

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: Christopher Lacambra, Executive Director of Business Services
SUBJECT: BUDGET AMENDMENTS/TRANSFERS – January 2020
DATE: February 27, 2019

The following is an explanation of budget transfers and budget amendments that took place during the month of January 2020.

GENERAL FUND:

1. Numerous budget transfers made between various function and object categories as requested by school and district administrators.
2. Decrease to revenue account #3310 – Florida Education Finance Program in the amount of \$1,379,358.00 for the receipt of the FEFP Third Calculation. This was equally offset as reductions to appropriations and fund balance as outlined in the attached schedule.
3. Decrease to revenue account #3344 – District Discretionary Lottery in the amount of \$29,458.00 for the receipt of the FEFP Third Calculation. This was equally offset as a reduction to appropriations as outlined in the attached schedule.
4. Decrease to revenue account #3355 – Class Size Reduction Operating Funds in the amount of \$113,431.00 for the receipt of the FEFP Third Calculation. This was equally offset as a reduction to appropriations as outlined in the attached schedule.
5. Increase to revenue account #3440 – Gifts, Grants, & Bequests in the amount of \$2,052.12 for Coke & FBLA Sales, Bean Center fundraiser. This was equally offset to appropriations.
6. Reclassification of Proshares appropriations (various functions; object 2300; center 9591; project 95910) to fund balance. As such, decreased Proshares appropriations in the amount \$1,777,984.63. This was equally offset as an increase to Assigned (Proshares) Reserve Fund Balance.

DEBT SERVICE:

1. No amendments or transfers were processed for the month of January.

CAPITAL:

1. Numerous budget transfers between object codes within Capital Outlay Function 7400 were processed for the month of January.

FOOD SERVICES:

1. Increase to appropriations for capital outlay (account #600) in the amount of \$4,455.22 for CMS purchase of picnic tables. The offset is a reduction in fund balance.

CONTRACTED PROGRAMS (Funds 421 & 422):

1. Numerous budget transfers made between various function and object categories as requested by school and district administrators.
2. Decrease to revenue account #3230-IDEA in the amount of \$48,822.35 due to a negative roll forward adjustment per FDOE memo dated January 21, 2020. The offset is a reduction to appropriations.

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

COMPARISON OF FEFP CALCUALTIONS
FOR FISCAL YEAR 2019-2020
Third Calculation Compared to Second Cal.

	Third Calculation	Second Calculation	DIFFERENCE	Notes
				Add On Section
UNWEIGHTED FTE	12,305.01	12,350.03	(45.02)	2nd 3rd Change
WEIGHTED FTE	13,291.49	13,358.44	(66.95)	Group 2 Over Cap (158,902) FB
BASE STUDENT ALLOCATION	4,279.49	4,279.49	-	Advanced Placement 41,346 AP 97.28 107.04 9.76
DISTRICT COST DIFFERENTIAL	0.9899	0.9899	-	CAPE/CTE (144,880) AP 198.60 164.40 (34.20)
BASE FEFP FUNDING	56,306,303.00	56,589,920.00	(283,617.00)	Early Graduation (21,181) FB 16.50 11.50 (5.00)
				(283,617) (283,617) 312.38 282.94 (29.44)
				Group 2 Over Cap (37.51)
ESE GUARANTEE	3,653,139.00	3,792,475.00	(139,336.00)	FB
SPARSITY	2,670,845.00	2,717,996.00	(47,151.00)	FB
SAFE SCHOOLS	862,480.00	845,715.00	16,765.00	AP
SUPPLEMENTAL INSTRUCTION (SAI)	2,720,155.00	2,742,292.00	(22,137.00)	AP
READING INSTRUCTION	624,264.00	628,962.00	(4,698.00)	AP
MENTAL HEALTH ALLOCATION	395,250.00	397,487.00	(2,237.00)	AP
BEST AND BRIGHTEST	1,272,268.00	1,272,268.00	-	AP
ADDITIONAL ALLOCATION				
TEACHER LEAD	237,916.00	237,916.00	-	
INSTRUCTIONAL MATERIALS	1,024,452.00	1,058,422.00	(33,970.00)	AP Textbooks 4211 986,354 954,722 (31,632)
DIGITAL CLASSROOM PLAN	258,191.00	258,224.00	(33.00)	AP Media 4826 56,598 54,762 (1,836)
TRANSPORTATION	3,220,752.00	3,061,126.00	159,626.00	FB Science 4438 15,470 14,968 (502)
VIRTUAL EDUCATION	-	-	-	FB (33,970)
GROSS STATE AND LOCAL FEFP	73,246,015.00	73,602,803.00	(356,788.00)	
REQUIRED LOCAL EFFORT	37,680,757.00	37,680,757.00	-	
STATE SHARE OF FEFP	35,565,258.00	35,922,046.00	(356,788.00)	
PRIOR YEAR ADJUSTMENTS	23,504.00	23,504.00	-	FB
PRORATION FOR REVISED APPROPRIATION	(125,961.00)	(125,961.00)	-	FB
PRORATION FOR VETO	-	-	-	
NET STATE FEFP	35,462,801.00	35,922,046.00	(459,245.00)	
FAMILY EMPOWERMENT	(258,584.00)	(258,584.00)	-	
PY MCKAY SCHOLARSHIP ADJ	-	-	-	
MCKAY SCHOLARSHIPS	(661,529.00)	(661,529.00)	-	
NET STATE FEFP	34,542,688.00	35,922,046.00	(1,379,358.00)	(1,268,011.75)
SCHOOL RECOGNITION PROGRAM	1,016,864.00	791,923.00	224,941.00	AP- Already done
DISTRICT DISCRETIONARY LOTTERY	12,206.00	41,705.00	(29,499.00)	AP
PY LOTTERY ADJUSTMENT	41.00	41.00	-	(29,458.00)
SUBTOTAL	35,571,799.00	36,755,674.00	(1,183,875.00)	
STATE CATEGORICALS:				
CLASS SIZE REDUCTION	13,213,509.00	13,326,940.00	(113,431.00)	AP
CATEGORICAL TOTAL	13,213,509.00	13,326,940.00	(113,431.00)	
TOTAL STATE FUNDING	48,785,308.00	50,082,614.00	(1,297,306.00)	
LOCAL FUNDS				
REQUIRED LOCAL EFFORT	37,680,757.00	37,680,757.00	-	
DISCRETIONARY EFFORT	7,249,281.00	7,249,281.00	-	
TOTAL LOCAL FUNDING	44,930,038.00	44,930,038.00	-	
TOTAL STATE AND LOCAL AND FEDERAL	93,715,346.00	95,012,652.00	(1,297,306.00)	
Final Adjusted State, Local, and Federal	93,715,346.00	95,012,652.00	(1,297,306.00)	

Amount Per Unweighted FTE	7,616.03	7,693.31	(77.28)
Amount Per Weighted FTE	7,050.78	7,112.56	(61.78)

NASSAU ANALYSIS		
DOE Calculation Analysis		(1,297,306.00)
Difference		(400,735.00)
EXPLANATION OF DIFFERENCE:		
McKay Scholarships	(661,529.00)	(661,529.00)
McKay Scholarships PY	-	-
FAMILY SCHOLARSHIP	(258,584.00)	(258,584.00)
Prior Year Adjustment	23,504.00	23,504.00
Lottery PY Adjustment	41.00	41.00
TOTAL	(896,568.00)	(896,568.00)

Set Aside for McKay was	650,000.00	22,916,864.30
Actual McKay	(661,529.00)	24,293,228.05
Return to Fund Balance	(11,529.00)	(1,376,363.75)
Set Aside for Family Empowerment was	87,189.00	22,916,864.30
Actual Family Empowerment	(258,584.00)	
Return to Fund Balance	(171,395.00)	
Reduction to Fund Balance for Over CAP	(158,902.00)	
Return to Fund Balance Early Graduation	(21,181.00)	
Reduction to Fund Balance for PY Adjustment	23,504.00	
Increase to Fund Balance for ESE Guarantee	(139,336.00)	
Increase to Fund Balance for Sparasity	(47,151.00)	
Reduction to Fund Balance for Transportation	159,626.00	
Increase to Fund Balance for Virtual Education	-	
Reduction to Fund Balance for Revised Appropriation	(258,584.00)	
AP Funds to Fund Balance	41,346.00	28,570.09
Return to Fund Balance	(429,248.09)	
Adjustment to Fund Balance	(612,172.09)	

Third Calculation	Second Calculation	Changes
56,306,303.00	56,589,920.00	(283,617.00)
(37,680,757.00)	(37,680,757.00)	-
18,625,546.00	18,909,163.00	(283,617.00)
(258,584.00)		(258,584.00)
-		
(661,529.00)		(661,529.00)
3,653,139.00	3,792,475.00	(139,336.00)
2,670,845.00	2,717,996.00	(47,151.00)
(696,442.32)	(841,322.66)	144,880.34
(313,653.38)	(285,083.29)	(28,570.09)
23,504.00	23,504.00	-
(125,961.00)		(125,961.00)
22,916,864.30	24,293,228.05	(1,376,363.75)
1100R0000 3100 At Beginning of Year		

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

Account Number	TENTATIVE			OFFICIAL
	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	65,000.00	-	65,000.00
				-
Total Federal Direct	3100	65,000.00	-	65,000.00
FEDERAL THRU STATE:				
Federal Through Local	3280	-	-	-
NEFEC Reimbursements	3299	-	-	-
				-
Total Federal Thru State	3200	-	-	-
STATE:				
Florida Education Finance Program	3310	35,922,043.00	-	34,542,685.00
Workforce Development	3315	605,068.00	-	605,068.00
Performance Based Incentives	3317	-	-	-
CO & DS Withheld for Administrative Expense	3323	-	-	-
Racing Commission Funds	3341	51,050.00	-	51,050.00
State Forest Funds	3342	-	-	-
State License Tax	3343	20,000.00	-	20,000.00
District Discretionary Lottery	3344	41,705.00	-	12,247.00
Class Size Reduction Operating Funds	3355	13,326,940.00	-	13,213,509.00
School Recognition Funds	3361	791,923.00	224,941.00	1,016,864.00
Preschool Projects	3371	-	-	-
Full Service School	3378	-	-	-
Miscellaneous State Sources	3390	236,422.00	27,863.00	264,285.00
				-
Total State	3300	50,995,151.00	252,804.00	49,725,708.00
LOCAL:				
District School Tax	3411	44,930,038.00	-	44,930,038.00
Tax Redemption	3421	-	-	-
Payment in Lieu of Taxes	3422	-	-	-
Excess Fees	3423	-	-	-
Tuition (Non-Resident)	3424	-	-	-
Rent	3425	30,000.00	-	30,000.00
Interest, Including Profit on Investment	3430	300,000.00	-	300,000.00
Gifts, Grants, & Bequests	3440	310,873.05	64,995.84	377,921.01
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	4,156.00	-	4,156.00
Other Student Fees	3469	25,602.00	720.00	26,322.00
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	481,345.00	97,922.62	579,267.62
Insurance Loss Recoveries	3741	-	-	-
				-
Total Local	3400	46,082,014.05	163,638.46	46,247,704.63
OTHER FINANCING SOURCES:				
Transfers In:				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	3,210,307.00	-	3,210,307.00
From Special Revenues Funds	3640	-	-	-
From Internal Service Funds	3670	-	-	-
From Trust Funds	3680	-	-	-
From Enterprise Funds	3690	-	-	-
Total Transfers In	3600	3,210,307.00	-	3,210,307.00
				-
Total Other Financing Sources		3,210,307.00	-	3,210,307.00
				-
BEGINNING FUND BALANCE (JULY 1)	2800	13,936,265.52	42,712.70	13,978,978.22
				-
TOTAL ESTIMATED REVENUES		114,288,737.57	459,155.16	113,227,697.85
				-

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

		TENTATIVE			OFFICIAL
		Original Budget	Previously Approved	Currently Requested	Revised Budget
GENERAL FUND:	Account Number	Amount	Amendments	Amendments	Amount
Appropriations					
INSTRUCTION					
Salaries	100	43,325,365.28	718,560.65	(148,146.17)	43,895,779.76
Employee Benefits	200	14,281,483.81	61,196.26	(1,050,308.16)	13,292,371.91
Purchased Services	300	3,136,537.12	52,252.97	28,237.63	3,217,027.72
Energy Services	400	2,859.40	-	-	2,859.40
Materials and Supplies	500	5,371,429.21	(822,346.59)	(239,758.52)	4,309,324.10
Capital Outlay	600	613,049.44	39,845.71	7,217.86	660,113.01
Other Expenses	700	888,776.06	22,033.40	2,660.33	913,469.79
TOTAL 5000		67,619,500.32	71,542.40	(1,400,097.03)	66,290,945.69
PUPIL PERSONNEL SERVICES					
Salaries	100	3,667,560.10	47,719.91	-	3,715,280.01
Employee Benefits	200	1,234,692.16	12,794.61	(92,545.53)	1,154,941.24
Purchased Services	300	932,843.88	(5,310.95)	1,838.98	929,371.91
Energy Services	400	8,400.00	-	-	8,400.00
Materials and Supplies	500	103,588.96	14,745.66	12,580.04	130,914.66
Capital Outlay	600	28,030.00	20,066.50	2,247.96	50,344.46
Other Expenses	700	1,690.00	32.23	44.11	1,766.34
TOTAL 6100		5,976,805.10	90,047.96	(75,834.44)	5,991,018.62
INSTRUCTIONAL MEDIA SERVICES					
Salaries	100	483,325.00	11,460.61	-	494,785.61
Employee Benefits	200	223,050.42	1,436.33	(32,845.84)	191,640.91
Purchased Services	300	52,959.00	(355.06)	-	52,603.94
Energy Services	400	-	-	568.21	568.21
Materials and Supplies	500	24,247.83	6,105.50	(2,091.11)	28,262.22
Capital Outlay	600	159,610.45	(5,865.34)	-	153,745.11
Other Expenses	700	12,311.00	-	-	12,311.00
TOTAL 6200		955,503.70	12,782.04	(34,368.74)	933,917.00
INSTRUCTION AND CURRICULUM					
Salaries	100	1,034,543.76	114,518.63	6,907.53	1,155,969.92
Employee Benefits	200	328,196.06	10,643.04	(41,787.89)	297,051.21
Purchased Services	300	292,182.98	1,746.56	15.00	293,944.54
Energy Services	400	-	-	-	-
Materials and Supplies	500	83,193.38	(947.38)	(50.65)	82,195.35
Capital Outlay	600	7,240.00	417.76	309.19	7,966.95
Other Expenses	700	6,900.00	5,055.00	(70.86)	11,884.14
TOTAL 6300		1,752,256.18	131,433.61	(34,677.68)	1,849,012.11
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	716,282.00	15,620.08	22,351.00	754,253.08
Employee Benefits	200	225,922.51	2,766.95	(20,176.91)	208,512.55
Purchased Services	300	217,983.49	16,639.04	7,180.94	241,803.47
Energy Services	400	-	-	-	-
Materials and Supplies	500	16,489.64	(989.18)	(3,746.75)	11,753.71
Capital Outlay	600	4,500.00	99.90	-	4,599.90
Other Expenses	700	91,912.26	(238.50)	175.74	91,849.50
TOTAL 6400		1,273,089.90	33,898.29	5,784.02	1,312,772.21

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

		TENTATIVE			OFFICIAL
Account Number	GENERAL FUND:	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTR. RELATED TECHNOLOGY					
100	Salaries	525,565.00	726.07	3,531.97	529,823.04
200	Employee Benefits	169,214.10	55.55	(12,768.06)	156,501.59
300	Purchased Services	688,021.86	79,462.02	(11,807.44)	755,676.44
400	Energy Services	-	-	78.94	78.94
500	Materials and Supplies	16,512.90	-	3,254.61	19,767.51
600	Capital Outlay	125,807.23	-	2,539.57	128,346.80
700	Other Expenses	-	-	-	-
	TOTAL 6500	1,525,121.09	80,243.64	(15,170.41)	1,590,194.32
BOARD					
100	Salaries	167,525.00	-	-	167,525.00
200	Employee Benefits	89,057.27	-	-	89,057.27
300	Purchased Services	280,145.67	15,000.00	(7,500.00)	287,645.67
400	Energy Services	-	-	-	-
500	Materials and Supplies	1,000.00	-	-	1,000.00
600	Capital Outlay	-	-	-	-
700	Other Expenses	100.00	-	-	100.00
	TOTAL 7100	537,827.94	15,000.00	(7,500.00)	545,327.94
GENERAL ADMINISTRATION					
100	Salaries	429,510.00	3,937.50	-	433,447.50
200	Employee Benefits	173,203.19	-	15,001.77	188,204.96
300	Purchased Services	157,761.25	79,472.00	(1.77)	237,231.48
400	Energy Services	-	-	-	-
500	Materials and Supplies	22,890.26	200.00	-	23,090.26
600	Capital Outlay	18,750.00	-	-	18,750.00
700	Other Expenses	20,345.00	-	-	20,345.00
	TOTAL 7200	822,459.70	83,609.50	15,000.00	921,069.20
SCHOOL ADMINISTRATION					
100	Salaries	4,492,525.48	62,534.00	1,437.80	4,556,497.28
200	Employee Benefits	1,448,049.76	8,454.37	(114,907.60)	1,341,596.53
300	Purchased Services	80,737.81	(364.65)	2,317.32	82,690.48
400	Energy Services	-	-	-	-
500	Materials and Supplies	56,283.18	(16,067.19)	1,064.35	41,280.34
600	Capital Outlay	425.87	5,356.49	306.43	6,088.79
700	Other Expenses	19,450.00	4,150.00	-	23,600.00
	TOTAL 7300	6,097,472.10	64,063.02	(109,781.70)	6,051,753.42
FACILITIES ACQUISITION & CONST.					
100	Salaries	215,909.00	-	-	215,909.00
200	Employee Benefits	67,011.86	117.32	(3,981.31)	63,147.87
300	Purchased Services	-	316,800.00	-	316,800.00
400	Energy Services	-	-	-	-
500	Materials and Supplies	-	-	-	-
600	Capital Outlay	986.41	2,865.00	-	3,851.41
700	Other Expenses	-	-	-	-
	TOTAL 7400	283,907.27	319,782.32	(3,981.31)	599,708.28
FISCAL SERVICES					
100	Salaries	460,375.00	-	(11,516.00)	448,859.00
200	Employee Benefits	156,862.50	123.05	(13,276.57)	143,708.98
300	Purchased Services	22,750.00	-	7,500.00	30,250.00
400	Energy Services	-	-	-	-
500	Materials and Supplies	4,000.00	-	-	4,000.00
600	Capital Outlay	500.00	-	-	500.00
700	Other Expenses	-	-	-	-
	TOTAL 7500	644,487.50	123.05	(17,292.57)	627,317.98

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

		TENTATIVE			OFFICIAL
Account Number	GENERAL FUND:	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
FOOD SERVICES					
100	Salaries	-	22,839.08	320.00	23,159.08
200	Employee Benefits	115,376.51	2,762.75	(91,518.64)	26,620.62
300	Purchased Services	-	-	-	-
500	Supplies	-	10,000.00	(871.58)	9,128.42
600	Capital Outlay	-	1,500.00	500.00	2,000.00
	TOTAL 7600	115,376.51	37,101.83	(91,570.22)	60,908.12
CENTRAL SERVICES					
100	Salaries	628,428.00	-	(8,310.11)	620,117.89
200	Employee Benefits	193,990.07	139.50	(11,893.29)	182,236.28
300	Purchased Services	201,458.32	542.81	(5,866.24)	196,134.89
400	Energy Services	350.00	-	-	350.00
500	Materials and Supplies	9,831.38	-	-	9,831.38
600	Capital Outlay	1,000.00	-	-	1,000.00
700	Other Expenses	6,800.00	-	-	6,800.00
	TOTAL 7700	1,041,857.77	682.31	(26,069.64)	1,016,470.44
PUPIL TRANSPORTATION SERVICES					
100	Salaries	2,866,448.00	(1,156.33)	(4,303.34)	2,860,988.33
200	Employee Benefits	1,417,922.76	833.09	(116,695.88)	1,302,059.97
300	Purchased Services	271,967.30	1,435.00	24,320.00	297,722.30
400	Energy Services	734,930.00	-	(6,776.51)	728,153.49
500	Materials and Supplies	250,872.91	-	500.00	251,372.91
600	Capital Outlay	23,066.15	-	(5,900.00)	17,166.15
700	Other Expenses	107,920.00	-	-	107,920.00
	TOTAL 7800	5,673,127.12	1,111.76	(108,855.73)	5,565,383.15
OPERATION OF PLANT					
100	Salaries	3,148,187.78	31,114.61	-	3,179,302.39
200	Employee Benefits	1,331,916.50	4,186.74	(133,374.01)	1,202,729.23
300	Purchased Services	1,978,630.09	2,180.00	-	1,980,810.09
400	Energy Services	2,609,275.42	-	150.00	2,609,425.42
500	Materials and Supplies	263,043.03	3,592.68	-	266,635.71
600	Capital Outlay	20,068.19	(1,335.60)	-	18,732.59
700	Other Expenses	74,650.00	-	-	74,650.00
	TOTAL 7900	9,425,771.01	39,738.43	(133,224.01)	9,332,285.43
MAINTENANCE OF PLANT					
100	Salaries	1,822,799.00	-	-	1,822,799.00
200	Employee Benefits	601,866.34	530.76	(27,869.20)	574,527.90
300	Purchased Services	885,216.66	(316,800.00)	-	568,416.66
400	Energy Services	68,500.00	-	-	68,500.00
500	Materials and Supplies	487,156.57	-	-	487,156.57
600	Capital Outlay	29,147.08	-	-	29,147.08
700	Other Expenses	23,510.00	-	-	23,510.00
	TOTAL 8100	3,918,195.65	(316,269.24)	(27,869.20)	3,574,057.21
ADMIN. TECHNOLOGY SERVICES					
100	Salaries	554,358.00	17.42	4,247.00	558,622.42
200	Employee Benefits	148,722.61	155.87	(9,911.48)	138,967.00
300	Purchased Services	337,331.02	(2,500.00)	(1,501.15)	333,329.87
400	Energy Services	-	-	-	-
500	Materials and Supplies	5,100.00	-	1,501.15	6,601.15
600	Capital Outlay	22,968.02	-	(7,199.43)	15,768.59
700	Other Expenses	1,800.00	-	-	1,800.00
	TOTAL 8200	1,070,279.65	(2,326.71)	(12,863.91)	1,055,089.03

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

		TENTATIVE		OFFICIAL	
GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
COMMUNITY SERVICES					
Salaries	100	136,552.60	-	-	136,552.60
Employee Benefits	200	40,389.08	8,076.17	(3,981.31)	44,483.94
Purchased Services	300	18,740.76	30,720.00	-	49,460.76
Energy Services	400	-	-	-	-
Materials and Supplies	500	32,639.02	1,567.00	912.12	35,118.14
Capital Outlay	600	250.00	-	-	250.00
Other Expenses	700	189,167.62	(30,000.00)	-	159,167.62
TOTAL 9100		417,739.08	10,363.17	(3,069.19)	425,033.06
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	979,958.38	8,477.71	-	988,436.09
Assigned (Proshares) Fund Balance		-	-	1,777,984.63	1,777,984.63
3% Contingency Reserve		2,920,000.00	6,758.23	(207,744.31)	2,719,013.92
McKay Scholarship Reserve		650,000.00	-	(650,000.00)	-
Family Empowerment Scholarship		-	87,189.00	(87,189.00)	-
Unreserved Fund Balance		588,001.60	(316,197.16)	(271,804.44)	-
TOTAL ESTIMATED Ending FB	2700	5,137,959.98	(213,772.22)	561,246.88	5,485,434.64
TOTAL ESTIMATED APPROPRIATIONS		114,288,737.57	459,155.16	(1,520,194.88)	113,227,697.85

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
DEBT SERVICE FUNDS:				
Estimated Revenues:				
STATE:				
CO & DS Distributed to Districts	3321	-	-	-
CO & DS Withheld for SBE/COBI Bonds	3322	32,620.00	-	32,620.00
Cost of Issuing SBE Bonds	3324	-	-	-
Racing Commission Funds	3341	172,200.00	-	172,200.00
Public Education Capital Outlay	3391	-	-	-
				-
Total State	3300	204,820.00	-	204,820.00
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	-	-	-
Total Transfers In	3600	-	-	-
				-
Total Other Financing Sources		-	-	-
BEGINNING FUND BALANCE (JULY 1)	2800	40,199.51	(2,642.65)	37,556.86
TOTAL ESTIMATED REVENUES		245,019.51	(2,642.65)	242,376.86
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	149,000.00	-	149,000.00
Interest	720	53,820.00	-	53,820.00
Dues and Fees	730	2,000.00	-	2,000.00
Total Function 9200	9200	204,820.00	-	204,820.00
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	40,199.51	(2,642.65)	37,556.86
TOTAL ESTIMATED APPROPRIATIONS		245,019.51	(2,642.65)	242,376.86

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2019-2020
 MONTH OF: JANUARY**

Account Number	TENTATIVE			OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
CAPITAL PROJECTS FUNDS:					
Estimated Revenues:					
Vocational Education Acts	3201	-	-	-	
CO & DS Distributed to Districts	3321	325,000.00	-	325,000.00	
Interest on Undistributed CO & DS	3325	-	-	-	
Public Education Capital Outlay	3391	-	-	-	
Classrooms First Program	3392	-	-	-	
Class Size Reduction / Capital	3396	-	-	-	
District Local Capital Improvement Tax	3413	14,537,329.00	-	14,537,329.00	
Collection of Prior Year Taxes	3414	-	-	-	
Interest Including Profit on Investments	3430	-	-	-	
Miscellaneous Sources	3490	-	-	-	
Impact Fees	3496	5,000,000.00	-	5,000,000.00	
Total Estimated Revenues		19,862,329.00	-	19,862,329.00	
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)	2800	37,047,367.84	2,077,304.43	-	39,124,672.27
TOTAL ESTIMATED REVENUES		56,909,696.84	2,077,304.43	-	58,987,001.27
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610	-	-	-	
Audio Visual Materials	620	-	-	-	
Buildings and Fixed Equipment	630	28,293,515.78	1,604,607.73	-	29,898,123.51
Furniture, Fixtures, and Equipment	640	2,192,299.91	8,234.60	(581,164.00)	1,619,370.51
Motor Vehicles	650	1,129,000.00	-	-	1,129,000.00
Land	660	1,667,934.28	3,388.92	-	1,671,323.20
Improvements Other than Buildings	670	4,887,529.20	1,769.40	11,375.00	4,900,673.60
Remodeling and Renovations	680	8,650,779.46	403,549.15	569,789.00	9,624,117.61
Computer Software	690	-	-	-	-
Total Function 7400		46,821,058.63	2,021,549.80	-	48,842,608.43
OTHER FINANCING USES					
Transfers Out:					
To General Fund	910	3,210,307.00	-	-	3,210,307.00
To Debt Service Funds	920	-	-	-	-
To Special Revenue Funds	940	-	-	-	-
Interfund (Capital Projects Only)	950	-	-	-	-
Total Other Financing Uses	9700	3,210,307.00	-	-	3,210,307.00
ESTIMATED ENDING FUND BALANCE	2700	6,878,331.21	55,754.63	-	6,934,085.84
TOTAL ESTIMATED APPROPRIATIONS		56,909,696.84	2,077,304.43	-	58,987,001.27

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

		TENTATIVE		OFFICIAL	
Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
SCHOOL FOOD SERVICE:					
Estimated Revenues:					
FEDERAL THROUGH STATE:					
National School Lunch	3260	3,520,000.00	-	-	3,520,000.00
School Snack Reimbursement	3263	35,000.00	-	-	35,000.00
U.S.D.A. Donated Foods	3265	411,241.00	-	-	411,241.00
Summer Feeding Program	3267	88,000.00	-	-	88,000.00
Other Federal Direct	3290	-	-	-	-
Total Federal Through State	3200	4,054,241.00	-	-	4,054,241.00
STATE:					
School Breakfast Supplement	3337	25,000.00	-	-	25,000.00
School Lunch Supplement	3338	31,000.00	-	-	31,000.00
					-
Total State	3300	56,000.00	-	-	56,000.00
LOCAL:					
Interest, Including Profit on Investment	3430	700.00	-	-	700.00
Gifts, Grants, and Bequests	3440	-	-	-	-
Food Service	3450	2,030,000.00	-	-	2,030,000.00
Miscellaneous	3490	50,000.00	-	-	50,000.00
Total Local	3400	2,080,700.00	-	-	2,080,700.00
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)	2800	1,997,282.67	(3,145.67)		1,994,137.00
TOTAL ESTIMATED REVENUES		8,188,223.67	(3,145.67)	-	8,185,078.00
Estimated Appropriations:					
FUNCTION 7600 Food Services					
Salaries	100	2,109,000.00	-	-	2,109,000.00
Employee Benefits	200	810,700.00	-	-	810,700.00
Purchased Services	300	268,395.00	4,000.00	-	272,395.00
Energy Services	400	9,500.00	-	-	9,500.00
Materials and Supplies	500	2,735,316.20	-	-	2,735,316.20
Capital Outlay	600	273,634.08	125,197.00	4,455.22	403,286.30
Other Expenses	700	209,900.00	-	-	209,900.00
Total Function 7600	7600	6,416,445.28	129,197.00	4,455.22	6,550,097.50
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 (June 30)	2700				
Inventory Reserve		53,540.90	-	-	53,540.90
Reserved for School Food Services		1,718,237.49	(132,342.67)	(4,455.22)	1,581,439.60
ESTIMATED ENDING FUND BALANCE	2700	1,771,778.39	(132,342.67)	(4,455.22)	1,634,980.50
TOTAL ESTIMATED APPROPRIATIONS		8,188,223.67	(3,145.67)	-	8,185,078.00

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

		TENTATIVE		OFFICIAL	
Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
CONTRACTED PROGRAMS:					
Estimated Revenues:					
FEDERAL DIRECT:					
Other Federal Direct	3190	-	-	-	-
Climate Transformation Grant	3199	278,223.89	(11,263.33)	-	266,960.56
Total Federal Direct	3100	278,223.89	(11,263.33)	-	266,960.56
FEDERAL THROUGH STATE:					
Career and Technical Education	3201	158,800.00	-	-	158,800.00
Workforce Innovation and Opportunity Act	3221	210,628.97	(54.51)	-	210,574.46
Teacher and Principal Training, Title IIA	3225	333,254.00	(178.76)	-	333,075.24
IDEA (PL94-142)	3230	2,686,903.00	-	(48,822.35)	2,638,080.65
Title I	3240	1,715,425.23	56,218.00	-	1,771,643.23
Title III - ESOL	3241	21,877.00	-	-	21,877.00
Title IV - 21st Century Schools	3242	148,520.86	44,632.93	-	193,153.79
Title VI	3270	-	-	-	-
Other Federal through State	3299	106,729.03	-	-	106,729.03
Total Federal Through State	3200	5,382,138.09	100,617.66	(48,822.35)	5,433,933.40
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		5,660,361.98	89,354.33	(48,822.35)	5,700,893.96

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

Account Number	TENTATIVE			OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
CONTRACTED PROGRAMS:					
Appropriations					
INSTRUCTION					
Salaries	100	2,283,811.09	(28,296.00)	(57,657.35)	2,197,857.74
Employee Benefits	200	697,196.07	21,439.00	(29,927.30)	688,707.77
Purchased Services	300	90,071.81	(24,708.00)	725.00	66,088.81
Energy Services	400	-	-	-	-
Materials and Supplies	500	159,139.97	10,927.07	1,852.30	171,919.34
Capital Outlay	600	40,756.01	7,392.62	90.00	48,238.63
Other Expenses	700	36,420.00	17,565.00	1,650.00	55,635.00
TOTAL 5000		3,307,394.95	4,319.69	(83,267.35)	3,228,447.29
PUPIL PERSONNEL SERVICES					
Salaries	100	176,013.32	6,732.97	-	182,746.29
Employee Benefits	200	51,148.61	6,297.33	45.00	57,490.94
Purchased Services	300	7,510.00	4,233.60	2,000.00	13,743.60
Energy Services	400	-	-	-	-
Materials and Supplies	500	36,318.52	2,456.58	-	38,775.10
Capital Outlay	600	2,000.00	8,969.55	-	10,969.55
Other Expenses	700	-	2,110.00	-	2,110.00
TOTAL 6100		272,990.45	30,800.03	2,045.00	305,835.48
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	858,575.80	(109,294.72)	29,520.00	778,801.08
Employee Benefits	200	238,871.53	(10,440.74)	2,880.00	231,310.79
Purchased Services	300	31,450.42	90,747.31	(37,604.49)	84,593.24
Energy Services	400	-	-	37,604.49	37,604.49
Materials and Supplies	500	4,591.40	9,388.99	-	13,980.39
Capital Outlay	600	3,100.00	2,911.20	-	6,011.20
Other Expenses	700	25,698.50	43,787.73	-	69,486.23
TOTAL 6300		1,162,287.65	27,099.77	32,400.00	1,221,787.42
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	239,222.02	6,800.00	-	246,022.02
Employee Benefits	200	49,499.09	(2,458.61)	-	47,040.48
Purchased Services	300	113,133.45	15,393.01	-	128,526.46
Energy Services	400	-	11.00	-	11.00
Materials and Supplies	500	42,463.54	(8,000.00)	-	34,463.54
Capital Outlay	600	-	-	-	-
Other Expenses	700	59,513.70	20,253.73	-	79,767.43
TOTAL 6400		503,831.80	31,999.13	-	535,830.93

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2019-2020
 MONTH OF: JANUARY**

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
CONTRACTED PROGRAMS:				
INSTR. RELATED TECHNOLOGY				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 6500				
BOARD				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 7100				
GENERAL ADMINISTRATION				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	3,000.00	-	3,000.00
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	252,686.61	(11,948.33)	240,738.28
TOTAL 7200		255,686.61	(11,948.33)	243,738.28
SCHOOL ADMINISTRATION				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 7300				
FACILITIES ACQUISITION & CONST.				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 7400				

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

		TENTATIVE			OFFICIAL
Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
CONTRACTED PROGRAMS:					
FISCAL SERVICES					
Salaries	100	-	-	-	
Employee Benefits	200	-	-	-	
Purchased Services	300	-	-	-	
Energy Services	400	-	-	-	
Materials and Supplies	500	-	-	-	
Capital Outlay	600	-	-	-	
Other Expenses	700	-	-	-	
TOTAL 7500	-	-	-	-	
FOOD SERVICES					
Salaries	100	-	-	-	
Employee Benefits	200	-	-	-	
Purchased Services	300	-	-	-	
Supplies	500	-	-	-	
TOTAL 7600	-	-	-	-	
CENTRAL SERVICES					
Salaries	100	-	-	-	
Employee Benefits	200	-	-	-	
Purchased Services	300	16,705.00	-	16,705.00	
Energy Services	400	-	-	-	
Materials and Supplies	500	-	-	-	
Capital Outlay	600	-	-	-	
Other Expenses	700	500.00	-	500.00	
TOTAL 7700	17,205.00	-	-	17,205.00	
PUPIL TRANSPORTATION SERVICES					
Salaries	100	75,433.76	1,063.60	76,497.36	
Employee Benefits	200	31,065.38	(13,363.60)	17,701.78	
Purchased Services	300	9,356.42	80.00	9,436.42	
Energy Services	400	3,350.00	-	3,350.00	
Materials and Supplies	500	1,500.00	-	1,500.00	
Capital Outlay	600	-	-	-	
Other Expenses	700	534.00	14,000.00	14,534.00	
TOTAL 7800	121,239.56	1,780.00	-	123,019.56	
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	-	-	-	-	

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2019-2020
MONTH OF: JANUARY**

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
CONTRACTED PROGRAMS:				
MAINTENANCE OF PLANT				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 8100		-	-	-
ADMIN. TECHNOLOGY SERVICES				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 8200		-	-	-
COMMUNITY SERVICES				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	1,880.39	119.61	2,000.00
Energy Services	400	-	-	-
Materials and Supplies	500	11,845.57	2,544.43	14,146.91
Capital Outlay	600	-	(243.09)	243.09
Other Expenses	700	6,000.00	2,640.00	8,640.00
TOTAL 9100		19,725.96	5,304.04	25,030.00
ESTIMATED FUND BALANCE (6/30)				
	2700	-	-	-
TOTAL ESTIMATED APPROPRIATIONS				
		5,660,361.98	89,354.33	(48,822.35)
				5,700,893.96