

**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 2015-2016 budget amendments for the January 2016 amendments.

**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: February 25, 2016

ITEM:

DATE  
RECEIVED:

APPROVED  
BY  
SCHOOL BOARD

FEB 25 2016



TO: ALL BOARD MEMBERS  
FROM: Susan Farmer, Executive Director of Business Services  
SUBJECT: **BUDGET AMENDMENTS – January 2016**  
DATE: February 25, 2016

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. Increase in revenue account #3310 – Florida Education Finance Program in the amount of \$853,131.00 for the receipt of information on the Third FEFP Calculation. See the attached analysis. This was offset to both appropriations and fund balance as identified on the analysis.
3. Increase in revenue account #3344 – District Discretionary Lottery Funds in the amount of \$1,029.00 based on information from the Third FEFP Calculation. See the attached analysis. This was equally offset to appropriations.
4. Increase in revenue account #3355 – Class Size Reduction Categorical in the amount of \$255,781.00 based on information from the Third FEFP Calculation. See the attached analysis. This was offset to appropriations and fund balance.
5. Increase in revenue account #3390 – Miscellaneous State Sources in the amount of \$214,663.02 for the receipt of information on the final distribution for the Best and Brightest Scholarship Program. This was equally offset to appropriations.
6. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$43,293.20. This was for the receipt of information on the following grant awards or donations: \$34,058.20 for the purchase of WNHS Band Uniforms, \$5,250.00 received for the Chief Executive Officer Leadership Development Program (CEOLDP) for 2016, \$3,200.00 received for donations to the Homeless Program, \$135.00 received for donations to the CARRT – VOCA program, and \$650.00 earned by the Red Bean Culinary Program. These were equally offset to appropriations.
7. Increase in revenue account #3490 – Miscellaneous Local Sources in the amount of \$863.00 from miscellaneous funds collected to cover the costs of benefits associated with the CEOLDP program funds received from the state as identified in item #6. This was equally offset to appropriations.

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

**CAPITAL:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators.

**FOOD SERVICES:**

1. Monies were appropriated from fund balance to cover the cost of purchasing a van to be utilized to transport meals for the summer feeding program.

**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 – Career and Technical Education in the amount of \$5,578.00 based on information received on prior project roll-forward funds. This was equally offset to appropriations.
3. Increase in revenue account #3225 – Teacher and Principal Training, Title IIA in the amount of \$14,265.62 based on information received on roll-forward funds for the prior year grant program. This was equally offset to appropriations.

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

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

COMPARISON OF FEFP CALCUALTIONS  
FOR FISCAL YEAR 2015-2016  
Third Calculation to Second Calculation

	Third Calculation	Second Calculation	DIFFERENCE	Notes
UNWEIGHTED FTE	11,382.66	11,112.17	270.49	
WEIGHTED FTE	12,102.64	11,797.78	304.86	
BASE STUDENT ALLOCATION	4,154.45	4,154.45	-	
DISTRICT COST DIFFERENTIAL	0.9896	0.9896	-	
BASE FEFP FUNDING	49,756,903.00	48,503,549.00	1,253,354.00	APP and FB
ESE GUARANTEE	2,818,098.00	2,818,098.00	-	
EQUAL % ADJUSTMENT			-	
SPARSITY	2,812,973.00	2,435,339.00	377,634.00	FB
SAFE SCHOOLS	223,460.00	221,488.00	1,972.00	APP
SUPPLEMENTAL INSTRUCTION (SAI)	2,477,082.00	2,477,082.00	-	
READING INSTRUCTION	597,991.00	585,432.00	12,559.00	APP
DECLINING ENROLLMENT		53,382.00	(53,382.00)	FB
TEACHER LEAD	183,551.00	183,551.00	-	
INSTRUCTIONAL MATERIALS	977,657.00	914,858.00	62,799.00	APP
Instruc Materials McKay Scholarship Reduction			-	
Digital Classroom Plan	423,382.00	419,217.00	4,165.00	APP
TRANSPORTATION	2,639,686.00	2,676,658.00	(36,972.00)	FB
Virtual Education	5,937.00	3,152.00	2,785.00	APP
Teacher Salary Increase			-	
GROSS STATE AND LOCAL FEFP w/o Stabilization Funds	62,916,720.00	61,291,806.00	1,624,914.00	
			-	
GROSS STATE AND LOCAL FEFP W/ Stabilization Funds	62,916,720.00	61,291,806.00	1,624,914.00	
REQUIRED LOCAL EFFORT	35,469,007.00	35,469,007.00	-	
STATE SHARE OF FEFP	27,447,713.00	25,822,799.00	1,624,914.00	
PRIOR YEAR ADJUSTMENTS	(22,666.00)		(22,666.00)	FB
PRORATION FOR REVISED APPROPRIATION		(23,140.00)	23,140.00	FB
PRORATION FOR VETO			-	
NET STATE FEFP	27,425,047.00	25,799,659.00	1,625,388.00	
MCKAY SCHOLARSHIPS	(772,257.00)		(772,257.00)	Reserved \$710,000
NET STATE FEFP	26,652,790.00	25,799,659.00	853,131.00	
SCHOOL RECOGNITION PROGRAM	898,300.00	897,271.00	1,029.00	APP
DISTRICT DISCRETIONARY LOTTERY			-	
SUBTOTAL	27,551,090.00	26,696,930.00	853,131.00	
STATE CATEGORICALS:				
CLASS SIZE REDUCTION	12,147,997.00	11,892,216.00	255,781.00	APP and FB
CATEGORICAL TOTAL	12,147,997.00	11,892,216.00	255,781.00	
TOTAL STATE FUNDING	39,699,087.00	38,589,146.00	1,109,941.00	
LOCAL FUNDS				
REQUIRED LOCAL EFFORT	35,469,007.00	35,469,007.00	-	
PY REQUIRED LOCAL EFFORT MILLAGE	-	-	-	
DISCRETIONARY EFFORT	5,301,922.00	5,301,922.00	-	
SUPPLEMENTAL DISCRETIONARY			-	
TOTAL LOCAL FUNDING	40,770,929.00	40,770,929.00	-	
TOTAL STATE AND LOCAL AND FEDERAL	80,470,016.00	79,360,075.00	1,109,941.00	
Final Adjusted State, Local, and Federal	80,470,016.00	79,360,075.00	1,109,941.00	
Amount Per Unweighted FTE	7,069.53	7,241.61	(172.08)	
Amount Per Weighted FTE	6,648.96	6,820.78	(171.81)	
Balance to Third Calculation Information:				
Third Calculation Funding Change			1,904,864.00	
Less: McKay Scholarship Funds			(772,257.00)	
Less: Prior Year Adjustments			(22,666.00)	
Adjusted Third Calculation Results			1,109,941.00	
Sue's Analysis			1,109,941.00	
Differennce			-	

**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY**

16Jan  
GF Revenues  
2/15/2016

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	-		58,800.00
				-
<b>Total Federal Direct</b>	3100	-	-	58,800.00
<b>FEDERAL THRU STATE:</b>				
Federal Through Local	3280	-		-
<b>NEFEC Reimbursements</b>	3299	-		5,900.00
				-
<b>Total Federal Thru State</b>	3200	-	-	5,900.00
<b>STATE:</b>				
Florida Education Finance Program	3310	-	853,131.00	26,652,790.00
Workforce Development	3315	-		604,669.00
Performance Based Incentives	3317	-		-
CO & DS Withheld for Administrative Expense	3323	-		-
Racing Commission Funds	3341	-		50,750.00
State Forest Funds	3342	-		-
State License Tax	3343	-		20,000.00
District Discretionary Lottery	3344	-	1,029.00	39,572.00
Class Size Reduction Operating Funds	3355	-	255,781.00	12,147,997.00
School Recognition Funds	3361	-		858,728.00
Preschool Projects	3371	-		-
Full Service School	3378	-		-
Miscellaneous State Sources	3390	27,323.00	214,663.02	328,299.07
<b>Total State</b>	3300	27,323.00	1,324,604.02	40,702,805.07
<b>LOCAL:</b>				
District School Tax	3411	-		40,778,017.00
Tax Redemption	3421	-		-
Payment in Lieu of Taxes	3422	-		-
Excess Fees	3423	-		-
Tuition (Non-Resident)	3424	-		-
Rent	3425	-		17,500.00
Interest, Including Profit on Investment	3430	-		-
Gifts, Grants, & Bequests	3440	218,044.82	43,293.20	458,349.27
Adult General Education Course Fees	3461	-		-
Postsecondary Vocational Course Fees	3462	-		-
Continuing Workforce Education Course Fees	3463	-		-
Capital Improvement Fees	3464	-		-
Postsecondary Lab Fees	3465	-		-
Lifelong Learning Fees	3466	-		-
School , Course Fees	3467	-		-
Other Student Fees	3469	-		9,510.00
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	10,201.98	863.00	166,064.98
Insurance Loss Recoveries	3741	-		-
<b>Total Local</b>	3400	228,246.80	44,156.20	41,429,441.25
<b>OTHER FINANCING SOURCES:</b>				
Transfers In:				
From Debt Service Funds	3620	-		-
From Capital Projects Funds	3630	-		3,100,384.00
From Special Revenues Funds	3640	-		-
From Internal Service Funds	3670	-		-
From Trust Funds	3680	-		-
From Enterprise Funds	3690	-		-
<b>Total Transfers In</b>	3600	-	-	3,100,384.00
<b>Total Other Financing Sources</b>		-	-	3,100,384.00
<b>BEGINNING FUND BALANCE (JULY 1, 2015)</b>	2800	-		9,484,246.06
<b>TOTAL ESTIMATED REVENUES</b>		255,569.80	1,368,760.22	94,781,576.38

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
GF EXPENDS  
2/15/2016

**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries	34,380,897.88	27,873.42	324,108.30	34,732,879.60
Employee Benefits	10,215,904.42	184,951.53	16,565.67	10,417,421.62
Purchased Services	1,719,705.68	96,141.86	1,868.02	1,817,715.56
Energy Services	5,614.27	-	-	5,614.27
Materials and Supplies	4,111,209.81	(51,884.23)	134,223.12	4,193,548.70
Capital Outlay	253,285.60	64,265.22	(1,140.55)	316,410.27
Other Expenses	636,893.15	21,678.11	2,359.45	660,930.71
<b>TOTAL 5000</b>	<b>51,323,510.81</b>	<b>343,025.91</b>	<b>477,984.01</b>	<b>52,144,520.73</b>

**PUPIL PERSONNEL SERVICES**

Salaries	2,224,636.05	1,697.58	-	2,226,333.63
Employee Benefits	677,897.70	10,906.61	-	688,804.31
Purchased Services	299,964.42	12,762.86	832.45	313,559.73
Energy Services	-	-	-	-
Materials and Supplies	32,252.93	34,197.81	(315.00)	66,135.74
Capital Outlay	24,700.00	(18,362.23)	568.93	6,906.70
Other Expenses	-	-	315.00	315.00
<b>TOTAL 6100</b>	<b>3,259,451.10</b>	<b>41,202.63</b>	<b>1,401.38</b>	<b>3,302,055.11</b>

**INSTRUCTIONAL MEDIA SERVICES**

Salaries	860,536.00	-	-	860,536.00
Employee Benefits	271,253.24	6,000.61	-	277,253.85
Purchased Services	54,120.00	(300.00)	-	53,820.00
Energy Services	-	-	-	-
Materials and Supplies	18,686.28	7,699.09	(1,080.00)	25,305.37
Capital Outlay	112,720.17	711.64	4,349.00	117,780.81
Other Expenses	16,750.00	-	-	16,750.00
<b>TOTAL 6200</b>	<b>1,334,065.69</b>	<b>14,111.34</b>	<b>3,269.00</b>	<b>1,351,446.03</b>

**INSTRUCTION AND CURRICULUM**

Salaries	824,697.63	(20,000.00)	1,600.00	806,297.63
Employee Benefits	219,211.49	4,773.40	183.40	224,168.29
Purchased Services	176,637.14	28,980.92	(1,783.40)	203,834.66
Energy Services	-	-	-	-
Materials and Supplies	36,399.69	15,011.98	(875.71)	50,535.96
Capital Outlay	31,900.00	-	(500.00)	31,400.00
Other Expenses	11,470.00	-	525.00	11,995.00
<b>TOTAL 6300</b>	<b>1,300,315.95</b>	<b>28,766.30</b>	<b>(850.71)</b>	<b>1,328,231.54</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	626,338.00	546.69	10,218.30	637,102.99
Employee Benefits	191,339.74	3,949.11	1,219.05	196,507.90
Purchased Services	342,483.47	35,420.94	3,952.80	381,857.21
Energy Services	-	-	-	-
Materials and Supplies	18,154.20	2,210.49	965.60	21,330.29
Capital Outlay	3,400.00	-	-	3,400.00
Other Expenses	75,390.00	(787.00)	5,704.25	80,307.25
<b>TOTAL 6400</b>	<b>1,257,105.41</b>	<b>41,340.23</b>	<b>22,060.00</b>	<b>1,320,505.64</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
GF EXPENDS  
2/15/2016

GENERAL FUND:		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>INSTR. RELATED TECHNOLOGY</b>						
Salaries	100		413,470.00	-	-	413,470.00
Employee Benefits	200		128,621.77	84.72	-	128,706.49
Purchased Services	300		836,588.97	(23,525.70)	4,165.00	817,228.27
Energy Services	400		-	-	-	-
Materials and Supplies	500		23,885.15	-	-	23,885.15
Capital Outlay	600		15,502.10	3,820.85	-	19,322.95
Other Expenses	700		250.00	-	-	250.00
<b>TOTAL 6500</b>			1,418,317.99	(19,620.13)	4,165.00	1,402,862.86
<b>BOARD</b>						
Salaries	100		170,030.00	-	-	170,030.00
Employee Benefits	200		101,074.31	-	-	101,074.31
Purchased Services	300		328,339.46	-	-	328,339.46
Energy Services	400		-	-	-	-
Materials and Supplies	500		2,500.00	-	-	2,500.00
Capital Outlay	600		-	-	-	-
Other Expenses	700		10,100.00	-	-	10,100.00
<b>TOTAL 7100</b>			612,043.77	-	-	612,043.77
<b>GENERAL ADMINISTRATION</b>						
Salaries	100		848,277.00	-	5,250.00	853,527.00
Employee Benefits	200		176,074.17	129.42	863.00	177,066.59
Purchased Services	300		165,660.21	(1,131.77)	(568.93)	163,959.51
Energy Services	400		-	-	-	-
Materials and Supplies	500		22,624.95	10,400.00	-	33,024.95
Capital Outlay	600		25,000.00	(10,000.00)	-	15,000.00
Other Expenses	700		16,200.00	-	-	16,200.00
<b>TOTAL 7200</b>			1,253,836.33	(602.35)	5,544.07	1,258,778.05
<b>SCHOOL ADMINISTRATION</b>						
Salaries	100		3,735,932.18	-	-	3,735,932.18
Employee Benefits	200		1,071,087.34	1,011.24	-	1,072,098.58
Purchased Services	300		417,841.01	6,423.84	36,723.47	460,988.32
Energy Services	400		500.00	-	(67.40)	432.60
Materials and Supplies	500		224,224.76	41.94	(37,784.07)	186,482.63
Capital Outlay	600		8,200.00	497.22	(28.40)	8,668.82
Other Expenses	700		16,025.00	-	-	16,025.00
<b>TOTAL 7300</b>			5,473,810.29	7,974.24	(1,156.40)	5,480,628.13
<b>FACILITIES ACQUISITION &amp; CONST.</b>						
Salaries	100		185,064.00	-	-	185,064.00
Employee Benefits	200		53,140.71	7.64	-	53,148.35
Purchased Services	300		192,400.00	-	-	192,400.00
Energy Services	400		-	-	-	-
Materials and Supplies	500		-	-	-	-
Capital Outlay	600		1,000.00	-	-	1,000.00
Other Expenses	700		-	-	-	-
<b>TOTAL 7400</b>			431,604.71	7.64	-	431,612.35
<b>FISCAL SERVICES</b>						
Salaries	100		390,283.00	-	-	390,283.00
Employee Benefits	200		151,077.77	-	-	151,077.77
Purchased Services	300		22,575.00	-	-	22,575.00
Energy Services	400		-	-	-	-
Materials and Supplies	500		4,000.00	-	-	4,000.00
Capital Outlay	600		500.00	-	-	500.00
Other Expenses	700		-	-	-	-
<b>TOTAL 7500</b>			568,435.77	-	-	568,435.77

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
GF EXPENDS  
2/15/2016

**GENERAL FUND:**

**FOOD SERVICES**

Salaries	100	-	-	-	-
Employee Benefits	200	27,306.01	429.78	-	27,735.79
Purchased Services	300	1,900.00	-	-	1,900.00
<b>TOTAL 7600</b>		<b>29,206.01</b>	<b>429.78</b>	<b>-</b>	<b>29,635.79</b>

**CENTRAL SERVICES**

Salaries	100	325,951.00	(1,375.21)	-	324,575.79
Employee Benefits	200	100,039.22	(669.65)	-	99,369.57
Purchased Services	300	143,090.38	(629.11)	550.00	143,011.27
Energy Services	400	350.00	-	-	350.00
Materials and Supplies	500	14,069.92	-	-	14,069.92
Capital Outlay	600	3,500.00	250.00	-	3,750.00
Other Expenses	700	7,050.00	500.00	-	7,550.00
<b>TOTAL 7700</b>		<b>594,050.52</b>	<b>(1,923.97)</b>	<b>550.00</b>	<b>592,676.55</b>

**PUPIL TRANSPORTATION SERVICES**

Salaries	100	2,288,637.00	6,833.75	-	2,295,470.75
Employee Benefits	200	1,037,016.23	912.58	-	1,037,928.81
Purchased Services	300	84,108.40	(1,695.18)	-	82,413.22
Energy Services	400	907,580.00	(5,503.02)	-	902,076.98
Materials and Supplies	500	214,412.00	-	-	214,412.00
Capital Outlay	600	15,200.00	-	-	15,200.00
Other Expenses	700	117,680.00	(9,000.00)	-	108,680.00
<b>TOTAL 7800</b>		<b>4,664,633.63</b>	<b>(8,451.87)</b>	<b>-</b>	<b>4,656,181.76</b>

**OPERATION OF PLANT**

Salaries	100	2,615,765.00	200.00	-	2,615,965.00
Employee Benefits	200	1,041,596.02	642.38	-	1,042,238.40
Purchased Services	300	1,941,067.07	-	19,074.00	1,960,141.07
Energy Services	400	2,501,655.88	423.61	-	2,502,079.49
Materials and Supplies	500	196,899.67	13.79	9,703.00	206,616.46
Capital Outlay	600	76,432.96	-	13,544.88	89,977.84
Other Expenses	700	65,600.00	-	-	65,600.00
<b>TOTAL 7900</b>		<b>8,439,016.60</b>	<b>1,279.78</b>	<b>42,321.88</b>	<b>8,482,618.26</b>

**MAINTENANCE OF PLANT**

Salaries	100	1,639,741.00	-	-	1,639,741.00
Employee Benefits	200	518,979.76	238.64	-	519,218.40
Purchased Services	300	646,039.92	-	-	646,039.92
Energy Services	400	80,000.00	-	-	80,000.00
Materials and Supplies	500	506,297.57	-	-	506,297.57
Capital Outlay	600	85,500.00	-	-	85,500.00
Other Expenses	700	5,000.00	-	-	5,000.00
<b>TOTAL 8100</b>		<b>3,481,558.25</b>	<b>238.64</b>	<b>-</b>	<b>3,481,796.89</b>

**ADMIN. TECHNOLOGY SERVICES**

Salaries	100	578,296.00	-	-	578,296.00
Employee Benefits	200	156,197.04	194.93	-	156,391.97
Purchased Services	300	275,989.72	-	-	275,989.72
Energy Services	400	-	-	-	-
Materials and Supplies	500	11,100.00	-	-	11,100.00
Capital Outlay	600	14,565.94	-	-	14,565.94
Other Expenses	700	914.00	-	-	914.00
<b>TOTAL 8200</b>		<b>1,037,062.70</b>	<b>194.93</b>	<b>-</b>	<b>1,037,257.63</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
GF EXPENDS  
2/15/2016

**GENERAL FUND:**

**COMMUNITY SERVICES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	188,552.00	-	-	188,552.00
Employee Benefits 200	554,668.27	(192,748.30)	-	361,919.97
Purchased Services 300	26,035.50	45.00	-	26,080.50
Energy Services 400	-	-	-	-
Materials and Supplies 500	11,234.62	300.00	135.00	11,669.62
Capital Outlay 600	250.00	-	-	250.00
Other Expenses 700	82,977.73	-	-	82,977.73
<b>TOTAL 9100</b>	<b>863,718.12</b>	<b>(192,403.30)</b>	<b>135.00</b>	<b>671,449.82</b>

**DEBT SERVICE**

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

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

Inventory Reserve 2700	985,484.96	-		985,484.96
3% Contingency Reserve	2,416,966.00	874.00	48,070.00	2,465,910.00
McKay Scholarship Reserve	710,000.00	-	(710,000.00)	-
Other Reserves - NTA Offer	96,536.00	-		96,536.00
Unreserved Fund Balance	1,606,515.75	(874.00)	1,475,266.99	3,080,908.74
<b>TOTAL ESTIMATED Ending FB 2700</b>	<b>5,815,502.71</b>	<b>-</b>	<b>813,336.99</b>	<b>6,628,839.70</b>

**TOTAL ESTIMATED APPROPRIATIONS**

	93,157,246.36	255,140.02	1,368,760.22	94,781,576.38
--	---------------	------------	--------------	---------------



NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
debt service  
2/15/2016

**NO AMENDMENTS WERE PROCESSED FOR JANUARY 2016**

**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	274,300.00	-	274,300.00
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	446,800.00	-	446,800.00
<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	81,225.00	-	81,225.00
Total Transfers In	3600	81,225.00	-	81,225.00
		-		-
<b>Total Other Financing Sources</b>		81,225.00	-	81,225.00
<b>BEGINNING FUND BALANCE (JULY 1, 2015)</b>	2800	1,153,767.93	-	1,153,767.93
<b>TOTAL ESTIMATED REVENUES</b>		1,681,792.93	-	1,681,792.93
Estimated Appropriations:				
<b>FUNCTION 9200 Debt Service</b>				
Redemption of Principal	710	334,000.00	-	334,000.00
Interest	720	110,510.00	-	110,510.00
Dues and Fees	730	2,000.00	-	2,000.00
<b>Total Function 9200</b>	9200	446,510.00	-	446,510.00
<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	1,235,282.93	-	1,235,282.93
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		1,681,792.93	-	1,681,792.93

**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY**

16Jan  
capital projects  
2/15/2016

**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	91,930.00	-	91,930.00
Interest on Undistributed CO & DS	3325	2,000.00	-	2,000.00
Public Education Capital Outlay	3391	249,191.00	-	249,191.00
Classrooms First Program	3392	-	-	-
Class Size Reduction / Capital	3396	-	-	-
District Local Capital Improvement Tax	3413	9,923,383.00	-	9,923,383.00
Collection of Prior Year Taxes	3414	-	-	-
Interest Including Profit on Investments	3430	-	-	-
Impact Fees	3496	1,600,000.00	-	1,600,000.00
<b>Total Estimated Revenues</b>		11,866,504.00	-	11,866,504.00
<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, 2015)</b>	2800	38,946,094.53	-	38,946,094.53
<b>TOTAL ESTIMATED REVENUES</b>		50,812,598.53	-	50,812,598.53
<b>Estimated Appropriations:</b>				
<b>FUNCTION 7400 Capital Outlay</b>				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	27,268,932.44	-	27,268,932.44
Furniture, Fixtures, and Equipment	640	3,102,961.61	9,410.01	3,112,371.62
Motor Vehicles	650	835,000.00	-	835,000.00
Land	660	1,622,975.69	(450,000.00)	1,172,975.69
Improvements Other than Buildings	670	4,609,547.80	40,562.45	4,650,110.25
Remodeling and Renovations	680	4,457,058.43	460,866.15	4,917,924.58
Computer Software	690	-	-	-
<b>Total Function 7400</b>		41,896,475.97	60,838.61	41,957,314.58
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	3,100,384.00	-	3,100,384.00
To Debt Service Funds	920	81,225.00	-	81,225.00
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
<b>Total Other Financing Uses</b>	9700	3,181,609.00	-	3,181,609.00
<b>ESTIMATED ENDING FUND BALANCE</b>	2700	5,734,513.56	(60,838.61)	5,673,674.95
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		50,812,598.53	-	50,812,598.53

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
food services  
2/15/2016

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 3,349,000.00	-		3,349,000.00
U.S.D.A. Donated Foods	3265 356,000.00	-		356,000.00
Other Federal Direct	3290	-		-
<b>Total Federal Through State</b>	3200 3,705,000.00	-	-	3,705,000.00
<b>STATE:</b>				
School Breakfast Supplement	3337 26,000.00	-		26,000.00
School Lunch Supplement	3338 33,000.00	-		33,000.00
<b>Total State</b>	3300 59,000.00	-	-	59,000.00
<b>LOCAL:</b>				
Interest, Including Profit on Investment	3430 500.00	-		500.00
Gifts, Grants, and Bequests	3440	-		-
Food Service	3450 1,970,000.00	-		1,970,000.00
Miscellaneous	3490 50,000.00	-		50,000.00
<b>Total Local</b>	3400 2,020,500.00	-	-	2,020,500.00
<b>OTHER FINANCING SOURCES</b>				
Transfers In:				-
From General	3610	-		-
From Special Revenue	3630	-		-
Total Transfers In	3600	-		-
<b>Total Other Financing Sources</b>	-	-	-	-
<b>BEGINNING FUND BALANCE (JULY 1, 2015)</b>	2800 2,236,500.07	-		2,236,500.07
<b>TOTAL ESTIMATED REVENUES</b>	8,021,000.07	-	-	8,021,000.07
Estimated Appropriations:				
<b>FUNCTION 7600 Food Services</b>				
Salaries	100 1,695,500.00	-	-	1,695,500.00
Employee Benefits	200 710,200.00	-	-	710,200.00
Purchased Services	300 193,200.00	-	-	193,200.00
Energy Services	400 5,000.00	-	-	5,000.00
Materials and Supplies	500 2,802,600.00	-	-	2,802,600.00
Capital Outlay	600 485,517.33	-	22,000.00	507,517.33
Other Expenses	700 161,000.00	-	-	161,000.00
<b>Total Function 7600</b>	7600 6,053,017.33	-	22,000.00	6,075,017.33
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910 -	-		-
To Capital Projects Funds	930 -	-		-
To Special Revenue Funds	940 -	-		-
To Debt Service Funds	920 -	-		-
<b>Total Other Financing Uses</b>	9700 -	-	-	-
<b>ESTIMATED FUND BALANCE (6/30)</b>	2700	-		
Inventory Reserve	62,094.01	-		62,094.01
Reserved for School Food Services	1,905,888.73	-	(22,000.00)	1,883,888.73
<b>ESTIMATED ENDING FUND BALANCE</b>	2700 1,967,982.74	-	(22,000.00)	1,945,982.74
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	8,021,000.07	-	-	8,021,000.07

16Jan  
CP revenues  
2/15/2016

CONTRACTED PROGRAMS:		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	1,035,438.69	-			1,035,438.69
Total Federal Direct	3100	1,035,438.69	-	-		1,035,438.69
FEDERAL THROUGH STATE:						
Career and Technical Education	3201	159,803.08	515.07	5,578.00		165,896.15
Workforce Innovation and Opportunity Act	3220	379,818.64	5,691.68			385,510.32
Teacher and Principal Training, Title IIA	3225	361,226.00	-	14,265.62		375,491.62
IDEA (PL94-142)	3230	3,212,160.00	(7,411.00)			3,204,749.00
Title I	3240	2,061,473.68	(17,714.52)			2,043,759.16
Title III - ESOL	3241	13,885.78	(200.00)			13,685.78
Adult General Education	3250		-			-
Title VI	3270	-	-			-
Other Federal through State	3299	62,161.88	475,000.00			537,161.88
Total Federal Through State	3200	6,250,529.06	455,881.23	19,843.62		6,726,253.91
STATE:						
Miscellaneous State	3390					-
Total State	3300	-	-	-		-
LOCAL:						
Interest, Including Profit of Invest	3430					-
Gifts, Grants, and Bequests	3440					-
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			7,285,967.75	455,881.23	19,843.62	7,761,692.60

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
CP EXPENDS'  
2/15/2016

CONTRACTED PROGRAMS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations				
<b>INSTRUCTION</b>				
Salaries 100	1,730,442.14	900.23	-	1,731,342.37
Employee Benefits 200	741,973.55	134.22	-	742,107.77
Purchased Services 300	368,552.98	1,876.66	-	370,429.64
Energy Services 400	-	-	-	-
Materials and Supplies 500	223,256.81	(5,664.39)	-	217,592.42
Capital Outlay 600	82,250.61	(121.13)	4,855.00	86,984.48
Other Expenses 700	40,420.00	-	-	40,420.00
<b>TOTAL 5000</b>	<b>3,186,896.09</b>	<b>(2,874.41)</b>	<b>4,855.00</b>	<b>3,188,876.68</b>
<b>PUPIL PERSONNEL SERVICES</b>				
Salaries 100	800,515.16	-	-	800,515.16
Employee Benefits 200	147,152.26	-	-	147,152.26
Purchased Services 300	100,647.14	-	-	100,647.14
Energy Services 400	-	-	-	-
Materials and Supplies 500	35,561.18	-	-	35,561.18
Capital Outlay 600	7,156.24	-	-	7,156.24
Other Expenses 700	100.00	-	-	100.00
<b>TOTAL 6100</b>	<b>1,091,131.98</b>	<b>-</b>	<b>-</b>	<b>1,091,131.98</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>				
Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	-	-	-	-
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	-	-	-
<b>TOTAL 6200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INSTRUCTION AND CURRICULUM</b>				
Salaries 100	1,345,513.00	-	(47,467.48)	1,298,045.52
Employee Benefits 200	273,460.64	-	(16,653.39)	256,807.25
Purchased Services 300	207,665.75	(175.00)	-	207,490.75
Energy Services 400	-	-	-	-
Materials and Supplies 500	11,868.49	-	(300.00)	11,568.49
Capital Outlay 600	29,230.39	-	-	29,230.39
Other Expenses 700	10,000.00	-	-	10,000.00
<b>TOTAL 6300</b>	<b>1,877,738.27</b>	<b>(175.00)</b>	<b>(64,420.87)</b>	<b>1,813,142.40</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>				
Salaries 100	257,932.63	59,947.27	49,597.48	367,477.38
Employee Benefits 200	39,611.44	11,852.45	7,452.98	58,916.87
Purchased Services 300	136,734.38	297,940.00	12,129.00	446,803.38
Energy Services 400	-	-	-	-
Materials and Supplies 500	8,047.00	20,300.00	333.79	28,680.79
Capital Outlay 600	2,800.00	-	-	2,800.00
Other Expenses 700	58,590.15	84,550.00	9,896.24	153,036.39
<b>TOTAL 6400</b>	<b>503,715.60</b>	<b>474,589.72</b>	<b>79,409.49</b>	<b>1,057,714.81</b>
<b>GENERAL ADMINISTRATION</b>				
Salaries 100	720.00	-	-	720.00
Employee Benefits 200	55.08	-	-	55.08
Purchased Services 300	5,418.38	-	-	5,418.38
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	498,665.04	(15,492.83)	-	483,172.21
<b>TOTAL 7200</b>	<b>504,858.50</b>	<b>(15,492.83)</b>	<b>-</b>	<b>489,365.67</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

16Jan  
CP EXPENDS'  
2/15/2016

UNTRACTED PROGRAMS:

SCHOOL ADMINISTRATION

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

OD SERVICES

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

INTRAL SERVICES

Salaries	100	1,500.00	-	1,500.00
Employee Benefits	200	500.00	-	500.00
Purchased Services	300	3,416.00	-	3,416.00
Energy Services	400	-	-	-
Materials and Supplies	500	-	-	-
Capital Outlay	600	-	-	-
Other Expenses	700	642.00	-	642.00
<b>TOTAL 7700</b>		6,058.00	-	6,058.00

IPIL TRANSPORTATION SERVICES

Salaries	100	53,100.00	-	53,100.00
Employee Benefits	200	33,904.00	-	33,904.00
Purchased Services	300	-	-	-
Energy Services	400	5,400.00	(166.25)	5,233.75
Materials and Supplies	500	-	-	-
Capital Outlay	600	22,765.31	-	22,765.31
Other Expenses	700	400.00	-	400.00
<b>TOTAL 7800</b>		115,569.31	(166.25)	115,403.06

PERATION 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>				

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>				

BT SERVICE

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

ESTIMATED FUND BALANCE (6/30)

2700	-	-	-	-
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		7,285,967.75	455,881.23	19,843.62
				7,761,692.60

**NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY**

**NO AMENDMENTS WERE PROCESSED FOR JANUARY 2016**

**RACE TO THE TOP:**

Estimated Revenues:

**FEDERAL THROUGH STATE:**

Vocational Education Acts  
State Stabilization Fund - Educa  
State Stabilization Fund - Gov't  
Race to the Top Funds  
Education Jobs Fund  
Drug Free Schools  
IDEA (PL94-142)  
Title I  
Adult General Education  
ARRA Food Service  
Title VI  
Other Federal through State

**Total Federal Through State**

**STATE:**

Other Miscellaneous State

**Total State**

**LOCAL:**

Interest, Including Profit of Invest  
Gifts, Grants, and Bequests

**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	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3201				-
3210				-
3211				-
3214	35,332.45	(10,107.03)		25,225.42
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	35,332.45	(10,107.03)	-	25,225.42
3390				-
				-
3300	-	-	-	-
3430				-
3440				-
				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	35,332.45	(10,107.03)	-	25,225.42

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2015-2016  
MONTH OF: JANUARY

**NO AMENDMENTS WERE PROCESSED FOR JANUARY 2016**

**ACE TO THE TOP:**

Appropriations

**INSTRUCTION**

Salaries  
Employee Benefits  
Purchased Services  
Energy Services  
Materials and Supplies  
Capital Outlay  
Other Expenses  
**TOTAL 5000**

**INSTRUCTION AND CURRICULUM**

Salaries  
Employee Benefits  
Purchased Services  
Energy Services  
Materials and Supplies  
Capital Outlay  
Other Expenses  
**TOTAL 6300**

**INSTRUCTIONAL STAFF TRAINING**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	12,518.13	(11,128.13)		1,390.00
Employee Benefits 200	1,192.92	(1,070.11)		122.81
Purchased Services 300	13,257.32	10,455.29		23,712.61
Energy Services 400	-	-		-
Materials and Supplies 500	801.08	(801.08)		-
Capital Outlay 600	-	-		-
Other Expenses 700	7,563.00	(7,563.00)		-
<b>TOTAL 6400</b>	<b>35,332.45</b>	<b>(10,107.03)</b>	<b>-</b>	<b>25,225.42</b>

**GENERAL ADMINISTRATION**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	-		-
Employee Benefits 200	-	-		-
Purchased Services 300	-	-		-
Energy Services 400	-	-		-
Materials and Supplies 500	-	-		-
Capital Outlay 600	-	-		-
Other Expenses 700	-	-		-
<b>TOTAL 7200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CENTRAL SERVICES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	-		-
Employee Benefits 200	-	-		-
Purchased Services 300	-	-		-
Energy Services 400	-	-		-
Materials and Supplies 500	-	-		-
Capital Outlay 600	-	-		-
Other Expenses 700	-	-		-
<b>TOTAL 7700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ADMIN. TECHNOLOGY SERVICES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
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)**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
2700		-	-	-
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>35,332.45</b>	<b>(10,107.03)</b>	<b>-</b>	<b>25,225.42</b>