

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL REPORT
FOR FISCAL YEAR 2015-2016

FOR THE PERIOD ENDING DECEMBER 31, 2015

Submitted By: Susan Farmer

Date: January 28, 2016

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015**

	Wells Fargo/ Southeastern (FS) Cash Balance	Wells Fargo Investment Account	Bank Of America	Dreyfus Fund	SBA Fund A	SBA Fund B	Grand Total
General Fund	193,860.56	4,929,997.72		6,842,387.84	14,242,228.43 ⁵	0.00 ⁶	26,208,474.55
Debt Service		(54,252.60)	1,199,140.17 ⁴				1,144,887.57
Capital Projects		4,992,880.47		19,126,350.10	21,054,625.72 ⁵	0.00 ⁶	45,173,856.29
Special Rev. - Other		(11,147.60) ³					(11,147.60)
Spec. Rev.-Food Service	259,833.80	117,686.93		1,301,622.69	500,106.95		2,179,250.37
Grand Totals:	453,694.36	9,975,164.92	1,199,140.17	27,270,360.63	35,796,961.10	0.00	74,695,321.18

Notes:

1. During the current month, the rate of interest on investments was 0.35% for Fund A of the State Board of Administration, 0.02% for the Wells Fargo Investment Account and .12% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 50% 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 was fully liquidated on July 14, 2015. All gains and/or losses were recognized in fiscal year ending June 30, 2015.

MONTHLY FINANCIAL STATEMENT
 FOR FISCAL YEAR 2015-2016
 FOR THE PERIOD ENDING DECEMBER 31, 2015
 GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
BASIC INSTRUCTION	5100	37,635,981.84	37,762,891.19	10,370,721.36	3,242,899.15	593,123.18	681.60	870,722.91	12,185.54	187,519.28	15,277,853.02	40.46%
EXCEPTIONAL INSTRUCTION	5200	11,092,687.55	11,249,518.47	3,047,385.12	1,049,795.04	337,663.87	-	106,958.81	64,015.37	52,447.32	4,658,265.53	41.41%
VOCATIONAL INSTRUCTION	5300	1,955,901.93	1,982,815.38	369,486.97	114,943.47	52,538.96	-	39,610.88	87,072.23	9,135.01	672,787.52	33.93%
ADULT INSTRUCTION	5400	606,928.32	622,700.51	109,937.22	32,124.85	794.65	-	186.00	1,103.76	935.65	145,082.13	23.30%
PREKINDERGARTEN	5500	32,011.17	32,011.17	6,546.94	1,332.82	-	-	-	-	-	7,879.76	24.62%
OTHER INSTRUCTION	5900	-	16,600.00	69.17	427.84	9,459.72	-	-	-	1,579.00	11,535.73	69.49%
PUPIL PERSONNEL SERVICES	6100	3,259,451.10	3,300,653.73	977,010.85	308,313.39	65,194.25	-	29,467.79	1,362.51	75.00	1,381,423.79	41.85%
INSTRUCTIONAL MEDIA SERVICES	6200	1,334,065.69	1,348,177.03	342,108.80	121,538.62	37,911.68	-	14,574.06	48,856.09	5,660.25	570,649.50	42.33%
INSTRUCTION AND CURRICULUM	6300	1,300,315.95	1,329,082.25	350,236.32	112,482.81	56,079.15	-	20,160.97	4,774.15	4,595.41	548,328.81	41.26%
INSTRUCTIONAL STAFF TRAINING	6400	1,257,105.41	1,298,445.64	274,367.36	83,502.40	169,708.21	-	10,167.15	145.18	25,324.25	563,214.55	43.38%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	1,418,317.99	1,398,697.86	202,288.40	63,411.40	325,933.55	-	859.09	10,093.52	-	602,585.96	43.08%
7100	1,253,836.33	1,253,233.98	219,001.99	61,908.04	67,248.30	-	-	21,744.60	1,006.49	1,305.00	372,214.42	29.70%
GENERAL ADMINISTRATION	7200	1,253,836.33	1,253,233.98	219,001.99	61,908.04	67,248.30	-	21,744.60	1,006.49	1,305.00	372,214.42	29.70%
SCHOOL ADMINISTRATION	7300	5,473,810.29	5,481,784.53	1,707,310.72	505,767.88	161,722.65	70.29	17,555.68	2,768.41	21,511.94	2,416,707.57	44.09%
FACILITIES ACQUISITION & CONST.	7400	431,604.71	431,612.35	92,530.68	27,213.89	105,100.00	-	-	-	-	224,844.57	52.09%
FISCAL SERVICES	7500	568,435.77	568,435.77	208,740.37	75,517.86	9,661.23	-	1,276.60	97.99	-	295,294.05	51.95%
FOOD SERVICES	7600	29,206.01	29,635.79	1,449.84	25,005.19	-	-	-	-	-	26,455.03	89.27%
CENTRAL SERVICES	7700	594,050.52	592,126.55	169,061.16	52,662.71	60,163.96	-	1,216.55	734.94	3,394.30	287,233.62	48.51%
PUPIL TRANSPORTATION SERVICES	7800	4,664,633.63	4,656,181.76	945,895.64	412,314.91	31,780.75	172,492.25	103,984.76	1,880.12	55,910.96	1,724,259.39	37.03%
OPERATION OF PLANT	7900	8,439,016.60	8,440,296.38	1,266,662.55	504,233.09	1,156,395.89	1,089,188.15	114,329.09	39,542.35	41,780.31	4,212,131.43	49.91%
MAINTENANCE OF PLANT	8100	3,481,558.25	3,481,796.89	810,634.64	266,636.53	279,835.60	24,655.44	41,884.55	18,977.13	675.00	1,443,298.89	41.45%
ADMINISTRATIVE TECH SERVICE	8200	1,037,062.70	1,037,257.63	296,118.37	79,651.23	56,258.85	-	1,434.01	2,036.57	115.00	435,614.03	42.00%
COMMUNITY SERVICES	9100	863,718.12	671,314.82	76,972.78	38,325.90	14,411.37	-	3,593.95	-	-	133,304.00	19.86%
DEBT SERVICE	9200											
TRANSFERS OUT	9700											
ESTIMATED FUND BALANCE (JUNE 30)	2700	5,815,502.71	5,815,502.71									
TOTAL APPROP / EXPENDITURES		93,157,246.36	93,412,816.16	21,923,558.25	7,216,873.30	3,713,403.53	1,287,087.73	1,399,951.57	296,652.35	412,060.68	36,249,587.41	38.81%

Category	Account Number	Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Class Size Reduction/Operating Funds	355/9010	325,443.51	6,272,895.00	6,598,338.51	2,606,255.07
Class Size Reduction/Capital Funds	396/Fund349				
Supplemental Academic Instruction	310/4112	121,557.62	2,477,082.00	2,598,639.62	942,309.63
Comprehensive K-12 Reading Plan	310/4160	148,001.71	585,432.00	733,433.71	315,468.87
Instructional Materials	310/4211	135,733.25	852,610.00	988,343.25	625,359.26
Science Lab Materials	310/4438	0.00	13,362.00	13,362.00	2,353.85
Safe Schools	310/4502	153,268.54	221,488.00	374,756.54	107,201.43
Florida Digital Classroom	310/4815	1,800.10	419,217.00	421,017.10	280,216.90
Library Media	310/4826	17,848.53	48,886.00	66,734.53	27,756.80
Florida Teacher Lead Program	310/5007	0.00	183,551.00	183,551.00	183,133.26
School Recognition	361/4113	61,335.66	858,728.00	920,063.66	18,502.74
Voluntary Prekindergarten- Summer Prog	371/4232	37,549.86	24,429.59	61,979.45	7,829.95
Public School Technology	411/4849	0.00	33,474.45	33,474.45	4,209.67
Teacher Training	411/6007	0.00	140,000.00	140,000.00	66,999.28

**NASSAU COUNTY SCHOOL BOARD
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FOR THE PERIOD ENDING DECEMBER 31, 2015
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	274,300.00	274,300.00	-	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	446,800.00	446,800.00	-	0.00%
LOCAL:						
District Interest and Sinking Taxes		3412				
Interest, Including Profit on Investment		3430			18,927.61	100.00%
Gifts, Grants, and Bequests		3440				
Miscellaneous		3490			-	
Total Local		3400	-	-	18,927.61	
OTHER FINANCING SOURCES						
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%
Total Other Financing Sources			81,225.00	81,225.00	81,224.25	100.00%
BEGINNING FUND BALANCE (JULY 1)		2800	1,153,767.93	1,153,767.93	1,153,767.93	100.00%
TOTAL ESTIMATED REVENUES			1,681,792.93	1,681,792.93	1,253,919.79	74.56%
Estimated Appropriations:						
FUNCTION 9200 Debt Service						
Redemption of Principal		710	334,000.00	334,000.00	51,387.47	15.39%
Interest		720	110,510.00	110,510.00	34,188.94	30.94%
Dues and Fees		730	2,000.00	2,000.00	-	0.00%
Total Function 9200		9200	446,510.00	446,510.00	85,576.41	19.17%
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	1,235,282.93	1,235,282.93		0.00%
TOTAL ESTIMATED APPROPRIATIONS			1,681,792.93	1,681,792.93	85,576.41	5.09%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015
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	91,930.00	91,930.00	- 0.00%
Interest on Undistributed CO & DS	3325	2,000.00	2,000.00	- 0.00%
Miscellaneous State Revenue	3390	249,191.00	249,191.00	9,000.00 0.00%
Public Education Capital Outlay	3391			
Classrooms First Program	3392			
Classrooms First Program	3396			
District Local Capital Improvement Tax	3413	9,923,383.00	9,923,383.00	8,009,686.66 80.72%
Interest Including Profit on Investments	3430			24,618.69 100.00%
Gifts, Grants & Requests	3440			
Miscellaneous Local Sources	3490			1,579.56
Impact Fees	3496	1,600,000.00	1,600,000.00	762,023.18 47.63%
Total Estimated Revenues		11,866,504.00	11,866,504.00	8,806,908.09 74.22%
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)	2800	38,946,094.53	38,946,094.53	38,946,094.53 100.00%
TOTAL ESTIMATED REVENUES		50,812,598.53	50,812,598.53	47,753,002.62 93.98%
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610	-	-	-
Audio Visual Materials	620	-	-	-
Buildings and Fixed Equipment	630	27,268,932.44	27,268,932.44	1,116,355.96 4.09%
Furniture, Fixtures, and Equipment	640	3,102,961.61	3,112,371.62	196,055.00 6.30%
Motor Vehicles	650	835,000.00	835,000.00	- 0.00%
Land	660	1,622,975.69	1,172,975.69	161,730.28 13.79%
Improvements Other than Buildings	670	4,609,547.80	4,650,110.25	394,015.95 8.47%
Remodeling and Renovations	680	4,457,058.43	4,917,924.58	629,764.89 12.81%
Computer Software	690			
Total Function 7400		41,896,475.97	41,957,314.58	2,497,922.08 5.95%
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	3,100,384.00	3,100,384.00	- 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			
Total Other Financing Uses	9700	3,181,609.00	3,181,609.00	81,224.25 2.55%
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	5,734,513.56	5,673,674.95	0.00%
TOTAL ESTIMATED APPROPRIATIONS		50,812,598.53	50,812,598.53	2,579,146.33 5.08%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015
CAPITAL PROJECT FUNDS**

Capital Projects:		Current Budget	Expended	Balance
Technology Deployment	4851	2,620,511.78	115,149.53	2,505,362.25
Maintenance Supplies	5301	2,350,000.00	-	2,350,000.00
Insurance Countywide	5902	557,984.00	-	557,984.00
Capital Outlay Special Maintenance	6110	1,480,000.79	226,939.40	1,253,061.39
Site Purchases	9270	1,172,975.69	161,730.28	1,011,245.41
Finance	9500	115,000.00	-	115,000.00
Facilities	9530	85,000.00	1,710.00	83,290.00
Transportation	9540	770,000.00	-	770,000.00
Plant Operations	9550	146,620.26	58,617.92	88,002.34
Mechanical Retrofit	9801	2,189,810.61	410,255.69	1,779,554.92
District Wide Gym Lighting Retrofit	9802	150,000.00	-	150,000.00
Electrical/Data Upgrades	9806	100,000.00	-	100,000.00
PE Expansion	9813	285,159.20	230,678.13	54,481.07
Energy Conservation Projects	9820	40,932.51	-	40,932.51
Quality Zone Academy Bond	9841	81,225.00	81,224.25	0.75
District Office Parking and Renovation	9857	1,000,252.00	8,382.39	991,869.61
Countrywide Playgroung Equipment	9863	61,990.00	1,990.00	60,000.00
Portable Leases	9866	192,400.00	-	192,400.00
ELH three Classroom Additions	9873	2,063,522.72	255,194.33	1,808,328.39
FBHS Remodel Building 22	9875	1,100,000.00	-	1,100,000.00
Portable Costs	9880	111,335.48	106,544.73	4,790.75
Balance to New YES	9886	26,108,788.98	532,494.18	25,576,294.80
Install Generators	9890	186,500.00	-	186,500.00
Access, Egress, Parking Improvement	9891	200,000.00	-	200,000.00
Demo YCEC Building	9893	35,000.00	9,198.02	25,801.98
Southside Elem, Additional Class	9895	1,933,914.56	379,037.48	1,554,877.08
TOTAL		45,138,923.58	2,579,146.33	42,559,777.25

**MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015
SCHOOL FOOD SERVICE**

		Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
Estimated Revenues:						
FEDERAL THROUGH STATE:						
National School Lunch		3260	3,349,000.00	3,349,000.00	1,357,024.45	40.52%
U.S.D.A. Donated Foods		3265	356,000.00	356,000.00	4,306.37	1.21%
Other Federal Direct		3290				
Total Federal Through State		3200	3,705,000.00	3,705,000.00	1,361,330.82	36.74%
STATE:						
School Breakfast Supplement		3337	26,000.00	26,000.00	11,686.00	44.95%
School Lunch Supplement		3338	33,000.00	33,000.00	14,688.00	44.51%
Miscellaneous State Revenue		3390				
Total State		3300	59,000.00	59,000.00	26,374.00	44.70%
LOCAL:						
Interest, Including Profit on Investment		3430	500.00	500.00	604.52	100.00%
Gifts, Grants, and Bequests		3440				
Food Service		3450	1,970,000.00	1,970,000.00	951,533.54	48.30%
Miscellaneous		3490	50,000.00	50,000.00	11,539.46	23.08%
Total Local		3400	2,020,500.00	2,020,500.00	963,677.52	47.70%
OTHER FINANCING SOURCES						
Transfers In:						
6. SBA Fund B was fully liquidated on July 14, 2015.		3610				
TOTAL ESTIMATED REVENUES			5,784,500.00	5,784,500.00	2,351,382.34	40.65%

		Account Number	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:						
FUNCTION 7600 Food Services						
Salaries		100	1,695,500.00	1,695,500.00	683,292.13	40.30%
Employee Benefits		200	710,200.00	710,200.00	272,571.29	38.38%
Purchased Services		300	193,200.00	193,200.00	66,238.51	34.28%
Energy Services		400	5,000.00	5,000.00	1,317.84	26.36%
Materials and Supplies		500	2,802,600.00	2,802,600.00	1,011,329.62	36.09%
Capital Outlay		600	485,517.33	485,517.33	282,573.68	58.20%
Other Expenses		700	161,000.00	161,000.00	20,193.95	12.54%
Total Function 7600		7600	6,053,017.33	6,053,017.33	2,337,517.02	38.62%
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	1,967,982.74	1,967,982.74		0.00%
TOTAL ESTIMATED APPROPRIATIONS			8,021,000.07	8,021,000.07	2,337,517.02	29.14%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015
CONTRACTED PROGRAMS FUNDS**

	Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
Estimated Revenues:					
FEDERAL:					
Miscellaneous Federal Direct	3199	1,035,438.69	1,035,438.69	257,014.44	24.82%
Total Federal Direct	3100	1,035,438.69	1,035,438.69	257,014.44	24.82%
FEDERAL THROUGH STATE:					
Careet and Technical Education	3201	159,803.08	160,318.15	51,800.36	32.31%
Workforce Investment Act	3220	153,000.00	156,943.89	40,790.98	25.99%
Adult General Education	3221	205,916.64	207,664.43	98,561.45	47.46%
English Literacy and Civics Education	3222	20,902.00	20,902.00	7,657.75	36.64%
Teacher & Principal Tr, Title II, Part A	3225	361,226.00	361,226.00	179,392.98	49.66%
Drug Free Schools	3227				
Individuals w/Disabilities Ed Act (IDEA)	3230	3,212,160.00	3,204,749.00	1,050,073.38	32.77%
Elem & Sec Edu Act, Title I	3240	2,061,473.68	2,043,759.16	736,531.91	36.04%
Language Instruction - Title III	3241	13,885.78	13,685.78	5,102.18	37.28%
Nutrition Education & Training Prog	3268				
Title V	3270				
Other Federal through State	3290	62,161.88	537,161.88	54,573.90	10.16%
Total Federal Through State	3200	6,250,529.06	6,706,410.29	2,224,484.89	33.17%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			(21.21)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			-	
Miscellaneous	3490			983.35	
Total Local	3400	-	-	962.14	
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		7,285,967.75	7,741,848.98	2,482,461.47	32.07%

NASSAU COUNTY SCHOOL BOARD
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FOR THE PERIOD ENDING DECEMBER 31, 2015
CONTRACTED PROGRAM FUNDS

Account Number	Original Budget Amount	Current Budget	Expended								Percent Expended	
			100	200	300	400	500	600	700	TOTAL		
Appropriations:												
BASIC INSTRUCTION	5100	1,523,019.81	1,513,272.40	276,272.45	69,172.70	112,805.31	-	46,666.25	14,413.61	7,064.06	526,394.38	34.79%
EXCEPTIONAL INSTRUCTION	5200	1,310,331.56	1,314,941.70	260,074.98	76,463.30	48,275.86	-	551.21	685.37	20,510.72	406,561.44	30.92%
VOCATIONAL INSTRUCTION	5300	141,278.08	141,793.15	11,561.10	2,082.79	17,534.86	-	9,078.05	1,032.94	4,311.63	45,601.37	32.16%
ADULT INSTRUCTION	5400	212,266.64	214,014.43	48,969.79	6,757.91	9,280.60	-	20,571.37	6,421.53	7,717.95	99,719.15	46.59%
OTHER INSTRUCTION	5500											
PUPIL PERSONNEL SERVICES	6100	1,091,131.98	1,091,131.98	174,169.01	48,626.44	56,464.98	-	5,915.21	-	-	285,175.64	26.14%
INSTRUCTIONAL MEDIA SERVICES	6200											
INSTRUCTION AND CURRICULUM	6300	1,877,738.27	1,877,563.27	447,647.73	116,714.84	55,289.54	-	558.70	208.76	4,000.00	624,419.57	33.26%
INSTRUCTIONAL STAFF TRAINING	6400	503,715.60	978,305.32	149,996.01	24,588.32	45,519.56	-	6,609.36	-	47,236.93	273,950.18	28.00%
BOARD	7100											
GENERAL ADMINISTRATION	7200	504,858.50	489,365.67	-	-	-	-	-	-	191,469.25	191,469.25	39.13%
SCHOOL ADMINISTRATION	7300											
FACILITIES ACQUISITION & CONST.	7400											
FISCAL SERVICES	7500											
FOOD SERVICES	7600											
CENTRAL SERVICES	7700	6,058.00	6,058.00	735.00	56.21	1,302.11	-	-	-	-	2,093.32	34.55%
PUPIL TRANSPORTATION SERVICES	7800	115,569.31	115,403.06	16,646.62	8,393.15	1,075.26	-	-	-	-	26,115.03	22.63%
OPERATION OF PLANT	7900											
MAINTENANCE OF PLANT	8100											
COMMUNITY SERVICES	9100											
DEBT SERVICE	9200											
TRANSFERS OUT	9700											
ESTIMATED FUND BALANCE (JUNE 30)	2700	-	-									
TOTAL APPROP / EXPENDITURES		7,285,967.75	7,741,848.98	1,386,072.69	352,855.66	347,548.08	-	89,950.15	22,762.21	282,310.54	2,481,499.33	32.05%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015
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	35,332.45	25,225.42	25,225.42	100.00%
Eisenhower Math and Science	3226				
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	35,332.45	25,225.42	25,225.42	100.00%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	0.00%
LOCAL:					
Interest, Including Profit of Invest	3430			(2.17)	
Gifts, Grants, and Bequests	3440				
Miscellaneous	3490			-	
Total Local	3400	-	-	(2.17)	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%
BEGINNING FUND BALANCE (JULY 1)	2800	-	-		0.00%
TOTAL ESTIMATED REVENUES		35,332.45	25,225.42	25,223.25	99.99%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015
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											
ADULT INSTRUCTION	5400											
OTHER INSTRUCTION	5500											
PUPIL PERSONNEL SERVICES	6100											
INSTRUCTIONAL MEDIA SERVICES	6200											
INSTRUCTION AND CURRICULUM	6300											
INSTRUCTIONAL STAFF TRAINING	6400	35,332.45	25,225.42	1,390.00	122.81	23,712.61	-	-	-	-	25,225.42	100.00%
BOARD	7100											
GENERAL ADMINISTRATION	7200											
SCHOOL ADMINISTRATION	7300											
FACILITIES ACQUISITION & CONST.	7400											
FISCAL SERVICES	7500											
FOOD SERVICES	7600											
CENTRAL SERVICES	7700											
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 (JUNE 30)	2700	-	-									
TOTAL APPROP / EXPENDITURES		35,332.45	25,225.42	1,390.00	122.81	23,712.61	-	-	-	-	25,225.42	100.00%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2015-2016
FOR THE PERIOD ENDING DECEMBER 31, 2015
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	58,800.00	23,551.10	40.05%
Total Federal Direct	3100	58,800.00	23,551.10	40.05%
FEDERAL THRU STATE:				
Medicaid Reimbursement	3202	-	201,143.72	100.00%
Safe & Drug Free Schools	3227	5,900.00	2,057.15	34.87%
Transitional Program for Refugee Children	3292			
Miscellaneous Federal	3299			
Total Federal Thru State	3200	5,900.00	203,200.87	
STATE:				
Florida Education Finance Program	3310	25,799,659.00	12,759,194.00	49.45%
Workforce Development	3315	604,669.00	302,340.00	50.00%
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	11,961.13	59.81%
District Discretionary Lottery	3344	38,543.00	-	0.00%
Transportation	3354			
Class Size Reduction	3355	11,892,216.00	5,946,108.00	50.00%
School Recognition Funds	3361	858,728.00	-	0.00%
Teacher Recruitment and Retention	3362			
Excellent Teaching Program	3363			
Voluntry Pre-K	3371	-	24,429.59	100.00%
Preschool Projects	3372			
Public School Technology	3375	-	-	
Teacher Training	3376			
Full Service School	3378	-	-	
Miscellaneous State Sources	3390	86,313.05	22,749.24	20.02%
Total State	3300	39,350,878.05	19,066,781.96	48.42%
LOCAL:				
District School Tax	3411	40,778,017.00	32,889,640.01	80.66%
Prior Year Taxes	3414	-	27,038.47	100.00%
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Tuition (Non-Resident)	3424	-	100.00	100.00%
Rent	3425	17,500.00	18,483.40	100.00%
Interest, Including Profit on Investment	3430	-	1,252.06	
Gifts, Grants, & Bequests	3440	197,011.25	337,342.42	81.28%
Adult General Education Course Fees	3461	-	5,325.00	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	-	-	
Financial Aid Fees	3468			
Other Student Fees	3469	9,510.00	1,580.00	16.61%
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	155,000.00	332,484.96	100.00%
Total Local	3400	41,157,038.25	33,613,246.32	81.22%
OTHER FINANCING SOURCES:				
Sale of Fixed Assets	3733			
Insurance Loss Recoveries	3741	-	-	
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	3,100,384.00	-	0.00%
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	3,100,384.00	-	
Total Other Financing Sources		3,100,384.00	-	
BEGINNING FUND BALANCE (JULY 1)	2800	9,484,246.06	9,484,246.06	100.00%
TOTAL ESTIMATED REVENUES		93,157,246.36	62,391,026.31	66.79%