

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL REPORT
FOR FISCAL YEAR 2022-2023

FOR THE PERIOD ENDING JANUARY 31, 2023

Submitted By: Ellen Harper

Date: 02/27/23

**NASSAU COUNTY SCHOOL BOARD MONTHLY
FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023**

	<u>Southeastern Account</u>	<u>Wells Fargo Accounts</u>	<u>Prime</u> ⁴	<u>Dreyfus Fund</u>	<u>Grand Total</u>
General Fund		6,050,196.38	476,138.66	35,146,839.09	41,673,174.13
Debt Service		10,648.01			10,648.01
Capital Projects		8,208,027.39	1,882,888.50	59,188,243.90	69,279,159.79
Special Rev - Other Federal		(214,713.41) ³			(214,713.41)
Special Rev - CARES I		200,528.40			200,528.40
Special Rev - ESSER II		(24,389.22) ³			(24,389.22)
Special Rev - ESSER III ARP ACT		(27,762.71) ³			(27,762.71)
Special Rev - OTHER ARP ACT		(5,803.98) ³			(5,803.98)
Special Rev - Food Service	<u>48,541.22</u>	<u>2,031,092.27</u>		<u>3,647,600.44</u>	<u>5,727,233.93</u>
Grand Totals:	<u><u>48,541.22</u></u>	<u><u>16,227,823.13</u></u>	<u><u>2,359,027.16</u></u>	<u><u>97,982,683.43</u></u>	<u><u>116,618,074.94</u></u>

Notes:

1. During the current month, the rate of interest on investments was 4.55% for Fund A of the State Board of Administration, .70% for the Wells Fargo Investment Account and 3.965% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 58% 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. 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 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
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	75,000.00	39,900.64	53.20%
Total Federal Direct	3100	75,000.00	39,900.64	53.20%
FEDERAL THRU STATE:				
Medicaid Reimbursement	3202		263,618.17	100.00%
Miscellaneous Federal	3299	97,000.00	35,610.13	36.71%
Total Federal Thru State	3200	97,000.00	299,228.30	
STATE:				
Florida Education Finance Program	3310	40,085,010.00	20,273,635.00	57.63%
Workforce Development	3315	836,368.00	487,886.00	58.33%
Performance Based Incentives	3317			
Racing Commission Funds	3341	52,097.00	52,097.00	0.00%
State Forest Funds	3342			
State License Tax	3343	30,000.00	25,073.71	83.58%
District Discretionary Lottery	3344			
Transportation	3354			
Class Size Reduction	3355	12,626,816.00	7,385,362.00	57.95%
School Recognition Funds	3361		1,692,521.00	100.00%
Voluntry Pre-K	3371		18,107.00	100.00%
Full Service School	3378			
Miscellaneous State Sources	3390	53,873.00	230,434.00	100.00%
Total State	3300	53,684,164.00	30,113,018.71	59.53%
LOCAL:				
District School Tax	3411	54,936,489.00	49,266,597.76	89.68%
Prior Year Taxes	3414		13,455.93	
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Tuition (Non-Resident)	3424			
Rent	3425	70,000.00	107,541.61	100.00%
Interest, Including Profit on Investment	3430	25,000.00	295,765.19	100.00%
Gifts, Grants, & Bequests	3440	75,440.00	131,519.31	80.76%
Adult General Education Course Fees	3461		1,915.20	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			
Other Student Fees	3469		7,750.00	100.00%
Preschool Program Fees	3471			
Prekindergarten Early Intervention Fees	3472			
School Age Child Care Fees	3473			
Other Schools, Courses and Classes Fees	3479		2,673.00	100.00%
Miscellaneous Local Sources	3490	207,400.00	118,805.10	19.42%
Total Local	3400	55,314,329.00	49,946,023.10	89.48%
OTHER FINANCING SOURCES:				
Sale of Fixed Assets	3733	5,000.00		0.00%
Insurance Loss Recoveries	3741		6,519.13	100.00%
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	3,850,960.00		0.00%
From Special Revenues Funds	3640			
Total Transfers In	3600	3,850,960.00	-	
Total Other Financing Sources		3,855,960.00	6,519.13	
BEGINNING FUND BALANCE (JULY 1)	2800	19,126,439.56	19,126,439.56	
TOTAL ESTIMATED REVENUES		132,152,892.56	99,531,129.44	76.82%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	74,995,460.24	76,408,759.94	23,662,858.77	7,078,369.00	1,178,117.14	1,793.25	617,359.18	56,472.02	536,826.64	33,131,796.00	43.36%
PUPIL PERSONNEL SERVICES	6100	5,579,600.79	5,654,293.74	1,828,295.35	584,069.00	96,124.35		16,989.93	2,643.56	194.76	2,528,316.95	44.71%
INSTRUCTIONAL MEDIA SERVICES	6200	905,505.51	914,657.35	256,465.12	88,851.48	38,941.19		6,607.16	19,601.16	5,526.86	415,992.97	45.48%
INSTRUCTION AND CURRICULUM	6300	2,654,602.50	2,737,619.18	790,187.93	242,057.35	193,978.20		24,242.64	4,671.85	14,250.15	1,269,388.12	46.37%
INSTRUCTIONAL STAFF TRAINING	6400	1,916,934.41	1,938,576.55	481,771.01	156,398.63	22,411.89		4,640.12	1,828.40	37,129.38	704,179.43	36.32%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	2,199,958.23	2,196,844.45	381,120.17	121,632.85	855,076.43	305.58	3,176.37	768.57	6,792.00	1,368,871.97	62.31%
	7100	762,369.14	742,369.14	126,736.00	51,505.24	259,074.35		-		3,394.20	440,709.79	59.37%
GENERAL ADMINISTRATION	7200	803,596.25	834,108.90	202,171.98	74,777.36	128,968.82		4,999.08	-	10,452.00	421,369.24	50.52%
SCHOOL ADMINISTRATION	7300	6,529,911.22	6,623,225.98	2,629,180.77	802,825.61	41,973.74		18,140.22	4,029.31	26,977.07	3,523,126.72	53.19%
FACILITIES ACQUISITION & CONST.	7400	913,635.92	921,035.92	97,069.98	31,373.58	511,600.00			7,388.98		647,432.54	70.29%
FISCAL SERVICES	7500	616,342.88	613,942.88	260,292.29	84,834.66	10,597.77		1,196.66	91.92		357,013.30	58.15%
FOOD SERVICES	7600	21,894.78	72,791.46	49,543.60	22,974.42			-			72,518.02	99.62%
CENTRAL SERVICES	7700	989,220.12	1,045,229.06	297,552.12	90,150.61	180,084.15	-	6,624.86	-	6,271.75	580,683.49	55.56%
PUPIL TRANSPORTATION SERVICES	7800	5,682,852.85	5,751,286.39	1,515,411.87	552,974.93	148,927.12	378,571.72	28,856.67	2,064.40	52,240.13	2,679,046.84	46.58%
OPERATION OF PLANT	7900	11,194,880.99	11,366,189.04	2,361,377.15	866,984.26	1,555,493.66	1,946,487.72	129,500.64	2,281.25	30,007.50	6,892,132.18	60.64%
MAINTENANCE OF PLANT	8100	4,119,564.85	4,340,601.26	1,042,216.38	333,141.87	293,257.21	37,026.20	41,864.13	11,012.63	4,266.84	1,762,785.26	40.61%
ADMINISTRATIVE TECH SERVICE	8200	1,113,791.26	1,113,791.26	340,657.75	94,452.44	219,260.26		796.35	-	62.00	655,228.80	58.83%
COMMUNITY SERVICES	9100	375,996.97	410,888.27	116,395.28	34,353.46	18,135.04		20,596.95	-	140.00	189,620.73	46.15%
DEBT SERVICE	9200											
TRANSFERS OUT	9700											
ESTIMATED FUND BALANCE (JUNE 30)	2700	10,776,773.65	5,871,038.86									
TOTAL APPROP / EXPENDITURES		132,152,892.56	129,557,249.63	36,439,303.52	11,311,726.75	5,752,021.32	2,364,184.47	925,590.96	112,854.05	734,531.28	57,640,212.35	44.49%

State Categoricals	Account Number	Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Supplemental Academic Instruction	4112	586,186.04	2,870,066.00	3,456,252.04	785,081.09
Florida School Recognition Funds	4113	45,493.01	1,692,521.00	1,738,014.01	1,610,521.00
Research-Based Reading Instruction	4160	85,214.26	808,295.00	893,509.26	280,179.82
Instructional Materials	4211	1,148,573.79	1,070,804.00	2,219,377.79	62,114.44
Voluntary Prekindergarden- Summer Prog	4232	45,471.60	0.00	45,471.60	
Science Lab Materials	4438	17,806.45	16,851.00	34,657.45	3,704.07
Safe Schools	4502	123,123.65	993,424.00	1,116,547.65	434,712.87
Mental Health Assistance	4795	272,264.10	687,174.00	959,438.10	302,384.61
Florida Digital Classrooms	4815	90,784.50	0.00	90,784.50	4,350.65
Library Media	4826	68,646.86	61,648.00	130,294.86	7,323.62
Florida Teacher Lead Program	5007	0.00	242,645.00	242,645.00	239,921.60

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
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			
Cost of Issuing SBE Bonds	3324			
Racing Commission Funds	3341	171,152.82	55,812.50	32.61%
Public Education Capital Outlay	3391			
Total State	3300	171,152.82	55,812.50	32.61%
LOCAL:				
District Interest and Sinking Taxes	3412			
Interest, Including Profit on Investment	3430		1,841.36	
Gifts, Grants, and Bequests	3440			
Miscellaneous	3490			
Total Local	3400	-	1,841.36	
OTHER FINANCING SOURCES				
Sale of Bonds	3710			
Transfers In:				
From General	3610			
From Capital Projects	3630	1,144,991.84		
Interfund	3650			
Total Transfers In	3600	1,144,991.84	-	
Total Other Financing Sources		1,144,991.84	-	
BEGINNING FUND BALANCE (JULY 1)	2800	1,183,562.40	1,183,562.40	
TOTAL ESTIMATED REVENUES		2,499,707.06	1,241,216.26	49.65%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	1,179,671.82	1,114,121.98	94.44%
Interest	720	136,472.84	116,446.27	85.33%
Dues and Fees	730			
Total Function 9200	9200	1,316,144.66	1,230,568.25	93.50%
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
Total Other Financing Uses	9700	-	-	
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	1,183,562.40	10,648.01	0.90%
TOTAL ESTIMATED APPROPRIATIONS		2,499,707.06	1,241,216.26	49.65%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
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	438,000.00	438,000.00	0.00%
Interest on Undistributed CO & DS	3325			0.00%
Miscellaneous State Revenue	3390	460,828.45	460,828.45	38,162.50
Public Education Capital Outlay	3391			0.00%
District Local Capital Improvement Tax	3413	20,585,744.00	20,585,744.00	18,461,127.36
Prior Year Taxes	3414			4,519.46
Payment in Lieu of Taxes	3422			0.00%
Interest Including Profit on Investments	3430		152,292.00	932,854.74
Gifts, Grants & Requests	3440			100.00%
Miscellaneous Local Sources	3490		500,000.00	510,837.58
Impact Fees	3496	9,000,000.00	9,000,000.00	2,064,242.69
				22.94%
Total Estimated Revenues		30,484,572.45	31,136,864.45	22,011,744.33
				70.69%
OTHER FINANCING SOURCES				
Sale Of Bonds	3710			
Sale of Fixed Assets	3730			13,550.00
Insurance Loss Recoveries	3741			100.00%
Transfers In:				
From General	3610			
Total Transfers In	3600			0.00%
Total Other Financing Sources		-	-	13,550.00
				100.00%
BEGINNING FUND BALANCE (JULY 1)	2800	61,239,340.71	61,239,340.71	61,239,340.71
				100.00%
TOTAL ESTIMATED REVENUES		91,723,913.16	92,376,205.16	83,264,635.04
				90.14%
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610			
Audio Visual Materials	620			
Buildings and Fixed Equipment	630	51,587,686.42	49,566,586.97	10,520,689.62
Furniture, Fixtures, and Equipment	640	6,072,866.40	6,053,989.83	1,954,027.85
Motor Vehicles	650	567,594.00	574,294.00	108,893.12
Land	660	1,089,204.99	1,089,204.99	4,594.34
Improvements Other than Buildings	670	5,350,780.74	5,368,780.74	459,677.57
Remodeling and Renovations	680	22,059,824.77	24,727,392.79	937,592.75
Computer Software	690			
Total Function 7400		86,727,957.32	87,380,249.32	13,985,475.25
				16.01%
FUNCTION 9200 Debt Service				
Redemption of Principal	710			
Interest	720			
Dues and Fees	730			
Total Function 9200	9200	-	-	-
				0.00%
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	3,850,961.00	3,850,961.00	
To Debt Service Funds	920	1,144,994.84	1,144,994.84	
To Special Revenue Funds	940			
Interfund (Capital Projects Only)	950			
Total Other Financing Uses	9700	4,995,955.84	4,995,955.84	-
				0.00%
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	(0.00)	0.00	0.00%
TOTAL ESTIMATED APPROPRIATIONS		91,723,913.16	92,376,205.16	13,985,475.25
				15.14%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
CAPITAL PROJECT FUNDS**

		Current Budget	Expended	Balance
Capital Projects:				
TECH DEPLOYMENT	48510	4,038,398.99	1,398,303.96	2,640,095.03
DISTRICT SERVICES	50040	73,094.00	-	73,094.00
BUS LEASE	54210	1,144,994.84	-	1,144,994.84
INSURANCE	59020	725,867.00	-	725,867.00
SPECIAL MAINTENANCE PROJECTS	61100	883,756.77	95,546.19	788,210.58
PERIMETER FENCING	61400	291,073.02	44,109.36	246,963.66
SCHOOL SAFETY NEEDS	61500	222,302.46	12,725.72	209,576.74
SITE PURCHASES	92700	1,089,204.99	4,594.34	1,084,610.65
FACILITIES	95300	2,362,000.00	-	2,362,000.00
PLANT OPERATIONS	95500	1,261,512.16	346,022.23	915,489.93
RADIO TO INTERCOM	97203	15,063.98	-	15,063.98
DOOR COVER/SHADE	97204	23,430.00	4,816.67	18,613.33
CHAINLINK GATE	97205	2,500.00	-	2,500.00
CHAINLINK DOUBLE GATE	97206	12,082.00	-	12,082.00
PANIC GATE HARDWARE	97207	815.27	-	815.27
ECHAIN LINK FENCE	97208	1,950.00	-	1,950.00
SECURITY CAMERA AND SYSTEMS	97210	63,805.50	-	63,805.50
KEYLESS ENTRY	97301	12,773.00	-	12,773.00
KEYLESS LOCKDOWN	97302	86,100.00	-	86,100.00
SOLID DOORS	97303	10,000.00	-	10,000.00
SERVICE GATE EMERGENCY VEHICLE	97305	3,770.00	3,760.00	10.00
PERIMETER FENCE WITH GATES	97306	20,500.00	10,000.00	10,500.00
PANIC BAR GATES 4 FOOT	97307	20,250.00	-	20,250.00
BALLISTIC FILM	97308	4,000.00	3,975.00	25.00
FENCE SCREENING WITH GRAPHICS	97309	2,296.70	-	2,296.70
ADDITIONAL CAMERAS/SUPPORT EQ	97410	53,492.00	-	53,492.00
CAMERA SERVERS/EQUIPMENT	97420	128,000.00	34,402.50	93,597.50
MECHANICAL RETROFIT	98010	6,257,713.45	200,477.87	6,057,235.58
PAINTING - DISTRICT WIDE	98040	269,742.89	20,432.75	249,310.14
STAGE CURTAINS REPLACEMENTS	98050	40,377.75	(10,244.51)	50,622.26
ELECTRIC/DATA UPGRADES	98060	90,266.08	545.74	89,720.34
DRAINAGE ISSUE	98070	48,000.00	-	48,000.00
GYM/FLOOR REPLACEMENT	98090	390,662.57	72,500.12	318,162.45
FIRE ALARM REPLACEMENT	98120	637,331.95	-	637,331.95
CAFETERIA REMODEL	98140	11,043,856.95	77,278.79	10,966,578.16
CHILLER REPLACEMENT	98150	543,602.45	-	543,602.45
TENNIS COURT REPLACEMENT	98160	20,000.00	-	20,000.00
WHITE BOARDS	98180	20,000.00	-	20,000.00
IRRIGATION REPAIRS	98190	33,829.71	3,399.75	30,429.96
ENERGY CONSERVATION PROJECTS	98200	41,722.59	-	41,722.59
STORAGE TANK REPLACEMENT	98230	30,000.00	-	30,000.00
SEWER PLANT REPAIR/REPLACEMENT	98240	782,630.00	12,000.00	770,630.00
FIELD RENOVATIONS	98260	445,075.04	6,868.26	438,206.78
LED LIGHTING RETROFIT	98270	100,000.00	4,500.00	95,500.00
COMMUNICATIONS	98280	154,800.00	-	154,800.00
RESTROOM RENOVATION	98290	290,942.63	190,685.45	100,257.18
DW CHILLER BOILER REPLACEMENT	98300	1,250,000.00	52,954.00	1,197,046.00
STUCCO REPAIRS	98310	500,000.00	-	500,000.00
WINDOW REPLACEMENT	98340	120,000.00	-	120,000.00
PARENT PICKUP IMPROVE	98420	997,500.00	27,000.00	970,500.00
DW HVAC REPLACEMENT	98440	507,804.06	192,737.21	315,066.85
DISTRICT ROOF IMPROVEMENTS	98450	1,000,168.80	1,626.32	998,542.48
FBHS WATER MAIN REPIPE	98460	180,000.00	-	180,000.00
REPLACE/REPAIR IRRIGATION WELL	98480	47,625.00	-	47,625.00
DO PARKING AND RENOVATIONS	98570	250,399.50	4,525.93	245,873.57
PLAYGROUND EQUIPMENT	98630	500,000.00	231,736.81	268,263.19
PORTABLE LEASE	98660	535,200.00	-	535,200.00
PORTABLE COSTS	98800	629,796.24	127,847.63	501,948.61
COVERED WALKWAYS	98910	1,039,313.30	-	1,039,313.30
DEMO BUILDING	98930	281,750.00	2,760.89	278,989.11
ADDITIONAL CLASSROOMS - WES	98950	272,757.95	42,832.00	229,925.95
ADDITIONAL CLASSROOMS - YMS	98960	7,553,813.36	4,434,931.54	3,118,881.82
ADDITIONAL CLASSROOMS - YHS	98970	9,326,245.62	6,329,822.73	2,996,422.89
NEW SCHOOL - TBD	98980	33,590,244.59	-	33,590,244.59
TOTAL		92,376,205.16	13,985,475.25	78,390,729.91

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
SCHOOL FOOD SERVICE**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected	
Estimated Revenues:					
FEDERAL THROUGH STATE:					
National School Lunch	3260	5,438,100.00	5,438,100.00	2,292,632.67	42.16%
U.S.D.A. Donated Foods	3265	497,494.20	497,494.20	586.63	0.12%
Summer Feeding	3267	104,000.00	104,000.00	23,034.30	22.15%
Other Federal Direct	3290			250,266.22	100.00%
Total Federal Through State	3200	6,039,594.20	6,039,594.20	2,566,519.82	42.49%
STATE:					
School Breakfast Supplement	3337	25,000.00	25,000.00	10,971.00	43.88%
School Lunch Supplement	3338	35,000.00	35,000.00	14,289.00	40.83%
Miscellaneous State Revenue	3390			1,672.08	100.00%
Total State	3300	60,000.00	60,000.00	26,932.08	44.89%
LOCAL:					
Interest, Including Profit on Investment	3430	700.00	700.00	62,653.26	100.00%
Gifts, Grants, and Bequests	3440				
Food Service	3450	845,000.00	845,000.00	1,324,554.18	156.75%
Miscellaneous	3490	50,000.00	50,000.00	18,605.42	37.21%
Total Local	3400	895,700.00	895,700.00	1,405,812.86	156.95%
OTHER FINANCING SOURCES					
Sale of Fixed Assets	3733				
Insurance Loss Recoveries	3741				
Transfers In:					
From General	3610				
From Special Revenue	3630				
Total Transfers In	3600	-	-	-	
Total Other Financing Sources		-	-	-	
BEGINNING FUND BALANCE (JULY 1)	2800	5,142,032.58	5,142,032.58	5,142,032.58	100.00%
TOTAL ESTIMATED REVENUES		12,137,326.78	12,137,326.78	9,141,297.34	75.32%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended	
Estimated Appropriations:					
FUNCTION 7600 Food Services					
Salaries	100	2,018,000.00	2,559,400.00	1,297,957.38	50.71%
Employee Benefits	200	764,000.00	305,925.00	76,896.72	25.14%
Purchased Services	300	210,925.00	3,744,368.60	1,825,319.30	48.75%
Energy Services	400	10,000.00	305,420.62	109,314.17	35.79%
Materials and Supplies	500	3,744,368.60	233,000.00	50,256.70	21.57%
Capital Outlay	600	205,420.62	167,000.00	23,899.01	14.31%
Other Expenses	700	233,000.00	55,600.00	6,539.42	11.76%
Total Function 7600	7600	7,185,714.22	7,370,714.22	3,390,182.70	46.00%
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	4,951,612.56	4,766,612.56		0.00%
TOTAL ESTIMATED APPROPRIATIONS		12,137,326.78	12,137,326.78	3,390,182.70	27.93%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEEDAL PROGRAM FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected	
Estimated Revenues:					
FEDERAL:					
Miscellaneous Federal Direct	3199				
Total Federal Direct	3100	-	-	-	
FEDERAL THROUGH STATE:					
Career and Technical Education	3201	158,866.00	214,548.14	51,077.03	23.81%
Adult General Education	3221	141,247.99	267,247.99	69,559.79	26.03%
Teacher & Principal Tr, Title II, Part A	3225	357,050.25	358,109.64	174,193.49	48.64%
Individuals w/Disabilities Ed Act (IDEA)	3230	3,227,062.27	3,227,062.27	1,246,472.58	38.63%
Elem & Sec Edu Act, Title I	3240	1,733,413.23	1,733,744.94	681,396.48	39.30%
Language Instruction - Title III	3241	48,174.25	65,533.25	18,411.17	28.09%
Title IV	3242	204,043.74	170,429.68	78,391.16	46.00%
Other Federal through State	3290	104,015.63	104,755.52	26,295.34	25.10%
Total Federal Through State	3200	5,973,873.36	6,141,431.43	2,345,797.04	38.20%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430		(511.49)		
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461		1,714.80		
Miscellaneous	3490		1,655.73		
Total Local	3400	-	-	2,859.04	
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		5,973,873.36	6,141,431.43	2,348,656.08	38.24%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDEAL PROGRAM FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	4,103,440.02	4,260,563.96	1,058,201.65	326,730.69	24,175.30		77,510.54	4,603.10	54,341.00	1,545,562.28	36.28%
PUPIL PERSONNEL SERVICES	6100	309,697.80	309,697.80	67,548.36	17,122.45	35,422.54		8,377.29	-	-	128,470.64	41.48%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	836,211.18	835,314.24	334,220.40	115,171.39	94.50		-	1,059.50	10,082.20	460,627.99	55.14%
INSTRUCTIONAL STAFF TRAINING	6400	448,093.04	439,007.04	104,029.09	32,189.98	32,041.75		350.00		34,974.05	203,584.87	46.37%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500										-	
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	215,340.67	215,340.67							2,524.50	2,524.50	1.17%
FACILITIES ACQUISITION & CONST.	7300										-	
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600										-	
PUPIL TRANSPORTATION SERVICES	7700	5,540.00	5,540.00			-					-	0.00%
OPERATION OF PLANT	7800	66,734.72	67,952.72	2,974.00	1,852.92	1,250.00	-			292.15	6,369.07	9.37%
MAINTENANCE OF PLANT	7900	1,015.00	1,015.00			-					-	0.00%
ADMINISTRATIVE TECH SERVICE	8100										-	
COMMUNITY SERVICES	8200										-	
DEBT SERVICE	9100	7,000.00	7,000.00					58.99		313.50	372.49	5.32%
TRANSFERS OUT	9200										-	
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
2700											-	
TOTAL APPROP / EXPENDITURES		5,993,072.43	6,141,431.43	1,566,973.50	493,067.43	92,984.09	-	86,296.82	5,662.60	102,527.40	2,347,511.84	38.22%

**NASSAU COUNTY SCHOOL BOARD MONTHLY
FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - CARES FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
Estimated Revenues:				
FEDERAL:				
Miscellaneous Federal Direct				
3199				
Total Federal Direct				
3100	-	-	-	
FEDERAL THROUGH STATE:				
Education Stabilization Funds - K-12				
3271				
Education Stabilization Funds - Workforce				
3272				
Education Stabilization Funds - VPK				
3273				
Other Federal through State				
3290	200,000.00	200,000.00		0.00%
Total Federal Through State				
3200	200,000.00	200,000.00	-	0.00%
STATE:				
Other Miscellaneous State				
3390				
Total State				
3300	-	-	-	
LOCAL:				
Interest, Including Profit of Invest				
3430			528.40	
Gifts, Grants, and Bequests				
3440				
Adult General Education Course Fees				
3461				
Miscellaneous				
3490				
Total Local				
3400	-	-	528.40	
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				
	200,000.00	200,000.00	528.40	0.26%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - CARE FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended
			100	200	300	400	500	600	700		
Appropriations:											
INSTRUCTION 5000										-	
PUPIL PERSONNEL SERVICES 6100										-	
INSTRUCTIONAL MEDIA SERVICES 6200										-	
INSTRUCTION AND CURRICULUM 6300										-	
INSTRUCTIONAL STAFF TRAINING 6400										-	
INSTRUCTION RELATED TECHNOLOGY BOARD 7100										-	
GENERAL ADMINISTRATION 7200										-	
SCHOOL ADMINISTRATION 7300										-	
FACILITIES ACQUISITION & CONST. 7400	200,000.00	200,000.00								-	0.00%
FISCAL SERVICES 7500										-	
FOOD SERVICES 7600										-	
CENTRAL SERVICES 7700										-	
PUPIL TRANSPORTATION SERVICES 7800										-	
OPERATION OF PLANT 7900										-	
MAINTENANCE OF PLANT 8100										-	
ADMINISTRATIVE TECH SERVICE 8200										-	
COMMUNITY SERVICES 9100										-	
DEBT SERVICE 9200										-	
TRANSFERS OUT 9700										-	
ESTIMATED FUND BALANCE (JUNE 30) 2700										-	
TOTAL APPROP / EXPENDITURES	200,000.00	200,000.00	-	0.00%							

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - ESSER 2 FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
Estimated Revenues:				
FEDERAL:				
Miscellaneous Federal Direct				
3199				
Total Federal Direct				
3100	-	-	-	
FEDERAL THROUGH STATE:				
Education Stabilization Funds - K-12				
3271	1,082,074.34	1,106,950.08	597,433.62	53.97%
Education Stabilization Funds - Workforce				
3272				
Education Stabilization Funds - VPK				
3273				
Total Federal Through State				
3200	1,082,074.34	1,106,950.08	597,433.62	53.97%
STATE:				
Other Miscellaneous State				
3390				
Total State				
3300	-	-	-	
LOCAL:				
Interest, Including Profit of Invest				
3430			(120.09)	
Gifts, Grants, and Bequests				
3440				
Adult General Education Course Fees				
3461				
Miscellaneous				
3490			270.96	
Total Local				
3400	-	-	150.87	
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	1,082,074.34	1,106,950.08	597,584.49	53.98%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - ESSER 2 FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	525,881.56	540,176.19	73,719.63	16,118.70	32,162.65		103,933.67	26,155.20	-	252,089.85	46.67%
PUPIL PERSONNEL SERVICES	6100			7,186.46	1,436.66						8,623.12	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	13,762.24	13,127.71	10,980.00	2,147.71						13,127.71	100.00%
INSTRUCTIONAL STAFF TRAINING	6400	334,079.86	391,667.17	100,061.50	8,406.36	102,033.25		10,074.74		9,765.00	230,340.85	58.81%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500					9,000.00					9,000.00	
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	30,252.33	30,252.33								-	0.00%
FACILITIES ACQUISITION & CONST.	7300	6,444.58	1,757.54	8,300.34	1,622.90						9,923.24	564.61%
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600										-	
PUPIL TRANSPORTATION SERVICES	7700										-	
OPERATION OF PLANT	7800	17,085.60									-	
MAINTENANCE OF PLANT	7900	154,568.17	129,969.14	360.00	87.79			69,010.57	4,870.49		74,328.85	57.19%
ADMINISTRATIVE TECH SERVICE	8100										-	
COMMUNITY SERVICES	8200										-	
DEBT SERVICE	9100										-	
TRANSFERS OUT	9200										-	
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
2700											-	
TOTAL APPROP / EXPENDITURES		1,082,074.34	1,106,950.08	200,607.93	29,820.12	143,195.90	-	183,018.98	31,025.69	9,765.00	597,433.62	53.97%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - ESSER 3 ARP ACT FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
Estimated Revenues:				
FEDERAL:				
Miscellaneous Federal Direct	3199			
Total Federal Direct	3100	-	-	-
FEDERAL THROUGH STATE:				
Education Stabilization Funds - K-12	3271	7,147,378.62	9,916,621.62	2,973,295.57
Education Stabilization Funds - Workforce	3272			29.98%
Education Stabilization Funds - VPK	3273			
Total Federal Through State	3200	7,147,378.62	9,916,621.62	2,973,295.57
				29.98%
STATE:				
Other Miscellaneous State	3390			
Total State	3300	-	-	-
LOCAL:				
Interest, Including Profit of Invest	3430		(974.36)	
Gifts, Grants, and Bequests	3440			
Adult General Education Course Fees	3461			
Miscellaneous	3490		2,789.66	
Total Local	3400	-	-	1,815.30
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		7,147,378.62	9,916,621.62	2,975,110.87
				30.00%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - ESSER 3 ARP ACT FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	5,864,059.78	7,717,143.62	264,879.12	66,566.29	221,283.18		2,039,038.56		1,800.00	2,593,567.15	33.61%
PUPIL PERSONNEL SERVICES	6100	17,955.69	87,057.47	7,025.00	1,374.09	-					8,399.09	9.65%
INSTRUCTIONAL MEDIA SERVICES	6200		5.82								-	0.00%
INSTRUCTION AND CURRICULUM	6300	20,524.33	242,428.95	15,135.00	3,275.52						18,410.52	7.59%
INSTRUCTIONAL STAFF TRAINING	6400		118,194.05								-	0.00%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	366,922.73	366,985.29	42,318.33	8,277.17	5,550.00					56,145.50	15.30%
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	346,906.41	439,933.42								-	0.00%
FACILITIES ACQUISITION & CONST.	7300	17,479.46	46,687.52	3,840.00	749.59						4,589.59	9.83%
FISCAL SERVICES	7400		0.59								-	0.00%
FOOD SERVICES	7500		4.24								-	0.00%
CENTRAL SERVICES	7600	56,200.00	103,047.94	35,082.50	6,932.61						42,015.11	40.77%
PUPIL TRANSPORTATION SERVICES	7700		4.98								-	0.00%
OPERATION OF PLANT	7800	80,095.38	292,955.67	52,620.00	10,184.20						62,804.20	21.44%
MAINTENANCE OF PLANT	7900	368,465.57	493,375.84	16,170.38	4,823.48	163,707.52					184,701.38	37.44%
ADMINISTRATIVE TECH SERVICE	8100		20.48								-	0.00%
COMMUNITY SERVICES	8200	8,769.27	8,775.06	2,227.27	435.76						2,663.03	30.35%
DEBT SERVICE	9100		0.68								-	0.00%
TRANSFERS OUT	9200										-	
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
2700											-	
TOTAL APPROP / EXPENDITURES		7,147,378.62	9,916,621.62	439,297.60	102,618.71	390,540.70	-	2,039,038.56	-	1,800.00	2,973,295.57	29.98%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - OTHER ARP FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected	
Estimated Revenues:					
FEDERAL:					
Miscellaneous Federal Direct	3199				
Total Federal Direct	3100	-	-	-	
FEDERAL THROUGH STATE:					
Education Stabilization Funds - K-12	3271	763,878.45	763,878.45	192,385.87	25.19%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273	42,244.00	42,244.00	9,246.61	21.89%
Total Federal Through State	3200	806,122.45	806,122.45	201,632.48	25.01%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430		(8.09)		
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490				
Total Local	3400	-	-	(8.09)	
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		806,122.45	806,122.45	201,624.39	25.01%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2022-2023
FOR THE PERIOD ENDING JANUARY 31, 2023
OTHER FEDERAL PROGRAM - OTHER ARP ACT FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	551,090.60	551,090.60	19,689.81	8,225.71			106,700.70	6,801.32	-	141,417.54	25.66%
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	141,150.00	141,150.00	29,679.91	9,535.03						39,214.94	27.78%
INSTRUCTIONAL STAFF TRAINING	6400	15,583.00	15,583.00			21,000.00					21,000.00	134.76%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500										-	
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	29,514.00	29,514.00								-	0.00%
FACILITIES ACQUISITION & CONST.	7300										-	
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600										-	
PUPIL TRANSPORTATION SERVICES	7700	4,150.00	4,150.00								-	0.00%
OPERATION OF PLANT	7800	64,634.85	64,634.85								-	0.00%
MAINTENANCE OF PLANT	7900										-	
ADMINISTRATIVE TECH SERVICE	8100										-	
COMMUNITY SERVICES	8200										-	
DEBT SERVICE	9100										-	
TRANSFERS OUT	9200										-	
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
2700											-	
TOTAL APPROP / EXPENDITURES		806,122.45	806,122.45	49,369.72	17,760.74	21,000.00	-	106,700.70	6,801.32	-	201,632.48	25.01%