

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 – February 2021
DATE: April 8, 2021

The following is an explanation of budget transfers and budget amendments that took place during the month of February 2021.

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 (\$1,420,793) related to McKay and Family Empowerment Scholarships per FDOE memo dated 2.23.2021. This was equally offset as reductions to fund balance as outlined in the attached schedule.
3. Increase to revenue account #3390 in the amount of \$37,115.00 for addition of Computer Science Certification project (FDOE). This was equally offset to appropriations.
4. Increase to revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$3,887.13 for the following: FBHS Foundation donation; coke sales; and culinary sales. This was equally offset to appropriations.

DEBT SERVICE:

1. No amendments/transfers were processed for the month of February.

CAPITAL:

1. No amendments/transfers were processed for the month of February.

FOOD SERVICES:

1. No amendments/transfers were processed for the month of February.

CONTRACTED PROGRAMS (Funds 420, 421, 422, 441 & 442):

1. Increase to revenue account #3230 in the amount of \$114,751.30 for addition of roll forward funds in IDEA per FDOE memo (Fund 421). This was equally offset to appropriations.
2. Increase to revenue account #3299 in the amount of \$12,915.00 for Youth Mental Health Awareness Training for FY2020-2021 set-up (Fund 422). This was equally offset to appropriations.
3. Increase to revenue account #3271 in the amount of \$87,461.00 for ESSER B.E.S.T. High Quality Curriculum for Reading set-up (Fund 441). This was equally offset to appropriations.
4. Increase to revenue account #3271 in the amount of \$88,000.00 for Data Informed Supports set-up (Fund 442). This was equally offset to appropriations.
5. Numerous budget transfers made between various function and object categories as requested by school and district administrators.

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

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

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		19,120.34	19,120.34
Total Federal Thru State	3200	-	19,120.34	19,120.34
STATE:				
Florida Education Finance Program	3310	37,325,284.00	(1,420,793.00)	35,904,491.00
Workforce Development	3315	646,119.00		646,119.00
Performance Based Incentives	3317			-
CO & DS Withheld for Administrative Expense	3323			-
Racing Commission Funds	3341	52,097.18		52,097.18
State Forest Funds	3342			-
State License Tax	3343	25,000.00		25,000.00
District Discretionary Lottery	3344			-
Class Size Reduction Operating Funds	3355	13,566,272.00		13,566,272.00
School Recognition Funds	3361			-
Preschool Projects	3371			-
Full Service School	3378			-
Miscellaneous State Sources	3390	129,335.42	37,115.00	166,450.42
Total State	3300	51,744,107.60	(1,383,678.00)	50,360,429.60
LOCAL:				
District School Tax	3411	47,231,296.00		47,231,296.00
Tax Redemption	3421			-
Payment in Lieu of Taxes	3422			-
Excess Fees	3423			-
Tuition (Non-Resident)	3424			-
Rent	3425	51,000.00		51,000.00
Interest, Including Profit on Investment	3430	100,000.00		100,000.00
Gifts, Grants, & Bequests	3440	199,026.96	46,977.65	249,891.74
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	2,078.00	(2,078.00)	-
Other Student Fees	3469	12,801.00	(12,801.00)	-
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	302,841.00	105,081.35	407,922.35
Insurance Loss Recoveries	3741			-
Total Local	3400	47,899,042.96	137,180.00	48,040,110.09
OTHER FINANCING SOURCES:				
Transfers In:				
From Debt Service Funds	3620			-
From Capital Projects Funds	3630	3,409,899.00		3,409,899.00
From Special Revenues Funds	3640			-
From Internal Service Funds	3670			-
From Trust Funds	3680			-
From Enterprise Funds	3690			-
Total Transfers In	3600	3,409,899.00	-	3,409,899.00
Total Other Financing Sources		3,409,899.00	-	3,409,899.00
BEGINNING FUND BALANCE (JULY 1)	2800	14,103,416.73		14,103,416.73
TOTAL ESTIMATED REVENUES		117,221,466.29	156,300.34	115,997,975.76

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE			OFFICIAL	
GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
Appropriations						
INSTRUCTION						
	Salaries	100	45,785,811.95	(288,691.54)	(20,263.41)	45,476,857.00
	Employee Benefits	200	14,024,136.20	(63,059.65)	28,004.72	13,989,081.27
	Purchased Services	300	3,368,300.86	136,840.90	36,117.13	3,541,258.89
	Energy Services	400	12,411.54			12,411.54
	Materials and Supplies	500	5,295,004.14	(198,262.24)	(65,108.62)	5,031,633.28
	Capital Outlay	600	440,411.24	75,991.94	24,369.23	540,772.41
	Other Expenses	700	833,192.06	4,705.45	4,665.50	842,563.01
	TOTAL 5000		69,759,267.99	(332,475.14)	7,784.55	69,434,577.40
PUPIL PERSONNEL SERVICES						
	Salaries	100	3,555,813.00	24,171.02		3,579,984.02
	Employee Benefits	200	1,123,468.79	33,880.97		1,157,349.76
	Purchased Services	300	566,865.04	(27,752.82)	(844.22)	538,268.00
	Energy Services	400				-
	Materials and Supplies	500	44,316.58	74.57	2,206.26	46,597.41
	Capital Outlay	600	30.00	2,832.28		2,862.28
	Other Expenses	700	1,690.00			1,690.00
	TOTAL 6100		5,292,183.41	33,206.02	1,362.04	5,326,751.47
INSTRUCTIONAL MEDIA SERVICES						
	Salaries	100	516,479.00			516,479.00
	Employee Benefits	200	190,142.81			190,142.81
	Purchased Services	300	50,429.22	(829.42)	(589.05)	49,010.75
	Energy Services	400				-
	Materials and Supplies	500	21,751.74	(744.93)	(142.90)	20,863.91
	Capital Outlay	600	169,759.58	1,477.18	731.95	171,968.71
	Other Expenses	700	12,061.00	(33.25)		12,027.75
	TOTAL 6200		960,623.35	(130.42)	-	960,492.93
INSTRUCTION AND CURRICULUM						
	Salaries	100	1,143,917.00	3,566.04	3,121.39	1,150,604.43
	Employee Benefits	200	326,955.24	1,123.11	661.38	328,739.73
	Purchased Services	300	299,675.17	(2,902.90)	322.53	297,094.80
	Energy Services	400				-
	Materials and Supplies	500	107,594.86	(42,736.51)	(1,315.00)	63,543.35
	Capital Outlay	600	19,494.85	2,028.24	88.00	21,611.09
	Other Expenses	700	8,900.00	4,928.72		13,828.72
	TOTAL 6300		1,906,537.12	(33,993.30)	2,878.30	1,875,422.12
INSTRUCTIONAL STAFF TRAINING						
	Salaries	100	726,175.34	258,400.74	31,420.68	1,015,996.76
	Employee Benefits	200	210,807.27	60,477.56	14,359.30	285,644.13
	Purchased Services	300	196,413.32	(16,783.38)	(4,575.76)	175,054.18
	Energy Services	400				-
	Materials and Supplies	500	24,470.45	5,710.20	4,577.60	34,758.25
	Capital Outlay	600	6,238.00	(1,107.88)	1,140.00	6,270.12
	Other Expenses	700	97,902.75	3,997.91	300.00	102,200.66
	TOTAL 6400		1,262,007.13	310,695.15	47,221.82	1,619,924.10

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
GENERAL FUND:				
INSTR. RELATED TECHNOLOGY				
Salaries	100	532,967.00	97.72	533,064.72
Employee Benefits	200	158,976.59	17.20	158,993.79
Purchased Services	300	1,062,016.86	(258,153.48)	803,863.38
Energy Services	400		51.90	51.90
Materials and Supplies	500	16,500.00		16,500.00
Capital Outlay	600	132,599.95	(16,113.76)	116,486.19
Other Expenses	700			-
TOTAL 6500		1,903,060.40	(274,100.42)	1,628,959.98
BOARD				
Salaries	100	174,500.00		174,500.00
Employee Benefits	200	84,759.92		84,759.92
Purchased Services	300	299,068.12	55.87	299,123.99
Energy Services	400			-
Materials and Supplies	500	1,000.00	(105.87)	894.13
Capital Outlay	600			-
Other Expenses	700	100.00		100.00
TOTAL 7100		559,428.04	(50.00)	559,378.04
GENERAL ADMINISTRATION				
Salaries	100	302,860.00		302,860.00
Employee Benefits	200	165,355.96		165,355.96
Purchased Services	300	338,827.50	(5,950.00)	332,877.50
Energy Services	400			-
Materials and Supplies	500	21,114.63	1,748.40	22,863.03
Capital Outlay	600	12,500.00		12,500.00
Other Expenses	700	19,002.50		19,002.50
TOTAL 7200		859,660.59	(4,201.60)	855,458.99
SCHOOL ADMINISTRATION				
Salaries	100	4,607,440.00	7,338.46	4,617,289.04
Employee Benefits	200	1,374,440.43	28,714.46	1,403,597.85
Purchased Services	300	78,392.54	(3,791.47)	74,506.56
Energy Services	400			-
Materials and Supplies	500	45,031.11	(1,235.09)	43,507.44
Capital Outlay	600	1,500.00	886.44	2,654.53
Other Expenses	700	22,400.00		22,400.00
TOTAL 7300		6,129,204.08	31,912.80	6,163,955.42
FACILITIES ACQUISITION & CONST.				
Salaries	100	214,750.00		214,750.00
Employee Benefits	200	66,713.87		66,713.87
Purchased Services	300	383,200.00		383,200.00
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600	4,632.32		4,632.32
Other Expenses	700			-
TOTAL 7400		669,296.19	-	669,296.19
FISCAL SERVICES				
Salaries	100	429,870.00		429,870.00
Employee Benefits	200	145,579.38		145,579.38
Purchased Services	300	29,706.00	(1,856.00)	27,850.00
Energy Services	400			-
Materials and Supplies	500	4,000.00		4,000.00
Capital Outlay	600	500.00		500.00
Other Expenses	700		50.00	50.00
TOTAL 7500		609,655.38	(1,806.00)	607,849.38

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	Account Number	TENTATIVE		OFFICIAL
		Original Budget Amount	Previously Approved Amendments	Revised Budget Amount
GENERAL FUND:				
FOOD SERVICES				
Salaries	100			-
Employee Benefits	200	26,914.90		26,914.90
Purchased Services	300			-
Supplies	500	9,076.39		9,076.39
Capital Outlay	600			-
TOTAL 7600		35,991.29	-	35,991.29
CENTRAL SERVICES				
Salaries	100	462,115.80	(19,921.52)	425,627.59
Employee Benefits	200	137,214.00	(200.00)	132,511.97
Purchased Services	300	216,725.43	(9,248.40)	207,577.02
Energy Services	400	350.00	-	350.00
Materials and Supplies	500	6,684.38	23,297.82	29,982.20
Capital Outlay	600	1,500.00		1,500.00
Other Expenses	700	6,400.00		6,400.00
TOTAL 7700		830,989.61	(6,072.10)	803,948.78
PUPIL TRANSPORTATION SERVICES				
Salaries	100	2,941,980.89	(8,141.60)	2,926,839.29
Employee Benefits	200	1,323,839.38	(1,066.56)	1,322,772.82
Purchased Services	300	324,391.20	13,248.48	351,184.86
Energy Services	400	675,724.69	(29,850.00)	638,874.69
Materials and Supplies	500	230,128.74	21,984.03	252,112.77
Capital Outlay	600	13,689.99	(1,700.00)	11,989.99
Other Expenses	700	107,417.00	(200.00)	107,217.00
TOTAL 7800		5,617,171.89	(5,725.65)	5,610,991.42
OPERATION OF PLANT				
Salaries	100	3,689,177.69		3,685,677.69
Employee Benefits	200	1,360,249.32		1,356,049.32
Purchased Services	300	2,367,797.71		2,375,497.72
Energy Services	400	2,818,924.26		2,819,032.06
Materials and Supplies	500	457,928.27	19,478.46	477,298.93
Capital Outlay	600	21,696.29	595.57	22,291.86
Other Expenses	700	73,900.00	100.00	74,000.00
TOTAL 7900		10,789,673.54	20,174.03	10,809,847.58
MAINTENANCE OF PLANT				
Salaries	100	1,859,492.00		1,859,492.00
Employee Benefits	200	592,214.59		592,214.59
Purchased Services	300	677,408.99	(18,725.00)	658,683.99
Energy Services	400	68,500.00		68,500.00
Materials and Supplies	500	446,280.66	35,696.87	481,977.53
Capital Outlay	600	27,495.33	(1,500.00)	25,995.33
Other Expenses	700	41,500.00	(3,275.00)	38,225.00
TOTAL 8100		3,712,891.57	12,196.87	3,725,088.44
ADMIN. TECHNOLOGY SERVICES				
Salaries	100	583,096.00		583,096.00
Employee Benefits	200	163,741.82		163,741.82
Purchased Services	300	359,950.00	12,430.34	372,380.34
Energy Services	400			-
Materials and Supplies	500	5,100.00		5,100.00
Capital Outlay	600	24,057.48	1,785.00	25,842.48
Other Expenses	700	500.00		500.00
TOTAL 8200		1,136,445.30	14,215.34	1,150,660.64

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE		OFFICIAL	
GENERAL FUND:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
COMMUNITY SERVICES					
Salaries	100	128,052.60	(7,665.00)	261.43	120,649.03
Employee Benefits	200	38,924.59	(1,250.00)	45.86	37,720.45
Purchased Services	300	56,924.06	353.35		57,277.41
Energy Services	400		-		-
Materials and Supplies	500	55,026.57	12,047.41	33.13	67,107.11
Capital Outlay	600	250.00			250.00
Other Expenses	700	165,085.50			165,085.50
TOTAL 9100		444,263.32	3,485.76	340.42	448,089.50
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	973,482.49			973,482.49
Assigned (Proshares) Fund Balance		1,843,588.20			1,843,588.20
Contingency Reserve		711,045.40	388,969.00	(205,793.00)	894,221.40
McKay/Family Empowerment Scholarship		1,215,000.00		(1,215,000.00)	-
Unreserved Fund Balance					-
TOTAL ESTIMATED Ending FB	2700	4,743,116.09	388,969.00	(1,420,793.00)	3,711,292.09
TOTAL ESTIMATED APPROPRIATIONS		117,221,466.29	156,300.34	(1,379,790.87)	115,997,975.76

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BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

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			-
Cost of Issuing SBE Bonds	3324			-
Racing Commission Funds	3341	171,152.82		171,152.82
Public Education Capital Outlay	3391			-
				-
Total State	3300	171,152.82	-	171,152.82
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	38,383.50		38,383.50
TOTAL ESTIMATED REVENUES		209,536.32	-	209,536.32
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	121,912.50		121,912.50
Interest	720	49,240.32		49,240.32
Dues and Fees	730		-	-
Total Function 9200	9200	171,152.82	-	171,152.82
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	38,383.50	-	38,383.50
TOTAL ESTIMATED APPROPRIATIONS		209,536.32	-	209,536.32

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2020-2021
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		TENTATIVE		OFFICIAL
Account Number	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			-
School Hardening	3390	215,530.00		215,530.00
District Local Capital Improvement Tax	3413	15,870,731.00		15,870,731.00
Collection of Prior Year Taxes	3414			-
Interest Including Profit on Investments	3430			-
Miscellaneous Sources	3490			-
Impact Fees	3496	4,000,000.00		4,000,000.00
Total Estimated Revenues		20,411,261.00	-	20,411,261.00
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	49,854,021.63	-	49,854,021.63
TOTAL ESTIMATED REVENUES		70,265,282.63	-	70,265,282.63
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610			-
Audio Visual Materials	620			-
Buildings and Fixed Equipment	630	35,805,719.80	(93,252.71)	35,712,467.09
Furniture, Fixtures, and Equipment	640	5,003,239.46	122,440.36	5,125,679.82
Motor Vehicles	650	1,800,528.00	3,000.00	1,803,528.00
Land	660	1,685,860.01		1,685,860.01
Improvements Other than Buildings	670	4,604,195.85	(42,609.91)	4,561,585.94
Remodeling and Renovations	680	11,167,487.45	10,422.26	11,177,909.71
Computer Software	690			-
Total Function 7400		60,067,030.57	-	60,067,030.57
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	3,409,899.00		3,409,899.00
To Debt Service Funds	920			-
To Special Revenue Funds	940			-
Interfund (Capital Projects Only)	950			-
Total Other Financing Uses	9700	3,409,899.00	-	3,409,899.00
ESTIMATED ENDING FUND BALANCE	2700	6,788,353.06		6,788,353.06
TOTAL ESTIMATED APPROPRIATIONS		70,265,282.63	-	70,265,282.63

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Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL FOOD SERVICE:				
Estimated Revenues:				
FEDERAL THROUGH STATE:				
National School Lunch	3260	3,453,200.00		3,453,200.00
U.S.D.A. Donated Foods	3265	436,343.52		436,343.52
Summer Feeding Program	3267	88,000.00		88,000.00
Other Federal Direct	3290			-
Total Federal Through State	3200	3,977,543.52	-	3,977,543.52
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	1,550,721.45		1,550,721.45
TOTAL ESTIMATED REVENUES		7,664,964.97	-	7,664,964.97
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	2,069,000.00		2,069,000.00
Employee Benefits	200	770,200.00		770,200.00
Purchased Services	300	261,250.00	7,000.00	268,250.00
Energy Services	400	9,500.00		9,500.00
Materials and Supplies	500	2,763,343.52		2,763,343.52
Capital Outlay	600	106,175.00		106,175.00
Other Expenses	700	181,900.00		181,900.00
Total Function 7600	7600	6,161,368.52	7,000.00	6,168,368.52
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		108,323.01		108,323.01
Reserved for School Food Services		1,395,273.44	(7,000.00)	1,388,273.44
ESTIMATED ENDING FUND BALANCE	2700	1,503,596.45	(7,000.00)	1,496,596.45
TOTAL ESTIMATED APPROPRIATIONS		7,664,964.97	-	7,664,964.97

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE		OFFICIAL	
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
OTHER FEDERAL PROGRAMS-FUND 420					
Estimated Revenues:					
FEDERAL DIRECT:					
Other Federal Direct	3190				-
Climate Transformation Grant	3199				-
Total Federal Direct	3100	-	-	-	-
FEDERAL THROUGH STATE:					
Career and Technical Education	3201	160,671.43			160,671.43
Workforce Innovation and Opportunity Act	3220	259,232.88			259,232.88
Teacher and Principal Training, Title IIA	3225	354,271.00			354,271.00
IDEA (PL94-142)	3230	2,980,486.58	4,522.43	114,751.30	3,099,760.31
Title I	3240	1,753,304.06			1,753,304.06
Title III - ESOL	3241	21,690.53	4,634.50		26,325.03
Title IV - 21st Century Schools	3242	209,929.24	0.31		209,929.55
Other Federal through State	3299	101,521.36	37,478.00	12,915.00	151,914.36
Total Federal Through State	3200	5,841,107.08	46,635.24	127,666.30	6,015,408.62
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		5,841,107.08	46,635.24	127,666.30	6,015,408.62

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE			OFFICIAL
Account Number	OTHER FEDERAL PROGRAMS-FUND 420 Appropriations	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTRUCTION					
100	Salaries	2,615,347.79	(89,429.00)	109,647.02	2,635,565.81
200	Employee Benefits	711,829.44	84,855.35	(54,173.96)	742,510.83
300	Purchased Services	230,152.00	10,904.15	(2,128.00)	238,928.15
400	Energy Services				-
500	Materials and Supplies	172,724.99	(9,527.34)	22,124.24	185,321.89
600	Capital Outlay	101,957.69	6,100.06	11,500.00	119,557.75
700	Other Expenses	37,040.00	3,000.00	15,047.00	55,087.00
	TOTAL 5000	3,869,051.91	5,903.22	102,016.30	3,976,971.43
PUPIL PERSONNEL SERVICES					
100	Salaries	165,050.96	(3,685.00)		161,365.96
200	Employee Benefits	47,766.04	3,685.00		51,451.04
300	Purchased Services	12,700.00	(468.00)	1,779.49	14,011.49
400	Energy Services				-
500	Materials and Supplies	27,411.43	145.31	0.51	27,557.25
600	Capital Outlay	10,575.91	504.45		11,080.36
700	Other Expenses	1,000.00	-		1,000.00
	TOTAL 6100	264,504.34	181.76	1,780.00	266,466.10
INSTRUCTIONAL MEDIA SERVICES					
100	Salaries				-
200	Employee Benefits				-
300	Purchased Services				-
400	Energy Services				-
500	Materials and Supplies				-
600	Capital Outlay				-
700	Other Expenses				-
	TOTAL 6200	-	-	-	-
INSTRUCTION AND CURRICULUM					
100	Salaries	660,663.71	2,325.00	3,000.00	665,988.71
200	Employee Benefits	208,844.69	(200.00)	2,570.00	211,214.69
300	Purchased Services	45,500.00	-		45,500.00
400	Energy Services		-		-
500	Materials and Supplies	4,933.80	-		4,933.80
600	Capital Outlay	7,800.00	-		7,800.00
700	Other Expenses	34,100.00	(1,300.00)		32,800.00
	TOTAL 6300	961,842.20	825.00	5,570.00	968,237.20
INSTRUCTIONAL STAFF TRAINING					
100	Salaries	233,270.00	15,020.00	2,000.00	250,290.00
200	Employee Benefits	60,704.85	3,819.78	1,336.53	65,861.16
300	Purchased Services	91,722.89	(15,152.62)	(100.00)	76,470.27
400	Energy Services		-		-
500	Materials and Supplies	28,200.00	58.86	3,588.47	31,847.33
600	Capital Outlay		-		-
700	Other Expenses	48,640.00	33,390.75	11,850.00	93,880.75
	TOTAL 6400	462,537.74	37,136.77	18,675.00	518,349.51

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE		OFFICIAL
Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
OTHER FEDERAL PROGRAMS-FUND 420				
INSTR. RELATED TECHNOLOGY				
Salaries	100	2,000.00		2,000.00
Employee Benefits	200	353.00		353.00
Purchased Services	300			-
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600			-
Other Expenses	700			-
TOTAL 6500		2,353.00	-	2,353.00
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			-
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600			-
Other Expenses	700	172,251.22	(1,435.00)	170,816.22
TOTAL 7200		172,251.22	(1,435.00)	170,816.22
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 2020-2021
 MONTH OF: FEBRUARY 2021**

Account Number	TENTATIVE			OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
OTHER FEDERAL PROGRAMS-FUND 420					
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			-	
Energy Services	400			-	
Materials and Supplies	500			-	
Capital Outlay	600			-	
Other Expenses	700			-	
TOTAL 7700	-	-	-	-	
PUPIL TRANSPORTATION SERVICES					
Salaries	100	9,828.02	15,980.00	(140.00)	25,668.02
Employee Benefits	200	27,851.39	(15,477.57)	3,665.00	16,038.82
Purchased Services	300	2,950.00			2,950.00
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700	15,000.00		(3,900.00)	11,100.00
TOTAL 7800		55,629.41	502.43	(375.00)	55,756.84
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 2020-2021
 MONTH OF: FEBRUARY 2021**

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
OTHER FEDERAL PROGRAMS-FUND 420				
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	34,076.00		34,076.00
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600			-
Other Expenses	700			-
TOTAL 8200	34,076.00	-	-	34,076.00
COMMUNITY SERVICES				
Salaries	100			-
Employee Benefits	200			-
Purchased Services	300			-
Energy Services	400			-
Materials and Supplies	500	14,162.75	650.00	14,812.75
Capital Outlay	600			-
Other Expenses	700	4,698.51	2,871.06	7,569.57
TOTAL 9100	18,861.26	3,521.06	-	22,382.32
ESTIMATED FUND BALANCE (6/30)				
2700	-			-
TOTAL ESTIMATED APPROPRIATIONS	5,841,107.08	46,635.24	127,666.30	6,015,408.62

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE		OFFICIAL	
ELEM & SEC SCHOOL EMERGENCY-FUND 441	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
FEDERAL DIRECT:					
Other Federal Direct	3190				-
Climate Transformation Grant	3199				-
Total Federal Direct	3100	-	-	-	-
FEDERAL THROUGH STATE:					
Education Stabilization Funds - K-12	3271	1,385,205.03		87,461.00	1,472,666.03
Other Federal through State	3299				-
Total Federal Through State	3200	1,385,205.03	-	87,461.00	1,472,666.03
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		1,385,205.03	-	87,461.00	1,472,666.03

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2020-2021
 MONTH OF: FEBRUARY 2021**

		TENTATIVE		OFFICIAL
Account Number		Original Budget Amount	Previously Approved Amendments	Revised Budget Amount
ELEM & SEC SCHOOL EMERGENCY-FUND 441				
Appropriations				
INSTRUCTION				
Salaries	100	300,000.00	(110,625.00)	189,375.00
Employee Benefits	200	98,250.00	(33,975.00)	64,275.00
Purchased Services	300	300,000.00	44,600.00	398,600.00
Energy Services	400		-	-
Materials and Supplies	500	70,898.15	194,990.88	265,889.03
Capital Outlay	600	8,990.00	(8,990.00)	-
Other Expenses	700			-
TOTAL 5000		778,138.15	86,000.88	918,139.03
PUPIL PERSONNEL SERVICES				
Salaries	100	120,000.00	(120,000.00)	-
Employee Benefits	200	51,380.00	(51,380.00)	-
Purchased Services	300	2,400.00		2,400.00
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600			-
Other Expenses	700			-
TOTAL 6100		173,780.00	(171,380.00)	2,400.00
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			-
Employee Benefits	200			-
Purchased Services	300			-
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600			-
Other Expenses	700			-
TOTAL 6300		-	-	-

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE			OFFICIAL
ELEM & SEC SCHOOL EMERGENCY-FUND 441	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	239,000.00	(59,240.00)	9,500.00	189,260.00
Employee Benefits	200	18,666.00	(2,900.00)	3,461.00	19,227.00
Purchased Services	300	8,000.00	16,500.00	4,500.00	29,000.00
Energy Services	400		-		-
Materials and Supplies	500		25,000.00	8,000.00	33,000.00
Capital Outlay	600		-		-
Other Expenses	700	5,000.00	18,640.00	8,000.00	31,640.00
TOTAL 6400		270,666.00	(2,000.00)	33,461.00	302,127.00
INSTR. RELATED TECHNOLOGY					
Salaries	100				-
Employee Benefits	200				-
Purchased Services	300	150,000.00	25,000.00		175,000.00
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 6500		150,000.00	25,000.00	-	175,000.00
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				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 7200		-	-	-	-
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		-	-	-	-

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2020-2021
 MONTH OF: FEBRUARY 2021**

		TENTATIVE			OFFICIAL
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ELEM & SEC SCHOOL EMERGENCY-FUND 441					
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		-	-	-	-
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				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 7700		-	-	-	-
PUPIL TRANSPORTATION SERVICES					
Salaries	100				-
Employee Benefits	200				-
Purchased Services	300				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 7800		-	-	-	-

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2020-2021
 MONTH OF: FEBRUARY 2021**

		TENTATIVE			OFFICIAL
ELEM & SEC SCHOOL EMERGENCY-FUND 441	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
OPERATION OF PLANT					
Salaries	100				-
Employee Benefits	200				-
Purchased Services	300				-
Energy Services	400				-
Materials and Supplies	500	1,121.88	(1,121.88)		-
Capital Outlay	600	11,499.00	63,501.00		75,000.00
Other Expenses	700				-
TOTAL 7900		12,620.88	62,379.12	-	75,000.00
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				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 9100		-	-	-	-
ESTIMATED FUND BALANCE (6/30)					
	2700	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		1,385,205.03	-	87,461.00	1,472,666.03

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2020-2021
 MONTH OF: FEBRUARY 2021**

Account Number	TENTATIVE		OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
OTHER CARES ACT RELIEF-FUND 442				
Estimated Revenues:				
FEDERAL DIRECT:				
Other Federal Direct	3190			-
Climate Transformation Grant	3199			-
Total Federal Direct	3100	-	-	-
FEDERAL THROUGH STATE:				
Education Stabilization Funds - K-12	3271	127,885.00	218,992.00	88,000.00
Education Stabilization Funds - Workforce	3272			434,877.00
Education Stabilization Funds - VPK	3273		71,600.00	-
Other Federal through State	3299		1,383,452.00	71,600.00
Total Federal Through State	3200	127,885.00	1,674,044.00	88,000.00
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		127,885.00	1,674,044.00	88,000.00
				1,889,929.00

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE		OFFICIAL	
OTHER CARES ACT RELIEF-FUND 442	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	58,410.00	31,370.95		89,780.95
Employee Benefits	200	10,309.37	5,720.65		16,030.02
Purchased Services	300	2,084.59	3,187.50		5,272.09
Energy Services	400				-
Materials and Supplies	500	13,741.83	290,606.57		304,348.40
Capital Outlay	600		765,083.53		765,083.53
Other Expenses	700				-
TOTAL 5000		84,545.79	1,095,969.20	-	1,180,514.99
PUPIL PERSONNEL SERVICES					
Salaries	100			36,579.20	36,579.20
Employee Benefits	200			11,674.55	11,674.55
Purchased Services	300				-
Energy Services	400				-
Materials and Supplies	500		105,470.08		105,470.08
Capital Outlay	600		23,139.82		23,139.82
Other Expenses	700				-
TOTAL 6100		-	128,609.90	48,253.75	176,863.65
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	9,027.00	(3,842.00)	29,348.00	34,533.00
Employee Benefits	200	1,593.27	(665.55)	10,398.25	11,325.97
Purchased Services	300				-
Energy Services	400				-
Materials and Supplies	500	8,000.00	(2,739.71)		5,260.29
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 6300		18,620.27	(7,247.26)	39,746.25	51,119.26

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE			OFFICIAL
		Original Budget	Previously Approved	Currently Requested	Revised Budget
Account	Number	Amount	Amendments	Amendments	Amount
OTHER CARES ACT RELIEF-FUND 442					
INSTRUCTIONAL STAFF TRAINING					
Salaries	100				-
Employee Benefits	200				-
Purchased Services	300				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
	TOTAL 6400	-	-	-	-
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				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
	TOTAL 7200	-	-	-	-
SCHOOL ADMINISTRATION					
Salaries	100	532.60	207.72		740.32
Employee Benefits	200	94.00	36.67		130.67
Purchased Services	300				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
	TOTAL 7300	626.60	244.39	-	870.99

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE		OFFICIAL
Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
OTHER CARES ACT RELIEF-FUND 442				
FACILITIES ACQUISITION & CONST.				
Salaries	100			-
Employee Benefits	200			-
Purchased Services	300			-
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600	200,000.00		200,000.00
Other Expenses	700			-
TOTAL 7400	-	200,000.00	-	200,000.00
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	89,171.00		89,171.00
Capital Outlay	600	1,044.78		1,044.78
TOTAL 7600	-	90,215.78	-	90,215.78
CENTRAL SERVICES				
Salaries	100			-
Employee Benefits	200			-
Purchased Services	300			-
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600			-
Other Expenses	700			-
TOTAL 7700	-	-	-	-
PUPIL TRANSPORTATION SERVICES				
Salaries	100	9,450.00	380.26	9,830.26
Employee Benefits	200	1,667.93	67.15	1,735.08
Purchased Services	300			-
Energy Services	400			-
Materials and Supplies	500			-
Capital Outlay	600			-
Other Expenses	700			-
TOTAL 7800	11,117.93	447.41	-	11,565.34

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2020-2021
MONTH OF: FEBRUARY 2021**

		TENTATIVE			OFFICIAL
		Original Budget	Previously Approved	Currently Requested	Revised Budget
OTHER CARES ACT RELIEF-FUND 442	Account Number	Amount	Amendments	Amendments	Amount
OPERATION OF PLANT					
Salaries	100	6,000.00	(4,240.68)		1,759.32
Employee Benefits	200	1,059.00	(750.56)		308.44
Purchased Services	300				-
Energy Services	400				-
Materials and Supplies	500	5,915.41	170,795.82		176,711.23
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 7900		12,974.41	165,804.58	-	178,778.99
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				-
Energy Services	400				-
Materials and Supplies	500				-
Capital Outlay	600				-
Other Expenses	700				-
TOTAL 9100		-	-	-	-
ESTIMATED FUND BALANCE (6/30)					
	2700	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		127,885.00	1,674,044.00	88,000.00	1,889,929.00



Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Monesia Brown
Ben Gibson
Tom Grady
Ryan Petty
Joe York

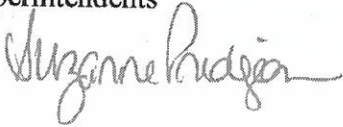
CONTACT PERSON:

NAME: Josh Bemis

PHONE: 850-245-0405

MEMORANDUM

TO: District School Superintendents

FROM: Suzanne Pridgeon 

DATE: February 23, 2021

SUBJECT: 2020-21 Scholarship Deductions and Survey 5 Add-On Full-Time Equivalent (FTE) Student Membership Data

Section III.a. of DOE [Emergency Order No. 2020-EO-06](#) provides that Florida Education Finance Program (FEFP) funding will not be reduced based on the July and October 2020 full-time equivalent student membership surveys for districts and charter schools with an approved reopening plan. DOE [Emergency Order No. 2020-EO-07](#) continues the financial continuity provided in DOE Order No. 2020-EO-06, for districts and charter schools with a Spring 2021 Education Plan, with modifications to ensure districts with increased full-time equivalent (FTE) students following surveys 3 and 4 as set forth in Rule 6A-1.0451, Florida Administrative Code, are funded for that increase. Because the 2020-21 FEFP Second Calculation will continue to be the basis for school district payments until completion of the 2020-21 FEFP Fourth Calculation following survey 3 (February), there will not be an FEFP Third Calculation for the 2020-21 fiscal year.

The attachments provide scholarship funding and add-on FTE information that would have been provided in the FEFP Third Calculation. Attachment 1 shows the state funding amounts from the 2020-21 FEFP Second Calculation, as adjusted by the most recent scholarship deductions for the John M. McKay Scholarship for Students with Disabilities Program and the Family Empowerment Scholarship Program. Electronic fund transfers based on these amounts began with the February 10, 2021, FEFP payment.

Attachment 2 shows the 2020-21 add-on FTE amounts reported in 2019-20 Survey 5 for each district and category, which would have been provided in the FEFP Third Calculation. This data is provided for informational purposes and will be incorporated into district FEFP amounts in the 2020-21 FEFP Fourth Calculation.

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

District School Superintendents
February 23, 2021
Page Two

If you have questions regarding either of these attachments, please contact Josh Bemis at 850-245-0405 or josh.bemis@fldoe.org.

SP/jb

Attachment 1 – Net State FEFP Amounts Adjusted for Scholarship Deductions
Attachment 2 – 2020-21 Survey 5 Add-On FTE

cc: District Finance Officers
Mark Eggers, Assistant Deputy Commissioner
Li Liu, Senior Educational Program Director
Josh Bemis, Educational Policy Director

Florida Department of Education

2020-21 Florida Education Finance Program
Net State FEFP Amounts Adjusted for Scholarships

District	2020-21	Adjustment	Adjustment	Prior-Year	Adjusted
	Second FEFP	for	for Family	Adjustments	
	Net State	McKay	Empowerment	for Scholarship	Net
	FEFP	Scholarships	Scholarships	Deductions	State
	-1-	-2-	-3-	-4-	-5-
1 Alachua	115,570,874	(1,607,927)	(2,027,879)	14,474	111,949,542
2 Baker	27,979,728	(200,516)	(110,289)	0	27,668,923
3 Bay	82,758,443	(1,787,468)	(440,979)	(1,948)	80,528,047
4 Bradford	16,117,602	(280,512)	(334,142)	0	15,522,948
5 Brevard	278,118,052	(8,844,000)	(5,135,746)	(43,116)	264,095,190
6 Broward	823,153,615	(19,463,046)	(22,654,031)	(27,203)	781,009,335
7 Calhoun	13,455,050	(40,713)	(14,583)	0	13,399,754
8 Charlotte	19,565,649	(755,505)	(963,472)	(6,312)	17,840,360
9 Citrus	51,515,270	(454,234)	(1,338,068)	0	49,722,968
10 Clay	199,616,067	(2,324,493)	(1,097,240)	(10,480)	196,183,854
11 Collier	30,585,221	(1,387,569)	(1,735,891)	(533)	27,461,228
12 Columbia	52,426,930	(908,114)	(1,344,274)	2,811	50,177,353
13 Dade	793,882,628	(40,633,856)	(46,572,510)	(245,927)	706,430,335
14 DeSoto	24,223,657	(234,159)	(235,334)	(9,278)	23,744,886
15 Dixie	12,841,421	(342,926)	(141,579)	28,603	12,385,519
16 Duval	535,152,309	(17,322,569)	(13,398,875)	(37,454)	504,393,411
17 Escambia	166,155,546	(2,515,610)	(4,186,917)	(161)	159,452,858
18 Flagler	36,499,379	(453,931)	(880,241)	(1,179)	35,164,028
19 Franklin	782,391	(67,703)	(101,381)	(1,494)	611,813
20 Gadsden	25,192,407	(188,698)	(777,931)	(3,817)	24,221,961
21 Gilchrist	16,596,578	(310,236)	(244,811)	(4,193)	16,037,338
22 Glades	9,996,285	0	(90,850)	0	9,905,435
23 Gulf	4,926,497	(71,715)	(66,063)	0	4,788,719
24 Hamilton	6,969,645	(88,319)	(177,757)	0	6,703,569
25 Hardee	24,921,788	(33,808)	(54,174)	0	24,833,806
26 Hendry	46,987,830	(105,293)	(462,979)	0	46,419,558
27 Hernando	104,932,809	(2,307,685)	(1,977,731)	17,678	100,665,071
28 Highlands	53,530,051	(480,910)	(1,419,825)	(1,721)	51,627,595
29 Hillsborough	941,968,419	(13,135,013)	(12,893,305)	(14,724)	915,925,382
30 Holmes	19,539,956	(15,145)	(21,805)	0	19,503,006
31 Indian River	31,227,384	(618,086)	(569,218)	5,607	30,145,686
32 Jackson	34,562,887	(187,650)	(343,952)	0	34,031,285
33 Jefferson	3,420,443	(13,115)	(177,755)	0	3,229,573
34 Lafayette	7,296,215	(24,972)	(64,470)	0	7,206,773
35 Lake	178,459,250	(3,422,870)	(3,322,888)	(9,984)	171,703,428
36 Lee	236,529,353	(2,893,220)	(3,269,810)	(4,544)	230,361,779
37 Leon	137,804,142	(1,521,077)	(1,712,821)	(2,450)	134,567,794
38 Levy	28,509,412	(403,662)	(594,953)	(1,717)	27,509,080
39 Liberty	8,528,207	(137,953)	(22,044)	0	8,368,210
40 Madison	13,328,135	(14,116)	(83,553)	0	13,230,466
41 Manatee	138,223,896	(5,893,727)	(2,177,313)	2,445	130,155,301
42 Marion	188,352,104	(2,246,980)	(4,105,363)	(13,051)	181,986,710
43 Martin	25,512,979	(738,317)	(788,829)	0	23,985,833
44 Monroe	5,355,325	(211,051)	(174,683)	0	4,969,591
45 Nassau	37,325,284	(662,174)	(752,522)	6,097	35,604,491
46 Okaloosa	127,107,215	(2,255,816)	(1,305,765)	5,654	123,551,288
47 Okeechobee	30,504,892	(174,164)	(434,458)	1,973	29,898,243
48 Orange	683,049,714	(16,026,552)	(21,703,676)	(108,175)	645,211,311
49 Osceola	310,112,026	(6,309,653)	(8,210,003)	21,397	295,613,767
50 Palm Beach	424,716,112	(11,277,519)	(10,475,495)	(27,176)	402,935,922
51 Pasco	367,000,729	(6,108,313)	(2,897,524)	(4,103)	357,990,789
52 Pinellas	247,742,587	(8,385,830)	(8,392,746)	1,912	230,965,923
53 Polk	514,304,470	(7,241,834)	(7,253,861)	(4,108)	499,804,867
54 Putnam	50,570,094	(319,536)	(843,600)	0	49,406,958
55 St. Johns	150,800,523	(3,136,478)	(1,312,618)	1,797	146,353,224
56 St. Lucie	164,024,295	(1,277,464)	(4,156,458)	1,744	158,592,117
57 Santa Rosa	138,130,888	(818,124)	(1,492,906)	14,417	135,834,275
58 Sarasota	27,437,885	(3,236,139)	(2,645,136)	(4,371)	21,552,239
59 Seminole	260,938,015	(5,094,377)	(3,334,082)	32,083	252,539,639
60 Sumter	5,070,368	(551,162)	(236,005)	(1,897)	4,281,304
61 Suwannee	29,075,832	(459,375)	(702,237)	0	27,914,220
62 Taylor	11,817,278	(34,074)	(364,501)	0	11,418,703
63 Union	14,994,434	(79,912)	(68,737)	(1,851)	14,843,934
64 Volusia	214,952,102	(3,385,826)	(6,425,696)	(14,927)	205,125,653
65 Wakulla	27,105,237	(117,746)	(181,215)	0	26,806,275
66 Walton	6,115,605	(234,676)	(265,710)	(2,022)	5,612,895
67 Washington	20,272,488	(127,848)	(216,104)	0	19,928,536
69 FAMU Lab School	4,602,770	(13,561)	(5,987)	0	4,583,222
70 FAU - Palm Beach	9,378,441	(36,429)	(30,967)	0	9,311,045
71 FAU - St. Lucie	9,322,977	(46,710)	(30,547)	0	9,245,720
72 FSU Lab - Broward	5,020,071	(86,724)	(7,173)	0	4,926,174
73 FSU Lab - Leon	12,049,062	(9,883)	(28,038)	0	12,011,141
74 UF Lab School	8,824,401	(18,715)	(7,159)	0	8,798,527
75 Virtual School	203,544,037	(180,496)	0	1,217	203,364,758

State 9,688,979,661 (212,275,884) (222,089,136) (462,181) 9,254,152,460

COMPARISON OF FEFP CALCULATIONS
FOR FISCAL YEAR 2020-2021
Third Calculation Compared to Second Cal.

	Third Calculation	Second Calculation	DIFFERENCE	Notes			
UNWEIGHTED FTE	12,620.13	12,620.13	-	Add On Section			
WEIGHTED FTE	13,675.96	13,675.96	-	2nd	3rd	Change	
BASE STUDENT ALLOCATION	4,319.49	4,319.49	-	Group 2 Over Cap	-	FB	
DISTRICT COST DIFFERENTIAL	0.9900	0.9900	-	Advanced Placement	-	AP	107.04 107.04 -
BASE FEFP FUNDING	58,482,440.00	58,482,440.00	-	CAPE/CTE	-	AP	164.40 164.40 -
ESE GUARANTEE	3,771,699.00	3,771,699.00	-	Early Graduation	-	FB	11.50 11.50 -
SPARSITY	2,871,820.00	2,871,820.00	-				282.94 282.94 -
SAFE SCHOOLS	854,848.00	854,848.00	-				Group 2 Over Cap -
SUPPLEMENTAL INSTRUCTION (SAI)	2,798,214.00	2,798,214.00	-				
READING INSTRUCTION	630,890.00	630,890.00	-				
MENTAL HEALTH ALLOCATION	510,203.00	510,203.00	-				
TEACHER SALARY INCREASE	2,123,180.00	2,123,180.00	-				
ADDITIONAL ALLOCATION							
TEACHER LEAD	239,588.00	239,588.00	-				
INSTRUCTIONAL MATERIALS	1,078,520.00	1,078,520.00	-	Textbooks	4211	2nd 3rd	1,005,091 1,005,091 -
DIGITAL CLASSROOM PLAN	103,097.00	103,097.00	-	Media	4826		57,667 57,667 -
TRANSPORTATION	3,177,876.00	3,177,876.00	-	Science	4438		15,762 15,762 -
VIRTUAL EDUCATION	-	-	-				1,078,520 1,078,520 -
GROSS STATE AND LOCAL FEFP	76,642,375.00	76,642,375.00	-				
REQUIRED LOCAL EFFORT	39,317,091.00	39,317,091.00	-				
STATE SHARE OF FEFP	37,325,284.00	37,325,284.00	-				
PRIOR YEAR ADJUSTMENTS	-	-	-				
PRORATION FOR REVISED APPROPRIATION	-	-	-				
PRORATION FOR VETO	-	-	-				
NET STATE FEFP	37,325,284.00	37,325,284.00	-				
FAMILY EMPOWERMENT	(752,522.00)	(752,522.00)	-				
PY MCKAY SCHOLARSHIP ADJ	(6,097.00)	(6,097.00)	-				
MCKAY SCHOLARSHIPS	(662,174.00)	(662,174.00)	-				
NET STATE FEFP	35,904,491.00	37,325,284.00	(1,420,793.00)				(1,420,793.00)
SCHOOL RECOGNITION PROGRAM	-	-	-				
DISTRICT DISCRETIONARY LOTTERY	-	-	-				
PY LOTTERY ADJUSTMENT	-	-	-				
SUBTOTAL	35,904,491.00	37,325,284.00	(1,420,793.00)				
STATE CATEGORICALS:							
CLASS SIZE REDUCTION	13,566,272.00	13,566,272.00	-				
CATEGORICAL TOTAL	13,566,272.00	13,566,272.00	-				
TOTAL STATE FUNDING	49,470,763.00	50,891,556.00	(1,420,793.00)				
LOCAL FUNDS							
REQUIRED LOCAL EFFORT	39,317,091.00	39,317,091.00	-				
DISCRETIONARY EFFORT	7,914,205.00	7,914,205.00	-				
TOTAL LOCAL FUNDING	47,231,296.00	47,231,296.00	-				
TOTAL STATE AND LOCAL AND FEDERAL	96,702,059.00	98,122,852.00	(1,420,793.00)				
Final Adjusted State, Local, and Federal	96,702,059.00	98,122,852.00	(1,420,793.00)				

Amount Per Unweighted FTE	7,662.52	7,775.11	(112.58)
Amount Per Weighted FTE	7,070.95	7,174.84	(103.89)

NASSAU ANALYSIS		Third Calculation	Second Calculation	Changes
DOE Calculation Analysis	(1,420,793.00)	58,482,440.00	58,482,440.00	-
Difference	(1,020,058.00)	(39,317,091.00)	(39,317,091.00)	-
EXPLANATION OF DIFFERENCE:		19,165,349.00	19,165,349.00	-
McKay Scholarships	(662,174.00)	(752,522.00)	(752,522.00)	(752,522.00)
McKay Scholarships PY	(6,097.00)	(6,097.00)	(6,097.00)	(6,097.00)
FAMILY SCHOLARSHIP	(752,522.00)	3,771,699.00	3,771,699.00	(662,174.00)
Prior Year Adjustment	-	2,871,820.00	2,871,820.00	-
Lottery PY Adjustment	-	(703,022.91)	(703,022.91)	-
TOTAL	(1,420,793.00)	(313,653.38)	(313,653.38)	-

Estimated McKay/FES	1,215,000.00	23,371,398.71	
Actual McKay/FES	(1,420,793.00)	24,792,191.71	1100R0000 3100 At Beginning of Year
Return to Fund Balance	(205,793.00)	(1,420,793.00)	
Reduction to Fund Balance for Over CAP	-	23,371,398.71	
Return to Fund Balance Early Graduation	-	-	
Reduction to Fund Balance for PY Adjustment	-	-	
Increase to Fund Balance for ESE Guarantee	-	-	
Increase to Fund Balance for Sparsity	-	-	
Reduction to Fund Balance for Transportation	-	-	
Increase to Fund Balance for Virtual Education	-	-	
AP Funds to Fund Balance	INC	To APP	
Return to Fund Balance	-	-	
Adjustment to Fund Balance	(205,793.00)	-	

Third Calculation	Second Calculation	Changes
58,482,440.00	58,482,440.00	-
(39,317,091.00)	(39,317,091.00)	-
19,165,349.00	19,165,349.00	-
(752,522.00)	(752,522.00)	(752,522.00)
(6,097.00)	(6,097.00)	(6,097.00)
(662,174.00)	(662,174.00)	(662,174.00)
3,771,699.00	3,771,699.00	-
2,871,820.00	2,871,820.00	-
(703,022.91)	(703,022.91)	-
(313,653.38)	(313,653.38)	-
-	-	-
-	-	-
24,792,191.71	24,792,191.71	(1,420,793.00)

