</b>	<b>69,526.76</b>	<b>96.29</b>	<b>1,416,865.79</b>

**INSTRUCTION AND CURRICULUM**

Salaries	100	787,586.63	68,954.97	-	856,541.60
Employee Benefits	200	203,158.99	(1,383.33)	2,001.68	203,777.34
Purchased Services	300	147,223.75	16,721.13	1,585.00	165,529.88
Energy Services	400	-	-	-	-
Materials and Supplies	500	33,273.44	(364.37)	-	32,909.07
Capital Outlay	600	29,015.00	(4,956.09)	873.98	24,932.89
Other Expenses	700	30,269.00	(780.00)	130.00	29,619.00
<b>TOTAL 6300</b>		<b>1,230,526.81</b>	<b>78,192.31</b>	<b>4,590.66</b>	<b>1,313,309.78</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	713,443.00	110,494.65	(8.07)	823,929.58
Employee Benefits	200	210,502.79	7,908.79	1,024.20	219,435.78
Purchased Services	300	198,458.25	66,840.46	930.65	266,229.36
Energy Services	400	-	-	-	-
Materials and Supplies	500	13,164.57	(1,883.66)	(120.89)	11,160.02
Capital Outlay	600	5,000.00	(1,600.00)	-	3,400.00
Other Expenses	700	89,200.00	31,977.57	(13.99)	121,163.58
<b>TOTAL 6400</b>		<b>1,229,768.61</b>	<b>213,737.81</b>	<b>1,811.90</b>	<b>1,445,318.32</b>

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

may15  
GF EXPENDS  
6/11/2015

**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	-	618,755.53
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,059.70	15,878.62	-	35,938.32
Capital Outlay 600	464,511.30	(44,578.41)	-	419,932.89
Other Expenses 700	300.00	-	-	300.00
<b>TOTAL 6500</b>	<b>1,613,483.62</b>	<b>(5,093.01)</b>	<b>-</b>	<b>1,608,390.61</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	376.00	(1,400.00)	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>453.80</b>	<b>(1,400.00)</b>	<b>625,009.62</b>

**GENERAL ADMINISTRATION**

Salaries 100	844,219.00	(383,779.86)	5,250.00	465,689.14
Employee Benefits 200	177,118.87	(41,493.13)	(2.14)	135,623.60
Purchased Services 300	139,206.50	2,028.75	314.92	141,550.17
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,251.88	2,397.46	1,928.84	24,578.18
Capital Outlay 600	40,225.00	(2,986.84)	(1,064.87)	36,173.29
Other Expenses 700	19,700.00	(4,695.00)	-	15,005.00
<b>TOTAL 7200</b>	<b>1,240,721.25</b>	<b>(428,528.62)</b>	<b>6,426.75</b>	<b>818,619.38</b>

**SCHOOL ADMINISTRATION**

Salaries 100	3,738,730.50	279,481.86	-	4,018,212.36
Employee Benefits 200	1,160,287.76	3,039.89	25.25	1,163,352.90
Purchased Services 300	514,186.93	15,728.45	2,479.49	532,394.87
Energy Services 400	-	-	-	-
Materials and Supplies 500	101,420.73	(5,505.01)	(4,013.50)	91,902.22
Capital Outlay 600	1,200.00	641.30	653.20	2,494.50
Other Expenses 700	13,315.00	2,910.00	330.00	16,555.00
<b>TOTAL 7300</b>	<b>5,529,140.92</b>	<b>296,296.49</b>	<b>(525.56)</b>	<b>5,824,911.85</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	-	-	17,105.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	4,059.16	-	-	4,059.16
Capital Outlay 600	550.00	-	-	550.00
Other Expenses 700	-	-	-	-
<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: MAY

may15  
GF EXPENDS  
6/11/2015

**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	-	53,665.28	-	53,665.28
200	25,505.00	24,827.48	-	50,332.48
300	1,900.00	-	-	1,900.00
	27,405.00	78,492.76	-	105,897.76

**CENTRAL SERVICES**

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

100	364,789.00	51,101.19	-	415,890.19
200	118,490.13	5,733.67	-	124,223.80
300	144,958.85	(550.76)	-	144,408.09
400	350.00	-	-	350.00
500	5,600.00	-	-	5,600.00
600	3,500.00	-	-	3,500.00
700	6,050.00	3,000.00	-	9,050.00
	643,737.98	59,284.10	-	703,022.08

**PUPIL TRANSPORTATION SERVICES**

Salaries  
Employee Benefits  
Purchased Services  
Energy Services  
Materials and Supplies  
Capital Outlay  
Other Expenses  
**TOTAL 7800**

100	2,257,085.00	32,255.01	(249.77)	2,289,090.24
200	1,074,777.45	(35,583.01)	404.61	1,039,599.05
300	70,152.00	10,600.00	-	80,752.00
400	906,728.48	(10,243.62)	139.33	896,624.19
500	190,723.61	9,408.04	51.12	200,182.77
600	30,746.00	2,500.00	-	33,246.00
700	117,680.00	78,064.88	-	195,744.88
	4,647,892.54	87,001.30	345.29	4,735,239.13

**OPERATION OF PLANT**

Salaries  
Employee Benefits  
Purchased Services  
Energy Services  
Materials and Supplies  
Capital Outlay  
Other Expenses  
**TOTAL 7900**

100	2,716,009.00	62,294.81	-	2,778,303.81
200	1,074,980.23	59,815.25	-	1,134,795.48
300	1,765,303.98	(55,275.00)	919.17	1,710,948.15
400	2,664,007.55	786.72	21.00	2,664,815.27
500	186,267.83	14,694.03	7,861.95	208,823.81
600	78,387.80	(635.05)	(1,050.00)	76,702.75
700	73,275.00	11,000.00	-	84,275.00
	8,558,231.39	92,680.76	7,752.12	8,658,664.27

**MAINTENANCE OF PLANT**

Salaries  
Employee Benefits  
Purchased Services  
Energy Services  
Materials and Supplies  
Capital Outlay  
Other Expenses  
**TOTAL 8100**

100	1,650,541.00	167.91	-	1,650,708.91
200	518,239.23	8,272.46	-	526,511.69
300	655,385.75	10,907.00	-	666,292.75
400	90,500.00	-	-	90,500.00
500	476,011.11	(15,419.44)	-	460,591.67
600	151,842.45	2,012.44	-	153,854.89
700	3,000.00	-	-	3,000.00
	3,545,519.54	5,940.37	-	3,551,459.91

**ADMIN. TECHNOLOGY SERVICES**

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

100	577,009.00	26,537.02	-	603,546.02
200	170,416.02	(6,973.77)	-	163,442.25
300	339,701.70	(8,807.75)	-	330,893.95
400	-	-	-	-
500	12,160.00	(7,016.33)	500.00	5,643.67
600	26,039.20	(1,059.84)	(500.00)	24,479.36
700	845.00	-	-	845.00
	1,126,170.92	2,679.33	-	1,128,850.25

may15  
GF EXPENDS  
6/11/2015

Account  
Number

5 OF 13

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

may15  
debt service  
6/11/2015

**NO AMENDMENTS WERE PROCESSED FOR MAY 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		318,250.00
Cost of Issuing SBE Bonds	3324	-		-
Racing Commission Funds	3341	172,500.00		172,500.00
Public Education Capital Outlay	3391	-		-
		-		-
<b>Total State</b>	3300	490,750.00	-	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		81,224.25
Total Transfers In	3600	81,224.25	-	81,224.25
<b>Total Other Financing Sources</b>		81,224.25	-	81,224.25
<b>BEGINNING FUND BALANCE (JULY 1, 2014)</b>	2800	1,041,642.20	-	1,041,642.20
<b>TOTAL ESTIMATED REVENUES</b>		1,613,616.45	-	1,613,616.45
Estimated Appropriations:				
<b>FUNCTION 9200 Debt Service</b>				
Redemption of Principal	710	360,890.00	-	360,890.00
Interest	720	127,515.00	-	127,515.00
Dues and Fees	730	2,000.00	-	2,000.00
<b>Total Function 9200</b>	9200	490,405.00	-	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	-	1,123,211.45
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		1,613,616.45	-	1,613,616.45



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

may15  
capital projects  
6/11/2015

**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	-	-	64,543.00
Interest on Undistributed CO & DS	3325	1,625.00	-	-	1,625.00
Public Education Capital Outlay	3391	228,482.00	-	-	228,482.00
Classrooms First Program	3392	-	-	-	-
Class Size Reduction / Capital	3396	-	-	-	-
District Local Capital Improvement Tax	3413	9,408,105.00	-	-	9,408,105.00
Collection of Prior Year Taxes	3414	-	-	-	-
Interest Including Profit on Investments	3430	-	-	-	-
Impact Fees	3496	1,575,000.00	-	-	1,575,000.00
<b>Total Estimated Revenues</b>		<b>11,277,755.00</b>	<b>-</b>	<b>-</b>	<b>11,277,755.00</b>
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE (JULY 1, 2014)</b>	2800	<b>37,968,045.23</b>	<b>-</b>	<b>-</b>	<b>37,968,045.23</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>49,245,800.23</b>	<b>-</b>	<b>-</b>	<b>49,245,800.23</b>
<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)	-	28,403,864.72
Furniture, Fixtures, and Equipment	640	2,323,656.94	106,341.68	-	2,429,998.62
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	(47,679.90)	514.97	4,959,298.39
Remodeling and Renovations	680	4,152,264.42	37,389.24	(514.97)	4,189,138.69
Computer Software	690	-	-	-	-
<b>Total Function 7400</b>		<b>42,694,749.88</b>	<b>2,535.83</b>	<b>-</b>	<b>42,697,285.71</b>
<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	<b>3,278,775.25</b>	<b>-</b>	<b>-</b>	<b>3,278,775.25</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	<b>3,272,275.10</b>	<b>(2,535.83)</b>	<b>-</b>	<b>3,269,739.27</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		<b>49,245,800.23</b>	<b>0.00</b>	<b>-</b>	<b>49,245,800.23</b>

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

may15  
food services  
6/11/2015

**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 3200</b>	<b>3,200,000.00</b>	<b>-</b>	<b>-</b>	<b>3,200,000.00</b>
<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 3300</b>	<b>47,500.00</b>	<b>-</b>	<b>-</b>	<b>47,500.00</b>
<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 3400</b>	<b>2,315,000.00</b>	<b>-</b>	<b>-</b>	<b>2,315,000.00</b>
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE (JULY 1, 2014) 2800</b>	<b>1,675,907.49</b>	<b>-</b>		<b>1,675,907.49</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>7,238,407.49</b>	<b>-</b>	<b>-</b>	<b>7,238,407.49</b>
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	2,000.00	13,217.01	200,717.01
<b>Total Function 7600 7600</b>	<b>5,580,054.77</b>	<b>-</b>	<b>252,277.21</b>	<b>5,832,331.98</b>
<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 9700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED ENDING FUND BALANCE 2700</b>	<b>1,658,352.72</b>	<b>-</b>	<b>252,277.21</b>	<b>1,910,629.93</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>7,238,407.49</b>	<b>-</b>	<b>504,554.42</b>	<b>7,742,961.91</b>

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

may15  
CP revenues  
6/11/2015

<b>CONTRACTED PROGRAMS:</b>	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
<b>FEDERAL THROUGH STATE:</b>					
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		75,014.93
<b>Total Federal Through State</b>	3200	6,243,157.30	149,158.76	-	6,392,316.06
<b>FEDERAL DIRECT:</b>					
Other Federal Direct	3190		671,227.20		671,227.20
<b>Climate Transformation Grant</b>					-
<b>Total State</b>	3300	-	671,227.20	-	671,227.20
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
<b>Total Local</b>	3400	-	-	-	-
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				-
To Capital Projects Funds	3630				-
To Special Revenue Funds	3640				-
To Debt Service Funds	3620				-
<b>Total Other Financing Uses</b>	3600	-	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		6,243,157.30	820,385.96	-	7,063,543.26

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

may15  
CP EXPENDS'  
6/11/2015

CONTRACTED PROGRAMS:

Appropriations

INSTRUCTION

Salaries	100	1,545,966.36	290,346.03	(106,718.06)	1,729,594.33
Employee Benefits	200	648,024.46	957.33	(84,538.96)	564,442.83
Purchased Services	300	462,353.26	(72,400.85)	8,878.00	398,830.41
Energy Services	400	-	-	-	-
Materials and Supplies	500	201,545.92	57,116.68	123,962.87	382,625.47
Capital Outlay	600	161,749.70	66,610.70	52,823.97	281,184.37
Other Expenses	700	77,628.42	6,091.03	11,804.64	95,524.09
<b>TOTAL 5000</b>		<b>3,097,268.12</b>	<b>348,720.92</b>	<b>6,212.46</b>	<b>3,452,201.50</b>

PUPIL PERSONNEL SERVICES

Salaries	100	540,340.24	24,319.24	(3,859.07)	560,800.41
Employee Benefits	200	60,840.76	67,147.94	3,819.93	131,808.63
Purchased Services	300	95,282.00	(3,460.00)	(275.53)	91,546.47
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,968.05	16,066.04	7,561.64	47,595.73
Capital Outlay	600	4,300.00	7,535.96	(3,951.64)	7,884.32
Other Expenses	700	100.00	-	-	100.00
<b>TOTAL 6100</b>		<b>724,831.05</b>	<b>111,609.18</b>	<b>3,295.33</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	105,362.81	3,384.00	1,185,585.61
Employee Benefits	200	201,387.33	40,773.00	118.00	242,278.33
Purchased Services	300	47,117.77	136,048.20	2,530.53	185,696.50
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,939.47	1,979.03	(71.68)	57,846.82
Capital Outlay	600	64,934.23	1,453.97	6,921.68	73,309.88
Other Expenses	700	10,200.00	9,497.09	(6,950.00)	12,747.09
<b>TOTAL 6300</b>		<b>1,456,417.60</b>	<b>295,114.10</b>	<b>5,932.53</b>	<b>1,757,464.23</b>

INSTRUCTIONAL STAFF TRAINING

Salaries	100	191,819.14	27,689.61	1,234.00	220,742.75
Employee Benefits	200	44,986.71	672.52	408.66	46,067.89
Purchased Services	300	109,941.70	(15,055.54)	(10,800.27)	84,085.89
Energy Services	400	-	-	-	-
Materials and Supplies	500	26,184.30	(11,182.87)	(4,800.00)	10,201.43
Capital Outlay	600	4,800.00	(1,000.00)	(1,200.00)	2,600.00
Other Expenses	700	37,145.00	65,599.00	261.00	103,005.00
<b>TOTAL 6400</b>		<b>414,876.85</b>	<b>66,722.72</b>	<b>(14,896.61)</b>	<b>466,702.96</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>

may15  
CP EXPENDS'  
6/11/2015

Account  
Number

### SCHOOL ADMINISTRATION

## FOOD SERVICES

## CENTRAL SERVICES

### PUPIL TRANSPORTATION SERVICES

## OPERATION OF PLANT

## COMMUNITY SERVICES

DEBT SERVICEESTIMATED FUND BALANCE (6/30)TOTAL ESTIMATED APPROPRIATIONS

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

**NO AMENDMENTS WERE PROCESSED FOR APRIL 2015**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>RACE TO THE TOP:</b>					
Estimated Revenues:					
<b>FEDERAL THROUGH STATE:</b>					
Vocational Education Acts	3201				-
State Stabilization Fund - Educa	3210				-
State Stabilization Fund - Gov't	3211				-
Race to the Top Funds	3214	288,158.11	75,000.00	265,024.12	628,182.23
Education Jobs Fund	3215				-
Drug Free Schools	3227				-
IDEA (PL94-142)	3230				-
Title I	3240				-
Adult General Education	3250				-
ARRA Food Service	3269				-
Title VI	3270				-
Other Federal through State	3299				-
<b>Total Federal Through State</b>	3200	288,158.11	75,000.00	265,024.12	628,182.23
<b>STATE:</b>					
Other Miscellaneous State	3390				-
<b>Total State</b>	3300	-	-	-	-
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
<b>Total Local</b>	3400	-	-	-	-
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				-
To Capital Projects Funds	3630				-
To Special Revenue Funds	3640				-
To Debt Service Funds	3620				-
<b>Total Other Financing Uses</b>	3600	-	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		288,158.11	75,000.00	265,024.12	628,182.23

**NO AMENDMENTS WERE PROCESSED FOR APRIL 2015**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100		-	-	-
200		-	-	-
300		-	-	-
400		-	-	-
500	39,682.40	87,676.76	-	127,359.16
600	188,525.03	(87,261.08)	265,024.12	366,288.07
700	-	-	-	-
	228,207.43	415.68	265,024.12	493,647.23
100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-
100	8,400.00	28,000.00	-	36,400.00
200	793.00	2,650.00	-	3,443.00
300	26,382.00	15,800.00	-	42,182.00
400	-	-	-	-
500	500.00	1,000.00	-	1,500.00
600	-	-	-	-
700	5,650.00	10,150.00	-	15,800.00
	41,725.00	57,600.00	-	99,325.00
100	-	-	-	-
200	-	-	-	-
300	339.00	110.00	-	449.00
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	339.00	110.00	-	449.00
100	1.00	(1.00)	-	-
200	213.83	(213.83)	-	-
300	17,671.85	17,089.15	-	34,761.00
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	17,886.68	16,874.32	-	34,761.00
100		-	-	-
200		-	-	-
300		-	-	-
400		-	-	-
500		-	-	-
600		-	-	-
700		-	-	-
	-	-	-	-
2700		-	-	-
	288,158.11	75,000.00	265,024.12	628,182.23