

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 – May 2020
DATE: June 25, 2020

The following is an explanation of budget transfers and budget amendments that took place during the month of May 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 \$33,716.00 and revenue account #3440 Discretionary Lottery Funds in the amount of \$3.00 for the receipt of the FEFP Fourth Calculation. This was equally offset to (\$4,385.00) in appropriations and a reduction of \$38,104.00 to fund balance.
3. Increase to revenue account #3390 totaling \$56,255 (Computer Science Certification - \$54,255.00; Computer Science Teacher Bonuses - \$2,000). This was equally offset to appropriations.
4. Increase to revenue account #3440 – Gifts, Grants, & Bequests in the amount of \$19,899.79 for TAP fundraiser, High School High Tech, and NEF Foundation. This was equally offset to appropriations.
5. Increase to revenue account #3490 – Miscellaneous Local Sources in the amount of \$15 for refund of prior year expenditures. This was equally offset to appropriations.

DEBT SERVICE:

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

CAPITAL:

1. Numerous other budget transfers were made between various function and object categories as requested by school and district administrators.
2. Increase to appropriations for capital outlay totaling \$5,400.00 (account #670 \$1,399.00; account #680 \$4,000.00; and account #910 \$1.00). The offset is an increase to interest earnings (account #3430).
3. Increase to appropriations for capital outlay (account #670) in the amount of \$54,707.55 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 May.

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 #3241-Title III ESOL in the amount of \$1,259.68 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: MAY 2020**

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	3290	-	-	-	
NEFEC Reimbursements	3299	-	-	-	
				-	
Total Federal Thru State	3200	-	-	-	
STATE:					
Florida Education Finance Program	3310	35,922,043.00	(1,379,358.00)	(33,716.00)	34,508,969.00
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)	(3.00)	12,244.00
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	56,255.00	320,540.00
					-
Total State	3300	50,995,151.00	(1,269,443.00)	22,536.00	49,748,244.00
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	114,672.43	19,899.79	445,445.27
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	726,528.43	15.00	1,207,888.43
Insurance Loss Recoveries	3741	-	-	-	-
					-
Total Local	3400	46,082,014.05	841,920.86	19,914.79	46,943,849.70
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	(384,809.44)	42,450.79	113,946,378.92

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

		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	853,452.16	(39,326.79)	44,139,490.65
Employee Benefits	200	14,281,483.81	(1,381,489.15)	(154.38)	12,899,840.28
Purchased Services	300	3,136,537.12	138,941.56	2,206.29	3,277,684.97
Energy Services	400	2,859.40	-	-	2,859.40
Materials and Supplies	500	5,371,429.21	(1,196,102.89)	(20,657.65)	4,154,668.67
Capital Outlay	600	613,049.44	64,286.05	23,195.77	700,531.26
Other Expenses	700	888,776.06	22,093.06	3,010.00	913,879.12
TOTAL 5000		67,619,500.32	(1,498,819.21)	(31,726.76)	66,088,954.35
PUPIL PERSONNEL SERVICES					
Salaries	100	3,667,560.10	286,809.95	(5,964.41)	3,948,405.64
Employee Benefits	200	1,234,692.16	14,708.35	(6,035.59)	1,243,364.92
Purchased Services	300	932,843.88	(606.05)	56,589.09	988,826.92
Energy Services	400	8,400.00	-	-	8,400.00
Materials and Supplies	500	103,588.96	31,062.35	(34,153.89)	100,497.42
Capital Outlay	600	28,030.00	22,628.47	(3.82)	50,654.65
Other Expenses	700	1,690.00	1,200.09	-	2,890.09
TOTAL 6100		5,976,805.10	355,803.16	10,431.38	6,343,039.64
INSTRUCTIONAL MEDIA SERVICES					
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	(4,788.17)	(978.00)	47,192.83
Energy Services	400	-	(371.98)	-	(371.98)
Materials and Supplies	500	24,247.83	4,857.20	1,061.58	30,166.61
Capital Outlay	600	159,610.45	(2,932.14)	1,649.81	158,328.12
Other Expenses	700	12,311.00	-	-	12,311.00
TOTAL 6200		955,503.70	123,966.01	1,733.39	1,081,203.10
INSTRUCTION AND CURRICULUM					
Salaries	100	1,034,543.76	68,831.97	8,603.93	1,111,979.66
Employee Benefits	200	328,196.06	(12,366.30)	1,344.71	317,174.47
Purchased Services	300	292,182.98	6,341.74	(600.00)	297,924.72
Energy Services	400	-	(19,598.79)	-	(19,598.79)
Materials and Supplies	500	83,193.38	(11,318.03)	(18,163.51)	53,711.84
Capital Outlay	600	7,240.00	3,222.61	-	10,462.61
Other Expenses	700	6,900.00	4,383.23	(2,000.00)	9,283.23
TOTAL 6300		1,752,256.18	39,496.43	(10,814.87)	1,780,937.74
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	716,282.00	39,284.01	38,949.42	794,515.43
Employee Benefits	200	225,922.51	(11,941.19)	6,330.52	220,311.84
Purchased Services	300	217,983.49	25,099.06	(12,695.82)	230,386.73
Energy Services	400	-	-	-	-
Materials and Supplies	500	16,489.64	(3,787.70)	19,872.00	32,573.94
Capital Outlay	600	4,500.00	(100.10)	5,940.00	10,339.90
Other Expenses	700	91,912.26	13,361.80	2,187.00	107,461.06
TOTAL 6400		1,273,089.90	61,915.88	60,583.12	1,395,588.90

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

		TENTATIVE			OFFICIAL
		Original Budget	Previously Approved	Currently Requested	Revised Budget
GENERAL FUND:	Account Number	Amount	Amendments	Amendments	Amount
INSTR. RELATED TECHNOLOGY					
Salaries	100	525,565.00	13,008.04	10,900.00	549,473.04
Employee Benefits	200	169,214.10	(7,337.51)	-	161,876.59
Purchased Services	300	688,021.86	67,654.58	(1,500.00)	754,176.44
Energy Services	400	-	78.94	100.00	178.94
Materials and Supplies	500	16,512.90	3,254.61	1,400.00	21,167.51
Capital Outlay	600	125,807.23	2,539.57	1.00	128,347.80
Other Expenses	700	-	-	-	-
TOTAL 6500		1,525,121.09	79,198.23	10,901.00	1,615,220.32
BOARD					
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
TOTAL 7100		537,827.94	12,000.00	-	549,827.94
GENERAL ADMINISTRATION					
Salaries	100	429,510.00	15,687.50	(49,400.00)	395,797.50
Employee Benefits	200	173,203.19	16,801.77	-	190,004.96
Purchased Services	300	157,761.25	79,320.23	100,000.00	337,081.48
Energy Services	400	-	-	-	-
Materials and Supplies	500	22,890.26	6,849.00	-	29,739.26
Capital Outlay	600	18,750.00	-	-	18,750.00
Other Expenses	700	20,345.00	-	-	20,345.00
TOTAL 7200		822,459.70	118,658.50	50,600.00	991,718.20
SCHOOL ADMINISTRATION					
Salaries	100	4,492,525.48	3,501.87	68,593.08	4,564,620.43
Employee Benefits	200	1,448,049.76	(141,229.67)	2,501.92	1,309,322.01
Purchased Services	300	80,737.81	4,554.65	(2,000.35)	83,292.11
Energy Services	400	-	-	-	-
Materials and Supplies	500	56,283.18	(18,811.98)	2,560.00	40,031.20
Capital Outlay	600	425.87	7,601.77	3,212.03	11,239.67
Other Expenses	700	19,450.00	5,474.57	-	24,924.57
TOTAL 7300		6,097,472.10	(138,908.79)	74,866.68	6,033,429.99
FACILITIES ACQUISITION & CONST.					
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	5,400.00	322,200.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	986.41	2,865.00	94.92	3,946.33
Other Expenses	700	-	-	-	-
TOTAL 7400		283,907.27	328,301.01	5,494.92	617,703.20
FISCAL SERVICES					
Salaries	100	460,375.00	6,234.00	19,000.00	485,609.00
Employee Benefits	200	156,862.50	(7,903.52)	-	148,958.98
Purchased Services	300	22,750.00	7,500.00	3,650.00	33,900.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,000.00	-	(1,900.00)	2,100.00
Capital Outlay	600	500.00	-	-	500.00
Other Expenses	700	-	-	100.00	100.00
TOTAL 7500		644,487.50	5,830.48	20,850.00	671,167.98

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

		TENTATIVE		OFFICIAL	
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
GENERAL FUND:					
FOOD SERVICES					
Salaries	100	-	23,159.08	276.46	23,435.54
Employee Benefits	200	115,376.51	(64,755.89)	440.46	51,061.08
Purchased Services	300	-	-	-	-
Supplies	500	-	8,628.42	-	8,628.42
Capital Outlay	600	-	2,500.00	-	2,500.00
TOTAL 7600		115,376.51	(30,468.39)	716.92	85,625.04
CENTRAL SERVICES					
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)	(1,781.37)	194,907.75
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
TOTAL 7700		1,041,857.77	(40,080.37)	(1,781.37)	999,996.03
PUPIL TRANSPORTATION SERVICES					
Salaries	100	2,866,448.00	188,003.08	2,189.67	3,056,640.75
Employee Benefits	200	1,417,922.76	(209,338.20)	106.03	1,208,690.59
Purchased Services	300	271,967.30	30,055.00	19,713.12	321,735.42
Energy Services	400	734,930.00	18,875.99	(17,796.77)	736,009.22
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
TOTAL 7800		5,673,127.12	(1,054.13)	4,212.05	5,676,285.04
OPERATION OF PLANT					
Salaries	100	3,148,187.78	152,552.17	(14,000.00)	3,286,739.95
Employee Benefits	200	1,331,916.50	(84,757.10)	-	1,247,159.40
Purchased Services	300	1,978,630.09	2,180.00	(113,737.92)	1,867,072.17
Energy Services	400	2,609,275.42	335.30	(11.39)	2,609,599.33
Materials and Supplies	500	263,043.03	11,846.36	(407.19)	274,482.20
Capital Outlay	600	20,068.19	(1,335.60)	461.68	19,194.27
Other Expenses	700	74,650.00	(48,000.00)	-	26,650.00
TOTAL 7900		9,425,771.01	32,821.13	(127,694.82)	9,330,897.32
MAINTENANCE OF PLANT					
Salaries	100	1,822,799.00	12,000.00	(19,000.00)	1,815,799.00
Employee Benefits	200	601,866.34	(17,088.44)	-	584,777.90
Purchased Services	300	885,216.66	(258,488.00)	(1,842.96)	624,885.70
Energy Services	400	68,500.00	-	-	68,500.00
Materials and Supplies	500	487,156.57	(58,312.00)	(29,357.04)	399,487.53
Capital Outlay	600	29,147.08	-	31,200.00	60,347.08
Other Expenses	700	23,510.00	-	-	23,510.00
TOTAL 8100		3,918,195.65	(321,888.44)	(19,000.00)	3,577,307.21
ADMIN. TECHNOLOGY SERVICES					
Salaries	100	554,358.00	(15,485.58)	23,265.23	562,137.65
Employee Benefits	200	148,722.61	(2,380.61)	-	146,342.00
Purchased Services	300	337,331.02	(4,501.15)	(2,800.00)	330,029.87
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,100.00	2,001.15	2,800.00	9,901.15
Capital Outlay	600	22,968.02	(7,199.43)	-	15,768.59
Other Expenses	700	1,800.00	-	-	1,800.00
TOTAL 8200		1,070,279.65	(27,565.62)	23,265.23	1,065,979.26

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

		TENTATIVE		OFFICIAL	
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
GENERAL FUND:					
COMMUNITY SERVICES					
Salaries	100	136,552.60	47,807.00	-	184,359.60
Employee Benefits	200	40,389.08	5,094.86	10,218.52	55,702.46
Purchased Services	300	18,740.76	30,924.72	-	49,665.48
Energy Services	400	-	-	-	-
Materials and Supplies	500	32,639.02	9,023.44	(2,300.60)	39,361.86
Capital Outlay	600	250.00	-	-	250.00
Other Expenses	700	189,167.62	(26,730.00)	-	162,437.62
TOTAL 9100		417,739.08	66,120.02	7,917.92	491,777.02
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		-	1,880,374.63	-	1,880,374.63
3% Contingency Reserve		2,920,000.00	(200,986.08)	(38,104.00)	2,680,909.92
McKay Scholarship Reserve		650,000.00	(650,000.00)	-	-
Family Empowerment Scholarship		-	-	-	-
Unreserved Fund Balance		588,001.60	(588,001.60)	-	-
TOTAL ESTIMATED Ending FB	2700	5,137,959.98	449,864.66	(38,104.00)	5,549,720.64
TOTAL ESTIMATED APPROPRIATIONS		114,288,737.57	(384,809.44)	42,450.79	113,946,378.92

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

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

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FOR FISCAL YEAR 2019-2020
MONTH OF: MAY 2020**

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	-	5,400.00	5,400.00
Miscellaneous Sources	3490	-	-	-
Impact Fees	3496	5,000,000.00	-	5,000,000.00
Total Estimated Revenues		19,862,329.00	5,400.00	19,867,729.00
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	-
TOTAL ESTIMATED REVENUES		56,909,696.84	2,077,304.43	5,400.00
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	(5,819.92)	(70,986.94)
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	(1,047,205.37)	57,093.49
Remodeling and Renovations	680	8,650,779.46	1,557,603.67	74,000.00
Computer Software	690	-	-	-
Total Function 7400		46,821,058.63	2,112,575.03	60,106.55
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	3,210,307.00	-	1.00
To Debt Service Funds	920	-	-	-
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
Total Other Financing Uses	9700	3,210,307.00	-	1.00
ESTIMATED ENDING FUND BALANCE	2700	6,878,331.21	(35,270.60)	(54,707.55)
TOTAL ESTIMATED APPROPRIATIONS		56,909,696.84	2,077,304.43	5,400.00

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

		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	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
Total Function 7600	7600	6,416,445.28	238,372.03	-	6,654,817.31
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	(241,517.70)	-	1,476,719.79
ESTIMATED ENDING FUND BALANCE	2700	1,771,778.39	(241,517.70)	-	1,530,260.69
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: MAY 2020**

		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	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	49,824.41	-	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	-	1,259.68	23,136.68
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	135,559.85	1,259.68	5,518,957.62
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	124,296.52	1,259.68	5,785,918.18

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

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	(112,442.08)	(16,155.18)	2,155,213.83
Employee Benefits	200	697,196.07	(41,947.74)	107.00	655,355.33
Purchased Services	300	90,071.81	(36,283.00)	630.00	54,418.81
Energy Services	400	-	-	-	-
Materials and Supplies	500	159,139.97	72,850.06	5,719.07	237,709.10
Capital Outlay	600	40,756.01	32,572.03	11,038.00	84,366.04
Other Expenses	700	36,420.00	21,808.38	(359.71)	57,868.67
TOTAL 5000		3,307,394.95	(63,442.35)	979.18	3,244,931.78
PUPIL PERSONNEL SERVICES					
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	25,612.14	-	33,122.14
Energy Services	400	-	-	-	-
Materials and Supplies	500	36,318.52	4,262.63	-	40,581.15
Capital Outlay	600	2,000.00	7,668.55	-	9,668.55
Other Expenses	700	-	2,110.00	-	2,110.00
TOTAL 6100		272,990.45	52,728.62	-	325,719.07
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	(74,954.72)	-	783,621.08
Employee Benefits	200	238,871.53	(7,688.30)	-	231,183.23
Purchased Services	300	31,450.42	54,642.82	(1,500.00)	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	1,911.20	-	5,011.20
Other Expenses	700	25,698.50	9,948.13	265.50	35,912.13
TOTAL 6300		1,162,287.65	30,852.61	(1,234.50)	1,191,905.76
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	239,222.02	38,359.76	-	277,581.78
Employee Benefits	200	49,499.09	4,464.60	4.00	53,967.69
Purchased Services	300	113,133.45	69,073.94	1,511.00	183,718.39
Energy Services	400	-	-	-	-
Materials and Supplies	500	42,463.54	(489.00)	-	41,974.54
Capital Outlay	600	-	-	-	-
Other Expenses	700	59,513.70	(487.37)	-	59,026.33
TOTAL 6400		503,831.80	110,921.93	1,515.00	616,268.73

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

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: MAY 2020**

Account Number	TENTATIVE			OFFICIAL
	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	(10,000.00)	6,705.00
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	500.00	-	500.00
TOTAL 7700		17,205.00	(10,000.00)	7,205.00
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: MAY 2020**

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	8,100.00	-	8,100.00
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
TOTAL 8200		8,100.00	-	8,100.00
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	2,301.34	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	124,296.52	1,259.68	5,785,918.18