

TO: ALL BOARD MEMBERS
FROM: Ellen Harper, Director of Business Services
SUBJECT: **BUDGET AMENDMENTS/TRANSFERS – December 2023**
DATE: January 25, 2024

The following is an explanation of budget transfers and budget amendments that took place during the month of December 2023.

GENERAL FUND:

1. Numerous budget transfers between various function and object categories as requested by school and district administrators.
2. Increase to revenue account #3390 – Miscellaneous State Sources in the amount of \$15,818.00 for the following projects:
 - a. Youth Mental Health Training for \$15,818.00Increase in appropriations equal to revenue generated.
3. Increase to revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$1,999.00 for the following projects:
 - a. Donation for FBHS Student Flight instruction for \$1,999.00Increase in appropriations equal to revenue generated.
4. Increase to revenue account #3479 – Other Schools, Course, and Classes Fees in the amount of \$1,580.00 for the following projects:
 - a. FBHS Student Flight instruction payments for \$778.00, \$316.00, and \$486.00.Increase in appropriations equal to revenue generated.

DEBT SERVICE:

1. No budget amendments/transfers were processed for the month.

CAPITAL:

1. Budget transfers in the month of December to handle School Hardening project at FBHS.

FOOD SERVICES:

1. Increase to revenue account #3269 – Supply Chain Assistance grant in the amount of \$324,714.82 and an equal increase in appropriation equal to revenue generated.

CONTRACTED PROGRAMS (Funds 421 through 446):

1. Numerous budget transfers between various function and object categories as requested by district administrators.

As always, if you have questions, please contact the Superintendent before the meeting.

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL	
		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
GENERAL FUND:						
Estimated Revenues:						
FEDERAL:						
Federal Impact, Current Operations	3121	-	-	-	-	
Reserve Officers Training Corps (ROTC)	3191	80,000.00	-	-	80,000.00	
Total Federal Direct	3100	80,000.00	-	-	80,000.00	
FEDERAL THRU STATE:						
Federal Through Local	3290	99,429.00	-	-	99,429.00	
Total Federal Thru State	3200	99,429.00	-	-	99,429.00	
STATE:						
Florida Education Finance Program	3310	34,617,647.00	-	-	34,617,647.00	
Workforce Development	3315	978,771.00	-	-	978,771.00	
Performance Based Incentives	3317	-	-	-	-	
CO & DS Withheld for Administrative Expense	3323	-	-	-	-	
Racing Commission Funds	3341	52,097.00	-	-	52,097.00	
State Forest Funds	3342	-	-	-	-	
State License Tax	3343	32,000.00	-	-	32,000.00	
District Discretionary Lottery	3344	-	-	-	-	
Class Size Reduction Operating Funds	3355	12,555,633.00	-	-	12,555,633.00	
School Recognition Funds	3361	-	-	-	-	
Preschool Projects	3371	-	-	-	-	
Full Service School	3378	-	-	-	-	
Miscellaneous State Sources	3390		312,192.00	15,818.00	328,010.00	
Total State	3300	48,236,148.00	312,192.00	15,818.00	48,564,158.00	
LOCAL:						
District School Tax	3411	80,483,582.00	-	-	80,483,582.00	
Tax Redemption	3421	-	-	-	-	
Payment in Lieu of Taxes	3422	-	-	-	-	
Excess Fees	3423	-	-	-	-	
Tuition (Non-Resident)	3424	-	-	-	-	
Rent	3425	100,000.00	-	-	100,000.00	
Interest, Including Profit on Investment	3430	600,000.00	-	-	600,000.00	
Gifts, Grants, & Bequests	3440	104,352.20	21,790.82	1,999.00	128,142.02	
Adult General Education Course Fees	3461	-	-	-	-	
Postsecondary Vocational Course Fees	3462	-	-	-	-	
Continuing Workforce Education Course Fees	3463	-	-	-	-	
Capital Improvement Fees	3464	-	-	-	-	
Postsecondary Lab Fees	3465	-	-	-	-	
Lifelong Learning Fees	3466	-	-	-	-	
School , Course Fees	3467	-	-	-	-	
Other Student Fees	3469	-	17,305.00	-	17,305.00	
Preschool Program Fees	3471	-	-	-	-	
Prekindergarten Early Intervention Fees	3472	-	-	-	-	
School Age Child Care Fees	3473	-	-	-	-	
Other Schools, Courses and Classes Fees	3479	-	401.00	1,580.00	1,981.00	
Miscellaneous Local Sources	3490	949,961.17	-	-	949,961.17	
Sale of Assets	3733	-	-	-	-	
Insurance Loss Recoveries	3741	-	-	-	-	
Total Local	3400	82,237,895.37	39,496.82	3,579.00	82,280,971.19	
OTHER FINANCING SOURCES:						
Transfers In:						
From Debt Service Funds	3620	-	-	-	-	
From Capital Projects Funds	3630	6,799,786.30	-	-	6,799,786.30	
From Special Revenues Funds	3640	-	-	-	-	
From Internal Service Funds	3670	-	-	-	-	
From Trust Funds	3680	-	-	-	-	
From Enterprise Funds	3690	-	-	-	-	
Total Transfers In	3600	6,799,786.30	-	-	6,799,786.30	
Total Other Financing Sources		6,799,786.30	-	-	6,799,786.30	
BEGINNING FUND BALANCE (JULY 1)	2800	20,922,829.01	-	-	20,922,829.01	
TOTAL ESTIMATED REVENUES		158,376,087.68	351,688.82	19,397.00	158,747,173.50	

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE		OFFICIAL	
		Original Budget	Previously Approved	Currently Requested	Revised Budget
		Amount	Amendments	Amendments	Amount
GENERAL FUND:					
Appropriations					
INSTRUCTION					
Salaries	100	58,685,990.06	124,363.79	(3,102.07)	58,807,251.78
Employee Benefits	200	18,664,069.72	39,207.18	858.35	18,704,135.25
Purchased Services	300	2,688,079.92	169,419.74	11,614.88	2,869,114.54
Energy Services	400	7,079.00	279.02	24.75	7,382.77
Materials and Supplies	500	11,387,814.62	(256,007.17)	(24,917.26)	11,106,890.19
Capital Outlay	600	428,308.91	21,471.08	357.87	450,137.86
Other Expenses	700	1,308,855.61	2,185.00	2,994.50	1,314,035.11
TOTAL 5000		93,170,197.84	100,918.64	(12,168.98)	93,258,947.50
PUPIL PERSONNEL SERVICES					
Salaries	100	4,562,310.00	3,228.67	-	4,565,538.67
Employee Benefits	200	1,538,136.58	(1,524.78)	-	1,536,611.80
Purchased Services	300	423,377.84	1,812.85	(855.00)	424,335.69
Energy Services	400	-	-	-	-
Materials and Supplies	500	45,229.99	1,403.45	(217.22)	46,416.22
Capital Outlay	600	10,552.46	2,174.71	5,749.00	18,476.17
Other Expenses	700	25,101.00	(23,400.00)	-	1,701.00
TOTAL 6100		6,604,707.87	(16,305.10)	4,676.78	6,593,079.55
INSTRUCTIONAL MEDIA SERVICES					
Salaries	100	530,588.00	-	-	530,588.00
Employee Benefits	200	201,443.35	-	-	201,443.35
Purchased Services	300	50,609.54	(701.58)	822.66	50,730.62
Energy Services	400	-	-	-	-
Materials and Supplies	500	28,577.75	2,281.51	(300.77)	30,558.49
Capital Outlay	600	230,828.25	(1,579.93)	0.77	229,249.09
Other Expenses	700	16,620.00	-	-	16,620.00
TOTAL 6200		1,058,666.89	-	522.66	1,059,189.55
INSTRUCTION AND CURRICULUM					
Salaries	100	1,801,344.56	20,150.00	375.00	1,821,869.56
Employee Benefits	200	552,241.97	7,429.66	100.15	559,771.78
Purchased Services	300	374,845.13	3,603.55	500.00	378,948.68
Energy Services	400	-	-	-	-
Materials and Supplies	500	188,732.68	(1,872.27)	6,000.00	192,860.41
Capital Outlay	600	15,535.00	1,000.00	-	16,535.00
Other Expenses	700	45,559.16	19,017.50	67.50	64,644.16
TOTAL 6300		2,978,258.50	49,328.44	7,042.65	3,034,629.59
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	1,269,093.89	109,377.19	14,550.10	1,393,021.18
Employee Benefits	200	404,378.81	9,765.89	1,316.62	415,461.32
Purchased Services	300	233,659.53	13,709.99	25,118.23	272,487.75
Energy Services	400	-	-	-	-
Materials and Supplies	500	133,577.12	(6,161.05)	(24,468.40)	102,947.67
Capital Outlay	600	2,400.00	-	-	2,400.00
Other Expenses	700	84,613.66	5,070.00	545.00	90,228.66
TOTAL 6400		2,127,723.01	131,762.02	17,061.55	2,276,546.58

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE		OFFICIAL	
		Original Budget	Previously Approved	Currently Requested	Revised Budget
		Amount	Amendments	Amendments	Amount
GENERAL FUND:					
INSTR. RELATED TECHNOLOGY					
Salaries	100	739,707.97	-	-	739,707.97
Employee Benefits	200	248,380.67	-	-	248,380.67
Purchased Services	300	1,155,842.00	10,351.94	-	1,166,193.94
Energy Services	400	600.00	-	-	600.00
Materials and Supplies	500	9,200.00	-	-	9,200.00
Capital Outlay	600	69,664.18	(1,000.00)	-	68,664.18
Other Expenses	700	-	-	-	-
TOTAL 6500		2,223,394.82	9,351.94	-	2,232,746.76
BOARD					
Salaries	100	204,425.00	-	-	204,425.00
Employee Benefits	200	131,071.11	-	-	131,071.11
Purchased Services	300	601,891.38	-	-	601,891.38
Energy Services	400	-	-	-	-
Materials and Supplies	500	1,000.00	-	-	1,000.00
Capital Outlay	600	-	-	-	-
Other Expenses	700	20,000.00	-	-	20,000.00
TOTAL 7100		958,387.49	-	-	958,387.49
GENERAL ADMINISTRATION					
Salaries	100	353,189.00	-	-	353,189.00
Employee Benefits	200	132,746.99	-	-	132,746.99
Purchased Services	300	281,353.04	(4,818.44)	-	276,534.60
Energy Services	400	-	-	-	-
Materials and Supplies	500	127,713.15	(5,750.00)	-	121,963.15
Capital Outlay	600	7,300.00	-	-	7,300.00
Other Expenses	700	13,400.00	-	-	13,400.00
TOTAL 7200		915,702.18	(10,568.44)	-	905,133.74
SCHOOL ADMINISTRATION					
Salaries	100	5,480,670.00	1,700.72	3,500.00	5,485,870.72
Employee Benefits	200	1,790,021.61	1,666.49	730.00	1,792,418.10
Purchased Services	300	70,324.15	6,617.54	-	76,941.69
Energy Services	400	-	-	-	-
Materials and Supplies	500	42,314.05	557.54	(222.66)	42,648.93
Capital Outlay	600	2,524.97	1,086.26	300.00	3,911.23
Other Expenses	700	21,000.00	187.50	-	21,187.50
TOTAL 7300		7,406,854.78	11,816.05	4,307.34	7,422,978.17
FACILITIES ACQUISITION & CONST.					
Salaries	100	183,708.00	-	-	183,708.00
Employee Benefits	200	59,550.62	-	-	59,550.62
Purchased Services	300	953,043.04	-	-	953,043.04
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	8,000.00	-	-	8,000.00
Other Expenses	700	-	-	-	-
TOTAL 7400		1,204,301.66	-	-	1,204,301.66

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MONTH OF: DECEMBER 2023**

		TENTATIVE		OFFICIAL	
		Original Budget	Previously Approved	Currently Requested	Revised Budget
		Amount	Amendments	Amendments	Amount
GENERAL FUND:					
FISCAL SERVICES					
Salaries	100	568,782.00	-	-	568,782.00
Employee Benefits	200	186,264.76	-	-	186,264.76
Purchased Services	300	54,220.00	-	-	54,220.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	3,500.00	(2,000.00)	-	1,500.00
Capital Outlay	600	600.00	2,000.00	-	2,600.00
Other Expenses	700	150.00	-	-	150.00
TOTAL 7500		813,516.76	-	-	813,516.76
FOOD SERVICES					
Salaries	100	489,600.00	-	-	489,600.00
Employee Benefits	200	125,561.44	-	-	125,561.44
Purchased Services	300	-	-	-	-
Supplies	500	574.53	-	-	574.53
Capital Outlay	600	-	-	-	-
TOTAL 7600		615,735.97	-	-	615,735.97
CENTRAL SERVICES					
Salaries	100	636,215.00	1,765.55	-	637,980.55
Employee Benefits	200	198,306.52	600.00	28.76	198,935.28
Purchased Services	300	361,759.18	(6,358.94)	(28.76)	355,371.48
Energy Services	400	1,000.00	-	-	1,000.00
Materials and Supplies	500	60,984.38	-	-	60,984.38
Capital Outlay	600	1,100.00	-	-	1,100.00
Other Expenses	700	22,350.00	200.00	-	22,550.00
TOTAL 7700		1,281,715.08	(3,793.39)	-	1,277,921.69
PUPIL TRANSPORTATION SERVICES					
Salaries	100	3,757,897.25	-	-	3,757,897.25
Employee Benefits	200	1,613,931.53	-	-	1,613,931.53
Purchased Services	300	431,153.74	13,792.00	3,197.11	448,142.85
Energy Services	400	944,897.76	-	1,470.00	946,367.76
Materials and Supplies	500	307,560.14	(2,700.00)	(2,215.06)	302,645.08
Capital Outlay	600	7,000.00	-	-	7,000.00
Other Expenses	700	26,125.00	-	47.95	26,172.95
TOTAL 7800		7,088,565.42	11,092.00	2,500.00	7,102,157.42
OPERATION OF PLANT					
Salaries	100	4,944,928.00	106.42	-	4,945,034.42
Employee Benefits	200	1,991,112.88	(96.43)	-	1,991,016.45
Purchased Services	300	3,615,499.48	39,353.44	50.38	3,654,903.30
Energy Services	400	3,562,790.94	-	200.00	3,562,990.94
Materials and Supplies	500	2,433,978.96	(6,022.83)	(200.00)	2,427,756.13
Capital Outlay	600	29,091.93	551.40	-	29,643.33
Other Expenses	700	149,200.00	-	-	149,200.00
TOTAL 7900		16,726,602.19	33,892.00	50.38	16,760,544.57

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE		OFFICIAL	
	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
GENERAL FUND:					
MAINTENANCE OF PLANT					
Salaries	100	2,053,678.00	-	-	2,053,678.00
Employee Benefits	200	674,764.08	-	-	674,764.08
Purchased Services	300	1,054,339.82	(2,846.97)	-	1,051,492.85
Energy Services	400	108,500.00	2,000.00	-	110,500.00
Materials and Supplies	500	705,728.15	2,321.97	-	708,050.12
Capital Outlay	600	57,000.00	(1,800.00)	-	55,200.00
Other Expenses	700	47,500.00	325.00	-	47,825.00
TOTAL 8100		4,701,510.05	-	-	4,701,510.05
ADMIN. TECHNOLOGY SERVICES					
Salaries	100	645,345.00	-	-	645,345.00
Employee Benefits	200	182,941.95	-	-	182,941.95
Purchased Services	300	469,215.50	500.00	-	469,715.50
Energy Services	400	-	-	-	-
Materials and Supplies	500	3,000.00	(500.00)	-	2,500.00
Capital Outlay	600	16,365.94	-	-	16,365.94
Other Expenses	700	700.00	-	-	700.00
TOTAL 8200		1,317,568.39	-	-	1,317,568.39
COMMUNITY SERVICES					
Salaries	100	145,193.60	12,427.98	6,000.00	163,621.58
Employee Benefits	200	49,585.19	3,216.02	-	52,801.21
Purchased Services	300	56,546.88	7,656.01	(2,500.00)	61,702.89
Energy Services	400	-	-	-	-
Materials and Supplies	500	70,836.80	10,894.65	2,734.62	84,466.07
Capital Outlay	600	3,050.00	-	-	3,050.00
Other Expenses	700	74,899.68	-	(10,830.00)	64,069.68
TOTAL 9100		400,112.15	34,194.66	(4,595.38)	429,711.43
ESTIMATED FUND BALANCE (6/30)					
Inventory Reserve	2700	1,003,608.36	-	-	1,003,608.36
Assigned (Proshares) Fund Balance		1,492,113.80	-	-	1,492,113.80
3% Contingency Reserve		2,519,428.47	-	-	2,519,428.47
McKay/Family Empowerment Scholarship		1,767,416.00	-	-	1,767,416.00
Unreserved Fund Balance		-	-	-	-
TOTAL ESTIMATED Ending FB	2700	6,782,566.63	-	-	6,782,566.63
TOTAL ESTIMATED APPROPRIATIONS		158,376,087.68	351,688.82	19,397.00	158,747,173.50

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL	
		Account Number	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	171,153.00	-	-	171,153.00	
Public Education Capital Outlay	3391	-	-	-	-	
					-	
Total State	3300	171,153.00	-	-	171,153.00	
LOCAL:						
District Insterest 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	1,144,991.84	-	-	1,144,991.84	
Total Transfers In	3600	1,144,991.84	-	-	1,144,991.84	
Total Other Financing Sources		1,144,991.84	-	-	1,144,991.84	
BEGINNING FUND BALANCE (JULY 1)						
	2800	1,185,716.32	-	-	1,185,716.32	
TOTAL ESTIMATED REVENUES		2,501,861.16	-	-	2,501,861.16	
Estimated Appropriations:						
FUNCTION 9200 Debt Service						
Redemption of Principal	710	1,203,085.57	-	-	1,203,085.57	
Interest	720	113,059.09	-	-	113,059.09	
Dues and Fees	730	-	-	-	-	
Total Function 9200	9200	1,316,144.66	-	-	1,316,144.66	
OTHER FINANCING USES						
Transfers Out:						
To General Fund	910	-	-	-	-	
To Capital Projects Funds	930	-	-	-	-	
To Special Revenue Funds	940	-	-	-	-	
To Debt Service Funds	920	-	-	-	-	
Total Other Financing Uses	9700	-	-	-	-	
ESTIMATED ENDING FUND BALANCE	2700	1,185,716.50	-	-	1,185,716.50	
TOTAL ESTIMATED APPROPRIATIONS		2,501,861.16	-	-	2,501,861.16	

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE		OFFICIAL
		Original Budget Amount	Previously Approved Amendments	Revised Budget Amount
CAPITAL PROJECTS FUNDS:				
Estimated Revenues:				
Vocational Education Acts	3201	-	-	-
CO & DS Distributed to Districts	3321	460,000.00	-	460,000.00
Interest on Undistributed CO & DS	3325	-	-	-
Public Education Capital Outlay	3391	-	-	-
Classrooms First Program	3392	-	-	-
School Hardening	3390	385,194.03	-	385,194.03
District Local Capital Improvement Tax	3413	24,339,793.00	-	24,339,793.00
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		29,184,987.03	-	29,184,987.03
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	68,658,171.58	-	68,658,171.58
TOTAL ESTIMATED REVENUES		97,843,158.61	-	97,843,158.61
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	36,392,256.16	443,451.73	36,835,707.89
Furniture, Fixtures, and Equipment	640	8,675,077.59	(177,267.32)	8,497,810.27
Motor Vehicles	650	719,000.00	(16,010.00)	702,990.00
Land	660	1,116,372.69	-	1,116,372.69
Improvements Other than Buildings	670	7,879,320.38	(31,858.16)	7,812,658.25
Remodeling and Renovations	680	35,116,353.65	(218,316.25)	34,932,841.37
Computer Software	690	-	-	-
Total Function 7400		89,898,380.47	(0.00)	89,898,380.47
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	6,799,786.30	-	6,799,786.30
To Debt Service Funds	920	1,144,991.84	-	1,144,991.84
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
Total Other Financing Uses	9700	7,944,778.14	-	7,944,778.14
ESTIMATED ENDING FUND BALANCE	2700	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		97,843,158.61	(0.00)	97,843,158.61

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		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	3,581,006.00	-	3,581,006.00
U.S.D.A. Donated Foods	3265	558,694.38	-	558,694.38
Summer Feeding Program	3267	62,000.00	-	62,000.00
Supply Chain Assistance	3269	-	324,714.82	324,714.82
Other Federal Direct	3290	-	-	-
Total Federal Through State	3200	4,201,700.38	324,714.82	4,526,415.20
STATE:				
School Breakfast Supplement	3337	25,000.00	-	25,000.00
School Lunch Supplement	3338	35,000.00	-	35,000.00
Total State	3300	60,000.00	-	60,000.00
LOCAL:				
Interest, Including Profit on Investment	3430	700.00	-	700.00
Gifts, Grants, and Bequests	3440	-	-	-
Food Service	3450	3,090,000.00	-	3,090,000.00
Miscellaneous	3490	50,000.00	-	50,000.00
Total Local	3400	3,140,700.00	-	3,140,700.00
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	6,514,592.38	-	6,514,592.38
TOTAL ESTIMATED REVENUES		13,916,992.76	324,714.82	14,241,707.58
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	2,091,265.00	-	2,091,265.00
Employee Benefits	200	817,141.00	-	817,141.00
Purchased Services	300	245,257.13	-	245,257.13
Energy Services	400	10,500.00	-	10,500.00
Materials and Supplies	500	4,125,412.31	324,714.82	4,450,127.13
Capital Outlay	600	51,330.06	-	51,330.06
Other Expenses	700	239,176.63	-	239,176.63
Total Function 7600	7600	7,580,082.13	324,714.82	7,904,796.95
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		229,887.19	-	229,887.19
Reserved for School Food Services		6,107,023.44	-	6,107,023.44
ESTIMATED ENDING FUND BALANCE	2700	6,336,910.63	-	6,336,910.63
TOTAL ESTIMATED APPROPRIATIONS		13,916,992.76	324,714.82	14,241,707.58

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE		OFFICIAL	
OTHER FEDERAL PROGRAMS-FUND 420	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:					
Career and Technical Education	3201	171,430.69	-	-	171,430.69
Workforce Innovation and Opportunity Act	3220	132,989.93	-	-	132,989.93
Teacher and Principal Training, Title IIA	3225	383,977.70	-	-	383,977.70
IDEA (PL94-142)	3230	3,821,509.00	-	-	3,821,509.00
Title I	3240	1,855,233.86	-	-	1,855,233.86
Title III - ESOL	3241	54,067.00	-	-	54,067.00
Title IV - 21st Century Schools	3242	144,108.00	-	-	144,108.00
Other Federal through State	3299	173,972.44	-	-	173,972.44
Total Federal Through State	3200	6,737,288.62	-	-	6,737,288.62
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		6,737,288.62	-	-	6,737,288.62

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

OTHER FEDERAL PROGRAMS-FUND 420

Appropriations

INSTRUCTION

Salaries	100	3,303,711.34	(2,000.00)	-	3,301,711.34
Employee Benefits	200	570,164.75	-	-	570,164.75
Purchased Services	300	276,016.48	8,570.59	280.60	284,867.67
Energy Services	400	-	-	-	-
Materials and Supplies	500	207,461.24	(13,707.87)	648.76	194,402.13
Capital Outlay	600	16,786.28	65.00	-	16,851.28
Other Expenses	700	49,100.00	2,000.00	-	51,100.00
TOTAL 5000		4,423,240.09	(5,072.28)	929.36	4,419,097.17

PUPIL PERSONNEL SERVICES

Salaries	100	163,296.93	-	-	163,296.93
Employee Benefits	200	52,367.89	-	-	52,367.89
Purchased Services	300	63,522.97	-	-	63,522.97
Energy Services	400	-	-	-	-
Materials and Supplies	500	29,554.93	-	(929.36)	28,625.57
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6100		308,742.72	-	(929.36)	307,813.36

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	775,630.30	-	-	775,630.30
Employee Benefits	200	264,134.00	400.00	-	264,534.00
Purchased Services	300	8,500.00	-	-	8,500.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,783.00	4,566.98	-	9,349.98
Capital Outlay	600	7,000.00	-	-	7,000.00
Other Expenses	700	40,481.00	5,000.00	-	45,481.00
TOTAL 6300		1,100,528.30	9,966.98	-	1,110,495.28

INSTRUCTIONAL STAFF TRAINING

Salaries	100	172,067.48	-	-	172,067.48
Employee Benefits	200	75,157.22	-	-	75,157.22
Purchased Services	300	52,742.00	-	-	52,742.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	9,420.94	-	-	9,420.94
Capital Outlay	600	-	-	-	-
Other Expenses	700	143,825.00	-	-	143,825.00
TOTAL 6400		453,212.64	-	-	453,212.64

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		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	-	-	-	-
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	17,984.69	-	-	17,984.69
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	279,926.36	(4,894.70)	-	275,031.66
TOTAL 7200		297,911.05	(4,894.70)	-	293,016.35
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 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL	
		Account Number	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	29,000.00	-	-	29,000.00	
Employee Benefits	200	13,703.80	-	-	13,703.80	
Purchased Services	300	17,540.00	-	-	17,540.00	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	-	-	-	-	
TOTAL 7700		60,243.80	-	-	60,243.80	
PUPIL TRANSPORTATION SERVICES						
Salaries	100	50,008.14	-	-	50,008.14	
Employee Benefits	200	25,455.88	-	-	25,455.88	
Purchased Services	300	7,144.00	-	-	7,144.00	
Energy Services	400	1,287.00	-	-	1,287.00	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	1,500.00	-	-	1,500.00	
TOTAL 7800		85,395.02	-	-	85,395.02	
OPERATION OF PLANT						
Salaries	100	-	-	-	-	
Employee Benefits	200	-	-	-	-	
Purchased Services	300	1,015.00	-	-	1,015.00	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	-	-	-	-	
TOTAL 7900		1,015.00	-	-	1,015.00	

Account Number	TENTATIVE		OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	2,000.00	-	-	2,000.00
600	-	-	-	-
700	5,000.00	-	-	5,000.00
	7,000.00	-	-	7,000.00
2700	-	-	-	-
	6,737,288.62	-	-	6,737,288.62

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023

		TENTATIVE			OFFICIAL
		Original Budget	Previously Approved	Currently Requested	Revised Budget
		Amount	Amendments	Amendments	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	-	-	-	-
Education Stabilization Funds - Workforce	3272	-	-	-	-
Education Stabilization Funds - VPK	3273	-	-	-	-
Other Federal through State	3299	187,700.00	-	-	187,700.00
Total Federal Through State	3200	187,700.00	-	-	187,700.00
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		187,700.00	-	-	187,700.00

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2023-2024
 MONTH OF: DECEMBER 2023

OTHER CARES ACT RELIEF-FUND 442
 Appropriations

FACILITIES ACQUISITION & CONST.

- Salaries
- Employee Benefits
- Purchased Services
- Energy Services
- Materials and Supplies
- Capital Outlay
- Other Expenses
- TOTAL 7400

ESTIMATED FUND BALANCE (6/30)

TOTAL ESTIMATED APPROPRIATIONS

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	187,700.00	-	-	187,700.00
700	-	-	-	-
	187,700.00	-	-	187,700.00
2700	-	-	-	-
	187,700.00	-	-	187,700.00

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023

ESSER 2-FUND 443

Estimated Revenues:

FEDERAL DIRECT:

Other Federal Direct
Climate Transformation Grant

Total Federal Direct

FEDERAL THROUGH STATE:

Education Stabilization Funds - K-12
Other Federal through State

Total Federal Through State

LOCAL:

Interest, Including Profit of Invest
Gifts, Grants, and Bequests
Post Secondary Course Fees

Total Local

OTHER FINANCING USES

Transfers Out:
To General Fund
To Capital Projects Funds
To Special Revenue Funds
To Debt Service Funds
Total Other Financing Uses

ESTIMATED ENDING FUND BALANCE

TOTAL ESTIMATED REVENUES

Account Number	TENTATIVE			OFFICIAL
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3190	-	-	-	-
3199	-	-	-	-
3100	-	-	-	-
3271	642,479.10	-	-	642,479.10
3299	110,145.00	-	-	110,145.00
3200	752,624.10	-	-	752,624.10
3430	-	-	-	-
3440	-	-	-	-
3461	-	-	-	-
3400	-	-	-	-
3610	-	-	-	-
3630	-	-	-	-
3640	-	-	-	-
3620	-	-	-	-
3600	-	-	-	-
2800	-	-	-	-
	752,624.10	-	-	752,624.10

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE		OFFICIAL	
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ESSER 2-FUND 443					
Appropriations					
INSTRUCTION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	475.36	-	475.36
Purchased Services	300	165,316.45	(10,633.00)	-	154,683.45
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,876.22	4,405.69	-	10,281.91
Capital Outlay	600	240,388.20	(80,718.22)	-	159,669.98
Other Expenses	700	-	6,177.50	-	6,177.50
TOTAL 5000		411,580.87	(80,292.67)	-	331,288.20
PUPIL PERSONNEL SERVICES					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6100		-	-	-	-
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	152,432.20	(16,227.50)	-	136,204.70
Employee Benefits	200	37,612.80	(1,243.23)	-	36,369.57
Purchased Services	300	527.18	-	-	527.18
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6300		190,572.18	(17,470.73)	-	173,101.45
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	6,214.80	59,610.20	-	65,825.00
Employee Benefits	200	6,269.51	(1,337.54)	-	4,931.97
Purchased Services	300	54,218.37	(21,169.97)	-	33,048.40
Energy Services	400	-	-	-	-
Materials and Supplies	500	3,825.46	3,819.19	-	7,644.65
Capital Outlay	600	-	-	-	-
Other Expenses	700	43,638.75	(43,638.75)	-	-
TOTAL 6400		114,166.89	(2,716.87)	-	111,450.02

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL
	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ESSER 2-FUND 443					
INSTR. RELATED TECHNOLOGY					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	101,157.00	-	101,157.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6500		-	101,157.00	-	101,157.00
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	10,444.16	(676.73)	-	9,767.43
TOTAL 7200		10,444.16	(676.73)	-	9,767.43
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 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL
	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ESSER 2-FUND 443					
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	4,000.00	-	-	4,000.00
Employee Benefits	200	860.00	-	-	860.00
Purchased Services	300	20,000.00	-	-	20,000.00
Energy Services	400	1,000.00	-	-	1,000.00
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7800		25,860.00	-	-	25,860.00
OPERATION OF PLANT					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7900		-	-	-	-

Account Number	TENTATIVE		OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
2700	-	-	-	-
	752,624.10	-	-	752,624.10

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023

ARP ESSER 3-FUND 445

Estimated Revenues:

FEDERAL DIRECT:

Other Federal Direct
Climate Transformation Grant

Total Federal Direct

FEDERAL THROUGH STATE:

Education Stabilization Funds - K-12
Other Federal through State

Total Federal Through State

LOCAL:

Interest, Including Profit of Invest
Gifts, Grants, and Bequests
Post Secondary Course Fees

Total Local

OTHER FINANCING USES

Transfers Out:
To General Fund
To Capital Projects Funds
To Special Revenue Funds
To Debt Service Funds
Total Other Financing Uses

ESTIMATED ENDING FUND BALANCE

TOTAL ESTIMATED REVENUES

Account Number	TENTATIVE		OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3190	-	-	-	-
3199	-	-	-	-
3100	-	-	-	-
3271	5,691,896.64	-	-	5,691,896.64
3299	-	-	-	-
3200	5,691,896.64	-	-	5,691,896.64
3430	-	-	-	-
3440	-	-	-	-
3461	-	-	-	-
3400	-	-	-	-
3610	-	-	-	-
3630	-	-	-	-
3640	-	-	-	-
3620	-	-	-	-
3600	-	-	-	-
2800	-	-	-	-
	5,691,896.64	-	-	5,691,896.64

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

ARP ESSER 3-FUND 445

Appropriations

INSTRUCTION

Salaries	100	2,287,109.00	-	-	2,287,109.00
Employee Benefits	200	376,228.63	8,576.95	-	384,805.58
Purchased Services	300	1,200,165.67	-	-	1,200,165.67
Energy Services	400	-	-	-	-
Materials and Supplies	500	209,387.37	21,931.00	-	231,318.37
Capital Outlay	600	-	-	-	-
Other Expenses	700	62,134.50	(16,126.95)	-	46,007.55
TOTAL 5000		4,135,025.17	14,381.00	-	4,149,406.17

PUPIL PERSONNEL SERVICES

Salaries	100	84,422.02	2,297.50	-	86,719.52
Employee Benefits	200	19,953.18	706.00	-	20,659.18
Purchased Services	300	8,169.72	(3,003.50)	-	5,166.22
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6100		112,544.92	-	-	112,544.92

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	191,091.05	(2,312.99)	-	188,778.06
Employee Benefits	200	36,233.96	4,770.44	-	41,004.40
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	10,080.00	-	10,080.00
TOTAL 6300		227,325.01	12,537.45	-	239,862.46

INSTRUCTIONAL STAFF TRAINING

Salaries	100	-	-	-	-
Employee Benefits	200	2,068.16	3,017.00	-	5,085.16
Purchased Services	300	90,000.00	(52,850.00)	-	37,150.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	26,985.00	24,400.00	-	51,385.00
TOTAL 6400		119,053.16	(25,433.00)	-	93,620.16

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL
	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ARP ESSER 3-FUND 445					
INSTR. RELATED TECHNOLOGY					
Salaries	100	141,142.00	-	-	141,142.00
Employee Benefits	200	44,293.00	-	-	44,293.00
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6500		185,435.00	-	-	185,435.00
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	249,505.90	-	-	249,505.90
TOTAL 7200		249,505.90	-	-	249,505.90
SCHOOL ADMINISTRATION					
Salaries	100	33,784.77	(1,485.45)	-	32,299.32
Employee Benefits	200	12,600.57	-	-	12,600.57
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7300		46,385.34	(1,485.45)	-	44,899.89
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 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ARP ESSER 3-FUND 445					
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	78,966.82	-	-	78,966.82
Employee Benefits	200	16,451.81	-	-	16,451.81
Purchased Services	300	-	-	-	-
Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	8,000.00	-	-	8,000.00
TOTAL 7600		103,418.63	-	-	103,418.63
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	210,235.72	-	-	210,235.72
Employee Benefits	200	43,325.50	-	-	43,325.50
Purchased Services	300	-	-	-	-
Energy Services	400	68,350.01	-	-	68,350.01
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7800		321,911.23	-	-	321,911.23
OPERATION OF PLANT					
Salaries	100	41,211.58	28,800.72	-	70,012.30
Employee Benefits	200	17,787.68	11,273.54	-	29,061.22
Purchased Services	300	61,716.97	11,252.47	-	72,969.44
Energy Services	400	-	-	-	-
Materials and Supplies	500	60,816.05	(52,126.73)	-	8,689.32
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	800.00	-	800.00
TOTAL 7900		181,532.28	-	-	181,532.28

ARP ESSER 3-FUND 445
MAINTENANCE OF PLANT

		TENTATIVE		OFFICIAL	
	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ARP ESSER 3-FUND 445					
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	7,429.00	-	-	7,429.00
Employee Benefits	200	2,331.00	-	-	2,331.00
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 8200		9,760.00	-	-	9,760.00
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					
		5,691,896.64	-	-	5,691,896.64

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023

ARP-FUND 446

Estimated Revenues:

FEDERAL DIRECT:

Other Federal Direct
Climate Transformation Grant

Total Federal Direct

FEDERAL THROUGH STATE:

Education Stabilization Funds - K-12
Education Stabilization Funds - VPK
Other Federal through State

Total Federal Through State

LOCAL:

Interest, Including Profit of Invest
Gifts, Grants, and Bequests
Post Secondary Course Fees

Total Local

OTHER FINANCING USES

Transfers Out:
To General Fund
To Capital Projects Funds
To Special Revenue Funds
To Debt Service Funds

Total Other Financing Uses

ESTIMATED ENDING FUND BALANCE

TOTAL ESTIMATED REVENUES

Account Number	TENTATIVE		OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3190	-	-	-	-
3199	-	-	-	-
3100	-	-	-	-
3271	457,554.68	-	-	457,554.68
3273	19,311.56	-	-	19,311.56
3299	-	-	-	-
3200	476,866.24	-	-	476,866.24
3430	-	-	-	-
3440	-	-	-	-
3461	-	-	-	-
3400	-	-	-	-
3610	-	-	-	-
3630	-	-	-	-
3640	-	-	-	-
3620	-	-	-	-
3600	-	-	-	-
2800	-	-	-	-
	476,866.24	-	-	476,866.24

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

ARP-FUND 446

Appropriations

INSTRUCTION

Salaries	100	108,000.00	-	-	108,000.00
Employee Benefits	200	19,947.60	-	-	19,947.60
Purchased Services	300	39,650.00	(32,821.43)	-	6,828.57
Energy Services	400	-	-	-	-
Materials and Supplies	500	51,286.40	13,604.92	-	64,891.32
Capital Outlay	600	138,104.21	12,250.51	-	150,354.72
Other Expenses	700	-	-	-	-
TOTAL 5000		356,988.21	(6,966.00)	-	350,022.21

PUPIL PERSONNEL SERVICES

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6100		-	-	-	-

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	15,976.00	-	-	15,976.00
Employee Benefits	200	6,112.53	-	-	6,112.53
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	10,000.00	-	10,000.00
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6300		22,088.53	10,000.00	-	32,088.53

INSTRUCTIONAL STAFF TRAINING

Salaries	100	8,750.00	-	-	8,750.00
Employee Benefits	200	1,410.87	(1.00)	-	1,409.87
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	6,350.00	-	-	6,350.00
TOTAL 6400		16,510.87	(1.00)	-	16,509.87

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL
	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ARP-FUND 446					
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	16,528.93	(3,033.00)	-	13,495.93
TOTAL 7200		16,528.93	(3,033.00)	-	13,495.93
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 2023-2024
MONTH OF: DECEMBER 2023**

		TENTATIVE			OFFICIAL
Account Number		Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ARP-FUND 446					
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	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7600		-	-	-	-
CENTRAL SERVICES					
Salaries	100	1,500.00	-	-	1,500.00
Employee Benefits	200	650.00	-	-	650.00
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7700		2,150.00	-	-	2,150.00
PUPIL TRANSPORTATION SERVICES					
Salaries	100	4,320.00	-	-	4,320.00
Employee Benefits	200	797.90	-	-	797.90
Purchased Services	300	57,481.80	-	-	57,481.80
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7800		62,599.70	-	-	62,599.70
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		-	-	-	-

Account Number	TENTATIVE		OFFICIAL	
	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
100	-	-	-	-
200	-	-	-	-
300	-	-	-	-
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	-	-	-	-
2700	-	-	-	-
	476,866.24	-	-	476,866.24