

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 2014-2015 budget amendments for the March 2015 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: April 23, 2015

ITEM:

DATE RECEIVED:

APPROVED
BY
SCHOOL BOARD

APR 23 2015



TO: ALL BOARD MEMBERS
FROM: Susan Farmer, Executive Director of Business Services
SUBJECT: **BUDGET AMENDMENTS – March 2015**
DATE: April 23, 2015

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 revenue account #3361 – School Recognition Funds in the amount of \$287,441.00 for the final receipt of the “A” School Awards for 2013-2014. This was equally offset to appropriations. The major movement of monies in this amendment is for the redistribution of funds from 5100-510 to the various categories identified in each school plan for the use of the funds, mainly for bonuses.
3. Increase revenue account #3390 – Miscellaneous State Revenue in the amount of \$274.32 due to the reclassification of funds received from the state for WNHS Gear Up students who were successful on the AP exam. This was an in house adjustment to correctly account for this revenue.
4. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$2,597.92. This was for the receipt of the funds for the Red Bean Culinary Program in the amount of \$2,872.24 and the movement of the \$274.32 to the correct revenue account as discussed in item #3. These were equally offset to appropriations.

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

CAPITAL:

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

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 2014-2015
MONTH OF: MARCH**

mar15
GF Revenues
4/10/2015

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
GENERAL FUND:				
Estimated Revenues:				
FEDERAL:				
Federal Impact, Current Operations	3121	-	-	-
Reserve Officers Training Corps (ROTC)	3191	-	-	65,000.00
Total Federal Direct	3100	-	-	65,000.00
FEDERAL THRU STATE:				
Federal Through Local	3280	-	-	-
NEFEC Reimbursements	3299	-	-	5,900.00
Total Federal Thru State	3200	-	-	5,900.00
STATE:				
Florida Education Finance Program	3310	(492,847.00)	-	24,745,036.00
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	146.00	-	146.00
Transportation	3354	-	-	-
Class Size Reduction Operating Funds	3355	(32,420.00)	-	11,937,428.00
School Recognition Funds	3361	(20.00)	287,441.00	858,728.00
Excellent Teaching Program	3363	-	-	-
Preschool Projects	3371	-	-	-
Full Service School	3378	-	-	-
Miscellaneous State Sources	3390	32,941.44	274.32	181,699.76
Total State	3300	(492,199.56)	287,715.32	38,398,456.76
LOCAL:				
District School Tax	3411	-	-	39,083,955.00
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	38,924.63	2,597.92	225,296.55
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	-	-	10,000.00
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	-	172.29	276,450.29
Insurance Loss Recoveries	3741	-	-	-
Total Local	3400	38,924.63	2,770.21	39,613,201.84
OTHER FINANCING SOURCES:				
Transfers In:				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	-	-	3,197,551.00
From Special Revenues Funds	3640	-	-	-
From Internal Service Funds	3670	-	-	-
From Trust Funds	3680	-	-	-
From Enterprise Funds	3690	-	-	-
Total Transfers In	3600	-	-	3,197,551.00
Total Other Financing Sources		-	-	3,197,551.00
BEGINNING FUND BALANCE (JULY 1, 2014)	2800	-	-	9,882,467.89
TOTAL ESTIMATED REVENUES		(453,274.93)	290,485.53	91,162,577.49

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 GF EXPENDS
 4/10/2015

GENERAL FUND:		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations						
INSTRUCTION						
Salaries	100	35,179,692.27	(51,548.35)	591,580.04	35,719,723.96	
Employee Benefits	200	10,463,898.85	21,865.74	45,570.02	10,531,334.61	
Purchased Services	300	1,433,369.15	25,345.23	30,242.53	1,488,956.91	
Energy Services	400	7,877.96	-	-	7,877.96	
Materials and Supplies	500	3,701,825.41	(139,488.90)	(568,200.14)	2,994,136.37	
Capital Outlay	600	212,092.27	61,405.94	5,681.45	279,179.66	
Other Expenses	700	636,490.33	34,097.45	4,131.00	674,718.78	
TOTAL 5000		51,635,246.24	(48,322.89)	109,004.90	51,695,928.25	
PUPIL PERSONNEL SERVICES						
Salaries	100	2,397,982.25	11,333.94	25,089.40	2,434,405.59	
Employee Benefits	200	711,879.61	9,241.93	1,919.34	723,040.88	
Purchased Services	300	341,052.39	1,152.09	(23,064.04)	319,140.44	
Energy Services	400	-	500.00	-	500.00	
Materials and Supplies	500	42,237.50	3,733.93	453.39	46,424.82	
Capital Outlay	600	23,200.00	(9,348.95)	-	13,851.05	
Other Expenses	700	170.00	-	-	170.00	
TOTAL 6100		3,516,521.75	16,612.94	4,398.09	3,537,532.78	
INSTRUCTIONAL MEDIA SERVICES						
Salaries	100	867,746.00	-	15,009.10	882,755.10	
Employee Benefits	200	271,134.33	796.39	1,148.20	273,078.92	
Purchased Services	300	50,567.72	425.00	(314.34)	50,678.38	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	21,954.66	1,592.38	50.96	23,598.00	
Capital Outlay	600	118,540.03	(214.38)	1,951.28	120,276.93	
Other Expenses	700	17,300.00	-	(438.89)	16,861.11	
TOTAL 6200		1,347,242.74	2,599.39	17,406.31	1,367,248.44	
INSTRUCTION AND CURRICULUM						
Salaries	100	787,586.63	(9,703.39)	1,478.24	779,361.48	
Employee Benefits	200	203,158.99	7,917.53	145.73	211,222.25	
Purchased Services	300	147,223.75	12,503.78	(968.22)	158,759.31	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	33,273.44	(864.37)	15,950.00	48,359.07	
Capital Outlay	600	29,015.00	(4,956.09)	-	24,058.91	
Other Expenses	700	30,269.00	(780.00)	-	29,489.00	
TOTAL 6300		1,230,526.81	4,117.46	16,605.75	1,251,250.02	
INSTRUCTIONAL STAFF TRAINING						
Salaries	100	713,443.00	50,950.62	7,628.22	772,021.84	
Employee Benefits	200	210,502.79	8,552.35	718.65	219,773.79	
Purchased Services	300	198,458.25	45,245.15	15,057.12	258,760.52	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	13,164.57	(2,383.66)	-	10,780.91	
Capital Outlay	600	5,000.00	(1,600.00)	-	3,400.00	
Other Expenses	700	89,200.00	31,482.00	73.55	120,755.55	
TOTAL 6400		1,229,768.61	132,246.46	23,477.54	1,385,492.61	

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 GF EXPENDS
 4/10/2015

GENERAL FUND:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTR. RELATED TECHNOLOGY					
Salaries	100	404,769.00	3,323.43	279.68	408,372.11
Employee Benefits	200	130,299.72	3,961.64	21.40	134,282.76
Purchased Services	300	593,543.90	25,711.63	-	619,255.53
Energy Services	400	-	-	-	-
Materials and Supplies	500	20,059.70	2,004.92	13,367.90	35,432.52
Capital Outlay	600	464,511.30	(31,880.84)	(13,367.90)	419,262.56
Other Expenses	700	300.00	-	-	300.00
TOTAL 6500		1,613,483.62	3,120.78	301.08	1,616,905.48
BOARD					
Salaries	100	161,780.00	-	-	161,780.00
Employee Benefits	200	156,290.91	77.80	-	156,368.71
Purchased Services	300	295,990.57	376.00	-	296,366.57
Energy Services	400	-	-	-	-
Materials and Supplies	500	1,794.34	-	-	1,794.34
Capital Outlay	600	-	-	-	-
Other Expenses	700	10,100.00	-	-	10,100.00
TOTAL 7100		625,955.82	453.80	-	626,409.62
GENERAL ADMINISTRATION					
Salaries	100	844,219.00	(185,940.91)	-	658,278.09
Employee Benefits	200	177,118.87	(4,982.27)	-	172,136.60
Purchased Services	300	139,206.50	2,732.33	528.00	142,466.83
Energy Services	400	-	-	-	-
Materials and Supplies	500	20,251.88	(85.25)	172.29	20,338.92
Capital Outlay	600	40,225.00	(75.00)	(833.00)	39,317.00
Other Expenses	700	19,700.00	(5,000.00)	305.00	15,005.00
TOTAL 7200		1,240,721.25	(193,351.10)	172.29	1,047,542.44
SCHOOL ADMINISTRATION					
Salaries	100	3,738,730.50	82,296.39	47,024.34	3,868,051.23
Employee Benefits	200	1,160,287.76	16,892.48	3,597.41	1,180,777.65
Purchased Services	300	514,186.93	4,698.80	10,884.65	529,770.38
Energy Services	400	-	-	-	-
Materials and Supplies	500	101,420.73	(6,146.74)	(2,982.65)	92,291.34
Capital Outlay	600	1,200.00	344.98	296.32	1,841.30
Other Expenses	700	13,315.00	-	-	13,315.00
TOTAL 7300		5,529,140.92	98,085.91	58,820.07	5,686,046.90
FACILITIES ACQUISITION & CONST.					
Salaries	100	184,009.00	-	-	184,009.00
Employee Benefits	200	53,036.85	1,353.26	-	54,390.11
Purchased Services	300	197,900.00	-	-	197,900.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	1,000.00	-	-	1,000.00
Other Expenses	700	-	-	-	-
TOTAL 7400		435,945.85	1,353.26	-	437,299.11
FISCAL SERVICES					
Salaries	100	411,620.00	3,471.70	-	415,091.70
Employee Benefits	200	146,078.07	4,291.91	-	150,369.98
Purchased Services	300	17,105.00	-	-	17,105.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,059.16	-	-	4,059.16
Capital Outlay	600	550.00	-	-	550.00
Other Expenses	700	-	-	-	-
TOTAL 7500		579,412.23	7,763.61	-	587,175.84

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 GF EXPENDS
 4/10/2015

GENERAL FUND:

FOOD SERVICES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	26,262.32	27,402.96	53,665.28
Employee Benefits 200	25,505.00	22,731.04	2,096.44	50,332.48
Purchased Services 300	1,900.00	-	-	1,900.00
TOTAL 7600	27,405.00	48,993.36	29,499.40	105,897.76

CENTRAL SERVICES

Salaries 100	364,789.00	500.00	-	365,289.00
Employee Benefits 200	118,490.13	5,202.44	-	123,692.57
Purchased Services 300	144,958.85	(634.28)	83.52	144,408.09
Energy Services 400	350.00	-	-	350.00
Materials and Supplies 500	5,600.00	-	-	5,600.00
Capital Outlay 600	3,500.00	-	-	3,500.00
Other Expenses 700	6,050.00	3,000.00	-	9,050.00
TOTAL 7700	643,737.98	8,068.16	83.52	651,889.66

PUPIL TRANSPORTATION SERVICES

Salaries 100	2,257,085.00	4,244.59	85.29	2,261,414.88
Employee Benefits 200	1,074,777.45	35,808.65	6.53	1,110,592.63
Purchased Services 300	70,152.00	12,500.00	(2,400.00)	80,252.00
Energy Services 400	906,728.48	(12,627.42)	(203.10)	893,897.96
Materials and Supplies 500	190,723.61	9,500.00	-	200,223.61
Capital Outlay 600	30,746.00	-	2,500.00	33,246.00
Other Expenses 700	117,680.00	(4,000.00)	-	113,680.00
TOTAL 7800	4,647,892.54	45,425.82	(11.28)	4,693,307.08

OPERATION OF PLANT

Salaries 100	2,716,009.00	6,154.04	26,567.77	2,748,730.81
Employee Benefits 200	1,074,980.23	33,052.70	2,032.55	1,110,065.48
Purchased Services 300	1,765,303.98	-	-	1,765,303.98
Energy Services 400	2,664,007.55	1,083.46	80.35	2,665,171.36
Materials and Supplies 500	186,267.83	2,537.04	1,285.69	190,090.56
Capital Outlay 600	78,387.80	299.95	400.00	79,087.75
Other Expenses 700	73,275.00	-	-	73,275.00
TOTAL 7900	8,558,231.39	43,127.19	30,366.36	8,631,724.94

MAINTENANCE OF PLANT

Salaries 100	1,650,541.00	-	167.91	1,650,708.91
Employee Benefits 200	518,239.23	10,309.62	12.84	528,561.69
Purchased Services 300	655,385.75	-	10,907.00	666,292.75
Energy Services 400	90,500.00	-	-	90,500.00
Materials and Supplies 500	476,011.11	(2,500.00)	7,080.56	480,591.67
Capital Outlay 600	151,842.45	-	(17,987.56)	133,854.89
Other Expenses 700	3,000.00	-	-	3,000.00
TOTAL 8100	3,545,519.54	7,809.62	180.75	3,553,509.91

ADMIN. TECHNOLOGY SERVICES

Salaries 100	577,009.00	6,674.11	167.91	583,851.02
Employee Benefits 200	170,416.02	3,517.39	12.84	173,946.25
Purchased Services 300	339,701.70	7,049.21	143.04	346,893.95
Energy Services 400	-	-	-	-
Materials and Supplies 500	12,160.00	(583.20)	-	11,576.80
Capital Outlay 600	26,039.20	583.20	(143.04)	26,479.36
Other Expenses 700	845.00	-	-	845.00
TOTAL 8200	1,126,170.92	17,240.71	180.75	1,143,592.38

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 GF EXPENDS
 4/10/2015

GENERAL FUND:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
COMMUNITY SERVICES					
Salaries	100	187,041.78	(6,900.00)	2,200.00	182,341.78
Employee Benefits	200	729,214.09	(170,707.12)	(6,200.00)	552,306.97
Purchased Services	300	19,345.77	25,797.71	4,000.00	49,143.48
Energy Services	400	-	-	-	-
Materials and Supplies	500	5,609.91	9,650.19	-	15,260.10
Capital Outlay	600	250.00	315.69	-	565.69
Other Expenses	700	159,824.41	(50,000.00)	-	109,824.41
TOTAL 9100		1,101,285.96	(191,843.53)	-	909,442.43
DEBT SERVICE					
Other Expenses	700	-	-	-	-
TOTAL 9200		-	-	-	-
OTHER FINANCING SOURCES:					
Transfers Out:					
To Debt Service Funds	920	-	-	-	-
To Capital Projects Funds	930	-	-	-	-
To Special Revenues Funds	940	-	-	-	-
To Internal Service Funds	970	-	-	-	-
To Trust Funds	980	-	-	-	-
To Enterprise Funds	990	-	-	-	-
Total Transfers Out	9700	-	-	-	-
TOTAL 9700		-	-	-	-
ESTIMATED FUND BALANCE (6/30)	2700	2,691,157.72	(456,775.88)	-	2,234,381.84
TOTAL ESTIMATED APPROPRIATIONS		91,325,366.89	(502,268.29)	290,485.53	91,162,577.49

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 debt service
 4/10/2015

NO AMENDMENTS WERE PROCESSED FOR MARCH 2015

DEBT SERVICE FUNDS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
STATE:				
CO & DS Distributed to Districts	3321	-		-
CO & DS Withheld for SBE/COBI Bonds	3322	318,250.00		318,250.00
Cost of Issuing SBE Bonds	3324	-		-
Racing Commission Funds	3341	172,500.00		172,500.00
Public Education Capital Outlay	3391	-		-
		-		-
Total State	3300	490,750.00	-	490,750.00
LOCAL:				
District Interest and Sinking Taxes	3412	-		-
Interest, Including Profit on Investment	3430	-		-
Gifts, Grants, and Bequests	3440	-		-
Miscellaneous	3490	-		-
Total Local	3400	-	-	-
OTHER FINANCING SOURCES				
Sale of Bonds	3710	-		-
Transfers In:				-
From General	3610	-		-
From Capital Projects	3630	81,224.25		81,224.25
Total Transfers In	3600	81,224.25	-	81,224.25
Total Other Financing Sources		81,224.25	-	81,224.25
BEGINNING FUND BALANCE (JULY 1, 2014)	2800	1,041,642.20	-	1,041,642.20
TOTAL ESTIMATED REVENUES		1,613,616.45	-	1,613,616.45
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	360,890.00	-	360,890.00
Interest	720	127,515.00	-	127,515.00
Dues and Fees	730	2,000.00	-	2,000.00
Total Function 9200	9200	490,405.00	-	490,405.00
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	-		-
To Capital Projects Funds	930	-		-
To Special Revenue Funds	940	-		-
To Debt Service Funds	920	-		-
Total Other Financing Uses	9700	-	-	-
ESTIMATED ENDING FUND BALANCE	2700	1,123,211.45	-	1,123,211.45
TOTAL ESTIMATED APPROPRIATIONS		1,613,616.45	-	1,613,616.45

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: MARCH**

mar15
capital projects
4/10/2015

CAPITAL PROJECTS FUNDS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
Vocational Education Acts	3201	-	-	-
CO & DS Distributed to Districts	3321	64,543.00	-	64,543.00
Interest on Undistributed CO & DS	3325	1,625.00	-	1,625.00
Public Education Capital Outlay	3391	228,482.00	-	228,482.00
Classrooms First Program	3392	-	-	-
Class Size Reduction / Capital	3396	-	-	-
District Local Capital Improvement Tax	3413	9,408,105.00	-	9,408,105.00
Collection of Prior Year Taxes	3414	-	-	-
Interest Including Profit on Investments	3430	-	-	-
Impact Fees	3496	1,575,000.00	-	1,575,000.00
Total Estimated Revenues		11,277,755.00	-	11,277,755.00
OTHER FINANCING SOURCES				
Sale Of Bonds	3710	-	-	-
Proceeds Of Loans	3720	-	-	-
Sale of Fixed Assets	3730	-	-	-
Transfers In:				
From General	3610	-	-	-
From Special Revenue	3630	-	-	-
Total Transfers In	3600	-	-	-
Total Other Financing Sources		-	-	-
BEGINNING FUND BALANCE (JULY 1, 2014)	2800	37,968,045.23	-	37,968,045.23
TOTAL ESTIMATED REVENUES		49,245,800.23	-	49,245,800.23
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	28,517,719.41	347.51	28,518,066.92
Furniture, Fixtures, and Equipment	640	2,323,656.94	4,596.99	2,328,253.93
Motor Vehicles	650	1,212,053.00	-	1,212,053.00
Land	660	1,482,592.79	-	1,482,592.79
Improvements Other than Buildings	670	5,006,463.32	(72,364.73)	4,940,497.99
Remodeling and Renovations	680	4,152,264.42	69,956.06	4,215,821.08
Computer Software	690	-	-	-
Total Function 7400		42,694,749.88	2,535.83	42,697,285.71
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	3,197,551.00	-	3,197,551.00
To Debt Service Funds	920	81,224.25	-	81,224.25
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
Total Other Financing Uses	9700	3,278,775.25	-	3,278,775.25
ESTIMATED ENDING FUND BALANCE	2700	3,272,275.10	(2,535.83)	3,269,739.27
TOTAL ESTIMATED APPROPRIATIONS		49,245,800.23	0.00	49,245,800.23

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 food services
 4/10/2015

NO AMENDMENTS WERE PROCESSED FOR MARCH 2015

SCHOOL FOOD SERVICE:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
FEDERAL THROUGH STATE:				
National School Lunch	3260 3,100,000.00	-	-	3,100,000.00
U.S.D.A. Donated Foods	3265 100,000.00	-	-	100,000.00
Other Federal Direct	3290 -	-	-	-
Total Federal Through State	3200 3,200,000.00	-	-	3,200,000.00
STATE:				
School Breakfast Supplement	3337 22,500.00	-	-	22,500.00
School Lunch Supplement	3338 25,000.00	-	-	25,000.00
Total State	3300 47,500.00	-	-	47,500.00
LOCAL:				
Interest, Including Profit on Investment	3430 5,000.00	-	-	5,000.00
Gifts, Grants, and Bequests	3440 -	-	-	-
Food Service	3450 2,260,000.00	-	-	2,260,000.00
Miscellaneous	3490 50,000.00	-	-	50,000.00
Total Local	3400 2,315,000.00	-	-	2,315,000.00
OTHER FINANCING SOURCES				
Transfers In:				
From General	3610 -	-	-	-
From Special Revenue	3630 -	-	-	-
Total Transfers In	3600 -	-	-	-
Total Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE (JULY 1, 2014)	2800 1,675,907.49	-	-	1,675,907.49
TOTAL ESTIMATED REVENUES	7,238,407.49	-	-	7,238,407.49
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100 1,696,400.00	-	-	1,696,400.00
Employee Benefits	200 670,000.00	-	-	670,000.00
Purchased Services	300 223,200.00	(2,000.00)	-	221,200.00
Energy Services	400 8,000.00	(3,000.00)	-	5,000.00
Materials and Supplies	500 2,542,400.00	3,000.00	-	2,545,400.00
Capital Outlay	600 254,554.77	-	-	254,554.77
Other Expenses	700 185,500.00	2,000.00	-	187,500.00
Total Function 7600	7600 5,580,054.77	-	-	5,580,054.77
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910 -	-	-	-
To Capital Projects Funds	930 -	-	-	-
To Special Revenue Funds	940 -	-	-	-
To Debt Service Funds	920 -	-	-	-
Total Other Financing Uses	9700 -	-	-	-
ESTIMATED ENDING FUND BALANCE	2700 1,658,352.72	-	-	1,658,352.72
TOTAL ESTIMATED APPROPRIATIONS	7,238,407.49	-	-	7,238,407.49

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2014-2015
MONTH OF: MARCH**

mar15
CP revenues
4/10/2015

CONTRACTED PROGRAMS:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
FEDERAL THROUGH STATE:					
Vocational Education Acts	3201	146,330.76	5,062.38		151,393.14
Workforce Investment Act	3220	219,561.84	-		219,561.84
Teacher and Principal Training, Title IIA	3225	325,920.35	75.00		325,995.35
Drug Free Schools	3227	-	-		-
IDEA (PL94-142)	3230	3,370,978.81	(35,406.21)		3,335,572.60
Title I	3240	1,968,215.43	49,469.46		2,017,684.89
Adult General Education	3250	143,831.93	65,635.73		209,467.66
Title VI	3270	-	-		-
Other Federal through State	3299	68,318.18	6,696.75		75,014.93
Total Federal Through State	3200	6,243,157.30	91,533.11	-	6,334,690.41
FEDERAL DIRECT:					
Other Federal Direct	3190		671,227.20		671,227.20
Climate Transformation Grant					-
Total State	3300	-	671,227.20	-	671,227.20
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		6,243,157.30	762,760.31	-	7,005,917.61

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 CP EXPENDS'
 4/10/2015

CONTRACTED PROGRAMS:		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations						
INSTRUCTION						
Salaries	100	1,545,966.36	287,723.92	-	1,833,690.28	
Employee Benefits	200	648,024.46	(832.67)	1,790.00	648,981.79	
Purchased Services	300	462,353.26	(61,975.32)	(10,196.25)	390,181.69	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	201,545.92	56,454.43	162.25	258,162.60	
Capital Outlay	600	161,749.70	49,609.41	17,001.29	228,360.40	
Other Expenses	700	77,628.42	11,773.37	(1,360.00)	88,041.79	
TOTAL 5000		3,097,268.12	342,753.14	7,397.29	3,447,418.55	
PUPIL PERSONNEL SERVICES						
Salaries	100	540,340.24	24,319.24	-	564,659.48	
Employee Benefits	200	60,840.76	67,147.94	-	127,988.70	
Purchased Services	300	95,282.00	(3,460.00)	-	91,822.00	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	23,968.05	16,066.04	-	40,034.09	
Capital Outlay	600	4,300.00	7,535.96	-	11,835.96	
Other Expenses	700	100.00	-	-	100.00	
TOTAL 6100		724,831.05	111,609.18	-	836,440.23	
INSTRUCTIONAL MEDIA SERVICES						
Salaries	100	-	-	-	-	
Employee Benefits	200	-	-	-	-	
Purchased Services	300	-	-	-	-	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	-	-	-	-	
TOTAL 6200		-	-	-	-	
INSTRUCTION AND CURRICULUM						
Salaries	100	1,076,838.80	105,362.81	-	1,182,201.61	
Employee Benefits	200	201,387.33	40,773.00	-	242,160.33	
Purchased Services	300	47,117.77	135,755.23	-	182,873.00	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	55,939.47	1,979.03	-	57,918.50	
Capital Outlay	600	64,934.23	1,453.97	-	66,388.20	
Other Expenses	700	10,200.00	9,497.09	-	19,697.09	
TOTAL 6300		1,456,417.60	294,821.13	-	1,751,238.73	
INSTRUCTIONAL STAFF TRAINING						
Salaries	100	191,819.14	(14,925.00)	-	176,894.14	
Employee Benefits	200	44,986.71	(359.55)	-	44,627.16	
Purchased Services	300	109,941.70	(18,674.00)	(5,888.29)	85,379.41	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	26,184.30	(11,182.87)	-	15,001.43	
Capital Outlay	600	4,800.00	(1,000.00)	-	3,800.00	
Other Expenses	700	37,145.00	60,600.00	-	97,745.00	
TOTAL 6400		414,876.85	14,458.58	(5,888.29)	423,447.14	
GENERAL ADMINISTRATION						
Salaries	100	-	-	-	-	
Employee Benefits	200	-	-	-	-	
Purchased Services	300	1,000.00	2,768.00	-	3,768.00	
Energy Services	400	-	-	-	-	
Materials and Supplies	500	-	-	-	-	
Capital Outlay	600	-	-	-	-	
Other Expenses	700	370,756.68	(2,955.72)	-	367,800.96	
TOTAL 7200		371,756.68	(187.72)	-	371,568.96	

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

mar15
 CP EXPENDS'
 4/10/2015

CONTRACTED PROGRAMS:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINISTRATION					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	694.00	(694.00)	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7300		694.00	(694.00)	-	-
FOOD SERVICES					
Purchased Services	300	-	-	-	-
Capital Outlay	600	-	-	-	-
TOTAL 7600		-	-	-	-
CENTRAL SERVICES					
Salaries	100	1,500.00	-	-	1,500.00
Employee Benefits	200	500.00	-	-	500.00
Purchased Services	300	5,121.00	-	(209.00)	4,912.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	642.00	-	-	642.00
TOTAL 7700		7,763.00	-	(209.00)	7,554.00
PUPIL TRANSPORTATION SERVICES					
Salaries	100	55,210.00	-	(1,300.00)	53,910.00
Employee Benefits	200	36,023.00	-	-	36,023.00
Purchased Services	300	-	-	-	-
Energy Services	400	7,917.00	-	-	7,917.00
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	70,000.00	-	-	70,000.00
Other Expenses	700	400.00	-	-	400.00
TOTAL 7800		169,550.00	-	(1,300.00)	168,250.00
OPERATION OF PLANT					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 7900		-	-	-	-
COMMUNITY SERVICES					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 9100		-	-	-	-
DEBT SERVICE					
Other Expenses	700	-	-	-	-
TOTAL 9200		-	-	-	-
ESTIMATED FUND BALANCE (6/30)					
	2700	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		6,243,157.30	762,760.31	-	7,005,917.61

**NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 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	288,158.11	75,000.00	-	363,158.11
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	288,158.11	75,000.00	-	363,158.11
3390				-
3300	-	-	-	-
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	288,158.11	75,000.00	-	363,158.11

NASSAU COUNTY SCHOOL BOARD
 BUDGET AMENDMENTS
 FOR FISCAL YEAR 2014-2015
 MONTH OF: MARCH

RACE TO THE TOP:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations				
INSTRUCTION				
Salaries 100		-		-
Employee Benefits 200		-		-
Purchased Services 300		-		-
Energy Services 400		-		-
Materials and Supplies 500	39,682.40	87,676.76		127,359.16
Capital Outlay 600	188,525.03	(87,261.08)		101,263.95
Other Expenses 700	-	-		-
TOTAL 5000	228,207.43	415.68	-	228,623.11
INSTRUCTION AND CURRICULUM				
Salaries 100		-		-
Employee Benefits 200		-		-
Purchased Services 300		-		-
Energy Services 400		-		-
Materials and Supplies 500		-		-
Capital Outlay 600		-		-
Other Expenses 700		-		-
TOTAL 6300	-	-	-	-
INSTRUCTIONAL STAFF TRAINING				
Salaries 100	8,400.00	28,000.00	28,000.00	64,400.00
Employee Benefits 200	793.00	2,650.00	2,800.00	6,243.00
Purchased Services 300	26,382.00	15,800.00	30,200.00	72,382.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	500.00	1,000.00	1,000.00	2,500.00
Capital Outlay 600	-	-	-	-
Other Expenses 700	5,650.00	10,150.00	13,000.00	28,800.00
TOTAL 6400	41,725.00	57,600.00	75,000.00	174,325.00
GENERAL ADMINISTRATION				
Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	339.00	110.00		449.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	-	-	-
TOTAL 7200	339.00	110.00	-	449.00
CENTRAL SERVICES				
Salaries 100	1.00	(1.00)	-	-
Employee Benefits 200	213.83	(213.83)	-	-
Purchased Services 300	17,671.85	17,089.15		34,761.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	-	-	-	-
TOTAL 7700	17,886.68	16,874.32	-	34,761.00
ADMIN. TECHNOLOGY SERVICES				
Salaries 100		-		-
Employee Benefits 200		-		-
Purchased Services 300		-		-
Energy Services 400		-		-
Materials and Supplies 500		-		-
Capital Outlay 600		-		-
Other Expenses 700		-		-
TOTAL 8200	-	-	-	-
ESTIMATED FUND BALANCE (6/30) 2700		-		-
TOTAL ESTIMATED APPROPRIATIONS	288,158.11	75,000.00	75,000.00	438,158.11