

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL REPORT
FOR FISCAL YEAR 2023-2024

FOR THE PERIOD ENDING SEPTEMBER 30, 2023

Submitted By: Ellen Harper

Date: 10/26/23

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 2023**

	<u>Southeastern Account</u>	<u>Wells Fargo Accounts</u>	<u>Prime</u> ⁴	<u>Dreyfus Fund</u>	<u>Grand Total</u>
General Fund		(3,723,545.14)	31,408.61	11,413,998.42	7,721,861.89
Debt Service		1,187,568.37			1,187,568.37
Capital Projects		3,011,216.92	1,949,145.64	60,696,109.73	65,656,472.29
Special Rev - Other Federal		(748,187.94) ³			(748,187.94)
Special Rev - CARES I		188,076.63			188,076.63
Special Rev - ESSER II		(362,871.60) ³			(362,871.60)
Special Rev - ESSER III ARP ACT		(1,086,039.07) ³			(1,086,039.07)
Special Rev - OTHER ARP ACT		(133,742.90) ³			(133,742.90)
Special Rev - Food Service	<u>16,605.33</u>	<u>1,032,140.43</u>		<u>4,800,912.46</u>	<u>5,849,658.22</u>
Grand Totals:	<u><u>16,605.33</u></u>	<u><u>(635,384.30)</u></u>	<u><u>1,980,554.25</u></u>	<u><u>76,911,020.61</u></u>	<u><u>78,272,795.89</u></u>

Notes:

1. During the current month, the rate of interest on investments was 5.59% for Fund A of the State Board of Administration, 1.08% for the Wells Fargo Investment Account and 5.21% 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.
5. Food Service cash balances and the monthly financial report are not complete due to delayed bank and sales reconcillations caused by reporting issues with the Titan software.
6. Negative balances associated with the general fund will be corrected in October 2023.

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	80,000.00	8,347.96	10.43%
Total Federal Direct	3100	80,000.00	8,347.96	10.43%
FEDERAL THRU STATE:				
Medicaid Reimbursement	3202		15,187.88	100.00%
Miscellaneous Federal	3299	99,429.00		0.00%
Total Federal Thru State	3200	99,429.00	15,187.88	15.28%
STATE:				
Florida Education Finance Program	3310	34,617,647.00	8,457,556.00	24.43%
Workforce Development	3315	978,771.00	241,184.00	24.64%
Performance Based Incentives	3317			
Racing Commission Funds	3341	52,097.00		0.00%
State Forest Funds	3342			
State License Tax	3343	32,000.00	5,988.67	18.71%
District Discretionary Lottery	3344			
Transportation	3354			
Class Size Reduction	3355	12,555,633.00	3,142,417.00	25.03%
School Recognition Funds	3361			
Teacher Recruitment and Retention	3362			
Excellent Teaching Program	3363			
Voluntry Pre-K	3371		14,953.00	100.00%
Full Service School	3378			
Miscellaneous State Sources	3390		241,183.06	100.00%
Total State	3300	48,236,148.00	12,103,281.73	25.09%
LOCAL:				
District School Tax	3411	80,483,582.00		0.00%
Prior Year Taxes	3414		17,128.17	100.00%
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Tuition (Non-Resident)	3424			
Rent	3425	100,000.00	34,635.06	34.64%
Interest, Including Profit on Investment	3430	600,000.00	210,724.12	35.12%
Gifts, Grants, & Bequests	3440	104,352.00	108,796.92	89.96%
Adult General Education Course Fees	3461		1,854.11	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		17,305.00	100.00%
Preschool Program Fees	3471			
Prekindergarten Early Intervention Fees	3472			
School Age Child Care Fees	3473			
Other Schools, Courses and Classes Fees	3479		401.00	100.00%
Miscellaneous Local Sources	3490	949,961.17	265,660.55	27.97%
Total Local	3400	82,237,895.17	656,504.93	0.80%
OTHER FINANCING SOURCES:				
Sale of Fixed Assets	3733		7,217.13	100.00%
Insurance Loss Recoveries	3741			
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	6,799,786.30		0.00%
From Special Revenues Funds	3640			
Total Transfers In	3600	6,799,786.30	-	0.00%
Total Other Financing Sources		6,799,786.30	7,217.13	0.11%
BEGINNING FUND BALANCE (JULY 1)	2800	20,922,829.01	20,922,829.01	
TOTAL ESTIMATED REVENUES		158,376,087.48	33,713,368.64	21.28%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 2023
GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Expended								TOTAL	Percent Expended	
			100	200	300	400	500	600	700	900			
Appropriations:													
INSTRUCTION	5000	93,170,197.84	93,179,897.19	8,182,729.18	2,838,693.00	938,083.75	607.70	1,229,623.38	35,911.39	186,769.83		13,412,418.23	14.39%
PUPIL PERSONNEL SERVICES	6100	6,604,707.87	6,609,116.60	723,171.33	254,453.53	52,861.68		14,914.94	1,235.34	91.35		1,046,728.17	15.84%
INSTRUCTIONAL MEDIA SERVICES	6200	1,058,666.89	1,058,666.89	81,519.41	32,898.95	31,781.79		8,085.80	9,630.27	510.25		164,426.47	15.53%
INSTRUCTION AND CURRICULUM	6300	2,978,258.50	2,979,286.23	407,617.51	126,491.11	98,344.62		13,898.30	848.02	3,330.00		650,529.56	21.84%
INSTRUCTIONAL STAFF TRAINING	6400	2,127,723.01	2,131,831.54	339,606.25	77,831.09	33,306.66		4,461.84		7,501.50		462,707.34	21.70%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	2,223,394.82	2,223,394.82	222,070.70	75,455.86	508,416.69		316.00	8,191.02	6,912.77		821,363.04	36.94%
GENERAL ADMINISTRATION	7100	958,387.49	958,387.49	57,601.40	31,181.98	149,847.87				13,071.30		251,702.55	26.26%
SCHOOL ADMINISTRATION	7200	915,702.18	910,702.18	94,933.75	30,926.14	20,450.21		7,076.78				153,386.88	16.84%
FACILITIES ACQUISITION & CONST.	7300	7,406,854.78	7,406,902.52	1,068,606.72	367,880.93	23,290.10		7,175.59	1,297.29	20,850.00		1,489,100.63	20.10%
FISCAL SERVICES	7400	1,204,301.66	1,204,301.66	43,086.66	14,960.64	336,700.00						394,747.30	32.78%
FOOD SERVICES	7500	813,516.76	813,516.76	130,910.23	47,620.62	18,692.20		458.42	99.13			197,780.60	24.31%
CENTRAL SERVICES	7600	615,735.97	615,735.97	15,420.04								15,420.04	2.50%
PUPIL TRANSPORTATION SERVICES	7700	1,281,715.08	1,281,715.08	152,216.68	47,089.57	128,733.42		2,118.10		3,787.00		333,944.77	26.05%
OPERATION OF PLANT	7800	7,088,565.42	7,089,300.42	504,889.94	200,002.07	90,478.19	122,305.75	19,442.80	361.93	4,933.76		942,414.44	13.29%
MAINTENANCE OF PLANT	7900	16,726,602.19	16,723,502.19	1,030,315.57	409,156.37	1,478,966.04	1,027,402.79	66,279.93	3,595.33	6,926.88		4,022,642.91	24.05%
ADMINISTRATIVE TECH SERVICE	8100	4,701,510.05	4,701,510.05	458,405.69	163,462.59	93,339.44	5,618.06	38,933.13	5,792.83	2,797.30		768,349.04	16.34%
COMMUNITY SERVICES	8200	1,317,568.39	1,317,568.39	155,241.47	47,201.31	195,546.11		43.08	440.50	154.94		398,627.41	30.25%
DEBT SERVICE	9100	400,112.15	404,775.89	42,014.33	13,173.75	6,495.66		19,562.35		570.00		81,816.09	20.21%
TRANSFERS OUT	9200											-	
ESTIMATED FUND BALANCE (JUNE 30)	9700												
TOTAL APPROP / EXPENDITURES	2700	6,782,566.43	6,782,566.63										
		158,376,087.48	158,392,678.50	13,694,936.82	4,793,899.55	4,205,334.43	1,155,934.30	1,432,390.44	67,403.05	258,206.88	-	25,608,105.47	16.17%

State Categoricals	Rollforward Amount	New Revenue Amount	Total Available	Expended To Date	
Supplemental Academic Instruction	4112	835,056.61	3,758,902.00	4,593,958.61	977,543.44
Research-Based Reading Instruction	4160	351,904.94	601,891.00	953,795.94	156,528.32
Civics Seal of Excellence	4203	0.00	0.00	0.00	123,000.00
Instructional Materials	4211	2,016,777.22	563,196.00	2,579,973.22	146,465.26
Voluntary Prekindergarden- Summer Prog	4232	62,932.35	0.00	62,932.35	14,953.00
Science Lab Materials	4438	17,849.88	16,730.00	34,579.88	4,350.82
Safe Schools	4502	253,992.48	1,643,389.07	1,897,381.55	302,349.92
Mental Health Assistance	4795	301,450.63	789,382.00	1,090,832.63	205,287.39
Library Media	4826	111,050.68	61,209.00	172,259.68	15,918.07
Florida Teacher Lead Program	5007	0.00	264,600.00	264,600.00	264,600.00

**NASSAU COUNTY SCHOOL BOARD
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FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	171,153.00	171,153.00	0.00%
Public Education Capital Outlay	3391			
Total State	3300	171,153.00	-	0.00%
LOCAL:				
District Interest and Sinking Taxes	3412			
Interest, Including Profit on Investment	3430		1,852.05	100.00%
Gifts, Grants, and Bequests	3440			
Miscellaneous	3490			
Total Local	3400	-	1,852.05	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	-	0.00%
Total Other Financing Sources		1,144,991.84	-	0.00%
BEGINNING FUND BALANCE (JULY 1)	2800	1,185,716.32	1,185,716.32	
TOTAL ESTIMATED REVENUES		2,501,861.16	1,187,568.37	47.47%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:				
FUNCTION 9200 Debt Service				
Redemption of Principal	710	1,203,085.57	1,203,085.57	0.00%
Interest	720	113,059.09	113,059.09	0.00%
Dues and Fees	730			
Total Function 9200	9200	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	1,185,716.50	-	0.00%
TOTAL ESTIMATED APPROPRIATIONS		2,501,861.16	-	0.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	460,000.00	460,000.00	0.00%
Interest on Undistributed CO & DS	3325			
Miscellaneous State Revenue	3390	385,194.03	(2,759.62)	-0.72%
Public Education Capital Outlay	3391			
District Local Capital Improvement Tax	3413	24,339,793.00	24,339,793.00	0.00%
Prior Year Taxes	3414		6,371.71	100.00%
Payment in Lieu of Taxes	3422			
Interest Including Profit on Investments	3430		838,238.78	100.00%
Gifts, Grants & Requests	3440			
Miscellaneous Local Sources	3490		6,479.63	100.00%
Impact Fees	3496	4,000,000.00	127,601.60	3.19%
Total Estimated Revenues		29,184,987.03	975,932.10	3.34%
OTHER FINANCING SOURCES				
Sale Of Bonds	3710			
Sale of Fixed Assets	3730		57,781.37	100.00%
Insurance Loss Recoveries	3741			
Transfers In:				
From General	3610			
Total Transfers In	3600			
Total Other Financing Sources		-	57,781.37	100.00%
BEGINNING FUND BALANCE (JULY 1)	2800	68,658,171.58	68,658,171.58	100.00%
TOTAL ESTIMATED REVENUES		97,843,158.61	69,691,885.05	71.23%
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610			
Audio Visual Materials	620			
Buildings and Fixed Equipment	630	36,392,256.16	100,610.44	0.28%
Furniture, Fixtures, and Equipment	640	8,675,077.59	1,569,987.08	18.10%
Motor Vehicles	650	719,000.00	61,990.00	8.62%
Land	660	1,116,372.69		0.00%
Improvements Other than Buildings	670	7,879,320.38	162,179.92	2.06%
Remodeling and Renovations	680	35,116,353.65	2,144,429.30	6.11%
Computer Software	690			
Total Function 7400		89,898,380.47	4,039,196.74	4.49%
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	6,799,786.30		0.00%
To Debt Service Funds	920	1,144,991.84		0.00%
To Special Revenue Funds	940			
Interfund (Capital Projects Only)	950			
Total Other Financing Uses	9700	7,944,778.14	-	0.00%
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	-	-	
TOTAL ESTIMATED APPROPRIATIONS		97,843,158.61	4,039,196.74	4.13%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 2023
CAPITAL PROJECT FUNDS**

		Current Budget	Expended	Balance
Capital Projects:				
TECH DEPLOYMENT	48510	5,748,636.63	1,560,469.47	4,188,167.16
PRINTER LEASE	48520	210,745.80		210,745.80
DISTRICT SERVICES	50040	79,818.50		79,818.50
BUS LEASE	54210	1,144,991.84		1,144,991.84
INSURANCE	59020	1,275,022.00		1,275,022.00
SPECIAL MAINTENANCE PROJECTS	61100	1,269,167.91	41,951.79	1,227,216.12
PERIMETER FENCING	61400	184,527.94		184,527.94
SCHOOL SAFETY NEEDS	61500	130,476.26	9,850.00	120,626.26
SITE PURCHASES	92700	1,116,372.69		1,116,372.69
FACILITIES	95300	2,400,000.00		2,400,000.00
TRANSPORTATION	95400	2,100,000.00		2,100,000.00
PLANT OPERATIONS	95500	1,845,060.84	71,507.61	1,773,553.23
RADIO TO INTERCOM	97203	14,252.78		14,252.78
DOOR COVER/SHADE	97204	15,747.11	1,017.80	14,729.31
CHAINLINK GATE	97205	2,400.00		2,400.00
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	32,290.98		32,290.98
KEYLESS ENTRY	97301	12,773.00		12,773.00
KEYLESS LOCKDOWN	97302	84,704.69		84,704.69
SOLID DOORS	97303	10,000.00		10,000.00
SERVICE GATE EMERGENCY VEHICLE	97305	10.00		10.00
PANIC BAR GATES 4 FOOT	97307	20,250.00		20,250.00
BALLISTIC FILM	97308	25.00		25.00
FENCE SCREENING WITH GRAPHICS	97309	2,296.70		2,296.70
INTERCOM UPGRAD	97401	68,000.00		68,000.00
CAMERA & SYSTEMS	97402	12,000.00		12,000.00
BOLLARDS	97403	5,988.00		5,988.00
ADDITIONAL CAMERAS/SUPPORT EQ	97410	53,492.00		53,492.00
CAMERA SERVERS/EQUIPMENT	97420	36,116.50		36,116.50
MECHANICAL RETROFIT	98010	4,506,408.27	1,574,942.22	2,931,466.05
PAINTING - DISTRICT WIDE	98040	331,195.43	19,378.82	311,816.61
STAGE CURTAINS REPLACEMENTS	98050	50,622.26		50,622.26
ELECTRIC/DATA UPGRADES	98060	82,174.88		82,174.88
DRAINAGE ISSUE	98070	1,050,000.00		1,050,000.00
GYM/FLOOR REPLACEMENT	98090	445,598.63	11,801.56	433,797.07
FIRE ALARM REPLACEMENT	98120	748,385.00		748,385.00
CAFETERIA REMODEL	98140	16,993,504.46	378,281.84	16,615,222.62
CHILLER REPLACEMENT	98150	313,961.50		313,961.50
WHITE BOARDS	98180	10,297.55		10,297.55
IRRIGATION REPAIRS	98190	28,277.72	566.50	27,711.22
ENERGY CONSERVATION PROJECTS	98200	43,412.75		43,412.75
WATER PLANT REPAIRS	98220	200,000.00		200,000.00
SEWER PLANT REPAIR/REPLACEMENT	98240	750,630.00	7,000.00	743,630.00
REMODEL BUILDING	98250	100,000.00	82.18	99,917.82
FIELD RENOVATIONS	98260	364,412.90	31,232.28	333,180.62
LED LIGHTING RETROFIT	98270	71,423.96	11,772.00	59,651.96
COMMUNICATIONS	98280	175,000.00		175,000.00
RESTROOM RENOVATION	98290	400,064.66	9,813.92	390,250.74
DW CHILLER BOILER REPLACEMENT	98300	1,573,060.04	35,577.50	1,537,482.54
STUCCO REPAIRS	98310	1,250,000.00	4,250.00	1,245,750.00
WINDOW REPLACEMENT	98340	437,700.50		437,700.50
ATHLETIC BUILDING	98350	350,000.00		350,000.00
SIDEWALKS	98360	20,000.00	1,048.00	18,952.00
ALARMS	98370	1,500,000.00		1,500,000.00
FOUNDATION STABILIZATION WORK	98400	2,000,000.00		2,000,000.00
PARENT PICKUP IMPROVE	98420	3,017,155.00	5,150.00	3,012,005.00
DW HVAC REPLACEMENT	98440	339,410.76	55,313.34	284,097.42
DISTRICT ROOF IMPROVEMENTS	98450	961,152.65		961,152.65
FBHS WATER MAIN REPIPE	98460	180,000.00		180,000.00
REPLACE/REPAIR IRRIGATION WELL	98480	47,625.00	266.79	47,358.21
FBHS INTERCOM REPLACEMENT	98490	250,000.00	842.08	249,157.92
MAIN DISTRIBUTION PANEL UPGRADES	98510	800,000.00		800,000.00
SHADES FOR OUTDOOR AREAS	98520	145,000.00		145,000.00
DW STAGE SOUND SYSTEM UPGRADES	98530	600,000.00		600,000.00
GYMNASIUM RENOVATIONS	98540	300,000.00		300,000.00
DO PARKING AND RENOVATIONS	98570	222,409.55	10,911.00	211,498.55
PLAYGROUND EQUIPMENT	98630	683,486.97	80,741.00	602,745.97
PORTABLE LEASE	98660	559,200.00		559,200.00
PORTABLE COSTS	98800	387,437.45		387,437.45
COVERED WALKWAYS	98910	1,041,500.00	14,818.60	1,026,681.40
DEMO BUILDING	98930	100,000.00		100,000.00
ADDITIONAL CLASSROOMS	98960	1,359,020.95	70,721.35	1,288,299.60
ADDITIONAL CLASSROOMS	98970	1,077,792.61	29,889.09	1,047,903.52
NEW SCHOOL - TBD	98980	34,085,822.72		34,085,822.72
TOTAL		97,843,158.61	4,039,196.74	93,803,961.87

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 2023
SCHOOL FOOD SERVICE**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
Estimated Revenues:				
FEDERAL THROUGH STATE:				
National School Lunch	3260	3,581,006.00	291,491.00	8.14%
U.S.D.A. Donated Foods	3265	558,694.38	558,694.38	0.00%
Summer Feeding	3267	62,000.00	88,893.36	100.00%
Other Federal Direct	3290			
Total Federal Through State	3200	4,201,700.38	380,384.36	9.05%
STATE:				
School Breakfast Supplement	3337	25,000.00		0.00%
School Lunch Supplement	3338	35,000.00		0.00%
Miscellaneous State Revenue	3390		1,837.85	100.00%
Total State	3300	60,000.00	1,837.85	3.06%
LOCAL:				
Interest, Including Profit on Investment	3430	700.00	70,924.55	100.00%
Gifts, Grants, and Bequests	3440			
Food Service	3450	3,090,000.00	191,996.32	6.21%
Miscellaneous	3490	50,000.00	1,322.20	2.64%
Total Local	3400	3,140,700.00	264,243.07	8.41%
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	6,514,592.38	6,514,592.38	
TOTAL ESTIMATED REVENUES		13,916,992.76	7,161,057.66	51.46%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	2,091,265.00	394,023.27	18.84%
Employee Benefits	200	817,141.00	134,091.98	16.41%
Purchased Services	300	245,257.13	87,039.60	35.49%
Energy Services	400	10,500.00	621.19	5.92%
Materials and Supplies	500	4,125,412.31	526,988.92	12.77%
Capital Outlay	600	51,330.06	5,204.69	10.14%
Other Expenses	700	239,176.63	19,320.31	8.08%
Total Function 7600	7600	7,580,082.13	1,167,289.96	15.40%
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	6,336,910.63	-	0.00%
TOTAL ESTIMATED APPROPRIATIONS		13,916,992.76	-	0.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	171,430.69	171,430.69	17,012.37	9.92%
Adult General Education	3221	132,989.93	132,989.93	30,182.43	22.70%
Teacher & Principal Tr, Title II, Part A	3225	383,977.70	383,977.70	55,656.93	14.49%
Individuals w/Disabilities Ed Act (IDEA)	3230	3,821,509.00	3,821,509.00	379,760.02	9.94%
Elem & Sec Edu Act, Title I	3240	1,855,233.86	1,855,233.86	236,573.42	12.75%
Language Instruction - Title III	3241	54,067.00	54,067.00		0.00%
Title IV	3242	144,108.00	144,108.00		0.00%
Other Federal through State	3290	173,972.44	173,972.44	8,185.62	4.71%
Total Federal Through State	3200	6,737,288.62	6,737,288.62	727,370.79	10.80%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430	-	-	(451.19)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			275.89	100.00%
Miscellaneous	3490			975.40	100.00%
Total Local	3400	-	-	800.10	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		6,737,288.62	6,737,288.62	728,170.89	10.81%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 2023
OTHER FEDERAL PROGRAM FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	4,423,240.09	4,423,240.09	307,029.52	95,756.11	32,845.59		12,934.12	6,537.73	4,299.25	459,402.32	10.39%
PUPIL PERSONNEL SERVICES	6100	308,742.72	308,742.72	22,876.43	5,720.38	11,659.78		911.53			41,168.12	13.33%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	1,100,528.30	1,100,528.30	111,929.84	40,734.84	1,276.59				3,817.50	157,758.77	14.33%
INSTRUCTIONAL STAFF TRAINING	6400	453,212.64	453,212.64	38,295.91	13,116.19	1,111.09				8,433.50	60,956.69	13.45%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500 7100										- -	
GENERAL ADMINISTRATION	7200	297,911.05	297,911.05			1,200.00				158.11	1,358.11	0.46%
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700	60,243.80	60,243.80		0.84	107.94					108.78	0.18%
PUPIL TRANSPORTATION SERVICES	7800	85,395.02	85,395.02	4,188.90	2,432.29						6,621.19	7.75%
OPERATION OF PLANT	7900	1,015.00	1,015.00			100.78					100.78	9.93%
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECH SERVICE	8200										-	
COMMUNITY SERVICES	9100	7,000.00	7,000.00					171.92			171.92	2.46%
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
TOTAL APPROP / EXPENDITURES		6,737,288.62	6,737,288.62	484,320.60	157,760.65	48,301.77	-	14,017.57	6,537.73	16,708.36	727,646.68	10.80%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	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			376.63	100.00%
Gifts, Grants, and Bequests				
3440				
Adult General Education Course Fees				
3461				
Miscellaneous				
3490				
Total Local				
3400	-	-	376.63	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	376.63	0.20%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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 6500										-	
7100										-	
GENERAL ADMINISTRATION 7200										-	
SCHOOL ADMINISTRATION 7300										-	
FACILITIES ACQUISITION & CONST. 7400	187,700.00	187,700.00								-	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	187,700.00	187,700.00	-	-	-	-	-	-	-	-	0.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	642,479.10	642,479.10	282,212.31	43.93%
Education Stabilization Funds - Workforce				
3272				
Education Stabilization Funds - VPK				
3273				
Other Federal through State				
3290	110,145.00	110,145.00	-	0.00%
Total Federal Through State				
3200	752,624.10	752,624.10	282,212.31	37.50%
STATE:				
Other Miscellaneous State				
3390				
Total State				
3300	-	-	-	
LOCAL:				
Interest, Including Profit of Invest				
3430			(139.00)	
Gifts, Grants, and Bequests				
3440				
Adult General Education Course Fees				
3461				
Miscellaneous				
3490				
Total Local				
3400	-	-	(139.00)	
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	752,624.10	752,624.10	282,073.31	37.48%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	411,580.87	411,580.87	2,248.10	1,110.94	145,579.00		8,366.49	8,007.41	6,177.50	171,489.44	41.67%
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	190,572.18	190,572.18								-	0.00%
INSTRUCTIONAL STAFF TRAINING	6400	114,166.89	114,166.89	65,825.00	4,931.97	33,048.40		2,764.08			106,569.45	93.35%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500										-	
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	10,444.16	10,444.16								-	0.00%
FACILITIES ACQUISITION & CONST.	7300										-	
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600										-	
PUPIL TRANSPORTATION SERVICES	7700										-	
OPERATION OF PLANT	7800	25,860.00	25,860.00								-	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		752,624.10	752,624.10	68,073.10	6,042.91	178,627.40	-	11,130.57	8,007.41	6,177.50	278,058.89	36.95%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	5,691,896.64	5,691,896.64	877,148.28
Education Stabilization Funds - Workforce	3272			15.41%
Education Stabilization Funds - VPK	3273			
Total Federal Through State	3200	5,691,896.64	5,691,896.64	877,148.28
				15.41%
STATE:				
Other Miscellaneous State	3390			
Total State	3300	-	-	-
LOCAL:				
Interest, Including Profit of Invest	3430		(878.54)	
Gifts, Grants, and Bequests	3440			
Adult General Education Course Fees	3461			
Miscellaneous	3490		23.33	100.00%
Total Local	3400	-	-	(855.21)
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		5,691,896.64	5,691,896.64	876,293.07
				15.40%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	4,135,025.17	4,135,025.17	377,443.81	85,096.86	150,210.00			3,657.56	1,050.00	617,458.23	14.93%
PUPIL PERSONNEL SERVICES	6100	112,544.92	112,544.92	25,697.50	5,450.23						31,147.73	27.68%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	227,325.01	227,325.01	76,365.00	16,495.67						92,860.67	40.85%
INSTRUCTIONAL STAFF TRAINING	6400	119,053.16	119,053.16		157.46	17,382.73				2,060.00	19,600.19	16.46%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	185,435.00	185,435.00								-	0.00%
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	249,505.90	249,505.90								-	0.00%
FACILITIES ACQUISITION & CONST.	7300	46,385.34	46,385.34	6,750.00	1,429.57						8,179.57	17.63%
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600	103,418.63	103,418.63								-	0.00%
PUPIL TRANSPORTATION SERVICES	7700										-	
OPERATION OF PLANT	7800	321,911.23	321,911.23	40,681.50	8,632.82						49,314.32	15.32%
MAINTENANCE OF PLANT	7900	181,532.28	181,532.28	34,140.72	12,394.38	11,252.47				800.00	58,587.57	32.27%
ADMINISTRATIVE TECH SERVICE	8100										-	
COMMUNITY SERVICES	8200	9,760.00	9,760.00								-	0.00%
DEBT SERVICE	9100										-	
TRANSFERS OUT	9200										-	
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
2700											-	
TOTAL APPROP / EXPENDITURES		5,691,896.64	5,691,896.64	561,078.53	129,656.99	178,845.20	-	-	3,657.56	3,910.00	877,148.28	15.41%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	457,554.68	94,289.45	20.61%
Education Stabilization Funds - Workforce	3272			
Education Stabilization Funds - VPK	3273	19,311.56	14,825.50	76.77%
Total Federal Through State	3200	476,866.24	109,114.95	22.88%
STATE:				
Other Miscellaneous State				
3390				
Total State	3300	-	-	
LOCAL:				
Interest, Including Profit of Invest	3430		(32.36)	
Gifts, Grants, and Bequests	3440			
Adult General Education Course Fees	3461			
Miscellaneous	3490			
Total Local	3400	-	(32.36)	
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		476,866.24	109,082.59	22.87%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING SEPTEMBER 30, 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	356,988.21	356,988.21					24,434.36	56,335.50		80,769.86	22.63%
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	22,088.53	22,088.53	12,203.60	4,125.13			7,245.36			23,574.09	106.73%
INSTRUCTIONAL STAFF TRAINING	6400	16,510.87	16,510.87	2,550.00	246.48					150.00	2,946.48	17.85%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500										-	
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	16,528.93	16,528.93								-	0.00%
FACILITIES ACQUISITION & CONST.	7300										-	
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600										-	
PUPIL TRANSPORTATION SERVICES	7700	2,150.00	2,150.00	1,402.10	107.25						1,509.35	70.20%
OPERATION OF PLANT	7800	62,599.70	62,599.70	260.00	55.17						315.17	0.50%
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		476,866.24	476,866.24	16,415.70	4,534.03	-	-	31,679.72	56,335.50	150.00	109,114.95	22.88%