

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL REPORT  
FOR FISCAL YEAR 2024-2025

FOR THE PERIOD ENDING OCTOBER 31, 2024

Submitted By: Ellen Harper  
Date: 02/13/2025

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024**

	<u>Southeastern Account</u>	<u>Wells Fargo Accounts</u>	<u>Prime</u> <sup>4</sup>	<u>Bond Proceeds</u>	<u>Dreyfus Fund</u>	<u>Grand Total</u>
General Fund		(2,084,856.70)	4,820,336.38	4,205,957.62	5,535,892.07	12,477,329.37
Debt Service		46,021.64			15,144.71	61,166.35
Capital Projects		6,619,084.66	10,569,351.51		59,541,048.06	76,729,484.23
Special Rev - Other Federal		(1,194,746.04) <sup>3</sup>				(1,194,746.04)
Special Rev - CARES I		188,337.35				188,337.35
Special Rev - ESSER III ARP ACT		(689,829.30) <sup>3</sup>				(689,829.30)
Special Rev - OTHER ARP ACT		(27,106.24) <sup>3</sup>				(27,106.24)
Special Rev - Food Service	<u>79,647.09</u>	<u>823,023.39</u>	<u>731,635.02</u>		<u>5,258,098.16</u>	<u>6,892,403.66</u>
Grand Totals:	<u><u>79,647.09</u></u>	<u><u>3,679,928.76</u></u>	<u><u>16,121,322.91</u></u>	<u><u>4,205,957.62</u></u>	<u><u>70,350,183.00</u></u>	<u><u>94,437,039.38</u></u>

Notes:

1. During the current month, the rate of interest on investments was 4.70% for Fund A of the State Board of Administration, 0.88% for the Wells Fargo Investment Account and 4.850% 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. 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 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
GENERAL FUND**

Monthly Financial October 2024  
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	Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
<b>Estimated Revenues:</b>					
<b>FEDERAL:</b>					
Federal Impact, Current Operations	3121				
Reserve Officers Training Corps (ROTC)	3191	105,283.00	105,283.00	23,402.61	22.23%
<b>Total Federal Direct</b>	3100	105,283.00	105,283.00	23,402.61	22.23%
<b>FEDERAL THRU STATE:</b>					
Medicaid Reimbursement	3202			37,001.11	100.00%
Miscellaneous Federal	3299	88,518.00	595,018.00	23,101.83	3.88%
<b>Total Federal Thru State</b>	3200	88,518.00	595,018.00	60,102.94	10.10%
<b>STATE:</b>					
Florida Education Finance Program	3310	35,673,637.00	35,673,637.00	11,580,759.00	32.46%
Workforce Development	3315	605,448.00	605,448.00	201,816.00	33.33%
Performance Based Incentives	3317				
Racing Commission Funds	3341	52,097.18	52,097.18		0.00%
State Forest Funds	3342				
State License Tax	3343	32,000.00	32,000.00	10,147.92	31.71%
District Discretionary Lottery	3344				
Transportation	3354				
Class Size Reduction	3355	12,492,775.00	12,492,775.00	4,164,260.00	33.33%
School Recognition Funds	3361			1,561,901.00	100.00%
Teacher Recruitment and Retention	3362				
Excellent Teaching Program	3363				
Voluntry Pre-K	3371			21,905.00	100.00%
Full Service School	3378				
Miscellaneous State Sources	3390			240,851.00	100.00%
<b>Total State</b>	3300	48,855,957.18	48,855,957.18	17,781,639.92	36.40%
<b>LOCAL:</b>					
District School Tax	3411	67,804,208.00	67,804,208.00	1,202,341.49	1.77%
Prior Year Taxes	3414	17,708,072.00	17,708,072.00	2,312.76	0.01%
Payment in Lieu of Taxes	3422				
Excess Fees	3423				
Tuition (Non-Resident)	3424				
Rent	3425	100,000.00	100,000.00	68,428.01	68.43%
Interest, Including Profit on Investment	3430	600,000.00	600,000.00	427,400.83	71.23%
Gifts, Grants, & Bequests	3440	145,685.37	167,685.37	163,169.76	97.31%
Adult General Education Course Fees	3461			2,686.67	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			13,510.00	100.00%
Preschool Program Fees	3471				
Prekindergarten Early Intervention Fees	3472				
School Age Child Care Fees	3473				
Other Schools, Courses and Classes Fees	3479			306.00	100.00%
Miscellaneous Local Sources	3490	863,596.00	873,570.75	93,477.83	10.70%
<b>Total Local</b>	3400	87,221,561.37	87,253,536.12	1,973,633.35	2.26%
<b>OTHER FINANCING SOURCES:</b>					
<b>Capital Lease Agreements (NEW)</b>	3724	-	4,205,957.62	4,205,957.62	100.00%
Sale of Fixed Assets	3733			121.50	100.00%
Insurance Loss Recoveries	3741				
Transfers In:					
From Debt Service Funds	3620				
From Capital Projects Funds	3630	7,455,159.00	7,455,159.00		0.00%
From Special Revenues Funds	3640				
<b>Total Transfers In</b>	3600	7,455,159.00	11,661,116.62	-	0.00%
<b>Total Other Financing Sources</b>		7,455,159.00	11,661,116.62	4,206,079.12	36.07%
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	28,547,236.26	28,547,236.26	28,547,236.26	
<b>TOTAL ESTIMATED REVENUES</b>		172,273,714.81	177,018,147.18	52,592,094.20	29.71%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
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FOR THE PERIOD ENDING OCTOBER 31, 2024  
GENERAL FUND

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700		TOTAL
Appropriations:												
INSTRUCTION	5000	99,844,187.50	100,375,450.97	13,105,456.58	4,419,291.94	564,931.89	2,336.79	2,767,194.44	761,554.58	265,909.55	21,886,675.77	21.80%
PUPIL PERSONNEL SERVICES	6100	7,306,720.72	7,354,535.99	1,121,883.15	387,766.96	81,133.56	-	10,500.53	34,450.13	948.75	1,636,683.08	22.25%
INSTRUCTIONAL MEDIA SERVICES	6200	1,006,014.91	1,006,014.91	134,942.48	54,825.14	34,232.35		2,779.19	20,243.44	4,170.50	251,193.10	24.97%
INSTRUCTION AND CURRICULUM	6300	3,080,034.39	3,143,561.89	489,501.61	163,324.89	119,690.33		24,302.33	3,238.17	6,357.00	806,414.33	25.65%
INSTRUCTIONAL STAFF TRAINING	6400	2,485,790.78	2,486,738.32	376,994.52	129,792.62	58,205.95		4,277.10	352.03	20,132.86	589,755.08	23.72%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	2,956,546.67	2,956,546.67	294,577.93	101,098.96	1,013,646.39	50.90	395.00	(74,880.89)	4,122.00	1,339,010.29	45.29%
GENERAL ADMINISTRATION	7100	1,030,450.40	1,030,450.40	87,825.20	41,997.29	148,579.47	-	-	-	13,313.60	291,715.56	28.31%
SCHOOL ADMINISTRATION	7200	984,482.38	984,902.38	134,160.82	42,725.93	85,679.45	-	5,219.41	-	13,535.00	281,320.61	28.56%
FACILITIES ACQUISITION & CONST.	7300	8,599,223.29	8,612,505.70	1,618,159.59	546,812.68	36,643.11		7,370.93	1,421.30	21,904.25	2,232,311.86	25.92%
FISCAL SERVICES	7400	5,879,582.32	10,085,551.80	65,861.12	21,297.93	515,301.25	-	-	258,092.66		860,552.96	8.53%
FOOD SERVICES	7500	808,340.08	808,340.08	161,294.46	61,610.69	16,311.63	-	501.33	109.99	50.00	239,878.10	29.68%
CENTRAL SERVICES	7600	783,234.44	783,234.44	1,715.03	15,900.09						17,615.12	2.25%
PUPIL TRANSPORTATION SERVICES	7700	1,281,265.88	1,283,655.88	199,423.64	62,089.70	134,035.97	-	7,120.16	-	9,423.25	412,092.72	32.10%
OPERATION OF PLANT	7800	7,628,227.06	7,627,909.56	808,660.23	318,722.09	195,703.37	144,642.93	24,466.10	3,723.16	33,966.10	1,529,883.98	20.06%
MAINTENANCE OF PLANT	7900	16,562,756.45	16,521,898.30	1,453,602.66	573,824.06	1,752,879.46	1,291,717.13	134,860.29	222,439.11	12,135.45	5,441,458.16	32.93%
ADMINISTRATIVE TECH SERVICE	8100	4,693,165.22	4,697,310.22	647,174.46	226,079.95	174,384.72	16,895.45	94,063.66	63,003.67	1,284.00	1,222,885.91	26.03%
COMMUNITY SERVICES	8200	1,383,818.11	1,383,818.11	208,716.80	64,960.80	235,967.09	-	-	-	-	509,644.69	36.83%
DEBT SERVICE	9100	392,102.53	361,802.53	60,754.22	20,333.57	11,845.07		18,030.60	-	994.50	111,957.96	30.94%
TRANSFERS OUT	9200											
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700	5,567,771.68	5,513,919.03									
TOTAL APPROP / EXPENDITURES		172,273,714.81	177,018,147.18	20,970,704.50	7,252,455.29	5,179,171.06	1,455,643.20	3,101,081.07	1,293,747.35	408,246.81	39,661,049.28	22.41%

State Categoricals		Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Supplemental Academic Instruction	4112	605,747.51	2,750,651.18	3,356,398.69	640,432.96
Florida School Reognition Funds	4113	138,178.79	1,561,901.00	1,700,079.79	7,605.42
Research-Based Reading Instruction	4160	280,093.56	598,299.44	878,393.00	226,924.83
Civics Seal of Excellence	4203	177.40	0.00	177.40	0.00
Instructional Materials	4211	1,484,127.73	1,265,427.14	2,749,554.87	2,223,034.94
Voluntary Prekindergarden- Summer Prog	4232	90,147.05	21,905.00	112,052.05	0
Science Lab Materials	4438	10,794.64	6,489.22	17,283.86	1,172.41
Safe Schools	4502	229,530.06	1,780,569.35	2,010,099.41	455,582.39
Mental Health Assistance	4795	175,137.56	880,167.00	1,055,304.56	196,927.67
Digital Classroom	4815	82,142.89		82,142.89	13,893.54
Library Media	4826	66,989.08		66,989.08	9,464.03
Teacher Lead	5007		273,000.00	273,000.00	274,761.50

**NASSAU COUNTY SCHOOL BOARD  
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DEBT SERVICE FUNDS**

	Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
<b>Estimated Revenues:</b>					
<b>STATE:</b>					
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	171,152.82	-	0.00%
Public Education Capital Outlay	3391				
<b>Total State</b>	3300	171,152.82	171,152.82	-	0.00%
<b>LOCAL:</b>					
District Interest and Sinking Taxes	3412				
Interest, Including Profit on Investment	3430			15,771.45	100.00%
Gifts, Grants, and Bequests	3440				
Miscellaneous	3490				
<b>Total Local</b>	3400	-	-	15,771.45	100.00%
<b>OTHER FINANCING SOURCES</b>					
Sale of Bonds	3710				
Transfers In:					
From General	3610		1,457,451.58		0.00%
From Capital Projects	3630	1,144,991.84	1,144,991.84		0.00%
Interfund	3650				
Total Transfers In	3600	1,144,991.84	2,602,443.42	-	0.00%
<b>Total Other Financing Sources</b>		1,144,991.84	2,602,443.42	-	0.00%
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	1,190,386.74	1,190,386.74	1,190,386.74	
<b>TOTAL ESTIMATED REVENUES</b>		2,506,531.40	3,963,982.98	1,206,158.19	30.43%

		Original Budget Amount	Current Budget	Cash Expended	Percent Expended
<b>Estimated Appropriations:</b>					
<b>FUNCTION 9200 Debt Service</b>					
Redemption of Principal	710	1,222,791.82	2,661,632.04	1,088,869.34	40.91%
Interest	720	93,352.84	111,964.20	56,122.50	50.13%
Dues and Fees	730				
<b>Total Function 9200</b>	9200	1,316,144.66	2,773,596.24	1,144,991.84	41.28%
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	910				
To Capital Projects Funds	930				
To Special Revenue Funds	940				
<b>Total Other Financing Uses</b>	9700	-	-	-	
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>	2700	1,190,386.74	1,190,386.74	-	0.00%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		2,506,531.40	3,963,982.98	1,144,991.84	28.88%

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
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CAPITAL PROJECT FUNDS**

	Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
<b>Estimated Revenues:</b>					
Vocational Education Acts	3201				
CO & DS Distributed to Districts	3321	450,000.00	450,000.00		0.00%
Interest on Undistributed CO & DS	3325				
Miscellaneous State Revenue	3390	206,035.00	206,035.00	-	0.00%
Public Education Capital Outlay	3391				
District Local Capital Improvement Tax	3413	26,499,427.00	26,562,108.00	374,117.98	1.41%
Prior Year Taxes	3414			-	
Payment in Lieu of Taxes	3422			-	
Interest Including Profit on Investments	3430		-	1,214,993.97	100.00%
Gifts, Grants & Requests	3440				
Miscellaneous Local Sources	3490		-	955.46	100.00%
Impact Fees	3496	3,000,000.00	3,000,000.00	111,948.46	3.73%
<b>Total Estimated Revenues</b>		30,155,462.00	30,218,143.00	1,702,015.87	5.63%
<b>OTHER FINANCING SOURCES</b>					
Sale Of Bonds	3710				
Sale of Fixed Assets	3730			30,148.68	100.00%
Insurance Loss Recoveries	3741				
Transfers In:					
From General	3610				
Total Transfers In	3600				
<b>Total Other Financing Sources</b>		-	-	30,148.68	100.00%
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800	82,322,187.79	82,322,187.79	82,322,187.79	100.00%
<b>TOTAL ESTIMATED REVENUES</b>		112,477,649.79	112,540,330.79	84,054,352.34	74.69%
<b>Estimated Appropriations:</b>					
<b>FUNCTION 7400 Capital Outlay</b>					
Library Books (New Libraries)	610				
Audio Visual Materials	620				
Buildings and Fixed Equipment	630	50,260,304.43	49,765,985.43	225,520.99	0.45%
Furniture, Fixtures, and Equipment	640	7,731,722.69	7,738,086.87	1,676,613.58	21.67%
Motor Vehicles	650	721,831.81	721,831.81	229,736.50	31.83%
Land	660	1,163,748.93	1,163,748.93	9220.50	0.79%
Improvements Other than Buildings	670	13,588,983.96	13,640,806.96	2,731,284.11	20.02%
Remodeling and Renovations	680	30,410,907.13	30,909,719.95	2,452,492.43	7.93%
Computer Software	690				
<b>Total Function 7400</b>		103,877,498.95	103,940,179.95	7,324,868.11	7.05%
<b>FUNCTION 9200 Debt Service</b>					
Redemption of Principal	710				
Interest	720				
Dues and Fees	730				
<b>Total Function 9200</b>	9200	-	-	-	
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	910	7,455,159.00	7,455,159.00		0.00%
To Debt Service Funds	920	1,144,991.84	1,144,991.84		0.00%
To Special Revenue Funds	940				
Interfund (Capital Projects Only)	950				
<b>Total Other Financing Uses</b>	9700	8,600,150.84	8,600,150.84	-	0.00%
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>	2700	0.00	-		
<b>TOTAL ESTIMATED APPROPRIATIONS</b>		112,477,649.79	112,540,330.79	7,324,868.11	6.51%

**NASSAU COUNTY SCHOOL BOARD  
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CAPITAL PROJECT FUNDS**

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**Capital Projects:**

TECH DEPLOYMENT  
PRINTER LEASE  
DISTRICT SERVICES  
BUS LEASE  
VEHICLE PURCHASE  
CAPITAL FURNITURE PURCHASE  
CAPITAL CUSTODIAL EQUIPMENT  
CAPITAL TRAILERS  
INSURANCE  
SPECIAL MAINTENANCE PROJECTS  
PERIMETER FENCING  
SCHOOL SAFETY NEEDS  
SITE PURCHASES  
FACILITIES  
TRANSPORTATION  
PLANT OPERATIONS  
CAMERA & SYSTEMS  
BOLLARDS  
KEYLESS ENTRY  
CAMERAS & SUPPORTING EQUIPMENT  
MECHANICAL RETROFIT  
PAINTING - DISTRICT WIDE  
STAGE CURTAINS REPLACEMENTS  
DRAINAGE ISSUE  
GYM/FLOOR REPLACEMENT  
FIRE ALARM REPLACEMENT  
PE EXPANSION/BUILDING  
CAFETERIA REMODEL  
CAFE EQUIPMENT/REPAIRS  
CHILLER REPLACEMENT  
TENNIS COURT REPLACEMENT  
IRRIGATION REPAIRS  
ENERGY CONSERVATION PROJECTS  
WATER PLANT REPAIRS  
SEWER PLANT REPAIR/REPLACEMENT  
REMODEL BUILDING  
CLASSROOM REPAIRS/UPDATES  
FIELD RENOVATIONS  
LED LIGHTING RETROFIT  
COMMUNICATIONS  
RESTROOM RENOVATION  
DW CHILLER BOILER REPLACEMENT  
STUCCO REPAIRS  
WINDOW REPLACEMENT  
ATHLETIC BUILDING  
SIDEWALKS  
ALARMS  
PARENT PICKUP IMPROVE  
DW HVAC REPLACEMENT  
DISTRICT ROOF IMPROVEMENTS  
REPLACE/REPAIR IRRIGATION WELL  
FBHS INTERCOM REPLACEMENT  
MAIN DISTRIBUT PANEL UPGRADES  
COVER PLAY AREA & STORAGE  
DW STAGE SOUND SYSTEMS  
GYMNASIUM RENOVATIONS  
BATHROOMS AT ATHLETIC FIELDS  
MARQUEE  
STORAGE BUILDING  
PLAYGROUND EQUIPMENT  
PORTABLE LEASE  
PORTABLE COSTS  
COVERED WALKWAYS  
DEMO BUILDING  
ADDITIONAL CLASSROOMS  
NEW SCHOOL - TBD  
TOTAL

	Current Budget	Expended	Balance
48510	4,667,899.81	525,241.18	4,142,658.63
48520	215,000.00	-	215,000.00
50040	81,350.00	-	81,350.00
54210	1,144,991.84	-	1,144,991.84
54910	491,095.31	-	491,095.31
55910	1,382,404.86	189,437.78	1,192,967.08
55920	110,000.00	2,400.00	107,600.00
55930	33,000.00	-	33,000.00
59020	1,197,965.00	-	1,197,965.00
61100	958,039.17	14,052.23	943,986.94
61400	144,119.69	5,472.94	138,646.75
61500	34,818.93	324.50	34,494.43
92700	1,163,748.93	9,220.50	1,154,528.43
95300	2,400,000.00	-	2,400,000.00
95400	2,100,000.00	-	2,100,000.00
95500	924,154.52	842,421.29	81,733.23
97402	5,988.00	-	5,988.00
97403	12,000.00	-	12,000.00
97500	180,000.00	-	180,000.00
97510	8,047.00	-	8,047.00
98010	1,824,706.77	460,398.78	1,364,307.99
98040	240,281.53	13,544.31	226,737.22
98050	50,622.26	9,943.25	40,679.01
98070	790,500.00	1,700.00	788,800.00
98090	613,194.27	63,488.70	549,705.57
98120	661,456.75	8,630.00	652,826.75
98130	400,000.00	-	400,000.00
98140	12,291,521.16	9,484.55	12,282,036.61
98141	150,000.00	-	150,000.00
98150	971,642.44	7,564.33	964,078.11
98160	1,000,000.00	-	1,000,000.00
98190	24,457.36	-	24,457.36
98200	2,149.30	299.05	1,850.25
98220	432,000.00	1,700.00	430,300.00
98240	719,249.00	1,000.00	718,249.00
98250	245,338.48	53,436.86	191,901.62
98251	100,000.00	-	100,000.00
98260	2,635,099.72	124,181.53	2,510,918.19
98270	14,327.60	13,112.07	1,215.53
98280	154,800.00	-	154,800.00
98290	474,902.26	398,706.75	76,195.51
98300	2,842,863.75	383,240.69	2,459,623.06
98310	575,900.00	-	575,900.00
98340	478,984.60	402,555.81	76,428.79
98350	2,345,202.50	-	2,345,202.50
98360	30,000.00	2,156.00	27,844.00
98370	1,563,264.22	14,790.00	1,548,474.22
98420	3,218,344.99	1,415,754.89	1,802,590.10
98440	1,898,904.52	35,807.15	1,863,097.37
98450	2,120,000.00	539,089.55	1,580,910.45
98480	87,584.56	-	87,584.56
98490	615,075.64	5,075.64	610,000.00
98510	755,642.07	2,585.00	753,057.07
98520	132,292.00	8,320.00	123,972.00
98530	600,000.00	147,857.75	452,142.25
98540	450,000.00	6,063.75	443,936.25
98550	300,000.00	-	300,000.00
98560	113,000.00	36,008.94	76,991.06
98580	50,000.00	-	50,000.00
98630	958,272.40	311,441.00	646,831.40
98660	1,096,044.00	-	1,096,044.00
98800	2,993,103.16	1,033,800.00	1,959,303.16
98910	1,148,439.40	3,632.00	1,144,807.40
98930	100,000.00	-	100,000.00
98970	520,798.81	220,929.34	299,869.47
98980	46,495,742.21	-	46,495,742.21
	112,540,330.79	7,324,868.11	105,215,462.68

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
SCHOOL FOOD SERVICE**

		Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
<b>Estimated Revenues:</b>						
<b>FEDERAL THROUGH STATE:</b>						
National School Lunch		3260	4,025,000.00	4,025,000.00	724,020.12	17.99%
U.S.D.A. Donated Foods		3265	570,651.35	570,651.35		0.00%
Summer Feeding		3267	94,000.00	94,000.00	23,985.47	25.52%
Supply Chain Assistance		3269				
Other Federal Direct		3290				
<b>Total Federal Through State</b>		3200	4,689,651.35	4,689,651.35	748,005.59	15.95%
<b>STATE:</b>						
School Breakfast Supplement		3337	20,000.00	20,000.00	10,847.00	54.24%
School Lunch Supplement		3338	25,000.00	25,000.00	14,756.00	59.02%
Miscellaneous State Revenue		3390				
<b>Total State</b>		3300	45,000.00	45,000.00	25,603.00	56.90%
<b>LOCAL:</b>						
Interest, Including Profit on Investment		3430	700.00	700.00	115,817.07	100.00%
Gifts, Grants, and Bequests		3440				
Food Service		3450	2,805,000.00	2,805,000.00	797,901.18	28.45%
Miscellaneous		3490	20,000.00	20,000.00	131.18	0.66%
<b>Total Local</b>		3400	2,825,700.00	2,825,700.00	913,849.43	32.34%
<b>OTHER FINANCING SOURCES</b>						
Sale of Fixed Assets		3733				
Insurance Loss Recoveries		3741				
Transfers In:						
From General		3610				
From Special Revenue		3630				
<b>Total Transfers In</b>		3600	-	-	-	
<b>Total Other Financing Sources</b>			-	-	-	
<b>BEGINNING FUND BALANCE (JULY 1)</b>		2800	7,605,818.89	7,605,818.89	7,605,818.89	
<b>TOTAL ESTIMATED REVENUES</b>			15,166,170.24	15,166,170.24	9,293,276.91	61.28%

			Original Budget Amount	Current Budget	Cash Expended	Percent Expended
<b>Estimated Appropriations:</b>						
<b>FUNCTION 7600 Food Services</b>						
Salaries		100	2,163,600.00	2,163,600.00	591,393.06	27.33%
Employee Benefits		200	840,040.00	840,040.00	210,944.97	25.11%
Purchased Services		300	252,300.00	252,188.00	69,375.36	27.51%
Energy Services		400	14,462.40	14,462.40	1,602.42	11.08%
Materials and Supplies		500	4,606,728.87	4,606,840.87	919,777.93	19.97%
Capital Outlay		600	2,199,600.00	2,199,600.00	470,868.00	21.41%
Other Expenses		700	297,000.00	297,000.00	32,672.56	11.00%
<b>Total Function 7600</b>		7600	10,373,731.27	10,373,731.27	2,296,634.30	22.14%
<b>OTHER FINANCING USES</b>						
Transfers Out:						
To General Fund		910				
To Capital Projects Funds		930				
To Special Revenue Funds		940				
To Debt Service Funds		920				
<b>Total Other Financing Uses</b>		9700	-	-	-	
<b>ESTIMATED ENDING FUND BALANCE (JUNE 30)</b>		2700	4,792,438.97	4,792,438.97	-	0.00%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>			15,166,170.24	15,166,170.24	-	0.00%



**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEEDAL PROGRAM FUNDS**

	Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
<b>Estimated Revenues:</b>					
<b>FEDERAL:</b>					
Miscellaneous Federal Direct	3199				
<b>Total Federal Direct</b>	3100	-	-	-	
<b>FEDERAL THROUGH STATE:</b>					
Career and Technical Education	3201	700.00	160,238.00	18,405.68	11.49%
Adult General Education	3221	185,826.32	185,826.32	34,588.76	18.61%
Teacher & Principal Tr, Title II, Part A	3225	8,200.00	8,200.00	136,999.32	100.00%
Individuals w/Disabilities Ed Act (IDEA)	3230	4,111,687.51	4,111,687.51	725,736.07	17.65%
Elem & Sec Edu Act, Title I	3240	2,487,415.01	2,487,415.01	485,423.33	19.52%
Language Instruction - Title III	3241	25,658.00	25,658.00	13,242.70	51.61%
Title IV	3242	147,812.87	147,812.87	39,946.40	27.02%
Other Federal through State	3290	1,861.57	1,861.57	1,779.31	95.58%
<b>Total Federal Through State</b>	3200	6,969,161.28	7,128,699.28	1,456,121.57	20.43%
<b>STATE:</b>					
Other Miscellaneous State	3390				
<b>Total State</b>	3300	-	-	-	
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430	-	-	(1,084.81)	0.00%
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			733.33	100.00%
Miscellaneous	3490			1,592.48	100.00%
<b>Total Local</b>	3400	-	-	1,241.00	100.00%
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				
To Capital Projects Funds	3630				
To Special Revenue Funds	3640				
To Debt Service Funds	3620				
<b>Total Other Financing Uses</b>	3600	-	-	-	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		6,969,161.28	7,128,699.28	1,457,362.57	20.44%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEDEAL PROGRAM FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended
				100	200	300	400	500	600	700	
<b>Appropriations:</b>											
<b>INSTRUCTION</b>	5000	4,713,746.75	4,869,053.75	571,687.79	177,327.66	39,549.98		20,802.27	4,160.06	14,488.25	17.01%
<b>PUPIL PERSONNEL SERVICES</b>	6100	201,418.39	201,418.39	25,285.85	7,750.74	22,055.48		7,677.34			31.16%
<b>INSTRUCTIONAL MEDIA SERVICES</b>	6200										-
<b>INSTRUCTION AND CURRICULUM</b>	6300	510,157.36	1,165,871.36	204,488.76	72,005.90	-		566.47	8,110.40	5,975.00	24.97%
<b>INSTRUCTIONAL STAFF TRAINING</b>	6400	564,749.50	564,749.50	85,975.71	21,724.15	88,133.23		24,250.14	-	17,193.00	42.01%
<b>INSTRUCTION RELATED TECHNOLOGY</b>	6500										-
<b>BOARD</b>	7100										-
<b>GENERAL ADMINISTRATION</b>	7200	245,606.13	245,606.13			11,250.00				590.11	4.82%
<b>SCHOOL ADMINISTRATION</b>	7300										-
<b>FACILITIES ACQUISITION &amp; CONST.</b>	7400										-
<b>FISCAL SERVICES</b>	7500										-
<b>FOOD SERVICES</b>	7600										-
<b>CENTRAL SERVICES</b>	7700	19,089.76	19,089.76			19,089.76					100.00%
<b>PUPIL TRANSPORTATION SERVICES</b>	7800	61,180.88	62,758.88	3,934.30	2,439.13						10.16%
<b>OPERATION OF PLANT</b>	7900	151.51	151.51			151.51					100.00%
<b>MAINTENANCE OF PLANT</b>	8100										-
<b>ADMINISTRATIVE TECH SERVICE</b>	8200										-
<b>COMMUNITY SERVICES</b>	9100							191.91			191.91
<b>DEBT SERVICE</b>	9200										-
<b>TRANSFERS OUT</b>	9700										-
<b>ESTIMATED FUND BALANCE (JUNE 30)</b>	2700										-
<b>TOTAL APPROP / EXPENDITURES</b>		6,316,100.28	7,128,699.28	891,372.41	281,247.58	180,229.96	-	53,488.13	12,270.46	38,246.36	20.44%

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEDERAL PROGRAM - CARES FUNDS**

	Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
<b>Estimated Revenues:</b>					
<b>FEDERAL:</b>					
Miscellaneous Federal Direct	3199				
<b>Total Federal Direct</b>	3100	-	-	-	
<b>FEDERAL THROUGH STATE:</b>					
Education Stabilization Funds - K-12	3271				
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273				
Other Federal through State	3290	187,700.00	187,700.00	-	0.00%
<b>Total Federal Through State</b>	3200	187,700.00	187,700.00	-	0.00%
<b>STATE:</b>					
Other Miscellaneous State	3390				
<b>Total State</b>	3300	-	-	-	
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430			637.35	100.00%
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490				
<b>Total Local</b>	3400	-	-	637.35	100.00%
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				
To Capital Projects Funds	3630				
To Special Revenue Funds	3640				
To Debt Service Funds	3620				
<b>Total Other Financing Uses</b>	3600	-	-	-	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		187,700.00	187,700.00	637.35	0.34%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEDERAL PROGRAM - CARE FUNDS

		Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended		
					100	200	300	400	500	600	700		TOTAL	
Appropriations:														
INSTRUCTION		5000	187,700.00	187,700.00	-	-	-	-	-	-	-	-	-	0.00%
PUPIL PERSONNEL SERVICES		6100											-	
INSTRUCTIONAL MEDIA SERVICES		6200											-	
INSTRUCTION AND CURRICULUM		6300											-	
INSTRUCTIONAL STAFF TRAINING		6400											-	
INSTRUCTION RELATED TECHNOLOGY		6500											-	
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 TECH SERVICE		8200											-	
COMMUNITY SERVICES		9100											-	
DEBT SERVICE		9200											-	
TRANSFERS OUT		9700											-	
ESTIMATED FUND BALANCE (JUNE 30)		2700	-											
TOTAL APPROP / EXPENDITURES			187,700.00	187,700.00	-	-	-	-	-	-	-	-	-	0.00%

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEDERAL PROGRAM - ESSER 3 ARP ACT FUNDS**

	Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
<b>Estimated Revenues:</b>					
<b>FEDERAL:</b>					
Miscellaneous Federal Direct	3199				
<b>Total Federal Direct</b>	3100	-	-	-	
<b>FEDERAL THROUGH STATE:</b>					
Education Stabilization Funds - K-12	3271	2,867,499.92	2,867,499.92	1,675,936.05	58.45%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273				
<b>Total Federal Through State</b>	3200	2,867,499.92	2,867,499.92	1,675,936.05	58.45%
<b>STATE:</b>					
Other Miscellaneous State	3390				
<b>Total State</b>	3300	-	-	-	
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430			(1,700.02)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490			237.64	100.00%
<b>Total Local</b>	3400	-	-	(1,462.38)	
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				
To Capital Projects Funds	3630				
To Special Revenue Funds	3640				
To Debt Service Funds	3620				
<b>Total Other Financing Uses</b>	3600	-	-	-	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		2,867,499.92	2,867,499.92	1,674,473.67	58.39%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEDERAL PROGRAM - ESSER 3 ARP ACT FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700		TOTAL
Appropriations:												
INSTRUCTION	5000	2,208,255.23	2,096,048.96	301,946.72	69,904.71	860,146.89		24,853.20	-	275.00	1,257,126.52	59.98%
PUPIL PERSONNEL SERVICES	6100	52,290.29	41,920.83	17,752.32	4,687.38						22,439.70	53.53%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	158,688.01	136,958.69	51,821.99	12,887.70					20,744.50	85,454.19	62.39%
INSTRUCTIONAL STAFF TRAINING	6400	129,759.28	303,149.72	30,613.00	3,512.71	173,877.80		5,170.00	-	16,537.50	229,711.01	75.77%
INSTRUCTION RELATED TECHNOLOGY	6500	3,331.72	3,331.72								-	0.00%
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	129,267.69	129,267.69								-	0.00%
SCHOOL ADMINISTRATION	7300	17,935.67	17,935.67	4,965.00	1,055.60						6,020.60	33.57%
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500	25,625.50	25,625.50	11,648.28	2,478.54						14,126.82	55.13%
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700										-	
PUPIL TRANSPORTATION SERVICES	7800	36,885.22	13,389.54	11,017.80	2,371.74						13,389.54	100.00%
OPERATION OF PLANT	7900	105,286.34	99,696.63	22,780.46	8,425.53	16,186.68				275.00	47,667.67	47.81%
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECH SERVICE	8200	174.97	174.97								-	0.00%
COMMUNITY SERVICES	9100										-	
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
TOTAL APPROP / EXPENDITURES		2,867,499.92	2,867,499.92	452,545.57	105,323.91	1,050,211.37	-	30,023.20	-	37,832.00	1,675,936.05	58.45%

**NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEDERAL PROGRAM - OTHER ARP FUNDS**

	Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
<b>Estimated Revenues:</b>					
<b>FEDERAL:</b>					
Miscellaneous Federal Direct	3199				
<b>Total Federal Direct</b>	3100	-	-	-	
<b>FEDERAL THROUGH STATE:</b>					
Education Stabilization Funds - K-12	3271	105,941.52	105,941.52	27,069.57	25.55%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273				
<b>Total Federal Through State</b>	3200	105,941.52	105,941.52	27,069.57	25.55%
<b>STATE:</b>					
Other Miscellaneous State	3390				
<b>Total State</b>	3300	-	-	-	
<b>LOCAL:</b>					
Interest, Including Profit of Invest	3430			(36.67)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490				
<b>Total Local</b>	3400	-	-	(36.67)	
<b>OTHER FINANCING USES</b>					
Transfers Out:					
To General Fund	3610				
To Capital Projects Funds	3630				
To Special Revenue Funds	3640				
To Debt Service Funds	3620				
<b>Total Other Financing Uses</b>	3600	-	-	-	
<b>BEGINNING FUND BALANCE (JULY 1)</b>	2800				
<b>TOTAL ESTIMATED REVENUES</b>		105,941.52	105,941.52	27,032.90	25.52%

NASSAU COUNTY SCHOOL BOARD  
MONTHLY FINANCIAL STATEMENT  
FOR FISCAL YEAR 2024-2025  
FOR THE PERIOD ENDING OCTOBER 31, 2024  
OTHER FEDERAL PROGRAM - OTHER ARP ACT FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700		TOTAL
Appropriations:												
INSTRUCTION	5000	71,141.33	72,591.33		684.52			1,994.89		8,947.50	11,626.91	16.02%
PUPIL PERSONNEL SERVICES	6100		9,500.00					6,997.78			6,997.78	73.66%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300										-	
INSTRUCTIONAL STAFF TRAINING	6400		100.00					99.96			99.96	99.96%
INSTRUCTION RELATED TECHNOLOGY	6500										-	
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	7,939.33	7,939.33								-	0.00%
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700										-	
PUPIL TRANSPORTATION SERVICES	7800	22,860.86	9,810.86			3,500.00	29.80				3,529.80	35.98%
OPERATION OF PLANT	7900	4,000.00	4,000.00						3,068.50		3,068.50	76.71%
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECH SERVICE	8200										-	
COMMUNITY SERVICES	9100		2,000.00						1,746.62		1,746.62	87.33%
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
TOTAL APPROP / EXPENDITURES		105,941.52	105,941.52	-	684.52	3,500.00	29.80	9,092.63	4,815.12	8,947.50	27,069.57	25.55%