

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

FOR THE PERIOD ENDING MARCH 31, 2024

Submitted By: Ellen Harper
Date: 04/15/2024

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024**

	<u>Southeastern Account</u>	<u>Wells Fargo Accounts</u>	<u>Prime</u> ⁴	<u>Dreyfus Fund</u>	<u>Grand Total</u>
General Fund		286,300.45	32,531,551.04	10,020,401.07	42,838,252.56
Debt Service		126,962.09			126,962.09
Capital Projects		3,339,137.47	21,554,652.14	62,737,131.13	87,630,920.74
Special Rev - Other Federal		(427,679.98) ³			(427,679.98)
Special Rev - CARES I		189,007.53			189,007.53
Special Rev - ESSER II		(808.55) ³			(808.55)
Special Rev - ESSER III ARP ACT		(82,960.93) ³			(82,960.93)
Special Rev - OTHER ARP ACT		(6,769.42) ³			(6,769.42)
Special Rev - Food Service	<u>54,885.46</u>	<u>437,805.56</u>	<u>758,145.70</u>	<u>4,906,224.81</u>	<u>6,157,061.53</u>
Grand Totals:	<u><u>54,885.46</u></u>	<u><u>3,860,994.22</u></u>	<u><u>54,844,348.88</u></u>	<u><u>77,663,757.01</u></u>	<u><u>136,423,985.57</u></u>

Notes:

1. During the current month, the rate of interest on investments was 5.52% for Fund A of the State Board of Administration, 1.08% for the Wells Fargo Investment Account and 5.20% for the Dreyfus Fund.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 67% 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 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
GENERAL FUND**

Monthly Financial March 2024
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	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	80,000.00	59,046.60	73.81%
Total Federal Direct	3100	80,000.00	80,000.00	59,046.60	73.81%
FEDERAL THRU STATE:					
Medicaid Reimbursement	3202			335,529.37	100.00%
Miscellaneous Federal	3299	99,429.00	99,429.00		0.00%
Total Federal Thru State	3200	99,429.00	99,429.00	335,529.37	100.00%
STATE:					
Florida Education Finance Program	3310	34,617,647.00	33,196,771.00	25,431,424.00	76.61%
Workforce Development	3315	978,771.00	978,771.00	730,568.00	74.64%
Performance Based Incentives	3317			20,170.00	100.00%
Racing Commission Funds	3341	52,097.00	52,097.00		0.00%
State Forest Funds	3342				
State License Tax	3343	32,000.00	32,000.00	29,067.24	90.84%
District Discretionary Lottery	3344				
Transportation	3354				
Class Size Reduction	3355	12,555,633.00	12,220,698.00	9,286,259.00	75.99%
School Recognition Funds	3361		1,765,665.00	1,765,665.00	100.00%
Teacher Recruitment and Retention	3362				
Excellent Teaching Program	3363				
Voluntry Pre-K	3371			28,153.00	100.00%
Full Service School	3378				
Miscellaneous State Sources	3390		409,656.06	558,877.38	100.00%
Total State	3300	48,236,148.00	48,655,658.06	37,850,183.62	77.79%
LOCAL:					
District School Tax	3411	80,483,582.00	80,483,582.00	75,126,801.01	93.34%
Prior Year Taxes	3414			23,322.59	100.00%
Payment in Lieu of Taxes	3422				
Excess Fees	3423				
Tuition (Non-Resident)	3424				
Rent	3425	100,000.00	100,000.00	94,780.15	94.78%
Interest, Including Profit on Investment	3430	600,000.00	600,000.00	1,031,912.10	100.00%
Gifts, Grants, & Bequests	3440	104,352.00	153,162.28	247,689.64	100.00%
Adult General Education Course Fees	3461			4,277.21	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	17,355.00	100.00%
Preschool Program Fees	3471				
Prekindergarten Early Intervention Fees	3472				
School Age Child Care Fees	3473				
Other Schools, Courses and Classes Fees	3479		3,317.00	4,397.00	100.00%
Miscellaneous Local Sources	3490	949,961.17	950,038.17	440,089.78	46.32%
Total Local	3400	82,237,895.17	82,307,404.45	76,990,624.48	93.54%
OTHER FINANCING SOURCES:					
Sale of Fixed Assets	3733			7,572.27	100.00%
Insurance Loss Recoveries	3741				
Transfers In:					
From Debt Service Funds	3620				
From Capital Projects Funds	3630	6,799,786.30	6,799,786.30	79,818.50	1.17%
From Special Revenues Funds	3640				
Total Transfers In	3600	6,799,786.30	6,799,786.30	79,818.50	1.17%
Total Other Financing Sources		6,799,786.30	6,799,786.30	87,390.77	1.29%
BEGINNING FUND BALANCE (JULY 1)	2800	20,922,829.01	20,922,829.01	20,922,829.01	
TOTAL ESTIMATED REVENUES		158,376,087.48	158,865,106.82	136,245,603.85	85.76%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
GENERAL FUND

	Account Number	Original Budget Amount	Current Budget	Expended							Percent	
				100	200	300	400	500	600	700	TOTAL	Expended
Appropriations:												
INSTRUCTION	5000	93,170,197.84	94,182,302.26	38,426,255.63	11,565,758.87	1,813,713.05	3,257.66	1,501,708.76	301,352.07	1,015,943.23	54,627,989.27	58.00%
PUPIL PERSONNEL SERVICES	6100	6,604,707.87	6,814,622.84	3,116,988.44	977,721.46	192,731.39		29,456.46	8,229.50	2,121.60	4,327,248.85	63.50%
INSTRUCTIONAL MEDIA SERVICES	6200	1,058,666.89	1,077,236.37	410,464.88	142,816.25	33,588.71		15,460.93	39,044.79	9,819.00	651,194.56	60.45%
INSTRUCTION AND CURRICULUM	6300	2,978,258.50	3,023,547.25	1,242,602.51	382,026.53	235,643.75		34,796.51	13,852.31	19,754.00	1,928,675.61	63.79%
INSTRUCTIONAL STAFF TRAINING	6400	2,127,723.01	2,346,149.67	925,667.78	251,291.43	107,770.37		8,600.76	69.96	78,137.71	1,371,538.01	58.46%
INSTRUCTION RELATED TECHNOLOGY	6500	2,223,394.82	2,394,896.56	728,497.33	231,827.99	1,159,520.40	495.80	5,091.40	12,994.10	11,993.27	2,150,420.29	89.79%
BOARD	7100	958,387.49	958,387.49	168,804.20	95,673.56	377,929.36		-		13,071.30	655,478.42	68.39%
GENERAL ADMINISTRATION	7200	915,702.18	1,015,335.48	295,404.19	92,599.38	90,817.66		13,196.09	-	12,632.00	504,649.32	49.70%
SCHOOL ADMINISTRATION	7300	7,406,854.78	7,545,846.20	4,098,430.51	1,273,860.62	39,382.63		17,292.41	1,765.60	22,750.50	5,453,482.27	72.27%
FACILITIES ACQUISITION & CONST.	7400	1,204,301.66	2,930,926.78	139,169.34	45,090.36	694,658.02			50,833.59		929,751.31	31.72%
FISCAL SERVICES	7500	813,516.76	813,492.35	465,561.66	150,684.93	23,485.70		1,544.52	2,292.13	900.00	644,468.94	79.22%
FOOD SERVICES	7600	615,735.97	665,360.41	315,319.92	78,839.37			-			394,159.29	59.24%
CENTRAL SERVICES	7700	1,281,715.08	1,272,921.69	520,785.02	144,995.72	199,805.28	-	10,218.05	124.35	16,788.56	892,716.98	70.13%
PUPIL TRANSPORTATION SERVICES	7800	7,088,565.42	7,196,682.28	2,455,548.38	881,539.74	179,420.55	507,398.82	65,739.30	2,660.39	66,635.06	4,158,942.24	57.79%
OPERATION OF PLANT	7900	16,726,602.19	15,588,860.45	3,714,696.55	1,347,288.20	2,765,655.61	2,527,637.10	207,814.53	11,191.20	24,054.92	10,598,338.11	67.99%
MAINTENANCE OF PLANT	8100	4,701,510.05	4,575,113.94	1,558,100.08	515,076.71	271,777.25	41,997.20	131,174.95	15,709.90	3,020.30	2,536,856.39	55.45%
ADMINISTRATIVE TECH SERVICE	8200	1,317,568.39	1,290,220.03	500,213.40	144,674.55	295,260.33		1,366.49	729.08	154.94	942,398.79	73.04%
COMMUNITY SERVICES	9100	400,112.15	429,565.43	112,716.75	37,320.50	28,661.05		33,644.73	2,800.00	1,406.00	216,549.03	50.41%
DEBT SERVICE	9200											
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700	6,782,566.43	4,743,639.34									
TOTAL APPROP / EXPENDITURES		158,376,087.48	158,865,106.82	59,195,226.57	18,359,086.17	8,509,821.11	3,080,786.58	2,077,105.89	463,648.97	1,299,182.39	92,984,857.68	58.53%

State Categoricals		Rollforward Amount	New Revenue Amount	Total Available	Expended To Date
Supplemental Academic Instruction	4112	835,056.61	2,200,195.00	3,035,251.61	1,371,180.61
Florida School Reognition Funds	4113	104,234.42	1,765,665.00	1,869,899.42	1,714,240.58
Research-Based Reading Instruction	4160	351,904.94	601,891.00	953,795.94	468,598.26
Instructional Materials	4211	2,016,777.22	563,196.00	2,579,973.22	963,407.49
Voluntary Prekindergarden- Summer Prog	4232	62,932.35	28,153.00	91,085.35	360.53
Science Lab Materials	4438	17,948.88	16,730.00	34,678.88	9,228.97
Safe Schools	4502	253,992.48	1,631,793.07	1,885,785.55	1,174,759.52
Mental Health Assistance	4795	301,450.63	779,191.00	1,080,641.63	623,793.18
Library Media	4826	111,050.68	61,209.00	172,259.68	23,829.49

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
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FOR THE PERIOD ENDING MARCH 31, 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	171,153.00	171,153.00	167,437.50	97.83%
Public Education Capital Outlay		3391				
Total State		3300	171,153.00	171,153.00	167,437.50	97.83%
LOCAL:						
District Interest and Sinking Taxes		3412				
Interest, Including Profit on Investment		3430			4,376.52	100.00%
Gifts, Grants, and Bequests		3440				
Miscellaneous		3490				
Total Local		3400	-	-	4,376.52	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	1,185,716.32	1,185,716.32	1,185,716.32	
TOTAL ESTIMATED REVENUES			2,501,861.16	2,501,861.16	1,357,530.34	54.26%

			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	1,135,525.15	94.38%
Interest		720	113,059.09	113,059.09	95,043.10	84.06%
Dues and Fees		730				
Total Function 9200		9200	1,316,144.66	1,316,144.66	1,230,568.25	93.50%
OTHER FINANCING USES						
Transfers Out:						
To General Fund		910				
To Capital Projects Funds		930				
To Special Revenue Funds		940				
Total Other Financing Uses		9700	-	-	-	
ESTIMATED ENDING FUND BALANCE (JUNE 30)		2700	1,185,716.50	1,185,716.50	-	0.00%
TOTAL ESTIMATED APPROPRIATIONS			2,501,861.16	2,501,861.16	1,230,568.25	49.19%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
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FOR THE PERIOD ENDING MARCH 31, 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	460,000.00	460,000.00		0.00%
Interest on Undistributed CO & DS	3325				
Miscellaneous State Revenue	3390	385,194.03	385,194.03	1,394.64	0.36%
Public Education Capital Outlay	3391				
District Local Capital Improvement Tax	3413	24,339,793.00	24,339,793.00	22,514,366.47	92.50%
Prior Year Taxes	3414			8,670.55	100.00%
Payment in Lieu of Taxes	3422				
Interest Including Profit on Investments	3430		414,295.71	2,764,961.89	100.00%
Gifts, Grants & Requests	3440				
Miscellaneous Local Sources	3490			473,424.72	100.00%
Impact Fees	3496	4,000,000.00	4,000,000.00	3,727,478.98	93.19%
Total Estimated Revenues		29,184,987.03	29,599,282.74	29,490,297.25	99.63%
OTHER FINANCING SOURCES					
Sale Of Bonds	3710				
Sale of Fixed Assets	3730			58,885.75	100.00%
Insurance Loss Recoveries	3741				
Transfers In:					
From General	3610				
Total Transfers In	3600				
Total Other Financing Sources		-	-	58,885.75	100.00%
BEGINNING FUND BALANCE (JULY 1)	2800	68,658,171.58	68,658,171.58	68,658,171.58	100.00%
TOTAL ESTIMATED REVENUES		97,843,158.61	98,257,454.32	98,207,354.58	99.95%
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610				
Audio Visual Materials	620				
Buildings and Fixed Equipment	630	36,392,256.16	36,835,707.89	850,625.57	2.31%
Furniture, Fixtures, and Equipment	640	8,675,077.59	8,497,810.27	4,379,116.33	51.53%
Motor Vehicles	650	719,000.00	702,990.00	151,458.00	21.54%
Land	660	1,116,372.69	1,116,372.69	0	0.00%
Improvements Other than Buildings	670	7,879,320.38	9,172,670.25	343,405.80	3.74%
Remodeling and Renovations	680	35,116,353.65	33,987,125.08	4,772,009.64	14.04%
Computer Software	690				
Total Function 7400		89,898,380.47	90,312,676.18	10,496,615.34	11.62%
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	6,799,786.30	79,818.50	1.17%
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	7,944,778.14	7,944,778.14	79,818.50	1.00%
ESTIMATED ENDING FUND BALANCE (JUNE 30)	2700	-	-		
TOTAL ESTIMATED APPROPRIATIONS		97,843,158.61	98,257,454.32	10,576,433.84	10.76%

**NASSAU COUNTY SCHOOL BOARD
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CAPITAL PROJECT FUNDS**

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Capital Projects:		Current Budget	Expended	Balance
TECH DEPLOYMENT	48510	5,748,636.63	4,016,587.22	1,732,049.41
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	146,613.33	1,122,554.58
PERIMETER FENCING	61400	184,527.94	19,775.00	164,752.94
SCHOOL SAFETY NEEDS	61500	110,544.74	75,400.81	35,143.93
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	1,829,050.84	498,890.85	1,330,159.99
DOOR COVER/SHADE	97204	1,017.80	1,017.80	-
SECURITY CAMERA AND SYSTEMS	97210	78,520.34	78,520.34	-
KEYLESS ENTRY	97301	130,059.39	130,059.39	-
INTERCOM UPGRAD	97401	5,988.00	-	5,988.00
CAMERA & SYSTEMS	97402	68,000.00	68,000.00	-
BOLLARDS	97403	12,000.00	-	12,000.00
ADDITIONAL CAMERAS/SUPPORT EQ	97410	55,206.00	55,206.00	-
CAMERA SERVERS/EQUIPMENT	97420	34,402.50	34,402.50	-
MECHANICAL RETROFIT	98010	4,506,408.27	2,635,963.88	1,870,444.39
PAINTING - DISTRICT WIDE	98040	331,195.43	44,927.81	286,267.62
STAGE CURTAINS REPLACEMENTS	98050	50,622.26	-	50,622.26
ELECTRIC/DATA UPGRADES	98060	82,174.88	3,520.00	78,654.88
DRAINAGE ISSUE	98070	1,050,000.00	5,000.00	1,045,000.00
GYM/FLOOR REPLACEMENT	98090	445,598.63	143,441.49	302,157.14
FIRE ALARM REPLACEMENT	98120	711,456.75	-	711,456.75
CAFETERIA REMODEL	98140	13,993,504.46	585,416.17	13,408,088.29
CHILLER REPLACEMENT	98150	313,961.50	26,420.00	287,541.50
WHITE BOARDS	98180	10,297.55	9,921.56	375.99
IRRIGATION REPAIRS	98190	28,277.72	2,442.92	25,834.80
ENERGY CONSERVATION PROJECTS	98200	43,412.75	42,734.00	678.75
WATER PLANT REPAIRS	98220	200,000.00	10,000.00	190,000.00
SEWER PLANT REPAIR/REPLACEMENT	98240	750,630.00	22,000.00	728,630.00
REMODEL BUILDING	98250	100,000.00	3,361.52	96,638.48
FIELD RENOVATIONS	98260	1,564,412.90	73,822.65	1,490,590.25
LED LIGHTING RETROFIT	98270	71,423.96	40,067.20	31,356.76
COMMUNICATIONS	98280	175,000.00	-	175,000.00
RESTROOM RENOVATION	98290	400,064.66	33,225.51	366,839.15
DW CHILLER BOILER REPLACEMENT	98300	4,289,905.00	89,507.92	4,200,397.08
STUCCO REPAIRS	98310	1,000,000.00	4,250.00	995,750.00
WINDOW REPLACEMENT	98340	481,123.36	2,138.76	478,984.60
ATHLETIC BUILDING	98350	350,000.00	4,797.50	345,202.50
SIDEWALKS	98360	20,000.00	2,078.00	17,922.00
ALARMS	98370	1,500,000.00	84,830.37	1,415,169.63
BUILDING STABILIZATION	98400	187,090.79	-	187,090.79
PARENT PICKUP IMPROVE	98420	3,017,155.00	10,871.22	3,006,283.78
DW HVAC REPLACEMENT	98440	1,339,410.76	248,873.00	1,090,537.76
DISTRICT ROOF IMPROVEMENTS	98450	1,281,028.00	181,028.00	1,100,000.00
FBHS WATER MAIN REPIPE	98460	180,000.00	-	180,000.00
REPLACE/REPAIR IRRIGATION WELL	98480	47,625.00	10,040.44	37,584.56
FBHS INTERCOM REPLACEMENT	98490	250,000.00	842.08	249,157.92
MAIN DISTRIBUT PANEL UPGRADES	98510	800,000.00	44,357.93	755,642.07
COVER PLAY AREA & STORAGE	98520	145,000.00	-	145,000.00
DW STAGE SOUND SYSTEMS	98530	600,000.00	-	600,000.00
GYMNASIUM RENOVATIONS	98540	250,000.00	-	250,000.00
BATHROOMS AT ATHLETIC FIELDS	98550	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	91,779.36	591,707.61
PORTABLE LEASE	98660	559,200.00	-	559,200.00
PORTABLE COSTS	98800	387,437.45	632.25	386,805.20
UPGRADE TELEPHONE	98830	19,931.52	19,931.52	-
COVERED WALKWAYS	98910	1,041,500.00	24,708.60	1,016,791.40
DEMO BUILDING	98930	100,000.00	29,500.00	70,500.00
ADDITIONAL CLASSROOMS	98960	1,359,020.95	475,281.21	883,739.74
ADDITIONAL CLASSROOMS	98970	1,077,792.61	353,518.23	724,274.38
NEW SCHOOL - TBD	98980	34,085,822.72	-	34,085,822.72
TOTAL		98,257,454.32	10,576,433.84	87,681,020.48

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
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	3,581,006.00	2,797,519.79	78.12%
U.S.D.A. Donated Foods		3265	558,694.38	558,694.38		0.00%
Summer Feeding		3267	62,000.00	62,000.00	29,807.68	48.08%
Supply Chain Assistance		3269	324,714.82	324,714.82	324,714.82	100.00%
Other Federal Direct		3290				
Total Federal Through State		3200	4,526,415.20	4,526,415.20	3,152,042.29	69.64%
STATE:						
School Breakfast Supplement		3337	25,000.00	25,000.00	11,803.00	47.21%
School Lunch Supplement		3338	35,000.00	35,000.00	14,366.00	41.05%
Miscellaneous State Revenue		3390			1,837.85	100.00%
Total State		3300	60,000.00	60,000.00	28,006.85	46.68%
LOCAL:						
Interest, Including Profit on Investment		3430	700.00	700.00	217,030.69	100.00%
Gifts, Grants, and Bequests		3440				
Food Service		3450	3,090,000.00	3,090,000.00	2,109,989.63	68.28%
Miscellaneous		3490	50,000.00	50,000.00	15,703.84	31.41%
Total Local		3400	3,140,700.00	3,140,700.00	2,342,724.16	74.59%
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	6,514,592.38	
TOTAL ESTIMATED REVENUES			14,241,707.58	14,241,707.58	12,037,365.68	84.52%

			Original Budget Amount	Current Budget	Cash Expended	Percent Expended
Estimated Appropriations:						
FUNCTION 7600 Food Services						
Salaries		100	2,091,265.00	2,091,265.00	1,362,318.18	65.14%
Employee Benefits		200	817,141.00	817,141.00	503,527.56	61.62%
Purchased Services		300	245,257.13	235,255.63	126,813.95	53.90%
Energy Services		400	10,500.00	10,500.00	5,179.68	49.33%
Materials and Supplies		500	4,125,412.31	4,451,767.77	2,459,772.90	55.25%
Capital Outlay		600	51,330.06	56,330.06	8,755.02	15.54%
Other Expenses		700	239,176.63	242,537.49	86,423.68	35.63%
Total Function 7600		7600	7,580,082.13	7,904,796.95	4,552,790.97	57.60%
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	6,661,625.45	6,336,910.63	-	0.00%
TOTAL ESTIMATED APPROPRIATIONS			14,241,707.58	14,241,707.58	-	0.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 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	171,430.69	171,471.19	60,772.29	35.44%
Adult General Education	3221	132,989.93	132,989.93	84,599.81	63.61%
Teacher & Principal Tr, Title II, Part A	3225	383,977.70	383,977.70	198,630.74	51.73%
Individuals w/Disabilities Ed Act (IDEA)	3230	3,821,509.00	3,821,509.00	1,916,147.19	50.14%
Elem & Sec Edu Act, Title I	3240	1,855,233.86	1,893,335.86	1,008,685.44	53.28%
Language Instruction - Title III	3241	54,067.00	54,067.00	24,720.83	45.72%
Title IV	3242	144,108.00	225,127.16	77,840.66	34.58%
Other Federal through State	3290	173,972.44	173,972.44	64,364.57	37.00%
Total Federal Through State	3200	6,737,288.62	6,856,450.28	3,435,761.53	50.11%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430	-	-	(2,461.09)	0.00%
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461			1,211.99	100.00%
Miscellaneous	3490			1,166.79	100.00%
Total Local	3400	-	-	(82.31)	0.00%
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	6,856,450.28	3,435,679.22	50.11%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
OTHER FEDEAL PROGRAM FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700		TOTAL
Appropriations:												
INSTRUCTION	5000	4,423,240.09	4,451,332.71	1,602,233.64	513,858.19	70,658.39		83,584.17	19,364.46	57,231.50	2,346,930.35	52.72%
PUPIL PERSONNEL SERVICES	6100	308,742.72	361,582.73	76,269.99	21,178.43	60,616.00		19,048.53			177,112.95	48.98%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	1,100,528.30	1,113,187.46	445,543.54	162,948.61	3,240.96		1,926.34	53.59	21,051.50	634,764.54	57.02%
INSTRUCTIONAL STAFF TRAINING	6400	453,212.64	445,237.22	125,294.76	42,841.72	16,149.05		2,475.03		33,606.70	220,367.26	49.49%
INSTRUCTION RELATED TECHNOLOGY	6500										-	
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	297,911.05	293,016.35			7,350.00				158.11	7,508.11	2.56%
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700	60,243.80	17,540.00		-	14,347.96					14,347.96	81.80%
PUPIL TRANSPORTATION SERVICES	7800	85,395.02	85,519.65	20,993.50	13,655.44	450.00					35,098.94	41.04%
OPERATION OF PLANT	7900	1,015.00	1,015.00			403.79					403.79	39.78%
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECH SERVICE	8200										-	
COMMUNITY SERVICES	9100	7,000.00	7,000.00					439.62			439.62	6.28%
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
TOTAL APPROP / EXPENDITURES		6,737,288.62	6,775,431.12	2,270,335.43	754,482.39	173,216.15	-	107,473.69	19,418.05	112,047.81	3,436,973.52	50.73%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 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			1,307.53	100.00%
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490				
Total Local	3400	-	-	1,307.53	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	1,307.53	0.70%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
OTHER FEDERAL PROGRAM - CARE FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700	TOTAL	
Appropriations:												
INSTRUCTION	5000	187,700.00	187,700.00								-	0.00%
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300										-	
INSTRUCTIONAL STAFF TRAINING	6400										-	
INSTRUCTION RELATED TECHNOLOGY	6500										-	
BOARD	7100										-	
GENERAL ADMINISTRATION	7200										-	
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700										-	
PUPIL TRANSPORTATION SERVICES	7800										-	
OPERATION OF PLANT	7900										-	
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECH SERVICE	8200										-	
COMMUNITY SERVICES	9100										-	
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700	-										
TOTAL APPROP / EXPENDITURES		187,700.00	187,700.00	-	-	-	-	-	-	-	-	0.00%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
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	446,132.74	69.44%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273				
Other Federal through State	3290	110,145.00	110,145.00	79,859.76	72.50%
Total Federal Through State	3200	752,624.10	752,624.10	525,992.50	69.89%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			(833.77)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490			7.38	100.00%
Total Local	3400	-	-	(826.39)	
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	525,166.11	69.78%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
OTHER FEDERAL PROGRAM - ESSER 2 FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700	TOTAL	
Appropriations:												
INSTRUCTION	5000	411,580.87	331,288.20		475.36	145,579.00		9,302.58	62,224.80	6,177.50	223,759.24	67.54%
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	190,572.18	173,101.45	66,049.44	13,810.32						79,859.76	46.13%
INSTRUCTIONAL STAFF TRAINING	6400	114,166.89	111,450.02	65,825.00	4,931.97	33,048.40		7,644.65			111,450.02	100.00%
INSTRUCTION RELATED TECHNOLOGY	6500		101,157.00			101,157.00					101,157.00	100.00%
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	10,444.16	9,767.43							9,766.48	9,766.48	99.99%
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700										-	
PUPIL TRANSPORTATION SERVICES	7800	25,860.00	25,860.00								-	0.00%
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		752,624.10	752,624.10	131,874.44	19,217.65	279,784.40	-	16,947.23	62,224.80	15,943.98	525,992.50	69.89%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 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	5,691,896.64	5,691,896.64	1,867,148.66	32.80%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273				
Total Federal Through State	3200	5,691,896.64	5,691,896.64	1,867,148.66	32.80%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			(2,075.01)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490			23.33	100.00%
Total Local	3400	-	-	(2,051.68)	
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	1,865,096.98	32.77%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
OTHER FEDERAL PROGRAM - ESSER 3 ARP ACT FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700		TOTAL
Appropriations:												
INSTRUCTION	5000	4,135,025.17	4,332,853.05	567,622.65	139,852.08	760,178.06		36,704.63		1,050.00	1,505,407.42	34.74%
PUPIL PERSONNEL SERVICES	6100	112,544.92	110,992.91	45,787.36	11,868.69	-					57,656.05	51.95%
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	227,325.01	178,834.30	76,425.00	16,508.40						92,933.40	51.97%
INSTRUCTIONAL STAFF TRAINING	6400	119,053.16	210,518.51		2,550.79	27,494.15				32,663.50	62,708.44	29.79%
INSTRUCTION RELATED TECHNOLOGY	6500	185,435.00	185,435.00								-	0.00%
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	249,505.90	249,505.90								-	0.00%
SCHOOL ADMINISTRATION	7300	46,385.34	33,717.98	6,750.00	1,429.57						8,179.57	24.26%
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600	103,418.63	56,600.00	26,722.05	5,639.84						32,361.89	57.18%
CENTRAL SERVICES	7700										-	
PUPIL TRANSPORTATION SERVICES	7800	321,911.23	137,032.88	40,681.50	8,632.82						49,314.32	35.99%
OPERATION OF PLANT	7900	181,532.28	186,646.11	34,140.72	12,394.38	11,252.47				800.00	58,587.57	31.39%
MAINTENANCE OF PLANT	8100										-	
ADMINISTRATIVE TECH SERVICE	8200	9,760.00	9,760.00								-	0.00%
COMMUNITY SERVICES	9100										-	
DEBT SERVICE	9200										-	
TRANSFERS OUT	9700										-	
ESTIMATED FUND BALANCE (JUNE 30)	2700										-	
TOTAL APPROP / EXPENDITURES		5,691,896.64	5,691,896.64	798,129.28	198,876.57	798,924.68	-	36,704.63	-	34,513.50	1,867,148.66	32.80%

**NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 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	457,554.68	457,554.68	206,417.38	45.11%
Education Stabilization Funds - Workforce	3272				
Education Stabilization Funds - VPK	3273	19,311.56	19,311.56	16,487.14	85.37%
Total Federal Through State	3200	476,866.24	476,866.24	222,904.52	46.74%
STATE:					
Other Miscellaneous State	3390				
Total State	3300	-	-	-	
LOCAL:					
Interest, Including Profit of Invest	3430			(174.27)	
Gifts, Grants, and Bequests	3440				
Adult General Education Course Fees	3461				
Miscellaneous	3490			707.81	100.00%
Total Local	3400	-	-	533.54	
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	476,866.24	223,438.06	46.86%

NASSAU COUNTY SCHOOL BOARD
MONTHLY FINANCIAL STATEMENT
FOR FISCAL YEAR 2023-2024
FOR THE PERIOD ENDING MARCH 31, 2024
OTHER FEDERAL PROGRAM - OTHER ARP ACT FUNDS

	Account Number	Original Budget Amount	Current Budget	Expended							Percent Expended	
				100	200	300	400	500	600	700	TOTAL	
Appropriations:												
INSTRUCTION	5000	356,988.21	350,022.21		624.96	2,223.00		47,541.94	127,436.82	6,798.84	184,625.56	52.75%
PUPIL PERSONNEL SERVICES	6100										-	
INSTRUCTIONAL MEDIA SERVICES	6200										-	
INSTRUCTION AND CURRICULUM	6300	22,088.53	32,088.53	15,195.40	4,742.26			9,997.60			29,935.26	93.29%
INSTRUCTIONAL STAFF TRAINING	6400	16,510.87	16,509.87	2,550.00	246.48					150.00	2,946.48	17.85%
INSTRUCTION RELATED TECHNOLOGY	6500										-	
BOARD	7100										-	
GENERAL ADMINISTRATION	7200	16,528.93	13,495.93							2,563.30	2,563.30	18.99%
SCHOOL ADMINISTRATION	7300										-	
FACILITIES ACQUISITION & CONST.	7400										-	
FISCAL SERVICES	7500										-	
FOOD SERVICES	7600										-	
CENTRAL SERVICES	7700	2,150.00	2,150.00	1,402.10	107.25						1,509.35	70.20%
PUPIL TRANSPORTATION SERVICES	7800	62,599.70	62,599.70	260.00	55.17	1,009.40					1,324.57	2.12%
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		476,866.24	476,866.24	19,407.50	5,776.12	3,232.40	-	57,539.54	127,436.82	9,512.14	222,904.52	46.74%