

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 October 2014 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: December 11, 2014

ITEM:
DATE RECEIVED:

APPROVED
BY
SCHOOL BOARD

DEC 11 2014

R. Jones

TO: ALL BOARD MEMBERS
FROM: Susan Farmer, Executive Director of Business Services
SUBJECT: **BUDGET AMENDMENTS – October 2014**
DATE: December 11, 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. Increase in revenue account #3310 - Florida Education Finance Program in the amount of \$128,625.00 based on the final calculation received for the 2013-2014 year. The attached calculation shows the changes in the formula. A portion of the funds were offset to appropriations (\$1497) and the balance was offset to fund balance (\$127,128).
3. Decrease in revenue account #3440 – Gifts, Grants, and Bequests in the amount of (\$46,847.26). This was for the receipt of information on the following grant awards or donations: \$200.00 worth of donations received for the Homeless Program, \$2,372.74 earned by the Red Bean Culinary Program, \$50,000 decrease to the Wellness Grant due to an error in the original budget, and \$580.00 earned by the Red Bean Center HVAC program. These were equally offset to appropriations.

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

CAPITAL:

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Monies were moved from fund balance to cover increased cost for the setup of additional portables from Impact Fees.

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

CONTRACTED PROGRAMS (Funds 421 & 422):

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase to revenue account #3290 – Other Federal Through State in the amount of \$6,018.86 for receipt of roll-forward projections for the Title III grant. This was equally offset to appropriations.
3. Increase to revenue account #3190 – Other Federal Direct in the amount of \$671,227.20 for award information on the School Climate Transformation Grant received from the Federal Government. This was equally offset to appropriations.

RACE TO THE TOP:

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

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

COMPARISON OF FEFP CALCUALTIONS
Final Calculation to Fourth Calculation
2013-2014

	Final Calculation	Fourth Calculation	Difference	Notes
UNWEIGHTED FTE	11,150.95	11,145.68	5.27	
WEIGHTED FTE	11,881.41	11,877.44	3.97	
BASE STUDENT ALLOCATION	3,752.30	3,752.30	-	
DISTRICT COST DIFFERENTIAL	0.9903	0.9903	-	
BASE FEFP FUNDING	44,150,164.00	44,135,411.00	14,753.00	FB
ESE GUARANTEE	2,898,506.00	2,898,506.00	-	
EQUAL % ADJUSTMENT			-	
SPARSITY	2,221,228.00	2,169,113.00	52,115.00	FB
SAFE SCHOOLS	230,230.00	230,174.00	56.00	AP
SUPPLEMENTAL INSTRUCTION (SAI)	2,514,159.00	2,514,159.00	-	
READING INSTRUCTION	600,596.00	599,939.00	657.00	AP
DECLINING ENROLLMENT			-	FB
TEACHER LEAD	188,117.00	188,117.00	-	AP
INSTRUCTIONAL MATERIALS	915,789.00	915,191.00	598.00	AP
Instruc Materials McKay Scholarship Reduction	(8,420.00)	(8,460.00)	40.00	AP
Technology Allocation			-	
TRANSPORTATION	2,615,130.00	2,627,995.00	(12,865.00)	FB
Virtual Education	7,050.00	5,235.00	1,815.00	FB
Internet Bandwidth Access			-	
Teacher Salary Increase	1,920,381.00	1,917,782.00	2,599.00	FB
ADDITIONAL ALLOCATION - NEW IN THIRD CAL	39,248.00	39,195.00	53.00	FB
GROSS STATE AND LOCAL FEFP w/o Stabilization	58,292,178.00	58,232,357.00	59,821.00	
GROSS STATE AND LOCAL FEFP W/ Stabilization	58,292,178.00	58,232,357.00	59,821.00	
REQUIRED LOCAL EFFORT	33,179,017.00	33,179,017.00	-	
STATE SHARE OF FEFP	25,113,161.00	25,053,340.00	59,821.00	
PRIOR YEAR ADJUSTMENTS	22,626.00	20,462.00	2,164.00	FB
PRORATION FOR REVISED APPROPRIATION	(147,796.00)	(211,154.00)	63,358.00	FB
PRORATION FOR VETO			-	
NET STATE FEFP	24,987,991.00	24,862,648.00	125,343.00	
McKAY SCHOLARSHIPS	(624,221.00)	(627,357.00)	3,136.00	FB
NET STATE FEFP	24,363,770.00	24,235,291.00	128,479.00	
SCHOOL RECOGNITION PROGRAM	465,065.00	465,065.00	-	
DISTRICT DISCRETIONARY LOTTERY	108,094.00	107,948.00	146.00	AP
SUBTOTAL	24,936,929.00	24,808,304.00	128,625.00	573,159.00
STATE CATEGORICALS:				
CLASS SIZE REDUCTION	11,983,591.00	11,983,591.00	-	
Instructional Personnel Salaries and Benefits			-	
CATEGORICAL TOTAL	11,983,591.00	11,983,591.00	-	
TOTAL STATE FUNDING	36,920,520.00	36,791,895.00	128,625.00	
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	74,902,693.00	74,774,068.00	128,625.00	
Final Adjusted State, Local, and Federal	74,902,693.00	74,774,068.00	128,625.00	
Amount Per Unweighted FTE	6,717.158	6,720.334	(3.18)	
Amount Per Weighted FTE	6,304.192	6,306.299	(2.11)	
Change from above	128,625.00			
Amount of Change per DOE Calculation	123,285.00			
Difference	5,340.00			
Explanation:	2,164.00	Prior Year Adjustments		
	3,136.00	McKay Scholarships		
	40.00	McKay Instructional Materials		
	5,340.00			

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

oct14
GF Revenues
12/1/2014

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	-	128,625.00	25,366,508.00
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		-		-
3354		-		-
3355	11,969,848.00	-		11,969,848.00
3361	571,307.00	-		571,307.00
3363		-		-
3371		-		-
3378	-	-		-
3390	148,484.00	-		148,484.00
3300	38,602,941.00	-	128,625.00	38,731,566.00
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	76,013.70	(46,847.26)	212,940.44
3461		-		-
3462		-		-
3463		-		-
3464		-		-
3465		-		-
3466		-		-
3467		-		-
3469	10,000.00	-		10,000.00
3471		-		-
3472		-		-
3473		-		-
3479		-		-
3490	276,278.00	-		276,278.00
3741		-		-
3400	39,571,507.00	76,013.70	(46,847.26)	39,600,673.44
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	76,013.70	81,777.74	91,483,158.33

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2012-2013
MONTH OF: OCTOBER

oct14
GF EXPENDS
12/1/2014

GENERAL FUND:

Appropriations

INSTRUCTION

Salaries	100	35,179,692.27	3,073.38	(19,586.89)	35,163,178.76
Employee Benefits	200	10,463,898.85	6,229.68	763.26	10,470,891.79
Purchased Services	300	1,433,369.15	20,746.95	16,411.50	1,470,527.60
Energy Services	400	7,877.96	-	-	7,877.96
Materials and Supplies	500	3,701,825.41	(46,399.18)	(32,521.97)	3,622,904.26
Capital Outlay	600	212,092.27	27,940.24	7,333.43	247,365.94
Other Expenses	700	636,490.33	15,357.85	2,260.00	654,108.18
TOTAL 5000		51,635,246.24	26,948.92	(25,340.67)	51,636,854.49

PUPIL PERSONNEL SERVICES

Salaries	100	2,397,982.25	12,902.81	4,281.90	2,415,166.96
Employee Benefits	200	711,879.61	1,983.98	-	713,863.59
Purchased Services	300	341,052.39	(281.22)	301.85	341,073.02
Energy Services	400	-	-	500.00	500.00
Materials and Supplies	500	42,237.50	835.69	6,630.00	49,703.19
Capital Outlay	600	23,200.00	-	-	23,200.00
Other Expenses	700	170.00	-	-	170.00
TOTAL 6100		3,516,521.75	15,441.26	11,713.75	3,543,676.76

INSTRUCTIONAL MEDIA SERVICES

Salaries	100	867,746.00	-	-	867,746.00
Employee Benefits	200	271,134.33	-	-	271,134.33
Purchased Services	300	50,567.72	-	-	50,567.72
Energy Services	400	-	-	-	-
Materials and Supplies	500	21,954.66	-	2,737.17	24,691.83
Capital Outlay	600	118,540.03	-	1,271.83	119,811.86
Other Expenses	700	17,300.00	-	-	17,300.00
TOTAL 6200		1,347,242.74	-	4,009.00	1,351,251.74

INSTRUCTION AND CURRICULUM

Salaries	100	787,586.63	(939.16)	26,955.42	813,602.89
Employee Benefits	200	203,158.99	939.16	2,216.36	206,314.51
Purchased Services	300	147,223.75	-	(500.00)	146,723.75
Energy Services	400	-	-	-	-
Materials and Supplies	500	33,273.44	-	-	33,273.44
Capital Outlay	600	29,015.00	-	-	29,015.00
Other Expenses	700	30,269.00	-	-	30,269.00
TOTAL 6300		1,230,526.81	-	28,671.78	1,259,198.59

INSTRUCTIONAL STAFF TRAINING

Salaries	100	713,443.00	4,340.00	4,059.28	721,842.28
Employee Benefits	200	210,502.79	663.37	5,590.96	216,757.12
Purchased Services	300	198,458.25	18,075.15	-	216,533.40
Energy Services	400	-	-	-	-
Materials and Supplies	500	13,164.57	-	-	13,164.57
Capital Outlay	600	5,000.00	-	-	5,000.00
Other Expenses	700	89,200.00	102.00	14,000.00	103,302.00
TOTAL 6400		1,229,768.61	23,180.52	23,650.24	1,276,599.37

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2012-2013
MONTH OF: OCTOBER

oct14
GF EXPENDS
12/1/2014

GENERAL FUND:

INSTR. RELATED TECHNOLOGY

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	404,769.00	-	3,323.43	408,092.43
Employee Benefits 200	130,299.72	-	499.18	130,798.90
Purchased Services 300	593,543.90	(189.85)	16,499.79	609,853.84
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,059.70	(255.00)	(845.00)	18,959.70
Capital Outlay 600	464,511.30	-	(16,277.95)	448,233.35
Other Expenses 700	300.00	-	-	300.00
TOTAL 6500	1,613,483.62	(444.85)	3,199.45	1,616,238.22

BOARD

Salaries 100	161,780.00	-	-	161,780.00
Employee Benefits 200	156,290.91	-	-	156,290.91
Purchased Services 300	295,990.57	-	-	295,990.57
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
TOTAL 7100	625,955.82	-	-	625,955.82

GENERAL ADMINISTRATION

Salaries 100	844,219.00	-	(51,962.42)	792,256.58
Employee Benefits 200	177,118.87	-	(2,723.74)	174,395.13
Purchased Services 300	139,206.50	-	-	139,206.50
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,251.88	75.00	-	20,326.88
Capital Outlay 600	40,225.00	(75.00)	-	40,150.00
Other Expenses 700	19,700.00	-	-	19,700.00
TOTAL 7200	1,240,721.25	-	(54,686.16)	1,186,035.09

SCHOOL ADMINISTRATION

Salaries 100	3,738,730.50	-	(13,462.59)	3,725,267.91
Employee Benefits 200	1,160,287.76	-	(1,704.88)	1,158,582.88
Purchased Services 300	514,186.93	3,915.79	728.00	518,830.72
Energy Services 400	-	-	-	-
Materials and Supplies 500	101,420.73	(4,278.79)	(672.00)	96,469.94
Capital Outlay 600	1,200.00	-	-	1,200.00
Other Expenses 700	13,315.00	-	-	13,315.00
TOTAL 7300	5,529,140.92	(363.00)	(15,111.47)	5,513,666.45

FACILITIES ACQUISITION & CONST.

Salaries 100	184,009.00	-	-	184,009.00
Employee Benefits 200	53,036.85	-	-	53,036.85
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	-	-	-	-
TOTAL 7400	435,945.85	-	-	435,945.85

FISCAL SERVICES

Salaries 100	411,620.00	-	-	411,620.00
Employee Benefits 200	146,078.07	-	-	146,078.07
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	-	-	-	-
TOTAL 7500	579,412.23	-	-	579,412.23

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2012-2013
MONTH OF: OCTOBER

oct14
GF EXPENDS
12/1/2014

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	-	-	26,124.67	26,124.67
200	25,505.00	-	788.66	26,293.66
300	1,900.00	-	-	1,900.00
	27,405.00	-	26,913.33	54,318.33

CENTRAL SERVICES

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

100	364,789.00	-	-	364,789.00
200	118,490.13	-	1,500.00	119,990.13
300	144,958.85	1,000.00	(1,000.00)	144,958.85
400	350.00	-	-	350.00
500	5,600.00	-	-	5,600.00
600	3,500.00	-	-	3,500.00
700	6,050.00	-	2,500.00	8,550.00
	643,737.98	1,000.00	3,000.00	647,737.98

PUPIL TRANSPORTATION SERVICES

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

100	2,257,085.00	2,000.00	-	2,259,085.00
200	1,074,777.45	310.00	-	1,075,087.45
300	70,152.00	-	-	70,152.00
400	906,728.48	(1.94)	(13,050.07)	893,676.47
500	190,723.61	-	13,000.00	203,723.61
600	30,746.00	-	-	30,746.00
700	117,680.00	-	-	117,680.00
	4,647,892.54	2,308.06	(50.07)	4,650,150.53

OPERATION OF PLANT

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

100	2,716,009.00	-	267.20	2,716,276.20
200	1,074,980.23	-	40.13	1,075,020.36
300	1,765,303.98	-	-	1,765,303.98
400	2,664,007.55	1.94	50.07	2,664,059.56
500	186,267.83	-	-	186,267.83
600	78,387.80	-	-	78,387.80
700	73,275.00	-	-	73,275.00
	8,558,231.39	1.94	357.40	8,558,590.73

MAINTENANCE OF PLANT

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

100	1,650,541.00	-	-	1,650,541.00
200	518,239.23	-	-	518,239.23
300	655,385.75	-	-	655,385.75
400	90,500.00	-	-	90,500.00
500	476,011.11	-	(2,500.00)	473,511.11
600	151,842.45	-	-	151,842.45
700	3,000.00	-	-	3,000.00
	3,545,519.54	-	(2,500.00)	3,543,019.54

ADMIN. TECHNOLOGY SERVICES

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

100	577,009.00	-	-	577,009.00
200	170,416.02	-	-	170,416.02
300	339,701.70	189.85	623.16	340,514.71
400	-	-	-	-
500	12,160.00	-	-	12,160.00
600	26,039.20	-	-	26,039.20
700	845.00	-	-	845.00
	1,126,170.92	189.85	623.16	1,126,983.93

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2012-2013
MONTH OF: OCTOBER

oct14
GF EXPENDS
12/1/2014

GENERAL FUND:

COMMUNITY SERVICES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	187,041.78	-	-	187,041.78
Employee Benefits 200	729,214.09	-	-	729,214.09
Purchased Services 300	19,345.77	(2,800.00)	207.75	16,753.52
Energy Services 400	-	-	-	-
Materials and Supplies 500	5,609.91	10,551.00	(7.75)	16,153.16
Capital Outlay 600	250.00	-	-	250.00
Other Expenses 700	159,824.41	-	(50,000.00)	109,824.41
TOTAL 9100	1,101,285.96	7,751.00	(49,800.00)	1,059,236.96

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) 2700	2,691,157.72	-	127,128.00	2,818,285.72
TOTAL ESTIMATED APPROPRIATIONS	91,325,366.89	76,013.70	81,777.74	91,483,158.33

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

oct14
debt service
12/1/2014

NO AMENDMENTS WERE PROCESSED FOR OCTOBER 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	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	-		-
		-		-
Total State	3300	490,750.00	-	490,750.00
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, 2014)	2800	1,041,642.20	-	1,041,642.20
TOTAL ESTIMATED REVENUES		1,613,616.45	-	1,613,616.45
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
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
Total Function 9200	9200	490,405.00	-	490,405.00
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	1,123,211.45	-	1,123,211.45
TOTAL ESTIMATED APPROPRIATIONS		1,613,616.45	-	1,613,616.45

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

oct14
capital projects
12/1/2014

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	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
Total Estimated Revenues		11,277,755.00	-	11,277,755.00
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, 2014)	2800	37,968,045.23	-	37,968,045.23
TOTAL ESTIMATED REVENUES		49,245,800.23	-	49,245,800.23
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	28,517,719.41	347.51	28,518,066.92
Furniture, Fixtures, and Equipment	640	2,323,656.94	5,616.00	2,329,272.94
Motor Vehicles	650	1,212,053.00	-	1,212,053.00
Land	660	1,482,592.79	-	1,482,592.79
Improvements Other than Buildings	670	5,006,463.32	5,395.32	5,011,858.64
Remodeling and Renovations	680	4,152,264.42	(8,823.00)	4,143,441.42
Computer Software	690	-	-	-
Total Function 7400		42,694,749.88	2,535.83	42,697,285.71
OTHER FINANCING USES				
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	-	-	-
Total Other Financing Uses	9700	3,278,775.25	-	3,278,775.25
ESTIMATED ENDING FUND BALANCE	2700	3,272,275.10	(2,535.83)	3,269,739.27
TOTAL ESTIMATED APPROPRIATIONS		49,245,800.23	-	49,245,800.23

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

oct14
food services
12/1/2014

NO AMENDMENTS WERE PROCESSED FOR OCTOBER 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	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		-		-
				-
Total Federal Through State 3200	3,200,000.00	-	-	3,200,000.00
STATE:				
School Breakfast Supplement 3337	22,500.00	-		22,500.00
School Lunch Supplement 3338	25,000.00	-		25,000.00
				-
Total State 3300	47,500.00	-	-	47,500.00
LOCAL:				
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
Total Local 3400	2,315,000.00	-	-	2,315,000.00
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, 2014) 2800	1,675,907.49	-		1,675,907.49
TOTAL ESTIMATED REVENUES	7,238,407.49	-	-	7,238,407.49
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries 100	1,696,400.00	-		1,696,400.00
Employee Benefits 200	670,000.00	-		670,000.00
Purchased Services 300	223,200.00	-		223,200.00
Energy Services 400	8,000.00	-		8,000.00
Materials and Supplies 500	2,542,400.00	-		2,542,400.00
Capital Outlay 600	254,554.77	-		254,554.77
Other Expenses 700	185,500.00	-		185,500.00
Total Function 7600 7600	5,580,054.77	-	-	5,580,054.77
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	1,658,352.72	-		1,658,352.72
TOTAL ESTIMATED APPROPRIATIONS	7,238,407.49	-	-	7,238,407.49

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

oct14
CP revenues
12/1/2014

Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
CONTRACTED PROGRAMS:					
Estimated Revenues:					
FEDERAL THROUGH STATE:					
Vocational Education Acts	3201	146,330.76	-		146,330.76
Workforce Investment Act	3220	219,561.84	-		219,561.84
Teacher and Principal Training, Title IIA	3225	325,920.35	-		325,920.35
Drug Free Schools	3227	-	-		-
IDEA (PL94-142)	3230	3,370,978.81	-		3,370,978.81
Title I	3240	1,968,215.43	-		1,968,215.43
Adult General Education	3250	143,831.93	67,246.00		211,077.93
Title VI	3270	-	-		-
Other Federal through State	3299	68,318.18	-	6,018.86	74,337.04
Total Federal Through State	3200	6,243,157.30	67,246.00	6,018.86	6,316,422.16
FEDERAL DIRECT:					
Other Federal Direct	3190		-	671,227.20	671,227.20
Climate Transformation Grant					-
Total State	3300	-	-	671,227.20	671,227.20
LOCAL:					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
Total Local	3400	-	-	-	-
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			
TOTAL ESTIMATED REVENUES		6,243,157.30	67,246.00	677,246.06	6,987,649.36

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

oct14
CP EXPENDS'
12/1/2014

CONTRACTED PROGRAMS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations				
INSTRUCTION				
Salaries 100	1,545,966.36	42,880.00	2,199.99	1,591,046.35
Employee Benefits 200	648,024.46	6,494.00	1,189.01	655,707.47
Purchased Services 300	462,353.26	2,454.00	(8,000.00)	456,807.26
Energy Services 400	-	-	-	-
Materials and Supplies 500	201,545.92	3,778.00	7,029.86	212,353.78
Capital Outlay 600	161,749.70	5,609.00	-	167,358.70
Other Expenses 700	77,628.42	440.00	11,300.00	89,368.42
TOTAL 5000	3,097,268.12	61,655.00	13,718.86	3,172,641.98
PUPIL PERSONNEL SERVICES				
Salaries 100	540,340.24	-	176,000.00	716,340.24
Employee Benefits 200	60,840.76	-	55,696.00	116,536.76
Purchased Services 300	95,282.00	-	6,240.00	101,522.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	23,968.05	-	7,906.00	31,874.05
Capital Outlay 600	4,300.00	-	6,396.00	10,696.00
Other Expenses 700	100.00	-	-	100.00
TOTAL 6100	724,831.05	-	252,238.00	977,069.05
INSTRUCTIONAL MEDIA SERVICES				
Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	-	-	-	-
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	-	-	-
TOTAL 6200	-	-	-	-
INSTRUCTION AND CURRICULUM				
Salaries 100	1,076,838.80	-	138,000.00	1,214,838.80
Employee Benefits 200	201,387.33	-	42,648.00	244,035.33
Purchased Services 300	47,117.77	-	127,248.00	174,365.77
Energy Services 400	-	-	-	-
Materials and Supplies 500	55,939.47	-	2,834.00	58,773.47
Capital Outlay 600	64,934.23	-	3,599.00	68,533.23
Other Expenses 700	10,200.00	-	-	10,200.00
TOTAL 6300	1,456,417.60	-	314,329.00	1,770,746.60
INSTRUCTIONAL STAFF TRAINING				
Salaries 100	191,819.14	-	-	191,819.14
Employee Benefits 200	44,986.71	-	-	44,986.71
Purchased Services 300	109,941.70	2,656.00	7,560.00	120,157.70
Energy Services 400	-	-	-	-
Materials and Supplies 500	26,184.30	-	-	26,184.30
Capital Outlay 600	4,800.00	-	-	4,800.00
Other Expenses 700	37,145.00	-	54,000.00	91,145.00
TOTAL 6400	414,876.85	2,656.00	61,560.00	479,092.85
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	2,935.00	32,632.20	406,323.88
TOTAL 7200	371,756.68	2,935.00	35,400.20	410,091.88

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

oct14
CP EXPENDS'
12/1/2014

CONTRACTED PROGRAMS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINISTRATION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	694.00	-	-	694.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7300		694.00	-	-	694.00
FOOD SERVICES					
Purchased Services	300	-	-	-	-
Capital Outlay	600	-	-	-	-
TOTAL 7600		-	-	-	-
CENTRAL SERVICES					
Salaries	100	1,500.00	-	-	1,500.00
Employee Benefits	200	500.00	-	-	500.00
Purchased Services	300	5,121.00	-	-	5,121.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	642.00	-	-	642.00
TOTAL 7700		7,763.00	-	-	7,763.00
PUPIL TRANSPORTATION SERVICES					
Salaries	100	55,210.00	-	-	55,210.00
Employee Benefits	200	36,023.00	-	-	36,023.00
Purchased Services	300	-	-	-	-
Energy Services	400	7,917.00	-	-	7,917.00
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	70,000.00	-	-	70,000.00
Other Expenses	700	400.00	-	-	400.00
TOTAL 7800		169,550.00	-	-	169,550.00
OPERATION OF PLANT					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7900		-	-	-	-
COMMUNITY SERVICES					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 9100		-	-	-	-
DEBT SERVICE					
Other Expenses	700	-	-	-	-
TOTAL 9200		-	-	-	-
ESTIMATED FUND BALANCE (6/30)					
	2700	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		6,243,157.30	67,246.00	677,246.06	6,987,649.36

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

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

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

RACE TO THE TOP:

Appropriations

INSTRUCTION

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

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)		101,263.95
700	-	-		-
	228,207.43	415.68	-	228,623.11

INSTRUCTION AND CURRICULUM

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

100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-

INSTRUCTIONAL STAFF TRAINING

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

100	8,400.00	-		8,400.00
200	793.00	-	(150.00)	643.00
300	26,382.00	-	(14,400.00)	11,982.00
400	-	-		-
500	500.00	-		500.00
600	-	-		-
700	5,650.00	-	(2,850.00)	2,800.00
	41,725.00	-	(17,400.00)	24,325.00

GENERAL ADMINISTRATION

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

100	-	-	-	-
200	-	-	-	-
300	339.00	-	110.00	449.00
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	339.00	-	110.00	449.00

CENTRAL SERVICES

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

100	1.00	(1.00)	-	-
200	213.83	(213.83)	-	-
300	17,671.85	(200.85)	17,290.00	34,761.00
400	-	-		-
500	-	-		-
600	-	-		-
700	-	-		-
	17,886.68	(415.68)	17,290.00	34,761.00

ADMIN. TECHNOLOGY SERVICES

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

100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-

ESTIMATED FUND BALANCE (6/30)

2700		-		-
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TOTAL ESTIMATED APPROPRIATIONS

	288,158.11	(0.00)	-	288,158.11
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