

TO: ALL BOARD MEMBERS
FROM: Susan Farmer, Executive Director of Business Services
SUBJECT: **BUDGET AMENDMENTS – May 2012**
DATE: June 28, 2012

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

GENERAL FUND:

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Decrease to revenue account # 3310 – Florida Education Finance Program in the amount of \$399,357.99 fourth calculation for the FEFP funding formula. This was offset to appropriations in the amount of \$31,273.75 and to fund balance in the amount of \$368,084.24. See the attached analysis for a breakdown of the changes in the formulas from the Third calculation to the fourth calculation.
3. Increase revenue account #3344 – District Discretionary Lottery funds in the amount of \$4016.00 based on the receipt of the fourth FEFP calculation. This was equally offset to appropriations.
4. Increase revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$1,419.10 for receipt of information concerning additional funds available for the PERT testing in the amount of \$719.10 and for a grant received for a Folklore Music History Assembly at Emma Love Hardee in the amount of \$700. These were equally offset to appropriations.
5. The additional reduction to fund balance was to cover the raises approved by the Board in the amount of \$622,986.00. This was equally offset to appropriations.

DEBT SERVICE:

1. Increase revenue account #3430 – Interest in the amount of \$2.36 for interest earned to date on the funds held for debt payments on the old bond issue. This was equally offset to appropriations.
2. The other changes in appropriations were made to cover transactions needed to close the old account after all entries were made.

CAPITAL PROJECTS:

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

FOOD SERVICES:

1. Decrease in fund balance in the amount of \$23,020.00 to cover for the raise package approved by the Board. This was equally offset to appropriations.

CONTRACTED PROGRAMS (Funds 421 & 422):

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase to revenue account #3240 – Title I in the amount of \$154,084.28 based on award of the final roll forward calculation for this grant. This was equally offset to appropriations.

ARRA GRANTS: *No amendments were processed for the month of May.*

RACE TO THE TOP:

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

EDUCATION JOBS FUNDS: *No amendments were processed for the month of May.*

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 2011-2012
MONTH OF: MAY**

MayBA.xls.xlsx
GF Revenues
10/9/2012

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	60,000.00	-	60,000.00
				-
Total Federal Direct	3100	60,000.00	-	60,000.00
FEDERAL THRU STATE:				
Federal Through Local	3280	-	-	-
Medicaid Reimbursement	3299	-	-	-
Total Federal Thru State	3200	-	-	-
STATE:				
Florida Education Finance Program	3310	13,689,377.00	(1,003,243.01)	12,286,776.00
Workforce Development	3315	223,609.00	-	223,609.00
Performance Based Incentives	3317	6,349.00	-	6,349.00
CO & DS Withheld for Administrative Expense	3323	-	-	-
Racing Commission Funds	3341	32,000.00	-	32,000.00
State Forest Funds	3342	-	-	-
State License Tax	3343	30,000.00	-	30,000.00
District Discretionary Lottery	3344	31,782.00	(392.00)	35,406.00
Transportation	3354	-	-	-
Class Size Reduction Operating Funds	3355	12,110,369.00	(134,711.00)	11,975,658.00
School Recognition Funds	3361	643,724.00	(269.00)	643,455.00
Excellent Teaching Program	3363	-	-	-
Preschool Projects	3371	-	-	-
Full Service School	3378	63,977.00	-	63,977.00
Miscellaneous State Sources	3390	116,305.00	-	116,305.00
Total State	3300	26,947,492.00	(1,138,615.01)	25,413,535.00
LOCAL:				
District School Tax	3411	44,679,464.00	-	44,679,464.00
Tax Redemption	3421	-	-	-
Payment in Lieu of Taxes	3422	-	-	-
Excess Fees	3423	-	-	-
Tuition (Non-Resident)	3424	-	-	-
Rent	3425	51,000.00	-	51,000.00
Interest, Including Profit on Investment	3430	-	163.31	163.31
Gifts, Grants, & Bequests	3440	225,462.00	7,831.08	234,712.18
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	30,684.00	-	30,684.00
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	889,750.00	121,761.26	1,011,511.26
Insurance Loss Recoveries	3741	-	-	-
Total Local	3400	45,876,360.00	129,755.65	46,007,534.75
OTHER FINANCING SOURCES:				
Transfers In:				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	737,219.16	-	737,219.16
From Special Revenues Funds	3640	-	-	-
From Internal Service Funds	3670	-	-	-
From Trust Funds	3680	-	-	-
From Enterprise Funds	3690	-	-	-
Total Transfers In	3600	737,219.16	-	737,219.16
Total Other Financing Sources		737,219.16	-	737,219.16
BEGINNING FUND BALANCE (JULY 1, 2011)	2800	15,920,869.73	472,497.51	16,393,367.24
TOTAL ESTIMATED REVENUES		89,541,940.89	(536,361.85)	88,611,656.15

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY

MayBA.xls.xlsx
GF EXPENDS
10/9/2012

GENERAL FUND:

Appropriations	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTRUCTION					
Salaries	100	32,989,499.96	435,578.60	738,994.00	34,164,072.56
Employee Benefits	200	8,956,764.16	35,477.30	43,475.11	9,035,716.57
Purchased Services	300	925,271.86	13,984.31	19,001.02	958,257.19
Energy Services	400	6,000.00	-	-	6,000.00
Materials and Supplies	500	3,891,926.96	(856,090.33)	(38,277.38)	2,997,559.25
Capital Outlay	600	164,390.61	32,196.95	4,254.48	200,842.04
Other Expenses	700	608,194.00	12,644.61	1,780.00	622,618.61
TOTAL 5000		47,542,047.55	(326,208.56)	769,227.23	47,985,066.22
PUPIL PERSONNEL SERVICES					
Salaries	100	2,140,215.00	22,866.08	23,321.00	2,186,402.08
Employee Benefits	200	557,242.97	1,749.30	2,900.00	561,892.27
Purchased Services	300	232,862.78	2,070.52	1,512.50	236,445.80
Energy Services	400	-	-	-	-
Materials and Supplies	500	137,122.65	45,616.44	(31,579.52)	151,159.57
Capital Outlay	600	2,200.00	7,589.98	-	9,789.98
Other Expenses	700	850.00	-	-	850.00
TOTAL 6100		3,070,493.40	79,892.32	(3,846.02)	3,146,539.70
INSTRUCTIONAL MEDIA SERVICES					
Salaries	100	843,546.00	11,594.70	23,715.00	878,855.70
Employee Benefits	200	199,520.72	1,187.03	1,405.00	202,112.75
Purchased Services	300	55,810.00	(3,061.43)	(304.80)	52,443.77
Energy Services	400	-	-	-	-
Materials and Supplies	500	24,268.25	(2,858.53)	30.19	21,439.91
Capital Outlay	600	105,724.84	6,640.92	(196.42)	112,169.34
Other Expenses	700	18,800.00	100.00	-	18,900.00
TOTAL 6200		1,247,669.81	13,602.69	24,648.97	1,285,921.47
INSTRUCTION AND CURRICULUM					
Salaries	100	817,902.07	(18,841.43)	36,340.00	835,400.64
Employee Benefits	200	180,331.77	(10,269.89)	5,675.00	175,736.88
Purchased Services	300	200,928.69	(8,586.59)	1,090.00	193,432.10
Energy Services	400	-	-	-	-
Materials and Supplies	500	42,051.66	7,816.06	-	49,867.72
Capital Outlay	600	24,325.00	12,499.81	5,450.00	42,274.81
Other Expenses	700	29,485.00	(552.36)	-	28,932.64
TOTAL 6300		1,295,024.19	(17,934.40)	48,555.00	1,325,644.79
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	532,192.00	31,649.51	1,236.38	565,077.89
Employee Benefits	200	131,423.78	12,632.18	319.28	144,375.24
Purchased Services	300	182,765.51	3,396.68	(51.49)	186,110.70
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,795.77	(1,548.50)	307.42	3,554.69
Capital Outlay	600	8,850.00	(8,850.00)	1,105.28	1,105.28
Other Expenses	700	60,378.24	1,848.47	184.67	62,411.38
TOTAL 6400		920,405.30	39,128.34	3,101.54	962,635.18

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY

MayBA.xls.xlsx
GF EXPENDS
10/9/2012

GENERAL FUND:

Appropriations	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTR. RELATED TECHNOLOGY					
Salaries	100	412,567.00	92.89	7,145.00	419,804.89
Employee Benefits	200	113,192.86	7.11	841.00	114,040.97
Purchased Services	300	597,150.67	(7,214.85)	-	589,935.82
Energy Services	400	-	-	-	-
Materials and Supplies	500	525.60	3,060.85	719.10	4,305.55
Capital Outlay	600	107,249.01	93,642.64	-	200,891.65
Other Expenses	700	-	-	-	-
TOTAL 6500		1,230,685.14	89,588.64	8,705.10	1,328,978.88
BOARD					
Salaries	100	152,005.00	(250.00)	-	151,755.00
Employee Benefits	200	171,107.69	-	-	171,107.69
Purchased Services	300	266,099.81	4,855.02	-	270,954.83
Energy Services	400	-	-	-	-
Materials and Supplies	500	1,600.00	(392.39)	-	1,207.61
Capital Outlay	600	-	-	-	-
Other Expenses	700	10,500.00	50,769.53	-	61,269.53
TOTAL 7100		601,312.50	54,982.16	-	656,294.66
GENERAL ADMINISTRATION					
Salaries	100	853,588.00	5,250.00	(395,510.00)	463,328.00
Employee Benefits	200	164,234.85	183.68	(41,428.00)	122,990.53
Purchased Services	300	108,436.30	(3,579.27)	(2,182.64)	102,674.39
Energy Services	400	-	-	-	-
Materials and Supplies	500	25,168.75	(982.31)	-	24,186.44
Capital Outlay	600	30,484.00	(3,886.85)	-	26,597.15
Other Expenses	700	14,700.00	(2,000.00)	-	12,700.00
TOTAL 7200		1,196,611.90	(5,014.75)	(439,120.64)	752,476.51
SCHOOL ADMINISTRATION					
Salaries	100	3,595,172.00	21,824.13	21,260.00	3,638,256.13
Employee Benefits	200	936,608.79	1,547.37	2,675.00	940,831.16
Purchased Services	300	233,566.78	76,778.71	(404.27)	309,941.22
Energy Services	400	-	30.00	(14.72)	15.28
Materials and Supplies	500	130,867.34	(9,548.18)	1,074.69	122,393.85
Capital Outlay	600	7,207.00	3,798.77	-	11,005.77
Other Expenses	700	14,682.00	(256.22)	-	14,425.78
TOTAL 7300		4,918,103.91	94,174.58	24,590.70	5,036,869.19
FACILITIES ACQUISITION & CONST.					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	145,600.00	-	-	145,600.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	25,000.00	(5,000.00)	-	20,000.00
Other Expenses	700	-	-	-	-
TOTAL 7400		170,600.00	(5,000.00)	-	165,600.00

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY

MayBA.xls.xlsx
GF EXPENDS
10/9/2012

GENERAL FUND:

Appropriations	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
FISCAL SERVICES					
Salaries	100	375,231.00	-	2,984.00	378,215.00
Employee Benefits	200	99,806.46	-	610.00	100,416.46
Purchased Services	300	18,569.00	-	-	18,569.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	4,121.98	(118.67)	-	4,003.31
Capital Outlay	600	150.00	118.67	-	268.67
Other Expenses	700	-	-	3,000.00	3,000.00
TOTAL 7500		497,878.44	-	6,594.00	504,472.44
FOOD SERVICES					
Salaries	100		19,981.61	491.00	20,472.61
Employee Benefits	200		1,530.54	38.00	1,568.54
Purchased Services	300	2,592.72	-	-	2,592.72
Other Expenses	700	-	50.00	-	50.00
TOTAL 7600		2,592.72	21,562.15	529.00	24,683.87
CENTRAL SERVICES					
Salaries	100	306,017.00	-	2,520.00	308,537.00
Employee Benefits	200	82,299.45	0.42	320.00	82,619.87
Purchased Services	300	144,313.34	(991.31)	-	143,322.03
Energy Services	400	1,100.00	-	-	1,100.00
Materials and Supplies	500	5,700.00	380.43	-	6,080.43
Capital Outlay	600	9,750.00	(702.55)	-	9,047.45
Other Expenses	700	7,925.00	(500.00)	-	7,425.00
TOTAL 7700		557,104.79	(1,813.01)	2,840.00	558,131.78
PUPIL TRANSPORTATION SERVICES					
Salaries	100	2,078,279.00	(2,398.98)	44,930.00	2,120,810.02
Employee Benefits	200	827,721.71	7,172.86	2,552.00	837,446.57
Purchased Services	300	63,675.99	8,984.83	(306.52)	72,354.30
Energy Services	400	654,950.00	12,393.22	(82.85)	667,260.37
Materials and Supplies	500	155,625.22	4,170.00	(100.00)	159,695.22
Capital Outlay	600	14,900.00	-	-	14,900.00
Other Expenses	700	119,320.00	(5,026.56)	280.00	114,573.44
TOTAL 7800		3,914,471.92	25,295.37	47,272.63	3,987,039.92
OPERATION OF PLANT					
Salaries	100	2,610,483.36	20,767.93	38,862.00	2,670,113.29
Employee Benefits	200	974,377.06	1,575.93	4,995.00	980,947.99
Purchased Services	300	1,614,635.68	2,627.30	8,020.53	1,625,283.51
Energy Services	400	2,724,995.99	2,302.81	500.00	2,727,798.80
Materials and Supplies	500	175,220.02	1,528.05	11,990.91	188,738.98
Capital Outlay	600	56,600.00	14.80	532.40	57,147.20
Other Expenses	700	69,525.00	-	1,260.00	70,785.00
TOTAL 7900		8,225,837.11	28,816.82	66,160.84	8,320,814.77
MAINTENANCE OF PLANT					
Salaries	100	1,863,243.00	92.89	30,335.00	1,893,670.89
Employee Benefits	200	524,937.80	7.11	3,127.00	528,071.91
Purchased Services	300	476,010.48	15,417.81	954.00	492,382.29
Energy Services	400	74,634.59	-	-	74,634.59
Materials and Supplies	500	281,238.71	1,547.99	(954.00)	281,832.70
Capital Outlay	600	81,368.60	(11,813.59)	-	69,555.01
Other Expenses	700	4,000.00	-	-	4,000.00
TOTAL 8100		3,305,433.18	5,252.21	33,462.00	3,344,147.39

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY

MayBA.xls.xlsx
GF EXPENDS
10/9/2012

GENERAL FUND:

Appropriations	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
ADMIN. TECHNOLOGY SERVICES					
Salaries	100	442,353.00	-	2,887.00	445,240.00
Employee Benefits	200	114,360.96	-	340.00	114,700.96
Purchased Services	300	368,232.03	(29,115.65)	1,200.00	340,316.38
Energy Services	400	-	-	-	-
Materials and Supplies	500	16,300.00	(8,322.61)	-	7,977.39
Capital Outlay	600	5,265.94	589.04	-	5,854.98
Other Expenses	700	400.00	-	-	400.00
TOTAL 8200		946,911.93	(36,849.22)	4,427.00	914,489.71
COMMUNITY SERVICES					
Salaries	100	128,073.51	-	-	128,073.51
Employee Benefits	200	43,901.88	-	-	43,901.88
Purchased Services	300	6,838.00	-	-	6,838.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	719,057.83	121,761.26	-	840,819.09
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 9100		897,871.22	121,761.26	-	1,019,632.48
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	9,000,885.88	(717,598.45)	(991,070.24)	7,292,217.19
TOTAL ESTIMATED APPROPRIATIONS		89,541,940.89	(557,924.00)	(393,922.89)	88,611,656.15

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

MayBA.xls.xlsx
debt service
10/9/2012

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	313,200.00		313,200.00
Cost of Issuing SBE Bonds	3324	-		-
Racing Commission Funds	3341	191,250.00		191,250.00
Public Education Capital Outlay	3391	-		-
Total State	3300	504,450.00	-	504,450.00
LOCAL:				
District Interest and Sinking Taxes	3412	-		-
Interest, Including Profit on Investment	3430	6.88	2.36	9.24
Gifts, Grants, and Bequests	3440	-		-
Miscellaneous	3490	-		-
Total Local	3400	-	6.88	9.24
OTHER FINANCING SOURCES				
Sale of Bonds	3710	2,436,735.79		2,436,735.79
Transfers In:		-		-
From Other Debt Service Funds	3650	51,984.87		51,984.87
From Capital Projects	3630	82,000.00		82,000.00
Total Transfers In	3600	82,000.00	51,984.87	133,984.87
Total Other Financing Sources		82,000.00	2,488,720.66	2,570,720.66
BEGINNING FUND BALANCE (JULY 1, 2011)	2800	730,106.44	849.10	730,955.54
TOTAL ESTIMATED REVENUES		1,316,556.44	2,489,576.64	3,806,135.44
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	295,000.00	2,394,985.25	2,689,985.25
Interest	720	213,102.50	(7,729.30)	205,373.20
Dues and Fees	730	2,000.00	40,734.88	41,734.88
Total Function 9200	9200	510,102.50	2,427,990.83	2,937,093.33
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	-		-
To Capital Projects Funds	930	-		-
To Special Revenue Funds	940	-		-
To Debt Service Funds	950	51,984.87	1,002.36	52,987.23
Total Other Financing Uses	9700	-	51,984.87	52,987.23
ESTIMATED ENDING FUND BALANCE	2700	806,453.94	9,600.94	816,054.88
TOTAL ESTIMATED APPROPRIATIONS		1,316,556.44	2,489,576.64	3,806,135.44

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

MayBA.xls.xlsx
capital projects
10/9/2012

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	60,434.00	-	60,434.00
Interest on Undistributed CO & DS	3325	-	-	-
Public Education Capital Outlay	3391	-	-	-
Classrooms First Program	3392	-	-	-
Class Size Reduction / Capital	3396	-	-	-
District Local Capital Improvement Tax	3413	8,459,493.00	-	8,459,493.00
Collection of Prior Year Taxes	3414	-	-	-
Interest Including Profit on Investments	3430	21.26	-	21.26
Impact Fees	3496	-	-	-
Total Estimated Revenues	8,519,927.00	21.26	-	8,519,948.26
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, 2011)	2800	38,210,648.93	322,627.19	38,533,276.12
TOTAL ESTIMATED REVENUES		46,730,575.93	322,648.45	47,053,224.38
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	25,686,571.90	(89,748.44)	25,546,823.46
Furniture, Fixtures, and Equipment	640	2,756,982.59	145,785.40	2,952,767.99
Motor Vehicles	650	305,583.00	55,636.00	361,219.00
Land	660	3,013,900.00	-	3,013,900.00
Improvements Other than Buildings	670	4,795,889.62	(1,385,534.76)	3,410,354.86
Remodeling and Renovations	680	7,608,382.56	1,885,541.89	9,493,924.45
Computer Software	690	-	-	-
Total Function 7400		44,167,309.67	611,680.09	44,778,989.76
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	737,219.16	-	737,219.16
To Debt Service Funds	920	82,000.00	-	82,000.00
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
Total Other Financing Uses	9700	819,219.16	-	819,219.16
ESTIMATED ENDING FUND BALANCE	2700	1,744,047.10	(289,031.64)	1,455,015.46
TOTAL ESTIMATED APPROPRIATIONS		46,730,575.93	322,648.45	47,053,224.38

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

MayBA.xls.xlsx
food services
10/9/2012

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	2,656,800.00	-	2,656,800.00
U.S.D.A. Donated Foods	3265	90,500.00	-	90,500.00
Other Federal Direct	3290	-	-	-
Total Federal Through State	3200	2,747,300.00	-	2,747,300.00
STATE:				
School Breakfast Supplement	3337	22,500.00	-	22,500.00
School Lunch Supplement	3338	29,000.00	-	29,000.00
Total State	3300	51,500.00	-	51,500.00
LOCAL:				
Interest, Including Profit on Investment	3430	5,000.00	-	5,000.00
Gifts, Grants, and Bequests	3440	-	-	-
Food Service	3450	2,217,000.00	-	2,217,000.00
Miscellaneous	3490	50,000.00	-	50,000.00
Total Local	3400	2,272,000.00	-	2,272,000.00
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, 2011)	2800	1,565,499.06	11,984.02	1,577,483.08
TOTAL ESTIMATED REVENUES		6,636,299.06	11,984.02	6,648,283.08
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	1,541,882.00	-	1,562,332.00
Employee Benefits	200	549,000.00	-	551,570.00
Purchased Services	300	219,806.52	(2,000.00)	217,806.52
Energy Services	400	5,000.00	-	5,000.00
Materials and Supplies	500	2,642,974.75	(56,855.22)	2,586,119.53
Capital Outlay	600	380,505.93	-	380,505.93
Other Expenses	700	114,500.00	-	114,500.00
Total Function 7600	7600	5,453,669.20	(58,855.22)	5,417,833.98
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	1,182,629.86	70,839.24	1,230,449.10
TOTAL ESTIMATED APPROPRIATIONS		6,636,299.06	11,984.02	6,648,283.08

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

MayBA.xls.xlsx
CP revenues
10/9/2012

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	174,017.49	4,807.00		178,824.49
Workforce Investment Act	3220	151,216.00	-		151,216.00
Eisenhower Math and Science	3226	349,032.42	5,139.96		354,172.38
Drug Free Schools	3227	-	-		-
IDEA (PL94-142)	3230	3,171,613.74	163,899.67		3,335,513.41
Title I	3240	1,949,452.56	235,530.53	154,804.28	2,339,787.37
Adult General Education	3250	222,125.43	(2,277.81)		219,847.62
Title VI	3270	-	-		-
Other Federal through State	3299	85,428.00	6,887.89		92,315.89
Total Federal Through State	3200	6,102,885.64	413,987.24	154,804.28	6,671,677.16
STATE:					
Other 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		6,102,885.64	413,987.24	154,804.28	6,671,677.16

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY

MayBA.xls.xlsx
CP EXPENDS'
10/9/2012

CONTRACTED PROGRAMS:

Appropriations

INSTRUCTION

Salaries	100	1,799,631.45	320,952.13	(2,000.00)	2,118,583.58
Employee Benefits	200	693,887.13	13,505.53	(1,541.25)	705,851.41
Purchased Services	300	345,467.85	31,605.40	77,971.00	455,044.25
Energy Services	400	1,000.00	(1,000.00)	-	-
Materials and Supplies	500	250,404.50	(2,585.95)	10,129.35	257,947.90
Capital Outlay	600	186,214.86	65,736.55	134,591.39	386,542.80
Other Expenses	700	57,338.00	7,905.22	-	65,243.22
TOTAL 5000		3,333,943.79	436,118.88	219,150.49	3,989,213.16

PUPIL PERSONNEL SERVICES

Salaries	100	172,449.00	(257.50)	-	172,191.50
Employee Benefits	200	62,152.39	-	-	62,152.39
Purchased Services	300	139,613.88	(2,891.12)	14,430.00	151,152.76
Energy Services	400	-	-	-	-
Materials and Supplies	500	84,283.62	(5,764.47)	-	78,519.15
Capital Outlay	600	18,833.31	(1,608.02)	-	17,225.29
Other Expenses	700	10,500.00	-	(3,826.00)	6,674.00
TOTAL 6100		487,832.20	(10,521.11)	10,604.00	487,915.09

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	934,739.78	4,414.00	-	939,153.78
Employee Benefits	200	179,408.88	1,666.67	-	181,075.55
Purchased Services	300	71,210.00	(5,399.17)	2,500.00	68,310.83
Energy Services	400	-	-	-	-
Materials and Supplies	500	41,746.88	(7,203.59)	5,274.65	39,817.94
Capital Outlay	600	13,927.00	(10,216.00)	3,815.00	7,526.00
Other Expenses	700	2,000.00	(588.00)	1,000.00	2,412.00
TOTAL 6300		1,243,032.54	(17,326.09)	12,589.65	1,238,296.10

INSTRUCTIONAL STAFF TRAINING

Salaries	100	149,950.00	5,854.00	-	155,804.00
Employee Benefits	200	46,609.00	(1,042.44)	-	45,566.56
Purchased Services	300	100,242.90	3,373.22	-	103,616.12
Energy Services	400	-	-	-	-
Materials and Supplies	500	15,495.30	10,264.30	-	25,759.60
Capital Outlay	600	3,200.87	154.44	-	3,355.31
Other Expenses	700	43,683.43	11,428.29	-	55,111.72
TOTAL 6400		359,181.50	30,031.81	-	389,213.31

GENERAL ADMINISTRATION

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	325,980.21	(17,033.45)	-	308,946.76
TOTAL 7200		325,980.21	(17,033.45)	-	308,946.76

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY

MayBA.xls.xlsx
CP EXPENDS'
10/9/2012

CONTRACTED PROGRAMS:		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINISTRATION						
Salaries	100		-		3,500.00	3,500.00
Employee Benefits	200		-		1,000.00	1,000.00
Purchased Services	300		-		-	-
Energy Services	400		-		-	-
Materials and Supplies	500		-		-	-
Capital Outlay	600		-		-	-
Other Expenses	700		-		-	-
TOTAL 7300			-	-	4,500.00	4,500.00
FOOD SERVICES						
Purchased Services	300		2,000.00	-	-	2,000.00
Capital Outlay	600		-	-	-	-
TOTAL 7600			2,000.00	-	-	2,000.00
CENTRAL SERVICES						
Salaries	100		1,475.00	(475.00)	-	1,000.00
Employee Benefits	200		-	-	-	-
Purchased Services	300		7,156.00	(656.00)		6,500.00
Energy Services	400		-	-	-	-
Materials and Supplies	500		-	-	-	-
Capital Outlay	600		-	-	-	-
Other Expenses	700		375.00	(375.00)	-	-
TOTAL 7700			9,006.00	(1,506.00)	-	7,500.00
PUPIL TRANSPORTATION SERVICES						
Salaries	100		125,700.00	(13,855.00)	(24,869.00)	86,976.00
Employee Benefits	200		71,724.00	5,766.70	(11,693.49)	65,797.21
Purchased Services	300		-	-		-
Energy Services	400		39,928.00	(7,722.10)	(25,700.00)	6,505.90
Materials and Supplies	500		29,157.40	(316.00)	(28,800.00)	41.40
Capital Outlay	600		-	-		-
Other Expenses	700		400.00	10,349.60	(977.37)	9,772.23
TOTAL 7800			266,909.40	(5,776.80)	(92,039.86)	169,092.74
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		45,000.00	2,765.22		47,765.22
Employee Benefits	200		10,600.00	2,534.78		13,134.78
Purchased Services	300		11,435.00	(4,100.00)		7,335.00
Energy Services	400		-	-		-
Materials and Supplies	500		5,315.00	(875.00)		4,440.00
Capital Outlay	600		250.00	(225.00)		25.00
Other Expenses	700		2,400.00	(100.00)		2,300.00
TOTAL 9100			75,000.00	-	-	75,000.00
DEBT SERVICE						
Other Expenses	700		-	-	-	-
TOTAL 9200			-	-	-	-
ESTIMATED FUND BALANCE (6/30)		2700		-		-
TOTAL ESTIMATED APPROPRIATIONS			6,102,885.64	413,987.24	154,804.28	6,671,677.16

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

NO AMENDMENTS PROCESSED FOR MAY 2012

ARRA TARGETED PROJECTS:	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:					
FEDERAL THROUGH STATE:					
Vocational Education Acts	3201		-		-
State Stabilization Fund - Educa	3210		-		-
State Stabilization Fund - Gov't	3211		-		-
Workforce Investment Act	3220		-		-
Eisenhower Math and Science	3226		-		-
Drug Free Schools	3227		-		-
IDEA (PL94-142)	3230	170,561.14	-		170,561.14
Title I	3240	137,561.38	-		137,561.38
Adult General Education	3250		-		-
ARRA Food Service	3269		-		-
Title VI	3270		-		-
Other Federal through State	3299		-		-
Total Federal Through State	3200	308,122.52	-	-	308,122.52
STATE:					
Other 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		308,122.52	-	-	308,122.52

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

NO AMENDMENTS PROCESSED FOR MAY 2012

ARRA TARGETED PROJECTS:

	Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations					
INSTRUCTION					
Salaries	100	56,008.25	(24,745.20)	-	31,263.05
Employee Benefits	200	14,123.59	(8,436.38)	-	5,687.21
Purchased Services	300	7,520.34	(3,294.17)	-	4,226.17
Energy Services	400	-	-	-	-
Materials and Supplies	500	12,675.07	7,164.99	-	19,840.06
Capital Outlay	600	29,202.84	4,647.83	-	33,850.67
Other Expenses	700	55.00	(55.00)	-	-
TOTAL 5000		119,585.09	(24,717.93)	-	94,867.16
PUPIL PERSONNEL SERVICES					
Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	2,250.00	(611.47)	-	1,638.53
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6100		2,250.00	(611.47)	-	1,638.53
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	18,596.89	(3,796.17)	-	14,800.72
Employee Benefits	200	131.79	2,814.84	-	2,946.63
Purchased Services	300	-	635.16	-	635.16
Energy Services	400	-	-	-	-
Materials and Supplies	500	346.77	(346.77)	-	-
Capital Outlay	600	330.10	(309.10)	-	21.00
Other Expenses	700	-	-	-	-
TOTAL 6300		19,405.55	(1,002.04)	-	18,403.51
INSTRUCTIONAL STAFF TRAINING					
Salaries	100	5,364.78	16,710.22	-	22,075.00
Employee Benefits	200	3,205.26	179.75	-	3,385.01
Purchased Services	300	20,621.91	(9,951.11)	-	10,670.80
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	2,477.50	-	2,477.50
TOTAL 6400		29,191.95	9,416.36	-	38,608.31
GENERAL ADMINISTRATION					

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012**

MONTH OF: MAY

Salaries	100		-	-	-
Employee Benefits	200		-	-	-
Purchased Services	300		-	-	-
Energy Services	400		-	-	-
Materials and Supplies	500		-	-	-
Capital Outlay	600		-	-	-
Other Expenses	700	93,938.70	15,994.90	-	109,933.60
TOTAL 7200		93,938.70	15,994.90	-	109,933.60
CENTRAL SERVICES					
Salaries	100		675.00	-	675.00
Employee Benefits	200		66.22	-	66.22
Purchased Services	300		-	-	-
Energy Services	400		-	-	-
Materials and Supplies	500		-	-	-
Capital Outlay	600		-	-	-
Other Expenses	700		-	-	-
TOTAL 7700		-	741.22	-	741.22
PUPIL TRANSPORTATION SERVICES					
Salaries	100	4,700.00	(548.95)	-	4,151.05
Employee Benefits	200	940.00	849.92	-	1,789.92
Purchased Services	300		-	-	-
Energy Services	400		-	-	-
Materials and Supplies	500		-	-	-
Capital Outlay	600	34,931.00	135.00	-	35,066.00
Other Expenses	700		-	-	-
TOTAL 7800		40,571.00	435.97	-	41,006.97
OPERATION OF PLANT					
Salaries	100	1,753.25	(1,753.25)	-	-
Employee Benefits	200	370.98	(151.12)	-	219.86
Purchased Services	300	-	-	-	-
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	1,056.00	1,647.36	-	2,703.36
TOTAL 7900		3,180.23	(257.01)	-	2,923.22
ESTIMATED FUND BALANCE (6/30)					
	2700	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		308,122.52	(741.22)	-	308,122.52

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

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	644,717.64	94,222.03		738,939.67
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	644,717.64	94,222.03	-	738,939.67
3390				-
				-
3300	-	-	-	-
3430				-
3440				-
				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	644,717.64	94,222.03	-	738,939.67

NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY

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	11,000.00	(4,000.00)	-	7,000.00
Capital Outlay	600	6,000.00	69,319.48	-	75,319.48
Other Expenses	700	-	-	-	-
TOTAL 5000		20,000.00	65,319.48	-	85,319.48

INSTRUCTION AND CURRICULUM

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	12,000.00	(4,000.00)	-	8,000.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	-	-	-
TOTAL 6300		12,000.00	(4,000.00)	-	8,000.00

INSTRUCTIONAL STAFF TRAINING

Salaries	100	214,531.00	11,552.77	-	226,083.77
Employee Benefits	200	-	6,681.29	-	6,681.29
Purchased Services	300	122,000.00	(14,694.76)	-	107,305.24
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	8,496.97	-	8,496.97
Capital Outlay	600	-	-	-	-
Other Expenses	700	-	21,060.00	-	21,060.00
TOTAL 6400		336,531.00	33,096.27	-	369,627.27

CENTRAL SERVICES

Salaries	100	-	-	-	-
Employee Benefits	200	319.14	-	-	319.14
Purchased Services	300	241,350.50	(49,550.84)	-	191,799.66
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	1,391.12	-	1,391.12
Other Expenses	700	4,517.00	(1,008.00)	-	3,509.00
TOTAL 7700		246,186.64	(49,167.72)	-	197,018.92

ADMIN. TECHNOLOGY SERVICES

Salaries	100	-	-	-	-
Employee Benefits	200	-	-	-	-
Purchased Services	300	30,000.00	44,162.00	-	74,162.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	-	-	-	-
Capital Outlay	600	-	4,812.00	-	4,812.00
Other Expenses	700	-	-	-	-
TOTAL 8200		30,000.00	48,974.00	-	78,974.00

ESTIMATED FUND BALANCE (6/30)

2700	-	-	-	-
------	---	---	---	---

TOTAL ESTIMATED APPROPRIATIONS

644,717.64	94,222.03	-	738,939.67
------------	-----------	---	------------

**NASSAU COUNTY SCHOOL BOARD
BUDGET AMENDMENTS
FOR FISCAL YEAR 2011-2012
MONTH OF: MAY**

EDUCATION JOBS FUND

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Estimated Revenues:				
FEDERAL THROUGH STATE:				
Education Jobs Funds	3215 -	33,838.00		33,838.00
U.S.D.A. Donated Foods	3265 -	-		-
Other Federal Direct	3290 -	-		-
Total Federal Through State	3200 -	33,838.00	-	33,838.00
STATE:				
School Breakfast Supplement	3337 -	-		-
School Lunch Supplement	3338 -	-		-
Total State	3300 -	-	-	-
LOCAL:				
Interest, Including Profit on Investment	3430 -	-		-
Gifts, Grants, and Bequests	3440 -	-		-
Food Service	3450 -	-		-
Miscellaneous	3490 -	-		-
Total Local	3400 -	-	-	-
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, 2011)	2800			-
TOTAL ESTIMATED REVENUES	-	33,838.00	-	33,838.00
Estimated Appropriations:				
FUNCTION 5100 Basic Education				
Salaries	100	23,038.60		23,038.60
Employee Benefits	200	10,799.40		10,799.40
Purchased Services	300	-		-
Energy Services	400	-		-
Materials and Supplies	500	-		-
Capital Outlay	600	-		-
Other Expenses	700	-		-
Total Function 7600	7600 -	33,838.00	-	33,838.00
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 0.00	-		-
TOTAL ESTIMATED APPROPRIATIONS	-	33,838.00	-	33,838.00