

**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 2015-2016 budget amendments for the September 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: October 22, 2015

ITEM:

DATE  
RECEIVED:

APPROVED  
BY  
SCHOOL BOARD

OCT 22 2015



TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: ***BUDGET AMENDMENTS – September 2015***

DATE: October 22, 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 \$22,030.35. This was for the receipt of information on the following grant awards or donations: \$17,600.00 for a Robotics grant awarded by the Nassau Education Foundation. \$3,000.00 donation received for the Flight Academy, \$1,112.50 earned by the Red Bean Culinary Program, \$204.91 received in support of the Career Technical Program from their recycling efforts, and \$112.94 donation for the Homeless Program. These were equally offset to appropriations.

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

**CAPITAL:**

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

**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.

**RACE TO THE TOP:** *No amendments were processed for the month of September.*

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 2015-2016  
MONTH OF: SEPTEMBER**

15Sept  
GF Revenues  
10/12/2015

<b>GENERAL FUND:</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:</b>					
Federal Impact, Current Operations	3121				-
Reserve Officers Training Corps (ROTC)	3191	58,800.00			58,800.00
					-
<b>Total Federal Direct</b>	3100	58,800.00	-	-	58,800.00
<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	25,799,659.00			25,799,659.00
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	38,543.00			38,543.00
Class Size Reduction Operating Funds	3355	11,892,216.00			11,892,216.00
School Recognition Funds	3361	858,728.00			858,728.00
Preschool Projects	3371				-
Full Service School	3378	-			-
Miscellaneous State Sources	3390	86,313.05			86,313.05
					-
<b>Total State</b>	3300	39,350,878.05	-	-	39,350,878.05
<b>LOCAL:</b>					
District School Tax	3411	40,778,017.00			40,778,017.00
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	197,011.25		22,030.35	219,041.60
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	9,510.00			9,510.00
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	155,000.00			155,000.00
Insurance Loss Recoveries	3741				-
					-
<b>Total Local</b>	3400	41,157,038.25	-	22,030.35	41,179,068.60
<b>OTHER FINANCING SOURCES:</b>					
Transfers In:					-
From Debt Service Funds	3620		-		-
From Capital Projects Funds	3630	3,100,384.00	-		3,100,384.00
From Special Revenues Funds	3640		-		-
From Internal Service Funds	3670		-		-
From Trust Funds	3680		-		-
From Enterprise Funds	3690		-		-
Total Transfers In	3600	3,100,384.00	-	-	3,100,384.00
					-
<b>Total Other Financing Sources</b>		3,100,384.00	-	-	3,100,384.00
<b>BEGINNING FUND BALANCE (JULY 1, 2015)</b>	2800	9,484,246.06	-		9,484,246.06
<b>TOTAL ESTIMATED REVENUES</b>		93,157,246.36	-	22,030.35	93,179,276.71

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
GF EXPENDS  
10/12/2015

**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Salaries	100	34,380,897.88		-	34,380,897.88
Employee Benefits	200	10,215,904.42		110.00	10,216,014.42
Purchased Services	300	1,719,705.68		28,605.75	1,748,311.43
Energy Services	400	5,614.27		-	5,614.27
Materials and Supplies	500	4,111,209.81		(25,834.40)	4,085,375.41
Capital Outlay	600	253,285.60		12,359.65	265,645.25
Other Expenses	700	636,893.15		3,367.11	640,260.26
<b>TOTAL 5000</b>		<b>51,323,510.81</b>	<b>-</b>	<b>18,608.11</b>	<b>51,342,118.92</b>

**PUPIL PERSONNEL SERVICES**

Salaries	100	2,224,636.05		1,697.58	2,226,333.63
Employee Benefits	200	677,897.70		253.11	678,150.81
Purchased Services	300	299,964.42		1,045.76	301,010.18
Energy Services	400	-		-	-
Materials and Supplies	500	32,252.93		5,711.01	37,963.94
Capital Outlay	600	24,700.00		(8,039.76)	16,660.24
Other Expenses	700	-		-	-
<b>TOTAL 6100</b>		<b>3,259,451.10</b>	<b>-</b>	<b>667.70</b>	<b>3,260,118.80</b>

**INSTRUCTIONAL MEDIA SERVICES**

Salaries	100	860,536.00		-	860,536.00
Employee Benefits	200	271,253.24		-	271,253.24
Purchased Services	300	54,120.00		-	54,120.00
Energy Services	400	-		-	-
Materials and Supplies	500	18,686.28		-	18,686.28
Capital Outlay	600	112,720.17		-	112,720.17
Other Expenses	700	16,750.00		-	16,750.00
<b>TOTAL 6200</b>		<b>1,334,065.69</b>	<b>-</b>	<b>-</b>	<b>1,334,065.69</b>

**INSTRUCTION AND CURRICULUM**

Salaries	100	824,697.63		-	824,697.63
Employee Benefits	200	219,211.49		-	219,211.49
Purchased Services	300	176,637.14		50.00	176,687.14
Energy Services	400	-		-	-
Materials and Supplies	500	36,399.69		-	36,399.69
Capital Outlay	600	31,900.00		-	31,900.00
Other Expenses	700	11,470.00		-	11,470.00
<b>TOTAL 6300</b>		<b>1,300,315.95</b>	<b>-</b>	<b>50.00</b>	<b>1,300,365.95</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	626,338.00		-	626,338.00
Employee Benefits	200	191,339.74		3.37	191,343.11
Purchased Services	300	342,483.47		166.63	342,650.10
Energy Services	400	-		-	-
Materials and Supplies	500	18,154.20		1,363.50	19,517.70
Capital Outlay	600	3,400.00		-	3,400.00
Other Expenses	700	75,390.00		-	75,390.00
<b>TOTAL 6400</b>		<b>1,257,105.41</b>	<b>-</b>	<b>1,533.50</b>	<b>1,258,638.91</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
GF EXPENDS  
10/12/2015

**GENERAL FUND:**

**INSTR. RELATED TECHNOLOGY**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	413,470.00		-	413,470.00
Employee Benefits 200	128,621.77		-	128,621.77
Purchased Services 300	836,588.97		(3,593.52)	832,995.45
Energy Services 400	-		-	-
Materials and Supplies 500	23,885.15		-	23,885.15
Capital Outlay 600	15,502.10		4,093.52	19,595.62
Other Expenses 700	250.00		-	250.00
<b>TOTAL 6500</b>	<b>1,418,317.99</b>	<b>-</b>	<b>500.00</b>	<b>1,418,817.99</b>

**BOARD**

Salaries 100	170,030.00		-	170,030.00
Employee Benefits 200	101,074.31		-	101,074.31
Purchased Services 300	328,339.46		-	328,339.46
Energy Services 400	-		-	-
Materials and Supplies 500	2,500.00		-	2,500.00
Capital Outlay 600	-		-	-
Other Expenses 700	10,100.00		-	10,100.00
<b>TOTAL 7100</b>	<b>612,043.77</b>	<b>-</b>	<b>-</b>	<b>612,043.77</b>

**GENERAL ADMINISTRATION**

Salaries 100	848,277.00		-	848,277.00
Employee Benefits 200	176,074.17		-	176,074.17
Purchased Services 300	165,660.21		(500.00)	165,160.21
Energy Services 400	-		-	-
Materials and Supplies 500	22,624.95		10,000.00	32,624.95
Capital Outlay 600	25,000.00		(10,000.00)	15,000.00
Other Expenses 700	16,200.00		-	16,200.00
<b>TOTAL 7200</b>	<b>1,253,836.33</b>	<b>-</b>	<b>(500.00)</b>	<b>1,253,336.33</b>

**SCHOOL ADMINISTRATION**

Salaries 100	3,735,932.18		-	3,735,932.18
Employee Benefits 200	1,071,087.34		-	1,071,087.34
Purchased Services 300	417,841.01		621.09	418,462.10
Energy Services 400	500.00		-	500.00
Materials and Supplies 500	224,224.76		49.95	224,274.71
Capital Outlay 600	8,200.00		-	8,200.00
Other Expenses 700	16,025.00		-	16,025.00
<b>TOTAL 7300</b>	<b>5,473,810.29</b>	<b>-</b>	<b>671.04</b>	<b>5,474,481.33</b>

**FACILITIES ACQUISITION & CONST.**

Salaries 100	185,064.00		-	185,064.00
Employee Benefits 200	53,140.71		-	53,140.71
Purchased Services 300	192,400.00		-	192,400.00
Energy Services 400	-		-	-
Materials and Supplies 500	-		-	-
Capital Outlay 600	1,000.00		-	1,000.00
Other Expenses 700	-		-	-
<b>TOTAL 7400</b>	<b>431,604.71</b>	<b>-</b>	<b>-</b>	<b>431,604.71</b>

**FISCAL SERVICES**

Salaries 100	390,283.00		-	390,283.00
Employee Benefits 200	151,077.77		-	151,077.77
Purchased Services 300	22,575.00		-	22,575.00
Energy Services 400	-		-	-
Materials and Supplies 500	4,000.00		-	4,000.00
Capital Outlay 600	500.00		-	500.00
Other Expenses 700	-		-	-
<b>TOTAL 7500</b>	<b>568,435.77</b>	<b>-</b>	<b>-</b>	<b>568,435.77</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
GF EXPENDS  
10/12/2015

**GENERAL FUND:**

**FOOD SERVICES**

Salaries	100	-		-	-
Employee Benefits	200	27,306.01		-	27,306.01
Purchased Services	300	1,900.00		-	1,900.00
<b>TOTAL 7600</b>		<b>29,206.01</b>	<b>-</b>	<b>-</b>	<b>29,206.01</b>

**CENTRAL SERVICES**

Salaries	100	325,951.00		-	325,951.00
Employee Benefits	200	100,039.22		-	100,039.22
Purchased Services	300	143,090.38		200.00	143,290.38
Energy Services	400	350.00		-	350.00
Materials and Supplies	500	14,069.92		-	14,069.92
Capital Outlay	600	3,500.00		-	3,500.00
Other Expenses	700	7,050.00		-	7,050.00
<b>TOTAL 7700</b>		<b>594,050.52</b>	<b>-</b>	<b>200.00</b>	<b>594,250.52</b>

**PUPIL TRANSPORTATION SERVICES**

Salaries	100	2,288,637.00		-	2,288,637.00
Employee Benefits	200	1,037,016.23		-	1,037,016.23
Purchased Services	300	84,108.40		-	84,108.40
Energy Services	400	907,580.00		-	907,580.00
Materials and Supplies	500	214,412.00		-	214,412.00
Capital Outlay	600	15,200.00		-	15,200.00
Other Expenses	700	117,680.00		-	117,680.00
<b>TOTAL 7800</b>		<b>4,664,633.63</b>	<b>-</b>	<b>-</b>	<b>4,664,633.63</b>

**OPERATION OF PLANT**

Salaries	100	2,615,765.00		200.00	2,615,965.00
Employee Benefits	200	1,041,596.02		100.00	1,041,696.02
Purchased Services	300	1,941,067.07		-	1,941,067.07
Energy Services	400	2,501,655.88		128.66	2,501,784.54
Materials and Supplies	500	196,899.67		(128.66)	196,771.01
Capital Outlay	600	76,432.96		-	76,432.96
Other Expenses	700	65,600.00		-	65,600.00
<b>TOTAL 7900</b>		<b>8,439,016.60</b>	<b>-</b>	<b>300.00</b>	<b>8,439,316.60</b>

**MAINTENANCE OF PLANT**

Salaries	100	1,639,741.00		-	1,639,741.00
Employee Benefits	200	518,979.76		-	518,979.76
Purchased Services	300	646,039.92		-	646,039.92
Energy Services	400	80,000.00		-	80,000.00
Materials and Supplies	500	506,297.57		-	506,297.57
Capital Outlay	600	85,500.00		-	85,500.00
Other Expenses	700	5,000.00		-	5,000.00
<b>TOTAL 8100</b>		<b>3,481,558.25</b>	<b>-</b>	<b>-</b>	<b>3,481,558.25</b>

**ADMIN. TECHNOLOGY SERVICES**

Salaries	100	578,296.00		-	578,296.00
Employee Benefits	200	156,197.04		-	156,197.04
Purchased Services	300	275,989.72		-	275,989.72
Energy Services	400	-		-	-
Materials and Supplies	500	11,100.00		-	11,100.00
Capital Outlay	600	14,565.94		-	14,565.94
Other Expenses	700	914.00		-	914.00
<b>TOTAL 8200</b>		<b>1,037,062.70</b>	<b>-</b>	<b>-</b>	<b>1,037,062.70</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
GF EXPENDS  
10/12/2015

**GENERAL FUND:**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>COMMUNITY SERVICES</b>					
Salaries	100	188,552.00		-	188,552.00
Employee Benefits	200	554,668.27		-	554,668.27
Purchased Services	300	26,035.50		-	26,035.50
Energy Services	400	-		-	-
Materials and Supplies	500	11,234.62		-	11,234.62
Capital Outlay	600	250.00		-	250.00
Other Expenses	700	82,977.73		-	82,977.73
<b>TOTAL 9100</b>		863,718.12	-	-	863,718.12
<b>DEBT SERVICE</b>					
Other Expenses	700	-	-	-	-
<b>TOTAL 9200</b>		-	-	-	-
<b>OTHER FINANCING SOURCES:</b>					
Transfers Out:					
To Debt Service Funds	920	-	-	-	-
To Capital Projects Funds	930	-	-	-	-
To Special Revenues Funds	940	-	-	-	-
To Internal Service Funds	970	-	-	-	-
To Trust Funds	980	-	-	-	-
To Enterprise Funds	990	-	-	-	-
Total Transfers Out	9700	-	-	-	-
<b>TOTAL 9700</b>		-	-	-	-
<b>ESTIMATED FUND BALANCE (6/30)</b>					
Inventory Reserve	2700	985,484.96			985,484.96
3% Contingency Reserve		2,416,966.00		874.00	2,417,840.00
McKay Scholarship Reserve		710,000.00			710,000.00
Other Reserves - NTA Offer		96,536.00			96,536.00
Unreserved Fund Balance		1,606,515.75		(874.00)	1,605,641.75
<b>TOTAL ESTIMATED Ending FB</b>	2700	5,815,502.71		-	5,815,502.71
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		93,157,246.36	-	22,030.35	93,179,276.71

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
debt service  
10/12/2015

**NO AMENDMENTS WERE PROCESSED FOR SEPTEMBER 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	274,300.00	-	274,300.00
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	446,800.00	-	446,800.00
<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	81,225.00	-	81,225.00
Total Transfers In	3600	81,225.00	-	81,225.00
<b>Total Other Financing Sources</b>		81,225.00	-	81,225.00
<b>BEGINNING FUND BALANCE (JULY 1, 2015)</b>	2800	1,153,767.93	-	1,153,767.93
<b>TOTAL ESTIMATED REVENUES</b>		1,681,792.93	-	1,681,792.93
Estimated Appropriations:				
<b>FUNCTION 9200 Debt Service</b>				
Redemption of Principal	710	334,000.00	-	334,000.00
Interest	720	110,510.00	-	110,510.00
Dues and Fees	730	2,000.00	-	2,000.00
<b>Total Function 9200</b>	9200	446,510.00	-	446,510.00
<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	1,235,282.93	-	1,235,282.93
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		1,681,792.93	-	1,681,792.93



**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER**

15Sept  
capital projects  
10/12/2015

**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	91,930.00		91,930.00
Interest on Undistributed CO & DS	3325	2,000.00		2,000.00
Public Education Capital Outlay	3391	249,191.00		249,191.00
Classrooms First Program	3392			-
Class Size Reduction / Capital	3396			-
District Local Capital Improvement Tax	3413	9,923,383.00		9,923,383.00
Collection of Prior Year Taxes	3414			-
Interest Including Profit on Investments	3430			-
Impact Fees	3496	1,600,000.00		1,600,000.00
<b>Total Estimated Revenues</b>		11,866,504.00	-	11,866,504.00
<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, 2015)</b>	2800	38,946,094.53	-	38,946,094.53
<b>TOTAL ESTIMATED REVENUES</b>		50,812,598.53		50,812,598.53
<b>Estimated Appropriations:</b>				
<b>FUNCTION 7400 Capital Outlay</b>				
Library Books (New Libraries)	610	-		-
Audio Visual Materials	620	-		-
Buildings and Fixed Equipment	630	27,268,932.44		27,268,932.44
Furniture, Fixtures, and Equipment	640	3,102,961.61		3,102,961.61
Motor Vehicles	650	835,000.00		835,000.00
Land	660	1,622,975.69		1,622,975.69
Improvements Other than Buildings	670	4,609,547.80		4,609,547.80
Remodeling and Renovations	680	4,457,058.43		4,457,058.43
Computer Software	690	-		-
<b>Total Function 7400</b>		41,896,475.97	-	41,896,475.97
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	3,100,384.00		3,100,384.00
To Debt Service Funds	920	81,225.00		81,225.00
To Special Revenue Funds	940	-		-
Interfund (Capital Projects Only)	950	-		-
<b>Total Other Financing Uses</b>	9700	3,181,609.00	-	3,181,609.00
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	5,734,513.56		5,734,513.56
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		50,812,598.53	-	50,812,598.53

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
food services  
10/12/2015

NO AMENDMENTS PROCESSED FOR THE MONTH OF SEPTEMBER 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	3,349,000.00	-		3,349,000.00
U.S.D.A. Donated Foods	3265	356,000.00	-		356,000.00
Other Federal Direct	3290		-		-
<b>Total Federal Through State</b>	3200	3,705,000.00	-	-	3,705,000.00
<b>STATE:</b>					
School Breakfast Supplement	3337	26,000.00	-		26,000.00
School Lunch Supplement	3338	33,000.00	-		33,000.00
<b>Total State</b>	3300	59,000.00	-	-	59,000.00
<b>LOCAL:</b>					
Interest, Including Profit on Investment	3430	500.00	-		500.00
Gifts, Grants, and Bequests	3440		-		-
Food Service	3450	1,970,000.00	-		1,970,000.00
Miscellaneous	3490	50,000.00	-		50,000.00
<b>Total Local</b>	3400	2,020,500.00	-	-	2,020,500.00
<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, 2015)</b>	2800	2,236,500.07	-		2,236,500.07
<b>TOTAL ESTIMATED REVENUES</b>		8,021,000.07	-	-	8,021,000.07
Estimated Appropriations:					
<b>FUNCTION 7600 Food Services</b>					
Salaries	100	1,695,500.00			1,695,500.00
Employee Benefits	200	710,200.00			710,200.00
Purchased Services	300	193,200.00			193,200.00
Energy Services	400	5,000.00			5,000.00
Materials and Supplies	500	2,802,600.00			2,802,600.00
Capital Outlay	600	485,517.33			485,517.33
Other Expenses	700	161,000.00			161,000.00
<b>Total Function 7600</b>	7600	6,053,017.33	-	-	6,053,017.33
<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 FUND BALANCE (6/30)</b>	2700	62,094.01			62,094.01
Inventory Reserve		1,905,888.73			1,905,888.73
Reserved for School Food Services					
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	1,967,982.74			1,967,982.74
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		8,021,000.07	-	-	8,021,000.07

**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER**

15Sept  
CP revenues  
10/12/2015

**CONTRACTED PROGRAMS:**

Estimated Revenues:

**FEDERAL DIRECT:**

Other Federal Direct  
**Climate Transformation Grant**

**Total Federal Direct**

**FEDERAL THROUGH STATE:**

Career and Technical Education  
Workforce Innovation and Opportunity Act  
Teacher and Principal Training, Title IIA  
IDEA (PL94-142)  
Title I  
Title III - ESOL  
Adult General Education  
Title VI  
Other Federal through State

**Total Federal Through State**

**STATE:**

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
3190				-
3199	1,035,438.69			1,035,438.69
3100	1,035,438.69	-	-	1,035,438.69
3201	159,803.08			159,803.08
3220	379,818.64			379,818.64
3225	361,226.00			361,226.00
3230	3,212,160.00			3,212,160.00
3240	2,061,473.68			2,061,473.68
3241	13,885.78			13,885.78
3250				-
3270	-			-
3299	62,161.88			62,161.88
3200	6,250,529.06	-	-	6,250,529.06
3390				-
3300	-	-	-	-
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	7,285,967.75	-	-	7,285,967.75

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
CP EXPENDS'  
10/12/2015

CONTRACTED PROGRAMS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations				
<b>INSTRUCTION</b>				
Salaries 100	1,730,442.14			1,730,442.14
Employee Benefits 200	741,973.55			741,973.55
Purchased Services 300	368,552.98			368,552.98
Energy Services 400	-			-
Materials and Supplies 500	223,256.81			223,256.81
Capital Outlay 600	82,250.61			82,250.61
Other Expenses 700	40,420.00			40,420.00
<b>TOTAL 5000</b>	<b>3,186,896.09</b>	-	-	<b>3,186,896.09</b>
<b>PUPIL PERSONNEL SERVICES</b>				
Salaries 100	800,515.16			800,515.16
Employee Benefits 200	147,152.26			147,152.26
Purchased Services 300	100,647.14			100,647.14
Energy Services 400	-			-
Materials and Supplies 500	35,561.18			35,561.18
Capital Outlay 600	7,156.24			7,156.24
Other Expenses 700	100.00			100.00
<b>TOTAL 6100</b>	<b>1,091,131.98</b>	-	-	<b>1,091,131.98</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>INSTRUCTION AND CURRICULUM</b>				
Salaries 100	1,345,513.00			1,345,513.00
Employee Benefits 200	273,460.64			273,460.64
Purchased Services 300	207,665.75			207,665.75
Energy Services 400	-			-
Materials and Supplies 500	11,868.49			11,868.49
Capital Outlay 600	29,230.39			29,230.39
Other Expenses 700	10,000.00			10,000.00
<b>TOTAL 6300</b>	<b>1,877,738.27</b>	-	-	<b>1,877,738.27</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>				
Salaries 100	257,932.63		(52.73)	257,879.90
Employee Benefits 200	39,611.44		52.73	39,664.17
Purchased Services 300	136,734.38			136,734.38
Energy Services 400	-			-
Materials and Supplies 500	8,047.00			8,047.00
Capital Outlay 600	2,800.00			2,800.00
Other Expenses 700	58,590.15			58,590.15
<b>TOTAL 6400</b>	<b>503,715.60</b>	-	-	<b>503,715.60</b>
<b>GENERAL ADMINISTRATION</b>				
Salaries 100	720.00			720.00
Employee Benefits 200	55.08			55.08
Purchased Services 300	5,418.38			5,418.38
Energy Services 400	-			-
Materials and Supplies 500	-			-
Capital Outlay 600	-			-
Other Expenses 700	498,665.04			498,665.04
<b>TOTAL 7200</b>	<b>504,858.50</b>	-	-	<b>504,858.50</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

15Sept  
CP EXPENDS'  
10/12/2015

CONTRACTED PROGRAMS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>SCHOOL ADMINISTRATION</b>				
Salaries 100	-			-
Employee Benefits 200	-			-
Purchased Services 300	-			-
Energy Services 400	-			-
Materials and Supplies 500	-			-
Capital Outlay 600	-			-
Other Expenses 700	-			-
<b>TOTAL 7300</b>	-	-	-	-
<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	3,416.00			3,416.00
Energy Services 400	-			-
Materials and Supplies 500	-			-
Capital Outlay 600	-			-
Other Expenses 700	642.00			642.00
<b>TOTAL 7700</b>	6,058.00	-	-	6,058.00
<b>PUPIL TRANSPORTATION SERVICES</b>				
Salaries 100	53,100.00			53,100.00
Employee Benefits 200	33,904.00			33,904.00
Purchased Services 300	-			-
Energy Services 400	5,400.00			5,400.00
Materials and Supplies 500	-			-
Capital Outlay 600	22,765.31			22,765.31
Other Expenses 700	400.00			400.00
<b>TOTAL 7800</b>	115,569.31	-	-	115,569.31
<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>		7,285,967.75	-	7,285,967.75

**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER**

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

**RACE TO THE TOP:**

Estimated Revenues:

**FEDERAL THROUGH STATE:**

Vocational Education Acts  
State Stabilization Fund - Educa  
State Stabilization Fund - Gov't  
Race to the Top Funds  
Education Jobs Fund  
Drug Free Schools  
IDEA (PL94-142)  
Title I  
Adult General Education  
ARRA Food Service  
Title VI  
Other Federal through State

**Total Federal Through State**

**STATE:**

Other Miscellaneous State

**Total State**

**LOCAL:**

Interest, Including Profit of Invest  
Gifts, Grants, and Bequests

**Total Local**

**OTHER FINANCING USES**

Transfers Out:

To General Fund  
To Capital Projects Funds  
To Special Revenue Funds  
To Debt Service Funds

**Total Other Financing Uses**

**ESTIMATED ENDING FUND BALANCE**

**TOTAL ESTIMATED REVENUES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3201				-
3210				-
3211				-
3214	35,332.45			35,332.45
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	35,332.45	-	-	35,332.45
3390				-
3300	-	-	-	-
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	35,332.45	-	-	35,332.45

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: SEPTEMBER

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

**RACE TO THE TOP:**

Appropriations

**INSTRUCTION**

Salaries	100
Employee Benefits	200
Purchased Services	300
Energy Services	400
Materials and Supplies	500
Capital Outlay	600
Other Expenses	700
<b>TOTAL 5000</b>	

**INSTRUCTION AND CURRICULUM**

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

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	12,518.13		12,518.13
Employee Benefits	200	1,192.92		1,192.92
Purchased Services	300	13,257.32		13,257.32
Energy Services	400	-		-
Materials and Supplies	500	801.08		801.08
Capital Outlay	600	-		-
Other Expenses	700	7,563.00		7,563.00
<b>TOTAL 6400</b>		35,332.45	-	35,332.45

**GENERAL ADMINISTRATION**

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

**CENTRAL SERVICES**

Salaries	100	-		-
Employee Benefits	200	-		-
Purchased Services	300	-		-
Energy Services	400	-		-
Materials and Supplies	500	-		-
Capital Outlay	600	-		-
Other Expenses	700	-		-
<b>TOTAL 7700</b>		-	-	-

**ADMIN. TECHNOLOGY SERVICES**

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

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

2700		-	-	-
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**TOTAL ESTIMATED APPROPRIATIONS**

	35,332.45	-	-	35,332.45
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