

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL REPORT
For Fiscal Year 2013-2014

FOR THE PERIOD SEPTEMBER 1, 2013 – SEPTEMBER 30, 2013

Submitted By: Susan Farmer, Executive Director of Business Services
Date: October 24, 2013

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2013-2014
MONTH OF: SEPTEMBER**

	Wells Fargo Cash Balance	Wells Fargo Investment Account	Bank Of America	Dreyfus Fund	SBA Fund A	SBA Fund B	Grand Total
General Fund	51,656.87	3,003,891.67		2,086,630.11	48,758.82 ⁵	124,284.94 ⁶	5,315,227.41
Debt Service		28,628.17	867,549.80 ⁴				896,181.97
Capital Projects		9,534,791.61		22,803,470.04	838,945.49 ⁵	156,432.71 ⁶	33,333,644.85
Special Rev. - Other		(360,140.21) ³					(360,137.21)
Spec. Rev.-Food Service	161,741.83	506,504.36		600,708.80			1,268,954.99
Grand Totals:	213,398.70	12,713,675.60	867,549.80	25,490,808.95	887,704.31	280,717.65	40,453,872.01

Notes:

1. During the month of September, the rate of interest on investments was 0.18% for Fund A of the State Board of Administration, 0.02% for the Wells Fargo Investment Account and .04% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 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. SBA Fund B includes assets having significant credit or liquidity risk or assets considered in default. Fund B is shown in General Fund and the Capital Projects Fund. At this time, Nassau County School Board cannot redeem these funds, but distributions to SBA Fund A are made periodically. Net increase in fair value of investments totaling \$36,541.90 have been reported on prior Annual Financial Reports.

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2013-2014
MONTH OF: SEPTEMBER
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	60,000.00	12,107.18	20.18%
Total Federal Direct	3100	60,000.00	12,107.18	20.18%
FEDERAL THRU STATE:				
Medicaid Reimbursement	3202		31,888.79	100.00%
Safe & Drug Free Schools	3227	5,900.00	191.02	3.24%
Transitional Program for Refugee Children	3292			
Miscellaneous Federal	3299			
Total Federal Thru State	3200	5,900.00	32,079.81	
STATE:				
Florida Education Finance Program	3310	24,479,569.00	5,758,437.00	23.52%
Workforce Development	3315	366,528.00	91,632.00	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	3,492.73	17.46%
District Discretionary Lottery	3344			
Transportation	3354			
Class Size Reduction	3355	11,933,029.00	2,983,257.00	25.00%
School Recognition Funds	3361	872,866.00		0.00%
Teacher Recruitment and Retention	3362			
Excellent Teaching Program	3363			
Voluntry Pre-K	3371		3,318.24	100.00%
Preschool Projects	3372			
Public School Technology	3375	531,932.00		0.00%
Teacher Training	3376			
Full Service School	3378	63,977.00		0.00%
Miscellaneous State Sources	3390	117,871.00	13,523.02	11.47%
Total State	3300	38,436,522.00	8,853,659.99	23.03%
LOCAL:				
District School Tax	3411	38,264,712.00		0.00%
Prior Year Taxes	3414		1,341.21	100.00%
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Tuition (Non-Resident)	3424		100.00	100.00%
Rent	3425	50,000.00	5,670.00	11.34%
Interest, Including Profit on Investment	3430		(11,070.98)	
Gifts, Grants, & Bequests	3440	70,920.00	59,148.99	49.10%
Adult General Education Course Fees	3461		4,010.00	100.00%
Postsecondary Vocational Course Fees	3462			
Continuing Workforce Education Course Fees	3463			
Capital Improvement Fees	3464			
Postsecondary Lab Fees	3465			
Lifelong Learning Fees	3466			
Other Schools, Courses and Classes Fees	3467		383.00	100.00%
Financial Aid Fees	3468			
Other Student Fees	3469	24,043.00	1,319.00	5.49%
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	619,524.00	610,551.69	98.55%
Total Local	3400	39,029,199.00	671,452.91	1.72%
OTHER FINANCING SOURCES:				
Sale of Fixed Assets	3733			
Insurance Loss Recoveries	3741		5,894.51	
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	912,700.00		0.00%
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	912,700.00	-	
Total Other Financing Sources		912,700.00	5,894.51	
BEGINNING FUND BALANCE (JULY 1, 2013)	2800	12,687,802.38	12,687,802.38	100.00%
TOTAL ESTIMATED REVENUES		91,132,123.38	22,262,996.78	24.42%

MONTHLY FINANCIAL STATEMENT
 FOR FISCAL YEAR 2013-2014
 MONTH OF: SEPTEMBER
 GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
BASIC INSTRUCTION	5100	39,392,947.27	39,408,399.41	4,091,560.64	1,467,178.78	359,735.60	3,664.35	1,053,935.94	12,767.93	46,777.50	7,035,620.74	17.85%
EXCEPTIONAL INSTRUCTION	5200	10,737,952.67	10,737,711.44	1,194,282.51	444,709.17	85,141.07		58,663.58	27,394.42	12,538.64	1,822,729.39	16.98%
VOCATIONAL INSTRUCTION	5300	1,426,023.91	1,419,398.86	135,572.80	45,140.61	4,008.11		8,084.79	16,473.46	1,743.45	211,023.22	14.87%
ADULT INSTRUCTION	5400	405,574.20	405,569.20	47,145.06	14,891.58	356.49		1,232.16	1,972.56	507.18	66,105.03	16.30%
OTHER INSTRUCTION	5500	42,290.17	42,290.17	6,514.28	1,320.55						7,834.83	18.53%
PUPIL PERSONNEL SERVICES	6100	3,716,334.52	3,718,055.74	463,283.93	150,672.28	35,929.94		9,143.24	699.00	2,159.07	661,887.46	17.80%
INSTRUCTIONAL MEDIA SERVICES	6200	1,297,397.67	1,297,325.17	141,816.29	53,222.70	32,181.27		9,387.97	23,791.28	1,045.00	261,444.51	20.15%
INSTRUCTION AND CURRICULUM	6300	1,203,688.74	1,203,905.57	175,414.76	55,211.98	20,164.47		3,803.67	2,452.01	1,255.00	258,301.89	21.46%
INSTRUCTIONAL STAFF TRAINING	6400	1,199,617.39	1,231,946.98	168,016.44	48,506.89	32,136.89		2,866.17	2,812.54	14,837.50	269,176.43	21.85%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	1,229,631.04	1,229,631.04	96,767.54	32,481.14	265,796.07			79.99	37,662.81	432,787.55	35.20%
GENERAL ADMINISTRATION	7100	646,609.65	646,609.65	37,477.50	17,482.49	77,687.87					132,647.86	20.51%
SCHOOL ADMINISTRATION	7200	1,233,324.63	1,233,305.63	128,005.74	40,396.94	42,733.17		3,952.34	1,638.17	1,084.00	217,810.36	17.66%
FACILITIES ACQUISITION & CONST.	7300	5,494,979.58	5,497,113.17	765,856.59	268,151.51	75,473.39		10,490.80	1,896.72	11,100.80	1,132,969.81	20.61%
FISCAL SERVICES	7400	394,248.00	396,723.00	29,519.88	6,401.94	55,600.00			2,475.00		93,996.82	23.69%
FOOD SERVICES	7500	565,551.93	565,551.93	101,711.35	38,178.40	8,803.42		286.10	90.30		149,069.57	26.36%
CENTRAL SERVICES	7600	1,900.00	1,900.00								-	0.00%
PUPIL TRANSPORTATION SERVICES	7700	544,116.64	546,701.64	75,437.34	25,840.96	48,481.31	40.32	4,198.86		2,960.00	156,958.79	28.71%
OPERATION OF PLANT	7800	4,427,524.75	4,427,524.75	420,271.79	192,790.26	19,712.32	88,061.15	90,571.72	2,890.00	8,515.29	822,812.53	18.58%
MAINTENANCE OF PLANT	7900	8,585,507.84	8,585,507.84	654,393.39	284,805.87	921,849.05	636,288.60	75,501.85	1,066.57	16,432.25	2,590,337.58	30.17%
ADMINISTRATIVE TECH SERVICE	8100	3,192,054.52	3,189,579.52	407,006.22	146,843.46	144,187.25	165.96	79,611.28	33,407.76	823.00	812,044.93	25.46%
COMMUNITY SERVICES	8200	1,757,785.54	1,758,604.54	127,160.45	40,591.50	50,417.59		1,174.36	3,642.96		222,986.86	12.68%
DEBT SERVICE	9100	787,181.90	788,431.90	43,218.90	13,952.91	3,717.80		309.00		600.00	61,798.61	7.84%
TRANSFERS OUT	9200											
ESTIMATED FUND BALANCE (6/30)	9700											
TOTAL APPROP / EXPENDITURES	2700	2,849,880.82	2,849,880.82									
		91,132,123.38	91,181,667.97	9,310,433.40	3,388,771.92	2,284,113.08	728,220.38	1,413,213.83	135,550.67	160,041.49	17,420,344.77	19.11%

Categoricals		Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Class Size Reduction/Operating Funds	355/9010	672,353.05	6,332,406.00	7,004,759.05	1,033,508.83
Class Size Reduction/Capital Funds	396/Fund349			-	-
Comprehensive K-12 Reading Plan	310/4160	124,745.63	595,770.00	720,515.63	129,972.14
Excellent Teaching Bonus	363/5204			-	-
Florida Teacher Lead Program	310/5007		188,117.00	188,117.00	-
Instructional Materials	310/4211	491,225.96	820,561.00	1,311,786.96	819,884.93
Library Media	310/4826	12,574.75	48,615.00	61,189.75	12,212.19
Public School Technology	411/4849		129,946.00	129,946.00	12,347.74
Safe Schools	310/4502	53,730.18	229,994.00	283,724.18	14,974.75
School Recognition	361/4113	60,678.57	872,866.00	933,544.57	4,192.08
Science Lab Materials	310/4438		13,288.00	13,288.00	1,012.51
Supplemental Academic Instruction	310/4112	597,323.45	2,514,159.00	3,111,482.45	601,892.41
Teacher Training	411/6007		125,500.00	125,500.00	69,762.57
Voluntary Prekindergarden- Summer Prog	371/4232	47,989.66	3,318.24	51,307.90	7,516.95

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2013-2014
MONTH OF: SEPTEMBER
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	320,750.00	320,750.00	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			
Total State	3300	493,250.00	493,250.00	-
				0.00%
LOCAL:				
District Interest and Sinking Taxes	3412			
Interest, Including Profit on Investment	3430		1.45	1.00%
Gifts, Grants, and Bequests	3440			
Miscellaneous	3490			
Total Local	3400	-	-	1.45
OTHER FINANCING SOURCES				
Sale of Bonds	3710			
Transfers In:				
From General	3610			
From Capital Projects	3630	81,224.25	81,224.25	0.00%
Interfund	3650			
Total Transfers In	3600	81,224.25	81,224.25	-
				0.00%
Total Other Financing Sources		81,224.25	81,224.25	-
				0.00%
BEGINNING FUND BALANCE (JULY 1, 2013)	2800	936,481.07	936,481.07	936,481.07
				100.00%
TOTAL ESTIMATED REVENUES		1,510,955.32	1,510,955.32	936,482.52
				61.98%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	347,755.00	347,755.00	0.00%
Interest	720	143,150.00	143,150.00	0.00%
Dues and Fees	730	2,000.00	2,000.00	0.00%
Total Function 9200	9200	492,905.00	492,905.00	-
				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	2700	1,018,050.32	1,018,050.32	
				0.00%
TOTAL ESTIMATED APPROPRIATIONS		1,510,955.32	1,510,955.32	-
				0.00%

**NASSAU COUNTY SCHOOL BOARD
 MONTHLY FINANCIAL STATEMENT
 FOR FISCAL YEAR 2013-2014
 MONTH OF: SEPTEMBER
 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	69,000.00	69,000.00	0.00%
Interest on Undistributed CO & DS	3325			0.00%
Miscellaneous State Revenue	3390			
Public Education Capital Outlay	3391			
Classrooms First Program	3392			
Classrooms First Program	3396			
District Local Capital Improvement Tax	3413	8,989,863.00	8,989,863.00	0.00%
Interest Including Profit on Investments	3430		263.20	0.00%
Gifts, Grants & Requests	3440		3,108.82	100.00%
Miscellaneous Local Sources	3490		248.35	
Impact Fees	3496	1,215,000.00	74,520.00	6.13%
Total Estimated Revenues		10,273,863.00	78,140.37	0.76%
OTHER FINANCING SOURCES				
Sale Of Bonds	3710			
Proceeds Of Loans	3720			
Sale of Fixed Assets	3730			
Transfers In:				
From General	3610			
From Special Revenue	3630			
Total Transfers In	3600			0.00%
Total Other Financing Sources		-	-	0.00%
BEGINNING FUND BALANCE (JULY 1, 2013)	2800	34,782,946.46	34,782,946.46	100.00%
TOTAL ESTIMATED REVENUES		45,056,809.46	34,861,086.83	77.37%

Account Number	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610			
Audio Visual Materials	620		977.36	
Buildings and Fixed Equipment	630	29,429,747.23	813,335.70	2.76%
Furniture, Fixtures, and Equipment	640	1,360,840.82	300,948.67	21.87%
Motor Vehicles	650	1,413,450.00		0.00%
Land	660	3,000,152.66		0.00%
Improvements Other than Buildings	670	1,146,358.87	26,189.98	2.36%
Remodeling and Renovations	680	4,844,844.76	385,995.27	7.91%
Computer Software	690	-		
Total Function 7400		41,195,394.34	1,527,446.98	3.71%
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	912,700.00		0.00%
To Debt Service Funds	920	81,224.25		0.00%
To Special Revenue Funds	940			
Interfund (Capital Projects Only)	950			
Total Other Financing Uses	9700	993,924.25	-	0.00%
ESTIMATED ENDING FUND BALANCE	2700	2,867,490.87	2,867,490.87	0.00%
TOTAL ESTIMATED APPROPRIATIONS		45,056,809.46	1,527,446.98	3.39%

**NASSAU COUNTY SCHOOL BOARD
 MONTHLY FINANCIAL STATEMENT
 FOR FISCAL YEAR 2013-2014
 MONTH OF: SEPTEMBER
 CAPITAL PROJECT FUNDS**

Capital Projects:		Current Budget	Expended 2013-14	Balance
Instructional Media Center	4444	16,228.75	977.36	15,251.39
Technology Deployment	4851	1,065,502.60	266,172.41	799,330.19
Floor Covering	5326	15,000.00		15,000.00
Heating, Air, Ventilation	5340	30,000.00		30,000.00
Chiller Maintenance	5345	300,000.00		300,000.00
Insurance Countywide	5902	711,000.00		711,000.00
Capital Outlay Special Maintenance	6110	550,137.56	39,482.77	510,654.79
Site Purchases	9270	3,000,152.66		3,000,152.66
Facilities	9530	75,000.00		75,000.00
Transportation	9540	1,353,450.00		1,353,450.00
Plant Operations	9550	109,109.47	33,240.32	75,869.15
Electrical/Data Upgrades	9806	647,120.22	200,309.16	446,811.06
PE Expansion	9813	100,000.00		100,000.00
SSE Food Service Facility	9815	223,281.63		223,281.63
Energy Conservation Projects	9820	40,910.06		40,910.06
Quality Zone Academy Bond	9841	81,224.25		81,224.25
District Office Parking and Renovation	9857	966,319.75	694.90	965,624.85
Transportation Facility Upgrades	9858	200,000.00		200,000.00
Countrywide Playground Equipment	9863	49,942.60	19,942.60	30,000.00
Portable Leases	9866	156,700.00		156,700.00
ELH three Classroom Additions	9873	2,060,000.00		2,060,000.00
FBHS Remodel Building 22	9875	1,100,000.00		1,100,000.00
HMSHS renovate Bld 7	9879	3,418,889.29	25,979.17	3,392,910.12
Portable Costs	9880	56,824.33	19,211.26	37,613.07
District Wide Fencing	9884	40,000.00	575.00	39,425.00
Balance to New YES	9886	20,035,590.81		20,035,590.81
Renovations and Remodeling	9889	997,000.00		997,000.00
Install Generators	9890	200,000.00		200,000.00
Access, Egress, Parking Improvement	9891	200,000.00		200,000.00
Air Condition Gyms	9892	386,933.21	147,521.76	239,411.45
Demo YCEC Building	9893	22,500.00		22,500.00
Southside Elem, Additional Class	9895	1,524,500.00		1,524,500.00
FBMS Locker Room Improvement	9897	2,406,001.40	773,340.27	1,632,661.13
Network Operations Center	9899	50,000.00		50,000.00
				-
TOTAL		42,189,318.59	1,527,446.98	40,661,871.61

**MONTHLY FINANCIAL STATEMENT
 FOR FISCAL YEAR 2013-2014
 MONTH OF: SEPTEMBER
 SCHOOL FOOD SERVICE**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected	
Estimated Revenues:					
FEDERAL THROUGH STATE:					
National School Lunch	3260	2,790,000.00	2,790,000.00	312,134.15	11.19%
U.S.D.A. Donated Foods	3265	100,700.00	100,700.00	12,019.50	11.94%
Other Federal Direct	3290		1,500.00	100.00%	
Total Federal Through State	3200	2,890,700.00	2,890,700.00	325,653.65	11.27%
STATE:					
School Breakfast Supplement	3337	22,500.00	22,500.00		0.00%
School Lunch Supplement	3338	29,000.00	29,000.00		0.00%
Miscellaneous State Revenue	3390				
Total State	3300	51,500.00	51,500.00	-	0.00%
LOCAL:					
Interest, Including Profit on Investment	3430	5,000.00	5,000.00	95.62	1.91%
Gifts, Grants, and Bequests	3440				
Food Service	3450	2,165,000.00	2,165,000.00	106,730.89	4.93%
Miscellaneous	3490	50,000.00	50,000.00	407,392.40	814.78%
Total Local	3400	2,220,000.00	2,220,000.00	514,218.91	23.16%
OTHER FINANCING SOURCES					
Transfers In:					
From General	3610				
From Special Revenue	3630				
Total Transfers In	3600				
Total Other Financing Sources		-	-	-	
BEGINNING FUND BALANCE (JULY 1, 2013)	2800	1,532,979.17	1,532,979.17	1,532,979.17	100.00%
TOTAL ESTIMATED REVENUES		6,695,179.17	6,695,179.17	2,372,851.73	35.44%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended	
Estimated Appropriations:					
FUNCTION 7600 Food Services					
Salaries	100	1,656,100.00	1,656,100.00	288,035.05	17.39%
Employee Benefits	200	614,200.00	614,200.00	103,641.52	16.87%
Purchased Services	300	195,629.83	195,629.83	48,847.80	24.97%
Energy Services	400	8,000.00	8,000.00	681.79	0.00%
Materials and Supplies	500	2,581,895.74	2,581,895.74	488,744.78	18.93%
Capital Outlay	600	123,098.00	123,098.00	26,605.75	21.61%
Other Expenses	700	121,500.00	121,500.00	12,970.19	10.68%
Total Function 7600	7600	5,300,423.57	5,300,423.57	969,526.88	18.29%
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	2700	1,394,755.60	1,394,755.60		0.00%
TOTAL ESTIMATED APPROPRIATIONS		6,695,179.17	6,695,179.17	969,526.88	14.48%

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FOR FISCAL YEAR 2013-2014
MONTH OF: SEPTEMBER
CONTRACTED PROGRAMS FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected	
Estimated Revenues:					
FEDERAL THROUGH STATE:					
Vocational Education Acts	3201	148,475.94	149,126.72	39,470.20	26.47%
Workforce Investment Act	3220	219,548.00	219,548.00	18,843.62	8.58%
Teacher & Principal Tr, Title II, Part A	3225	319,959.00	319,959.00	96,736.52	30.23%
Drug Free Schools	3227				
Individuals w/Disabilities Ed Act (IDEA)	3230	2,895,899.00	2,895,899.00	351,674.31	12.14%
Elem & Sec Edu Act, Title I	3240	1,904,364.01	1,818,956.01	446,861.18	24.57%
Adult General Education	3251				
NE FL PIC (ADULT)	3252	157,072.14	157,072.14	24,450.56	15.57%
Nutrition Education & Training Prog	3268				
Title V	3270				
Other Federal through State	3290	67,074.25	67,074.25	7,956.80	11.86%
Total Federal Through State	3200	5,712,392.34	5,627,635.12	985,993.19	17.52%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			730.90	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			353.85	
Miscellaneous	3490			2,713.08	
Total Local	3400	-	-	3,797.83	
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	-	-	-	
ESTIMATED ENDING FUND BALANCE	2800	-	-		
TOTAL ESTIMATED REVENUES		5,712,392.34	5,627,635.12	989,791.02	17.59%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2013-2014
MONTH OF: SEPTEMBER
CONTRACTED PROGRAM FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	
			100	200	300	400	500	600	700		
Appropriations:											
BASIC INSTRUCTION	5100	1,228,213.52	1,142,805.52	82,663.75	21,676.15	32,707.17		40,386.93	92,696.61	218.12	270,348.73
EXCEPTIONAL INSTRUCTION	5200	1,109,267.14	1,109,267.14	72,932.14	21,652.34	1,798.72		659.59		3,815.29	100,858.08
VOCATIONAL INSTRUCTION	5300	138,555.94	138,126.08		8.42	27,176.58		6,167.44		2,110.00	35,462.44
ADULT INSTRUCTION	5400	149,876.14	149,876.14	16,319.18	2,475.35	4,100.00		4,028.44	539.99	54.53	27,517.49
OTHER INSTRUCTION	5500										-
PUPIL PERSONNEL SERVICES	6100	495,139.31	495,139.31	35,957.86	10,299.67	13,232.48		6,276.50	3,569.14		69,335.65
INSTRUCTIONAL MEDIA SERVICES	6200										-
INSTRUCTION AND CURRICULUM	6300	1,588,464.77	1,578,464.77	155,733.97	40,616.30	13,825.91		2,570.09	936.24		213,682.51
INSTRUCTIONAL STAFF TRAINING	6400	396,040.52	406,621.16	77,812.15	12,816.43	32,975.49		3,204.99	403.95	15,194.06	142,407.07
BOARD	7100										-
GENERAL ADMINISTRATION	7200	440,034.00	440,034.00			332.63				112,055.29	112,387.92
SCHOOL ADMINISTRATION	7300	12,700.00	13,200.00	2,805.76	223.26	80.00					3,109.02
FACILITIES ACQUISITION & CONST.	7400										-
FISCAL SERVICES	7500										-
FOOD SERVICES	7600	100.00	100.00								-
CENTRAL SERVICES	7700	8,086.00	8,086.00	525.00	48.53					109.06	682.59
PUPIL TRANSPORTATION SERVICES	7800	145,915.00	145,915.00	8,470.79	4,579.91		106.75			111.00	13,268.45
OPERATION OF PLANT	7900										-
MAINTENANCE OF PLANT	8100										-
COMMUNITY SERVICES	9100					0.17					0.17
DEBT SERVICE	9200										-
TRANSFERS OUT	9700										-
ESTIMATED FUND BALANCE (6/30)	2700										-
TOTAL APPROP / EXPENDITURES		5,712,392.34	5,627,635.12	453,220.60	114,396.36	126,229.15	106.75	63,293.98	98,145.93	133,667.35	989,060.12

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2013-2014
MONTH OF: SEPTEMBER
ARRA RACE TO THE TOP**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
Estimated Revenues:				
FEDERAL THROUGH STATE:				
Commodity Inventory Adjustment	3269			
State Stabilization Funds	3211			
Race to the Top	3214	411,785.48	456,785.48	25,856.61
Eisenhower Math and Science	3226			5.66%
Drug Free Schools	3227			
IDEA (PL94-142)	3230			
Title I	3240			
Adult General Education	3251			
Vocational Rehabilitation	3253			
Nutrition Education & Training Prog	3268			
Title V	3270			
Other Federal through State	3290			
Total Federal Through State	3200	411,785.48	456,785.48	25,856.61
				5.66%
STATE:				
Other Miscellaneous State	3390			
Total State	3300	-	-	-
				0.00%
LOCAL:				
Interest, Including Profit of Invest	3430		(0.29)	
Gifts, Grants, and Bequests	3440			
Total Local	3400	-	-	(0.29)
				0.00%
OTHER FINANCING USES				
Transfers Out:				
To General Fund	3610			
To Capital Projects Funds	3630			
To Special Revenue Funds	3640			
To Debt Service Funds	3620			
Total Other Financing Uses	3600	-	-	-
				0.00%
ESTIMATED ENDING FUND BALANCE	2800	-	-	-
				0.00%
TOTAL ESTIMATED REVENUES		411,785.48	456,785.48	25,856.32
				5.66%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2013-2014
MONTH OF: SEPTEMBER
ARRA RACE TO THE TOP

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
BASIC INSTRUCTION	5100										-	
EXCEPTIONAL INSTRUCTION	5200										-	
VOCATIONAL INSTRUCTION	5300	13,600.00									-	0.00%
ADULT INSTRUCTION	5400										-	
OTHER INSTRUCTION	5500										-	
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	16,000.00			1,349.22						1,349.22	8.43%
INSTRUCTIONAL STAFF TRAINING	6400	147,152.31									-	0.00%
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	339.00									-	
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700	235,033.17	19,449.00	4,692.01	366.38						24,507.39	9.48%
PUPIL TRANSPORTATION SERVICES	7800										-	
OPERATION OF PLANT	7900										-	
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECHNOLOGY SERVIC	8200										-	
COMMUNITY SERVICES	9100										-	
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (6/30)	2700										-	
TOTAL APPROP / EXPENDITURES		411,785.48	456,785.48	19,449.00	4,692.01	1,715.60	-	-	-	-	25,856.61	5.66%