

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL REPORT
FOR FISCAL YEAR 2014-2015

FOR THE PERIOD ENDING APRIL 30, 2015

Submitted By: Susan Farmer

Date: May 22, 2015

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015**

| | Wells Fargo/ Southeastern (FS) Cash Balance | Wells Fargo Investment Account | Bank Of America | Dreyfus Fund | SBA Fund A | SBA Fund B | Grand Total |
|-------------------------|---|--------------------------------------|---------------------------|----------------------|----------------------------|-------------------|----------------------|
| General Fund | 55,898.98 | 5,386,368.08 | | 10,841,030.63 | 1,214,608.17 ⁵ | 0.00 ⁶ | 17,497,905.86 |
| Debt Service | | 116,894.20 | 1,080,753.31 ⁴ | | | | 1,197,647.51 |
| Capital Projects | | 3,435,510.48 | | 27,117,760.97 | 10,500,357.41 ⁵ | 0.00 ⁶ | 41,053,628.86 |
| Special Rev. - Other | | (238,078.05) ³ | | | | | (238,078.05) |
| Spec. Rev.-Food Service | 269,765.95 | 792,695.15 | | 1,301,115.91 | | | 2,363,577.01 |
| Grand Totals: | 325,664.93 | 9,493,389.86 | 1,080,753.31 | 39,259,907.51 | 11,714,965.58 | 0.00 | 61,874,681.19 |

Notes:

1. During the month of April, the rate of interest on investments was 0.19% for Fund A of the State Board of Administration, 0.02% for the Wells Fargo Investment Account and .04% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 83.3% of the fiscal year. All other percentages are only a comparison of cash collections or expenditures to budgeted revenue or appropriations.
3. Negative investment amounts are due to timing of cash requests.
4. Cash balance in Debt Service Fund held by Bank of America represents cash held by fiscal agent for QZAB sinking fund.
5. SBA Fund A consists of high quality money market assets. Nassau County School Board can redeem the full amount.
6. SBA Fund B includes assets having significant credit or liquidity risk or assets considered in default. Fund B is shown in General Fund and the Capital Projects Fund. As of September 5, 2014, the original investment value in SBA Fund B has been fully distributed to the SBA Fund A. Net increase in fair value of investments totaling \$60,611.60 have been reported on prior Annual Financial Reports. This amount is unrealized as of September 5, 2014, we are awaiting final instructions on the closing of SBA Fund B from the investment manager.

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
GENERAL FUND

| Account Number | Original Budget Amount | Current Budget | Cash Received | Percent Collected |
|---|------------------------|----------------|---------------|-------------------|
| Estimated Revenues: | | | | |
| FEDERAL: | | | | |
| Federal Impact, Current Operations | 3121 | | | |
| Reserve Officers Training Corps (ROTC) | 3191 | 65,000.00 | 48,925.65 | 75.27% |
| Total Federal Direct | 3100 | 65,000.00 | 48,925.65 | 75.27% |
| FEDERAL THRU STATE: | | | | |
| Medicaid Reimbursement | 3202 | - | 361,969.26 | 100.00% |
| Safe & Drug Free Schools | 3227 | 5,900.00 | 627.97 | 10.64% |
| Transitional Program for Refugee Children | 3292 | | | |
| Miscellaneous Federal | 3299 | | | |
| Total Federal Thru State | 3200 | 5,900.00 | 362,597.23 | |
| STATE: | | | | |
| Florida Education Finance Program | 3310 | 25,237,883.00 | 20,736,923.00 | 83.61% |
| Workforce Development | 3315 | 604,669.00 | 503,900.00 | 83.33% |
| Performance Based Incentives | 3317 | | | |
| Adults with Disabilities | 3318 | | | |
| CO & DS Withheld for Administrative Expense | 3323 | | | |
| Teachers Lead Program | 3334 | | | |
| Instructional Materials | 3336 | | | |
| Racing Commission Funds | 3341 | 50,750.00 | 50,750.00 | 100.00% |
| State Forest Funds | 3342 | | | |
| State License Tax | 3343 | 20,000.00 | 20,321.49 | 100.00% |
| District Discretionary Lottery | 3344 | - | 39,502.00 | 0.00% |
| Transportation | 3354 | | | |
| Class Size Reduction | 3355 | 11,969,848.00 | 9,953,258.00 | 83.38% |
| School Recognition Funds | 3361 | 571,307.00 | 858,728.00 | 100.00% |
| Teacher Recruitment and Retention | 3362 | | | |
| Excellent Teaching Program | 3363 | | | |
| Voluntry Pre-K | 3371 | - | 15,348.59 | 100.00% |
| Preschool Projects | 3372 | | | |
| Public School Technology | 3375 | | | |
| Teacher Training | 3376 | | | |
| Full Service School | 3378 | - | - | |
| Miscellaneous State Sources | 3390 | 148,484.00 | 72,055.02 | 39.66% |
| Total State | 3300 | 38,602,941.00 | 32,211,284.10 | 83.68% |
| LOCAL: | | | | |
| District School Tax | 3411 | 39,083,955.00 | 37,430,200.59 | 95.77% |
| Prior Year Taxes | 3414 | - | 41,355.64 | 100.00% |
| Payment in Lieu of Taxes | 3422 | | | |
| Excess Fees | 3423 | | | |
| Tuition (Non-Resident) | 3424 | - | 100.00 | 100.00% |
| Rent | 3425 | 17,500.00 | 41,518.78 | 100.00% |
| Interest, Including Profit on Investment | 3430 | - | (19,782.63) | |
| Gifts, Grants, & Bequests | 3440 | 183,774.00 | 208,551.99 | 89.93% |
| Adult General Education Course Fees | 3461 | - | 10,230.00 | 100.00% |
| Postsecondary Vocational Course Fees | 3462 | | | |
| Continuing Workforce Education Course Fees | 3463 | | | |
| Capital Improvement Fees | 3464 | | | |
| Postsecondary Lab Fees | 3465 | | | |
| Lifelong Learning Fees | 3466 | | | |
| Other Schools, Courses and Classes Fees | 3467 | - | - | |
| Financial Aid Fees | 3468 | | | |
| Other Student Fees | 3469 | 10,000.00 | 2,370.00 | 23.70% |
| 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 | 276,278.00 | 331,294.06 | 100.00% |
| Total Local | 3400 | 39,571,507.00 | 38,045,838.43 | 96.03% |
| OTHER FINANCING SOURCES: | | | | |
| Sale of Fixed Assets | 3733 | | | |
| Insurance Loss Recoveries | 3741 | - | 46,165.22 | |
| Transfers In: | | | | |
| From Debt Service Funds | 3620 | | | |
| From Capital Projects Funds | 3630 | 3,197,551.00 | 1,292,221.61 | 40.41% |
| From Special Revenues Funds | 3640 | | | |
| From Internal Service Funds | 3670 | | | |
| From Trust Funds | 3680 | | | |
| From Enterprise Funds | 3690 | | | |
| Total Transfers In | 3600 | 3,197,551.00 | 1,292,221.61 | |
| Total Other Financing Sources | | 3,197,551.00 | 1,338,386.83 | |
| BEGINNING FUND BALANCE (JULY 1) | 2800 | 9,882,467.89 | 9,882,467.89 | 100.00% |
| TOTAL ESTIMATED REVENUES | | 91,325,366.89 | 81,889,500.13 | 89.73% |

MONTHLY FINANCIAL STATEMENT
 FOR FISCAL YEAR 2014-2015
 FOR THE PERIOD ENDING APRIL 30, 2015
 GENERAL FUND

| Account Number | Original Budget Amount | Current Budget | Expended | | | | | | | TOTAL | Percent Expended | |
|--------------------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|----------------------|---------------|
| | | | 100 | 200 | 300 | 400 | 500 | 600 | 700 | | | |
| Appropriations: | | | | | | | | | | | | |
| BASIC INSTRUCTION | 5100 | 37,999,253.46 | 37,661,465.89 | 19,322,439.84 | 5,479,110.59 | 677,110.60 | 1,981.54 | 1,401,630.45 | 43,355.37 | 388,204.16 | 27,313,832.55 | 72.52% |
| EXCEPTIONAL INSTRUCTION | 5200 | 11,280,839.45 | 11,502,125.88 | 5,669,109.44 | 1,789,983.86 | 477,115.46 | - | 72,810.82 | 56,553.91 | 122,252.36 | 8,187,825.85 | 71.19% |
| VOCATIONAL INSTRUCTION | 5300 | 1,815,886.88 | 1,871,825.08 | 686,724.73 | 195,704.76 | 61,852.64 | - | 66,410.60 | 51,693.45 | 11,583.83 | 1,073,970.01 | 57.38% |
| ADULT INSTRUCTION | 5400 | 486,453.61 | 487,353.61 | 202,945.54 | 52,320.18 | 1,911.06 | - | 599.57 | - | 2,782.95 | 260,559.30 | 53.46% |
| OTHER INSTRUCTION | 5500 | 52,812.84 | 52,812.84 | 7,092.52 | 1,455.88 | - | - | 2,223.18 | - | - | 10,771.58 | 20.40% |
| PUPIL PERSONNEL SERVICES | 6100 | 3,516,521.75 | 3,569,730.30 | 1,859,868.93 | 540,138.58 | 117,327.76 | 210.66 | 34,223.58 | - | 1,024.94 | 2,552,794.45 | 71.51% |
| INSTRUCTIONAL MEDIA SERVICES | 6200 | 1,347,242.74 | 1,416,769.50 | 661,771.35 | 204,212.62 | 40,363.65 | - | 20,155.43 | 85,565.64 | 10,618.46 | 1,022,687.15 | 72.18% |
| INSTRUCTION AND CURRICULUM | 6300 | 1,230,526.81 | 1,308,719.12 | 688,882.79 | 163,589.72 | 90,245.01 | - | 16,014.83 | 5,710.91 | 13,364.76 | 977,808.02 | 74.71% |
| INSTRUCTIONAL STAFF TRAINING | 6400 | 1,229,768.61 | 1,443,506.42 | 594,054.14 | 152,930.72 | 116,295.31 | - | 3,955.99 | - | 77,089.00 | 944,325.16 | 65.42% |
| INSTRUCTION RELATED TECHNOLOGY BOARD | 6500 | 1,613,483.62 | 1,608,390.61 | 338,517.24 | 105,026.76 | 625,421.43 | - | 22,535.01 | 331,104.60 | 340.00 | 1,422,945.04 | 88.47% |
| GENERAL ADMINISTRATION | 7100 | 625,955.82 | 626,409.62 | 129,533.50 | 57,223.57 | 182,008.07 | - | 489.09 | - | 2,580.51 | 371,834.74 | 59.36% |
| SCHOOL ADMINISTRATION | 7200 | 1,240,721.25 | 812,192.63 | 385,760.76 | 109,424.76 | 105,621.22 | - | 16,336.79 | 22,836.68 | 1,711.25 | 641,691.46 | 79.01% |
| FACILITIES ACQUISITION & CONST. | 7300 | 5,529,140.92 | 5,825,437.41 | 3,107,141.21 | 883,705.40 | 297,009.71 | - | 20,045.56 | 698.72 | 14,164.56 | 4,322,765.16 | 74.20% |
| FISCAL SERVICES | 7400 | 435,945.85 | 439,349.11 | 155,258.92 | 45,499.31 | 154,250.00 | - | - | - | - | 355,008.23 | 80.80% |
| FOOD SERVICES | 7500 | 579,412.23 | 587,175.84 | 341,284.24 | 127,224.81 | 16,168.58 | - | 2,175.36 | 220.71 | - | 487,073.70 | 82.95% |
| CENTRAL SERVICES | 7600 | 27,405.00 | 105,897.76 | 53,665.28 | 50,293.61 | - | - | - | - | - | 103,958.89 | 98.17% |
| PUPIL TRANSPORTATION SERVICES | 7700 | 643,737.98 | 703,022.08 | 350,486.63 | 104,336.27 | 83,517.04 | - | 2,538.52 | - | 5,884.47 | 546,762.93 | 77.77% |
| OPERATION OF PLANT | 7800 | 4,647,892.54 | 4,734,893.84 | 1,773,344.35 | 784,590.08 | 44,665.52 | 467,054.62 | 180,017.32 | 27,037.56 | 153,165.49 | 3,429,874.94 | 72.44% |
| MAINTENANCE OF PLANT | 7900 | 8,558,231.39 | 8,650,912.15 | 2,298,242.62 | 907,152.77 | 1,593,198.34 | 1,835,152.92 | 177,736.65 | 9,076.47 | 53,573.40 | 6,874,133.17 | 79.46% |
| ADMINISTRATIVE TECH SERVICE | 8100 | 3,545,519.54 | 3,551,459.91 | 1,291,782.18 | 399,274.24 | 354,135.75 | 57,983.65 | 215,648.58 | 130,741.39 | 1,875.00 | 2,451,440.79 | 69.03% |
| COMMUNITY SERVICES | 8200 | 1,126,170.92 | 1,128,850.25 | 507,020.70 | 136,145.08 | 304,604.28 | - | 3,368.31 | 12,420.60 | 354.00 | 963,912.97 | 85.39% |
| DEBT SERVICE | 9100 | 1,101,285.96 | 913,442.43 | 131,198.18 | 39,017.76 | 37,933.50 | - | 13,878.77 | 315.69 | 600.00 | 222,943.90 | 24.41% |
| TRANSFERS OUT | 9200 | | | | | | | | | | | |
| ESTIMATED FUND BALANCE (JUNE 30) | 9700 | 2,691,157.72 | 2,263,339.21 | | | | | | | | | |
| TOTAL APPROP / EXPENDITURES | 2700 | 91,325,366.89 | 91,265,081.49 | 40,556,125.09 | 12,328,361.33 | 5,380,754.93 | 2,362,383.39 | 2,272,794.41 | 777,331.70 | 861,169.14 | 64,538,919.99 | 70.72% |

| Categoricals | Rollforward Amount | New Revenue Amount | Total Available | Expended To Date |
|--|--------------------|--------------------|-----------------|------------------|
| Class Size Reduction/Operating Funds | 355/9010 | 129,013.66 | 6,432,116.00 | 6,561,129.66 |
| Class Size Reduction/Capital Funds | 396/Fund349 | | | |
| Comprehensive K-12 Reading Plan | 310/4160 | 97,738.37 | 594,228.00 | 691,966.37 |
| Excellent Teaching Bonus | 363/5204 | | | |
| Florida Teacher Lead Program | 310/5007 | 0.00 | 185,766.00 | 185,766.00 |
| Instructional Materials | 310/4211 | 337,497.87 | 841,221.00 | 1,178,718.87 |
| Library Media | 310/4826 | 19,767.58 | 48,824.00 | 68,591.58 |
| Public School Technology | 411/4849 | 1,275.11 | 33,529.00 | 34,804.11 |
| Safe Schools | 310/4502 | 98,553.87 | 217,768.00 | 316,321.87 |
| School Recognition | 361/4113 | 59,993.87 | 858,728.00 | 918,721.87 |
| Science Lab Materials | 310/4438 | 3,573.85 | 13,346.00 | 16,919.85 |
| Supplemental Academic Instruction | 310/4112 | 205,479.86 | 2,488,304.00 | 2,693,783.86 |
| Teacher Training | 411/6007 | 17,258.46 | 123,000.00 | 140,258.46 |
| Voluntary Prekindergarden- Summer Prog | 371/4232 | 58,531.66 | 15,348.59 | 73,880.25 |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
DEBT SERVICE FUNDS**

| | | Account Number | Original Budget Amount | Current Budget | Cash Received | Percent Collected |
|--|--|----------------|------------------------|----------------|---------------|-------------------|
| Estimated Revenues: | | | | | | |
| STATE: | | | | | | |
| CO & DS Distributed to Districts | | 3321 | | | | |
| CO & DS Withheld for SBE/COBI Bonds | | 3322 | 318,250.00 | 318,250.00 | - | 0.00% |
| Cost of Issuing SBE Bonds | | 3324 | | | | |
| Racing Commission Funds | | 3341 | 172,500.00 | 172,500.00 | 172,500.00 | 100.00% |
| Public Education Capital Outlay | | 3391 | | | | |
| Total State | | 3300 | 490,750.00 | 490,750.00 | 172,500.00 | 35.15% |
| LOCAL: | | | | | | |
| District Interest and Sinking Taxes | | 3412 | | | | |
| Interest, Including Profit on Investment | | 3430 | | | 17,870.67 | 100.00% |
| Gifts, Grants, and Bequests | | 3440 | | | | |
| Miscellaneous | | 3490 | | | - | |
| Total Local | | 3400 | - | - | 17,870.67 | |
| OTHER FINANCING SOURCES | | | | | | |
| Sale of Bonds | | 3710 | | | | |
| Transfers In: | | | | | | |
| From General | | 3610 | | | | |
| From Capital Projects | | 3630 | 81,224.25 | 81,224.25 | 81,224.25 | 100.00% |
| Interfund | | 3650 | | | | |
| Total Transfers In | | 3600 | 81,224.25 | 81,224.25 | 81,224.25 | 100.00% |
| Total Other Financing Sources | | | 81,224.25 | 81,224.25 | 81,224.25 | 100.00% |
| BEGINNING FUND BALANCE (JULY 1) | | 2800 | 1,041,642.20 | 1,041,642.20 | 1,041,642.20 | 100.00% |
| TOTAL ESTIMATED REVENUES | | | 1,613,616.45 | 1,613,616.45 | 1,313,237.12 | 81.38% |

| | | Account Number | Original Budget Amount | Current Budget | Cash Expended | Percent Expended |
|--|--|----------------|------------------------|----------------|---------------|------------------|
| Estimated Appropriations: | | | | | | |
| FUNCTION 9200 Debt Service | | | | | | |
| Redemption of Principal | | 710 | 360,890.00 | 360,890.00 | 49,777.62 | 13.79% |
| Interest | | 720 | 127,515.00 | 127,515.00 | 35,798.79 | 28.07% |
| Dues and Fees | | 730 | 2,000.00 | 2,000.00 | - | 0.00% |
| Total Function 9200 | | 9200 | 490,405.00 | 490,405.00 | 85,576.41 | 17.45% |
| OTHER FINANCING USES | | | | | | |
| Transfers Out: | | | | | | |
| To General Fund | | 910 | | | | |
| To Capital Projects Funds | | 930 | | | | |
| To Special Revenue Funds | | 940 | | | | |
| To Interfund | | 950 | | | | |
| To Debt Service Funds | | 920 | | | | |
| Total Other Financing Uses | | 9700 | - | - | - | |
| ESTIMATED ENDING FUND BALANCE (JUNE 30) | | 2700 | 1,123,211.45 | 1,123,211.45 | | 0.00% |
| TOTAL ESTIMATED APPROPRIATIONS | | | 1,613,616.45 | 1,613,616.45 | 85,576.41 | 5.30% |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
CAPITAL PROJECT FUNDS**

| Account Number | Original Budget Amount | Current Budget | Cash Received | Percent Collected |
|--|------------------------|----------------------|----------------------|----------------------|
| Estimated Revenues: | | | | |
| Vocational Education Acts | 3201 | | | |
| CO & DS Distributed to Districts | 3321 | 64,543.00 | 64,543.00 | 0.00% |
| Interest on Undistributed CO & DS | 3325 | 1,625.00 | 1,625.00 | 0.00% |
| Miscellaneous State Revenue | 3390 | 228,482.00 | 228,482.00 | 200,000.00 |
| Public Education Capital Outlay | 3391 | | | |
| Classrooms First Program | 3392 | | | |
| Classrooms First Program | 3396 | | | |
| District Local Capital Improvement Tax | 3413 | 9,408,105.00 | 9,408,105.00 | 9,019,312.22 |
| Interest Including Profit on Investments | 3430 | | | 12,322.89 |
| Gifts, Grants & Requests | 3440 | | | |
| Miscellaneous Local Sources | 3490 | | | 1,932.59 |
| Impact Fees | 3496 | 1,575,000.00 | 1,575,000.00 | 854,281.68 |
| Total Estimated Revenues | | 11,277,755.00 | 11,277,755.00 | 10,087,849.38 |
| | | | | 89.45% |
| 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 | | | 0.00% |
| Total Other Financing Sources | | - | - | - |
| | | | | 0.00% |
| BEGINNING FUND BALANCE (JULY 1) | 2800 | 37,968,045.23 | 37,968,045.23 | 37,968,045.23 |
| | | | | 100.00% |
| TOTAL ESTIMATED REVENUES | | 49,245,800.23 | 49,245,800.23 | 48,055,894.61 |
| | | | | 97.58% |
| Estimated Appropriations: | | | | |
| FUNCTION 7400 Capital Outlay | | | | |
| Library Books (New Libraries) | 610 | - | - | - |
| Audio Visual Materials | 620 | - | - | - |
| Buildings and Fixed Equipment | 630 | 28,517,719.41 | 28,403,864.72 | 3,023,944.38 |
| Furniture, Fixtures, and Equipment | 640 | 2,323,656.94 | 2,429,998.62 | 845,993.39 |
| Motor Vehicles | 650 | 1,212,053.00 | 1,232,392.50 | 515,417.50 |
| Land | 660 | 1,482,592.79 | 1,482,592.79 | 358,457.28 |
| Improvements Other than Buildings | 670 | 5,006,463.32 | 4,958,783.42 | 152,345.25 |
| Remodeling and Renovations | 680 | 4,152,264.42 | 4,189,653.66 | 521,717.37 |
| Computer Software | 690 | | | |
| Total Function 7400 | | 42,694,749.88 | 42,697,285.71 | 5,417,875.17 |
| | | | | 12.69% |
| FUNCTION 9200 Debt Service | | | | |
| Redemption of Principal | 710 | | | 0.00% |
| Interest | 720 | | | 0.00% |
| Dues and Fees | 730 | | | 0.00% |
| Total Function 9200 | 9200 | - | - | - |
| | | | | 0.00% |
| OTHER FINANCING USES | | | | |
| Transfers Out: | | | | |
| To General Fund | 910 | 3,197,551.00 | 3,197,551.00 | 1,292,221.61 |
| To Debt Service Funds | 920 | 81,224.25 | 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 | 1,373,445.86 |
| | | | | 41.89% |
| ESTIMATED ENDING FUND BALANCE (JUNE 30) | 2700 | 3,272,275.10 | 3,269,739.27 | |
| | | | | 0.00% |
| TOTAL ESTIMATED APPROPRIATIONS | | 49,245,800.23 | 49,245,800.23 | 6,791,321.03 |
| | | | | 13.79% |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
CAPITAL PROJECT FUNDS**

| Capital Projects: | | Current Budget | Expended 2014-15 | Balance |
|--|------|---------------------------|-----------------------------|----------------------|
| Instructional Media Center | 4444 | - | - | - |
| Technology Deployment | 4851 | 1,874,344.90 | 642,974.77 | 1,231,370.13 |
| Maintenance Supplies | 5301 | 2,350,000.00 | 646,101.20 | 1,703,898.80 |
| Heating, Air, Ventilation | 5340 | - | - | - |
| Chiller Maintenance | 5345 | - | - | - |
| Insurance Countywide | 5902 | 649,651.00 | 646,120.41 | 3,530.59 |
| Capital Outlay Special Maintenance | 6110 | 870,036.49 | 526,452.51 | 343,583.98 |
| Site Purchases | 9270 | 1,482,592.79 | 358,457.28 | 1,124,135.51 |
| Facilities | 9530 | 75,000.00 | 26,281.00 | 48,719.00 |
| Transportation | 9540 | 1,107,053.00 | 438,797.00 | 668,256.00 |
| Plant Operations | 9550 | 231,946.94 | 71,229.53 | 160,717.41 |
| Mechanical Retrofit | 9801 | 2,200,000.00 | 3,939.67 | 2,196,060.33 |
| District Wide Gym Lighting Retrofit | 9802 | 150,000.00 | - | 150,000.00 |
| Electrical/Data Upgrades | 9806 | 100,000.00 | 6,296.65 | 93,703.35 |
| PE Expansion | 9813 | 442,350.00 | 14,466.70 | 427,883.30 |
| SSE Food Service Facility | 9815 | - | - | - |
| Energy Conservation Projects | 9820 | 40,921.49 | - | 40,921.49 |
| Quality Zone Academy Bond | 9841 | 81,224.25 | 81,224.25 | - |
| District Office Parking and Renovation | 9857 | 1,004,801.13 | 93,802.42 | 910,998.71 |
| Transportation Facility Upgrades | 9858 | - | - | - |
| Countrywide Playground Equipment | 9863 | 60,000.00 | 9,677.00 | 50,323.00 |
| Portable Leases | 9866 | 197,900.00 | - | 197,900.00 |
| ELH three Classroom Additions | 9873 | 1,450,000.00 | 27,509.45 | 1,422,490.55 |
| FBHS Remodel Building 22 | 9875 | 1,100,000.00 | - | 1,100,000.00 |
| HMSHS renovate Bld 7 | 9879 | 3,503,106.55 | 2,656,764.93 | 846,341.62 |
| Portable Costs | 9880 | 2,535.83 | 2,535.83 | - |
| District Wide Fencing | 9884 | - | - | - |
| Balance to New YES | 9886 | 24,938,040.30 | 211,508.04 | 24,726,532.26 |
| Renovations and Remodeling | 9889 | - | - | - |
| Install Generators | 9890 | 200,000.00 | 10,004.72 | 189,995.28 |
| Access, Egress, Parking Improvement | 9891 | 200,000.00 | - | 200,000.00 |
| Air Condition Gyms | 9892 | 10,666.90 | 10,666.90 | - |
| Demo YCEC Building | 9893 | 22,500.00 | - | 22,500.00 |
| Southside Elem, Additional Class | 9895 | 1,350,000.00 | 44,587.74 | 1,305,412.26 |
| FBMS Locker Room Improvement | 9897 | 276,589.39 | 257,123.03 | 19,466.36 |
| Network Operations Center | 9899 | 4,800.00 | 4,800.00 | - |
| TOTAL | | 45,976,060.96 | 6,791,321.03 | 39,184,739.93 |

**MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
SCHOOL FOOD SERVICE**

| Account Number | Original Budget Amount | Current Budget | Cash Received | Percent Collected |
|--|------------------------|----------------|---------------|-------------------|
| Estimated Revenues: | | | | |
| FEDERAL THROUGH STATE: | | | | |
| National School Lunch | 3260 | 3,100,000.00 | 2,603,740.40 | 83.99% |
| U.S.D.A. Donated Foods | 3265 | 100,000.00 | 4,879.43 | 4.88% |
| Other Federal Direct | 3290 | | | |
| Total Federal Through State | 3200 | 3,200,000.00 | 2,608,619.83 | 81.52% |
| STATE: | | | | |
| School Breakfast Supplement | 3337 | 22,500.00 | 11,386.00 | 50.60% |
| School Lunch Supplement | 3338 | 25,000.00 | 15,433.00 | 61.73% |
| Miscellaneous State Revenue | 3390 | | | |
| Total State | 3300 | 47,500.00 | 26,819.00 | 56.46% |
| LOCAL: | | | | |
| Interest, Including Profit on Investment | 3430 | 5,000.00 | 381.29 | 7.63% |
| Gifts, Grants, and Bequests | 3440 | | | |
| Food Service | 3450 | 2,260,000.00 | 1,819,709.90 | 80.52% |
| Miscellaneous | 3490 | 50,000.00 | 13,155.99 | 26.31% |
| Total Local | 3400 | 2,315,000.00 | 1,833,247.18 | 79.19% |
| 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) | 2800 | 1,675,907.49 | 1,675,907.49 | 100.00% |
| TOTAL ESTIMATED REVENUES | | 7,238,407.49 | 6,144,593.50 | 84.89% |

| | Original Budget Amount | Current Budget | Cash Expended | Percent Expended |
|--|------------------------|----------------|---------------|------------------|
| Estimated Appropriations: | | | | |
| FUNCTION 7600 Food Services | | | | |
| Salaries | 100 | 1,696,400.00 | 1,228,578.65 | 72.42% |
| Employee Benefits | 200 | 670,000.00 | 502,209.38 | 74.96% |
| Purchased Services | 300 | 223,200.00 | 99,201.00 | 44.85% |
| Energy Services | 400 | 8,000.00 | 2,776.03 | 55.52% |
| Materials and Supplies | 500 | 2,542,400.00 | 1,803,004.18 | 70.83% |
| Capital Outlay | 600 | 254,554.77 | 46,239.21 | 18.16% |
| Other Expenses | 700 | 185,500.00 | 41,969.74 | 22.38% |
| Total Function 7600 | 7600 | 5,580,054.77 | 3,723,978.19 | 66.74% |
| OTHER FINANCING USES | | | | |
| Transfers Out: | | | | |
| To General Fund | 910 | | | 0.00% |
| To Capital Projects Funds | 930 | | | 0.00% |
| To Special Revenue Funds | 940 | | | 0.00% |
| To Debt Service Funds | 920 | | | 0.00% |
| Total Other Financing Uses | 9700 | - | - | 0.00% |
| ESTIMATED ENDING FUND BALANCE (JUNE 30) | 2700 | 1,658,352.72 | | 0.00% |
| TOTAL ESTIMATED APPROPRIATIONS | | 7,238,407.49 | 3,723,978.19 | 51.45% |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
CONTRACTED PROGRAMS FUNDS**

| Account Number | Original Budget Amount | Current Budget | Revenue Recognized | Percent Collected | |
|--|------------------------|----------------|--------------------|-------------------|--------|
| Estimated Revenues: | | | | | |
| FEDERAL: | | | | | |
| Miscellaneous Federal Direct | 3199 | 671,227.20 | 154,697.25 | 23.05% | |
| Total Federal Direct | 3100 | - | 671,227.20 | 154,697.25 | 23.05% |
| FEDERAL THROUGH STATE: | | | | | |
| Vocational Education Acts | 3201 | 146,330.76 | 151,393.14 | 112,757.67 | 74.48% |
| Workforce Investment Act | 3220 | 219,561.84 | 219,561.84 | 92,509.52 | 42.13% |
| Teacher & Principal Tr, Title II, Part A | 3225 | 325,920.35 | 383,621.00 | 263,469.65 | 68.68% |
| Drug Free Schools | 3227 | | | | |
| Individuals w/Disabilities Ed Act (IDEA) | 3230 | 3,370,978.81 | 3,335,572.60 | 1,800,508.61 | 53.98% |
| Elem & Sec Edu Act, Title I | 3240 | 1,968,215.43 | 2,017,684.89 | 1,331,536.22 | 65.99% |
| Adult General Education | 3251 | | | | |
| NE FL PIC (ADULT) | 3252 | 143,831.93 | 209,467.66 | 129,708.71 | 61.92% |
| Nutrition Education & Training Prog | 3268 | | | | |
| Title V | 3270 | | | | |
| Other Federal through State | 3290 | 68,318.18 | 75,014.93 | 47,233.01 | 62.96% |
| Total Federal Through State | 3200 | 6,243,157.30 | 6,392,316.06 | 3,777,723.39 | 59.10% |
| STATE: | | | | | |
| Other Miscellaneous State | 3390 | | | | |
| Total State | 3300 | - | - | - | |
| LOCAL: | | | | | |
| Interest, Including Profit of Invest | 3430 | | | (22.85) | |
| Gifts, Grants, and Bequests | 3440 | | | | |
| Adult General Education Course Fees | 3461 | | | - | |
| Miscellaneous | 3490 | | | 1,401.16 | |
| Total Local | 3400 | - | - | 1,378.31 | |
| 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 | - | - | - | |
| BEGINNING FUND BALANCE (JULY 1) | 2800 | - | - | | |
| TOTAL ESTIMATED REVENUES | | 6,243,157.30 | 7,063,543.26 | 3,933,798.95 | 55.69% |

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
CONTRACTED PROGRAM FUNDS

| Account Number | Original Budget Amount | Current Budget | Expended | | | | | | | TOTAL | Percent Expended | |
|------------------------------------|------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------------|---------------------|---------------|
| | | | 100 | 200 | 300 | 400 | 500 | 600 | 700 | | | |
| Appropriations: | | | | | | | | | | | | |
| BASIC INSTRUCTION | 5100 | 1,441,932.51 | 1,529,869.87 | 455,581.30 | 128,025.92 | 142,323.74 | - | 193,871.57 | 113,823.67 | 9,352.01 | 1,042,978.21 | 68.17% |
| EXCEPTIONAL INSTRUCTION | 5200 | 1,392,445.69 | 1,579,661.70 | 582,367.87 | 173,258.87 | 79,096.09 | - | 1,273.34 | 1,731.98 | 14,328.17 | 852,056.32 | 53.94% |
| VOCATIONAL INSTRUCTION | 5300 | 124,976.76 | 136,684.81 | 1,500.00 | 888.94 | 41,579.42 | - | 15,164.78 | 29,193.47 | 10,897.20 | 99,223.81 | 72.59% |
| ADULT INSTRUCTION | 5400 | 137,913.16 | 199,772.66 | 70,615.68 | 10,540.75 | 3,652.78 | - | 15,734.99 | 14,621.33 | 9,979.66 | 125,145.19 | 62.64% |
| OTHER INSTRUCTION | 5500 | - | - | - | - | - | - | - | - | - | - | - |
| PUPIL PERSONNEL SERVICES | 6100 | 724,831.05 | 836,440.23 | 225,544.89 | 62,457.07 | 41,504.85 | - | 17,663.75 | 4,828.08 | - | 351,998.64 | 42.08% |
| INSTRUCTIONAL MEDIA SERVICES | 6200 | - | - | - | - | - | - | - | - | - | - | - |
| INSTRUCTION AND CURRICULUM | 6300 | 1,456,417.60 | 1,751,531.70 | 678,940.06 | 183,651.27 | 59,003.24 | - | 2,181.46 | 34,853.34 | 2,172.00 | 960,801.37 | 54.85% |
| INSTRUCTIONAL STAFF TRAINING | 6400 | 414,876.85 | 481,599.57 | 170,465.17 | 31,913.70 | 52,175.16 | - | 3,811.63 | - | 36,050.00 | 294,415.66 | 61.13% |
| BOARD | 7100 | - | - | - | - | - | - | - | - | - | - | - |
| GENERAL ADMINISTRATION | 7200 | 371,756.68 | 371,568.96 | - | - | 1,846.64 | - | - | - | 147,007.65 | 148,854.29 | 40.06% |
| SCHOOL ADMINISTRATION | 7300 | 694.00 | - | - | - | - | - | - | - | - | - | - |
| FACILITIES ACQUISITION & CONST. | 7400 | - | - | - | - | - | - | - | - | - | - | - |
| FISCAL SERVICES | 7500 | - | - | - | - | - | - | - | - | - | - | - |
| FOOD SERVICES | 7600 | - | - | - | - | - | - | - | - | - | - | - |
| CENTRAL SERVICES | 7700 | 7,763.00 | 7,554.00 | 1,085.26 | 143.32 | 995.40 | - | - | - | 55.51 | 2,279.49 | 30.18% |
| PUPIL TRANSPORTATION SERVICES | 7800 | 169,550.00 | 168,859.76 | 33,578.90 | 16,848.30 | - | 4,240.46 | - | - | - | 54,667.66 | 32.37% |
| OPERATION OF PLANT | 7900 | - | - | - | - | - | - | - | - | - | - | - |
| MAINTENANCE OF PLANT | 8100 | - | - | - | - | - | - | - | - | - | - | - |
| COMMUNITY SERVICES | 9100 | - | - | - | - | - | - | - | - | - | - | - |
| DEBT SERVICE | 9200 | - | - | - | - | - | - | - | - | - | - | - |
| TRANSFERS OUT | 9700 | - | - | - | - | - | - | - | - | - | - | - |
| ESTIMATED FUND BALANCE (JUNE 30) | 2700 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL APPROP / EXPENDITURES | | 6,243,157.30 | 7,063,543.26 | 2,219,679.13 | 607,728.14 | 422,177.32 | 4,240.46 | 249,701.52 | 199,051.87 | 229,842.20 | 3,932,420.64 | 55.67% |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
ARRA RACE TO THE TOP**

| | Account Number | Original Budget Amount | Current Budget | Revenue Recognized | Percent Collected |
|--|----------------|------------------------|-------------------|--------------------|-------------------|
| Estimated Revenues: | | | | | |
| FEDERAL THROUGH STATE: | | | | | |
| Commodity Inventory Adjustment | 3269 | | | | |
| State Stabilization Funds | 3211 | | | | |
| Race to the Top | 3214 | 288,158.11 | 363,158.11 | 278,457.63 | 76.68% |
| Eisenhower Math and Science | 3226 | | | | |
| Drug Free Schools | 3227 | | | | |
| IDEA (PL94-142) | 3230 | | | | |
| Title I | 3240 | | | | |
| Adult General Education | 3251 | | | | |
| Vocational Rehabilitation | 3253 | | | | |
| Nutrition Education & Training Prog | 3268 | | | | |
| Title V | 3270 | | | | |
| Other Federal through State | 3290 | | | | |
| Total Federal Through State | 3200 | 288,158.11 | 363,158.11 | 278,457.63 | 76.68% |
| STATE: | | | | | |
| Other Miscellaneous State | 3390 | | | | |
| Total State | 3300 | - | - | - | 0.00% |
| LOCAL: | | | | | |
| Interest, Including Profit of Invest | 3430 | | | (0.99) | |
| Gifts, Grants, and Bequests | 3440 | | | | |
| Miscellaneous | 3490 | | | 1.46 | |
| Total Local | 3400 | - | - | 0.47 | 0.00% |
| 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 | - | - | - | 0.00% |
| BEGINNING FUND BALANCE (JULY 1) | 2800 | - | - | | 0.00% |
| TOTAL ESTIMATED REVENUES | | 288,158.11 | 363,158.11 | 278,458.10 | 76.68% |

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2014-2015
FOR THE PERIOD ENDING APRIL 30, 2015
ARRA RACE TO THE TOP

| Account Number | Original Budget Amount | Current Budget | Expended | | | | | | | TOTAL | Percent Expended | |
|------------------------------------|------------------------|-------------------|-------------------|------------------|---------------|------------------|----------|-------------------|------------------|-----------------|-------------------|---------------|
| | | | 100 | 200 | 300 | 400 | 500 | 600 | 700 | | | |
| Appropriations: | | | | | | | | | | | | |
| BASIC INSTRUCTION | 5100 | 228,207.43 | 228,623.11 | - | - | - | - | 134,966.82 | 93,654.31 | - | 228,621.13 | 100.00% |
| EXCEPTIONAL INSTRUCTION | 5200 | - | - | - | - | - | - | - | - | - | - | - |
| VOCATIONAL INSTRUCTION | 5300 | - | - | - | - | - | - | - | - | - | - | - |
| ADULT INSTRUCTION | 5400 | - | - | - | - | - | - | - | - | - | - | - |
| OTHER INSTRUCTION | 5500 | - | - | - | - | - | - | - | - | - | - | - |
| PUPIL PERSONNEL SERVICES | 6100 | - | - | - | - | - | - | - | - | - | - | - |
| INSTRUCTIONAL MEDIA SERVICES | 6200 | - | - | - | - | - | - | - | - | - | - | - |
| INSTRUCTION AND CURRICULUM | 6300 | - | - | - | - | - | - | - | - | - | - | - |
| INSTRUCTIONAL STAFF TRAINING | 6400 | 41,725.00 | 99,325.00 | 10,000.00 | 865.71 | 6,055.42 | - | 59.37 | - | 1,328.00 | 18,308.50 | 18.43% |
| BOARD | 7100 | - | - | - | - | - | - | - | - | - | - | - |
| GENERAL ADMINISTRATION | 7200 | 339.00 | 449.00 | - | - | - | - | - | - | - | - | 0.00% |
| SCHOOL ADMINISTRATION | 7300 | - | - | - | - | - | - | - | - | - | - | - |
| FACILITIES ACQUISITION & CONST. | 7400 | - | - | - | - | - | - | - | - | - | - | - |
| FISCAL SERVICES | 7500 | - | - | - | - | - | - | - | - | - | - | - |
| FOOD SERVICES | 7600 | - | - | - | - | - | - | - | - | - | - | - |
| CENTRAL SERVICES | 7700 | 17,886.68 | 34,761.00 | - | - | 31,528.00 | - | - | - | - | 31,528.00 | 90.70% |
| PUPIL TRANSPORTATION SERVICES | 7800 | - | - | - | - | - | - | - | - | - | - | - |
| OPERATION OF PLANT | 7900 | - | - | - | - | - | - | - | - | - | - | - |
| MAINTENANCE OF PLANT | 8100 | - | - | - | - | - | - | - | - | - | - | - |
| ADMINISTRATIVE TECHNOLOGY SERVIC | 8200 | - | - | - | - | - | - | - | - | - | - | - |
| COMMUNITY SERVICES | 9100 | - | - | - | - | - | - | - | - | - | - | - |
| DEBT SERVICE | 9200 | - | - | - | - | - | - | - | - | - | - | - |
| TRANSFERS OUT | 9700 | - | - | - | - | - | - | - | - | - | - | - |
| ESTIMATED FUND BALANCE (JUNE 30) | 2700 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL APPROP / EXPENDITURES | | 288,158.11 | 363,158.11 | 10,000.00 | 865.71 | 37,583.42 | - | 135,026.19 | 93,654.31 | 1,328.00 | 278,457.63 | 76.68% |