

**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 – April 2020**  
**DATE:** May 28, 2020

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

**GENERAL FUND:**

1. Numerous budget transfers made between various function and object categories as requested by school and district administrators.
2. Increase to revenue account #3440 – Gifts, Grants, & Bequests in the amount of \$31,738.09.00 for tower rental, Homeless Program donations, and Christmas luncheon. This was equally offset to appropriations.
3. Increase to revenue account #3490 – Miscellaneous Local Sources in the amount of \$47,807.00 for Hurricane Dorian sheltering costs per contract with the Nassau County Board of County Commissioners. This was equally offset to appropriations

**DEBT SERVICE:**

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

**CAPITAL:**

1. Per Amended Notice Of Tax For Capital Outlay approved by the Board on April 6, 2020, transfers totaling \$1,140,000 were processed for three new projects (account #680) for the month of April. As such, the following projects were added: Callahan Intermediate Stormwater Repairs; Yulee Primary Water Plant Repairs; and Transportation Department at Yulee Storage Tank Replacement. This was equally offset to District Wide Covered Walkways (account #670).
2. Numerous other budget transfers were made between various function and object categories as requested by school and district administrators
3. Increase to appropriations for capital outlay (account #670) in the amount of \$46,025.23 for portable costs. The offset is a reduction in fund balance from Impact Fees (Fund 392).

**FOOD SERVICES:**

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

**CONTRACTED PROGRAMS (Funds 421 & 422):**

1. Numerous budget transfers made between various function and object categories as requested by school and district administrators.
2. Increase to revenue account #3225-Title IIA in the amount of \$50,003.17 due to a roll forward adjustment. The offset is an increase to appropriations.

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

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

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>GENERAL FUND:</b>				
Estimated Revenues:				
<b>FEDERAL:</b>				
Federal Impact, Current Operations	3121			-
Reserve Officers Training Corps (ROTC)	3191	65,000.00	-	65,000.00
				-
<b>Total Federal Direct</b>	3100	65,000.00	-	65,000.00
<b>FEDERAL THRU STATE:</b>				
Federal Through Local	3280	-	-	-
<b>NEFEC Reimbursements</b>	3299	-	-	-
				-
<b>Total Federal Thru State</b>	3200	-	-	-
<b>STATE:</b>				
Florida Education Finance Program	3310	35,922,043.00	(1,379,358.00)	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	(29,458.00)	12,247.00
Class Size Reduction Operating Funds	3355	13,326,940.00	(113,431.00)	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
				-
<b>Total State</b>	3300	50,995,151.00	(1,269,443.00)	49,725,708.00
<b>LOCAL:</b>				
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	82,934.34	425,545.48
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	678,721.43	1,207,873.43
Insurance Loss Recoveries	3741	-	-	-
				-
<b>Total Local</b>	3400	46,082,014.05	762,375.77	46,923,934.91
<b>OTHER FINANCING SOURCES:</b>				
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	-	-	-
<b>Total Transfers In</b>	3600	3,210,307.00	-	3,210,307.00
				-
<b>Total Other Financing Sources</b>		3,210,307.00	-	3,210,307.00
				-
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	13,936,265.52	42,712.70	13,978,978.22
				-
<b>TOTAL ESTIMATED REVENUES</b>		114,288,737.57	(464,354.53)	113,903,928.13

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

		<b>TENTATIVE</b>			<b>OFFICIAL</b>
		Original Budget	Previously Approved	Currently Requested	Revised Budget
<b>GENERAL FUND:</b>	Account Number	Amount	Amendments	Amendments	Amount
Appropriations					
<b>INSTRUCTION</b>					
Salaries	100	43,325,365.28	808,736.57	44,715.59	44,178,817.44
Employee Benefits	200	14,281,483.81	(1,382,925.59)	1,436.44	12,899,994.66
Purchased Services	300	3,136,537.12	118,211.53	20,730.03	3,275,478.68
Energy Services	400	2,859.40	-	-	2,859.40
Materials and Supplies	500	5,371,429.21	(1,139,136.17)	(56,966.72)	4,175,326.32
Capital Outlay	600	613,049.44	61,243.33	3,042.72	677,335.49
Other Expenses	700	888,776.06	21,206.95	886.11	910,869.12
<b>TOTAL 5000</b>		<b>67,619,500.32</b>	<b>(1,512,663.38)</b>	<b>13,844.17</b>	<b>66,120,681.11</b>
<b>PUPIL PERSONNEL SERVICES</b>					
Salaries	100	3,667,560.10	286,809.94	0.01	3,954,370.05
Employee Benefits	200	1,234,692.16	14,708.36	(0.01)	1,249,400.51
Purchased Services	300	932,843.88	(130.41)	(475.64)	932,237.83
Energy Services	400	8,400.00	-	-	8,400.00
Materials and Supplies	500	103,588.96	32,220.66	(1,158.31)	134,651.31
Capital Outlay	600	28,030.00	22,628.47	-	50,658.47
Other Expenses	700	1,690.00	1,176.34	23.75	2,890.09
<b>TOTAL 6100</b>		<b>5,976,805.10</b>	<b>357,413.36</b>	<b>(1,610.20)</b>	<b>6,332,608.26</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>					
Salaries	100	483,325.00	126,460.61	-	609,785.61
Employee Benefits	200	223,050.42	740.49	-	223,790.91
Purchased Services	300	52,959.00	(4,495.75)	(292.42)	48,170.83
Energy Services	400	-	(371.98)	-	(371.98)
Materials and Supplies	500	24,247.83	6,484.62	(1,627.42)	29,105.03
Capital Outlay	600	159,610.45	(3,365.34)	433.20	156,678.31
Other Expenses	700	12,311.00	-	-	12,311.00
<b>TOTAL 6200</b>		<b>955,503.70</b>	<b>125,452.65</b>	<b>(1,486.64)</b>	<b>1,079,469.71</b>
<b>INSTRUCTION AND CURRICULUM</b>					
Salaries	100	1,034,543.76	68,595.02	236.95	1,103,375.73
Employee Benefits	200	328,196.06	(12,490.39)	124.09	315,829.76
Purchased Services	300	292,182.98	7,841.74	(1,500.00)	298,524.72
Energy Services	400	-	(19,598.79)	-	(19,598.79)
Materials and Supplies	500	83,193.38	(9,818.03)	(1,500.00)	71,875.35
Capital Outlay	600	7,240.00	3,091.46	131.15	10,462.61
Other Expenses	700	6,900.00	4,974.27	(591.04)	11,283.23
<b>TOTAL 6300</b>		<b>1,752,256.18</b>	<b>42,595.28</b>	<b>(3,098.85)</b>	<b>1,791,752.61</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>					
Salaries	100	716,282.00	39,284.01	-	755,566.01
Employee Benefits	200	225,922.51	(11,056.10)	(885.09)	213,981.32
Purchased Services	300	217,983.49	23,184.49	1,914.57	243,082.55
Energy Services	400	-	-	-	-
Materials and Supplies	500	16,489.64	(3,895.89)	108.19	12,701.94
Capital Outlay	600	4,500.00	99.90	(200.00)	4,399.90
Other Expenses	700	91,912.26	13,056.80	305.00	105,274.06
<b>TOTAL 6400</b>		<b>1,273,089.90</b>	<b>60,673.21</b>	<b>1,242.67</b>	<b>1,335,005.78</b>

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

		TENTATIVE		OFFICIAL	
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>GENERAL FUND:</b>					
<b>INSTR. RELATED TECHNOLOGY</b>					
Salaries	100	525,565.00	13,008.04	-	538,573.04
Employee Benefits	200	169,214.10	(7,337.51)	-	161,876.59
Purchased Services	300	688,021.86	67,654.58	-	755,676.44
Energy Services	400	-	78.94	-	78.94
Materials and Supplies	500	16,512.90	3,254.61	-	19,767.51
Capital Outlay	600	125,807.23	2,539.57	-	128,346.80
Other Expenses	700	-	-	-	-
<b>TOTAL 6500</b>		<b>1,525,121.09</b>	<b>79,198.23</b>	<b>-</b>	<b>1,604,319.32</b>
<b>BOARD</b>					
Salaries	100	167,525.00	5,750.00	-	173,275.00
Employee Benefits	200	89,057.27	(1,250.00)	-	87,807.27
Purchased Services	300	280,145.67	7,500.00	-	287,645.67
Energy Services	400	-	-	-	-
Materials and Supplies	500	1,000.00	-	-	1,000.00
Capital Outlay	600	-	-	-	-
Other Expenses	700	100.00	-	-	100.00
<b>TOTAL 7100</b>		<b>537,827.94</b>	<b>12,000.00</b>	<b>-</b>	<b>549,827.94</b>
<b>GENERAL ADMINISTRATION</b>					
Salaries	100	429,510.00	15,687.50	-	445,197.50
Employee Benefits	200	173,203.19	16,801.77	-	190,004.96
Purchased Services	300	157,761.25	79,320.23	-	237,081.48
Energy Services	400	-	-	-	-
Materials and Supplies	500	22,890.26	349.00	6,500.00	29,739.26
Capital Outlay	600	18,750.00	-	-	18,750.00
Other Expenses	700	20,345.00	-	-	20,345.00
<b>TOTAL 7200</b>		<b>822,459.70</b>	<b>112,158.50</b>	<b>6,500.00</b>	<b>941,118.20</b>
<b>SCHOOL ADMINISTRATION</b>					
Salaries	100	4,492,525.48	3,730.30	(228.43)	4,496,027.35
Employee Benefits	200	1,448,049.76	(141,233.63)	3.96	1,306,820.09
Purchased Services	300	80,737.81	4,968.50	(413.85)	85,292.46
Energy Services	400	-	-	-	-
Materials and Supplies	500	56,283.18	(15,852.61)	(2,959.37)	37,471.20
Capital Outlay	600	425.87	6,645.81	955.96	8,027.64
Other Expenses	700	19,450.00	5,221.57	253.00	24,924.57
<b>TOTAL 7300</b>		<b>6,097,472.10</b>	<b>(136,520.06)</b>	<b>(2,388.73)</b>	<b>5,958,563.31</b>
<b>FACILITIES ACQUISITION &amp; CONST.</b>					
Salaries	100	215,909.00	11,250.00	-	227,159.00
Employee Benefits	200	67,011.86	(2,613.99)	-	64,397.87
Purchased Services	300	-	316,800.00	-	316,800.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	986.41	2,865.00	-	3,851.41
Other Expenses	700	-	-	-	-
<b>TOTAL 7400</b>		<b>283,907.27</b>	<b>328,301.01</b>	<b>-</b>	<b>612,208.28</b>
<b>FISCAL SERVICES</b>					
Salaries	100	460,375.00	6,234.00	-	466,609.00
Employee Benefits	200	156,862.50	(7,903.52)	-	148,958.98
Purchased Services	300	22,750.00	7,500.00	-	30,250.00
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>644,487.50</b>	<b>5,830.48</b>	<b>-</b>	<b>650,317.98</b>

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

		<b>TENTATIVE</b>		<b>OFFICIAL</b>	
<b>GENERAL FUND:</b>	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>FOOD SERVICES</b>					
Salaries	100	-	23,159.08	-	23,159.08
Employee Benefits	200	115,376.51	(64,755.89)	-	50,620.62
Purchased Services	300	-	-	-	-
Supplies	500	-	8,628.42	-	8,628.42
Capital Outlay	600	-	2,500.00	-	2,500.00
<b>TOTAL 7600</b>		115,376.51	(30,468.39)	-	84,908.12
<b>CENTRAL SERVICES</b>					
Salaries	100	628,428.00	(27,131.38)	-	601,296.62
Employee Benefits	200	193,990.07	(8,053.79)	-	185,936.28
Purchased Services	300	201,458.32	(4,769.20)	-	196,689.12
Energy Services	400	350.00	-	-	350.00
Materials and Supplies	500	9,831.38	(126.00)	-	9,705.38
Capital Outlay	600	1,000.00	-	-	1,000.00
Other Expenses	700	6,800.00	-	-	6,800.00
<b>TOTAL 7700</b>		1,041,857.77	(40,080.37)	-	1,001,777.40
<b>PUPIL TRANSPORTATION SERVICES</b>					
Salaries	100	2,866,448.00	187,540.33	462.75	3,054,451.08
Employee Benefits	200	1,417,922.76	(209,412.79)	74.59	1,208,584.56
Purchased Services	300	271,967.30	30,055.00	-	302,022.30
Energy Services	400	734,930.00	18,023.49	852.50	753,805.99
Materials and Supplies	500	250,872.91	500.00	-	251,372.91
Capital Outlay	600	23,066.15	(5,900.00)	-	17,166.15
Other Expenses	700	107,920.00	(23,250.00)	-	84,670.00
<b>TOTAL 7800</b>		5,673,127.12	(2,443.97)	1,389.84	5,672,072.99
<b>OPERATION OF PLANT</b>					
Salaries	100	3,148,187.78	152,552.17	-	3,300,739.95
Employee Benefits	200	1,331,916.50	(84,757.10)	-	1,247,159.40
Purchased Services	300	1,978,630.09	2,180.00	-	1,980,810.09
Energy Services	400	2,609,275.42	206.66	128.64	2,609,610.72
Materials and Supplies	500	263,043.03	4,187.83	7,658.53	274,889.39
Capital Outlay	600	20,068.19	(1,335.60)	-	18,732.59
Other Expenses	700	74,650.00	(48,000.00)	-	26,650.00
<b>TOTAL 7900</b>		9,425,771.01	25,033.96	7,787.17	9,458,592.14
<b>MAINTENANCE OF PLANT</b>					
Salaries	100	1,822,799.00	12,000.00	-	1,834,799.00
Employee Benefits	200	601,866.34	(17,088.44)	-	584,777.90
Purchased Services	300	885,216.66	(258,488.00)	-	626,728.66
Energy Services	400	68,500.00	-	-	68,500.00
Materials and Supplies	500	487,156.57	(58,312.00)	-	428,844.57
Capital Outlay	600	29,147.08	-	-	29,147.08
Other Expenses	700	23,510.00	-	-	23,510.00
<b>TOTAL 8100</b>		3,918,195.65	(321,888.44)	-	3,596,307.21
<b>ADMIN. TECHNOLOGY SERVICES</b>					
Salaries	100	554,358.00	(15,485.58)	-	538,872.42
Employee Benefits	200	148,722.61	(2,380.61)	-	146,342.00
Purchased Services	300	337,331.02	(4,501.15)	-	332,829.87
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,100.00	2,001.15	-	7,101.15
Capital Outlay	600	22,968.02	(7,199.43)	-	15,768.59
Other Expenses	700	1,800.00	-	-	1,800.00
<b>TOTAL 8200</b>		1,070,279.65	(27,565.62)	-	1,042,714.03

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

		<b>TENTATIVE</b>		<b>OFFICIAL</b>	
	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>GENERAL FUND:</b>					
<b>COMMUNITY SERVICES</b>					
	100	136,552.60	-	47,807.00	184,359.60
	200	40,389.08	5,094.86	-	45,483.94
	300	18,740.76	30,900.00	24.72	49,665.48
	400	-	-	-	-
	500	32,639.02	2,489.50	6,533.94	41,662.46
	600	250.00	-	-	250.00
	700	189,167.62	(29,730.00)	3,000.00	162,437.62
	<b>TOTAL 9100</b>	<b>417,739.08</b>	<b>8,754.36</b>	<b>57,365.66</b>	<b>483,859.10</b>
<b>DEBT SERVICE</b>					
	700	-	-	-	-
	<b>TOTAL 9200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES:</b>					
Transfers Out:					
	920	-	-	-	-
	930	-	-	-	-
	940	-	-	-	-
	970	-	-	-	-
	980	-	-	-	-
	990	-	-	-	-
	9700	-	-	-	-
	<b>TOTAL 9700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED FUND BALANCE (6/30)</b>					
	2700	979,958.38	8,477.71	-	988,436.09
		-	1,880,374.63	-	1,880,374.63
		2,920,000.00	(200,986.08)	-	2,719,013.92
		650,000.00	(650,000.00)	-	-
		-	-	-	-
		588,001.60	(588,001.60)	-	-
	2700	<b>5,137,959.98</b>	<b>449,864.66</b>	<b>-</b>	<b>5,587,824.64</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>					
		<b>114,288,737.57</b>	<b>(464,354.53)</b>	<b>79,545.09</b>	<b>113,903,928.13</b>

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

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>DEBT SERVICE FUNDS:</b>				
Estimated Revenues:				
<b>STATE:</b>				
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	-	-	-
				-
<b>Total State</b>	3300	204,820.00	-	204,820.00
<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	-	-	-
Total Transfers In	3600	-	-	-
				-
<b>Total Other Financing Sources</b>		-	-	-
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	40,199.51	(2,642.65)	37,556.86
<b>TOTAL ESTIMATED REVENUES</b>		245,019.51	(2,642.65)	242,376.86
Estimated Appropriations:				
<b>FUNCTION 9200 Debt Service</b>				
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
<b>Total Function 9200</b>	9200	204,820.00	-	204,820.00
<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	40,199.51	(2,642.65)	37,556.86
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		245,019.51	(2,642.65)	242,376.86



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

Account Number	TENTATIVE			OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
<b>CAPITAL PROJECTS FUNDS:</b>					
<b>Estimated Revenues:</b>					
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	
<b>Total Estimated Revenues</b>		19,862,329.00	-	19,862,329.00	
<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)</b>	2800	37,047,367.84	2,077,304.43	-	39,124,672.27
<b>TOTAL ESTIMATED REVENUES</b>		56,909,696.84	2,077,304.43	-	58,987,001.27
Estimated Appropriations:					
<b>FUNCTION 7400 Capital Outlay</b>					
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	(5,819.92)	-	2,186,479.99
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	46,769.40	(1,093,974.77)	3,840,323.83
Remodeling and Renovations	680	8,650,779.46	417,603.67	1,140,000.00	10,208,383.13
Computer Software	690	-	-	-	-
<b>Total Function 7400</b>		46,821,058.63	2,066,549.80	46,025.23	48,933,633.66
<b>OTHER FINANCING USES</b>					
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	-	-	-	-
<b>Total Other Financing Uses</b>	9700	3,210,307.00	-	-	3,210,307.00
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	6,878,331.21	10,754.63	(46,025.23)	6,843,060.61
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		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: APRIL 2020**

		<b>TENTATIVE</b>		<b>OFFICIAL</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>	
<b>SCHOOL FOOD SERVICE:</b>					
Estimated Revenues:					
<b>FEDERAL THROUGH STATE:</b>					
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	-	-	-	-
<b>Total Federal Through State</b>	3200	4,054,241.00	-	-	4,054,241.00
<b>STATE:</b>					
School Breakfast Supplement	3337	25,000.00	-	-	25,000.00
School Lunch Supplement	3338	31,000.00	-	-	31,000.00
					-
<b>Total State</b>	3300	56,000.00	-	-	56,000.00
<b>LOCAL:</b>					
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
<b>Total Local</b>	3400	2,080,700.00	-	-	2,080,700.00
<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)</b>	2800	1,997,282.67	(3,145.67)		1,994,137.00
<b>TOTAL ESTIMATED REVENUES</b>		8,188,223.67	(3,145.67)	-	8,185,078.00
Estimated Appropriations:					
<b>FUNCTION 7600 Food Services</b>					
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	43,300.00	-	311,695.00
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	195,072.03	-	468,706.11
Other Expenses	700	209,900.00	-	-	209,900.00
<b>Total Function 7600</b>	7600	6,416,445.28	238,372.03	-	6,654,817.31
<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 (June 30)</b>	2700				
Inventory Reserve		53,540.90	-	-	53,540.90
Reserved for School Food Services		1,718,237.49	(241,517.70)	-	1,476,719.79
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	1,771,778.39	(241,517.70)	-	1,530,260.69
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		8,188,223.67	(3,145.67)	-	8,185,078.00

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

		<b>TENTATIVE</b>		<b>OFFICIAL</b>	
<b>CONTRACTED PROGRAMS:</b>	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
<b>FEDERAL DIRECT:</b>					
Other Federal Direct	3190	-	-	-	-
<b>Climate Transformation Grant</b>	3199	278,223.89	(11,263.33)	-	266,960.56
<b>Total Federal Direct</b>	3100	278,223.89	(11,263.33)	-	266,960.56
<b>FEDERAL THROUGH STATE:</b>					
Career and Technical Education	3201	158,800.00	7,257.00	-	166,057.00
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)	50,003.17	383,078.41
IDEA (PL94-142)	3230	2,686,903.00	(40,047.37)	-	2,646,855.63
Title I	3240	1,715,425.23	73,947.39	-	1,789,372.62
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
<b>Total Federal Through State</b>	3200	5,382,138.09	85,556.68	50,003.17	5,517,697.94
<b>STATE:</b>					
Miscellaneous State	3390	-	-	-	-
<b>Total State</b>	3300	-	-	-	-
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430	-	-	-	-
Gifts, Grants, and Bequests	3440	-	-	-	-
Post Secondary Course Fees	3461	-	-	-	-
<b>Total Local</b>	3400	-	-	-	-
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610	-	-	-	-
To Capital Projects Funds	3630	-	-	-	-
To Special Revenue Funds	3640	-	-	-	-
To Debt Service Funds	3620	-	-	-	-
<b>Total Other Financing Uses</b>	3600	-	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2800		-		
<b>TOTAL ESTIMATED REVENUES</b>		5,660,361.98	74,293.35	50,003.17	5,784,658.50

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

Account Number	TENTATIVE			OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
<b>CONTRACTED PROGRAMS:</b>					
Appropriations					
<b>INSTRUCTION</b>					
Salaries	100	2,283,811.09	(94,116.08)	(18,326.00)	2,171,369.01
Employee Benefits	200	697,196.07	(35,176.48)	(6,771.26)	655,248.33
Purchased Services	300	90,071.81	(35,183.00)	(1,100.00)	53,788.81
Energy Services	400	-	-	-	-
Materials and Supplies	500	159,139.97	64,641.85	8,208.21	231,990.03
Capital Outlay	600	40,756.01	15,284.62	17,287.41	73,328.04
Other Expenses	700	36,420.00	23,154.50	(1,346.12)	58,228.38
<b>TOTAL 5000</b>		<b>3,307,394.95</b>	<b>(61,394.59)</b>	<b>(2,047.76)</b>	<b>3,243,952.60</b>
<b>PUPIL PERSONNEL SERVICES</b>					
Salaries	100	176,013.32	6,832.97	-	182,846.29
Employee Benefits	200	51,148.61	6,242.33	-	57,390.94
Purchased Services	300	7,510.00	24,934.74	677.40	33,122.14
Energy Services	400	-	-	-	-
Materials and Supplies	500	36,318.52	4,154.45	108.18	40,581.15
Capital Outlay	600	2,000.00	7,668.55	-	9,668.55
Other Expenses	700	-	2,110.00	-	2,110.00
<b>TOTAL 6100</b>		<b>272,990.45</b>	<b>51,943.04</b>	<b>785.58</b>	<b>325,719.07</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 6200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INSTRUCTION AND CURRICULUM</b>					
Salaries	100	858,575.80	(73,954.72)	(1,000.00)	783,621.08
Employee Benefits	200	238,871.53	(7,465.74)	(222.56)	231,183.23
Purchased Services	300	31,450.42	54,642.82	-	86,093.24
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	1,911.20	-	5,011.20
Other Expenses	700	25,698.50	13,385.73	(3,437.60)	35,646.63
<b>TOTAL 6300</b>		<b>1,162,287.65</b>	<b>35,512.77</b>	<b>(4,660.16)</b>	<b>1,193,140.26</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>					
Salaries	100	239,222.02	35,466.00	2,893.76	277,581.78
Employee Benefits	200	49,499.09	701.39	3,763.21	53,963.69
Purchased Services	300	113,133.45	21,823.40	47,250.54	182,207.39
Energy Services	400	-	-	-	-
Materials and Supplies	500	42,463.54	9,793.00	(10,282.00)	41,974.54
Capital Outlay	600	-	-	-	-
Other Expenses	700	59,513.70	(4,687.37)	4,200.00	59,026.33
<b>TOTAL 6400</b>		<b>503,831.80</b>	<b>63,096.42</b>	<b>47,825.51</b>	<b>614,753.73</b>

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

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>CONTRACTED PROGRAMS:</b>				
<b>INSTR. RELATED TECHNOLOGY</b>				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
<b>TOTAL 6500</b>		-	-	-
<b>BOARD</b>				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
<b>TOTAL 7100</b>		-	-	-
<b>GENERAL ADMINISTRATION</b>				
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	(21,948.33)	240,738.28
<b>TOTAL 7200</b>		255,686.61	(21,948.33)	243,738.28
<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>FACILITIES ACQUISITION &amp; CONST.</b>				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
<b>TOTAL 7400</b>		-	-	-

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

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>CONTRACTED PROGRAMS:</b>				
<b>FISCAL 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 7500</b>		-	-	-
<b>FOOD SERVICES</b>				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	-	-
Supplies	500	-	-	-
<b>TOTAL 7600</b>		-	-	-
<b>CENTRAL SERVICES</b>				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	16,705.00	(10,000.00)	6,705.00
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	500.00	-	500.00
<b>TOTAL 7700</b>		17,205.00	(10,000.00)	7,205.00
<b>PUPIL TRANSPORTATION SERVICES</b>				
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
<b>TOTAL 7800</b>		121,239.56	1,780.00	123,019.56
<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>		-	-	-

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

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>CONTRACTED PROGRAMS:</b>				
<b>MAINTENANCE 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 8100</b>		-	-	-
<b>ADMIN. TECHNOLOGY SERVICES</b>				
Salaries	100	-	-	-
Employee Benefits	200	-	-	-
Purchased Services	300	-	8,100.00	8,100.00
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
<b>TOTAL 8200</b>		-	8,100.00	8,100.00
<b>COMMUNITY SERVICES</b>				
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	2,301.34	14,146.91
Capital Outlay	600	-	243.09	243.09
Other Expenses	700	6,000.00	2,640.00	8,640.00
<b>TOTAL 9100</b>		19,725.96	5,304.04	25,030.00
<b>ESTIMATED FUND BALANCE (6/30)</b>				
2700	-	-	-	-
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	5,660,361.98	74,293.35	50,003.17	5,784,658.50