

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2024

Submitted By: Ellen Harper
Date: 1/23/2025

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024**

	<u>Southeastern Account</u>	<u>Wells Fargo Accounts</u>	<u>Prime</u> ⁴	<u>Dreyfus Fund</u>	<u>Grand Total</u>
General Fund		(2,323,106.05)	8,042,652.48	7,259,914.23	12,979,460.66
Debt Service		190,896.61		1,013,001.35	1,203,897.96
Capital Projects		7,639,210.56	10,524,320.45	59,300,836.91	77,464,367.92
Special Rev - Other Federal		(738,242.53) ³			(738,242.53)
Special Rev - CARES I		188,222.12			188,222.12
Special Rev - ESSER II		(0.63) ³			(0.63)
Special Rev - ESSER III ARP ACT		(525,389.95) ³			(525,389.95)
Special Rev - OTHER ARP ACT		(10,010.40) ³			(10,010.40)
Special Rev - Food Service	<u>74,284.00</u>	<u>683,265.12</u>	<u>728,517.87</u>	<u>5,236,885.00</u>	<u>6,722,951.99</u>
Grand Totals:	<u><u>74,284.00</u></u>	<u><u>5,104,844.85</u></u>	<u><u>19,295,490.80</u></u>	<u><u>72,810,637.49</u></u>	<u><u>97,285,257.14</u></u>

Notes:

1. During the current month, the rate of interest on investments was 5.33% for Fund A of the State Board of Administration, 1.08% for the Wells Fargo Investment Account and 5.02% 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 SEPTEMBER 30, 2024
GENERAL FUND**

Monthly Financial September 2024
Page 3 of 16

	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	105,283.00	105,283.00	16,575.94	15.74%
Total Federal Direct	3100	105,283.00	105,283.00	16,575.94	15.74%
FEDERAL THRU STATE:					
Medicaid Reimbursement	3202			21,457.20	100.00%
Miscellaneous Federal	3299	88,518.00	595,018.00	-	0.00%
Total Federal Thru State	3200	88,518.00	595,018.00	21,457.20	3.61%
STATE:					
Florida Education Finance Program	3310	35,673,637.00	35,673,637.00	8,673,411.00	24.31%
Workforce Development	3315	605,448.00	605,448.00	151,362.00	25.00%
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	5,048.48	15.78%
District Discretionary Lottery	3344				
Transportation	3354				
Class Size Reduction	3355	12,492,775.00	12,492,775.00	3,123,195.00	25.00%
School Recognition Funds	3361				
Teacher Recruitment and Retention	3362				
Excellent Teaching Program	3363				
Voluntry Pre-K	3371			14,480.00	100.00%
Full Service School	3378				
Miscellaneous State Sources	3390			230,785.00	100.00%
Total State	3300	48,855,957.18	48,855,957.18	12,198,281.48	24.97%
LOCAL:					
District School Tax	3411	67,804,208.00	67,804,208.00	7,455.73	0.01%
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	39,997.06	40.00%
Interest, Including Profit on Investment	3430	600,000.00	600,000.00	378,334.37	63.06%
Gifts, Grants, & Bequests	3440	145,685.37	167,685.37	146,053.30	87.10%
Adult General Education Course Fees	3461			2,050.35	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				
Miscellaneous Local Sources	3490	863,596.00	873,570.75	27,827.88	3.19%
Total Local	3400	87,221,561.37	87,253,536.12	617,541.45	0.71%
OTHER FINANCING SOURCES:					
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				
Total Transfers In	3600	7,455,159.00	7,455,159.00	-	0.00%
Total Other Financing Sources		7,455,159.00	7,455,159.00	121.50	0.00%
BEGINNING FUND BALANCE (JULY 1)	2800	28,547,236.26	28,547,236.26	28,547,236.26	
TOTAL ESTIMATED REVENUES		172,273,714.81	172,812,189.56	41,401,213.83	23.96%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 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	100,387,970.35	8,680,070.57	3,046,801.60	461,192.70	1,882.10	2,158,187.22	526,182.91	143,127.97	15,017,445.07	14.96%
PUPIL PERSONNEL SERVICES	6100	7,306,720.72	7,322,285.99	772,875.79	275,080.75	61,716.98		6,757.21	30,977.74	120.00	1,147,528.47	15.67%
INSTRUCTIONAL MEDIA SERVICES	6200	1,006,014.91	1,006,014.91	85,302.49	35,192.16	34,232.35		1,594.18	15,415.08	1,488.00	173,224.26	17.22%
INSTRUCTION AND CURRICULUM	6300	3,080,034.39	3,131,323.37	361,455.06	122,040.79	106,968.48		20,775.82	2,354.84	2,672.00	616,266.99	19.68%
INSTRUCTIONAL STAFF TRAINING	6400	2,485,790.78	2,486,363.82	272,847.66	94,975.13	48,927.11		4,110.17	352.03	13,233.36	434,445.46	17.47%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	2,956,546.67	2,956,546.67	219,343.05	76,371.79	699,666.96	50.90		(74,880.89)	3,249.00	923,800.81	31.25%
GENERAL ADMINISTRATION	7100	1,030,450.40	1,030,450.40	49,601.40	27,867.24	125,814.24					203,282.88	19.73%
SCHOOL ADMINISTRATION	7200	984,482.38	974,902.38	91,888.20	29,839.88	82,584.49		4,341.72		13,535.00	222,189.29	22.79%
FACILITIES ACQUISITION & CONST.	7300	8,599,223.29	8,600,740.70	1,140,056.49	399,513.34	22,608.66		6,200.20	1,368.95	21,705.50	1,591,453.14	18.50%
FISCAL SERVICES	7400	5,879,582.32	5,879,582.32	45,870.86	15,561.91	279,256.17			256,875.42		597,564.36	10.16%
FOOD SERVICES	7500	808,340.08	808,340.08	120,027.41	46,756.20	14,646.65		298.33		50.00	181,778.59	22.49%
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	1,278,155.88	155,403.94	48,846.71	129,074.07		4,736.45		8,996.25	347,057.42	27.15%
OPERATION OF PLANT	7800	7,628,227.06	7,628,227.06	532,753.83	214,471.50	178,292.15	91,290.96	11,059.90	1,428.16	21,120.38	1,050,416.88	13.77%
MAINTENANCE OF PLANT	7900	16,562,756.45	16,541,692.30	1,084,635.58	433,304.85	1,421,919.49	935,903.00	66,347.81	209,891.93	5,830.65	4,157,833.31	25.14%
ADMINISTRATIVE TECH SERVICE	8100	4,693,165.22	4,696,810.22	492,064.03	174,309.68	83,945.23	11,910.87	73,587.03	22,704.52	1,284.00	859,805.36	18.31%
COMMUNITY SERVICES	8200	1,383,818.11	1,383,818.11	156,455.80	49,699.56	222,774.00					428,929.36	31.00%
DEBT SERVICE	9100	392,102.53	401,802.53	42,242.41	14,679.96	4,979.01		17,665.22			79,566.60	19.80%
TRANSFERS OUT	9200											
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
TOTAL APPROP / EXPENDITURES	2700	5,567,771.68	5,567,771.68									
		172,273,714.81	172,866,033.21	14,304,609.60	5,121,213.14	3,978,598.74	1,041,037.83	2,375,661.26	992,670.69	236,412.11	28,050,203.37	16.23%

State Categoricals		Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Supplemental Academic Instruction	4112	605,747.51	707,391.56	1,313,139.07	436,511.25
Florida School Reognition Funds	4113	138,178.79		138,178.79	7,736.09
Research-Based Reading Instruction	4160	280,093.56	145,552.26	425,645.82	159,746.22
Instructional Materials	4211	1,484,127.73	322,421.56	1,806,549.29	1,674,370.41
Voluntary Prekindergarden- Summer Prog	4232	90,147.05	14,480.00	104,627.05	0
Science Lab Materials	4438	10,794.64	1,578.68	12,373.32	-
Safe Schools	4502	229,530.06	320,986.95	550,517.01	211,609.30
Mental Health Assistance	4795	175,137.56	214,124.05	389,261.61	131,951.27
Library Media	4826	111,050.68		111,050.68	8,625.51

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
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	171,152.82		0.00%
Public Education Capital Outlay	3391				
Total State	3300	171,152.82	171,152.82	-	0.00%
LOCAL:					
District Interest and Sinking Taxes	3412				
Interest, Including Profit on Investment	3430			13,511.22	100.00%
Gifts, Grants, and Bequests	3440				
Miscellaneous	3490				
Total Local	3400	-	-	13,511.22	100.00%
OTHER FINANCING SOURCES					
Sale of Bonds	3710				
Transfers In:					
From General	3610				
From Capital Projects	3630	1,144,991.84	1,144,991.84		0.00%
Interfund	3650				
Total Transfers In	3600	1,144,991.84	1,144,991.84	-	0.00%
Total Other Financing Sources		1,144,991.84	1,144,991.84	-	0.00%
BEGINNING FUND BALANCE (JULY 1)	2800	1,190,386.74	1,190,386.74	1,190,386.74	
TOTAL ESTIMATED REVENUES		2,506,531.40	2,506,531.40	1,203,897.96	48.03%

		Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:					
FUNCTION 9200 Debt Service					
Redemption of Principal	710	1,222,791.82	1,222,791.82		0.00%
Interest	720	93,352.84	93,352.84		0.00%
Dues and Fees	730				
Total Function 9200	9200	1,316,144.66	1,316,144.66	-	0.00%
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	1,190,386.74	1,190,386.74	-	0.00%
TOTAL ESTIMATED APPROPRIATIONS		2,506,531.40	2,506,531.40	-	0.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
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	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	2,958.96	0.01%
Prior Year Taxes	3414			-	
Payment in Lieu of Taxes	3422			-	
Interest Including Profit on Investments	3430		-	922,136.22	100.00%
Gifts, Grants & Requests	3440				
Miscellaneous Local Sources	3490		-	178.23	100.00%
Impact Fees	3496	3,000,000.00	3,000,000.00	43,444.80	1.45%
Total Estimated Revenues		30,155,462.00	30,218,143.00	968,718.21	3.21%
OTHER FINANCING SOURCES					
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				
Total Other Financing Sources		-	-	30,148.68	100.00%
BEGINNING FUND BALANCE (JULY 1)	2800	82,322,187.79	82,322,187.79	82,322,187.79	100.00%
TOTAL ESTIMATED REVENUES		112,477,649.79	112,540,330.79	83,321,054.68	74.04%
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610				
Audio Visual Materials	620				
Buildings and Fixed Equipment	630	50,260,304.43	50,313,985.43	221,818.24	0.44%
Furniture, Fixtures, and Equipment	640	7,731,722.69	7,731,722.69	583,553.85	7.55%
Motor Vehicles	650	721,831.81	721,831.81	185,002.50	25.63%
Land	660	1,163,748.93	1,163,748.93	9220.5	0.79%
Improvements Other than Buildings	670	13,588,983.96	13,589,283.96	2,492,525.01	18.34%
Remodeling and Renovations	680	30,410,907.13	30,419,607.13	2,291,529.66	7.53%
Computer Software	690				
Total Function 7400		103,877,498.95	103,940,179.95	5,783,649.76	5.56%
FUNCTION 9200 Debt Service					
Redemption of Principal	710				
Interest	720				
Dues and Fees	730				
Total Function 9200	9200	-	-	-	
OTHER FINANCING USES					
Transfers Out:					
To General Fund	910	7,455,159.00	7,455,159.00	73,037.00	0.98%
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				
Total Other Financing Uses	9700	8,600,150.84	8,600,150.84	73,037.00	0.85%
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	0.00	0.00		0.00%
TOTAL ESTIMATED APPROPRIATIONS		112,477,649.79	112,540,330.79	5,856,686.76	5.20%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
CAPITAL PROJECT FUNDS**

Monthly Financial September 2024
Page 7 of 16

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	190,961.21	4,476,938.60
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	166,233.51	1,216,171.35
55920	110,000.00		110,000.00
55930	33,000.00		33,000.00
59020	1,197,965.00		1,197,965.00
61100	1,323,956.89	11,454.00	1,312,502.89
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	215,819.71	708,334.81
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	12,996.49	227,285.04
98050	50,622.26	9,943.25	40,679.01
98070	790,500.00		790,500.00
98090	613,194.27	62,649.87	550,544.40
98120	661,456.75	-	661,456.75
98130	400,000.00	-	400,000.00
98140	11,697,521.16	8,817.88	11,688,703.28
98141	150,000.00		150,000.00
98150	971,642.44	3,186.87	968,455.57
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		432,000.00
98240	719,249.00		719,249.00
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	11,979.39	2,348.21
98280	154,800.00	-	154,800.00
98290	474,902.26	395,004.00	79,898.26
98300	2,842,863.75	382,574.03	2,460,289.72
98310	575,900.00		575,900.00
98340	478,984.60	290,624.93	188,359.67
98350	2,345,202.50		2,345,202.50
98360	30,000.00	2,156.00	27,844.00
98370	1,563,264.22		1,563,264.22
98420	3,218,344.99	1,415,754.89	1,802,590.10
98440	1,898,904.52	31,862.85	1,867,041.67
98450	2,120,000.00	538,422.88	1,581,577.12
98480	87,584.56		87,584.56
98490	249,157.92	2,526.60	246,631.32
98510	755,642.07	2,585.00	753,057.07
98520	132,292.00	8,320.00	123,972.00
98530	600,000.00	-	600,000.00
98540	450,000.00	-	450,000.00
98550	300,000.00	-	300,000.00
98560	109,000.00	36,008.94	72,991.06
98580	50,000.00		50,000.00
98630	958,272.40	283,640.60	674,631.80
98660	1,096,044.00	73,037.00	1,023,007.00
98800	2,993,103.16	822,231.36	2,170,871.80
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	47,093,742.21	-	47,093,742.21
	112,540,330.79	5,856,686.76	106,683,644.03

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
SCHOOL FOOD SERVICE**

		Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
Estimated Revenues:						
FEDERAL THROUGH STATE:						
National School Lunch		3260	4,025,000.00	4,025,000.00	317,488.13	7.89%
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				
Total Federal Through State		3200	4,689,651.35	4,689,651.35	341,473.60	7.28%
STATE:						
School Breakfast Supplement		3337	20,000.00	20,000.00		0.00%
School Lunch Supplement		3338	25,000.00	25,000.00		0.00%
Miscellaneous State Revenue		3390				
Total State		3300	45,000.00	45,000.00	-	0.00%
LOCAL:						
Interest, Including Profit on Investment		3430	700.00	700.00	91,301.60	100.00%
Gifts, Grants, and Bequests		3440				
Food Service		3450	2,805,000.00	2,805,000.00	465,266.28	16.59%
Miscellaneous		3490	20,000.00	20,000.00	50.78	0.25%
Total Local		3400	2,825,700.00	2,825,700.00	556,618.66	19.70%
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	7,605,818.89	7,605,818.89	7,605,818.89	
TOTAL ESTIMATED REVENUES			15,166,170.24	15,166,170.24	8,503,911.15	56.07%

			Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:						
FUNCTION 7600 Food Services						
Salaries		100	2,163,600.00	2,163,600.00	417,236.00	19.28%
Employee Benefits		200	840,040.00	840,040.00	146,440.64	17.43%
Purchased Services		300	252,300.00	252,300.00	60,219.84	23.87%
Energy Services		400	14,462.40	14,462.40	1,239.90	8.57%
Materials and Supplies		500	4,606,728.87	4,606,728.87	601,482.92	13.06%
Capital Outlay		600	2,199,600.00	2,199,600.00	465,744.60	21.17%
Other Expenses		700	297,000.00	297,000.00	19,669.62	6.62%
Total Function 7600		7600	10,373,731.27	10,373,731.27	1,712,033.52	16.50%
OTHER FINANCING USES						
Transfers Out:						
To General Fund		910				
To Capital Projects Funds		930				
To Special Revenue Funds		940				
To Debt Service Funds		920				
Total Other Financing Uses		9700	-	-	-	
ESTIMATED ENDING FUND BALANCE (JUNE 30)		2700	4,792,438.97	4,792,438.97	-	0.00%
TOTAL ESTIMATED APPROPRIATIONS			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 SEPTEMBER 30, 2024
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	700.00	160,238.00	12,911.85	8.06%
Adult General Education	3221	185,826.32	185,826.32	22,998.58	12.38%
Teacher & Principal Tr, Title II, Part A	3225	8,200.00	8,200.00	101,913.04	100.00%
Individuals w/Disabilities Ed Act (IDEA)	3230	4,111,687.51	4,111,687.51	485,633.29	11.81%
Elem & Sec Edu Act, Title I	3240	2,487,415.01	2,487,415.01	345,368.95	13.88%
Language Instruction - Title III	3241	25,658.00	25,658.00	2,082.41	8.12%
Title IV	3242	147,812.87	147,812.87	27,122.70	18.35%
Other Federal through State	3290	1,861.57	1,861.57	1,779.31	95.58%
Total Federal Through State	3200	6,969,161.28	7,128,699.28	999,810.13	14.03%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430	-	-	(917.54)	0.00%
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			559.65	100.00%
Miscellaneous	3490			1,485.28	100.00%
Total Local	3400	-	-	1,127.39	100.00%
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	-	-	-	
BEGINNING FUND BALANCE (JULY 1)	2800				
TOTAL ESTIMATED REVENUES		6,969,161.28	7,128,699.28	1,000,937.52	14.04%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
OTHER FEDEAL PROGRAM FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended
				100	200	300	400	500	600	700	
Appropriations:											
INSTRUCTION	5000	4,713,746.75	4,869,553.75	367,575.56	111,454.47	23,660.73		11,880.61	4,160.06	8,154.75	10.82%
PUPIL PERSONNEL SERVICES	6100	201,418.39	201,418.39	16,856.99	5,189.78	13,944.48		4,769.90			20.24%
INSTRUCTIONAL MEDIA SERVICES	6200										-
INSTRUCTION AND CURRICULUM	6300	510,157.36	1,165,371.36	143,524.67	50,095.83			566.47	8,110.40	2,820.00	17.60%
INSTRUCTIONAL STAFF TRAINING	6400	564,749.50	564,749.50	73,185.27	16,410.68	73,322.49		24,250.14		8,212.00	34.60%
INSTRUCTION RELATED TECHNOLOGY	6500										-
BOARD	7100										-
GENERAL ADMINISTRATION	7200	245,606.13	245,606.13			8,375.00				590.11	3.65%
SCHOOL ADMINISTRATION	7300			1.86	0.36						2.22
FACILITIES ACQUISITION & CONST.	7400										-
FISCAL SERVICES	7500										-
FOOD SERVICES	7600										-
CENTRAL SERVICES	7700	19,089.76	19,089.76			19,089.76					100.00%
PUPIL TRANSPORTATION SERVICES	7800	61,180.88	62,758.88	2,360.58	1,463.41						3,823.99
OPERATION OF PLANT	7900	151.51	151.51			151.51					100.00%
MAINTENANCE OF PLANT	8100										-
ADMINISTRATIVE TECH SERVICE	8200										-
COMMUNITY SERVICES	9100							191.91			191.91
DEBT SERVICE	9200										-
TRANSFERS OUT	9700										-
ESTIMATED FUND BALANCE (JUNE 30)	2700										-
TOTAL APPROP / EXPENDITURES		6,316,100.28	7,128,699.28	603,504.93	184,614.53	138,543.97	-	41,659.03	12,270.46	19,776.86	14.03%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
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	187,700.00	187,700.00	-	0.00%
Total Federal Through State	3200	187,700.00	187,700.00	-	0.00%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			522.12	100.00%
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490				
Total Local	3400	-	-	522.12	100.00%
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	-	-	-	
BEGINNING FUND BALANCE (JULY 1)	2800				
TOTAL ESTIMATED REVENUES		187,700.00	187,700.00	522.12	0.28%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 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 SEPTEMBER 30, 2024
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	2,867,499.92	2,867,499.92	1,511,607.57	52.72%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273				
Total Federal Through State	3200	2,867,499.92	2,867,499.92	1,511,607.57	52.72%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			(1,589.15)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490			237.64	100.00%
Total Local	3400	-	-	(1,351.51)	
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		2,867,499.92	2,867,499.92	1,510,256.06	52.67%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
OTHER FEDERAL PROGRAM - ESSER 3 ARP ACT FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent	
				100	200	300	400	500	600	700	TOTAL	Expended
Appropriations:												
INSTRUCTION	5000	2,208,255.23	2,096,048.96	287,325.03	64,855.62	803,838.89		24,853.20		275.00	1,181,147.74	56.35%
PUPIL PERSONNEL SERVICES	6100	52,290.29	41,920.83	15,388.80	3,924.52	-					19,313.32	46.07%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	158,688.01	136,958.69	51,821.99	12,847.53					20,219.50	84,889.02	61.98%
INSTRUCTIONAL STAFF TRAINING	6400	129,759.28	303,149.72	30,613.00	3,184.56	95,777.80		3,230.00		12,247.50	145,052.86	47.85%
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	435,560.36	99,143.64	915,803.37	-	28,083.20	-	33,017.00	1,511,607.57	52.72%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 2024
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	105,941.52	105,941.52	9,973.99	9.41%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273				
Total Federal Through State	3200	105,941.52	105,941.52	9,973.99	9.41%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			(36.41)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490				
Total Local	3400	-	-	(36.41)	
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		105,941.52	105,941.52	9,937.58	9.38%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2024-2025
FOR THE PERIOD ENDING SEPTEMBER 30, 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		492.31					6,435.00	6,927.31	9.54%
PUPIL PERSONNEL SERVICES	6100		9,500.00								-	0.00%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300										-	
INSTRUCTIONAL STAFF TRAINING	6400		100.00								-	0.00%
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				29.80				29.80	0.30%
OPERATION OF PLANT	7900	4,000.00	4,000.00						3,016.88		3,016.88	75.42%
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECH SERVICE	8200										-	
COMMUNITY SERVICES	9100		2,000.00								-	0.00%
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
TOTAL APPROP / EXPENDITURES		105,941.52	105,941.52	-	492.31	-	29.80	-	3,016.88	6,435.00	9,973.99	9.41%