

**School Board of Nassau County**  
**School Board Meeting Agenda Item Request**

Please complete this form in order to add any item to the School Board Meeting Agenda.

**ITEM TYPE:**  Recognition / Award    Presentation    Consent    Discussion

**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 September 2017.

**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:**

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.

**BUDGET IMPACT (SPECIFIC DETAILS):**

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:**

Susan Farmer                      Phone: 491-9861    Meeting Date: October 26, 2017

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL REPORT  
FOR FISCAL YEAR 2017-2018

FOR THE PERIOD ENDING SEPTEMBER 30, 2017

Submitted By: Susan Farmer

Date: October 26, 2017

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017**

	<u>Wells Fargo/ Southeastern (FS) Cash Balance</u>	<u>Wells Fargo Investment Account</u>	<u>Bank Of America</u>	<u>Dreyfus Fund</u>	<u>SBA Prime</u>	<u>Grand Total</u>
General Fund	392,229.54	4,914,898.06		2,024,752.65	787,459.98 <sup>5</sup>	8,119,340.23
Debt Service		34,068.05	1,423,827.17 <sup>4</sup>			1,457,895.22
Capital Projects		1,376,486.53		4,872,755.99	10,064,348.75 <sup>5</sup>	16,313,591.27
Special Rev. - Other		(244,529.99) <sup>3</sup>				(244,529.99)
Spec. Rev.-Food Service	<u>(216,412.08) <sup>6</sup></u>	<u>616,039.83</u>		<u>808,929.43</u>	<u>507,905.95</u>	<u>1,716,463.13</u>
Grand Totals:	<u>175,817.46</u>	<u>6,696,962.48</u>	<u>1,423,827.17</u>	<u>7,706,438.07</u>	<u>11,359,714.68</u>	<u>27,362,759.86</u>

Notes:

1. During the current month, the rate of interest on investments was 1.32% for Fund A of the State Board of Administration, 0.1% for the Wells Fargo Investment Account and .91% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 25% 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. Food Service August thru September 2017 deposits were not available at time of reporting.

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
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	-	0.00%
<b>Total Federal Direct</b>	3100	59,000.00	-	0.00%
<b>FEDERAL THRU STATE:</b>				
Medicaid Reimbursement	3202		135,158.00	100.00%
Safe & Drug Free Schools	3227			
Transitional Program for Refugee Children	3292			
Miscellaneous Federal	3299			
<b>Total Federal Thru State</b>	3200	-	135,158.00	
<b>STATE:</b>				
Florida Education Finance Program	3310	31,618,248.00	8,084,148.00	25.57%
Workforce Development	3315	592,368.00	148,092.00	25.00%
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	3,513.27	17.57%
District Discretionary Lottery	3344	193,400.00		0.00%
Transportation	3354			
Class Size Reduction	3355	12,657,637.00	3,164,409.00	25.00%
School Recognition Funds	3361	775,607.00		0.00%
Teacher Recruitment and Retention	3362			
Excellent Teaching Program	3363			
Voluntry Pre-K	3371		13,711.78	100.00%
Preschool Projects	3372			
Public School Technology	3375			
Teacher Training	3376			
Full Service School	3378			
Miscellaneous State Sources	3390	93,015.43	132.00	0.14%
<b>Total State</b>	3300	46,001,025.43	11,414,006.05	24.81%
<b>LOCAL:</b>				
District School Tax	3411	41,485,227.00		0.00%
Prior Year Taxes	3414		9,774.92	100.00%
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Tuition (Non-Resident)	3424			
Rent	3425	23,000.00	6,801.33	29.57%
Interest, Including Profit on Investment	3430	6,997.58	25,694.41	
Gifts, Grants, & Bequests	3440	339,967.75	74,719.26	21.98%
Adult General Education Course Fees	3461		3,537.96	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	10,167.50	100.00%
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	613,337.76	606,305.89	98.85%
<b>Total Local</b>	3400	42,478,040.09	737,001.27	1.74%
<b>OTHER FINANCING SOURCES:</b>				
Sale of Fixed Assets	3733		14,031.00	
Insurance Loss Recoveries	3741			
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	3,193,438.00		0.00%
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	3,193,438.00	-	
<b>Total Other Financing Sources</b>		3,193,438.00	14,031.00	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	14,347,349.87	14,347,349.87	
<b>TOTAL ESTIMATED REVENUES</b>		106,078,853.39	26,647,546.19	25.12%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
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	41,737,968.94	41,741,891.49	4,642,861.77	1,503,189.93	356,725.24	184.92	787,396.12	61,124.02	44,023.03	7,395,505.03	17.72%	
EXCEPTIONAL INSTRUCTION	5200	13,134,836.36	13,135,047.67	1,286,351.60	457,685.88	122,387.75		40,545.96	7,660.28	40,942.48	1,955,573.95	14.89%	
VOCATIONAL INSTRUCTION	5300	2,528,742.89	2,525,951.85	146,578.33	50,553.53	41,184.16		20,975.28	7,474.66	1,465.95	268,231.91	10.62%	
ADULT INSTRUCTION	5400	733,098.66	733,098.66	42,719.20	13,566.42	2,060.99				290.10	58,636.71	8.00%	
PREKINDERGARTEN	5500	36,911.49	36,911.49	7,714.28	1,472.22						9,186.50	24.89%	
OTHER INSTRUCTION	5900	16,656.00	16,656.00			2,400.00		4,661.59			7,061.59	42.40%	
PUPIL PERSONNEL SERVICES	6100	3,877,346.46	3,884,955.69	462,304.88	154,217.69	38,149.85		12,730.59	85.50	3,073.55	670,562.06	17.26%	
INSTRUCTIONAL MEDIA SERVICES	6200	1,471,579.82	1,471,579.82	146,463.36	52,013.50	24,095.59		7,871.61	13,637.19	320.00	244,401.25	16.61%	
INSTRUCTION AND CURRICULUM	6300	1,855,002.24	1,853,696.23	238,899.99	62,424.65	82,708.67		7,070.24	11,243.36	1,269.75	403,616.66	21.77%	
INSTRUCTIONAL STAFF TRAINING	6400	1,563,982.77	1,557,757.77	231,858.46	53,486.62	88,988.59		823.66	14,547.00	5,400.26	395,104.59	25.36%	
INSTRUCTION RELATED TECHNOLOGY	6500	1,917,556.99	1,917,556.99	107,007.57	34,953.60	432,287.03		112.81	174,100.38		748,461.39	39.03%	
BOARD	7100	568,418.42	568,418.42	39,612.45	15,163.74	70,238.29		375.76			125,390.24	22.06%	
GENERAL ADMINISTRATION	7200	1,255,857.49	1,255,857.49	114,669.73	45,185.20	42,484.82		3,809.95	809.62	56.70	207,016.02	16.48%	
SCHOOL ADMINISTRATION	7300	6,232,978.95	6,230,917.91	875,552.88	277,051.54	44,508.03		14,236.90	3,475.63	14,623.00	1,229,447.98	19.73%	
FACILITIES ACQUISITION & CONST.	7400	384,913.17	392,113.17	37,401.78	12,709.23	66,400.00					116,511.01	29.71%	
FISCAL SERVICES	7500	597,345.27	597,345.27	107,255.80	41,382.96	9,450.66		470.72	381.97		158,942.11	26.61%	
FOOD SERVICES	7600	31,310.11	31,310.11		19,732.58						19,732.58	63.02%	
CENTRAL SERVICES	7700	747,527.76	747,627.76	103,241.07	32,681.73	25,006.18		146.45		6,388.88	167,464.31	22.40%	
PUPIL TRANSPORTATION SERVICES	7800	5,402,135.54	5,402,675.54	426,707.80	177,979.66	38,848.51	58,903.56	24,488.51		12,631.68	739,559.72	13.69%	
OPERATION OF PLANT	7900	8,919,684.27	8,919,684.27	714,080.30	281,093.12	682,181.14	583,968.51	70,425.12	3,883.54	16,112.36	2,351,744.09	26.37%	
MAINTENANCE OF PLANT	8100	3,843,871.11	3,843,871.11	471,554.00	158,154.95	205,373.25	10,117.14	32,234.45	7,693.14		6,900.00	892,026.93	23.21%
ADMINISTRATIVE TECH SERVICE	8200	1,324,758.84	1,324,758.84	180,271.81	54,402.74	217,851.76		961.29		25.00	453,512.60	34.23%	
COMMUNITY SERVICES	9100	1,066,744.89	1,066,744.89	216,513.67	43,268.45	4,388.46		11,357.71	476.20		276,004.49	25.87%	
DEBT SERVICE	9200												
TRANSFERS OUT	9700												
ESTIMATED FUND BALANCE (JUNE 30)	2700	6,829,624.95	6,822,424.95										
<b>TOTAL APPROP / EXPENDITURES</b>		<b>106,078,853.39</b>	<b>106,078,853.39</b>	<b>10,599,620.73</b>	<b>3,542,369.94</b>	<b>2,597,718.97</b>	<b>653,174.13</b>	<b>1,040,694.72</b>	<b>306,592.49</b>	<b>153,522.74</b>	<b>18,893,693.72</b>	<b>17.81%</b>	

Category	Account Number	Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Supplemental Academic Instruction	310/4112	314,340.80	2,613,625.00	2,927,965.80	351,698.63
Comprehensive K-12 Reading Plan	310/4160	112,312.62	607,929.00	720,241.62	153,349.16
Instructional Materials	310/4211	644,312.46	964,918.00	1,609,230.46	504,710.69
Science Lab Materials	310/4438	7,312.93	15,107.00	22,419.93	434.76
Safe Schools	310/4502	230,094.77	213,329.00	443,423.77	20,927.20
Florida Digital Classroom	310/4815	154,509.33	684,333.00	838,842.33	464,530.86
Library Media	310/4826	30,203.73	55,269.00	85,472.73	4,865.63
Florida Teacher Lead Program	310/5007	0.00	191,905.00	191,905.00	183,124.84
Class Size Reduction/Operating Funds	355/9010	384,657.60	6,912,356.00	7,297,013.60	754,057.24
School Recognition	361/4113	60,669.58	775,607.00	836,276.58	12,337.01
Voluntary Prekindergarten- Summer Prog	371/4232	45,202.71	13,711.78	58,914.49	9,270.39
Public School Technology	411/4849	46,925.61	0.00	46,925.61	2,394.00
Teacher Training	411/6007	27,355.70	135,000.00	162,355.70	65,491.42

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
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	278,120.00	278,120.00		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	450,620.00	450,620.00	-	0.00%
<b>LOCAL:</b>						
District Interest and Sinking Taxes		3412				
Interest, Including Profit on Investment		3430			8.49	100.00%
Gifts, Grants, and Bequests		3440				
Miscellaneous		3490				
<b>Total Local</b>		3400	-	-	8.49	
<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	100.00%
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	1,384,835.69	1,384,835.69	1,384,835.69	
<b>TOTAL ESTIMATED REVENUES</b>			1,916,680.69	1,916,680.69	1,466,068.43	76.49%

		Account Number	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
<b>Estimated Appropriations:</b>						
<b>FUNCTION 9200 Debt Service</b>						
Redemption of Principal		710	371,905.00	371,905.00		0.00%
Interest		720	76,370.00	76,370.00		0.00%
Dues and Fees		730	2,000.00	2,000.00		0.00%
<b>Total Function 9200</b>		9200	450,275.00	450,275.00	-	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	1,466,405.69	1,466,405.69		0.00%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>			1,916,680.69	1,916,680.69	-	0.00%

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
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	124,034.00	124,034.00	0.00%
Interest on Undistributed CO & DS	3325	3,662.00	3,662.00	0.00%
Miscellaneous State Revenue	3390	256,095.00	256,095.00	0.00%
Public Education Capital Outlay	3391			
Classrooms First Program	3392			
Classrooms First Program	3396			
District Local Capital Improvement Tax	3413	12,206,324.00	12,206,324.00	2,602.26 0.02%
Interest Including Profit on Investments	3430		49,299.86	100.00%
Gifts, Grants & Requests	3440			
Miscellaneous Local Sources	3490		7,411.09	100.00%
Impact Fees	3496	1,800,000.00	107,844.00	5.99%
<b>Total Estimated Revenues</b>		<b>14,390,115.00</b>	<b>167,157.21</b>	<b>1.16%</b>
<b>OTHER FINANCING SOURCES</b>				
Sale Of Bonds	3710			
Proceeds Of Loans	3720			
Sale of Fixed Assets	3730	1,600,000.00	1,600,000.00	230.00
Transfers In:				
From General	3610			
From Special Revenue	3630			
Total Transfers In	3600			0.00%
<b>Total Other Financing Sources</b>		<b>1,600,000.00</b>	<b>230.00</b>	<b>0.00%</b>
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	21,028,528.93	21,028,528.93	21,028,528.93 100.00%
<b>TOTAL ESTIMATED REVENUES</b>		<b>37,018,643.93</b>	<b>21,195,916.14</b>	<b>57.26%</b>

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
<b>Estimated Appropriations:</b>				
<b>FUNCTION 7400 Capital Outlay</b>				
Library Books (New Libraries)	610	155,989.58	155,989.58	155,976.75 99.99%
Audio Visual Materials	620			
Buildings and Fixed Equipment	630	17,766,478.02	17,766,478.02	2,333,111.24 13.13%
Furniture, Fixtures, and Equipment	640	4,361,430.59	4,361,430.59	485,464.13 11.13%
Motor Vehicles	650	941,192.41	941,192.41	100,388.00 10.67%
Land	660	1,600,000.00	1,600,000.00	0 0.00%
Improvements Other than Buildings	670	1,509,410.52	1,536,410.52	485,667.08 31.61%
Remodeling and Renovations	680	2,708,037.68	2,737,537.68	221,012.47 8.07%
Computer Software	690			
<b>Total Function 7400</b>		<b>29,042,538.80</b>	<b>29,099,038.80</b>	<b>3,781,619.67 13.00%</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	-	-	- 0.00%
<b>OTHER FINANCING USES</b>				
Transfers Out:				
To General Fund	910	3,193,438.00	3,193,438.00	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>3,274,663.00</b>	<b>3,274,663.00</b>	<b>81,224.25 2.48%</b>
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>	2700	4,701,442.13	4,644,942.13	0.00%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		<b>37,018,643.93</b>	<b>3,862,843.92</b>	<b>10.43%</b>

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
CAPITAL PROJECT FUNDS**

<b>Capital Projects:</b>		<b>Current Budget</b>	<b>Expended</b>	<b>Balance</b>
Technology Deployment	4851	3,006,242.40	112,642.33	2,893,600.07
District Services - Finance	5004	96,213.00		96,213.00
Maintenance Supplies	5301	2,400,000.00		2,400,000.00
Insurance Countywide	5902	506,925.00		506,925.00
Capital Outlay Special Maintenance	6110	1,715,146.82	215,169.21	1,499,977.61
Site Purchases	9270	1,600,000.00		1,600,000.00
Facilities	9530	100,000.00		100,000.00
Transportation	9540	841,192.41	100,388.00	740,804.41
Plant Operations	9550	166,695.58	23,546.68	143,148.90
District Wide Gym Lighting Retrofit	9802	150,000.00		150,000.00
Electrical/Data Upgrades	9806	118,644.31	2,998.00	115,646.31
Gym Floor Replacement	9809	125,000.00		125,000.00
Security Systems at High Schools	9810	150,000.00	3,660.80	146,339.20
FBMS New Cafetorium	9811	8,443,444.60		8,443,444.60
Energy Conservation Projects	9820	40,980.70		40,980.70
Quality Zone Academy Bond	9841	81,225.00	81,224.25	0.75
District Office Parking and Renovation	9857	599,246.55		599,246.55
Countrywide Playground Equipment	9863	60,000.00		60,000.00
Portable Leases	9866	190,300.00		190,300.00
Portable Cost	9880	56,500.00	2,845.26	53,654.74
Telephone System Upgrades	9883	680,000.00		680,000.00
Wildlight Elementary and Road	9886	6,607,260.57	3,320,369.39	3,286,891.18
New School	9898	4,638,684.86		4,638,684.86
<b>TOTAL</b>		<b>32,373,701.80</b>	<b>3,862,843.92</b>	<b>28,510,857.88</b>



**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
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	3,291,500.00	320,860.11	9.75%
U.S.D.A. Donated Foods	3265	399,000.00	929.88	0.23%
Other Federal Direct	3290			
<b>Total Federal Through State</b>	3200	3,690,500.00	321,789.99	8.72%
<b>STATE:</b>				
School Breakfast Supplement	3337	26,900.00		0.00%
School Lunch Supplement	3338	31,500.00		0.00%
Miscellaneous State Revenue	3390		3,836.06	
<b>Total State</b>	3300	58,400.00	3,836.06	6.57%
<b>LOCAL:</b>				
Interest, Including Profit on Investment	3430	500.00	3,764.10	100.00%
Gifts, Grants, and Bequests	3440	10,844.57		
Food Service	3450	2,062,000.00	13,565.83	0.66%
Miscellaneous	3490	35,000.00	1,757.00	5.02%
<b>Total Local</b>	3400	2,108,344.57	19,086.93	0.91%
<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>Total Other Financing Sources</b>		-	-	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	2,485,375.06	2,485,375.06	100.00%
<b>TOTAL ESTIMATED REVENUES</b>		8,342,619.63	2,830,088.04	33.92%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
<b>Estimated Appropriations:</b>				
<b>FUNCTION 7600 Food Services</b>				
Salaries	100	1,867,000.00	333,498.57	17.86%
Employee Benefits	200	784,400.00	117,903.53	15.03%
Purchased Services	300	296,356.53	101,930.82	34.39%
Energy Services	400	9,000.00	1,013.17	11.26%
Materials and Supplies	500	2,771,023.48	382,205.90	13.79%
Capital Outlay	600	172,682.17	66,628.34	38.58%
Other Expenses	700	194,500.00	7,459.35	3.84%
<b>Total Function 7600</b>	7600	6,094,962.18	1,010,639.68	16.58%
<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	-	-	0.00%
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>	2700	2,247,657.45		0.00%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		8,342,619.63	1,010,639.68	12.11%

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
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	944,851.77	944,851.77	138,163.86	14.62%
<b>Total Federal Direct</b>	3100	944,851.77	944,851.77	138,163.86	14.62%
<b>FEDERAL THROUGH STATE:</b>					
Careet and Technical Education	3201	147,674.27	147,674.27	17,287.81	11.71%
Adult General Education	3221	210,361.97	210,361.97	26,999.04	12.83%
English Literacy and Civics Education	3222	2,122.96	2,122.96	2,122.96	100.00%
Teacher & Principal Tr, Title II, Part A	3225	250,304.28	250,304.28	57,949.79	23.15%
Individuals w/Disabilities Ed Act (IDEA)	3230	3,282,234.42	3,282,234.42	540,791.69	16.48%
Elem & Sec Edu Act, Title I	3240	1,913,643.28	1,913,643.28	336,552.23	17.59%
Language Instruction - Title III	3241	18,659.00	18,659.00	1,538.40	8.24%
Other Federal through State	3290	49,238.26	49,238.26	7,129.89	14.48%
<b>Total Federal Through State</b>	3200	5,874,238.44	5,874,238.44	990,371.81	16.86%
<b>STATE:</b>					
Other Miscellaneous State	3390				
<b>Total State</b>	3300	-	-	-	
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430			(70.52)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			792.04	
Miscellaneous	3490			1,151.55	
<b>Total Local</b>	3400	-	-	1,873.07	
<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>		6,819,090.21	6,819,090.21	1,130,408.74	16.58%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2017-2018  
FOR THE PERIOD ENDING SEPTEMBER 30, 2017  
CONTRACTED PROGRAM FUNDS

Account Number	Original Budget Amount	Current Budget	Expended								Percent Expended	
			100	200	300	400	500	600	700	TOTAL		
<b>Appropriations:</b>												
BASIC INSTRUCTION	5100	1,361,966.53	1,361,966.53	108,582.33	25,022.08	600.00		17,429.09	5,021.77	1,254.40	157,909.67	11.59%
EXCEPTIONAL INSTRUCTION	5200	1,594,780.57	1,594,780.57	117,231.67	32,481.12	2,899.75		1,462.56	-	681.30	154,756.40	9.70%
VOCATIONAL INSTRUCTION	5300	132,928.27	136,644.27	7,748.76	2,912.20	1,105.31		3,494.83		455.50	15,716.60	11.50%
ADULT INSTRUCTION	5400	194,440.96	194,440.96	19,248.96	3,217.45	235.00		3,603.46	572.45	165.75	27,043.07	13.91%
OTHER INSTRUCTION	5500										-	
PUPIL PERSONNEL SERVICES	6100	772,614.88	772,614.88	81,096.09	21,643.91	13,684.40		7,600.23			124,024.63	16.05%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	1,680,688.43	1,680,688.43	188,738.54	47,285.48	35,957.72		2,026.48		6,000.00	280,008.22	16.66%
INSTRUCTIONAL STAFF TRAINING	6400	515,991.55	512,275.55	81,019.48	11,859.80	5,225.58		2,497.98		4,613.00	105,215.84	20.54%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500 7100										-	
GENERAL ADMINISTRATION	7200	482,518.31	482,518.31							249,657.26	249,657.26	51.74%
SCHOOL ADMINISTRATION	7300	87.41	87.41			87.41					87.41	100.00%
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700	1,738.30	1,738.30								-	0.00%
PUPIL TRANSPORTATION SERVICES	7800	81,335.00	81,335.00	12,098.29	2,810.32						14,908.61	18.33%
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>6,819,090.21</b>	<b>6,819,090.21</b>	<b>615,764.12</b>	<b>147,232.36</b>	<b>59,795.17</b>	<b>-</b>	<b>38,114.63</b>	<b>5,594.22</b>	<b>262,827.21</b>	<b>1,129,327.71</b>	<b>16.56%</b>