

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 November 2014 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: January 22, 2015

ITEM:

DATE
RECEIVED:

APPROVED
BY
SCHOOL BOARD

JAN 22 2015

R. Jones

TO: ALL BOARD MEMBERS

FROM: Susan Farmer, Executive Director of Business Services

SUBJECT: ***BUDGET AMENDMENTS – November 2014***

DATE: January 22, 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 in revenue account #3390 – Miscellaneous State Revenue in the amount of \$32,193.92 based on the receipt of award information on for a District Instructional Leadership grant in the amount of \$29,089.00 and the final award notification for the 2014-2015 PERT Grant in the amount of 3,104.92. These grant awards were equally offset to appropriations.
3. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$2,655.67. This was for the receipt of information on the following grant awards or donations: \$2,655.67 earned by the Red Bean Culinary Program for the month of December. These were equally offset to appropriations.

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

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

FOOD SERVICES:

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

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 #3225 – Title IIA in the amount of \$75.00 to align the TERMS system with the current project award letter for the 2014-2015 grant award. This was equally offset to appropriations.

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

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: NOVEMBER

nov14
GF Revenues
1/8/2015

GENERAL FUND:

Estimated Revenues:

FEDERAL:

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

Total Federal Direct

FEDERAL THRU STATE:

Federal Through Local 3280
NEFEC Reimbursements 3299

Total Federal Thru State

STATE:

Florida Education Finance Program 3310
Workforce Development 3315
Performance Based Incentives 3317
CO & DS Withheld for Administrative Expense 3323
Racing Commission Funds 3341
State Forest Funds 3342
State License Tax 3343
District Discretionary Lottery 3344
Transportation 3354
Class Size Reduction Operating Funds 3355
School Recognition Funds 3361
Excellent Teaching Program 3363
Preschool Projects 3371
Full Service School 3378
Miscellaneous State Sources 3390

Total State

LOCAL:

District School Tax 3411
Tax Redemption 3421
Payment in Lieu of Taxes 3422
Excess Fees 3423
Tuition (Non-Resident) 3424
Rent 3425
Interest, Including Profit on Investment 3430
Gifts, Grants, & Bequests 3440
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
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
Insurance Loss Recoveries 3741

Total Local

OTHER FINANCING SOURCES:

Transfers In:

From Debt Service Funds 3620
From Capital Projects Funds 3630
From Special Revenues Funds 3640
From Internal Service Funds 3670
From Trust Funds 3680
From Enterprise Funds 3690
Total Transfers In 3600

Total Other Financing Sources

BEGINNING FUND BALANCE (JULY 1, 2014) 2800

TOTAL ESTIMATED REVENUES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
3121		-		-
3191	65,000.00	-		65,000.00
				-
3100	65,000.00	-	-	65,000.00
3280	-	-		-
3299	5,900.00	-		5,900.00
3200	5,900.00	-	-	5,900.00
3310	25,237,883.00	128,625.00		25,366,508.00
3315	604,669.00	-		604,669.00
3317		-		-
3323		-		-
3341	50,750.00	-		50,750.00
3342		-		-
3343	20,000.00	-		20,000.00
3344		-		-
3354		-		-
3355	11,969,848.00	-		11,969,848.00
3361	571,307.00	-		571,307.00
3363		-		-
3371		-		-
3378		-		-
3390	148,484.00	-	32,193.92	180,677.92
3300	38,602,941.00	128,625.00	32,193.92	38,763,759.92
3411	39,083,955.00	-		39,083,955.00
3421		-		-
3422		-		-
3423		-		-
3424		-		-
3425	17,500.00	-		17,500.00
3430		-		-
3440	183,774.00	29,166.44	2,655.67	215,596.11
3461		-		-
3462		-		-
3463		-		-
3464		-		-
3465		-		-
3466		-		-
3467		-		-
3469	10,000.00	-		10,000.00
3471		-		-
3472		-		-
3473		-		-
3479		-		-
3490	276,278.00	-		276,278.00
3741		-		-
3400	39,571,507.00	29,166.44	2,655.67	39,603,329.11
				-
				-
3620		-		-
3630	3,197,551.00	-		3,197,551.00
3640		-		-
3670		-		-
3680		-		-
3690		-		-
3600	3,197,551.00	-	-	3,197,551.00
	3,197,551.00	-	-	3,197,551.00
2800	9,882,467.89	-		9,882,467.89
	91,325,366.89	157,791.44	34,849.59	91,518,007.92

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

nov14
GF EXPENDS
1/7/2015

GENERAL FUND:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations				
INSTRUCTION				
Salaries 100	35,179,692.27	(16,513.51)	(9,676.38)	35,153,502.38
Employee Benefits 200	10,463,898.85	6,992.94	(8,624.91)	10,462,266.88
Purchased Services 300	1,433,369.15	37,158.45	(3,066.83)	1,467,460.77
Energy Services 400	7,877.96	-	-	7,877.96
Materials and Supplies 500	3,701,825.41	(78,921.15)	(7,703.91)	3,615,200.35
Capital Outlay 600	212,092.27	35,273.67	(4,161.72)	243,204.22
Other Expenses 700	636,490.33	17,617.85	912.50	655,020.68
TOTAL 5000	51,635,246.24	1,608.25	(32,321.25)	51,604,533.24
PUPIL PERSONNEL SERVICES				
Salaries 100	2,397,982.25	17,184.71	(649.94)	2,414,517.02
Employee Benefits 200	711,879.61	1,983.98	-	713,863.59
Purchased Services 300	341,052.39	20.63	2,017.27	343,090.29
Energy Services 400	-	500.00	-	500.00
Materials and Supplies 500	42,237.50	7,465.69	(3,331.76)	46,371.43
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	27,155.01	(11,313.38)	3,532,363.38
INSTRUCTIONAL MEDIA SERVICES				
Salaries 100	867,746.00	-	-	867,746.00
Employee Benefits 200	271,134.33	-	-	271,134.33
Purchased Services 300	50,567.72	-	400.00	50,967.72
Energy Services 400	-	-	-	-
Materials and Supplies 500	21,954.66	2,737.17	479.33	25,171.16
Capital Outlay 600	118,540.03	1,271.83	(879.33)	118,932.53
Other Expenses 700	17,300.00	-	-	17,300.00
TOTAL 6200	1,347,242.74	4,009.00	(0.00)	1,351,251.74
INSTRUCTION AND CURRICULUM				
Salaries 100	787,586.63	26,016.26	-	813,602.89
Employee Benefits 200	203,158.99	3,155.52	-	206,314.51
Purchased Services 300	147,223.75	(500.00)	11,700.00	158,423.75
Energy Services 400	-	-	-	-
Materials and Supplies 500	33,273.44	-	(830.08)	32,443.36
Capital Outlay 600	29,015.00	-	269.37	29,284.37
Other Expenses 700	30,269.00	-	-	30,269.00
TOTAL 6300	1,230,526.81	28,671.78	11,139.29	1,270,337.88
INSTRUCTIONAL STAFF TRAINING				
Salaries 100	713,443.00	8,399.28	41,290.00	763,132.28
Employee Benefits 200	210,502.79	6,254.33	250.90	217,008.02
Purchased Services 300	198,458.25	18,075.15	28,241.24	244,774.64
Energy Services 400	-	-	-	-
Materials and Supplies 500	13,164.57	-	(3,118.70)	10,045.87
Capital Outlay 600	5,000.00	-	(1,600.00)	3,400.00
Other Expenses 700	89,200.00	14,102.00	(13,920.00)	89,382.00
TOTAL 6400	1,229,768.61	46,830.76	51,143.44	1,327,742.81

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

nov14
GF EXPENDS
1/7/2015

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	-	408,092.43
Employee Benefits	200	130,299.72	499.18	-	130,798.90
Purchased Services	300	593,543.90	16,309.94	-	609,853.84
Energy Services	400	-	-	-	-
Materials and Supplies	500	20,059.70	(1,100.00)	3,104.92	22,064.62
Capital Outlay	600	464,511.30	(16,277.95)	-	448,233.35
Other Expenses	700	300.00	-	-	300.00
TOTAL 6500		1,613,483.62	2,754.60	3,104.92	1,619,343.14
BOARD					
Salaries	100	161,780.00	-	-	161,780.00
Employee Benefits	200	156,290.91	-	-	156,290.91
Purchased Services	300	295,990.57	-	-	295,990.57
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	-	-	625,955.82
GENERAL ADMINISTRATION					
Salaries	100	844,219.00	(51,962.42)	-	792,256.58
Employee Benefits	200	177,118.87	(2,723.74)	-	174,395.13
Purchased Services	300	139,206.50	-	668.70	139,875.20
Energy Services	400	-	-	-	-
Materials and Supplies	500	20,251.88	75.00	-	20,326.88
Capital Outlay	600	40,225.00	(75.00)	-	40,150.00
Other Expenses	700	19,700.00	-	(5,000.00)	14,700.00
TOTAL 7200		1,240,721.25	(54,686.16)	(4,331.30)	1,181,703.79
SCHOOL ADMINISTRATION					
Salaries	100	3,738,730.50	(13,462.59)	92.76	3,725,360.67
Employee Benefits	200	1,160,287.76	(1,704.88)	13.94	1,158,596.82
Purchased Services	300	514,186.93	4,643.79	(369.72)	518,461.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	101,420.73	(4,950.79)	(344.98)	96,124.96
Capital Outlay	600	1,200.00	-	344.98	1,544.98
Other Expenses	700	13,315.00	-	-	13,315.00
TOTAL 7300		5,529,140.92	(15,474.47)	(263.02)	5,513,403.43
FACILITIES ACQUISITION & CONST.					
Salaries	100	184,009.00	-	-	184,009.00
Employee Benefits	200	53,036.85	-	-	53,036.85
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	-	-	435,945.85
FISCAL SERVICES					
Salaries	100	411,620.00	-	-	411,620.00
Employee Benefits	200	146,078.07	-	-	146,078.07
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	-	-	579,412.23

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

nov14
GF EXPENDS
1/7/2015

GENERAL FUND:

FOOD SERVICES

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Salaries 100	-	26,124.67	-	26,124.67
Employee Benefits 200	25,505.00	788.66	-	26,293.66
Purchased Services 300	1,900.00	-	-	1,900.00
TOTAL 7600	27,405.00	26,913.33	-	54,318.33

CENTRAL SERVICES

Salaries 100	364,789.00	-	-	364,789.00
Employee Benefits 200	118,490.13	1,500.00	-	119,990.13
Purchased Services 300	144,958.85	-	-	144,958.85
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	2,500.00	-	8,550.00
TOTAL 7700	643,737.98	4,000.00	-	647,737.98

PUPIL TRANSPORTATION SERVICES

Salaries 100	2,257,085.00	2,000.00	2,000.00	2,261,085.00
Employee Benefits 200	1,074,777.45	310.00	1,984.02	1,077,071.47
Purchased Services 300	70,152.00	-	6,000.00	76,152.00
Energy Services 400	906,728.48	(13,052.01)	(2,298.86)	891,377.61
Materials and Supplies 500	190,723.61	13,000.00	-	203,723.61
Capital Outlay 600	30,746.00	-	-	30,746.00
Other Expenses 700	117,680.00	-	-	117,680.00
TOTAL 7800	4,647,892.54	2,257.99	7,685.16	4,657,835.69

OPERATION OF PLANT

Salaries 100	2,716,009.00	267.20	-	2,716,276.20
Employee Benefits 200	1,074,980.23	40.13	-	1,075,020.36
Purchased Services 300	1,765,303.98	-	-	1,765,303.98
Energy Services 400	2,664,007.55	52.01	742.87	2,664,802.43
Materials and Supplies 500	186,267.83	-	(742.87)	185,524.96
Capital Outlay 600	78,387.80	-	-	78,387.80
Other Expenses 700	73,275.00	-	-	73,275.00
TOTAL 7900	8,558,231.39	359.34	-	8,558,590.73

MAINTENANCE OF PLANT

Salaries 100	1,650,541.00	-	-	1,650,541.00
Employee Benefits 200	518,239.23	-	-	518,239.23
Purchased Services 300	655,385.75	-	-	655,385.75
Energy Services 400	90,500.00	-	-	90,500.00
Materials and Supplies 500	476,011.11	(2,500.00)	-	473,511.11
Capital Outlay 600	151,842.45	-	-	151,842.45
Other Expenses 700	3,000.00	-	-	3,000.00
TOTAL 8100	3,545,519.54	(2,500.00)	-	3,543,019.54

ADMIN. TECHNOLOGY SERVICES

Salaries 100	577,009.00	-	-	577,009.00
Employee Benefits 200	170,416.02	-	-	170,416.02
Purchased Services 300	339,701.70	813.01	-	340,514.71
Energy Services 400	-	-	-	-
Materials and Supplies 500	12,160.00	-	-	12,160.00
Capital Outlay 600	26,039.20	-	-	26,039.20
Other Expenses 700	845.00	-	-	845.00
TOTAL 8200	1,126,170.92	813.01	-	1,126,983.93

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

nov14
GF EXPENDS
1/7/2015

GENERAL FUND:

COMMUNITY SERVICES

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 9100

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100	187,041.78	-	(6,100.00)	180,941.78
200	729,214.09	-	-	729,214.09
300	19,345.77	(2,592.25)	16,105.73	32,859.25
400	-	-	-	-
500	5,609.91	10,543.25	-	16,153.16
600	250.00	-	-	250.00
700	159,824.41	(50,000.00)	-	109,824.41
	1,101,285.96	(42,049.00)	10,005.73	1,069,242.69
700	-	-	-	-
	-	-	-	-
OTHER FINANCING SOURCES:				
Transfers Out:				
920	-	-	-	-
930	-	-	-	-
940	-	-	-	-
970	-	-	-	-
980	-	-	-	-
990	-	-	-	-
9700	-	-	-	-
	-	-	-	-
2700	2,691,157.72	127,128.00		2,818,285.72
TOTAL ESTIMATED APPROPRIATIONS	91,325,366.89	130,878.11	34,849.59	91,518,007.92

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

nov14
debt service
1/7/2015

NO AMENDMENTS WERE PROCESSED FOR NOVEMBER 2014

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: NOVEMBER**

nov14
capital projects
1/8/2015

NO AMENDMENTS WERE PROCESSED FOR NOVEMBER 2014

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	5,616.00	2,329,272.94
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	5,395.32	5,011,858.64
Remodeling and Renovations	680	4,152,264.42	(8,823.00)	4,143,441.42
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	-	49,245,800.23

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

nov14
food services
1/7/2015

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: NOVEMBER**

nov14
CP revenues
1/7/2015

CONTRACTED PROGRAMS:

Estimated Revenues:

FEDERAL THROUGH STATE:

Vocational Education Acts
Workforce Investment Act
Teacher and Principal Training, Title IIA
Drug Free Schools
IDEA (PL94-142)
Title I
Adult General Education
Title VI
Other Federal through State

Total Federal Through State

FEDERAL DIRECT:

Other Federal Direct
Climate Transformation Grant

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	146,330.76	-		146,330.76
3220	219,561.84	-		219,561.84
3225	325,920.35	-	75.00	325,995.35
3227	-	-		-
3230	3,370,978.81	-		3,370,978.81
3240	1,968,215.43	-		1,968,215.43
3250	143,831.93	67,246.00		211,077.93
3270	-	-		-
3299	68,318.18	6,018.86		74,337.04
3200	6,243,157.30	73,264.86	75.00	6,316,497.16
3190		671,227.20		671,227.20
				-
3300	-	671,227.20	-	671,227.20
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	6,243,157.30	744,492.06	75.00	6,987,724.36

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

nov14
CP EXPENDS'
1/7/2015

CONTRACTED PROGRAMS:

Appropriations

INSTRUCTION

Salaries	100	1,545,966.36	45,079.99	114,514.38	1,705,560.73
Employee Benefits	200	648,024.46	7,683.01	28,131.17	683,838.64
Purchased Services	300	462,353.26	(5,546.00)	-	456,807.26
Energy Services	400	-	-	-	-
Materials and Supplies	500	201,545.92	10,807.86	-	212,353.78
Capital Outlay	600	161,749.70	5,609.00	-	167,358.70
Other Expenses	700	77,628.42	11,740.00	83.27	89,451.69
TOTAL 5000		3,097,268.12	75,373.86	142,728.82	3,315,370.80

PUPIL PERSONNEL SERVICES

Salaries	100	540,340.24	176,000.00	(142,728.82)	573,611.42
Employee Benefits	200	60,840.76	55,696.00	-	116,536.76
Purchased Services	300	95,282.00	6,240.00	-	101,522.00
Energy Services	400	-	-	-	-
Materials and Supplies	500	23,968.05	7,906.00	-	31,874.05
Capital Outlay	600	4,300.00	6,396.00	-	10,696.00
Other Expenses	700	100.00	-	-	100.00
TOTAL 6100		724,831.05	252,238.00	(142,728.82)	834,340.23

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	138,000.00	-	1,214,838.80
Employee Benefits	200	201,387.33	42,648.00	-	244,035.33
Purchased Services	300	47,117.77	127,248.00	-	174,365.77
Energy Services	400	-	-	-	-
Materials and Supplies	500	55,939.47	2,834.00	-	58,773.47
Capital Outlay	600	64,934.23	3,599.00	-	68,533.23
Other Expenses	700	10,200.00	-	-	10,200.00
TOTAL 6300		1,456,417.60	314,329.00	-	1,770,746.60

INSTRUCTIONAL STAFF TRAINING

Salaries	100	191,819.14	-	-	191,819.14
Employee Benefits	200	44,986.71	-	-	44,986.71
Purchased Services	300	109,941.70	10,216.00	75.00	120,232.70
Energy Services	400	-	-	-	-
Materials and Supplies	500	26,184.30	-	-	26,184.30
Capital Outlay	600	4,800.00	-	-	4,800.00
Other Expenses	700	37,145.00	54,000.00	-	91,145.00
TOTAL 6400		414,876.85	64,216.00	75.00	479,167.85

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	35,567.20	-	406,323.88
TOTAL 7200		371,756.68	38,335.20	-	410,091.88

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

nov14
CP EXPENDS'
1/7/2015

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	-	-	5,121.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	642.00	-	-	642.00
TOTAL 7700	7,763.00	-	-	7,763.00
PUPIL TRANSPORTATION SERVICES				
Salaries 100	55,210.00	-	-	55,210.00
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	-	-	169,550.00
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	744,492.06	75.00	6,987,724.36

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

NO AMENDMENTS WERE PROCESSED FOR NOVEMBER 2014

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	-	-	288,158.11
3215				-
3227				-
3230				-
3240				-
3250				-
3269				-
3270				-
3299				-
3200	288,158.11	-	-	288,158.11
3390				-
3300	-	-	-	-
3430				-
3440				-
3400	-	-	-	-
3610				-
3630				-
3640				-
3620				-
3600	-	-	-	-
2800				
	288,158.11	-	-	288,158.11

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

NO AMENDMENTS WERE PROCESSED FOR NOVEMBER 2014

RACE TO THE TOP:

Appropriations

INSTRUCTION

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

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
100		-		-
200		-		-
300		-		-
400		-		-
500	39,682.40	87,676.76		127,359.16
600	188,525.03	(87,261.08)		101,263.95
700	-	-		-
	228,207.43	415.68	-	228,623.11

INSTRUCTION AND CURRICULUM

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

100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-

INSTRUCTIONAL STAFF TRAINING

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 6400

100	8,400.00	-		8,400.00
200	793.00	(150.00)		643.00
300	26,382.00	(14,400.00)		11,982.00
400	-	-		-
500	500.00	-		500.00
600	-	-		-
700	5,650.00	(2,850.00)		2,800.00
	41,725.00	(17,400.00)	-	24,325.00

GENERAL ADMINISTRATION

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 7200

100	-	-	-	-
200	-	-	-	-
300	339.00	110.00	-	449.00
400	-	-	-	-
500	-	-	-	-
600	-	-	-	-
700	-	-	-	-
	339.00	110.00	-	449.00

CENTRAL SERVICES

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 7700

100	1.00	(1.00)	-	-
200	213.83	(213.83)	-	-
300	17,671.85	17,089.15		34,761.00
400	-	-		-
500	-	-		-
600	-	-		-
700	-	-		-
	17,886.68	16,874.32	-	34,761.00

ADMIN. TECHNOLOGY SERVICES

Salaries
Employee Benefits
Purchased Services
Energy Services
Materials and Supplies
Capital Outlay
Other Expenses
TOTAL 8200

100		-		-
200		-		-
300		-		-
400		-		-
500		-		-
600		-		-
700		-		-
	-	-	-	-

ESTIMATED FUND BALANCE (6/30)

2700		-		-
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TOTAL ESTIMATED APPROPRIATIONS

	288,158.11	(0.00)	-	288,158.11
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