

**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 March 2014.

**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:** April 24, 2014

ITEM:

DATE  
RECEIVED:

APPROVED  
BY  
SCHOOL BOARD

APR 24 2014

*R. Jones*

TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: ***BUDGET AMENDMENTS – March 2014***

DATE: April 24, 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. Increase in revenue account #3299 – NEFEC Reimbursements in the amount of \$3,861.50 due to participation in additional training opportunities. This adjustment was equally offset to appropriations.
3. Decrease in revenue account #3361 – School Recognition Funds in the amount of 407,621.00 based on the final award of "A" School Funds based on the final allocation from the state for the 2012-2013 final school grades. This was equally offset to appropriations. (Please note that the increases to salaries and benefits in the General Fund are due to the receipt of the School Recognition Bonus Plans from the eligible schools and was a reduction to 5000-500.)
4. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$1,913.50 for the receipt of information on donations for the Red Bean HVAC program in the amount of \$250.00, and the receipt of funds raised for the Culinary Arts program at the Red Bean Center in the amount of \$163.50 and receipt of information for the Project Connect grant in the amount of \$1500 for the 2013-2014 school year. These were equally offset to appropriations.

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

**CAPITAL PROJECTS:**

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

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

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

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

**RACE TO THE TOP:**

1. Numerous amendments made between various function and object categories as requested by school and district administrators. Adjustments were based on state approval to amend the LIIS grant from inservice on the new LIIS system to funding for the system itself. Funds had to be encumbered by March 31, 2014.

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: MARCH

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**GENERAL FUND:**

Estimated Revenues:

**FEDERAL:**

Federal Impact, Current Operations 3121 -  
Reserve Officers Training Corps (ROTC) 3191 60,000.00 - 60,000.00

**Total Federal Direct** 3100 60,000.00 - - 60,000.00

**FEDERAL THRU STATE:**

Federal Through Local 3280 - - -  
NEFEC Reimbursements 3299 5,900.00 951.00 3,861.50 10,712.50

**Total Federal Thru State** 3200 5,900.00 951.00 3,861.50 10,712.50

**STATE:**

Florida Education Finance Program 3310 24,479,569.00 (338,398.00) 24,141,171.00  
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 50,562.00 11,983,591.00  
School Recognition Funds 3361 872,866.00 - (407,621.00) 465,245.00  
Excellent Teaching Program 3363 - - -  
Preschool Projects 3371 - - -  
Full Service School 3378 63,977.00 - 63,977.00  
Miscellaneous State Sources 3390 649,803.00 (60,598.13) 589,204.87

**Total State** 3300 38,436,522.00 (348,439.13) (407,621.00) 37,680,461.87

**LOCAL:**

District School Tax 3411 38,264,712.00 - 38,264,712.00  
Prior Year Taxes 3414 - - -  
Tax Redemptions 3421 - 350.43 350.43  
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 71,920.00 101,477.53 1,913.50 175,311.03  
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 1,440.04 620,964.04  
Insurance Loss Recoveries 3741 - 31,426.51 31,426.51

**Total Local** 3400 39,030,199.00 134,694.51 1,913.50 39,166,807.01

**OTHER FINANCING SOURCES:**

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 - - -  
Total Transfers In 3600 912,700.00 - - 912,700.00

**Total Other Financing Sources** 912,700.00 - - 912,700.00

**BEGINNING FUND BALANCE (JULY 1, 2013)** 2800 12,687,802.38 - - 12,687,802.38

**TOTAL ESTIMATED REVENUES** 91,133,123.38 (212,793.62) (401,846.00) 90,518,483.76

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

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**GENERAL FUND:**

Appropriations

**INSTRUCTION**

Salaries	100	35,666,251.96	58,691.89	314,781.53	36,039,725.38
Employee Benefits	200	10,121,951.30	24,463.19	24,488.05	10,170,902.54
Purchased Services	300	1,405,182.53	35,022.21	19,005.92	1,459,210.66
Energy Services	400	2,320.00	1,664.35	-	3,984.35
Materials and Supplies	500	3,923,533.97	(22,785.95)	(867,741.00)	3,033,007.02
Capital Outlay	600	246,518.46	25,391.72	10,205.30	282,115.48
Other Expenses	700	638,680.00	2,957.31	2,777.50	644,414.81
<b>TOTAL 5000</b>		<b>52,004,438.22</b>	<b>125,404.72</b>	<b>(496,482.70)</b>	<b>51,633,360.24</b>

**PUPIL PERSONNEL SERVICES**

Salaries	100	2,429,110.00	993.60	15,279.96	2,445,383.56
Employee Benefits	200	731,664.51	145.05	1,168.91	732,978.47
Purchased Services	300	425,160.15	4,713.43	-	429,873.58
Energy Services	400	-	-	-	-
Materials and Supplies	500	93,199.86	(2,330.13)	-	90,869.73
Capital Outlay	600	38,200.00	3,869.98	-	42,069.98
Other Expenses	700	-	286.50	-	286.50
<b>TOTAL 6100</b>		<b>3,717,334.52</b>	<b>7,678.43</b>	<b>16,448.87</b>	<b>3,741,461.82</b>

**INSTRUCTIONAL MEDIA SERVICES**

Salaries	100	838,696.00	-	7,906.03	846,602.03
Employee Benefits	200	258,114.46	-	604.81	258,719.27
Purchased Services	300	52,440.49	1,891.75	-	54,332.24
Energy Services	400	-	-	-	-
Materials and Supplies	500	21,895.09	2,607.72	(388.27)	24,114.54
Capital Outlay	600	107,351.63	(371.16)	388.27	107,368.74
Other Expenses	700	18,900.00	-	-	18,900.00
<b>TOTAL 6200</b>		<b>1,297,397.67</b>	<b>4,128.31</b>	<b>8,510.84</b>	<b>1,310,036.82</b>

**INSTRUCTION AND CURRICULUM**

Salaries	100	784,915.00	(755.30)	1,196.47	785,356.17
Employee Benefits	200	199,862.04	755.30	91.53	200,708.87
Purchased Services	300	143,356.85	(4,392.18)	-	138,964.67
Energy Services	400	-	-	-	-
Materials and Supplies	500	26,800.00	(1,865.31)	-	24,934.69
Capital Outlay	600	42,454.85	4,431.67	-	46,886.52
Other Expenses	700	6,100.00	655.00	-	6,755.00
<b>TOTAL 6300</b>		<b>1,203,488.74</b>	<b>(1,170.82)</b>	<b>1,288.00</b>	<b>1,203,605.92</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	694,103.00	29,247.50	4,749.51	728,100.01
Employee Benefits	200	198,533.65	3,393.29	363.34	202,290.28
Purchased Services	300	177,353.39	19,838.74	(687.60)	196,504.53
Energy Services	400	-	-	-	-
Materials and Supplies	500	13,416.65	4,029.26	-	17,445.91
Capital Outlay	600	6,199.96	(144.06)	-	6,055.90
Other Expenses	700	109,510.74	605.00	-	110,115.74
<b>TOTAL 6400</b>		<b>1,199,117.39</b>	<b>56,969.73</b>	<b>4,425.25</b>	<b>1,260,512.37</b>

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

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**GENERAL FUND:**

**INSTR. RELATED TECHNOLOGY**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	455,841.00	-	168.41	456,009.41
Employee Benefits 200	136,739.17	-	12.88	136,752.05
Purchased Services 300	501,543.82	3,692.28	-	505,236.10
Energy Services 400	-	-	-	-
Materials and Supplies 500	18,762.29	2,597.43	-	21,359.72
Capital Outlay 600	116,444.76	(3,765.07)	-	112,679.69
Other Expenses 700	300.00	-	-	300.00
<b>TOTAL 6500</b>	<b>1,229,631.04</b>	<b>2,524.64</b>	<b>181.29</b>	<b>1,232,336.97</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	(2,331.08)	-	136,688.50
Energy Services 400	-	-	-	-
Materials and Supplies 500	24,152.18	193.58	-	24,345.76
Capital Outlay 600	21,086.00	2,006.43	-	23,092.43
Other Expenses 700	18,700.00	(4,000.00)	-	14,700.00
<b>TOTAL 7200</b>	<b>1,233,305.63</b>	<b>1,119.77</b>	<b>-</b>	<b>1,234,425.40</b>

**SCHOOL ADMINISTRATION**

Salaries 100	3,775,789.00	-	24,022.20	3,799,811.20
Employee Benefits 200	1,115,230.36	-	1,837.70	1,117,068.06
Purchased Services 300	487,910.48	7,118.15	4,853.61	499,882.24
Energy Services 400	500.00	-	-	500.00
Materials and Supplies 500	96,034.74	(10,096.56)	(2,709.24)	83,228.94
Capital Outlay 600	6,700.00	4,879.82	-	11,579.82
Other Expenses 700	12,815.00	-	-	12,815.00
<b>TOTAL 7300</b>	<b>5,494,979.58</b>	<b>1,901.41</b>	<b>28,004.27</b>	<b>5,524,885.26</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: MARCH

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**GENERAL FUND:**

**FOOD SERVICES**

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	-	13,372.73	13,372.73
Employee Benefits 200	-	-	1,023.01	1,023.01
Purchased Services 300	1,900.00	-	-	1,900.00
<b>TOTAL 7600</b>	<b>1,900.00</b>	<b>-</b>	<b>14,395.74</b>	<b>16,295.74</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	5,269.84	869.08	157,667.33
Energy Services 400	350.00	-	-	350.00
Materials and Supplies 500	5,400.00	110.00	-	5,510.00
Capital Outlay 600	1,000.00	234.99	-	1,234.99
Other Expenses 700	7,050.00	60.00	-	7,110.00
<b>TOTAL 7700</b>	<b>544,366.64</b>	<b>6,074.83</b>	<b>869.08</b>	<b>551,310.55</b>

**PUPIL TRANSPORTATION SERVICES**

Salaries 100	2,144,738.85	4,871.08	-	2,149,609.93
Employee Benefits 200	951,679.90	1,628.92	-	953,308.82
Purchased Services 300	87,276.00	10.00	-	87,286.00
Energy Services 400	906,350.00	(2,212.38)	-	904,137.62
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	(4,000.00)	-	113,180.00
<b>TOTAL 7800</b>	<b>4,427,524.75</b>	<b>6,192.13</b>	<b>-</b>	<b>4,433,716.88</b>

**OPERATION OF PLANT**

Salaries 100	2,726,376.00	-	18,329.84	2,744,705.84
Employee Benefits 200	1,051,402.37	-	1,402.22	1,052,804.59
Purchased Services 300	1,811,042.39	18,638.43	271.16	1,829,951.98
Energy Services 400	2,679,350.00	(864.20)	(171.16)	2,678,314.64
Materials and Supplies 500	179,262.08	3,174.97	-	182,437.05
Capital Outlay 600	62,000.00	-	(100.00)	61,900.00
Other Expenses 700	76,075.00	-	-	76,075.00
<b>TOTAL 7900</b>	<b>8,585,507.84</b>	<b>20,949.20</b>	<b>19,732.06</b>	<b>8,626,189.10</b>

**MAINTENANCE OF PLANT**

Salaries 100	1,580,235.00	-	168.42	1,580,403.42
Employee Benefits 200	544,844.77	-	12.88	544,857.65
Purchased Services 300	490,178.05	29,325.03	-	519,503.08
Energy Services 400	105,500.00	-	-	105,500.00
Materials and Supplies 500	329,065.73	(6,041.49)	-	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>24,497.04</b>	<b>181.30</b>	<b>3,216,732.86</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	(281,804.42)	-	681,517.16
Energy Services 400	-	-	-	-
Materials and Supplies 500	17,902.00	(160.06)	-	17,741.94
Capital Outlay 600	16,315.94	243,225.14	-	259,541.08
Other Expenses 700	400.00	440.00	-	840.00
<b>TOTAL 8200</b>	<b>1,758,604.54</b>	<b>(38,299.34)</b>	<b>-</b>	<b>1,720,305.20</b>

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

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**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	3,750.00	-	27,591.98
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	-	600.00	75,353.11
<b>TOTAL 9100</b>	<b>787,181.90</b>	<b>(21,627.68)</b>	<b>600.00</b>	<b>766,154.22</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>	-	-	-	-

<b>ESTIMATED FUND BALANCE (6/30)</b> 2700	<b>2,849,880.82</b>	<b>(411,610.99)</b>		<b>2,438,269.83</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>91,133,123.38</b>	<b>(212,793.62)</b>	<b>(401,846.00)</b>	<b>90,518,483.76</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
FOR FISCAL YEAR 2013-2014  
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debt service  
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NO AMENDMENTS WERE PROCESSED FOR MARCH 2014

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: MARCH

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capital projects  
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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	(63,585.90)	29,366,161.33
Furniture, Fixtures, and Equipment	640	1,367,791.88	18,815.27	1,507,497.32
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)	1,079,315.63
Remodeling and Renovations	680	4,867,573.38	82,134.19	4,828,817.40
Computer Software	690	-	-	-
<b>Total Function 7400</b>		41,195,394.34	-	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	-	45,057,650.46

NASSAU COUNTY SCHOOL BOARD  
BUDGET AMENDMENTS  
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food services  
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NO AMENDMENTS WERE PROCESSED FOR MARCH 2014

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</b>	3200	2,890,700.00	-	2,890,700.00
<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</b>	3300	51,500.00	-	51,500.00
<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</b>	3400	2,220,000.00	-	2,220,000.00
<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, 2013)</b>	2800	1,532,979.17	-	1,532,979.17
<b>TOTAL ESTIMATED REVENUES</b>		6,695,179.17	-	6,695,179.17
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</b>	7600	5,300,423.57	-	5,300,423.57
<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	1,394,755.60	-	1,394,755.60
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		6,695,179.17	-	6,695,179.17

NASSAU COUNTY SCHOOL BOARD  
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		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>CONTRACTED PROGRAMS:</b>						
Estimated Revenues:						
<b>FEDERAL THROUGH STATE:</b>						
Vocational Education Acts		3201	148,475.94	6,136.91	-	154,612.85
Workforce Investment Act		3220	219,548.00	-	-	219,548.00
Teacher and Principal Training, Title IIA		3225	319,959.00	133,865.23	-	453,824.23
Drug Free Schools		3227	-	-	-	-
IDEA (PL94-142)		3230	2,895,899.00	183,670.30	-	3,079,569.30
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	241,366.44	-	5,953,758.78
<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	241,366.44	-	5,953,758.78

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

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**CONTRACTED PROGRAMS:**

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>Appropriations</b>					
<b>INSTRUCTION</b>					
Salaries	100	1,227,808.22	19,881.90	(10,738.55)	1,236,951.57
Employee Benefits	200	595,154.26	5,479.76	(28,438.29)	572,195.73
Purchased Services	300	375,780.50	(161,857.05)	5,497.68	219,421.13
Energy Services	400	-	-	-	-
Materials and Supplies	500	170,509.84	3,156.55	23,478.14	197,144.53
Capital Outlay	600	168,594.50	2,884.63	15,433.37	186,912.50
Other Expenses	700	88,065.42	1,565.64	883.40	90,514.46
<b>TOTAL 5000</b>		<b>2,625,912.74</b>	<b>(128,888.57)</b>	<b>6,115.75</b>	<b>2,503,139.92</b>
<b>PUPIL PERSONNEL SERVICES</b>					
Salaries	100	321,911.05	-	(3,013.38)	318,897.67
Employee Benefits	200	57,083.65	12,329.79	65.60	69,479.04
Purchased Services	300	75,691.79	-	166.30	75,858.09
Energy Services	400	-	-	-	-
Materials and Supplies	500	29,702.82	-	(550.62)	29,152.20
Capital Outlay	600	10,650.00	-	(96.78)	10,553.22
Other Expenses	700	100.00	-	-	100.00
<b>TOTAL 6100</b>		<b>495,139.31</b>	<b>12,329.79</b>	<b>(3,428.88)</b>	<b>504,040.22</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	1,003,188.17	8,000.00	-	1,011,188.17
Employee Benefits	200	243,645.46	17,805.72	-	261,451.18
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	58,333.20	-	269,923.33
Other Expenses	700	6,000.00	-	-	6,000.00
<b>TOTAL 6300</b>		<b>1,578,464.77</b>	<b>86,138.92</b>	<b>-</b>	<b>1,664,603.69</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>					
Salaries	100	188,343.00	76,324.53	(7,026.67)	257,640.86
Employee Benefits	200	47,990.12	9,697.33	1,814.18	59,501.63
Purchased Services	300	105,527.00	29,054.56	(8,766.18)	125,815.38
Energy Services	400	-	-	-	-
Materials and Supplies	500	17,319.00	7,000.00	1,021.80	25,340.80
Capital Outlay	600	4,316.40	(1,000.00)	-	3,316.40
Other Expenses	700	42,045.00	12,102.27	10,270.00	64,417.27
<b>TOTAL 6400</b>		<b>405,540.52</b>	<b>133,178.69</b>	<b>(2,686.87)</b>	<b>536,032.34</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  
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CONTRACTED PROGRAMS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
<b>SCHOOL ADMINISTRATION</b>				
Salaries 100	11,600.00	-	(18.11)	11,581.89
Employee Benefits 200	1,600.00	300.00	18.11	1,918.11
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>300.00</b>	<b>-</b>	<b>13,500.00</b>
<b>FOOD SERVICES</b>				
Purchased Services 300	100.00	51,692.59	-	51,792.59
Capital Outlay 600	-	-	-	-
<b>TOTAL 7600</b>	<b>100.00</b>	<b>51,692.59</b>	<b>-</b>	<b>51,792.59</b>
<b>CENTRAL SERVICES</b>				
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>8,392.26</b>	<b>-</b>	<b>16,478.26</b>
<b>PUPIL TRANSPORTATION SERVICES</b>				
Salaries 100	51,820.00	37,000.00	-	88,820.00
Employee Benefits 200	35,945.00	31,878.00	-	67,823.00
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	4,317.00	-	5,400.00
<b>TOTAL 7800</b>	<b>145,915.00</b>	<b>73,878.00</b>	<b>-</b>	<b>219,793.00</b>
<b>OPERATION OF PLANT</b>				
Salaries 100	-	1,000.00	-	1,000.00
Employee Benefits 200	-	-	-	-
Purchased Services 300	-	-	-	-
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	500.00	-	500.00
<b>TOTAL 7900</b>	<b>-</b>	<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>
<b>COMMUNITY 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 9100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>				
Other Expenses 700	-	-	-	-
<b>TOTAL 9200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED FUND BALANCE (6/30)</b>				
2700	-	-	-	-
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>5,712,392.34</b>	<b>241,366.44</b>	<b>-</b>	<b>5,953,758.78</b>

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

**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	411,785.48	45,000.00	-	456,785.48
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	411,785.48	45,000.00	-	456,785.48
3390				-
				-
3300	-	-	-	-
3430				-
3440				-
				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	411,785.48	45,000.00	-	456,785.48

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

**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>13,600.00</b>

**INSTRUCTION AND CURRICULUM**

Salaries	100		4,472.58	4,472.58
Employee Benefits	200		342.15	342.15
Purchased Services	300	16,000.00	(4,814.73)	11,185.27
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>16,000.00</b>

**INSTRUCTIONAL STAFF TRAINING**

Salaries	100	76,307.21	-	(45,307.21)	31,000.00
Employee Benefits	200	5,408.00	-	(5,102.00)	306.00
Purchased Services	300	39,843.86	18,211.00	-	58,054.86
Energy Services	400		-	-	-
Materials and Supplies	500	240.74	-	(240.74)	-
Capital Outlay	600		-	-	-
Other Expenses	700	25,352.50	3,000.00	(21,352.50)	7,000.00
<b>TOTAL 6400</b>		<b>147,152.31</b>	<b>21,211.00</b>	<b>(72,002.45)</b>	<b>96,360.86</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	-	-	72,002.45	72,002.45
Other Expenses	700	500.00	-	-	500.00
<b>TOTAL 7700</b>		<b>235,033.17</b>	<b>23,450.00</b>	<b>72,002.45</b>	<b>330,485.62</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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