

**School Board of Nassau County**  
*School Board Meeting Agenda Item Request*

**ITEM TYPE:**

☐ Recognition / Award      ☐ Presentation      ☐ Discussion Item      ☒ Consent Item

**ACTION  
TYPE:**

☐ Informational      ☐ Take Action      ☐ Recognition      ☐ Tabled Item

If this is a tabled item, on what date was the item tabled? \_\_\_\_\_

**AGENDA STATEMENT:** Approve 2013-2014 budget amendments for the month of December 2013.

**ISSUE:** Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board form are changed from the original budget approved by the School Board.

**ALTERNATIVES:** The Board's Alternatives are:

1. Approve the Budget Amendments as presented.
2. Revise the Budget Amendments.
3. Disapprove the Budget Amendments.

**RECOMMENDATIONS:** The Superintendent recommends approval of the Budget Amendments as presented.

**RATIONALE:** The Budget Amendments are procedurally necessary to update our budget to reflect changes outlined in the attached impact statements.

**IMPACT STATEMENT:** See the cover memorandum for explanation of the effect on fund balance.

**DATA SOURCE:** Susan Farmer, Executive Director of Business Services

**SUBMITTED BY:**      **Name:** Susan Farmer  
                                 **Address:** Executive Director of Business Services  
                                 **Phone No:** 491-9861  
                                 **Meeting Date:** January 23, 2014

ITEM:

DATE  
RECEIVED:

APPROVED  
BY  
SCHOOL BOARD

JAN 23 2014

*R. Jones*

TO: ALL BOARD MEMBERS  
FROM: Susan Farmer, Executive Director of Business Services  
SUBJECT: **BUDGET AMENDMENTS – DECEMBER 2013**  
DATE: January 23, 2014

The following is an explanation of the amendments that took place this month.

**GENERAL FUND:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Decrease in Revenue account #3390 – Miscellaneous State in the amount of \$25,773.43 due to receipt of information from the State on the VOCA grant final allocation for 2013-2014. This amendment should now reflect the grant award accepted by the Board. This adjustment was equally offset to appropriations.
3. Increase in revenue account #3421 – Tax Redemptions in the amount of \$350.43 to recognize the additionally required matching funds associated with the revised VOCA grant. This adjustment was equally offset to appropriations.
4. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$9,042.50 for the receipt of information concerning the Superintendent's Leadership supplement in the amount of \$5,250.00, to correct an error in the revenue recognition of the Wells Fargo Homeless grant across fiscal years, and the receipt of funds raised for the Culinary Arts program at the Red Bean Center in the amount of \$792.50. This was for the receipt of information for funds raised through the Culinary Program at the Red Bean Center. These were equally offset to appropriations except for the \$3000 which was returned to fund balance.
5. Increase in Revenue account #3490 – Miscellaneous Local Revenue in the amount of \$1,251.94 for the sale of scrap metal. This was equally offset to appropriations.
6. Increase in Revenue account #3741 – Insurance Loss Recoveries in the amount of \$31,426.51 for the receipt of funds for the lightening damage at Yulee Elementary School and for vehicle damage for the transportation department. This was equally offset to appropriations.

**DEBT SERVICE:** *No amendments were processed for the month of December.*

**CAPITAL PROJECTS:** *No amendments were processed for the month of December.*

**FOOD SERVICES:** *No amendments were processed for the month of December.*

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

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase in revenue account #3201 – Vocational Education Acts for the receipt of roll forward information in the amount of \$2,924. This was equally offset to appropriations.
3. Increase in revenue account #3225 – Title II for the receipt of roll forward information in the amount of \$132,210.86. This was equally offset to appropriations.
4. Increase to revenue account #3250 – Adult General Education for the receipt of roll forward information in the amount of \$3102.00. This was equally offset to appropriations.

**RACE TO THE TOP:** *No amendments were processed for the month of December.*

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

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
GF Revenues  
1/13/2014

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>GENERAL FUND:</b>				
Estimated Revenues:				
<b>FEDERAL:</b>				
Federal Impact, Current Operations	3121			-
Reserve Officers Training Corps (ROTC)	3191	60,000.00	-	60,000.00
				-
<b>Total Federal Direct</b>	3100	60,000.00	-	60,000.00
<b>FEDERAL THRU STATE:</b>				
Federal Through Local	3280	-	-	-
NEFEC Reimbursements	3299	5,900.00	-	5,900.00
				-
<b>Total Federal Thru State</b>	3200	5,900.00	-	5,900.00
<b>STATE:</b>				
Florida Education Finance Program	3310	24,479,569.00	-	24,479,569.00
Workforce Development	3315	366,528.00	(5.00)	366,523.00
Performance Based Incentives	3317	-	-	-
CO & DS Withheld for Administrative Expense	3323	-	-	-
Racing Commission Funds	3341	50,750.00	-	50,750.00
State Forest Funds	3342	-	-	-
State License Tax	3343	20,000.00	-	20,000.00
District Discretionary Lottery	3344	-	-	-
Transportation	3354	-	-	-
Class Size Reduction Operating Funds	3355	11,933,029.00	-	11,933,029.00
School Recognition Funds	3361	872,866.00	-	872,866.00
Excellent Teaching Program	3363	-	-	-
Preschool Projects	3371	-	-	-
Full Service School	3378	63,977.00	-	63,977.00
Miscellaneous State Sources	3390	649,803.00	(38,110.23)	585,919.34
			(25,773.43)	
<b>Total State</b>	3300	38,436,522.00	(38,115.23)	38,372,633.34
<b>LOCAL:</b>				
District School Tax	3411	38,264,712.00	-	38,264,712.00
Tax Redemption	3421	-	350.43	350.43
Payment in Lieu of Taxes	3422	-	-	-
Excess Fees	3423	-	-	-
Tuition (Non-Resident)	3424	-	-	-
Rent	3425	50,000.00	-	50,000.00
Interest, Including Profit on Investment	3430	-	-	-
Gifts, Grants, & Bequests	3440	71,920.00	51,335.94	132,298.44
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	24,043.00	-	24,043.00
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	619,524.00	188.10	620,964.04
Insurance Loss Recoveries	3741	-	31,426.51	31,426.51
			1,251.94	
<b>Total Local</b>	3400	39,030,199.00	51,524.04	39,123,794.42
<b>OTHER FINANCING SOURCES:</b>				
Transfers In:				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	912,700.00	-	912,700.00
From Special Revenues Funds	3640	-	-	-
From Internal Service Funds	3670	-	-	-
From Trust Funds	3680	-	-	-
From Enterprise Funds	3690	-	-	-
<b>Total Transfers In</b>	3600	912,700.00	-	912,700.00
<b>Total Other Financing Sources</b>		912,700.00	-	912,700.00
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>	2800	12,687,802.38	-	12,687,802.38
<b>TOTAL ESTIMATED REVENUES</b>		91,133,123.38	13,408.81	91,162,830.14
			16,297.95	

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
GF EXPENDS  
1/10/2014

**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Salaries	100	35,666,251.96	41,977.65	-	35,708,229.61
Employee Benefits	200	10,121,951.30	21,714.90	148.64	10,143,814.84
Purchased Services	300	1,405,182.53	44,800.83	277.13	1,450,260.49
Energy Services	400	2,320.00	-	-	2,320.00
Materials and Supplies	500	3,923,533.97	(115,856.68)	(22,020.27)	3,785,657.02
Capital Outlay	600	246,518.46	(12,770.35)	701.28	234,449.39
Other Expenses	700	638,680.00	1,268.00	390.00	640,338.00
<b>TOTAL 5000</b>		<b>52,004,438.22</b>	<b>(18,865.65)</b>	<b>(20,503.22)</b>	<b>51,965,069.35</b>

**PUPIL PERSONNEL SERVICES**

Salaries	100	2,429,110.00	707.10	-	2,429,817.10
Employee Benefits	200	731,664.51	103.23	-	731,767.74
Purchased Services	300	425,160.15	4,317.47	100.00	429,577.62
Energy Services	400	-	-	-	-
Materials and Supplies	500	93,199.86	829.01	(988.50)	93,040.37
Capital Outlay	600	38,200.00	3,192.99	547.00	41,939.99
Other Expenses	700	-	-	286.50	286.50
<b>TOTAL 6100</b>		<b>3,717,334.52</b>	<b>9,149.80</b>	<b>(55.00)</b>	<b>3,726,429.32</b>

**INSTRUCTIONAL MEDIA SERVICES**

Salaries	100	838,696.00	-	-	838,696.00
Employee Benefits	200	258,114.46	-	-	258,114.46
Purchased Services	300	52,440.49	2,709.07	59.83	55,209.39
Energy Services	400	-	-	-	-
Materials and Supplies	500	21,895.09	3,651.88	(372.78)	25,174.19
Capital Outlay	600	107,351.63	(2,429.65)	288.96	105,210.94
Other Expenses	700	18,900.00	-	-	18,900.00
<b>TOTAL 6200</b>		<b>1,297,397.67</b>	<b>3,931.30</b>	<b>(23.99)</b>	<b>1,301,304.98</b>

**INSTRUCTION AND CURRICULUM**

Salaries	100	784,915.00	-	(755.30)	784,159.70
Employee Benefits	200	199,862.04	-	755.30	200,617.34
Purchased Services	300	143,356.85	(1,556.73)	76.00	141,876.12
Energy Services	400	-	-	-	-
Materials and Supplies	500	26,800.00	-	(1,937.16)	24,862.84
Capital Outlay	600	42,454.85	2,715.78	1,861.16	47,031.79
Other Expenses	700	6,100.00	655.00	-	6,755.00
<b>TOTAL 6300</b>		<b>1,203,488.74</b>	<b>1,814.05</b>	<b>-</b>	<b>1,205,302.79</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	694,103.00	29,247.50	-	723,350.50
Employee Benefits	200	198,533.65	3,120.65	19.27	201,673.57
Purchased Services	300	177,353.39	14,079.98	43.84	191,477.21
Energy Services	400	-	-	-	-
Materials and Supplies	500	13,416.65	1,450.06	2,669.20	17,535.91
Capital Outlay	600	6,199.96	(144.06)	-	6,055.90
Other Expenses	700	109,510.74	(25.00)	-	109,485.74
<b>TOTAL 6400</b>		<b>1,199,117.39</b>	<b>47,729.13</b>	<b>2,732.31</b>	<b>1,249,578.83</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
GF EXPENDS  
1/10/2014

**GENERAL FUND:**

**INSTR. RELATED TECHNOLOGY**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	455,841.00	-	-	455,841.00
Employee Benefits 200	136,739.17	-	-	136,739.17
Purchased Services 300	501,543.82	485.75	-	502,029.57
Energy Services 400	-	-	-	-
Materials and Supplies 500	18,762.29	(607.97)	-	18,154.32
Capital Outlay 600	116,444.76	(341.71)	-	116,103.05
Other Expenses 700	300.00	-	-	300.00
<b>TOTAL 6500</b>	<b>1,229,631.04</b>	<b>(463.93)</b>	<b>-</b>	<b>1,229,167.11</b>

**BOARD**

Salaries 100	152,380.00	-	-	152,380.00
Employee Benefits 200	205,307.73	-	-	205,307.73
Purchased Services 300	276,821.92	-	-	276,821.92
Energy Services 400	-	-	-	-
Materials and Supplies 500	1,600.00	-	-	1,600.00
Capital Outlay 600	-	-	-	-
Other Expenses 700	10,500.00	-	-	10,500.00
<b>TOTAL 7100</b>	<b>646,609.65</b>	<b>-</b>	<b>-</b>	<b>646,609.65</b>

**GENERAL ADMINISTRATION**

Salaries 100	853,905.00	-	5,250.00	859,155.00
Employee Benefits 200	176,442.87	-	0.84	176,443.71
Purchased Services 300	139,019.58	(1,000.00)	11.00	138,030.58
Energy Services 400	-	-	-	-
Materials and Supplies 500	24,152.18	205.42	(11.84)	24,345.76
Capital Outlay 600	21,086.00	-	-	21,086.00
Other Expenses 700	18,700.00	-	-	18,700.00
<b>TOTAL 7200</b>	<b>1,233,305.63</b>	<b>(794.58)</b>	<b>5,250.00</b>	<b>1,237,761.05</b>

**SCHOOL ADMINISTRATION**

Salaries 100	3,775,789.00	-	-	3,775,789.00
Employee Benefits 200	1,115,230.36	-	-	1,115,230.36
Purchased Services 300	487,910.48	8,027.15	357.05	496,294.68
Energy Services 400	500.00	-	-	500.00
Materials and Supplies 500	96,034.74	(6,681.23)	(428.42)	88,925.09
Capital Outlay 600	6,700.00	3,416.29	100.00	10,216.29
Other Expenses 700	12,815.00	-	-	12,815.00
<b>TOTAL 7300</b>	<b>5,494,979.58</b>	<b>4,762.21</b>	<b>28.63</b>	<b>5,499,770.42</b>

**FACILITIES ACQUISITION & CONST.**

Salaries 100	178,684.00	-	-	178,684.00
Employee Benefits 200	57,864.00	-	-	57,864.00
Purchased Services 300	156,700.00	-	-	156,700.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	1,000.00	2,475.00	-	3,475.00
Other Expenses 700	-	-	-	-
<b>TOTAL 7400</b>	<b>394,248.00</b>	<b>2,475.00</b>	<b>-</b>	<b>396,723.00</b>

**FISCAL SERVICES**

Salaries 100	408,299.00	-	-	408,299.00
Employee Benefits 200	131,499.95	0.81	-	131,500.76
Purchased Services 300	18,681.00	11.00	-	18,692.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	4,121.98	(11.81)	-	4,110.17
Capital Outlay 600	2,950.00	-	-	2,950.00
Other Expenses 700	-	-	-	-
<b>TOTAL 7500</b>	<b>565,551.93</b>	<b>-</b>	<b>-</b>	<b>565,551.93</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

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GF EXPENDS  
1/10/2014

**GENERAL FUND:**

**FOOD SERVICES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	1,900.00	-	-	1,900.00
<b>TOTAL 7600</b>	<b>1,900.00</b>	<b>-</b>	<b>-</b>	<b>1,900.00</b>

**CENTRAL SERVICES**

Salaries 100	291,583.00	300.00	-	291,883.00
Employee Benefits 200	87,455.23	100.00	-	87,555.23
Purchased Services 300	151,528.41	2,579.36	-	154,107.77
Energy Services 400	350.00	-	-	350.00
Materials and Supplies 500	5,400.00	200.00	-	5,600.00
Capital Outlay 600	1,000.00	-	-	1,000.00
Other Expenses 700	7,050.00	60.00	-	7,110.00
<b>TOTAL 7700</b>	<b>544,366.64</b>	<b>3,239.36</b>	<b>-</b>	<b>547,606.00</b>

**PUPIL TRANSPORTATION SERVICES**

Salaries 100	2,144,738.85	480.00	500.00	2,145,718.85
Employee Benefits 200	951,679.90	20.00	1,603.68	953,303.58
Purchased Services 300	87,276.00	10.00	-	87,286.00
Energy Services 400	906,350.00	(596.28)	305.50	906,059.22
Materials and Supplies 500	189,100.00	-	5,894.51	194,994.51
Capital Outlay 600	31,200.00	-	-	31,200.00
Other Expenses 700	117,180.00	-	(2,103.68)	115,076.32
<b>TOTAL 7800</b>	<b>4,427,524.75</b>	<b>(86.28)</b>	<b>6,200.01</b>	<b>4,433,638.48</b>

**OPERATION OF PLANT**

Salaries 100	2,726,376.00	-	-	2,726,376.00
Employee Benefits 200	1,051,402.37	-	-	1,051,402.37
Purchased Services 300	1,811,042.39	364.43	19,434.00	1,830,840.82
Energy Services 400	2,679,350.00	635.80	(1,650.00)	2,678,335.80
Materials and Supplies 500	179,262.08	(893.95)	524.27	178,892.40
Capital Outlay 600	62,000.00	-	-	62,000.00
Other Expenses 700	76,075.00	-	-	76,075.00
<b>TOTAL 7900</b>	<b>8,585,507.84</b>	<b>106.28</b>	<b>18,308.27</b>	<b>8,603,922.39</b>

**MAINTENANCE OF PLANT**

Salaries 100	1,580,235.00	-	-	1,580,235.00
Employee Benefits 200	544,844.77	-	-	544,844.77
Purchased Services 300	490,178.05	3,793.03	25,532.00	519,503.08
Energy Services 400	105,500.00	-	-	105,500.00
Materials and Supplies 500	329,065.73	(7,293.43)	1,251.94	323,024.24
Capital Outlay 600	137,230.97	1,213.50	-	138,444.47
Other Expenses 700	5,000.00	-	-	5,000.00
<b>TOTAL 8100</b>	<b>3,192,054.52</b>	<b>(2,286.90)</b>	<b>26,783.94</b>	<b>3,216,551.56</b>

**ADMIN. TECHNOLOGY SERVICES**

Salaries 100	591,600.00	-	-	591,600.00
Employee Benefits 200	169,065.02	-	-	169,065.02
Purchased Services 300	963,321.58	(281,224.98)	-	682,096.60
Energy Services 400	-	-	-	-
Materials and Supplies 500	17,902.00	(160.06)	-	17,741.94
Capital Outlay 600	16,315.94	242,348.74	-	258,664.68
Other Expenses 700	400.00	440.00	-	840.00
<b>TOTAL 8200</b>	<b>1,758,604.54</b>	<b>(38,596.30)</b>	<b>-</b>	<b>1,720,008.24</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

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1/10/2014

**GENERAL FUND:**

**COMMUNITY SERVICES**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries	100	203,498.00	-	(22,184.00)	181,314.00
Employee Benefits	200	479,654.71	-	(3,239.00)	476,415.71
Purchased Services	300	23,841.98	1,250.00	-	25,091.98
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,184.10	45.32	-	5,229.42
Capital Outlay	600	250.00	-	-	250.00
Other Expenses	700	74,753.11	-	-	74,753.11
<b>TOTAL 9100</b>		<b>787,181.90</b>	<b>1,295.32</b>	<b>(25,423.00)</b>	<b>763,054.22</b>

**DEBT SERVICE**

Other Expenses	700	-	-	-	-
<b>TOTAL 9200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	-	-	-	-
<b>TOTAL 9700</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ESTIMATED FUND BALANCE (6/30)**

**TOTAL ESTIMATED APPROPRIATIONS**

2700	2,849,880.82	-	3,000.00	2,852,880.82
	91,133,123.38	13,408.81	16,297.95	91,162,830.14

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
debt service  
1/10/2014

**NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2013**

**DEBT SERVICE FUNDS:**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
<b>STATE:</b>				
CO & DS Distributed to Districts	3321	-		-
CO & DS Withheld for SBE/COBI Bonds	3322	320,750.00	-	320,750.00
Cost of Issuing SBE Bonds	3324	-	-	-
Racing Commission Funds	3341	172,500.00	-	172,500.00
Public Education Capital Outlay	3391	-	-	-
		-		-
<b>Total State</b>	3300	493,250.00	-	493,250.00
<b>LOCAL:</b>				
District Interest and Sinking Taxes	3412	-		-
Interest, Including Profit on Investment	3430	-		-
Gifts, Grants, and Bequests	3440	-		-
Miscellaneous	3490	-		-
<b>Total Local</b>	3400	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Sale of Bonds	3710	-		-
Transfers In:				-
From General	3610	-		-
From Capital Projects	3630	81,224.25	-	81,224.25
Total Transfers In	3600	81,224.25	-	81,224.25
<b>Total Other Financing Sources</b>		81,224.25	-	81,224.25
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>	2800	936,481.07	-	936,481.07
<b>TOTAL ESTIMATED REVENUES</b>		1,510,955.32	-	1,510,955.32
Estimated Appropriations:				
<b>FUNCTION 9200 Debt Service</b>				
Redemption of Principal	710	347,755.00	-	347,755.00
Interest	720	143,150.00	-	143,150.00
Dues and Fees	730	2,000.00	-	2,000.00
<b>Total Function 9200</b>	9200	492,905.00	-	492,905.00
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	-		-
To Capital Projects Funds	930	-		-
To Special Revenue Funds	940	-		-
To Debt Service Funds	920	-		-
<b>Total Other Financing Uses</b>	9700	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	1,018,050.32	-	1,018,050.32
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		1,510,955.32	-	1,510,955.32



NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
capital projects  
1/10/2014  
**NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2013**

**CAPITAL PROJECTS FUNDS:**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>Estimated Revenues:</b>				
Vocational Education Acts	3201	-	-	-
CO & DS Distributed to Districts	3321	66,441.00	-	66,441.00
Interest on Undistributed CO & DS	3325	3,400.00	-	3,400.00
Public Education Capital Outlay	3391	-	-	-
Classrooms First Program	3392	-	-	-
Class Size Reduction / Capital	3396	-	-	-
District Local Capital Improvement Tax	3413	8,989,863.00	-	8,989,863.00
Collection of Prior Year Taxes	3414	-	-	-
Interest Including Profit on Investments	3430	-	-	-
Impact Fees	3496	1,215,000.00	-	1,215,000.00
<b>Total Estimated Revenues</b>		10,274,704.00	-	10,274,704.00
<b>OTHER FINANCING SOURCES</b>				
Sale Of Bonds	3710	-	-	-
Proceeds Of Loans	3720	-	-	-
Sale of Fixed Assets	3730	-	-	-
Transfers In:				
From General	3610	-	-	-
From Special Revenue	3630	-	-	-
Total Transfers In	3600	-	-	-
<b>Total Other Financing Sources</b>		-	-	-
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>	2800	34,782,946.46	-	34,782,946.46
<b>TOTAL ESTIMATED REVENUES</b>		45,057,650.46	-	45,057,650.46
<b>Estimated Appropriations:</b>				
<b>FUNCTION 7400 Capital Outlay</b>				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	29,429,747.23	(13,585.90)	29,416,161.33
Furniture, Fixtures, and Equipment	640	1,367,791.88	18,815.27	1,386,607.15
Motor Vehicles	650	1,413,450.00	-	1,413,450.00
Land	660	3,000,152.66	-	3,000,152.66
Improvements Other than Buildings	670	1,116,679.19	(37,363.56)	1,080,053.13
Remodeling and Renovations	680	4,867,573.38	32,134.19	4,898,970.07
Computer Software	690	-	-	-
<b>Total Function 7400</b>		41,195,394.34	0.00	41,195,394.34
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	912,700.00	-	912,700.00
To Debt Service Funds	920	81,224.25	-	81,224.25
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
<b>Total Other Financing Uses</b>	9700	993,924.25	-	993,924.25
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	2,868,331.87	-	2,868,331.87
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		45,057,650.46	0.00	45,057,650.46

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
food services  
1/10/2014

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2013

SCHOOL FOOD SERVICE:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
<b>FEDERAL THROUGH STATE:</b>				
National School Lunch 3260	2,790,000.00	-		2,790,000.00
U.S.D.A. Donated Foods 3265	100,700.00	-		100,700.00
Other Federal Direct 3290		-		-
				-
<b>Total Federal Through State 3200</b>	<b>2,890,700.00</b>	<b>-</b>	<b>-</b>	<b>2,890,700.00</b>
<b>STATE:</b>				
School Breakfast Supplement 3337	22,500.00	-		22,500.00
School Lunch Supplement 3338	29,000.00	-		29,000.00
				-
<b>Total State 3300</b>	<b>51,500.00</b>	<b>-</b>	<b>-</b>	<b>51,500.00</b>
<b>LOCAL:</b>				
Interest, Including Profit on Investment 3430	5,000.00	-		5,000.00
Gifts, Grants, and Bequests 3440		-		-
Food Service 3450	2,165,000.00	-		2,165,000.00
Miscellaneous 3490	50,000.00	-		50,000.00
<b>Total Local 3400</b>	<b>2,220,000.00</b>	<b>-</b>	<b>-</b>	<b>2,220,000.00</b>
<b>OTHER FINANCING SOURCES</b>				
				-
Transfers In:				-
From General 3610		-		-
From Special Revenue 3630		-		-
Total Transfers In 3600		-		-
				-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE (JULY 1, 2013) 2800</b>	<b>1,532,979.17</b>	<b>-</b>		<b>1,532,979.17</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>6,695,179.17</b>	<b>-</b>	<b>-</b>	<b>6,695,179.17</b>
Estimated Appropriations:				
<b>FUNCTION 7600 Food Services</b>				
Salaries 100	1,656,100.00	-		1,656,100.00
Employee Benefits 200	614,200.00	-		614,200.00
Purchased Services 300	195,629.83	-		195,629.83
Energy Services 400	8,000.00	-		8,000.00
Materials and Supplies 500	2,581,895.74	-		2,581,895.74
Capital Outlay 600	123,098.00	-		123,098.00
Other Expenses 700	121,500.00	-		121,500.00
<b>Total Function 7600 7600</b>	<b>5,300,423.57</b>	<b>-</b>	<b>-</b>	<b>5,300,423.57</b>
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund 910	-	-		-
To Capital Projects Funds 930	-	-		-
To Special Revenue Funds 940	-	-		-
To Debt Service Funds 920	-	-		-
<b>Total Other Financing Uses 9700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED ENDING FUND BALANCE 2700</b>	<b>1,394,755.60</b>	<b>-</b>		<b>1,394,755.60</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>6,695,179.17</b>	<b>-</b>	<b>-</b>	<b>6,695,179.17</b>

**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER**

dec13.xls  
CP revenues  
1/10/2014

<b>CONTRACTED PROGRAMS:</b>	<b>Account Number</b>	<b>Original Budget Amount</b>	<b>Previously Approved Amendments</b>	<b>Currently Requested Amendments</b>	<b>Revised Budget Amount</b>
Estimated Revenues:					
<b>FEDERAL THROUGH STATE:</b>					
Vocational Education Acts	3201	148,475.94	3,212.91	2,924.00	154,612.85
Workforce Investment Act	3220	219,548.00	-	-	219,548.00
Teacher and Principal Training, Title IIA	3225	319,959.00	1,654.37	132,210.86	453,824.23
Drug Free Schools	3227	-	-	-	-
IDEA (PL94-142)	3230	2,895,899.00	-	-	2,895,899.00
Title I	3240	1,904,364.01	(85,408.00)	-	1,818,956.01
Adult General Education	3250	157,072.14	-	3,102.00	160,174.14
Title VI	3270	-	-	-	-
Other Federal through State	3299	67,074.25	-	-	67,074.25
<b>Total Federal Through State</b>	3200	5,712,392.34	(80,540.72)	138,236.86	5,770,088.48
<b>STATE:</b>					
Other Miscellaneous State	3390				-
<b>Total State</b>	3300	-	-	-	-
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
<b>Total Local</b>	3400	-	-	-	-
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				-
To Capital Projects Funds	3630				-
To Special Revenue Funds	3640				-
To Debt Service Funds	3620				-
<b>Total Other Financing Uses</b>	3600	-	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		5,712,392.34	(80,540.72)	138,236.86	5,770,088.48

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
CP EXPENDS'  
1/10/2014

CONTRACTED PROGRAMS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
<b>INSTRUCTION</b>					
Salaries	100	1,227,808.22	25,409.04	(359.00)	1,252,858.26
Employee Benefits	200	595,154.26	8,623.89	118.00	603,896.15
Purchased Services	300	375,780.50	(161,996.76)	-	213,783.74
Energy Services	400	-	-	-	-
Materials and Supplies	500	170,509.84	1,075.00	608.66	172,193.50
Capital Outlay	600	168,594.50	1,661.42	1,223.21	171,479.13
Other Expenses	700	88,065.42	278.13	1,540.00	89,883.55
<b>TOTAL 5000</b>		<b>2,625,912.74</b>	<b>(124,949.28)</b>	<b>3,130.87</b>	<b>2,504,094.33</b>
<b>PUPIL PERSONNEL SERVICES</b>					
Salaries	100	321,911.05	-	-	321,911.05
Employee Benefits	200	57,083.65	12,329.79	-	69,413.44
Purchased Services	300	75,691.79	-	-	75,691.79
Energy Services	400	-	-	-	-
Materials and Supplies	500	29,702.82	-	-	29,702.82
Capital Outlay	600	10,650.00	-	-	10,650.00
Other Expenses	700	100.00	-	-	100.00
<b>TOTAL 6100</b>		<b>495,139.31</b>	<b>12,329.79</b>	<b>-</b>	<b>507,469.10</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	17,555.72	-	17,555.72
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
<b>TOTAL 6200</b>		<b>-</b>	<b>17,555.72</b>	<b>-</b>	<b>17,555.72</b>
<b>INSTRUCTION AND CURRICULUM</b>					
Salaries	100	1,003,188.17	-	3,000.00	1,006,188.17
Employee Benefits	200	243,645.46	-	250.00	243,895.46
Purchased Services	300	58,489.00	-	2,000.00	60,489.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,552.01	-	-	55,552.01
Capital Outlay	600	211,590.13	-	-	211,590.13
Other Expenses	700	6,000.00	-	-	6,000.00
<b>TOTAL 6300</b>		<b>1,578,464.77</b>	<b>-</b>	<b>5,250.00</b>	<b>1,583,714.77</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>					
Salaries	100	188,343.00	8,827.86	67,460.00	264,630.86
Employee Benefits	200	47,990.12	1,063.33	8,634.00	57,687.45
Purchased Services	300	105,527.00	(2,752.57)	31,807.13	134,581.56
Energy Services	400	-	-	-	-
Materials and Supplies	500	17,319.00	-	7,000.00	24,319.00
Capital Outlay	600	4,316.40	(1,000.00)	-	3,316.40
Other Expenses	700	42,045.00	5,102.27	7,000.00	54,147.27
<b>TOTAL 6400</b>		<b>405,540.52</b>	<b>11,240.89</b>	<b>121,901.13</b>	<b>538,682.54</b>
<b>GENERAL ADMINISTRATION</b>					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	1,000.00	282.63	-	1,282.63
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	439,034.00	2,562.13	-	441,596.13
<b>TOTAL 7200</b>		<b>440,034.00</b>	<b>2,844.76</b>	<b>-</b>	<b>442,878.76</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

dec13.xls  
CP EXPENDS'  
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CONTRACTED PROGRAMS:

SCHOOL ADMINISTRATION

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	11,600.00	-	-	11,600.00
Employee Benefits 200	1,600.00	-	-	1,600.00
Purchased Services 300	-	-	-	-
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	-	-	-
<b>TOTAL 7300</b>	<b>13,200.00</b>	<b>-</b>	<b>-</b>	<b>13,200.00</b>

FOOD SERVICES

Purchased Services 300	100.00	-	-	100.00
Capital Outlay 600	-	-	-	-
<b>TOTAL 7600</b>	<b>100.00</b>	<b>-</b>	<b>-</b>	<b>100.00</b>

CENTRAL SERVICES

Salaries 100	1,500.00	150.00	-	1,650.00
Employee Benefits 200	500.00	61.49	-	561.49
Purchased Services 300	5,444.00	-	7,954.86	13,398.86
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	642.00	(642.00)	-	-
Other Expenses 700	-	867.91	-	867.91
<b>TOTAL 7700</b>	<b>8,086.00</b>	<b>437.40</b>	<b>7,954.86</b>	<b>16,478.26</b>

PUPIL TRANSPORTATION SERVICES

Salaries 100	51,820.00	23.46	(23.46)	51,820.00
Employee Benefits 200	35,945.00	(23.46)	23.46	35,945.00
Purchased Services 300	-	-	-	-
Energy Services 400	7,067.00	683.00	-	7,750.00
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	50,000.00	-	-	50,000.00
Other Expenses 700	1,083.00	(683.00)	-	400.00
<b>TOTAL 7800</b>	<b>145,915.00</b>	<b>-</b>	<b>-</b>	<b>145,915.00</b>

OPERATION OF PLANT

Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	-	-	-	-
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	-	-	-
<b>TOTAL 7900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

COMMUNITY SERVICES

Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	-	-	-	-
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	-	-	-
<b>TOTAL 9100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

DEBT SERVICE

Other Expenses 700	-	-	-	-
<b>TOTAL 9200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

ESTIMATED FUND BALANCE (6/30)

2700	-	-	-	-
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TOTAL ESTIMATED APPROPRIATIONS

	5,712,392.34	(80,540.72)	138,236.86	5,770,088.48
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**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER**

**NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2013**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>RACE TO THE TOP:</b>					
Estimated Revenues:					
<b>FEDERAL THROUGH STATE:</b>					
Vocational Education Acts	3201				-
State Stabilization Fund - Educa	3210				-
State Stabilization Fund - Gov't	3211				-
Race to the Top Funds	3214	411,785.48	45,000.00		456,785.48
Education Jobs Fund	3215				-
Drug Free Schools	3227				-
IDEA (PL94-142)	3230				-
Title I	3240				-
Adult General Education	3250				-
ARRA Food Service	3269				-
Title VI	3270				-
Other Federal through State	3299				-
<b>Total Federal Through State</b>	3200	411,785.48	45,000.00	-	456,785.48
<b>STATE:</b>					
Other Miscellaneous State	3390				-
					-
<b>Total State</b>	3300	-	-	-	-
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430				-
Gifts, Grants, and Bequests	3440				-
					-
<b>Total Local</b>	3400	-	-	-	-
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				-
To Capital Projects Funds	3630				-
To Special Revenue Funds	3640				-
To Debt Service Funds	3620				-
<b>Total Other Financing Uses</b>	3600	-	-	-	-
<b>ESTIMATED ENDING FUND BALANCE</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		411,785.48	45,000.00	-	456,785.48

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
MONTH OF: DECEMBER

NO AMENDMENTS WERE PROCESSED FOR DECEMBER 2013

RACE TO THE TOP:

Appropriations

INSTRUCTION

Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300	3,000.00	-		3,000.00
Energy Services	400		-		-
Materials and Supplies	500	6,600.00	-		6,600.00
Capital Outlay	600	4,000.00	-		4,000.00
Other Expenses	700	-	-		-
<b>TOTAL 5000</b>		<b>13,600.00</b>	<b>-</b>	<b>-</b>	<b>13,600.00</b>

INSTRUCTION AND CURRICULUM

Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300	16,000.00	-		16,000.00
Energy Services	400		-		-
Materials and Supplies	500		-		-
Capital Outlay	600		-		-
Other Expenses	700		-		-
<b>TOTAL 6300</b>		<b>16,000.00</b>	<b>-</b>	<b>-</b>	<b>16,000.00</b>

INSTRUCTIONAL STAFF TRAINING

Salaries	100	76,307.21	4,472.58		80,779.79
Employee Benefits	200	5,408.00	342.15		5,750.15
Purchased Services	300	39,843.86	13,396.27		53,240.13
Energy Services	400	-	-		-
Materials and Supplies	500	240.74	-		240.74
Capital Outlay	600	-	-		-
Other Expenses	700	25,352.50	3,000.00		28,352.50
<b>TOTAL 6400</b>		<b>147,152.31</b>	<b>21,211.00</b>	<b>-</b>	<b>168,363.31</b>

GENERAL ADMINISTRATION

Salaries	100	-	-		-
Employee Benefits	200	-	-		-
Purchased Services	300	-	339.00		339.00
Energy Services	400	-	-		-
Materials and Supplies	500	-	-		-
Capital Outlay	600	-	-		-
Other Expenses	700	-	-		-
<b>TOTAL 7200</b>		<b>-</b>	<b>339.00</b>	<b>-</b>	<b>339.00</b>

CENTRAL SERVICES

Salaries	100	77,797.00	-		77,797.00
Employee Benefits	200	19,206.67	-		19,206.67
Purchased Services	300	137,529.50	23,450.00		160,979.50
Energy Services	400	-	-		-
Materials and Supplies	500	-	-		-
Capital Outlay	600	-	-		-
Other Expenses	700	500.00	-		500.00
<b>TOTAL 7700</b>		<b>235,033.17</b>	<b>23,450.00</b>	<b>-</b>	<b>258,483.17</b>

ADMIN. TECHNOLOGY SERVICES

Salaries	100		-		-
Employee Benefits	200		-		-
Purchased Services	300		-		-
Energy Services	400		-		-
Materials and Supplies	500		-		-
Capital Outlay	600		-		-
Other Expenses	700		-		-
<b>TOTAL 8200</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

ESTIMATED FUND BALANCE (6/30)

2700		-			-
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TOTAL ESTIMATED APPROPRIATIONS

	411,785.48	45,000.00	-		456,785.48
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