

**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 monthly financial report for October 2016.

**ISSUE:** Florida State Board of Education Administrative Rule 6A-1.006 requires that the superintendent of schools shall submit for use and consideration of the School Board, a financial statement prescribed by the School Board.

**ALTERNATIVES:** The Board's Alternatives are:

1. Approve the monthly financial reports.
2. Disapprove the monthly financial reports.

**RECOMMENDATIONS:** The Superintendent recommends approval of the monthly financial reports.

**RATIONALE:** The financial records and accounts of the School Board are maintained under the direction of the Superintendent with the approval of the Board.

**IMPACT STATEMENT:** There is no direct financial effect on schools or budgets by the approval of the monthly financial report.

**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:** December 8, 2016

<b>ITEM:</b>
<b>DATE RECEIVED:</b>

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL REPORT  
FOR FISCAL YEAR 2016-2017

FOR THE PERIOD ENDING OCTOBER 31, 2016

Submitted By: Susan Farmer  
Date: December 8, 2016

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016**

	Wells Fargo/ Southeastern (FS) Cash Balance	Wells Fargo Investment Account	Bank Of America	Dreyfus Fund	SBA Fund A	Grand Total
General Fund	33,272.93	1,875,357.70		17,622.67	842,959.78 <sup>5</sup>	2,769,213.08
Debt Service		32,681.19	1,219,089.05 <sup>4</sup>			1,251,770.24
Capital Projects		2,842,043.19		12,284,905.91	15,688,612.64 <sup>5</sup>	30,815,561.74
Special Rev. - Other		(222,157.38) <sup>3</sup>				(222,157.38)
Spec. Rev.-Food Service	180,742.79	673,611.44		804,127.75	502,814.78	2,161,296.76
Grand Totals:	214,015.72	5,201,536.14	1,219,089.05	13,106,656.33	17,034,387.20	36,775,684.44

Notes:

1. During the current month, the rate of interest on investments was 0.86% for Fund A of the State Board of Administration, 0.02% for the Wells Fargo Investment Account and .28% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 33% 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.

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
<b>Estimated Revenues:</b>				
<b>FEDERAL:</b>				
Federal Impact, Current Operations	3121			
Reserve Officers Training Corps (ROTC)	3191	59,000.00	5,669.69	9.61%
<b>Total Federal Direct</b>	3100	59,000.00	5,669.69	9.61%
<b>FEDERAL THRU STATE:</b>				
Medicaid Reimbursement	3202		32,041.59	100.00%
Safe & Drug Free Schools	3227	5,900.00	510.80	8.66%
Transitional Program for Refugee Children	3292			
Miscellaneous Federal	3299			
<b>Total Federal Thru State</b>	3200	5,900.00	32,552.39	
<b>STATE:</b>				
Florida Education Finance Program	3310	28,916,322.00	9,533,767.00	32.97%
Workforce Development	3315	603,668.00	201,224.00	33.33%
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		0.00%
State Forest Funds	3342			
State License Tax	3343	20,000.00	2,914.89	14.57%
District Discretionary Lottery	3344			
Transportation	3354			
Class Size Reduction	3355	12,284,907.00	4,094,968.00	33.33%
School Recognition Funds	3361	835,023.00		0.00%
Teacher Recruitment and Retention	3362			
Excellent Teaching Program	3363			
Voluntary Pre-K	3371		16,053.10	100.00%
Preschool Projects	3372			
Public School Technology	3375			
Teacher Training	3376			
Full Service School	3378			
Miscellaneous State Sources	3390	155,890.00	55,577.44	30.23%
<b>Total State</b>	3300	42,866,560.00	13,904,504.43	32.42%
<b>LOCAL:</b>				
District School Tax	3411	40,659,324.00		0.00%
Prior Year Taxes	3414		21,888.02	100.00%
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Tuition (Non-Resident)	3424		100.00	100.00%
Rent	3425	23,000.00	11,169.55	48.56%
Interest, Including Profit on Investment	3430		13,524.85	
Gifts, Grants, & Bequests	3440	406,418.88	132,057.46	28.93%
Adult General Education Course Fees	3461		4,113.64	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	9,510.00	2,605.00	27.39%
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	154,000.00	368,660.30	100.00%
<b>Total Local</b>	3400	41,252,252.88	554,118.82	1.34%
<b>OTHER FINANCING SOURCES:</b>				
Sale of Fixed Assets	3733			
Insurance Loss Recoveries	3741		200.00	
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	3,090,340.00		0.00%
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
<b>Total Transfers In</b>	3600	3,090,340.00	-	
<b>Total Other Financing Sources</b>		3,090,340.00	200.00	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	11,950,705.50	11,950,705.50	
<b>TOTAL ESTIMATED REVENUES</b>		99,224,758.38	26,447,750.83	26.63%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
<b>Appropriations:</b>												
BASIC INSTRUCTION	5100	39,032,671.40	39,009,487.40	6,323,865.20	2,042,060.22	509,542.65	370.19	428,762.44	34,773.64	81,341.87	9,420,716.21	24.15%
EXCEPTIONAL INSTRUCTION	5200	11,649,803.51	11,675,796.57	1,820,624.55	642,909.67	226,505.17		52,085.96	6,706.82	50,987.97	2,799,820.14	23.98%
VOCATIONAL INSTRUCTION	5300	2,187,638.39	2,172,489.07	236,860.32	75,788.41	62,692.50		61,605.59	65,654.61	3,024.66	505,626.09	23.27%
ADULT INSTRUCTION	5400	685,655.80	686,073.56	67,714.57	21,329.02			1,308.83	348.84	990.88	91,692.14	13.36%
PREKINDERGARTEN	5500	37,162.52	37,162.52	7,669.32	1,527.32						9,196.64	24.75%
OTHER INSTRUCTION	5900	2,822.10	15,647.36					4,980.90		1,500.00	6,480.90	41.42%
PUPIL PERSONNEL SERVICES	6100	3,632,944.57	3,642,115.97	659,359.90	208,763.63	46,885.13		16,509.79	2,355.63	75.00	933,949.08	25.64%
INSTRUCTIONAL MEDIA SERVICES	6200	1,337,825.91	1,341,698.91	203,177.46	73,709.27	35,005.98		11,489.68	20,615.09	2,975.41	346,972.89	25.86%
INSTRUCTION AND CURRICULUM	6300	1,455,924.89	1,457,111.94	255,643.63	78,381.78	60,420.22		6,443.63	4,411.27	8,522.50	413,823.03	28.40%
INSTRUCTIONAL STAFF TRAINING	6400	1,669,811.27	1,708,583.39	250,158.32	65,222.75	83,814.07		4,249.94		32,697.76	436,142.84	25.53%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	1,303,440.63	1,303,440.63	142,881.66		445,299.84		10,877.40	4,516.50		650,472.91	49.90%
GENERAL ADMINISTRATION	7100	581,902.34	581,902.34	50,566.60	18,838.99	104,474.60		472.92		135.16	174,488.27	29.99%
SCHOOL ADMINISTRATION	7200	1,293,920.85	1,293,920.85	120,983.42	40,239.22	68,681.98		7,690.15	5,091.95	1,117.20	243,803.92	18.84%
FACILITIES ACQUISITION & CONST.	7300	5,844,466.58	5,857,075.58	1,130,890.52	351,339.56	62,079.70		13,919.70	2,374.02	13,533.00	1,574,136.50	26.88%
FISCAL SERVICES	7400	394,629.20	394,629.20	56,930.84	17,967.08	2,375.00					77,272.92	19.58%
FOOD SERVICES	7500	579,216.76	579,216.76	135,315.54	51,254.03	6,807.17		911.19	126.29		194,414.22	33.57%
CENTRAL SERVICES	7600	29,364.82	29,364.82			10.82					24,549.16	83.60%
PUPIL TRANSPORTATION SERVICES	7700	621,967.20	623,904.90	129,784.03	40,291.44	54,193.86		704.72		2,900.00	227,874.05	36.52%
OPERATION OF PLANT	7800	5,421,395.18	5,426,564.23	599,783.14	244,683.77	40,170.91	100,263.94	38,471.86		27,257.66	1,050,631.28	19.36%
MAINTENANCE OF PLANT	7900	8,833,074.63	8,833,174.63	908,370.16	364,456.29	856,598.81	754,725.85	70,944.33	2,773.29	25,803.93	2,983,672.66	33.78%
ADMINISTRATIVE TECH SERVICE	8100	3,719,495.93	3,719,495.93	584,740.86	201,557.88	292,514.32	14,785.40	31,806.06	11,079.25	7,890.00	1,144,373.77	30.77%
COMMUNITY SERVICES	8200	1,074,730.75	1,074,730.75	203,504.81	59,575.40	116,705.52		504.13	449.88	1,220.00	381,959.74	35.54%
DEBT SERVICE	9100	1,442,991.14	1,447,991.14	53,204.10	20,813.36	2,924.89		5,874.75			82,817.10	5.72%
TRANSFERS OUT	9200											
ESTIMATED FUND BALANCE (JUNE 30)	9700											
	2700	6,391,902.01	6,391,902.01									
<b>TOTAL APPROP / EXPENDITURES</b>		<b>99,224,758.38</b>	<b>99,303,480.46</b>	<b>13,942,028.95</b>	<b>4,692,144.94</b>	<b>3,077,703.14</b>	<b>870,145.38</b>	<b>769,613.97</b>	<b>161,277.08</b>	<b>261,973.00</b>	<b>23,774,886.46</b>	<b>23.94%</b>

Categoricals	Rollforward Amount	New Revenue Amount	Total Available	Expended To Date	
Supplemental Academic Instruction	310/4112	231,322.97	2,507,670.00	2,738,992.97	556,672.57
Comprehensive K-12 Reading Plan	310/4160	160,543.81	596,298.00	756,841.81	199,067.21
Instructional Materials	310/4211	80,659.84	918,399.00	999,058.84	189,819.73
Science Lab Materials	310/4438	8,612.51	14,380.00	22,992.51	573.56
Safe Schools	310/4502	170,352.89	223,363.00	393,715.89	34,240.45
Florida Digital Classroom	310/4815	24,534.10	680,436.00	704,970.10	468,910.74
Library Media	310/4826	27,500.66	52,609.00	80,109.66	12,547.50
Florida Teacher Lead Program	310/5007	0.00	187,847.00	187,847.00	183,329.75
Class Size Reduction/Operating Funds	355/9010	246,231.35	6,539,626.00	6,785,857.35	1,536,174.38
School Recognition	361/4113	76,795.85	835,023.00	911,818.85	16,511.98
Voluntary Prekindergarten- Summer Prog	371/4232	42,889.45	16,053.10	58,942.55	8,880.38
Public School Technology	411/4849	0.00	35,394.00	35,394.00	3,736.99
Teacher Training	411/6007	0.00	120,000.00	120,000.00	86,172.82

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
DEBT SERVICE FUNDS**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
<b>Estimated Revenues:</b>				
<b>STATE:</b>				
CO & DS Distributed to Districts	3321			
CO & DS Withheld for SBE/COBI Bonds	3322	282,770.00	282,770.00	0.00%
Cost of Issuing SBE Bonds	3324			
Racing Commission Funds	3341	172,500.00	172,500.00	0.00%
Public Education Capital Outlay	3391			
<b>Total State</b>	3300	455,270.00	455,270.00	-
				0.00%
<b>LOCAL:</b>				
District Interest and Sinking Taxes	3412			
Interest, Including Profit on Investment	3430		2.20	100.00%
Gifts, Grants, and Bequests	3440			
Miscellaneous	3490			
<b>Total Local</b>	3400	-	-	2.20
<b>OTHER FINANCING SOURCES</b>				
Sale of Bonds	3710			
Transfers In:				
From General	3610			
From Capital Projects	3630	81,225.00	81,225.00	81,224.25
Interfund	3650			
Total Transfers In	3600	81,225.00	81,225.00	81,224.25
				100.00%
<b>Total Other Financing Sources</b>		81,225.00	81,225.00	81,224.25
				100.00%
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	1,266,264.99	1,266,264.99	1,266,264.99
<b>TOTAL ESTIMATED REVENUES</b>		1,802,759.99	1,802,759.99	1,347,491.44
				74.75%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
<b>Estimated Appropriations:</b>				
<b>FUNCTION 9200 Debt Service</b>				
Redemption of Principal	710	360,460.00	360,460.00	0.00%
Interest	720	92,470.00	92,470.00	0.00%
Dues and Fees	730	2,000.00	2,000.00	0.00%
<b>Total Function 9200</b>	9200	454,930.00	454,930.00	-
				0.00%
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
To Interfund	950			
To Debt Service Funds	920			
<b>Total Other Financing Uses</b>	9700	-	-	-
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>	2700	1,347,829.99	1,347,829.99	0.00%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		1,802,759.99	1,802,759.99	-
				0.00%

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
CAPITAL PROJECT FUNDS**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
<b>Estimated Revenues:</b>				
Vocational Education Acts	3201			
CO & DS Distributed to Districts	3321	104,887.00	104,887.00	0.00%
Interest on Undistributed CO & DS	3325	3,128.00	3,128.00	0.00%
Miscellaneous State Revenue	3390	382,120.00	382,120.00	0.00%
Public Education Capital Outlay	3391			
Classrooms First Program	3392			
Classrooms First Program	3396			
District Local Capital Improvement Tax	3413	10,553,032.00	10,553,032.00	5,449.11 0.05%
Interest Including Profit on Investments	3430		57,078.14	100.00%
Gifts, Grants & Requests	3440			
Miscellaneous Local Sources	3490		4,942.67	
Impact Fees	3496	1,800,000.00	1,800,000.00	120,916.00 6.72%
<b>Total Estimated Revenues</b>		<b>12,843,167.00</b>	<b>12,843,167.00</b>	<b>188,385.92 1.47%</b>
<b>OTHER FINANCING SOURCES</b>				
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%
<b>Total Other Financing Sources</b>		<b>-</b>	<b>-</b>	<b>- 0.00%</b>
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	<b>40,781,867.57</b>	<b>40,781,867.57</b>	<b>40,781,867.57 100.00%</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>53,625,034.57</b>	<b>53,625,034.57</b>	<b>40,970,253.49 76.40%</b>

Account Number	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
<b>Estimated Appropriations:</b>				
<b>FUNCTION 7400 Capital Outlay</b>				
Library Books (New Libraries)	610	156,000.00	156,000.00	0.00%
Audio Visual Materials	620			
Buildings and Fixed Equipment	630	25,927,639.01	25,927,639.01	2,992,956.01 11.54%
Furniture, Fixtures, and Equipment	640	7,223,865.13	7,223,865.13	979,788.37 13.56%
Motor Vehicles	650	951,902.00	951,902.00	69,998.00 7.35%
Land	660	1,003,960.27	1,003,960.27	0.00%
Improvements Other than Buildings	670	6,425,772.33	6,425,772.33	2,677,618.54 41.67%
Remodeling and Renovations	680	3,058,516.12	3,058,516.12	600,189.28 19.62%
Computer Software	690			
<b>Total Function 7400</b>		<b>44,747,654.86</b>	<b>44,747,654.86</b>	<b>7,320,550.20 16.36%</b>
<b>FUNCTION 9200 Debt Service</b>				
Redemption of Principal	710			0.00%
Interest	720			0.00%
Dues and Fees	730			0.00%
<b>Total Function 9200</b>	9200	<b>-</b>	<b>-</b>	<b>- 0.00%</b>
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	3,090,340.00	3,090,340.00	0.00%
To Debt Service Funds	920	81,225.00	81,225.00	81,224.25 100.00%
To Special Revenue Funds	940			
Interfund (Capital Projects Only)	950			
<b>Total Other Financing Uses</b>	9700	<b>3,171,565.00</b>	<b>3,171,565.00</b>	<b>81,224.25 2.56%</b>
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>	2700	<b>5,705,814.71</b>	<b>5,705,814.71</b>	<b>0.00%</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		<b>53,625,034.57</b>	<b>53,625,034.57</b>	<b>7,401,774.45 13.80%</b>

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
CAPITAL PROJECT FUNDS**

<b>Capital Projects:</b>		<b>Current Budget</b>	<b>Expended</b>	<b>Balance</b>
Technology Deployment	4851	5,683,103.27	747,524.92	4,935,578.35
Maintenance Supplies	5301	2,380,000.00	-	2,380,000.00
Insurance Countywide	5902	525,440.00	-	525,440.00
Capital Outlay Special Maintenance	6110	1,172,039.87	49,486.16	1,122,553.71
Site Purchases	9270	1,003,960.27	-	1,003,960.27
Facilities	9530	131,998.00	69,998.00	62,000.00
Transportation	9540	819,904.00	-	819,904.00
Plant Operations	9550	225,537.01	84,799.00	140,738.01
HES Mechanical Retrofit	9801	741,124.32	563,919.51	177,204.81
District Wide Gym Lighting Retrofit	9802	150,000.00	-	150,000.00
Electrical/Data Upgrades	9806	150,000.00	-	150,000.00
Security Systems at High Schools	9810	200,000.00	-	200,000.00
FBMS New Cafetorium	9811	1,900,000.00	-	1,900,000.00
Energy Conservation Projects	9820	40,947.98	-	40,947.98
FBHS Remodel Building 22	9825	400,000.00	-	400,000.00
Quality Zone Academy Bond	9841	81,225.00	81,224.25	0.75
District Office Parking and Renovation	9857	463,112.36	6,119.82	456,992.54
Countrywide Playground Equipment	9863	127,003.00	27,003.00	100,000.00
Portable Leases	9866	184,900.00	-	184,900.00
ELH three Classroom Additions	9873	226,231.03	193,774.04	32,456.99
FBHS Transportation Building	9875	50,000.00	-	50,000.00
Portable Costs	9880	150,000.00	60,969.16	89,030.84
Wildlight Elementary and Road	9886	30,728,239.27	5,287,786.28	25,440,452.99
Install Generators	9890	147,500.00	-	147,500.00
YM Sidewalk Covers	9891	190,645.61	183,013.73	7,631.88
SES Additional Classrooms	9895	46,308.87	46,156.58	152.29
<b>TOTAL</b>		<b>47,919,219.86</b>	<b>7,401,774.45</b>	<b>40,517,445.41</b>



**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
SCHOOL FOOD SERVICE**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected	
<b>Estimated Revenues:</b>					
<b>FEDERAL THROUGH STATE:</b>					
National School Lunch	3260	3,310,500.00	3,310,500.00	710,953.02	21.48%
U.S.D.A. Donated Foods	3265	390,000.00	390,000.00		0.00%
Other Federal Direct	3290				
<b>Total Federal Through State</b>	3200	<b>3,700,500.00</b>	<b>3,700,500.00</b>	<b>710,953.02</b>	<b>19.21%</b>
<b>STATE:</b>					
School Breakfast Supplement	3337	24,100.00	24,100.00		0.00%
School Lunch Supplement	3338	31,000.00	31,000.00		0.00%
Miscellaneous State Revenue	3390				
<b>Total State</b>	3300	<b>55,100.00</b>	<b>55,100.00</b>	<b>-</b>	<b>0.00%</b>
<b>LOCAL:</b>					
Interest, Including Profit on Investment	3430	600.00	600.00	2,035.86	100.00%
Gifts, Grants, and Bequests	3440				
Food Service	3450	2,069,000.00	2,069,000.00	630,509.91	30.47%
Miscellaneous	3490	50,000.00	50,000.00	23.44	0.05%
<b>Total Local</b>	3400	<b>2,119,600.00</b>	<b>2,119,600.00</b>	<b>632,569.21</b>	<b>29.84%</b>
<b>OTHER FINANCING SOURCES</b>					
Sale of Fixed Assets	3733				
Transfers In:					
From General	3610				
From Special Revenue	3630				
<b>Total Transfers In</b>	3600	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Other Financing Sources</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	<b>2,428,813.09</b>	<b>2,428,813.09</b>	<b>2,428,813.09</b>	<b>100.00%</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>8,304,013.09</b>	<b>8,304,013.09</b>	<b>3,772,335.32</b>	<b>45.43%</b>

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended	
<b>Estimated Appropriations:</b>					
<b>FUNCTION 7600 Food Services</b>					
Salaries	100	1,817,500.00	1,817,500.00	451,441.78	24.84%
Employee Benefits	200	758,200.00	758,200.00	166,634.43	21.98%
Purchased Services	300	196,421.57	196,421.57	59,855.56	30.47%
Energy Services	400	5,000.00	5,000.00	987.46	19.75%
Materials and Supplies	500	3,005,639.38	3,005,639.38	618,921.17	20.59%
Capital Outlay	600	359,457.80	404,186.22	241,954.75	59.86%
Other Expenses	700	161,000.00	161,000.00	12,977.02	8.06%
<b>Total Function 7600</b>	7600	<b>6,303,218.75</b>	<b>6,347,947.17</b>	<b>1,552,772.17</b>	<b>24.46%</b>
<b>OTHER FINANCING USES</b>					
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%
<b>Total Other Financing Uses</b>	9700	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>	2700	<b>2,000,794.34</b>	<b>1,956,065.92</b>		<b>0.00%</b>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		<b>8,304,013.09</b>	<b>8,304,013.09</b>	<b>1,552,772.17</b>	<b>18.70%</b>

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
CONTRACTED PROGRAMS FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected	
<b>Estimated Revenues:</b>					
<b>FEDERAL:</b>					
Miscellaneous Federal Direct	3199	892,899.83	892,899.83	182,508.71	20.44%
<b>Total Federal Direct</b>	3100	892,899.83	892,899.83	182,508.71	20.44%
<b>FEDERAL THROUGH STATE:</b>					
Careet and Technical Education	3201	174,634.84	174,634.84	54,758.59	31.36%
Workforce Investment Act	3224				
Adult General Education	3221	202,518.03	202,518.03	62,069.23	30.65%
English Literacy and Civics Education	3222	23,482.81	23,482.81	5,526.08	23.53%
Teacher & Principal Tr, Title II, Part A	3225	323,487.89	323,487.89	78,299.16	24.20%
Math and Science Partnerships, Title II, Part B	3226	129,101.35	134,858.53	134,858.53	100.00%
Individuals w/Disabilities Ed Act (IDEA)	3230	3,795,161.03	3,795,161.03	698,468.51	18.40%
Elem & Sec Edu Act, Title I	3240	1,992,442.72	1,992,442.72	453,812.71	22.78%
Language Instruction - Title III	3241	15,983.40	15,983.40	2,219.96	13.89%
Other Federal through State	3290	50,864.03	58,064.03	19,620.49	33.79%
<b>Total Federal Through State</b>	3200	6,707,676.10	6,720,633.28	1,509,633.26	22.46%
<b>STATE:</b>					
Other Miscellaneous State	3390				
<b>Total State</b>	3300	-	-	-	
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430			(22.72)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			946.36	
Miscellaneous	3490			1,021.25	
<b>Total Local</b>	3400	-	-	1,944.89	
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				
To Capital Projects Funds	3630				
To Special Revenue Funds	3640				
To Debt Service Funds	3620				
<b>Total Other Financing Uses</b>	3600	-	-	-	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		7,600,575.93	7,613,533.11	1,694,086.86	22.25%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2016-2017  
FOR THE PERIOD ENDING OCTOBER 31, 2016  
CONTRACTED PROGRAM FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
<b>Appropriations:</b>												
BASIC INSTRUCTION	5100	1,409,068.07	1,408,568.07	167,640.18	43,412.38	8,473.76		19,136.64	17,595.25	1,381.95	257,640.16	18.29%
EXCEPTIONAL INSTRUCTION	5200	1,730,323.34	1,729,473.34	197,979.54	44,603.39	8,136.14		2,197.94	-	6,700.71	259,617.72	15.01%
VOCATIONAL INSTRUCTION	5300	156,642.84	156,642.84	11,858.30	4,827.06	10,614.59		4,670.98	13,403.65	2,159.50	47,534.08	30.35%
ADULT INSTRUCTION	5400	209,106.84	209,106.84	31,419.55	4,565.98	791.08		8,250.11	18,851.60	676.14	64,554.46	30.87%
OTHER INSTRUCTION	5500										-	
PUPIL PERSONNEL SERVICES	6100	954,852.86	975,305.79	105,933.28	29,559.99	37,645.95		8,329.67			181,468.89	18.61%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	1,758,064.44	1,694,466.40	242,900.62	63,069.51	63,751.16		2,504.01	3,419.16	6,672.50	382,316.96	22.56%
INSTRUCTIONAL STAFF TRAINING	6400	672,861.92	730,317.14	165,173.01	20,372.63	36,174.19		16,322.16	34,136.13	19,254.73	291,432.85	39.90%
INSTRUCTION RELATED TECHNOLOGY	6500	2,000.00	2,000.00								-	0.00%
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	615,546.62	615,543.69			300.00				193,112.84	193,412.84	31.42%
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700	4,213.00	4,213.00		10.78	631.76				140.88	783.42	18.60%
PUPIL TRANSPORTATION SERVICES	7800	87,896.00	87,896.00	11,328.89	2,998.06						14,326.95	16.30%
OPERATION OF PLANT	7900										-	
MAINTENANCE OF PLANT	8100										-	
COMMUNITY SERVICES	9100										-	
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
<b>TOTAL APPROP / EXPENDITURES</b>		<b>7,600,575.93</b>	<b>7,613,533.11</b>	<b>934,233.37</b>	<b>213,419.78</b>	<b>166,518.63</b>	<b>-</b>	<b>61,411.51</b>	<b>87,405.79</b>	<b>230,099.25</b>	<b>1,693,088.33</b>	<b>22.24%</b>