

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL REPORT
FOR FISCAL YEAR 2021-2022

FOR THE PERIOD ENDING SEPTEMBER 30, 2021

Submitted By: Chris Lacambra
Date: October 28, 2021

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021**

	<u>Wells Fargo/ Southeastern (FS) Cash Balance</u>	<u>Wells Fargo Investment Account</u>	<u>Prime</u> ⁴	<u>Dreyfus Fund</u>	<u>Grand Total</u>
General Fund		208,083.37	8,001.69	8,349,368.37	8,565,453.43
Debt Service		38,495.07			38,495.07
Capital Projects		8,345,257.67	1,842,126.51	47,716,288.04	57,903,672.22
Special Rev - Other Federal		(1,815,822.61) ³			(1,815,822.61)
Special Rev - Food Service	<u>44,688.99</u>	<u>249,789.41</u>		<u>2,585,555.71</u>	<u>2,880,034.11</u>
Grand Totals:	<u><u>44,688.99</u></u>	<u><u>7,025,802.91</u></u>	<u><u>1,850,128.20</u></u>	<u><u>58,651,212.12</u></u>	<u><u>67,571,832.22</u></u>

Notes:

1. During the current month, the rate of interest on investments was .09% for Fund A of the State Board of Administration, 0.17% for the Wells Fargo Investment Account and .03% 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 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
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	70,000.00	7,535.86	10.77%
Total Federal Direct	3100	70,000.00	7,535.86	10.77%
FEDERAL THRU STATE:				
Medicaid Reimbursement	3202		13,147.18	100.00%
Miscellaneous Federal	3299	97,102.06		0.00%
Total Federal Thru State	3200	97,102.06	13,147.18	
STATE:				
Florida Education Finance Program	3310	33,375,889.00	7,672,433.00	22.99%
Workforce Development	3315	646,119.00	161,532.00	25.00%
Performance Based Incentives	3317			
Racing Commission Funds	3341			
State Forest Funds	3342	52,097.00		0.00%
State License Tax	3343	25,000.00	7,435.71	29.74%
District Discretionary Lottery	3344			
Transportation	3354			
Class Size Reduction	3355	12,037,176.00	3,009,294.00	25.00%
School Recognition Funds	3361			
Voluntry Pre-K	3371		13,090.00	100.00%
Full Service School	3378			
Miscellaneous State Sources	3390		112,156.00	100.00%
Total State	3300	46,136,281.00	10,975,940.71	23.79%
LOCAL:				
District School Tax	3411	50,614,114.00		0.00%
Prior Year Taxes	3414		5,710.10	
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Tuition (Non-Resident)	3424			
Rent	3425	55,000.00	19,989.40	36.34%
Interest, Including Profit on Investment	3430	10,000.00	8,347.05	83.47%
Gifts, Grants, & Bequests	3440	172,711.53	69,409.65	40.14%
Adult General Education Course Fees	3461		2,596.19	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		300.00	100.00%
Other Student Fees	3469		3,495.00	99.01%
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	477,681.40	347,261.01	72.67%
Total Local	3400	51,329,506.93	457,108.40	0.89%
OTHER FINANCING SOURCES:				
Sale of Fixed Assets	3733	10,000.00		0.00%
Insurance Loss Recoveries	3741		14,226.33	100.00%
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	3,623,771.00		0.00%
From Special Revenues Funds	3640			
Total Transfers In	3600	3,623,771.00	-	
Total Other Financing Sources		3,633,771.00	14,226.33	
BEGINNING FUND BALANCE (JULY 1)	2800	17,359,054.95	17,359,054.95	
TOTAL ESTIMATED REVENUES		118,625,715.94	28,827,013.43	24.30%
		101,266,660.99	101,270,882.11	11,467,958.48

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
GENERAL FUND

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	69,812,874.84	69,761,518.15	7,004,324.42	2,316,290.38	507,787.13	-	953,100.34	154,326.95	170,200.05	11,106,029.27	15.92%
PUPIL PERSONNEL SERVICES	6100	5,054,180.82	5,046,427.97	550,787.68	192,854.08	59,898.43		24,367.95	11,881.07	130.00	839,919.21	16.64%
INSTRUCTIONAL MEDIA SERVICES	6200	874,482.81	873,869.49	70,360.16	28,316.48	27,742.18		6,649.23	12,315.52	1,301.99	146,685.56	16.79%
INSTRUCTION AND CURRICULUM	6300	2,117,371.26	2,167,187.56	271,025.11	82,460.18	113,916.34		18,296.28	628.84	830.25	487,157.00	22.48%
INSTRUCTIONAL STAFF TRAINING	6400	1,601,347.10	1,601,222.20	222,568.81	61,648.59	30,403.50		8,070.06	59.00	9,857.75	332,607.71	20.77%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	1,839,762.69	1,839,762.69	145,089.69	46,335.94	401,126.15	112.07	10,092.92	8,733.37	3,568.00	615,058.14	33.43%
GENERAL ADMINISTRATION	7100	653,058.25	653,058.25	43,182.45	12,377.22	117,654.03		23.00	-	-	173,236.70	26.53%
SCHOOL ADMINISTRATION	7200	724,413.96	726,813.96	76,108.56	30,438.75	48,277.20		3,820.55	-	10,442.00	169,087.06	23.26%
FACILITIES ACQUISITION & CONST.	7300	6,048,867.30	6,046,332.99	933,151.06	304,165.67	26,104.49		8,368.19	989.95	21,111.00	1,293,890.36	21.40%
FISCAL SERVICES	7400	605,630.69	605,630.69	39,572.46	13,553.40	135,000.00		-	4,121.00	-	192,246.86	31.74%
FOOD SERVICES	7500	713,712.26	713,712.26	110,519.25	40,237.67	7,838.60		195.19	-	-	158,790.71	22.25%
CENTRAL SERVICES	7600	27,472.46	27,472.46	17,773.44				-	3,200.00		20,973.44	76.34%
PUPIL TRANSPORTATION SERVICES	7700	827,898.77	829,297.95	120,824.20	37,892.29	63,409.52	-	1,052.14	-	3,021.50	226,199.65	27.28%
OPERATION OF PLANT	7800	5,415,790.82	5,414,896.84	439,580.24	178,837.19	113,293.35	52,540.07	29,539.04	209.99	6,188.17	820,188.05	15.15%
MAINTENANCE OF PLANT	7900	10,541,967.91	10,554,297.66	880,467.26	360,367.42	947,100.63	651,596.92	35,291.88	5,870.80	2,870.60	2,883,565.51	27.32%
ADMINISTRATIVE TECH SERVICE	8100	3,618,508.07	3,618,508.07	433,221.35	147,264.35	83,612.53	11,628.93	16,323.15	2,460.35	8,774.98	703,285.64	19.44%
COMMUNITY SERVICES	8200	1,042,772.30	1,043,473.12	140,046.90	40,735.93	155,454.58		690.87	80.41		337,008.69	32.30%
DEBT SERVICE	9100	445,804.25	449,155.37	24,574.35	9,293.44	8,302.21		14,602.06	-	525.00	57,297.06	12.76%
TRANSFERS OUT	9200											
ESTIMATED FUND BALANCE (JUNE 30)	9700											
ESTIMATED FUND BALANCE (JUNE 30)	2700	6,659,799.38	6,657,299.38									
TOTAL APPROP / EXPENDITURES		118,625,715.94	118,629,937.06	11,505,403.95	3,920,842.42	2,846,920.87	715,877.99	1,130,482.85	204,877.25	238,821.29	20,563,226.62	17.33%

State Categoricals		Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Supplemental Academic Instruction	4112	601,141.41	2,721,387.00	3,322,528.41	426,752.63
Florida School Recognition Funds	4113	51,912.19		51,912.19	3,295.00
Research-Based Reading Instruction	4160	64,947.87	620,214.00	685,161.87	101,745.45
Instructional Materials	4211	1,439,278.23	974,691.00	2,413,969.23	676,686.54
Voluntary Prekindergarden- Summer Prog	4232	40,472.36	13,090.00	53,562.36	10,607.52
Science Lab Materials	4438	13,268.26	15,373.00	28,641.26	1,514.87
Safe Schools	4502	53,060.98	859,316.00	912,376.98	148,184.64
Mental Health Assistance	4795	66,181.08	581,734.00	647,915.08	69,250.88
Florida Digital Classrooms	4815	78,960.44	103,052.00	182,012.44	18,558.63
Library Media	4826	59,446.51	56,243.00	115,689.51	7,950.15
Florida Teacher Lead Program	5007	0.00	236,028.00	236,028.00	223,921.70

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
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			27.95	
Gifts, Grants, and Bequests	3440				
Miscellaneous	3490				
Total Local	3400	-	-	27.95	
OTHER FINANCING SOURCES					
Sale of Bonds	3710				
Transfers In:					
From General	3610				
From Capital Projects	3630	1,144,992.00	1,144,992.00		
Interfund	3650				
Total Transfers In	3600	1,144,992.00	1,144,992.00	-	
Total Other Financing Sources		1,144,992.00	1,144,992.00	-	
BEGINNING FUND BALANCE (JULY 1)	2800	38,467.12	38,467.12	38,467.12	
TOTAL ESTIMATED REVENUES		1,354,611.94	1,354,611.94	38,495.07	2.84%

		Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:					
FUNCTION 9200 Debt Service					
Redemption of Principal	710	1,213,205.96	1,213,205.96		0.00%
Interest	720	102,938.86	102,938.86		0.00%
Dues and Fees	730				
Total Function 9200	9200	1,316,144.82	1,316,144.82	-	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	38,467.12	38,467.12		0.00%
TOTAL ESTIMATED APPROPRIATIONS		1,354,611.94	1,354,611.94	-	0.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
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	350,000.00	350,000.00	0.00%
Interest on Undistributed CO & DS	3325			0.00%
Miscellaneous State Revenue	3390	156,377.27		0.00%
Public Education Capital Outlay	3391			
District Local Capital Improvement Tax	3413	17,333,601.00	17,333,601.00	0.00%
Prior Year Taxes	3414		1,825.73	0.00%
Payment in Lieu of Taxes	3422			
Interest Including Profit on Investments	3430		6,729.18	100.00%
Gifts, Grants & Requests	3440			
Miscellaneous Local Sources	3490		479,916.99	100.00%
Impact Fees	3496	7,586,474.27	7,430,097.00	0.00%
Total Estimated Revenues		25,270,075.27	488,471.90	1.93%
OTHER FINANCING SOURCES				
Sale Of Bonds	3710			
Sale of Fixed Assets	3730			
Insurance Loss Recoveries	3741			
Transfers In:				
From General	3610			
Total Transfers In	3600			0.00%
Total Other Financing Sources		-	-	0.00%
BEGINNING FUND BALANCE (JULY 1)	2800	60,296,887.68	60,296,887.68	100.00%
TOTAL ESTIMATED REVENUES		85,566,962.95	60,785,359.58	71.04%
Estimated Appropriations:				
FUNCTION 7400 Capital Outlay				
Library Books (New Libraries)	610			
Audio Visual Materials	620			
Buildings and Fixed Equipment	630	47,194,768.32	47,316,287.86	1,084,808.45
Furniture, Fixtures, and Equipment	640	5,582,949.45	5,583,289.91	664,256.12
Motor Vehicles	650	1,552,868.74	1,552,868.74	0.00%
Land	660	1,240,944.47	1,240,944.47	13,965.00
Improvements Other than Buildings	670	5,216,096.17	5,205,257.18	186,376.20
Remodeling and Renovations	680	11,718,912.30	11,607,891.29	975,726.39
Computer Software	690			
Total Function 7400		72,506,539.45	2,925,132.16	4.03%
FUNCTION 9200 Debt Service				
Redemption of Principal	710			
Interest	720			
Dues and Fees	730			
Total Function 9200	9200	-	-	0.00%
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910	3,623,771.00	3,623,771.00	0.00%
To Debt Service Funds	920	1,144,992.00	1,144,992.00	0.00%
To Special Revenue Funds	940			
Interfund (Capital Projects Only)	950			
Total Other Financing Uses	9700	4,768,763.00	4,768,763.00	-
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	8,291,660.50	8,291,660.50	0.00%
TOTAL ESTIMATED APPROPRIATIONS		85,566,962.95	2,925,132.16	3.42%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
CAPITAL PROJECT FUNDS**

Capital Projects:		Current Budget	Expended	Balance
TECH DEPLOYMENT	48510	4,867,902.94	403,295.08	4,464,607.86
DISTRICT SERVICES	50040	68,926.00		68,926.00
INSURANCE	59020	654,245.00		654,245.00
SPECIAL MAINTENANCE PROJECTS	61100	804,603.04	53,098.35	751,504.69
PERIMETER FENCING	61400	559,323.06		559,323.06
SCHOOL SAFETY NEEDS	61500	238,151.81		238,151.81
SITE PURCHASES	92700	1,240,944.47	13,965.00	1,226,979.47
FACILITIES	95010	2,500,000.00		2,500,000.00
TRANSPORTATION	95300	2,444,860.74		2,444,860.74
PLANT OPERATIONS	95400	499,753.12	28,678.65	471,074.47
RAPTOR EMS *	95500		2,944.00	(2,944.00)
REPEATERS	97003	99,000.00	736.00	98,264.00
RADIO TO INTERCOM	97004	16,000.00		16,000.00
DOOR COVER/SHADE	97005	23,430.00		23,430.00
CHAINLINK GATE	97201	2,500.00		2,500.00
CHAINLINK DOUBLE GATE	97202	12,082.00		12,082.00
PANIC GATE HARDWARE	97203	815.27		815.27
ECHAIN LINK FENCE	97204	1,950.00		1,950.00
FENCE SCREEN	97205	600.00		600.00
MECHANICAL RETROFIT	97206	1,714,522.03	44,022.50	1,670,499.53
GYM LIGHTING RETROFIT	97207	169,842.53		169,842.53
PAINTING - DISTRICT WIDE	97208	234,653.34		234,653.34
STAGE CURTAINS REPLACEMENTS	97209	50,000.00		50,000.00
ELECTRIC/DATA UPGRADES	98010	90,764.00		90,764.00
DRAINAGE ISSUE	98020	48,000.00		48,000.00
GYM FLOOR REPLACEMENT	98030	87,760.50	7,294.00	80,466.50
FBMS NEW CAFETORIUM	98040	931,791.93	4,496.87	927,295.06
FIRE ALARM REPLACEMENT	98050	263,946.95		263,946.95
CAFETERIA REMODEL	98060	4,417,212.42		4,417,212.42
CHILLER REPLACEMENT	98070	859,972.45	312,870.00	547,102.45
TENNIS COURT REPLACEMENT	98090	150,000.00		150,000.00
SIGN MACHINE	98110	10,886.96	6,204.47	4,682.49
WHITE BOARDS	98120	20,000.00		20,000.00
IRRIGATION REPAIRS	98140	24,410.77		24,410.77
ENERGY CONSERVATION PROJECTS	98150	41,589.09		41,589.09
STORAGE TANK REPLACEMENT	98160	30,000.00		30,000.00
SEWER PLANT REPAIR/REPLACEMENT	98170	600,000.00		600,000.00
FIELD RENOVATIONS	98180	750,000.00	1,240.00	748,760.00
LED LIGHTING RETROFIT	98190	100,000.00		100,000.00
COMMUNICATIONS	98200	215,000.00		215,000.00
PARENT PICKUP IMPROVE	98210	1,000,000.00		1,000,000.00
YPS CEILING IMPROVEMENTS	98220	1,333.33		1,333.33
DW HVAC REPLACEMENT	98230	500,000.00		500,000.00
DISTRICT ROOF IMPROVEMENTS	98420	1,641,010.61	536,492.51	1,104,518.10
FBHS WATER MAIN REPIPE	98430	200,000.00		200,000.00
REPLACE/REPAIR IRRIGATION WELL	98440	62,000.00	5,800.00	56,200.00
FBHS INTERCOM REPLACEMENT	98450	471.56		471.56
DO PARKING AND RENOVATIONS	98460	189,428.87		189,428.87
PLAYGROUND EQUIPMENT	98480	320,017.98	120,020.88	199,997.10
PORTABLE LEASE	98490	400,600.00		400,600.00
PORTABLE COSTS	98570	367,527.50	9,490.32	358,037.18
UPGRADE TELEPHONE	98630	28,119.42	21,213.03	6,906.39
COVERED WALKWAYS	98660	664,441.50	49,825.00	614,616.50
DEMO BUILDING	98800	300,000.00		300,000.00
ADDITIONAL CLASSROOMS - WES	98830	2,760,390.42	705,583.84	2,054,806.58
ADDITIONAL CLASSROOMS - YMS	98910	7,290,314.10	254,354.69	7,035,959.41
ADDITIONAL CLASSROOMS -YHS	98950	8,030,477.46	343,506.97	7,686,970.49
NEW SCHOOL - TBD	98960	28,673,729.28		28,673,729.28
TOTAL		77,275,302.45	2,925,132.16	74,350,170.29

Note * Fund 3950 will be reviewed after additional purchases have been made on the Safety and Security Grant.

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
SCHOOL FOOD SERVICE**

Account Number	Original Budget Amount	Current Budget	Cash Received	Percent Collected
Estimated Revenues:				
FEDERAL THROUGH STATE:				
National School Lunch	3260	3,542,715.00	284.00	0.01%
U.S.D.A. Donated Foods	3265	452,652.98		0.00%
Summer Feeding	3267	59,000.00	727,321.19	100.00%
Other Federal Direct	3290			
Total Federal Through State	3200	4,054,367.98	727,605.19	17.95%
STATE:				
School Breakfast Supplement	3337	25,000.00		0.00%
School Lunch Supplement	3338	31,000.00		0.00%
Miscellaneous State Revenue	3390		1,672.08	100.00%
Total State	3300	56,000.00	1,672.08	2.99%
LOCAL:				
Interest, Including Profit on Investment	3430	700.00	711.21	100.00%
Gifts, Grants, and Bequests	3440			
Food Service	3450	2,030,000.00	119,257.19	5.87%
Miscellaneous	3490	50,000.00	8,126.83	16.25%
Total Local	3400	2,080,700.00	128,095.23	6.16%
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	3,023,918.74	3,342,918.25	100.00%
TOTAL ESTIMATED REVENUES		9,214,986.72	4,200,290.75	44.06%

	Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:				
FUNCTION 7600 Food Services				
Salaries	100	2,096,000.00	406,987.42	19.42%
Employee Benefits	200	816,500.00	132,079.29	16.18%
Purchased Services	300	232,715.00	96,361.59	41.41%
Energy Services	400	9,500.00	1,177.41	12.39%
Materials and Supplies	500	2,755,752.98	682,623.84	24.77%
Capital Outlay	600	281,284.00	33,212.72	7.09%
Other Expenses	700	214,500.00	9,200.39	4.29%
Total Function 7600	7600	6,406,251.98	1,361,642.66	20.65%
OTHER FINANCING USES				
Transfers Out:				
To General Fund	910			0.00%
To Capital Projects Funds	930			0.00%
To Special Revenue Funds	940			0.00%
To Debt Service Funds	920			0.00%
Total Other Financing Uses	9700	-	-	0.00%
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	2,808,734.74	2,940,796.65	0.00%
TOTAL ESTIMATED APPROPRIATIONS		9,214,986.72	1,361,642.66	14.28%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
OTHER FEDEAL PROGRAM FUNDS**

Account Number	Original Budget Amount	Current Budget	Revenue Recognized	Percent Collected
Estimated Revenues:				
FEDERAL:				
Miscellanous Federal Direct	3199			
Total Federal Direct	3100	-	-	-
FEDERAL THROUGH STATE:				
Career and Technical Education	3201	185,615.53	185,615.53	47,181.62 25.42%
Adult General Education	3221	207,509.57	207,509.57	29,905.70 14.41%
Teacher & Principal Tr, Title II, Part A	3225	368,337.88	368,337.88	140,057.84 38.02%
Individuals w/Disabilities Ed Act (IDEA)	3230	3,338,288.19	3,338,288.19	332,507.76 9.96%
Elem & Sec Edu Act, Title I	3240	1,728,395.87	1,728,395.87	201,809.42 11.68%
Language Instruction - Title III	3241	20,775.50	20,775.50	2,627.71 12.65%
Title IV	3242	191,898.16	191,898.16	1,376.41 0.72%
Other Federal through State	3290	80,484.43	80,484.43	5,251.42 6.52%
Total Federal Through State	3200	6,121,305.13	6,121,305.13	760,717.88 12.43%
STATE:				
Other Miscellaneous State	3390			
Total State	3300	-	-	-
LOCAL:				
Interest, Including Profit of Invest	3430		(5.83)	
Gifts, Grants, and Bequests	3440			
Adult General Education Course Fees	3461		523.81	
Miscellaneous	3490		379.20	
Total Local	3400	-	-	897.18
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		6,121,305.13	6,121,305.13	761,615.06 12.44%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
OTHER FEEDAL PROGRAM FUNDS

Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended	
			100	200	300	400	500	600	700			
Appropriations:												
INSTRUCTION	5000	4,344,673.77	4,356,226.77	289,743.48	87,827.11	22,065.32		21,577.72	18,502.91	8,964.94	448,681.48	10.30%
PUPIL PERSONNEL SERVICES	6100	234,141.26	234,521.26	17,722.80	4,302.00	2,415.50		2,464.51		-	26,904.81	11.47%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	817,950.07	805,617.07	99,263.05	31,381.44	200.00		-	-	1,020.00	131,864.49	16.37%
INSTRUCTIONAL STAFF TRAINING	6400	433,380.47	433,380.47	97,757.46	16,233.16	27,446.57		939.73		2,985.00	145,361.92	33.54%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	2,353.00	2,353.00								-	0.00%
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200	197,916.84	197,916.84							89.24	89.24	0.05%
FACILITIES ACQUISITION & CONST.	7300										-	
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600										-	
PUPIL TRANSPORTATION SERVICES	7700	5,540.00	5,540.00								-	0.00%
OPERATION OF PLANT	7800	63,974.19	664,374.19	3,106.65	1,733.61	-	-			2,782.30	7,622.56	1.15%
MAINTENANCE OF PLANT	7900										-	
ADMINISTRATIVE TECH SERVICE	8100										-	
COMMUNITY SERVICES	8200										-	
DEBT SERVICE	9100	21,375.53	21,375.53					127.19		590.00	717.19	3.36%
TRANSFERS OUT	9200										-	
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
2700											-	
TOTAL APPROP / EXPENDITURES		6,121,305.13	6,721,305.13	507,593.44	141,477.32	52,127.39	-	25,109.15	18,502.91	16,431.48	761,241.69	11.33%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
OTHER FEDERAL PROGRAM - ESSER 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	336,870.84	336,870.84	182,048.98	54.04%
Education Stabilization Funds - Workforce				
3272				
Education Stabilization Funds - VPK				
3273				
Total Federal Through State				
3200	336,870.84	336,870.84	182,048.98	54.04%
STATE:				
Other Miscellaneous State				
3390				
Total State				
3300	-	-	-	
LOCAL:				
Interest, Including Profit of Invest				
3430			(41.02)	
Gifts, Grants, and Bequests				
3440				
Adult General Education Course Fees				
3461				
Miscellaneous				
3490			197.48	
Total Local				
3400	-	-	156.46	
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	336,870.84	336,870.84	182,205.44	54.09%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
OTHER FEDERAL PROGRAM - ESSER FUNDS

Appropriations:	Account Number	Original Budget Amount	Current Budget	Expended							TOTAL	Percent Expended
				100	200	300	400	500	600	700		
INSTRUCTION	5000	155,772.51	155,772.51	3,800.00	636.94	54,000.00		28,275.09			86,712.03	55.67%
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300										-	
INSTRUCTIONAL STAFF TRAINING	6400	36,361.00	36,361.00			2,900.00					2,900.00	7.98%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	15,840.00	15,840.00			15,840.00					15,840.00	100.00%
GENERAL ADMINISTRATION	7100										-	
SCHOOL ADMINISTRATION	7200										-	
FACILITIES ACQUISITION & CONST.	7300										-	
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600										-	
PUPIL TRANSPORTATION SERVICES	7700										-	
OPERATION OF PLANT	7800	36,613.03	36,613.03	30,975.00	5,638.03						36,613.03	100.00%
MAINTENANCE OF PLANT	7900	92,284.30	92,284.30					2,038.28	37,945.64		39,983.92	43.33%
ADMINISTRATIVE TECH SERVICE	8100										-	
COMMUNITY SERVICES	8200										-	
DEBT SERVICE	9100										-	
TRANSFERS OUT	9200										-	
ESTIMATED FUND BALANCE (JUNE 30)	9700										-	
	2700										-	
TOTAL APPROP / EXPENDITURES		336,870.84	336,870.84	34,775.00	6,274.97	72,740.00	-	30,313.37	37,945.64	-	182,048.98	54.04%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
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	54,431.44	54,431.44	17,045.64	31.32%
3271				
Education Stabilization Funds - Workforce				
3272				
Education Stabilization Funds - VPK	4,009.04	4,009.04		0.00%
3273				
Other Federal through State	200,000.00	200,000.00		0.00%
3290				
Total Federal Through State	258,440.48	258,440.48	17,045.64	6.60%
3200				
STATE:				
Other Miscellaneous State				
3390				
Total State				
3300	-	-	-	
LOCAL:				
Interest, Including Profit of Invest			73.34	
3430				
Gifts, Grants, and Bequests				
3440				
Adult General Education Course Fees				
3461				
Miscellaneous				
3490				
Total Local			73.34	
3400	-	-		
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	258,440.48	258,440.48	17,118.98	6.62%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
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	5,970.04	8,970.04						443.92		443.92	4.95%
PUPIL PERSONNEL SERVICES 6100										-	
INSTRUCTIONAL MEDIA SERVICES 6200										-	
INSTRUCTION AND CURRICULUM 6300	874.92	10,703.68	6,092.46	1,127.65					257.50	7,477.61	69.86%
INSTRUCTIONAL STAFF TRAINING 6400	48,595.52	38,766.76	8,225.00	650.36					248.75	9,124.11	23.54%
INSTRUCTION RELATED TECHNOLOGY BOARD 6500										-	
7100										-	
GENERAL ADMINISTRATION 7200										-	
SCHOOL ADMINISTRATION 7300										-	
FACILITIES ACQUISITION & CONST. 7400	200,000.00	200,000.00								-	0.00%
FISCAL SERVICES 7500										-	
FOOD SERVICES 7600										-	
CENTRAL SERVICES 7700										-	
PUPIL TRANSPORTATION SERVICES 7800										-	
OPERATION OF PLANT 7900										-	
MAINTENANCE OF PLANT 8100										-	
ADMINISTRATIVE TECH SERVICE 8200										-	
COMMUNITY SERVICES 9100										-	
DEBT SERVICE 9200										-	
TRANSFERS OUT 9700										-	
ESTIMATED FUND BALANCE (JUNE 30) 2700										-	
TOTAL APPROP / EXPENDITURES	255,440.48	258,440.48	14,317.46	1,778.01	-	-	-	443.92	506.25	17,045.64	6.60%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
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	4,605,408.00	4,605,408.00	1,920,552.31	41.70%
Education Stabilization Funds - Workforce				
3272				
Education Stabilization Funds - VPK				
3273				
Total Federal Through State				
3200	4,605,408.00	4,605,408.00	1,920,552.31	41.70%
STATE:				
Other Miscellaneous State				
3390				
Total State				
3300	-	-	-	
LOCAL:				
Interest, Including Profit of Invest				
3430			(100.09)	
Gifts, Grants, and Bequests				
3440				
Adult General Education Course Fees				
3461				
Miscellaneous				
3490				
Total Local				
3400	-	-	(100.09)	
OTHER FINANCING USES				
Transfers Out:				
To General Fund				
3610				
To Capital Projects Funds				
3630				
To Special Revenue Funds				
3640				
To Debt Service Funds				
3620				
Total Other Financing Uses				
3600	-	-	-	
BEGINNING FUND BALANCE (JULY 1)				
2800				
TOTAL ESTIMATED REVENUES	4,605,408.00	4,605,408.00	1,920,452.22	41.70%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2021-2022
FOR THE PERIOD ENDING SEPTEMBER 30, 2021
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	3,260,750.15	3,260,750.15	274,130.13	56,342.27	483,335.71		916,551.27		1,885.00	1,732,244.38	53.12%
PUPIL PERSONNEL SERVICES	6100	5,940.00	5,940.00	1,118.55	206.60	472.50					1,797.65	30.26%
INSTRUCTIONAL MEDIA SERVICES	6200		-	314.27	57.89						372.16	
INSTRUCTION AND CURRICULUM	6300	63,179.82	63,179.82	49,398.00	9,123.84						58,521.84	92.63%
INSTRUCTIONAL STAFF TRAINING	6400	149,899.65	149,899.65	3,867.55	721.70	-					4,589.25	3.06%
INSTRUCTION RELATED TECHNOLOGY BOARD	6500	473,012.00	473,012.00	4,005.19	746.77	27,000.00					31,751.96	6.71%
GENERAL ADMINISTRATION	7100	75,000.00	75,000.00								-	0.00%
SCHOOL ADMINISTRATION	7200	148,199.95	148,199.95								-	0.00%
FACILITIES ACQUISITION & CONST.	7300	42,190.14	42,190.14	18,395.29	3,394.90						21,790.19	51.65%
FISCAL SERVICES	7400										-	
FOOD SERVICES	7500										-	
CENTRAL SERVICES	7600	65,000.00	65,000.00								-	0.00%
OPERATION OF PLANT	7700	50,000.00	50,000.00			24,380.98					24,380.98	48.76%
MAINTENANCE OF PLANT	7800	136,562.00	136,562.00	18,135.00	3,497.91						21,632.91	15.84%
ADMINISTRATIVE TECH SERVICE	7900	119,244.29	119,244.29	12,472.50	2,544.58	8,203.82					23,220.90	19.47%
COMMUNITY SERVICES	8100										-	
DEBT SERVICE	8200	16,430.00	16,430.00	210.80	39.29						250.09	1.52%
TRANSFERS OUT	9100										-	
ESTIMATED FUND BALANCE (JUNE 30)	9200										-	
	9700										-	
	2700										-	
TOTAL APPROP / EXPENDITURES		4,605,408.00	4,605,408.00	382,047.28	76,675.75	543,393.01	-	916,551.27	-	1,885.00	1,920,552.31	41.70%