

School Board of Nassau County  
School Board Meeting Agenda Item Request

APPROVED  
BY  
SCHOOL BOARD

ITEM TYPE:

☐ Recognition / Award ☐ Presentation ☐ Discussion Item ☒ Consent Item

OCT 23 2014

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 September 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: October 23, 2014

ITEM:

DATE  
RECEIVED:

TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: ***BUDGET AMENDMENTS – September 2014***

DATE: October 23, 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 #3440 – Gifts, Grants, and Bequests in the amount of \$76,013.70. This was for the receipt of information on the following grant awards or donations: \$10,551.00 worth of donations received for the Homeless Program, \$462.70 earned by the Red Bean Culinary Program, \$50,000 award in connection with the Universal Design For Learning Grant for ESE, and \$15,000.00 award in connection with the GEAR UP program at West Nassau High School. These were equally offset to appropriations.

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

**CAPITAL:** *No amendments were processed for the month of September.*

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

**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 #3250 – Adult Education Grants in the amount of \$67,246.00 for receipt of an award for an Adult Education and Family Literacy Corrections Grant. 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.

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

sept14  
GF Revenues  
10/9/2014

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	-	-	-
NEFEC Reimbursements	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	-	25,237,883.00
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	-	-	-
Transportation	3354	-	-	-
Class Size Reduction Operating Funds	3355	11,969,848.00	-	11,969,848.00
School Recognition Funds	3361	571,307.00	-	571,307.00
Excellent Teaching Program	3363	-	-	-
Preschool Projects	3371	-	-	-
Full Service School	3378	-	-	-
Miscellaneous State Sources	3390	148,484.00	-	148,484.00
<b>Total State</b>	3300	38,602,941.00	-	38,602,941.00
<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	76,013.70	259,787.70
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	-	276,278.00
Insurance Loss Recoveries	3741	-	-	-
<b>Total Local</b>	3400	39,571,507.00	76,013.70	39,647,520.70
<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	-	-	-
<b>Total Transfers In</b>	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	76,013.70	91,401,380.59

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

sept14  
GF EXPENSES  
10/9/2014

**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	35,179,692.27	-	3,073.38	35,182,765.65
Employee Benefits 200	10,463,898.85	-	6,229.68	10,470,128.53
Purchased Services 300	1,433,369.15	-	20,746.95	1,454,116.10
Energy Services 400	7,877.96	-	-	7,877.96
Materials and Supplies 500	3,701,825.41	-	(46,399.18)	3,655,426.23
Capital Outlay 600	212,092.27	-	27,940.24	240,032.51
Other Expenses 700	636,490.33	-	15,357.85	651,848.18
<b>TOTAL 5000</b>	<b>51,635,246.24</b>	<b>-</b>	<b>26,948.92</b>	<b>51,662,195.16</b>

**PUPIL PERSONNEL SERVICES**

Salaries 100	2,397,982.25	-	12,902.81	2,410,885.06
Employee Benefits 200	711,879.61	-	1,983.98	713,863.59
Purchased Services 300	341,052.39	-	(281.22)	340,771.17
Energy Services 400	-	-	-	-
Materials and Supplies 500	42,237.50	-	835.69	43,073.19
Capital Outlay 600	23,200.00	-	-	23,200.00
Other Expenses 700	170.00	-	-	170.00
<b>TOTAL 6100</b>	<b>3,516,521.75</b>	<b>-</b>	<b>15,441.26</b>	<b>3,531,963.01</b>

**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	-	-	21,954.66
Capital Outlay 600	118,540.03	-	-	118,540.03
Other Expenses 700	17,300.00	-	-	17,300.00
<b>TOTAL 6200</b>	<b>1,347,242.74</b>	<b>-</b>	<b>-</b>	<b>1,347,242.74</b>

**INSTRUCTION AND CURRICULUM**

Salaries 100	787,586.63	-	(939.16)	786,647.47
Employee Benefits 200	203,158.99	-	939.16	204,098.15
Purchased Services 300	147,223.75	-	-	147,223.75
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
<b>TOTAL 6300</b>	<b>1,230,526.81</b>	<b>-</b>	<b>-</b>	<b>1,230,526.81</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries 100	713,443.00	-	4,340.00	717,783.00
Employee Benefits 200	210,502.79	-	663.37	211,166.16
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	89,302.00
<b>TOTAL 6400</b>	<b>1,229,768.61</b>	<b>-</b>	<b>23,180.52</b>	<b>1,252,949.13</b>

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

sept14  
GF EXPENDS  
10/9/2014

**GENERAL FUND:**

**INSTR. RELATED TECHNOLOGY**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	404,769.00	-	-	404,769.00
Employee Benefits 200	130,299.72	-	-	130,299.72
Purchased Services 300	593,543.90	-	(189.85)	593,354.05
Energy Services 400	-	-	-	-
Materials and Supplies 500	20,059.70	-	(255.00)	19,804.70
Capital Outlay 600	464,511.30	-	-	464,511.30
Other Expenses 700	300.00	-	-	300.00
<b>TOTAL 6500</b>	<b>1,613,483.62</b>	<b>-</b>	<b>(444.85)</b>	<b>1,613,038.77</b>

**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
<b>TOTAL 7100</b>	<b>625,955.82</b>	<b>-</b>	<b>-</b>	<b>625,955.82</b>

**GENERAL ADMINISTRATION**

Salaries 100	844,219.00	-	-	844,219.00
Employee Benefits 200	177,118.87	-	-	177,118.87
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
<b>TOTAL 7200</b>	<b>1,240,721.25</b>	<b>-</b>	<b>-</b>	<b>1,240,721.25</b>

**SCHOOL ADMINISTRATION**

Salaries 100	3,738,730.50	-	-	3,738,730.50
Employee Benefits 200	1,160,287.76	-	-	1,160,287.76
Purchased Services 300	514,186.93	-	3,915.79	518,102.72
Energy Services 400	-	-	-	-
Materials and Supplies 500	101,420.73	-	(4,278.79)	97,141.94
Capital Outlay 600	1,200.00	-	-	1,200.00
Other Expenses 700	13,315.00	-	-	13,315.00
<b>TOTAL 7300</b>	<b>5,529,140.92</b>	<b>-</b>	<b>(363.00)</b>	<b>5,528,777.92</b>

**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	-	-	-	-
<b>TOTAL 7400</b>	<b>435,945.85</b>	<b>-</b>	<b>-</b>	<b>435,945.85</b>

**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	-	-	-	-
<b>TOTAL 7500</b>	<b>579,412.23</b>	<b>-</b>	<b>-</b>	<b>579,412.23</b>

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

sept14  
GF EXPENDS  
10/9/2014

**GENERAL FUND:**

**FOOD SERVICES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	-	-	-
Employee Benefits 200	25,505.00	-	-	25,505.00
Purchased Services 300	1,900.00	-	-	1,900.00
<b>TOTAL 7600</b>	<b>27,405.00</b>	<b>-</b>	<b>-</b>	<b>27,405.00</b>

**CENTRAL SERVICES**

Salaries 100	364,789.00	-	-	364,789.00
Employee Benefits 200	118,490.13	-	-	118,490.13
Purchased Services 300	144,958.85	-	1,000.00	145,958.85
Energy Services 400	350.00	-	-	350.00
Materials and Supplies 500	5,600.00	-	-	5,600.00
Capital Outlay 600	3,500.00	-	-	3,500.00
Other Expenses 700	6,050.00	-	-	6,050.00
<b>TOTAL 7700</b>	<b>643,737.98</b>	<b>-</b>	<b>1,000.00</b>	<b>644,737.98</b>

**PUPIL TRANSPORTATION SERVICES**

Salaries 100	2,257,085.00	-	2,000.00	2,259,085.00
Employee Benefits 200	1,074,777.45	-	310.00	1,075,087.45
Purchased Services 300	70,152.00	-	-	70,152.00
Energy Services 400	906,728.48	-	(1.94)	906,726.54
Materials and Supplies 500	190,723.61	-	-	190,723.61
Capital Outlay 600	30,746.00	-	-	30,746.00
Other Expenses 700	117,680.00	-	-	117,680.00
<b>TOTAL 7800</b>	<b>4,647,892.54</b>	<b>-</b>	<b>2,308.06</b>	<b>4,650,200.60</b>

**OPERATION OF PLANT**

Salaries 100	2,716,009.00	-	-	2,716,009.00
Employee Benefits 200	1,074,980.23	-	-	1,074,980.23
Purchased Services 300	1,765,303.98	-	-	1,765,303.98
Energy Services 400	2,664,007.55	-	1.94	2,664,009.49
Materials and Supplies 500	186,267.83	-	-	186,267.83
Capital Outlay 600	78,387.80	-	-	78,387.80
Other Expenses 700	73,275.00	-	-	73,275.00
<b>TOTAL 7900</b>	<b>8,558,231.39</b>	<b>-</b>	<b>1.94</b>	<b>8,558,233.33</b>

**MAINTENANCE OF PLANT**

Salaries 100	1,650,541.00	-	-	1,650,541.00
Employee Benefits 200	518,239.23	-	-	518,239.23
Purchased Services 300	655,385.75	-	-	655,385.75
Energy Services 400	90,500.00	-	-	90,500.00
Materials and Supplies 500	476,011.11	-	-	476,011.11
Capital Outlay 600	151,842.45	-	-	151,842.45
Other Expenses 700	3,000.00	-	-	3,000.00
<b>TOTAL 8100</b>	<b>3,545,519.54</b>	<b>-</b>	<b>-</b>	<b>3,545,519.54</b>

**ADMIN. TECHNOLOGY SERVICES**

Salaries 100	577,009.00	-	-	577,009.00
Employee Benefits 200	170,416.02	-	-	170,416.02
Purchased Services 300	339,701.70	-	189.85	339,891.55
Energy Services 400	-	-	-	-
Materials and Supplies 500	12,160.00	-	-	12,160.00
Capital Outlay 600	26,039.20	-	-	26,039.20
Other Expenses 700	845.00	-	-	845.00
<b>TOTAL 8200</b>	<b>1,126,170.92</b>	<b>-</b>	<b>189.85</b>	<b>1,126,360.77</b>

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

sept14  
GF EXPENDS  
10/9/2014

**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)	16,545.77
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,609.91	-	10,551.00	16,160.91
Capital Outlay	600	250.00	-	-	250.00
Other Expenses	700	159,824.41	-	-	159,824.41
<b>TOTAL 9100</b>		<b>1,101,285.96</b>	<b>-</b>	<b>7,751.00</b>	<b>1,109,036.96</b>

**DEBT SERVICE**

Other Expenses	700	-	-	-	-
<b>TOTAL 9200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	-	-	-	-
<b>TOTAL 9700</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**TOTAL ESTIMATED APPROPRIATIONS**

	2700	2,691,157.72	-	-	2,691,157.72
		<b>91,325,366.89</b>	<b>-</b>	<b>76,013.70</b>	<b>91,401,380.59</b>

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

sept14  
debt service  
10/9/2014

**NO AMENDMENTS WERE PROCESSED FOR SEPTEMBER 2014**

**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: SEPTEMBER**

sept14  
capital projects  
10/9/2014

**NO AMENDMENTS WERE PROCESSED FOR SEPTEMBER 2014**

**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>		11,277,755.00	-	11,277,755.00
<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	-	49,245,800.23
<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	-	28,517,719.41
Furniture, Fixtures, and Equipment	640	2,323,656.94	-	2,323,656.94
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	-	5,006,463.32
Remodeling and Renovations	680	4,152,264.42	-	4,152,264.42
Computer Software	690	-	-	-
<b>Total Function 7400</b>		42,694,749.88	-	42,694,749.88
<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	-	3,272,275.10
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		49,245,800.23	-	49,245,800.23

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

sept14  
 food services  
 10/9/2014

**NO AMENDMENTS WERE PROCESSED FOR SEPTEMBER 2014**

**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	-		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
<b>Total Function 7600</b>	7600 5,580,054.77	-	-	5,580,054.77
<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	-		1,658,352.72
<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: SEPTEMBER**

sept14  
CP revenues  
10/9/2014

<b>CONTRACTED PROGRAMS:</b>	<b>Account Number</b>	<b>Original Budget Amount</b>	<b>Previously Approved Amendments</b>	<b>Currently Requested Amendments</b>	<b>Revised Budget Amount</b>
Estimated Revenues:					
<b>FEDERAL THROUGH STATE:</b>					
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	-		68,318.18
<b>Total Federal Through State</b>	<b>3200</b>	<b>6,243,157.30</b>	<b>-</b>	<b>67,246.00</b>	<b>6,310,403.30</b>
<b>STATE:</b>					
Other Miscellaneous State	3390				-
<b>Total State</b>	<b>3300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
<b>Total Local</b>	<b>3400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<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>	<b>3600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>2800</b>				
<b>TOTAL ESTIMATED REVENUES</b>		<b>6,243,157.30</b>	<b>-</b>	<b>67,246.00</b>	<b>6,310,403.30</b>

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

sept14  
CP EXPENDS'  
10/9/2014

**CONTRACTED PROGRAMS:**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>Appropriations</b>					
<b>INSTRUCTION</b>					
Salaries	100	1,545,966.36	-	42,880.00	1,588,846.36
Employee Benefits	200	648,024.46	-	6,494.00	654,518.46
Purchased Services	300	462,353.26	-	2,454.00	464,807.26
Energy Services	400	-	-	-	-
Materials and Supplies	500	201,545.92	-	3,778.00	205,323.92
Capital Outlay	600	161,749.70	-	5,609.00	167,358.70
Other Expenses	700	77,628.42	-	440.00	78,068.42
<b>TOTAL 5000</b>		<b>3,097,268.12</b>	<b>-</b>	<b>61,655.00</b>	<b>3,158,923.12</b>
<b>PUPIL PERSONNEL SERVICES</b>					
Salaries	100	540,340.24	-	-	540,340.24
Employee Benefits	200	60,840.76	-	-	60,840.76
Purchased Services	300	95,282.00	-	-	95,282.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,968.05	-	-	23,968.05
Capital Outlay	600	4,300.00	-	-	4,300.00
Other Expenses	700	100.00	-	-	100.00
<b>TOTAL 6100</b>		<b>724,831.05</b>	<b>-</b>	<b>-</b>	<b>724,831.05</b>
<b>INSTRUCTIONAL MEDIA 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 6200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INSTRUCTION AND CURRICULUM</b>					
Salaries	100	1,076,838.80	-	-	1,076,838.80
Employee Benefits	200	201,387.33	-	-	201,387.33
Purchased Services	300	47,117.77	-	-	47,117.77
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,939.47	-	-	55,939.47
Capital Outlay	600	64,934.23	-	-	64,934.23
Other Expenses	700	10,200.00	-	-	10,200.00
<b>TOTAL 6300</b>		<b>1,456,417.60</b>	<b>-</b>	<b>-</b>	<b>1,456,417.60</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>					
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	112,597.70
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	-	-	37,145.00
<b>TOTAL 6400</b>		<b>414,876.85</b>	<b>-</b>	<b>2,656.00</b>	<b>417,532.85</b>
<b>GENERAL ADMINISTRATION</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	1,000.00	-	-	1,000.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	370,756.68	-	2,935.00	373,691.68
<b>TOTAL 7200</b>		<b>371,756.68</b>	<b>-</b>	<b>2,935.00</b>	<b>374,691.68</b>

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

sept14  
CP EXPENDS  
10/9/2014

**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	-	-	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
<b>TOTAL 7700</b>		7,763.00	-	-	7,763.00
<b>PUPIL TRANSPORTATION SERVICES</b>					
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
<b>TOTAL 7800</b>		169,550.00	-	-	169,550.00
<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	-	67,246.00	6,310,403.30

### RACE TO THE TOP:

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	288,158.11	-		-
3210				-
3211				-
3214				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: SEPTEMBER

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	-		793.00
300	26,382.00	-		26,382.00
400	-	-		-
500	500.00	-		500.00
600	-	-		-
700	5,650.00	-		5,650.00
	41,725.00	-	-	41,725.00

GENERAL ADMINISTRATION

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

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

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)	17,471.00
400	-	-		-
500	-	-		-
600	-	-		-
700	-	-		-
	17,886.68	-	(415.68)	17,471.00

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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