

School Board of Nassau County
School Board Meeting Agenda Item Request

Please complete this form in order to add any item to the School Board Meeting Agenda.

ITEM TYPE: Recognition / Award Presentation Consent Discussion

ACTION TYPE: Informational Take Action Recognition Tabled Item

If this is a tabled item, on what date was the item tabled?

AGENDA STATEMENT:

ISSUE:

ALTERNATIVES:

RECOMMENDATIONS:

RATIONALE:

BUDGET IMPACT (SPECIFIC DETAILS):

DATA SOURCE:

SUBMITTED BY:

TO: ALL BOARD MEMBERS
FROM: Susan Farmer, Executive Director of Business Services
SUBJECT: **BUDGET AMENDMENTS – January 2018**
DATE: February 22, 2018

The following is an explanation of the amendments that took place the month of January 2018.

GENERAL FUND:

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Decrease to revenue account #3361 – School Recognition Account in the amount of \$136,358.00 based on the final award notice for the School Recognition program. This was equally offset to appropriations.
3. Increase to revenue account #3390 – Miscellaneous State Revenue in the amount of \$26,893.00 based on the award of the District Instructional Leadership and Faculty Development Program award for 2017-2018. This was equally offset to appropriations.
4. Increase to revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$26,468.31 for additional grants funds awarded by the Nassau Education Foundation in the amount of \$21,175.26, donations for the Homeless program in the amount of \$4,548.05, and donations for the CARRT Program in the amount of \$745.00. These were equally offset to appropriations.
5. The adjustments to the many salary and benefits accounts is for the distribution of the School Recognition Funds for the five schools for which the “A” School Bonuses were paid in December and January. These were reduced from 5000-500 appropriations.

DEBT SERVICE:

1. Increase to revenue account #3490 – Miscellaneous Local Revenue in the amount of \$4,849.20 for the earnings (gains) made on investments for the current year through the payoff date of the QZAB Bond. This was equally offset to appropriations to make the
2. Decrease to revenue account # 3630 – Transfers from Capital in the amount of \$96.12 based on the closing of the QZAB account.
3. Decrease to Fund Balance in the amount of \$1,423,827.92 and offset to appropriations to make the final payment to close the QZAB Bond account.

CAPITAL: *No amendments were made in the month of January 2018.*

FOOD SERVICES:

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

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 #3240 – Title I in the amount of \$9,320.27 based on the 2016-2017 final roll forward calculation. This was equally offset to fund balance.

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 2017-2018
MONTH OF: JANUARY**

18JAN
GF Revenues
2/12/2018
OFFICIAL

		TENTATIVE			
Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
GENERAL FUND:					
Estimated Revenues:					
FEDERAL:					
Federal Impact, Current Operations	3121			-	
Reserve Officers Training Corps (ROTC)	3191	59,000.00	-	59,000.00	
				-	
Total Federal Direct	3100	59,000.00	-	59,000.00	
FEDERAL THRU STATE:					
Federal Through Local	3280	-	-	-	
NEFEC Reimbursements	3299	5,900.00	(5,900.00)	-	
Total Federal Thru State	3200	5,900.00	(5,900.00)	-	
STATE:					
Florida Education Finance Program	3310	31,618,248.00	-	31,618,248.00	
Workforce Development	3315	592,368.00	-	592,368.00	
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	193,400.00	-	193,400.00	
Class Size Reduction Operating Funds	3355	12,657,637.00	-	12,657,637.00	
School Recognition Funds	3361	775,607.00	-	639,249.00	
Preschool Projects	3371		(136,358.00)	-	
Full Service School	3378			-	
Miscellaneous State Sources	3390	93,015.43	26,893.00	119,908.43	
Total State	3300	46,001,025.43	(109,465.00)	45,891,560.43	
LOCAL:					
District School Tax	3411	41,485,227.00	-	41,485,227.00	
Tax Redemption	3421			-	
Payment in Lieu of Taxes	3422			-	
Excess Fees	3423			-	
Tuition (Non-Resident)	3424			-	
Rent	3425	23,000.00	-	23,000.00	
Interest, Including Profit on Investment	3430	6,997.58	-	6,997.58	
Gifts, Grants, & Bequests	3440	288,301.75	51,666.00	366,436.06	
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	607,437.76	5,900.00	613,337.76	
Insurance Loss Recoveries	3741			-	
Total Local	3400	42,420,474.09	57,566.00	42,504,508.40	
OTHER FINANCING SOURCES:					
Transfers In:					
From Debt Service Funds	3620			-	
From Capital Projects Funds	3630	3,193,438.00	-	3,193,438.00	
From Special Revenues Funds	3640			-	
From Internal Service Funds	3670			-	
From Trust Funds	3680			-	
From Enterprise Funds	3690			-	
Total Transfers In	3600	3,193,438.00	-	3,193,438.00	
Total Other Financing Sources		3,193,438.00	-	3,193,438.00	
BEGINNING FUND BALANCE (JULY 1, 2017)	2800	13,994,745.98	352,603.89	14,347,349.87	
TOTAL ESTIMATED REVENUES		105,674,583.50	404,269.89	105,995,856.70	

		TENTATIVE		OFFICIAL	
GENERAL FUND:		Original Budget	Previously Approved	Currently Requested	Revised Budget
Account	Number	Amount	Amendments	Amendments	Amount
Appropriations					
INSTRUCTION					
Salaries	100	37,839,178.15	560,937.00	301,813.94	38,701,929.09
Employee Benefits	200	11,363,744.50	193,019.27	23,105.51	11,579,869.28
Purchased Services	300	1,885,635.24	51,821.89	15,070.26	1,952,527.39
Energy Services	400	4,419.54	(1,190.86)	-	3,228.68
Materials and Supplies	500	5,339,535.96	(52,026.76)	(556,678.26)	4,730,830.94
Capital Outlay	600	169,707.76	45,250.95	(33.55)	214,925.16
Other Expenses	700	779,064.52	10,460.00	(2,000.00)	787,524.52
TOTAL 5000		57,381,285.67	808,271.49	(218,722.10)	57,970,835.06
PUPIL PERSONNEL SERVICES					
Salaries	100	2,687,876.31	(22,372.00)	17,978.09	2,683,482.40
Employee Benefits	200	816,822.63	(3,579.00)	1,375.30	814,618.93
Purchased Services	300	342,833.97	10,599.58	1,342.10	354,775.65
Energy Services	400	-	-	-	-
Materials and Supplies	500	49,464.55	(3,140.35)	(345.60)	45,978.60
Capital Outlay	600	6,300.00	150.00	-	6,450.00
Other Expenses	700	-	-	-	-
TOTAL 6100		3,903,297.46	(18,341.77)	20,349.89	3,905,305.58
INSTRUCTIONAL MEDIA SERVICES					
Salaries	100	890,368.00	55,838.00	9,889.15	956,095.15
Employee Benefits	200	271,074.61	16,432.00	756.48	288,263.09
Purchased Services	300	49,012.00	-	-	49,012.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,149.20	(181.54)	-	22,967.66
Capital Outlay	600	147,856.01	181.54	-	148,037.55
Other Expenses	700	17,850.00	-	-	17,850.00
TOTAL 6200		1,399,309.82	72,270.00	10,645.63	1,482,225.45
INSTRUCTION AND CURRICULUM					
Salaries	100	991,638.73	3,753.65	92.89	995,485.27
Employee Benefits	200	269,695.05	1,655.06	7.11	271,357.22
Purchased Services	300	370,305.19	15,574.00	(105.00)	385,774.19
Energy Services	400	-	-	-	-
Materials and Supplies	500	176,407.22	(31,223.64)	-	145,183.58
Capital Outlay	600	33,843.00	2,477.97	-	36,320.97
Other Expenses	700	14,070.00	5,500.00	-	19,570.00
TOTAL 6300		1,855,959.19	(2,262.96)	(5.00)	1,853,691.23
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	884,211.00	27,525.00	13,535.31	925,271.31
Employee Benefits	200	230,599.61	615.32	2,516.27	233,731.20
Purchased Services	300	301,407.99	2,968.38	25,025.10	329,401.47
Energy Services	400	-	-	-	-
Materials and Supplies	500	19,046.64	(3,483.17)	(2,800.00)	12,763.47
Capital Outlay	600	1,950.00	15,000.00	-	16,950.00
Other Expenses	700	82,527.80	(4,610.80)	(5,473.38)	72,443.62
TOTAL 6400		1,519,743.04	38,014.73	32,803.30	1,590,561.07

GENERAL FUND:	Account Number	TENTATIVE			OFFICIAL
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTR. RELATED TECHNOLOGY					
Salaries	100	437,555.00	45,000.00	1,459.89	484,014.89
Employee Benefits	200	132,345.00	14,556.00	111.69	147,012.69
Purchased Services	300	763,772.70	38,250.00	105.00	802,127.70
Energy Services	400	-	-	-	-
Materials and Supplies	500	16,500.00	(250.00)	-	16,250.00
Capital Outlay	600	525,514.81	(55,686.52)	-	469,828.29
Other Expenses	700	-	-	-	-
TOTAL 6500		1,875,687.51	41,869.48	1,676.58	1,919,233.57
BOARD					
Salaries	100	158,700.00	-	-	158,700.00
Employee Benefits	200	108,111.77	-	-	108,111.77
Purchased Services	300	290,506.65	-	-	290,506.65
Energy Services	400	-	-	-	-
Materials and Supplies	500	1,000.00	-	-	1,000.00
Capital Outlay	600	-	-	-	-
Other Expenses	700	10,100.00	-	-	10,100.00
TOTAL 7100		568,418.42	-	-	568,418.42
GENERAL ADMINISTRATION					
Salaries	100	875,556.59	-	-	875,556.59
Employee Benefits	200	180,471.40	-	-	180,471.40
Purchased Services	300	143,411.56	-	-	143,411.56
Energy Services	400	-	-	-	-
Materials and Supplies	500	21,867.94	-	-	21,867.94
Capital Outlay	600	16,750.00	-	-	16,750.00
Other Expenses	700	17,800.00	-	-	17,800.00
TOTAL 7200		1,255,857.49	-	-	1,255,857.49
SCHOOL ADMINISTRATION					
Salaries	100	4,291,128.96	38,783.00	28,113.51	4,358,025.47
Employee Benefits	200	1,258,566.12	6,228.00	2,150.63	1,266,944.75
Purchased Services	300	428,214.02	6,921.55	1,117.10	436,252.67
Energy Services	400	500.00	-	-	500.00
Materials and Supplies	500	179,313.54	(5,236.15)	-	174,077.39
Capital Outlay	600	4,738.00	2,735.87	-	7,473.87
Other Expenses	700	19,025.00	-	-	19,025.00
TOTAL 7300		6,181,485.64	49,432.27	31,381.24	6,262,299.15
FACILITIES ACQUISITION & CONST.					
Salaries	100	149,648.00	-	-	149,648.00
Employee Benefits	200	44,965.17	-	-	44,965.17
Purchased Services	300	190,300.00	-	-	190,300.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	7,200.00	-	7,200.00
Other Expenses	700	-	-	-	-
TOTAL 7400		384,913.17	7,200.00	-	392,113.17
FISCAL SERVICES					
Salaries	100	418,437.00	-	-	418,437.00
Employee Benefits	200	157,675.47	-	-	157,675.47
Purchased Services	300	16,223.80	-	-	16,223.80
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,237.08	-	-	4,237.08
Capital Outlay	600	771.92	-	-	771.92
Other Expenses	700	-	-	-	-
TOTAL 7500		597,345.27	-	-	597,345.27

GENERAL FUND:	Account Number	TENTATIVE			OFFICIAL
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
FOOD SERVICES					
Salaries	100	-	-	13,543.64	13,543.64
Employee Benefits	200	26,310.11	-	1,036.11	27,346.22
Purchased Services	300	2,000.00	-	-	2,000.00
Supplies	500	3,000.00	-	-	3,000.00
TOTAL 7600		31,310.11	-	14,579.75	45,889.86
CENTRAL SERVICES					
Salaries	100	380,505.00	44,600.00	-	425,105.00
Employee Benefits	200	123,308.76	14,197.00	-	137,505.76
Purchased Services	300	166,229.41	350.00	-	166,579.41
Energy Services	400	350.00	-	-	350.00
Materials and Supplies	500	5,187.59	-	-	5,187.59
Capital Outlay	600	1,000.00	-	-	1,000.00
Other Expenses	700	6,900.00	5,000.00	-	11,900.00
TOTAL 7700		683,480.76	64,147.00	-	747,627.76
PUPIL TRANSPORTATION SERVICES					
Salaries	100	2,916,414.36	1,088.33	200.00	2,917,702.69
Employee Benefits	200	1,220,957.28	164.56	201.67	1,221,323.51
Purchased Services	300	114,854.68	1,000.00	-	115,854.68
Energy Services	400	747,950.00	850.00	1,063.85	749,863.85
Materials and Supplies	500	208,946.33	-	-	208,946.33
Capital Outlay	600	77,700.00	-	-	77,700.00
Other Expenses	700	112,750.00	-	-	112,750.00
TOTAL 7800		5,399,572.65	3,102.89	1,465.52	5,404,141.06
OPERATION OF PLANT					
Salaries	100	3,052,550.00	-	15,941.69	3,068,491.69
Employee Benefits	200	1,174,331.18	161.67	1,057.91	1,175,550.76
Purchased Services	300	2,012,531.38	-	-	2,012,531.38
Energy Services	400	2,331,150.00	300.00	(300.00)	2,331,150.00
Materials and Supplies	500	227,110.04	(2,000.00)	-	225,110.04
Capital Outlay	600	49,100.00	-	-	49,100.00
Other Expenses	700	74,450.00	-	-	74,450.00
TOTAL 7900		8,921,222.60	(1,538.33)	16,699.60	8,936,383.87
MAINTENANCE OF PLANT					
Salaries	100	1,919,818.00	-	762.70	1,920,580.70
Employee Benefits	200	596,546.69	-	58.35	596,605.04
Purchased Services	300	695,118.45	-	3,516.29	698,634.74
Energy Services	400	56,000.00	-	-	56,000.00
Materials and Supplies	500	496,089.40	(17,383.20)	(3,516.29)	475,189.91
Capital Outlay	600	75,298.57	17,383.20	-	92,681.77
Other Expenses	700	5,000.00	-	-	5,000.00
TOTAL 8100		3,843,871.11	-	821.05	3,844,692.16
ADMIN. TECHNOLOGY SERVICES					
Salaries	100	703,565.00	-	13.75	703,578.75
Employee Benefits	200	192,409.94	-	1.05	192,410.99
Purchased Services	300	389,033.86	-	-	389,033.86
Energy Services	400	-	-	-	-
Materials and Supplies	500	8,534.10	-	-	8,534.10
Capital Outlay	600	30,315.94	-	-	30,315.94
Other Expenses	700	900.00	-	-	900.00
TOTAL 8200		1,324,758.84	-	14.80	1,324,773.64

GENERAL FUND:		TENTATIVE			OFFICIAL
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
COMMUNITY SERVICES					
Salaries	100	180,617.60	-	-	180,617.60
Employee Benefits	200	683,452.61	-	-	683,452.61
Purchased Services	300	24,949.87	-	-	24,949.87
Energy Services	400	-	-	-	-
Materials and Supplies	500	15,757.37	6,905.34	5,293.05	27,955.76
Capital Outlay	600	975.00	384.66	-	1,359.66
Other Expenses	700	153,702.44	-	-	153,702.44
TOTAL 9100		1,059,454.89	7,290.00	5,293.05	1,072,037.94
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)					
Inventory Reserve	2700	915,242.07	(2,626.32)	-	912,615.75
3% Contingency Reserve		2,660,000.00	-	-	2,660,000.00
McKay Scholarship Reserve		856,083.00	-	-	856,083.00
Other Reserves -		306,000.00	(306,000.00)	-	-
Unreserved Fund Balance		2,750,284.79	(356,558.59)	-	2,393,726.20
TOTAL ESTIMATED Ending FB	2700	7,487,609.86	(665,184.91)	-	6,822,424.95
TOTAL ESTIMATED APPROPRIATIONS		105,674,583.50	404,269.89	(82,996.69)	105,995,856.70

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2017-2018
MONTH OF: JANUARY**

18JAN
debt service
2/12/2018

DEBT SERVICE FUNDS:

Account Number	TENTATIVE			OFFICIAL
	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	278,120.00	-	278,120.00
Cost of Issuing SBE Bonds	3324		-	-
Racing Commission Funds	3341	172,500.00	-	172,500.00
Public Education Capital Outlay	3391		-	-
				-
Total State	3300	450,620.00	-	450,620.00
LOCAL:				
District Interest and Sinking Taxes	3412		-	-
Interest, Including Profit on Investment	3430		-	-
Gifts, Grants, and Bequests	3440		-	-
Miscellaneous	3490		-	-
			4,849.20	4,849.20
Total Local	3400	-	-	4,849.20
OTHER FINANCING SOURCES				
Sale of Bonds	3710		-	-
Transfers In:			-	-
From General	3610		-	-
From Capital Projects	3630	81,225.00	-	(96.12)
Total Transfers In	3600	81,225.00	-	(96.12)
Total Other Financing Sources		81,225.00	-	(96.12)
BEGINNING FUND BALANCE (JULY 1, 2017)	2800	1,369,632.08	15,203.61	
TOTAL ESTIMATED REVENUES		1,901,477.08	15,203.61	4,753.08
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	371,905.00	-	1,428,581.00
Interest	720	76,370.00	-	76,370.00
Dues and Fees	730	2,000.00	-	2,000.00
Total Function 9200	9200	450,275.00	-	1,428,581.00
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	1,451,202.08	15,203.61	(1,423,827.92)
TOTAL ESTIMATED APPROPRIATIONS		1,901,477.08	15,203.61	4,753.08
				1,921,433.77

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2017-2018
 MONTH OF: JANUARY

NO AMENDMENTS WERE PROCESSED FOR JANUARY 2018

18JAN
 capital projects
 2/12/2018

CAPITAL PROJECTS FUNDS:

Account Number	TENTATIVE			OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
Estimated Revenues:					
Vocational Education Acts	3201	-	-	-	
CO & DS Distributed to Districts	3321	108,015.00	16,019.00	124,034.00	
Interest on Undistributed CO & DS	3325	-	3,662.00	3,662.00	
Public Education Capital Outlay	3391	254,746.00	1,349.00	256,095.00	
Classrooms First Program	3392	-	-	-	
Class Size Reduction / Capital	3396	-	-	-	
District Local Capital Improvement Tax	3413	12,206,324.00	-	12,206,324.00	
Collection of Prior Year Taxes	3414	-	-	-	
Interest Including Profit on Investments	3430	-	-	-	
Miscellaneous Sources	3490	-	-	-	
Impact Fees	3496	1,800,000.00	-	1,800,000.00	
Total Estimated Revenues		14,369,085.00	21,030.00	-	14,390,115.00
OTHER FINANCING SOURCES					
Sale Of Bonds	3710	-	-	-	
Proceeds Of Loans	3720	-	-	-	
Sale of Fixed Assets	3730	1,600,000.00	-	1,600,000.00	
Transfers In:					
From General	3610	-	-	-	
From Special Revenue	3630	-	-	-	
Total Transfers In	3600	-	-	1,600,000.00	
Total Other Financing Sources		1,600,000.00	-	-	1,600,000.00
BEGINNING FUND BALANCE (JULY 1, 2017)	2800	20,401,585.55	626,943.38	-	21,028,528.93
TOTAL ESTIMATED REVENUES		36,370,670.55	647,973.38	-	37,018,643.93
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610	155,989.58	-	-	155,989.58
Audio Visual Materials	620	-	-	-	-
Buildings and Fixed Equipment	630	17,823,036.47	(56,558.45)	-	17,766,478.02
Furniture, Fixtures, and Equipment	640	4,420,774.11	(59,343.52)	-	4,361,430.59
Motor Vehicles	650	941,192.51	(0.10)	-	941,192.41
Land	660	1,600,000.00	-	-	1,600,000.00
Improvements Other than Buildings	670	1,513,007.14	23,403.38	-	1,536,410.52
Remodeling and Renovations	680	2,739,254.45	(1,716.77)	-	2,737,537.68
Computer Software	690	-	-	-	-
Total Function 7400		29,193,254.26	(94,215.46)	-	29,099,038.80
OTHER FINANCING USES					
Transfers Out:					
To General Fund	910	3,193,438.00	-	-	3,193,438.00
To Debt Service Funds	920	81,225.00	-	-	81,225.00
To Special Revenue Funds	940	-	-	-	-
Interfund (Capital Projects Only)	950	-	-	-	-
Total Other Financing Uses	9700	3,274,663.00	-	-	3,274,663.00
ESTIMATED ENDING FUND BALANCE	2700	3,902,753.29	742,188.84	-	4,644,942.13
TOTAL ESTIMATED APPROPRIATIONS		36,370,670.55	647,973.38	-	37,018,643.93

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2017-2018
 MONTH OF: JANUARY

18JAN
 food services
 2/12/2018

SCHOOL FOOD SERVICE:

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
FEDERAL THROUGH STATE:				
National School Lunch	3260	3,265,000.00	-	3,265,000.00
School Snack Reimbursement	3263	-	26,500.00	26,500.00
U.S.D.A. Donated Foods	3265	399,000.00	-	399,000.00
Summer Feeding Program	3267	-	-	-
Other Federal Direct	3290	26,500.00	(26,500.00)	-
Total Federal Through State	3200	3,690,500.00	-	3,690,500.00
STATE:				
School Breakfast Supplement	3337	26,900.00	-	26,900.00
School Lunch Supplement	3338	31,500.00	-	31,500.00
Total State	3300	58,400.00	-	58,400.00
LOCAL:				
Interest, Including Profit on Investment	3430	500.00	-	500.00
Gifts, Grants, and Bequests	3440	10,844.57	-	10,844.57
Food Service	3450	2,062,000.00	-	2,062,000.00
Miscellaneous	3490	35,000.00	-	35,000.00
Total Local	3400	2,108,344.57	-	2,108,344.57
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, 2017)	2800	2,720,563.16	(235,188.10)	2,485,375.06
TOTAL ESTIMATED REVENUES		8,577,807.73	(235,188.10)	8,342,619.63
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	1,867,000.00	-	1,867,000.00
Employee Benefits	200	784,400.00	-	784,400.00
Purchased Services	300	296,356.53	-	296,856.53
Energy Services	400	9,000.00	-	9,000.00
Materials and Supplies	500	2,771,023.48	-	2,770,523.48
Capital Outlay	600	172,682.17	-	172,682.17
Other Expenses	700	194,500.00	-	194,500.00
Total Function 7600	7600	6,094,962.18	-	6,094,962.18
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 FUND BALANCE (6/30)	2700	68,372.92	-	68,372.92
Inventory Reserve		2,414,472.63	(235,188.10)	2,179,284.53
Reserved for School Food Services		2,482,845.55	(235,188.10)	2,247,657.45
ESTIMATED ENDING FUND BALANCE	2700	2,482,845.55	(235,188.10)	2,247,657.45
TOTAL ESTIMATED APPROPRIATIONS		8,577,807.73	(235,188.10)	8,342,619.63

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2017-2018
MONTH OF: JANUARY**

18JAN
CP revenues
2/12/2018

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
CONTRACTED PROGRAMS:				
Estimated Revenues:				
FEDERAL DIRECT:				
Other Federal Direct	3190	944,851.77	-	944,851.77
Climate Transformation Grant	3199	-	-	-
Total Federal Direct	3100	944,851.77	-	944,851.77
FEDERAL THROUGH STATE:				
Career and Technical Education	3201	147,850.40	(176.13)	147,674.27
Workforce Innovation and Opportunity Act	3220	212,244.48	240.45	212,484.93
Teacher and Principal Training, Title IIA	3225	252,965.78	(2,661.50)	250,304.28
IDEA (PL94-142)	3230	3,284,227.46	(1,993.04)	3,282,234.42
Title I	3240	1,737,068.34	176,574.94	1,922,963.55
Title III - ESOL	3241	-	18,659.00	18,659.00
Adult General Education	3250	-	-	-
Title VI	3270	-	-	-
Other Federal through State	3299	49,238.26	-	49,238.26
Total Federal Through State	3200	5,683,594.72	190,643.72	5,883,558.71
STATE:				
Miscellaneous State	3390	-	-	-
Total State	3300	-	-	-
LOCAL:				
Interest, Including Profit of Invest	3430	-	-	-
Gifts, Grants, and Bequests	3440	-	-	-
Post Secondary Course Fees	3461	-	-	-
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		6,628,446.49	190,643.72	6,828,410.48

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2017-2018
MONTH OF: JANUARY**

18JAN
CP EXPENDS'
2/12/2018

		TENTATIVE		OFFICIAL	
CONTRACTED PROGRAMS:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	2,137,515.87	57,614.73	4,668.00	2,199,798.60
Employee Benefits	200	670,063.89	31,209.63	(55,890.00)	645,383.52
Purchased Services	300	220,252.65	(45,345.00)	1,000.00	175,907.65
Energy Services	400	-	-	-	-
Materials and Supplies	500	128,044.18	6,971.23	44,500.25	179,515.66
Capital Outlay	600	34,531.15	3,834.00	8,634.09	46,999.24
Other Expenses	700	41,640.00	1,500.00	2,605.00	45,745.00
TOTAL 5000		3,232,047.74	55,784.59	5,517.34	3,293,349.67
PUPIL PERSONNEL SERVICES					
Salaries	100	441,700.00	35,000.00	(210.00)	476,490.00
Employee Benefits	200	124,849.10	13,120.09	210.00	138,179.19
Purchased Services	300	88,305.00	2,495.00	1,250.00	92,050.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	57,064.70	1,333.99	550.00	58,948.69
Capital Outlay	600	6,800.00	-	250.00	7,050.00
Other Expenses	700	1,947.00	-	-	1,947.00
TOTAL 6100		720,665.80	51,949.08	2,050.00	774,664.88
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	1,054,865.49	6,910.00	3,137.12	1,064,912.61
Employee Benefits	200	265,033.36	(93.82)	734.31	265,673.85
Purchased Services	300	302,289.20	(535.68)	2,800.00	304,553.52
Energy Services	400	3,000.00	-	(3,000.00)	-
Materials and Supplies	500	21,716.86	1,906.54	65.00	23,688.40
Capital Outlay	600	1,200.00	2,996.48	-	4,196.48
Other Expenses	700	14,400.00	7,000.00	-	21,400.00
TOTAL 6300		1,662,504.91	18,183.52	3,736.43	1,684,424.86
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	279,247.01	18,200.00	(47.50)	297,399.51
Employee Benefits	200	43,493.92	4,307.35	50.00	47,851.27
Purchased Services	300	83,417.44	15,414.23	900.00	99,731.67
Energy Services	400	-	-	-	-
Materials and Supplies	500	6,595.60	8,400.00	-	14,995.60
Capital Outlay	600	100.00	-	-	100.00
Other Expenses	700	32,600.00	20,500.00	247.50	53,347.50
TOTAL 6400		445,453.97	66,821.58	1,150.00	513,425.55
INSTRUCTIONAL TECHNOLOGY					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6500		-	-	-	-
GENERAL ADMINISTRATION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	3,768.00	-	-	3,768.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	480,932.77	(2,182.46)	(3,133.50)	475,616.81
TOTAL 7200		484,700.77	(2,182.46)	(3,133.50)	479,384.81

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2017-2018
 MONTH OF: JANUARY

18JAN
 CP EXPENDS'
 2/12/2018

CONTRACTED PROGRAMS:	Account Number	TENTATIVE		OFFICIAL
		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments
SCHOOL ADMINISTRATION				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	87.41	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 7300		-	87.41	-
FOOD SERVICES				
Purchased Services	300	-	-	-
Capital Outlay	600	-	-	-
TOTAL 7600		-	-	-
CENTRAL SERVICES				
Salaries	100	500.00	-	-
Employee Benefits	200	38.30	-	-
Purchased Services	300	700.00	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	500.00	-	-
TOTAL 7700		1,738.30	-	-
PUPIL TRANSPORTATION SERVICES				
Salaries	100	57,275.00	-	-
Employee Benefits	200	23,660.00	(1,190.00)	-
Purchased Services	300	-	-	-
Energy Services	400	-	1,190.00	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	400.00	-	-
TOTAL 7800		81,335.00	-	-
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		6,628,446.49	190,643.72	9,320.27
				6,828,410.48