

School Board of Nassau County
School Board Meeting Agenda Item Request

ITEM TYPE:

Recognition / Award Presentation Discussion Item Consent Item

ACTION TYPE:

Informational Take Action Recognition Tabled Item

If this is a tabled item, on what date was the item tabled? _____

AGENDA STATEMENT: Approve 2013-2014 budget amendments for the month of February 2014.

ISSUE: Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board form are changed from the original budget approved by the School Board.

ALTERNATIVES: The Board's Alternatives are:

1. Approve the Budget Amendments as presented.
2. Revise the Budget Amendments.
3. Disapprove the Budget Amendments.

RECOMMENDATIONS: The Superintendent recommends approval of the Budget Amendments as presented.

RATIONALE: The Budget Amendments are procedurally necessary to update our budget to reflect changes outlined in the attached impact statements.

IMPACT STATEMENT: See the cover memorandum for explanation of the effect on fund balance.


DATA SOURCE: Susan Farmer, Executive Director of Business Services

SUBMITTED BY: Name: Susan Farmer
 Address: Executive Director of Business Services
 Phone No: 491-9861
 Meeting Date: April 10, 2014

ITEM:
DATE RECEIVED:

APPROVED
BY
SUSAN FARMER

APR 10 2014



TO: ALL BOARD MEMBERS
FROM: Susan Farmer, Executive Director of Business Services
SUBJECT: **BUDGET AMENDMENTS – FEBRUARY 2014**
DATE: April 10, 2014

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

GENERAL FUND:

1. Numerous amendments made between various function and object categories as requested by school and district administrators.
2. Increase in revenue account #3299 – NEFEC Reimbursements in the amount of \$951.00 due to participation in additional training opportunities. This adjustment was equally offset to fund balance.
3. Increase in revenue account #3440 – Gifts, Grants, and Bequests in the amount of \$4,908.09 for the receipt of information on \$3,000 from the Florida Agriculture in the Classroom for Garden Grants in the amount of \$500 per school at six schools in the district, in receipt of donations for the Homeless program in the amount of \$750.00, and the receipt of funds raised for the Culinary Arts program at the Red Bean Center in the amount of \$1,158.09. These were equally offset to appropriations.

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

CAPITAL PROJECTS:

No amendments were processed for the month of February.

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

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 in this month but in reviewing the budget documents it was noted that a previous month's amendment was processed under function 6400 and should have been processed under function 6300. The appropriate corrections were made on this amendment to align with the on line system.

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

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

feb14.xls
 GF Revenues
 3/17/2014

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	-	-	-
NEFEC Reimbursements	3299	5,900.00	951.00	6,851.00
Total Federal Thru State	3200	5,900.00	951.00	6,851.00
STATE:				
Florida Education Finance Program	3310	24,479,569.00	(338,398.00)	24,141,171.00
Workforce Development	3315	366,528.00	(5.00)	366,523.00
Performance Based Incentives	3317	-	-	-
CO & DS Withheld for Administrative Expense	3323	-	-	-
Racing Commission Funds	3341	50,750.00	-	50,750.00
State Forest Funds	3342	-	-	-
State License Tax	3343	20,000.00	-	20,000.00
District Discretionary Lottery	3344	-	-	-
Transportation	3354	-	-	-
Class Size Reduction Operating Funds	3355	11,933,029.00	50,562.00	11,983,591.00
School Recognition Funds	3361	872,866.00	-	872,866.00
Excellent Teaching Program	3363	-	-	-
Preschool Projects	3371	-	-	-
Full Service School	3378	63,977.00	-	63,977.00
Miscellaneous State Sources	3390	649,803.00	(60,598.13)	589,204.87
Total State	3300	38,436,522.00	(348,439.13)	38,088,082.87
LOCAL:				
District School Tax	3411	38,264,712.00	-	38,264,712.00
Prior Year Taxes	3414	-	-	-
Tax Redemptions	3421	-	350.43	350.43
Excess Fees	3423	-	-	-
Tuition (Non-Resident)	3424	-	-	-
Rent	3425	50,000.00	-	50,000.00
Interest, Including Profit on Investment	3430	-	-	-
Gifts, Grants, & Bequests	3440	71,920.00	96,569.44	173,397.53
Adult General Education Course Fees	3461	-	-	-
Postsecondary Vocational Course Fees	3462	-	-	-
Continuing Workforce Education Course Fees	3463	-	-	-
Capital Improvement Fees	3464	-	-	-
Postsecondary Lab Fees	3465	-	-	-
Lifelong Learning Fees	3466	-	-	-
School , Course Fees	3467	-	-	-
Other Student Fees	3469	24,043.00	-	24,043.00
Preschool Program Fees	3471	-	-	-
Prekindergarten Early Intervention Fees	3472	-	-	-
School Age Child Care Fees	3473	-	-	-
Other Schools, Courses and Classes Fees	3479	-	-	-
Miscellaneous Local Sources	3490	619,524.00	1,440.04	620,964.04
Insurance Loss Recoveries	3741	-	31,426.51	31,426.51
Total Local	3400	39,030,199.00	129,786.42	39,164,893.51
OTHER FINANCING SOURCES:				
Transfers In:				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	912,700.00	-	912,700.00
From Special Revenues Funds	3640	-	-	-
From Internal Service Funds	3670	-	-	-
From Trust Funds	3680	-	-	-
From Enterprise Funds	3690	-	-	-
Total Transfers In	3600	912,700.00	-	912,700.00
Total Other Financing Sources		912,700.00	-	912,700.00
BEGINNING FUND BALANCE (JULY 1, 2013)	2800	12,687,802.38	-	12,687,802.38
TOTAL ESTIMATED REVENUES		91,133,123.38	(218,652.71)	90,920,329.76

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

feb14.xls
 GF EXPENDS
 3/17/2014

GENERAL FUND:		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations						
INSTRUCTION						
	Salaries	100	35,666,251.96	58,698.65	(6.76)	35,724,943.85
	Employee Benefits	200	10,121,951.30	24,456.43	6.76	10,146,414.49
	Purchased Services	300	1,405,182.53	41,986.18	(6,963.97)	1,440,204.74
	Energy Services	400	2,320.00	-	1,664.35	3,984.35
	Materials and Supplies	500	3,923,533.97	(26,072.50)	3,286.55	3,900,748.02
	Capital Outlay	600	246,518.46	18,538.91	6,852.81	271,910.18
	Other Expenses	700	638,880.00	2,957.31	-	641,837.31
	TOTAL 5000		52,004,438.22	120,564.98	4,839.74	52,129,842.94
PUPIL PERSONNEL SERVICES						
	Salaries	100	2,429,110.00	993.60	-	2,430,103.60
	Employee Benefits	200	731,664.51	145.05	-	731,809.56
	Purchased Services	300	425,160.15	4,883.43	(170.00)	429,873.58
	Energy Services	400	-	-	-	-
	Materials and Supplies	500	93,199.86	(2,653.04)	322.91	90,869.73
	Capital Outlay	600	38,200.00	3,739.99	129.99	42,069.98
	Other Expenses	700	-	286.50	-	286.50
	TOTAL 6100		3,717,334.52	7,395.53	282.90	3,725,012.95
INSTRUCTIONAL MEDIA SERVICES						
	Salaries	100	838,696.00	-	-	838,696.00
	Employee Benefits	200	258,114.46	-	-	258,114.46
	Purchased Services	300	52,440.49	2,768.90	(877.15)	54,332.24
	Energy Services	400	-	-	-	-
	Materials and Supplies	500	21,895.09	2,839.71	(231.99)	24,502.81
	Capital Outlay	600	107,351.63	(707.00)	335.84	106,980.47
	Other Expenses	700	18,900.00	-	-	18,900.00
	TOTAL 6200		1,297,397.67	4,901.61	(773.30)	1,301,525.98
INSTRUCTION AND CURRICULUM						
	Salaries	100	784,915.00	(755.30)	-	784,159.70
	Employee Benefits	200	199,862.04	755.30	-	200,617.34
	Purchased Services	300	143,356.85	(1,372.58)	(3,019.60)	138,964.67
	Energy Services	400	-	-	-	-
	Materials and Supplies	500	26,800.00	(1,865.31)	-	24,934.69
	Capital Outlay	600	42,454.85	4,576.94	(145.27)	46,886.52
	Other Expenses	700	6,100.00	655.00	-	6,755.00
	TOTAL 6300		1,203,488.74	1,994.05	(3,164.87)	1,202,317.92
INSTRUCTIONAL STAFF TRAINING						
	Salaries	100	694,103.00	29,247.50	-	723,350.50
	Employee Benefits	200	198,533.65	3,143.29	250.00	201,926.94
	Purchased Services	300	177,353.39	15,438.34	4,400.40	197,192.13
	Energy Services	400	-	-	-	-
	Materials and Supplies	500	13,416.65	4,029.26	-	17,445.91
	Capital Outlay	600	6,199.96	(144.06)	-	6,055.90
	Other Expenses	700	109,510.74	(225.00)	830.00	110,115.74
	TOTAL 6400		1,199,117.39	51,489.33	5,480.40	1,256,087.12

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

feb14.xls
 GF EXPENDS
 3/17/2014

GENERAL FUND:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
INSTR. RELATED TECHNOLOGY				
Salaries 100	455,841.00	-	-	455,841.00
Employee Benefits 200	136,739.17	-	-	136,739.17
Purchased Services 300	501,543.82	565.88	3,126.40	505,236.10
Energy Services 400	-	-	-	-
Materials and Supplies 500	18,762.29	2,597.43	-	21,359.72
Capital Outlay 600	116,444.76	(341.71)	(3,423.36)	112,679.69
Other Expenses 700	300.00	-	-	300.00
TOTAL 6500	1,229,631.04	2,821.60	(296.96)	1,232,155.68
BOARD				
Salaries 100	152,380.00	-	-	152,380.00
Employee Benefits 200	205,307.73	-	-	205,307.73
Purchased Services 300	276,821.92	-	-	276,821.92
Energy Services 400	-	-	-	-
Materials and Supplies 500	1,600.00	-	-	1,600.00
Capital Outlay 600	-	-	-	-
Other Expenses 700	10,500.00	-	-	10,500.00
TOTAL 7100	646,609.65	-	-	646,609.65
GENERAL ADMINISTRATION				
Salaries 100	853,905.00	5,250.00	-	859,155.00
Employee Benefits 200	176,442.87	0.84	-	176,443.71
Purchased Services 300	139,019.58	(999.00)	(1,332.08)	136,688.50
Energy Services 400	-	-	-	-
Materials and Supplies 500	24,152.18	193.58	-	24,345.76
Capital Outlay 600	21,066.00	-	2,006.43	23,092.43
Other Expenses 700	18,700.00	-	(4,000.00)	14,700.00
TOTAL 7200	1,233,305.63	4,445.42	(3,325.65)	1,234,425.40
SCHOOL ADMINISTRATION				
Salaries 100	3,775,789.00	-	-	3,775,789.00
Employee Benefits 200	1,115,230.36	-	-	1,115,230.36
Purchased Services 300	487,910.48	8,354.01	(1,235.86)	495,028.63
Energy Services 400	500.00	-	-	500.00
Materials and Supplies 500	96,034.74	(7,492.88)	(2,603.68)	85,938.18
Capital Outlay 600	6,700.00	3,516.29	1,363.53	11,579.82
Other Expenses 700	12,815.00	-	-	12,815.00
TOTAL 7300	5,494,979.58	4,377.42	(2,476.01)	5,496,880.99
FACILITIES ACQUISITION & CONST.				
Salaries 100	178,684.00	-	-	178,684.00
Employee Benefits 200	57,864.00	-	-	57,864.00
Purchased Services 300	156,700.00	-	-	156,700.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	1,000.00	2,475.00	-	3,475.00
Other Expenses 700	-	-	-	-
TOTAL 7400	394,248.00	2,475.00	-	396,723.00
FISCAL SERVICES				
Salaries 100	408,299.00	-	-	408,299.00
Employee Benefits 200	131,499.95	0.81	-	131,500.76
Purchased Services 300	18,681.00	11.00	-	18,692.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	4,121.98	(11.81)	-	4,110.17
Capital Outlay 600	2,950.00	-	-	2,950.00
Other Expenses 700	-	-	-	-
TOTAL 7500	565,551.93	-	-	565,551.93

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

feb14.xls
 GF EXPENDS
 3/17/2014

GENERAL FUND:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
FOOD SERVICES				
Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	1,900.00	-	-	1,900.00
TOTAL 7600	1,900.00	-	-	1,900.00
CENTRAL SERVICES				
Salaries 100	291,583.00	300.00	-	291,883.00
Employee Benefits 200	87,455.23	100.00	-	87,555.23
Purchased Services 300	151,528.41	2,579.36	2,690.48	156,798.25
Energy Services 400	350.00	-	-	350.00
Materials and Supplies 500	5,400.00	110.00	-	5,510.00
Capital Outlay 600	1,000.00	-	234.99	1,234.99
Other Expenses 700	7,050.00	60.00	-	7,110.00
TOTAL 7700	544,366.64	3,149.36	2,925.47	550,441.47
PUPIL TRANSPORTATION SERVICES				
Salaries 100	2,144,738.85	4,876.32	(5.24)	2,149,609.93
Employee Benefits 200	951,679.90	1,623.68	5.24	953,308.82
Purchased Services 300	87,276.00	10.00	-	87,286.00
Energy Services 400	906,350.00	(2,212.38)	-	904,137.62
Materials and Supplies 500	189,100.00	5,894.51	-	194,994.51
Capital Outlay 600	31,200.00	-	-	31,200.00
Other Expenses 700	117,180.00	(4,000.00)	-	113,180.00
TOTAL 7800	4,427,524.75	6,192.13	-	4,433,716.88
OPERATION OF PLANT				
Salaries 100	2,726,376.00	-	-	2,726,376.00
Employee Benefits 200	1,051,402.37	-	-	1,051,402.37
Purchased Services 300	1,811,042.39	18,638.43	-	1,829,680.82
Energy Services 400	2,679,350.00	(864.20)	-	2,678,485.80
Materials and Supplies 500	179,262.08	1,104.56	2,070.41	182,437.05
Capital Outlay 600	62,000.00	-	-	62,000.00
Other Expenses 700	76,075.00	-	-	76,075.00
TOTAL 7900	8,585,507.84	18,878.79	2,070.41	8,606,457.04
MAINTENANCE OF PLANT				
Salaries 100	1,580,235.00	-	-	1,580,235.00
Employee Benefits 200	544,844.77	-	-	544,844.77
Purchased Services 300	490,178.05	29,325.03	-	519,503.08
Energy Services 400	105,500.00	-	-	105,500.00
Materials and Supplies 500	329,065.73	(6,041.49)	-	323,024.24
Capital Outlay 600	137,230.97	1,213.50	-	138,444.47
Other Expenses 700	5,000.00	-	-	5,000.00
TOTAL 8100	3,192,054.52	24,497.04	-	3,216,551.56
ADMIN. TECHNOLOGY SERVICES				
Salaries 100	591,600.00	-	-	591,600.00
Employee Benefits 200	169,065.02	-	-	169,065.02
Purchased Services 300	963,321.58	(282,101.38)	296.96	681,517.16
Energy Services 400	-	-	-	-
Materials and Supplies 500	17,902.00	(160.06)	-	17,741.94
Capital Outlay 600	16,315.94	243,225.14	-	259,541.08
Other Expenses 700	400.00	440.00	-	840.00
TOTAL 8200	1,758,604.54	(38,596.30)	296.96	1,720,305.20

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

feb14.xls
 GF EXPENDS
 3/17/2014

GENERAL FUND:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
COMMUNITY SERVICES				
Salaries 100	203,498.00	(22,184.00)	-	181,314.00
Employee Benefits 200	479,654.71	(3,239.00)	-	476,415.71
Purchased Services 300	23,841.98	3,750.00	-	27,591.98
Energy Services 400	-	-	-	-
Materials and Supplies 500	5,184.10	45.32	-	5,229.42
Capital Outlay 600	250.00	-	-	250.00
Other Expenses 700	74,753.11	-	-	74,753.11
TOTAL 9100	787,181.90	(21,627.68)	-	765,554.22
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	2,849,880.82	(411,610.99)		2,438,269.83
TOTAL ESTIMATED APPROPRIATIONS	91,133,123.38	(218,652.71)	5,859.09	90,920,329.76

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

feb14.xls
 debt service
 3/17/2014

NO AMENDMENTS WERE PROCESSED FOR FEBRUARY 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	320,750.00		320,750.00
Cost of Issuing SBE Bonds	3324	-		-
Racing Commission Funds	3341	172,500.00		172,500.00
Public Education Capital Outlay	3391	-		-
		-		-
		-		-
Total State	3300	493,250.00	-	493,250.00
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, 2013)	2800	936,481.07	-	936,481.07
TOTAL ESTIMATED REVENUES		1,510,955.32	-	1,510,955.32
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	347,755.00	-	347,755.00
Interest	720	143,150.00	-	143,150.00
Dues and Fees	730	2,000.00	-	2,000.00
Total Function 9200	9200	492,905.00	-	492,905.00
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	1,018,050.32	-	1,018,050.32
TOTAL ESTIMATED APPROPRIATIONS		1,510,955.32	-	1,510,955.32

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

feb14.xls
 NO AMENDMENTS WERE PROCESSED FOR FEBRUARY 2014
 capital projects
 3/17/2014

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	66,441.00	-	66,441.00
Interest on Undistributed CO & DS	3325	3,400.00	-	3,400.00
Public Education Capital Outlay	3391	-	-	-
Classrooms First Program	3392	-	-	-
Class Size Reduction / Capital	3396	-	-	-
District Local Capital Improvement Tax	3413	8,989,863.00	-	8,989,863.00
Collection of Prior Year Taxes	3414	-	-	-
Interest Including Profit on Investments	3430	-	-	-
Impact Fees	3496	1,215,000.00	-	1,215,000.00
Total Estimated Revenues		10,274,704.00	-	10,274,704.00
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, 2013)	2800	34,782,946.46	-	34,782,946.46
TOTAL ESTIMATED REVENUES		45,057,650.46	-	45,057,650.46
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	29,429,747.23	(63,585.90)	29,366,161.33
Furniture, Fixtures, and Equipment	640	1,367,791.88	18,815.27	1,386,607.15
Motor Vehicles	650	1,413,450.00	-	1,413,450.00
Land	660	3,000,152.66	-	3,000,152.66
Improvements Other than Buildings	670	1,116,679.19	(37,363.56)	1,079,315.63
Remodeling and Renovations	680	4,867,573.38	82,134.19	4,949,707.57
Computer Software	690	-	-	-
Total Function 7400		41,195,394.34	-	41,195,394.34
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	912,700.00	-	912,700.00
To Debt Service Funds	920	81,224.25	-	81,224.25
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
Total Other Financing Uses	9700	993,924.25	-	993,924.25
ESTIMATED ENDING FUND BALANCE	2700	2,868,331.87	-	2,868,331.87
TOTAL ESTIMATED APPROPRIATIONS		45,057,650.46	-	45,057,650.46

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

feb14.xls
 food services
 3/17/2014

NO AMENDMENTS WERE PROCESSED FOR FEBRUARY 2014

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	2,790,000.00	-	2,790,000.00
U.S.D.A. Donated Foods	3265	100,700.00	-	100,700.00
Other Federal Direct	3290	-	-	-
Total Federal Through State	3200	2,890,700.00	-	2,890,700.00
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	2,165,000.00	-	2,165,000.00
Miscellaneous	3490	50,000.00	-	50,000.00
Total Local	3400	2,220,000.00	-	2,220,000.00
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, 2013)	2800	1,532,979.17	-	1,532,979.17
TOTAL ESTIMATED REVENUES		6,695,179.17	-	6,695,179.17
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	1,656,100.00	-	1,656,100.00
Employee Benefits	200	614,200.00	-	614,200.00
Purchased Services	300	195,629.83	-	195,629.83
Energy Services	400	8,000.00	-	8,000.00
Materials and Supplies	500	2,581,895.74	-	2,581,895.74
Capital Outlay	600	123,098.00	-	123,098.00
Other Expenses	700	121,500.00	-	121,500.00
Total Function 7600	7600	5,300,423.57	-	5,300,423.57
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	1,394,755.60	-	1,394,755.60
TOTAL ESTIMATED APPROPRIATIONS		6,695,179.17	-	6,695,179.17

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

feb14.xls
 CP revenues
 3/17/2014

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount	
CONTRACTED PROGRAMS:					
Estimated Revenues:					
FEDERAL THROUGH STATE:					
Vocational Education Acts	3201	148,475.94	6,136.91	-	154,612.85
Workforce Investment Act	3220	219,548.00	-	-	219,548.00
Teacher and Principal Training, Title IIA	3225	319,959.00	133,865.23	-	453,824.23
Drug Free Schools	3227	-	-	-	-
IDEA (PL94-142)	3230	2,895,899.00	183,670.30	-	3,079,569.30
Title I	3240	1,904,364.01	(85,408.00)	-	1,818,956.01
Adult General Education	3250	157,072.14	3,102.00	-	160,174.14
Title VI	3270	-	-	-	-
Other Federal through State	3299	67,074.25	-	-	67,074.25
Total Federal Through State	3200	5,712,392.34	241,366.44	-	5,953,758.78
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		5,712,392.34	241,366.44	-	5,953,758.78

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

feb14.xls
 CP EXPENDS'
 3/17/2014

CONTRACTED PROGRAMS:

Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
Appropriations				
INSTRUCTION				
Salaries 100	1,227,808.22	21,531.17	(1,649.27)	1,247,690.12
Employee Benefits 200	595,154.26	5,479.76	-	600,634.02
Purchased Services 300	375,780.50	(161,652.05)	(205.00)	213,923.45
Energy Services 400	-	-	-	-
Materials and Supplies 500	170,509.84	1,338.95	1,817.60	173,666.39
Capital Outlay 600	168,594.50	2,884.63	-	171,479.13
Other Expenses 700	88,065.42	1,565.64	-	89,631.06
TOTAL 5000	2,625,912.74	(128,851.90)	(36.67)	2,497,024.17
PUPIL PERSONNEL SERVICES				
Salaries 100	321,911.05	-	-	321,911.05
Employee Benefits 200	57,083.65	12,329.79	-	69,413.44
Purchased Services 300	75,691.79	-	-	75,691.79
Energy Services 400	-	-	-	-
Materials and Supplies 500	29,702.82	-	-	29,702.82
Capital Outlay 600	10,650.00	-	-	10,650.00
Other Expenses 700	100.00	-	-	100.00
TOTAL 6100	495,139.31	12,329.79	-	507,469.10
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	1,003,188.17	8,000.00	-	1,011,188.17
Employee Benefits 200	243,645.46	17,805.72	-	261,451.18
Purchased Services 300	58,489.00	2,000.00	-	60,489.00
Energy Services 400	-	-	-	-
Materials and Supplies 500	55,552.01	-	-	55,552.01
Capital Outlay 600	211,590.13	58,333.20	-	269,923.33
Other Expenses 700	6,000.00	-	-	6,000.00
TOTAL 6300	1,578,464.77	86,138.92	-	1,664,603.69
INSTRUCTIONAL STAFF TRAINING				
Salaries 100	188,343.00	76,287.86	36.67	264,667.53
Employee Benefits 200	47,990.12	9,697.33	-	57,687.45
Purchased Services 300	105,527.00	29,054.56	-	134,581.56
Energy Services 400	-	-	-	-
Materials and Supplies 500	17,319.00	7,000.00	-	24,319.00
Capital Outlay 600	4,316.40	(1,000.00)	-	3,316.40
Other Expenses 700	42,045.00	12,102.27	-	54,147.27
TOTAL 6400	405,540.52	133,142.02	36.67	538,719.21
GENERAL ADMINISTRATION				
Salaries 100	-	-	-	-
Employee Benefits 200	-	-	-	-
Purchased Services 300	1,000.00	282.63	-	1,282.63
Energy Services 400	-	-	-	-
Materials and Supplies 500	-	-	-	-
Capital Outlay 600	-	-	-	-
Other Expenses 700	439,034.00	2,562.13	-	441,596.13
TOTAL 7200	440,034.00	2,844.76	-	442,878.76

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

feb14.xls
 CP EXPENDS'
 3/17/2014

CONTRACTED PROGRAMS:		Account Number	Original Budget Amount	Previously Approved Amendments	Currently Requested Amendments	Revised Budget Amount
SCHOOL ADMINISTRATION						
	Salaries	100	11,600.00	-	-	11,600.00
	Employee Benefits	200	1,600.00	300.00	-	1,900.00
	Purchased Services	300	-	-	-	-
	Energy Services	400	-	-	-	-
	Materials and Supplies	500	-	-	-	-
	Capital Outlay	600	-	-	-	-
	Other Expenses	700	-	-	-	-
	TOTAL 7300		13,200.00	300.00	-	13,500.00
FOOD SERVICES						
	Purchased Services	300	100.00	51,892.59	-	51,792.59
	Capital Outlay	600	-	-	-	-
	TOTAL 7600		100.00	51,892.59	-	51,792.59
CENTRAL SERVICES						
	Salaries	100	1,500.00	150.00	-	1,650.00
	Employee Benefits	200	500.00	61.49	-	561.49
	Purchased Services	300	5,444.00	7,954.86	-	13,398.86
	Energy Services	400	-	-	-	-
	Materials and Supplies	500	-	-	-	-
	Capital Outlay	600	642.00	(642.00)	-	-
	Other Expenses	700	-	867.91	-	867.91
	TOTAL 7700		8,086.00	8,392.26	-	16,478.26
PUPIL TRANSPORTATION SERVICES						
	Salaries	100	51,820.00	37,000.00	-	88,820.00
	Employee Benefits	200	35,945.00	31,878.00	-	67,823.00
	Purchased Services	300	-	-	-	-
	Energy Services	400	7,067.00	683.00	-	7,750.00
	Materials and Supplies	500	-	-	-	-
	Capital Outlay	600	50,000.00	-	-	50,000.00
	Other Expenses	700	1,083.00	4,317.00	-	5,400.00
	TOTAL 7800		145,915.00	73,878.00	-	219,793.00
OPERATION OF PLANT						
	Salaries	100	-	1,000.00	-	1,000.00
	Employee Benefits	200	-	-	-	-
	Purchased Services	300	-	-	-	-
	Energy Services	400	-	-	-	-
	Materials and Supplies	500	-	-	-	-
	Capital Outlay	600	-	-	-	-
	Other Expenses	700	-	500.00	-	500.00
	TOTAL 7900		-	1,500.00	-	1,500.00
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			5,712,392.34	241,366.44	(0.00)	5,953,758.78

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

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	3,000.00	-		3,000.00
Energy Services 400		-		-
Materials and Supplies 500	6,600.00	-		6,600.00
Capital Outlay 600	4,000.00	-		4,000.00
Other Expenses 700	-	-		-
TOTAL 5000	13,600.00	-	-	13,600.00
INSTRUCTION AND CURRICULUM				
Salaries 100		-	4,472.58	4,472.58
Employee Benefits 200		-	342.15	342.15
Purchased Services 300	16,000.00	-	(4,814.73)	11,185.27
Energy Services 400		-		-
Materials and Supplies 500		-		-
Capital Outlay 600		-		-
Other Expenses 700		-		-
TOTAL 6300	16,000.00	-	-	16,000.00
INSTRUCTIONAL STAFF TRAINING				
Salaries 100	76,307.21	4,472.58	(4,472.58)	76,307.21
Employee Benefits 200	5,408.00	342.15	(342.15)	5,408.00
Purchased Services 300	39,843.86	13,396.27	4,814.73	58,054.86
Energy Services 400		-		-
Materials and Supplies 500	240.74	-		240.74
Capital Outlay 600		-		-
Other Expenses 700	25,352.50	3,000.00		28,352.50
TOTAL 6400	147,152.31	21,211.00	-	168,363.31
GENERAL ADMINISTRATION				
Salaries 100	-	-		-
Employee Benefits 200	-	-		-
Purchased Services 300	-	339.00		339.00
Energy Services 400	-	-		-
Materials and Supplies 500	-	-		-
Capital Outlay 600	-	-		-
Other Expenses 700	-	-		-
TOTAL 7200	-	339.00	-	339.00
CENTRAL SERVICES				
Salaries 100	77,797.00	-		77,797.00
Employee Benefits 200	19,206.67	-		19,206.67
Purchased Services 300	137,529.50	23,450.00		160,979.50
Energy Services 400	-	-		-
Materials and Supplies 500	-	-		-
Capital Outlay 600	-	-		-
Other Expenses 700	500.00	-		500.00
TOTAL 7700	235,033.17	23,450.00	-	258,483.17
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	411,785.48	45,000.00	-	456,785.48