

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:

ISSUE:

ALTERNATIVES:

RECOMMENDATIONS:

RATIONALE:

BUDGET IMPACT (SPECIFIC DETAILS):

DATA SOURCE:

SUBMITTED BY:

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

FOR THE PERIOD ENDING MAY 31, 2018

Submitted By: Susan Farmer

Date: June 28, 2018

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018**

	<u>Wells Fargo/ Southeastern (FS) Cash Balance</u>	<u>Wells Fargo Investment Account</u>	<u>SBA Prime</u>	<u>Dreyfus Fund</u>	<u>Grand Total</u>
General Fund	450,158.25	5,498,978.19	4,588,730.11 ⁵	5,355,110.87	15,892,977.42
Debt Service		121,009.12			121,009.12
Capital Projects		1,732,336.05	11,834,862.99 ⁴	14,606,259.91	28,173,458.95
Special Rev. - Other		(135,657.02) ³			(135,657.02)
Spec. Rev.-Food Service	<u>189,150.30</u> ⁵	<u>49,481.85</u>	<u>616,620.44</u> ⁴	<u>967,986.07</u>	<u>1,823,238.66</u>
Grand Totals:	<u><u>639,308.55</u></u>	<u><u>7,266,148.19</u></u>	<u><u>17,040,213.54</u></u>	<u><u>20,929,356.85</u></u>	<u><u>45,875,027.13</u></u>

Notes:

1. During the current month, the rate of interest on investments was 2.03% for Fund A of the State Board of Administration, 0.5% for the Wells Fargo Investment Account and 1.66% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 91.67% 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. SBA Fund A consists of high quality money market assets. Nassau County School Board can redeem the full amount.
5. May 2018 Food Service revenue is not included in value or report.

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
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	59,000.00	58,931.29	99.88%
Total Federal Direct	3100	59,000.00	58,931.29	99.88%
FEDERAL THRU STATE:				
Medicaid Reimbursement	3202		466,989.83	100.00%
Safe & Drug Free Schools	3227			
Transitional Program for Refugee Children	3292			
Miscellaneous Federal	3299			
Total Federal Thru State	3200	-	466,989.83	
STATE:				
Florida Education Finance Program	3310	31,618,248.00	28,765,011.00	92.39%
Workforce Development	3315	592,368.00	543,004.00	91.67%
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	25,543.28	100.00%
District Discretionary Lottery	3344	193,400.00	19,027.00	91.99%
Transportation	3354			
Class Size Reduction	3355	12,657,637.00	11,682,994.00	91.61%
School Recognition Funds	3361	775,607.00	639,249.00	100.00%
Teacher Recruitment and Retention	3362			
Excellent Teaching Program	3363			
Voluntary Pre-K	3371		19,199.78	100.00%
Preschool Projects	3372			
Public School Technology	3375			
Teacher Training	3376			
Full Service School	3378			
Miscellaneous State Sources	3390	93,015.43	1,232,232.99	100.00%
Total State	3300	46,001,025.43	42,977,011.05	92.58%
LOCAL:				
District School Tax	3411	41,485,227.00	40,702,053.43	98.11%
Prior Year Taxes	3414		36,524.56	100.00%
Payment in Lieu of Taxes	3422		1,756.01	100.00%
Excess Fees	3423			
Tuition (Non-Resident)	3424			
Rent	3425	23,000.00	39,131.31	100.00%
Interest, Including Profit on Investment	3430	6,997.58	202,604.03	
Gifts, Grants, & Bequests	3440	339,967.75	342,709.27	85.79%
Adult General Education Course Fees	3461		8,987.82	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		224.00	100.00%
Financial Aid Fees	3468			
Other Student Fees	3469	9,510.00	23,003.50	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	2,338,260.10	100.00%
Total Local	3400	42,478,040.09	43,646,544.17	101.96%
OTHER FINANCING SOURCES:				
Sale of Fixed Assets	3733		14,031.00	
Insurance Loss Recoveries	3741		43,707.29	100.00%
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	3,193,438.00	1,986,145.17	62.19%
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	1,986,145.17	
Total Other Financing Sources		3,193,438.00	2,043,883.46	
BEGINNING FUND BALANCE (JULY 1)	2800	14,347,349.87	14,347,349.87	
TOTAL ESTIMATED REVENUES		106,078,853.39	103,540,709.67	96.92%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
BASIC INSTRUCTION	5100	41,737,968.94	43,258,562.78	29,048,991.83	7,959,281.76	987,739.43	184.92	1,332,645.14	103,544.73	554,153.66	39,986,541.47	92.44%
EXCEPTIONAL INSTRUCTION	5200	13,134,836.36	13,954,799.29	9,247,232.16	2,790,937.85	877,288.15		89,298.68	24,984.28	222,335.98	13,252,077.10	94.96%
VOCATIONAL INSTRUCTION	5300	2,528,742.89	2,520,507.43	936,375.46	257,810.94	121,032.93	11.40	73,670.88	56,503.66	26,398.60	1,471,803.87	58.39%
ADULT INSTRUCTION	5400	733,098.66	740,402.29	280,232.41	73,071.43	5,275.46		1,256.46	1,437.50	3,996.74	365,270.00	49.33%
PREKINDERGARTEN	5500	36,911.49	36,911.49	7,714.28		-		148.50			9,425.37	25.54%
OTHER INSTRUCTION	5900	16,656.00	22,599.99			5,192.03		15,865.92			21,057.95	93.18%
PUPIL PERSONNEL SERVICES	6100	3,877,346.46	4,041,444.02	2,356,719.15	717,214.38	210,233.25		35,093.26	848.14	9,300.85	3,329,409.03	82.38%
INSTRUCTIONAL MEDIA SERVICES	6200	1,471,579.82	1,528,560.12	931,999.54	289,025.70	36,706.59		21,161.41	86,339.04	12,339.85	1,377,572.13	90.12%
INSTRUCTION AND CURRICULUM	6300	1,855,002.24	1,834,772.32	888,726.02	243,619.60	228,426.56		16,640.33	17,833.63	18,880.55	1,414,126.69	77.07%
INSTRUCTIONAL STAFF TRAINING	6400	1,563,982.77	1,654,895.98	906,285.14	218,064.83	167,271.66		2,220.83	14,547.00	50,065.76	1,358,455.22	82.09%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	1,917,556.99	2,210,769.39	493,285.80	147,602.58	829,474.93		12,964.99	282,127.35		1,765,455.65	79.86%
GENERAL ADMINISTRATION	7100	568,418.42	577,218.42	152,245.65	69,905.94	229,553.32		375.76		1,697.00	453,777.67	78.61%
SCHOOL ADMINISTRATION	7200	1,255,857.49	990,448.76	424,632.64	148,802.95	101,656.86		12,491.88	12,942.39	4,155.15	704,681.87	71.15%
FACILITIES ACQUISITION & CONST.	7300	6,232,978.95	6,463,237.16	3,915,459.66	1,112,116.32	351,176.00	-	29,195.01	6,522.00	16,427.06	5,430,896.05	84.03%
FISCAL SERVICES	7400	384,913.17	451,867.39	103,845.51	33,572.50	114,363.32			36,773.92		288,555.25	63.86%
FOOD SERVICES	7500	597,345.27	709,245.27	446,505.30	154,448.20	24,138.48		1,114.80	692.45	10,365.89	637,265.12	89.85%
CENTRAL SERVICES	7600	31,310.11	70,284.16	19,358.22	45,925.94	-		-			65,284.16	92.89%
PUPIL TRANSPORTATION SERVICES	7700	747,527.76	789,613.03	396,135.29	117,304.89	98,361.66	-	3,051.67	-	10,172.84	625,026.35	79.16%
OPERATION OF PLANT	7800	5,402,135.54	5,214,208.83	2,650,068.81	1,023,936.96	143,456.32	496,068.99	75,217.43	44,333.71	92,793.70	4,525,875.92	86.80%
MAINTENANCE OF PLANT	7900	8,919,684.27	9,097,948.17	2,821,006.00	1,063,057.71	1,696,223.00	2,163,554.20	233,217.71	13,457.10	68,671.01	8,059,186.73	88.58%
ADMINISTRATIVE TECH SERVICE	8100	3,843,871.11	4,136,950.13	1,953,627.91	562,731.56	451,635.59	55,747.35	356,009.87	56,154.67	8,820.00	3,444,726.95	83.27%
COMMUNITY SERVICES	8200	1,324,758.84	1,369,994.61	636,330.30	176,405.49	289,305.03		1,742.26	4,627.84	664.49	1,109,075.41	80.95%
DEBT SERVICE	9100	1,066,744.89	947,825.86	340,038.00	73,730.09	18,509.56		26,910.14	1,109.70	1,421.94	461,719.43	48.71%
TRANSFERS OUT	9200											
ESTIMATED FUND BALANCE (JUNE 30)	9700											
TOTAL APPROP / EXPENDITURES	2700	6,829,624.95	4,210,596.80									
		106,078,853.39	106,833,663.69	58,956,815.08	17,280,130.21	6,987,020.13	2,715,566.86	2,340,292.93	764,779.11	1,112,661.07	90,157,265.39	84.39%

Categoricals	Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Supplemental Academic Instruction	310/4112	314,340.80	2,607,581.00	1,717,223.15
Comprehensive K-12 Reading Plan	310/4160	112,312.62	608,832.00	721,144.62
Instructional Materials	310/4211	644,312.46	954,871.00	1,599,183.46
Science Lab Materials	310/4438	7,312.93	14,977.00	22,289.93
Safe Schools	310/4502	230,094.77	213,311.00	443,405.77
Florida Digital Classroom	310/4815	154,509.33	684,292.00	838,801.33
Library Media	310/4826	30,203.73	54,796.00	84,999.73
Florida Teacher Lead Program	310/5007	0.00	191,905.00	191,905.00
Class Size Reduction/Operating Funds	355/9010	384,657.60	7,007,555.00	7,392,212.60
School Recognition	361/4113	60,669.58	639,249.00	699,918.58
Voluntary Prekindergarten- Summer Prog	371/4232	45,202.71	19,199.78	64,402.49
Public School Technology	411/4849	46,925.61	0.00	46,925.61
Teacher Training	411/6007	27,355.70	135,000.00	162,355.70

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
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	278,120.00	278,120.00	0.00%	
Cost of Issuing SBE Bonds	3324				
Racing Commission Funds	3341	172,500.00	172,500.00	100.00%	
Public Education Capital Outlay	3391				
Total State	3300	450,620.00	450,620.00	172,500.00	38.28%
LOCAL:					
District Interest and Sinking Taxes	3412				
Interest, Including Profit on Investment	3430		25.97	100.00%	
Gifts, Grants, and Bequests	3440				
Miscellaneous	3490	4,849.20	4,849.20		
Total Local	3400	-	4,849.20	4,875.17	
OTHER FINANCING SOURCES					
Sale of Bonds	3710				
Transfers In:					
From General	3610				
From Capital Projects	3630	81,225.00	81,128.88	81,128.88	100.00%
Interfund	3650				
Total Transfers In	3600	81,225.00	81,128.88	81,128.88	100.00%
Total Other Financing Sources		81,225.00	81,128.88	81,128.88	100.00%
BEGINNING FUND BALANCE (JULY 1)	2800	1,384,835.69	1,384,835.69	1,384,835.69	
TOTAL ESTIMATED REVENUES		1,916,680.69	1,921,433.77	1,643,339.74	85.53%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended	
Estimated Appropriations:					
FUNCTION 9200 Debt Service					
Redemption of Principal	710	371,905.00	1,800,486.00	1,483,373.64	82.39%
Interest	720	76,370.00	76,370.00	30,783.77	40.31%
Dues and Fees	730	2,000.00	2,000.00		0.00%
Total Function 9200	9200	450,275.00	1,878,856.00	1,514,157.41	80.59%
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	1,466,405.69	42,577.77		0.00%
TOTAL ESTIMATED APPROPRIATIONS		1,916,680.69	1,921,433.77	1,514,157.41	78.80%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
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	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		2,000.00	
Classrooms First Program	3392			
Classrooms First Program	3396			
District Local Capital Improvement Tax	3413	12,206,324.00	12,206,324.00	11,985,347.21
Interest Including Profit on Investments	3430		8,462.14	256,217.97
Gifts, Grants & Requests	3440			100.00%
Miscellaneous Local Sources	3490		11,759.01	100.00%
Impact Fees	3496	1,800,000.00	1,800,000.00	3,275,250.31
				181.96%
Total Estimated Revenues		14,390,115.00	14,398,577.14	15,530,574.50
				107.86%
OTHER FINANCING SOURCES				
Sale Of Bonds	3710			
Proceeds Of Loans	3720			
Sale of Fixed Assets	3730	1,600,000.00	1,600,000.00	1,617,042.50
Transfers In:				
From General	3610			
From Special Revenue	3630			
Total Transfers In	3600			0.00%
Total Other Financing Sources		1,600,000.00	1,600,000.00	1,617,042.50
				0.00%
BEGINNING FUND BALANCE (JULY 1)	2800	21,028,528.93	21,028,528.93	21,028,528.93
				100.00%
TOTAL ESTIMATED REVENUES		37,018,643.93	37,027,106.07	38,176,145.93
				103.10%
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	155,989.58	155,976.75	155,976.75
Audio Visual Materials	620			100.00%
Buildings and Fixed Equipment	630	17,766,478.02	16,053,204.82	3,390,203.09
Furniture, Fixtures, and Equipment	640	4,361,430.59	5,206,061.47	1,448,412.58
Motor Vehicles	650	941,192.41	844,277.41	843,473.00
Land	660	1,600,000.00	1,600,000.00	0.00%
Improvements Other than Buildings	670	1,509,410.52	2,054,715.66	867,219.10
Remodeling and Renovations	680	2,708,037.68	3,193,252.00	1,223,934.83
Computer Software	690			38.33%
Total Function 7400		29,042,538.80	29,107,488.11	7,929,219.35
				27.24%
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	3,193,438.00	3,193,438.00	1,986,145.17
To Debt Service Funds	920	81,225.00	81,225.00	81,128.88
To Special Revenue Funds	940			
Interfund (Capital Projects Only)	950			
Total Other Financing Uses	9700	3,274,663.00	3,274,663.00	2,067,274.05
				63.13%
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	4,701,442.13	4,644,954.96	
				0.00%
TOTAL ESTIMATED APPROPRIATIONS		37,018,643.93	37,027,106.07	9,996,493.40
				27.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
CAPITAL PROJECT FUNDS**

Capital Projects:		Current Budget	Expended	Balance
Technology Deployment	48510	3,008,022.66	756,234.03	2,251,788.63
District Services - Finance	50040	96,213.00	70,533.00	25,680.00
Maintenance Supplies	53010	2,400,000.00	1,408,687.17	991,312.83
Insurance Countywide	59020	506,925.00	506,925.00	-
Capital Outlay Special Maintenance	61100	1,815,998.10	994,113.71	821,884.39
Fortify Buildings	61200	402,500.00		402,500.00
Video Surveillance	61300	720,000.00		720,000.00
Perimeter Fencing	61400	400,000.00		400,000.00
Site Purchases	92700	1,600,000.00		1,600,000.00
Transportation	95400	844,277.41	843,473.00	804.41
Plant Operations	95500	166,695.58	107,196.79	59,498.79
District Wide Gym Lighting Retrofit	98020	150,000.00	8,484.28	141,515.72
Electrical/Data Upgrades	98060	118,644.31	80,127.86	38,516.45
Gym Floor Replacement	98090	125,000.00	113,967.00	11,033.00
Security Systems at High Schools	98100	152,745.60	106,839.84	45,905.76
FBMS New Cafetorium	98110	6,920,944.60	9,463.01	6,911,481.59
Energy Conservation Projects	98200	40,980.70		40,980.70
Quality Zone Academy Bond	98410	81,225.00	81,128.88	96.12
District Office Parking and Renovation	98570	599,246.55	9,611.94	589,634.61
Countrywide Playground Equipment	98630	60,000.00	36,400.00	23,600.00
Portable Leases	98660	190,300.00		190,300.00
Portable Cost	98800	245,678.63	94,840.60	150,838.03
Telephone System Upgrades	98830	680,000.00	133,647.60	546,352.40
Wildlight Elementary and Road	98860	6,418,069.11	4,634,819.69	1,783,249.42
New School	98980	4,638,684.86		4,638,684.86
TOTAL		32,382,151.11	9,996,493.40	22,385,657.71

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
SCHOOL FOOD SERVICE**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected	
Estimated Revenues:					
FEDERAL THROUGH STATE:					
National School Lunch	3260	3,291,500.00	3,291,500.00	3,273,267.97	99.45%
U.S.D.A. Donated Foods	3265	399,000.00	399,000.00	2,855.97	0.72%
Summer Feeding	3267			53,067.86	
Other Federal Direct	3290				
Total Federal Through State	3200	3,690,500.00	3,690,500.00	3,329,191.80	90.21%
STATE:					
School Breakfast Supplement	3337	26,900.00	26,900.00	22,172.00	82.42%
School Lunch Supplement	3338	31,500.00	31,500.00	29,930.00	95.02%
Miscellaneous State Revenue	3390			3,836.06	
Total State	3300	58,400.00	58,400.00	55,938.06	95.78%
LOCAL:					
Interest, Including Profit on Investment	3430	500.00	500.00	21,743.22	100.00%
Gifts, Grants, and Bequests	3440	10,844.57	10,844.57		
Food Service	3450	2,062,000.00	2,062,000.00	1,520,552.87	73.74%
Miscellaneous	3490	35,000.00	35,000.00	27,771.70	79.35%
Total Local	3400	2,108,344.57	2,108,344.57	1,570,067.79	74.47%
OTHER FINANCING SOURCES					
Sale of Fixed Assets	3733			13,776.00	
Transfers In:					
From General	3610				
From Special Revenue	3630				
Total Transfers In	3600	-	-	-	
Total Other Financing Sources		-	-	13,776.00	
BEGINNING FUND BALANCE (JULY 1)	2800	2,485,375.06	2,485,375.06	2,485,375.06	100.00%
TOTAL ESTIMATED REVENUES		8,342,619.63	8,342,619.63	7,454,348.71	89.35%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended	
Estimated Appropriations:					
FUNCTION 7600 Food Services					
Salaries	100	1,867,000.00	1,874,800.00	1,841,716.93	98.24%
Employee Benefits	200	784,400.00	690,310.00	665,321.20	96.38%
Purchased Services	300	296,356.53	345,604.22	267,804.80	77.49%
Energy Services	400	9,000.00	9,000.00	4,750.61	52.78%
Materials and Supplies	500	2,771,023.48	2,976,323.48	2,106,617.99	70.78%
Capital Outlay	600	172,682.17	836,550.88	668,327.65	79.89%
Other Expenses	700	194,500.00	179,593.24	38,079.98	21.20%
Total Function 7600	7600	6,094,962.18	6,912,181.82	5,592,619.16	80.91%
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	2,247,657.45	1,430,437.81		0.00%
TOTAL ESTIMATED APPROPRIATIONS		8,342,619.63	8,342,619.63	5,592,619.16	67.04%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
CONTRACTED PROGRAMS FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected	
Estimated Revenues:					
FEDERAL:					
Miscellaneous Federal Direct	3199	944,851.77	944,851.77	566,593.45	59.97%
Total Federal Direct	3100	944,851.77	944,851.77	566,593.45	59.97%
FEDERAL THROUGH STATE:					
Careet and Technical Education	3201	147,674.27	150,985.27	140,149.11	92.82%
Adult General Education	3221	210,361.97	201,067.97	125,561.87	62.45%
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	364,795.65	244,761.90	67.10%
Individuals w/Disabilities Ed Act (IDEA)	3230	3,282,234.42	3,521,575.28	2,979,261.91	84.60%
Elem & Sec Edu Act, Title I	3240	1,913,643.28	1,922,963.55	1,598,655.15	83.13%
Language Instruction - Title III	3241	18,659.00	18,659.00	14,065.85	75.38%
Title IV	3242		49,792.22		0.00%
Other Federal through State	3290	49,238.26	49,238.26	42,718.30	86.76%
Total Federal Through State	3200	5,874,238.44	6,281,200.16	5,147,297.05	81.95%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			(203.02)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			1,912.18	
Miscellaneous	3490			1,593.71	
Total Local	3400	-	-	3,302.87	
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		6,819,090.21	7,226,051.93	5,717,193.37	79.12%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2017-2018
FOR THE PERIOD ENDING MAY 31, 2018
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	1,361,966.53	1,418,227.79	834,283.76	188,397.88	7,742.20		134,570.88	31,128.96	45,625.12	1,241,748.80	87.56%
EXCEPTIONAL INSTRUCTION	5200	1,594,780.57	1,828,421.43	1,162,434.53	345,562.25	9,981.21		5,518.39	2,066.24	60,735.55	1,586,298.17	86.76%
VOCATIONAL INSTRUCTION	5300	132,928.27	139,952.27	59,586.56	16,598.33	31,141.40		10,700.64	629.00	10,087.40	128,743.33	91.99%
ADULT INSTRUCTION	5400	194,440.96	188,357.96	91,419.69	14,673.10	400.85		7,610.32	572.45	8,396.95	123,073.36	65.34%
OTHER INSTRUCTION	5900		16,590.00								-	0.00%
PUPIL PERSONNEL SERVICES	6100	772,614.88	901,484.96	470,323.59	125,343.73	112,078.49		29,262.22	1,736.36	239.99	738,984.38	81.97%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	1,680,688.43	1,564,339.70	872,020.84	226,532.67	148,047.73		8,819.71	88.22	14,679.00	1,270,188.17	81.20%
INSTRUCTIONAL STAFF TRAINING	6400	515,991.55	566,567.37	191,162.45	35,188.85	31,178.20		10,776.38		32,572.75	300,878.63	53.11%
INSTRUCTION RELATED TECHNOLOGY BOARD	7100										-	
GENERAL ADMINISTRATION	7200	482,518.31	478,019.81			115.10				249,657.26	249,772.36	52.25%
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	5,288.30	397.46	32.51	11.77				28.88	470.62	8.90%
PUPIL TRANSPORTATION SERVICES	7800	81,335.00	112,714.93	53,967.88	16,037.32	5,083.60	468.65				75,557.45	67.03%
OPERATION OF PLANT	7900										-	
MAINTENANCE OF PLANT	8100										-	
COMMUNITY SERVICES	9100		6,000.00								-	0.00%
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
TOTAL APPROP / EXPENDITURES		6,819,090.21	7,226,051.93	3,735,596.76	968,366.64	345,867.96	468.65	207,258.54	36,221.23	422,022.90	5,715,802.68	79.10%