

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 2019-2020

FOR THE PERIOD ENDING OCTOBER 31, 2019

Submitted By: Chris Lacambra
Date: December 12, 2019

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019**

| | <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 | 17,757.09 | 1,829,634.81 | 353,201.06 ⁴ | 4,013,380.23 | 6,213,973.19 |
| Debt Service | | 37,231.07 | | | 37,231.07 |
| Capital Projects | | 3,849,484.37 | 7,243,870.33 ⁴ | 23,251,671.60 | 34,345,026.30 |
| Special Rev. - Other | | (256,712.27) ³ | | | (256,712.27) |
| Spec. Rev.-Food Service | <u>155,435.79</u> | <u>559,254.52</u> | <u>638,480.86</u> ⁴ | <u>84,646.05</u> | <u>1,437,817.22</u> |
| Grand Totals: | <u><u>173,192.88</u></u> | <u><u>6,018,892.50</u></u> | <u><u>8,235,552.25</u></u> | <u><u>27,349,697.88</u></u> | <u><u>41,777,335.51</u></u> |

Notes:

1. During the current month, the rate of interest on investments was 2.04% for Fund A of the State Board of Administration, 0.35% for the Wells Fargo Investment Account and 2.06% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 33.3% 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. SBA Prime 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 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
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 | 13,907.25 | 21.40% |
| Total Federal Direct | 3100 | 65,000.00 | 13,907.25 | 21.40% |
| FEDERAL THRU STATE: | | | | |
| Medicaid Reimbursement | 3202 | | 145,315.91 | 100.00% |
| Safe & Drug Free Schools | 3227 | | | |
| Transitional Program for Refugee Children | 3292 | | | |
| Miscellaneous Federal | 3299 | | | |
| Total Federal Thru State | 3200 | - | 145,315.91 | |
| STATE: | | | | |
| Florida Education Finance Program | 3310 | 35,922,043.00 | 12,818,654.00 | 35.68% |
| Workforce Development | 3315 | 605,068.00 | 201,688.00 | 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 | 51,050.00 | 51,050.00 | 0.00% |
| State Forest Funds | 3342 | | | |
| State License Tax | 3343 | 20,000.00 | 6,320.45 | 31.60% |
| District Discretionary Lottery | 3344 | 41,705.00 | 135.00 | 0.32% |
| Transportation | 3354 | | | |
| Class Size Reduction | 3355 | 13,326,940.00 | 4,442,312.00 | 33.33% |
| School Recognition Funds | 3361 | 791,923.00 | 1,016,864.00 | 100.00% |
| Teacher Recruitment and Retention | 3362 | | | |
| Excellent Teaching Program | 3363 | | | |
| Voluntry Pre-K | 3371 | | 8,163.40 | 100.00% |
| Preschool Projects | 3372 | | | |
| Public School Technology | 3375 | | | |
| Teacher Training | 3376 | | | |
| Full Service School | 3378 | | | |
| Miscellaneous State Sources | 3390 | 236,422.00 | 85,566.63 | 32.38% |
| Total State | 3300 | 50,995,151.00 | 18,579,703.48 | 36.25% |
| LOCAL: | | | | |
| District School Tax | 3411 | 44,930,038.00 | 763,610.68 | 1.70% |
| Prior Year Taxes | 3414 | | 5,889.88 | 100.00% |
| Payment in Lieu of Taxes | 3422 | | | |
| Excess Fees | 3423 | | | |
| Tuition (Non-Resident) | 3424 | | | |
| Rent | 3425 | 30,000.00 | 26,382.37 | 87.94% |
| Interest, Including Profit on Investment | 3430 | 300,000.00 | 103,278.79 | 34.43% |
| Gifts, Grants, & Bequests | 3440 | 339,488.61 | 182,378.98 | 53.11% |
| Adult General Education Course Fees | 3461 | | 2,647.44 | 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 | 4,156.00 | 1,399.00 | 33.66% |
| Financial Aid Fees | 3468 | | | |
| Other Student Fees | 3469 | 25,602.00 | 11,005.00 | 42.98% |
| 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 | 481,345.00 | 383,532.40 | 67.07% |
| Total Local | 3400 | 46,110,629.61 | 1,480,124.54 | 3.20% |
| OTHER FINANCING SOURCES: | | | | |
| Sale of Fixed Assets | 3733 | | | |
| Insurance Loss Recoveries | 3741 | | | |
| Transfers In: | | | | |
| From Debt Service Funds | 3620 | | | |
| From Capital Projects Funds | 3630 | 3,210,307.00 | 3,210,307.00 | 0.00% |
| From Special Revenues Funds | 3640 | | | |
| From Internal Service Funds | 3670 | | | |
| From Trust Funds | 3680 | | | |
| From Enterprise Funds | 3690 | | | |
| Total Transfers In | 3600 | 3,210,307.00 | - | |
| Total Other Financing Sources | | 3,210,307.00 | - | |
| BEGINNING FUND BALANCE (JULY 1) | 2800 | 13,978,978.22 | 13,978,978.22 | |
| TOTAL ESTIMATED REVENUES | | 114,360,065.83 | 34,198,029.40 | 29.81% |

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
GENERAL FUND

| Account Number | Original Budget Amount | Current Budget | Expended | | | | | | | TOTAL | Percent Expended | |
|--------------------------------------|------------------------|----------------|----------------|---------------|--------------|--------------|--------------|--------------|------------|------------|------------------|---------|
| | | | 100 | 200 | 300 | 400 | 500 | 600 | 700 | | | |
| Appropriations: | | | | | | | | | | | | |
| BASIC INSTRUCTION | 5100 | 47,813,632.78 | 48,041,934.93 | 7,431,198.09 | 2,347,120.82 | 780,454.63 | 949.02 | 697,348.05 | 69,014.77 | 116,794.59 | 11,442,879.97 | 23.82% |
| EXCEPTIONAL INSTRUCTION | 5200 | 15,372,651.94 | 15,365,466.45 | 2,264,299.62 | 765,537.15 | 303,439.74 | | 62,491.95 | 6,658.48 | 58,022.04 | 3,460,448.98 | 22.52% |
| VOCATIONAL INSTRUCTION | 5300 | 3,582,069.66 | 3,581,486.11 | 260,267.65 | 84,209.84 | 51,916.34 | | 28,498.87 | 143,502.78 | 6,906.50 | 575,301.98 | 16.06% |
| ADULT INSTRUCTION | 5400 | 830,746.17 | 830,746.17 | 64,211.17 | 19,657.18 | 594.51 | | 55.11 | | 2,213.12 | 86,731.09 | 10.44% |
| PREKINDERGARTEN | 5500 | 32,285.28 | 32,285.28 | 10,829.76 | 2,307.72 | | | 166.83 | | | 13,304.31 | 41.21% |
| OTHER INSTRUCTION | 5900 | 2,894.75 | 2,894.75 | | | 3,279.97 | | | 2,918.67 | | 6,198.64 | 214.13% |
| PUPIL PERSONNEL SERVICES | 6100 | 6,005,310.62 | 6,007,969.45 | 983,801.42 | 312,480.99 | 160,910.93 | | 15,457.54 | 403.93 | 38.09 | 1,473,092.90 | 24.52% |
| INSTRUCTIONAL MEDIA SERVICES | 6200 | 955,503.70 | 955,948.41 | 192,886.53 | 69,707.92 | 37,366.80 | | 11,813.46 | 20,612.80 | 1,341.49 | 333,729.00 | 34.91% |
| INSTRUCTION AND CURRICULUM | 6300 | 1,871,556.18 | 1,872,381.74 | 339,237.39 | 90,770.52 | 59,496.39 | | 6,757.03 | 4,948.49 | 258.00 | 501,467.82 | 26.78% |
| INSTRUCTIONAL STAFF TRAINING | 6400 | 1,272,124.66 | 1,301,089.49 | 208,379.83 | 59,292.02 | 45,922.63 | | 3,225.39 | 99.90 | 12,538.73 | 329,458.50 | 25.32% |
| INSTRUCTION RELATED TECHNOLOGY BOARD | 6500 | 1,527,621.09 | 1,584,583.11 | 174,925.41 | 54,310.23 | 373,666.51 | | 1,605.78 | 63.48 | | 604,571.41 | 38.15% |
| GENERAL ADMINISTRATION | 7100 | 537,827.94 | 537,827.94 | 53,961.75 | 18,003.29 | 103,132.70 | | | | | 175,097.74 | 32.56% |
| SCHOOL ADMINISTRATION | 7200 | 818,809.70 | 822,747.20 | 132,281.85 | 60,604.56 | 46,864.38 | | 13,307.79 | | 14,565.22 | 267,623.80 | 32.53% |
| FACILITIES ACQUISITION & CONST. | 7300 | 6,104,419.30 | 6,109,746.63 | 1,272,621.02 | 388,496.55 | 34,107.19 | 61.59 | 14,848.61 | 4,475.28 | 20,675.00 | 1,735,285.24 | 28.40% |
| FISCAL SERVICES | 7400 | 600,707.27 | 600,824.59 | 93,594.89 | 19,664.86 | 132,276.12 | | | 3,616.36 | | 249,152.23 | 41.47% |
| FOOD SERVICES | 7500 | 644,487.50 | 644,610.55 | 202,038.72 | 57,583.18 | 4,077.36 | | 412.35 | 92.90 | | 264,204.51 | 40.99% |
| CENTRAL SERVICES | 7600 | 115,376.51 | 127,892.06 | | 22,676.19 | | | | | | 22,676.19 | 17.73% |
| PUPIL TRANSPORTATION SERVICES | 7700 | 1,041,857.77 | 1,041,997.27 | 153,503.77 | 45,498.71 | 58,552.57 | | 552.33 | 90.92 | 3,069.20 | 261,267.50 | 25.07% |
| OPERATION OF PLANT | 7800 | 5,673,127.12 | 5,674,488.88 | 770,214.86 | 293,180.34 | 111,607.04 | 117,615.66 | 67,329.72 | 3,368.66 | 20,239.32 | 1,383,555.60 | 24.38% |
| MAINTENANCE OF PLANT | 7900 | 9,426,231.75 | 9,430,814.52 | 1,024,970.00 | 396,519.25 | 954,259.33 | 983,229.69 | 83,789.58 | 4,615.20 | 3,905.14 | 3,451,288.19 | 36.60% |
| ADMINISTRATIVE TECH SERVICE | 8100 | 3,601,395.65 | 3,601,926.41 | 566,072.56 | 180,728.48 | 139,265.78 | 10,661.02 | 25,558.23 | 12,761.06 | 4,650.00 | 939,697.13 | 26.09% |
| COMMUNITY SERVICES | 8200 | 1,067,779.65 | 1,067,934.19 | 184,797.16 | 46,093.92 | 134,255.55 | | 4,306.63 | 3,560.58 | | 373,013.84 | 34.93% |
| DEBT SERVICE | 9100 | 419,139.08 | 427,215.25 | 86,178.83 | 28,991.55 | 8,953.43 | | 7,943.78 | | | 132,067.59 | 30.91% |
| TRANSFERS OUT | 9200 | | | | | | | | | | | |
| ESTIMATED FUND BALANCE (JUNE 30) | 9700 | | | | | | | | | | | |
| TOTAL APPROP / EXPENDITURES | 2700 | 5,042,509.76 | 5,042,509.76 | | | | | | | | | |
| | | 114,360,065.83 | 114,707,321.14 | 16,470,272.28 | 5,363,435.27 | 3,544,399.90 | 1,112,516.98 | 1,045,469.03 | 280,804.26 | 265,216.44 | 28,082,114.16 | 24.48% |

| Categoricals | Rollforward Amount | New Revenue Amount | Total Available | Expended To Date | |
|--|--------------------|--------------------|-----------------|------------------|--------------|
| Supplemental Academic Instruction | 4112 | 267,580.27 | 2,742,292.00 | 3,009,872.27 | 614,606.93 |
| School Recognition | 4113 | 67,210.56 | 1,016,864.00 | 1,084,074.56 | 19,239.45 |
| Comprehensive K-12 Reading Plan | 4160 | 82,183.61 | 628,962.00 | 711,145.61 | 140,471.83 |
| Instructional Materials | 4211 | 515,612.09 | 986,354.00 | 1,501,966.09 | 415,642.10 |
| Voluntary Prekindergarden- Summer Prog | 4232 | 40,291.80 | 8,163.40 | 48,455.20 | 13,130.15 |
| Science Lab Materials | 4438 | 10,457.99 | 56,598.00 | 25,927.99 | 3,986.76 |
| Safe Schools | 4502 | 16,128.51 | 845,712.00 | 861,840.51 | 195,679.04 |
| Mental Health | 4795 | 68,908.72 | 397,487.00 | 466,395.72 | 103,592.03 |
| Florida Digital Classroom | 4815 | 89,620.47 | 258,224.00 | 347,844.47 | 85,010.05 |
| Library Media | 4826 | 39,724.44 | 15,470.00 | 55,194.44 | 9,680.01 |
| Public School Technology | 4849 | 40,791.08 | 9,300.00 | 50,091.08 | 12,746.09 |
| Florida Teacher Lead Program | 5007 | 55,924.26 | 237,916.00 | 237,916.00 | 224,084.46 |
| Teacher Training | 6007 | 100,000.00 | 155,924.26 | 155,924.26 | 70,795.15 |
| Class Size Reduction/Operating Funds | 9010 | 351,899.20 | 7,321,454.00 | 7,673,353.20 | 1,754,496.51 |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
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 | 32,620.00 | 32,620.00 | 0.00% |
| Cost of Issuing SBE Bonds | 3324 | | | |
| Racing Commission Funds | 3341 | 172,200.00 | 172,200.00 | |
| Public Education Capital Outlay | 3391 | | | |
| Total State | 3300 | 204,820.00 | 204,820.00 | - |
| | | | | 0.00% |
| LOCAL: | | | | |
| District Interest and Sinking Taxes | 3412 | | | |
| Interest, Including Profit on Investment | 3430 | | 97.29 | 100.00% |
| Gifts, Grants, and Bequests | 3440 | | | |
| Miscellaneous | 3490 | | | |
| Total Local | 3400 | - | - | 97.29 |
| OTHER FINANCING SOURCES | | | | |
| Sale of Bonds | 3710 | | | |
| Transfers In: | | | | |
| From General | 3610 | | | |
| From Capital Projects | 3630 | | | |
| Interfund | 3650 | | | |
| Total Transfers In | 3600 | - | - | - |
| Total Other Financing Sources | | - | - | - |
| BEGINNING FUND BALANCE (JULY 1) | 2800 | 37,556.86 | 37,556.86 | 37,556.86 |
| TOTAL ESTIMATED REVENUES | | 242,376.86 | 242,376.86 | 37,654.15 |
| | | | | 15.54% |

| Account Number | Original Budget Amount | Current Budget | Cash Expended | Percent Expended |
|--|------------------------|----------------|---------------|------------------|
| Estimated Appropriations: | | | | |
| FUNCTION 9200 Debt Service | | | | |
| Redemption of Principal | 710 | 149,000.00 | 149,000.00 | 0.00% |
| Interest | 720 | 53,820.00 | 53,820.00 | 0.00% |
| Dues and Fees | 730 | 2,000.00 | 2,000.00 | 0.00% |
| Total Function 9200 | 9200 | 204,820.00 | 204,820.00 | - |
| | | | | 0.00% |
| 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 | 37,556.86 | 37,556.86 | |
| | | | | 0.00% |
| TOTAL ESTIMATED APPROPRIATIONS | | 242,376.86 | 242,376.86 | - |
| | | | | 0.00% |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
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 | 325,000.00 | 325,000.00 | 0.00% |
| Interest on Undistributed CO & DS | 3325 | | | 0.00% |
| Miscellaneous State Revenue | 3390 | | | 0.00% |
| Public Education Capital Outlay | 3391 | | | |
| Classrooms First Program | 3392 | | | |
| Classrooms First Program | 3396 | | | |
| District Local Capital Improvement Tax | 3413 | 14,537,329.00 | 14,537,329.00 | 1.70% |
| Prior Year Taxes | 3414 | | 1,480.00 | 100.00% |
| Payment in Lieu of Taxes | 3422 | | | |
| Interest Including Profit on Investments | 3430 | | 247,350.71 | 100.00% |
| Gifts, Grants & Requests | 3440 | | | |
| Miscellaneous Local Sources | 3490 | | 105,534.78 | 100.00% |
| Impact Fees | 3496 | 5,000,000.00 | 189,747.50 | 100.00% |
| Total Estimated Revenues | | 19,862,329.00 | 19,862,329.00 | 3.98% |
| OTHER FINANCING SOURCES | | | | |
| Sale Of Bonds | 3710 | | | |
| Proceeds Of Loans | 3720 | | | |
| Sale of Fixed Assets | 3730 | | | |
| Insurance Loss Recoveries | 3741 | | | |
| 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 | 39,124,672.27 | 39,124,672.27 | 100.00% |
| TOTAL ESTIMATED REVENUES | | 58,987,001.27 | 58,987,001.27 | 67.67% |
| Estimated Appropriations: | | | | |
| FUNCTION 7400 Capital Outlay | | | | |
| Library Books (New Libraries) | 610 | | | |
| Audio Visual Materials | 620 | | | |
| Buildings and Fixed Equipment | 630 | 29,898,123.51 | 29,898,123.51 | 11.11% |
| Furniture, Fixtures, and Equipment | 640 | 2,192,299.91 | 2,192,299.91 | 31.02% |
| Motor Vehicles | 650 | 1,129,000.00 | 1,129,000.00 | 0.00% |
| Land | 660 | 1,671,323.20 | 1,671,323.20 | 0.00% |
| Improvements Other than Buildings | 670 | 4,887,533.20 | 4,887,533.20 | 4.65% |
| Remodeling and Renovations | 680 | 9,054,328.61 | 9,054,328.61 | 8.46% |
| Computer Software | 690 | | | |
| Total Function 7400 | | 48,832,608.43 | 4,995,937.22 | 10.23% |
| 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 | 3,210,307.00 | 3,210,307.00 | 0.00% |
| To Debt Service Funds | 920 | | | |
| To Special Revenue Funds | 940 | | | |
| Interfund (Capital Projects Only) | 950 | | | |
| Total Other Financing Uses | 9700 | 3,210,307.00 | - | 0.00% |
| ESTIMATED ENDING FUND BALANCE (JUNE 30) | 2700 | 6,944,085.84 | 6,944,085.84 | 0.00% |
| TOTAL ESTIMATED APPROPRIATIONS | | 58,987,001.27 | 4,995,937.22 | 8.47% |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
CAPITAL PROJECT FUNDS**

| | | Current Budget | Expended | Balance |
|--------------------------------|-------|----------------------|---------------------|----------------------|
| Capital Projects: | | | | |
| TECH DEPLOYMENT | 48510 | 903,902.46 | 410,667.79 | 493,234.67 |
| DISTRICT SERVICES | 50040 | 60,883.00 | | 60,883.00 |
| INSURANCE | 59020 | 540,069.00 | | 540,069.00 |
| SPECIAL MAINTENANCE PROJECTS | 61100 | 1,190,515.32 | 32,397.30 | 1,158,118.02 |
| PERIMETER FENCING | 61400 | 560,000.00 | | 560,000.00 |
| SCHOOL SAFETY NEEDS | 61500 | 240,000.00 | | 240,000.00 |
| SITE PURCHASES | 92700 | 1,671,323.20 | | 1,671,323.20 |
| EXECUTIVE DIR OF ADMIN SVCS | 95010 | 94,000.00 | | 94,000.00 |
| FACILITIES | 95300 | 2,436,683.00 | | 2,436,683.00 |
| TRANSPORTATION | 95400 | 805,000.00 | | 805,000.00 |
| PLANT OPERATIONS | 95500 | 554,001.78 | 146,755.64 | 407,246.14 |
| KNOX BOXES | 97001 | 15,232.24 | | 15,232.24 |
| RAPTOR - TECHNOLOGY | 97002 | 540.00 | | 540.00 |
| PERIMETER FENCING | 97003 | 204,418.00 | | 204,418.00 |
| SIGNAGE | 97004 | 16,486.00 | | 16,486.00 |
| LOCKS | 97005 | 100,000.00 | | 100,000.00 |
| BULLET RESISTANT FILM | 97006 | 765.00 | | 765.00 |
| MECHANICAL RETROFIT | 98010 | 2,900,000.00 | | 2,900,000.00 |
| DIST WIDE GYM LIGHTING RETRO | 98020 | 179,161.13 | 30.39 | 179,130.74 |
| YPS HVAC REPLACEMENT | 98030 | 800,000.00 | | 800,000.00 |
| PAINTING - DISTRICT WIDE | 98040 | 250,000.00 | | 250,000.00 |
| STAGE CURTAINS - HMSHS | 98050 | 40,000.00 | | 40,000.00 |
| ELECTRIC/DATA UPGRADES | 98060 | 90,764.00 | | 90,764.00 |
| DRAINAGE ISSUE - CMS | 98070 | 48,000.00 | | 48,000.00 |
| GYM FLOOR REPLACEMENT | 98090 | 500,000.00 | | 500,000.00 |
| FBMS NEW CAFETORIUM | 98110 | 4,358,189.38 | 3,352,942.08 | 1,005,247.30 |
| FIRE ALARM REPLACEMENT - YPS | 98120 | 50,000.00 | | 50,000.00 |
| ENERGY CONSERVATION PROJECTS | 98200 | 41,313.51 | | 41,313.51 |
| PARENT PICKUP IMPROVE HES/CIS | 98420 | 1,600,000.00 | | 1,600,000.00 |
| YPS CEILING IMPROVEMENTS | 98430 | 900,000.00 | | 900,000.00 |
| DW HVAC REPLACEMENT | 98440 | 747,610.49 | 483,114.20 | 264,496.29 |
| DISTRICT ROOF IMPROVEMENTS | 98450 | 1,386,000.00 | 131,696.23 | 1,254,303.77 |
| FBHS WATER MAIN REPIPE | 98460 | 50,000.00 | | 50,000.00 |
| REPLACE/REPAIR IRRIGATION WELL | 98480 | 62,000.00 | | 62,000.00 |
| FBHS INTERCOM REPLACEMENT | 98490 | 70,000.00 | | 70,000.00 |
| DO PARKING AND RENOVATIONS | 98570 | 210,526.67 | | 210,526.67 |
| PLAYGROUND EQUIPMENT | 98630 | 116,888.00 | 16,888.00 | 100,000.00 |
| PORTABLE LEASE | 98660 | 316,800.00 | | 316,800.00 |
| PORTABLE COSTS* | 98800 | 260,884.58 | 269,663.59 | (8,779.01) |
| UPGRADE TELEPHONE | 98830 | 587,284.50 | 137,924.50 | 449,360.00 |
| COVERED WALKWAYS | 98910 | 1,500,000.00 | | 1,500,000.00 |
| ADDITIONAL CLASSROOMS - WES | 98950 | 6,550,000.00 | 13,857.50 | 6,536,142.50 |
| ADDITIONAL CLASSROOMS - YMS | 98960 | 1,000,000.00 | | 1,000,000.00 |
| ADDITIONAL CLASSROOMS - YHS | 98970 | 1,000,000.00 | | 1,000,000.00 |
| NEW SCHOOL - TBD | 98980 | 17,033,674.17 | | 17,033,674.17 |
| TOTAL | | 52,042,915.43 | 4,995,937.22 | 47,046,978.21 |

*NEGATIVE BALANCE WILL BE HANDLED IN NOVEMBER

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
SCHOOL FOOD SERVICE**

| Account Number | Original Budget Amount | Current Budget | Cash Received | Percent Collected | |
|--|------------------------|----------------|---------------|-------------------|---------|
| Estimated Revenues: | | | | | |
| FEDERAL THROUGH STATE: | | | | | |
| National School Lunch | 3260 | 3,555,000.00 | 3,555,000.00 | 607,298.62 | 17.08% |
| U.S.D.A. Donated Foods | 3265 | 411,241.00 | 411,241.00 | 1,047.75 | 0.25% |
| Summer Feeding | 3267 | 88,000.00 | 88,000.00 | 33,931.76 | |
| Other Federal Direct | 3290 | | | | |
| Total Federal Through State | 3200 | 4,054,241.00 | 4,054,241.00 | 642,278.13 | 15.84% |
| STATE: | | | | | |
| School Breakfast Supplement | 3337 | 25,000.00 | 25,000.00 | | 0.00% |
| School Lunch Supplement | 3338 | 31,000.00 | 31,000.00 | | 0.00% |
| Miscellaneous State Revenue | 3390 | | | | |
| Total State | 3300 | 56,000.00 | 56,000.00 | - | 0.00% |
| LOCAL: | | | | | |
| Interest, Including Profit on Investment | 3430 | 700.00 | 700.00 | 9,228.69 | 100.00% |
| Gifts, Grants, and Bequests | 3440 | | | | |
| Food Service | 3450 | 2,030,000.00 | 2,030,000.00 | 627,636.93 | 30.92% |
| Miscellaneous | 3490 | 50,000.00 | 50,000.00 | 23,105.97 | 46.21% |
| Total Local | 3400 | 2,080,700.00 | 2,080,700.00 | 659,971.59 | 31.72% |
| OTHER FINANCING SOURCES | | | | | |
| Sale of Fixed Assets | 3733 | | | | |
| Transfers In: | | | | | |
| From General | 3610 | | | | |
| From Special Revenue | 3630 | | | | |
| Total Transfers In | 3600 | - | - | - | |
| Total Other Financing Sources | | - | - | - | |
| BEGINNING FUND BALANCE (JULY 1) | 2800 | 1,994,137.00 | 1,994,137.00 | 1,994,137.00 | 100.00% |
| TOTAL ESTIMATED REVENUES | | 8,185,078.00 | 8,185,078.00 | 3,296,386.72 | 40.27% |

| | Original Budget Amount | Current Budget | Cash Expended | Percent Expended | |
|--|------------------------|----------------|---------------|------------------|--------|
| Estimated Appropriations: | | | | | |
| FUNCTION 7600 Food Services | | | | | |
| Salaries | 100 | 2,109,000.00 | 2,109,000.00 | 555,458.61 | 26.34% |
| Employee Benefits | 200 | 810,700.00 | 810,700.00 | 186,238.52 | 22.97% |
| Purchased Services | 300 | 268,395.00 | 272,395.00 | 177,005.35 | 64.98% |
| Energy Services | 400 | 9,500.00 | 9,500.00 | 1,494.00 | 15.73% |
| Materials and Supplies | 500 | 2,735,316.20 | 2,735,316.20 | 707,367.20 | 25.86% |
| Capital Outlay | 600 | 273,634.08 | 398,831.18 | 189,021.42 | 47.39% |
| Other Expenses | 700 | 209,900.00 | 209,900.00 | 15,758.21 | 7.51% |
| Total Function 7600 | 7600 | 6,416,445.28 | 6,545,642.38 | 1,832,343.31 | 27.99% |
| 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 | 1,768,632.72 | 1,639,435.62 | | 0.00% |
| TOTAL ESTIMATED APPROPRIATIONS | | 8,185,078.00 | 8,185,078.00 | 1,832,343.31 | 22.39% |

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
CONTRACTED PROGRAMS FUNDS**

| Account Number | Original Budget Amount | Current Budget | Revenue Recognized | Percent Collected | |
|--|------------------------|----------------|--------------------|-------------------|--------|
| Estimated Revenues: | | | | | |
| FEDERAL: | | | | | |
| Miscellaneous Federal Direct | 3199 | 266,960.56 | 266,960.56 | 122,153.84 | 45.76% |
| Total Federal Direct | 3100 | 266,960.56 | 266,960.56 | 122,153.84 | 45.76% |
| FEDERAL THROUGH STATE: | | | | | |
| Careet and Technical Education | 3201 | 158,800.00 | 158,800.00 | 34,467.61 | 21.71% |
| Adult General Education | 3221 | 210,574.46 | 210,574.46 | 59,252.25 | 28.14% |
| English Literacy and Civics Education | 3222 | | | | |
| Teacher & Principal Tr, Title II, Part A | 3225 | 333,075.24 | 333,075.24 | 117,997.49 | 35.43% |
| Individuals w/Disabilities Ed Act (IDEA) | 3230 | 2,686,903.00 | 2,686,903.00 | 503,437.97 | 18.74% |
| Elem & Sec Edu Act, Title I | 3240 | 1,771,643.23 | 1,771,643.23 | 344,734.91 | 19.46% |
| Language Instruction - Title III | 3241 | 21,877.00 | 21,877.00 | 4,485.33 | 20.50% |
| Title IV | 3242 | 193,153.79 | 193,153.79 | 47,062.24 | 24.37% |
| Other Federal through State | 3290 | 106,729.03 | 106,729.03 | 58,926.40 | 55.21% |
| Total Federal Through State | 3200 | 5,482,755.75 | 5,482,755.75 | 1,170,364.20 | 21.35% |
| STATE: | | | | | |
| Other Miscellaneous State | 3390 | | | | |
| Total State | 3300 | - | - | - | |
| LOCAL: | | | | | |
| Interest, Including Profit of Invest | 3430 | | | (542.64) | |
| Gifts, Grants, and Bequests | 3440 | | | | |
| Adult General Education Course Fees | 3461 | | | 462.56 | |
| Miscellaneous | 3490 | | | 533.75 | |
| Total Local | 3400 | - | - | 453.67 | |
| 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 | | 5,749,716.31 | 5,749,716.31 | 1,292,971.71 | 22.49% |

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2019-2020
FOR THE PERIOD ENDING OCTOBER 31, 2019
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 | 1,326,906.61 | 1,326,406.61 | 160,869.79 | 46,488.12 | 24,554.48 | | 19,032.51 | 16,062.64 | 5,416.94 | 272,424.48 | 20.54% |
| EXCEPTIONAL INSTRUCTION | 5200 | 1,581,029.00 | 1,569,329.00 | 203,769.51 | 51,253.76 | 314.50 | | 1,362.79 | - | 4,009.08 | 260,709.64 | 16.61% |
| VOCATIONAL INSTRUCTION | 5300 | 125,020.00 | 128,020.00 | 17,474.94 | 5,562.75 | 384.60 | | 3,570.06 | | - | 26,992.35 | 21.08% |
| ADULT INSTRUCTION | 5400 | 202,026.46 | 202,026.46 | 30,234.04 | 4,425.51 | 1,092.50 | | 4,012.19 | 11,021.57 | 7,715.70 | 58,501.51 | 28.96% |
| OTHER INSTRUCTION | 5900 | 79,215.57 | 79,215.57 | 1,600.00 | 272.38 | | | | | | 1,872.38 | 2.36% |
| PUPIL PERSONNEL SERVICES | 6100 | 289,090.48 | 302,590.48 | 46,799.63 | 13,533.20 | 3,929.83 | | 15,030.90 | 9,668.55 | 196.02 | 89,158.13 | 29.46% |
| INSTRUCTIONAL MEDIA SERVICES | 6200 | | | | | | | | | | - | |
| INSTRUCTION AND CURRICULUM | 6300 | 1,187,184.42 | 1,189,584.42 | 228,671.44 | 60,654.89 | 63,512.18 | | 11,518.03 | 911.20 | 7,537.25 | 372,804.99 | 31.34% |
| INSTRUCTIONAL STAFF TRAINING | 6400 | 547,950.93 | 543,550.93 | 90,592.95 | 16,628.13 | 24,029.52 | | 29,416.41 | | 31,212.50 | 191,879.51 | 35.30% |
| INSTRUCTION RELATED TECHNOLOGY BOARD | 6500 | | | | | | | | | | - | |
| GENERAL ADMINISTRATION | 7100 | | | | | | | | | | - | |
| SCHOOL ADMINISTRATION | 7200 | 243,738.28 | 243,738.28 | | | | | | | 2,991.45 | 2,991.45 | 1.23% |
| FACILITIES ACQUISITION & CONST. | 7300 | | | | | | | | | | - | |
| FISCAL SERVICES | 7400 | | | | | | | | | | - | |
| FOOD SERVICES | 7500 | | | | | | | | | | - | |
| CENTRAL SERVICES | 7600 | | | | | | | | | | - | |
| PUPIL TRANSPORTATION SERVICES | 7700 | 17,205.00 | 17,205.00 | | | 804.05 | | | | - | 804.05 | 4.67% |
| OPERATION OF PLANT | 7800 | 125,319.56 | 123,019.56 | 5,149.55 | 1,092.59 | 285.48 | | | | 3,232.89 | 9,760.51 | 7.93% |
| MAINTENANCE OF PLANT | 7900 | | | | | | | | | | - | |
| COMMUNITY SERVICES | 8100 | | | | | | | | | | - | |
| DEBT SERVICE | 9100 | 25,030.00 | 25,030.00 | | | 475.00 | | 3,929.68 | | 676.92 | 5,081.60 | 20.30% |
| TRANSFERS OUT | 9200 | | | | | | | | | | - | |
| ESTIMATED FUND BALANCE (JUNE 30) | 9700 | | | | | | | | | | - | |
| | 2700 | | | | | | | | | | - | |
| TOTAL APPROP / EXPENDITURES | | 5,749,716.31 | 5,749,716.31 | 785,161.85 | 199,911.33 | 119,382.14 | - | 87,872.57 | 37,663.96 | 62,988.75 | 1,292,980.60 | 22.49% |