

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2022-23

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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A. Certified Taxable Value of Property in County by Property Appraiser			14,295,655,605.00
B. Millage Levies on Nonexempt Property:			
			DISTRICT MILLAGE LEVIES
	Nonvoted	Voted	Total
1. Required Local Effort	3.2530		3.2530
2. Prior-Period Funding Adjustment Millage	0.0020		0.0020
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.5030		5.5030

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	75,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	75,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
Miscellaneous Federal Through State	3299	97,000.00
Total Federal Through State and Local	3200	97,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	40,085,010.00
Workforce Development	3315	836,368.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	52,097.00
State License Tax	3343	30,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	12,626,816.00
Other Miscellaneous State Revenues	3399	53,873.00
Total State	3300	53,684,164.00
<i>LOCAL:</i>		
District School Taxes	3411	54,936,489.00
Lease Revenue	3425	70,000.00
Investment Income	3430	25,000.00
Gifts, Grants and Bequests	3440	75,440.00
Miscellaneous Local Sources	3490	207,400.00
Total Local	3400	55,314,329.00
TOTAL ESTIMATED REVENUES		109,170,493.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	5,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,850,960.00
Total Transfers In	3600	3,850,960.00
TOTAL OTHER FINANCING SOURCES		3,855,960.00
Fund Balance, July 1, 2022	2800	19,126,439.56
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		132,152,892.56

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	74,995,460.24	48,903,626.77	15,413,300.09	2,725,654.33	4,209.18	6,285,834.74	377,811.80	1,285,023.33
Student Support Services	6100	5,579,600.79	3,931,539.58	1,301,698.76	279,193.14		54,050.81	9,055.00	4,063.50
Instructional Media Services	6200	905,505.51	455,616.00	172,508.65	45,419.00		21,472.15	196,169.96	14,319.75
Instruction and Curriculum Development Services	6300	2,654,602.50	1,585,498.26	487,163.90	388,598.44		166,761.91	11,379.99	15,200.00
Instructional Staff Training Services	6400	1,916,934.41	1,045,941.43	316,739.91	261,861.98		196,083.78	2,400.00	93,907.31
Instruction-Related Technology	6500	2,199,958.23	746,827.00	241,701.25	1,138,290.00	600.00	10,039.98	62,500.00	
Board	7100	762,369.14	189,500.00	89,839.65	477,029.49		1,000.00		5,000.00
General Administration	7200	803,596.25	342,949.00	132,366.46	281,574.50		25,681.29	7,250.00	13,775.00
School Administration	7300	6,529,911.22	4,820,173.54	1,552,176.77	71,107.06		54,484.88	3,968.97	28,000.00
Facilities Acquisition and Construction	7400	913,635.92	161,430.00	52,205.92	690,000.00			10,000.00	
Fiscal Services	7500	616,342.88	437,100.00	151,792.88	23,350.00		3,500.00	600.00	
Food Service	7600	21,894.78		21,320.25			574.53		
Central Services	7700	989,220.12	479,135.00	148,838.83	327,511.91	700.00	25,334.38	1,100.00	6,600.00
Student Transportation Services	7800	5,682,852.85	2,781,157.37	1,369,629.98	383,159.48	840,310.67	267,870.35	14,100.00	26,625.00
Operation of Plant	7900	11,194,880.99	3,910,504.54	1,566,834.34	2,440,417.98	2,763,072.60	340,273.96	32,977.57	140,800.00
Maintenance of Plant	8100	4,119,564.85	1,802,532.00	587,456.21	957,817.78	110,500.00	569,514.62	44,244.24	47,500.00
Administrative Technology Services	8200	1,113,791.26	570,752.00	157,777.07	365,896.25		3,600.00	15,665.94	100.00
Community Services	9100	375,996.97	124,024.83	51,140.79	12,115.08		74,717.01	250.00	113,749.26
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		121,376,118.91	72,288,307.32	23,814,491.71	10,868,996.42	3,719,392.45	8,100,794.39	789,473.47	1,794,663.15
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710	1,062,379.50							
Assigned Fund Balance, June 30, 2023	2740	9,714,394.15							
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700	10,776,773.65							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		132,152,892.56							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	5,542,100.00
USDA-Donated Commodities	3265	497,494.20
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,039,594.20
<i>STATE:</i>		
School Breakfast Supplement	3337	25,000.00
School Lunch Supplement	3338	35,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	60,000.00
<i>LOCAL:</i>		
Investment Income	3430	700.00
Gifts, Grants and Bequests	3440	
Food Service	3450	845,000.00
Other Miscellaneous Local Sources	3495	50,000.00
Total Local	3400	895,700.00
TOTAL ESTIMATED REVENUES		6,995,294.20
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	5,142,032.58
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		12,137,326.78

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)**

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,018,000.00
Employee Benefits	200	764,000.00
Purchased Services	300	214,925.00
Energy Services	400	10,000.00
Materials and Supplies	500	3,740,368.60
Capital Outlay	600	205,420.62
Other	700	233,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		7,185,714.22
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2023	2710	188,928.54
Restricted Fund Balance, June 30, 2023	2720	4,762,684.02
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	4,951,612.56
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		12,137,326.78

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	158,866.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	141,247.99
Teacher and Principal Training and Recruiting - Title II, Part A	3225	357,050.25
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	3,227,062.27
Elementary and Secondary Education Act, Title I	3240	1,733,413.23
Language Instruction - Title III	3241	48,174.25
Twenty-First Century Schools - Title IV	3242	204,043.74
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	104,015.63
Total Federal Through State And Local	3200	5,973,873.36
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Total Local	3400	
TOTAL ESTIMATED REVENUES		5,973,873.36
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		5,973,873.36

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,118,219.00	2,604,493.97	1,053,134.34	250,139.52		135,034.57	22,508.89	52,907.71
Student Support Services	6100	287,146.86	143,116.89	45,978.21	73,941.23		21,048.05	2,062.48	1,000.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	835,604.47	590,367.33	197,657.77	7,386.00		4,933.87	8,859.50	26,400.00
Instructional Staff Training Services	6400	429,954.79	202,208.24	71,622.03	64,953.52		5,796.00		85,375.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	216,715.83							216,715.83
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	5,540.00			5,540.00				
Student Transportation Services	7800	72,677.41	34,628.14	14,049.27	8,000.00	1,000.00			15,000.00
Operation of Plant	7900	1,015.00			1,015.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	7,000.00					2,000.00		5,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		5,973,873.36	3,574,814.57	1,382,441.62	410,975.27	1,000.00	168,812.49	33,430.87	402,398.54
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		5,973,873.36							

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LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	200,000.00
Total Federal Through State And Local	3200	200,000.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		200,000.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		200,000.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	200,000.00						200,000.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		200,000.00						200,000.00	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		200,000.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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**SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND
SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443**

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	1,082,074.34
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,082,074.34
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,082,074.34
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,082,074.34

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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	525,881.56	202,348.80	56,886.49	172,318.38		14,943.69	2,884.20	76,500.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	13,762.24	11,580.00	2,182.24					
Instructional Staff Training Services	6400	334,079.86	120,697.21	28,612.45	87,100.00		13,900.20		83,770.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	30,252.33							30,252.33
School Administration	7300	6,444.58	5,430.00	1,014.58					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	17,085.60	14,400.00	2,685.60					
Operation of Plant	7900	154,568.17	3,960.00	739.31	20,329.92		119,538.94	10,000.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,082,074.34	358,416.01	92,120.67	279,748.30		148,382.83	12,884.20	190,522.33
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,082,074.34							

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND
SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND**

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	7,147,378.62
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	7,147,378.62
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		7,147,378.62
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		7,147,378.62

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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	5,864,059.78	2,055,345.00	309,954.35	935,026.66		2,498,833.77		64,900.00
Student Support Services	6100	17,955.69	13,845.00	2,518.69	1,592.00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	20,524.33	17,385.00	3,139.33					
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500	366,922.73	128,250.00	38,672.73	200,000.00				
Board	7100								
General Administration	7200	346,906.41							346,906.41
School Administration	7300	17,479.46	9,720.00	7,759.46					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600	56,200.00	40,000.00	8,200.00					8,000.00
Central Services	7700								
Student Transportation Services	7800	80,095.38	67,440.00	12,655.38					
Operation of Plant	7900	368,465.57	21,095.37	6,786.39	312,935.15		27,648.66		
Maintenance of Plant	8100								
Administrative Technology Services	8200	8,769.27	6,750.00	2,019.27					
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		7,147,378.62	2,359,830.37	391,705.60	1,449,553.81		2,526,482.43		419,806.41
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		7,147,378.62							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	763,878.45
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	42,244.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	806,122.45
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		806,122.45
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		806,122.45

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	551,090.60	249,254.00	101,784.60	7,000.00		130,818.00	52,234.00	10,000.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	141,150.00	106,330.00	34,820.00					
Instructional Staff Training Services	6400	15,583.00	14,000.00	1,583.00					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	29,514.00							29,514.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	4,150.00	3,500.00	650.00					
Student Transportation Services	7800	64,634.85	4,320.00	797.90	57,622.50			1,894.45	
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		806,122.45	377,404.00	139,635.50	64,622.50		130,818.00	54,128.45	39,514.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		806,122.45							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 20

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	2,834,332.00
Total Local	3400	2,834,332.00
TOTAL ESTIMATED REVENUES	3000	2,834,332.00
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
#REF!	2800	1,839,614.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,673,946.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	2,703,495.00					2,703,495.00		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,703,495.00					2,703,495.00		
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	1,970,451.00							
Unassigned Fund Balance	2750								
TOTAL ENDING FUND BALANCE	2700	1,970,451.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,673,946.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS

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			220	290	299
ESTIMATED REVENUES	Account Number	Totals	Special Act Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>					
Miscellaneous Federal Direct	3199				
Total Federal Direct Sources	3100				
<i>FEDERAL THROUGH STATE AND LOCAL:</i>					
Miscellaneous Federal Through State	3299				
Total Federal Through State and Local	3200				
<i>STATE SOURCES:</i>					
CO&DS Withheld for SBE/COBI Bonds	3322				
SBE/COBI Bond Interest	3326				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	171,152.82	171,152.82		
Total State Sources	3300	171,152.82	171,152.82		
<i>LOCAL SOURCES:</i>					
District Debt Service Taxes	3412				
County Local Sales Tax	3418				
School District Local Sales Tax	3419				
Total Local Sources	3400				
TOTAL ESTIMATED REVENUES		171,152.82	171,152.82		
OTHER FINANCING SOURCES:					
Issuance of Bonds	3710				
Loans	3720				
Proceeds of Lease-Purchase Agreements	3750				
Premium on Long-term Debt	3790				
<i>Transfers In:</i>					
From General Fund	3610				
From Capital Projects Funds	3630	1,144,991.84		1,144,991.84	
From Enterprise Funds	3690				
Total Transfers In	3600	1,144,991.84		1,144,991.84	
TOTAL OTHER FINANCING SOURCES		1,144,991.84		1,144,991.84	
Fund Balance, July 1, 2022	2800	1,183,562.40	38,570.56	1,144,991.84	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,499,707.06	209,723.38	2,289,983.68	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS (Continued)

Page 23

APPROPRIATIONS	Account Number	Totals	220 Special Act Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	1,179,671.82	129,853.02	1,049,818.80	
Interest	720	136,472.84	41,299.80	95,173.04	
Dues and Fees	730				
Other Debt Service	791				
TOTAL APPROPRIATIONS	9200	1,316,144.66	171,152.82	1,144,991.84	
OTHER FINANCING USES:					
Payments to Refunding Escrow Agent (Function 9299)	760				
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910				
To Capital Projects Funds	930				
To Special Revenue Funds	940				
Interfund (Debt Service Only)	950				
To Permanent Funds	960				
To Internal Service Funds	970				
To Enterprise Funds	990				
Total Transfers Out	9700				
TOTAL OTHER FINANCING USES					
Nonspendable Fund Balance, June 30, 2023	2710				
Restricted Fund Balance, June 30, 2023	2720	1,183,562.40	38,570.56	1,144,991.84	
Committed Fund Balance, June 30, 2023	2730				
Assigned Fund Balance, June 30, 2023	2740				
Unassigned Fund Balance, June 30, 2023	2750				
TOTAL ENDING FUND BALANCES	2700	1,183,562.40	38,570.56	1,144,991.84	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		2,499,707.06	209,723.38	2,289,983.68	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS

Page 24

ESTIMATED REVENUES	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>						
Miscellaneous Federal Direct	3199					
Total Federal Direct Sources	3100					
<i>FEDERAL THROUGH STATE AND LOCAL:</i>						
Miscellaneous Federal Through State	3299					
Total Federal Through State and Local	3200					
<i>STATE SOURCES:</i>						
CO&DS Distributed	3321	438,000.00	438,000.00			
Interest on Undistributed CO&DS	3325					
Class Size Reduction Capital Outlay	3396					
Charter School Capital Outlay Funding	3397	460,828.45			460,828.45	
Other Miscellaneous State Revenues	3399					
Total State Sources	3300	898,828.45	438,000.00		460,828.45	
<i>LOCAL SOURCES:</i>						
District Local Capital Improvement Tax	3413	20,585,744.00		20,585,744.00		
County Local Sales Tax	3418					
School District Local Sales Tax	3419					
Miscellaneous Local Sources	3490					
Impact Fees	3496	9,000,000.00			9,000,000.00	
Refunds of Prior Year's Expenditures	3497					
Total Local Sources	3400	29,585,744.00		20,585,744.00	9,000,000.00	
TOTAL ESTIMATED REVENUES		30,484,572.45	438,000.00	20,585,744.00	9,460,828.45	
OTHER FINANCING SOURCES						
Issuance of Bonds	3710					
Proceeds from Special Facility Construction Account	3770					
<i>Transfers In:</i>						
From General Fund	3610					
Total Transfers In	3600					
TOTAL OTHER FINANCING SOURCES						
Fund Balance, July 1, 2022	2800	61,239,340.71	1,048,582.25	27,751,429.72	32,439,328.74	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		91,723,913.16	1,486,582.25	48,337,173.72	41,900,157.19	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>						
Library Books (New Libraries)	610					
Audiovisual Materials	620					
Buildings and Fixed Equipment	630	51,587,686.42	350,789.30	13,151,913.33	38,084,983.79	
Furniture, Fixtures and Equipment	640	6,072,870.40	77,204.14	5,069,289.63	926,376.63	
Motor Vehicles (Including Buses)	650	567,594.00		567,594.00		
Land	660	1,089,204.99			1,089,204.99	
Improvements Other Than Buildings	670	5,350,780.74		4,766,796.07	583,984.67	
Remodeling and Renovations	680	22,059,824.77	1,058,588.81	20,313,628.85	687,607.11	
Computer Software	690					
Charter School Local Capital Improvement	793					
Charter School Capital Outlay Sales Tax	795					
Redemption of Principal	710					
Interest	720					
Dues and Fees	730					
TOTAL APPROPRIATIONS		86,727,961.32	1,486,582.25	43,869,221.88	41,372,157.19	
OTHER FINANCING USES:						
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	3,850,960.00		3,322,960.00	528,000.00	
To Debt Service Funds	920	1,144,991.84		1,144,991.84		
To Special Revenue Funds	940					
To Enterprise Funds	990					
Total Transfers Out	9700	4,995,951.84		4,467,951.84	528,000.00	
TOTAL OTHER FINANCING USES		4,995,951.84		4,467,951.84	528,000.00	
Nonspendable Fund Balance, June 30, 2023	2710					
Restricted Fund Balance, June 30, 2023	2720					
Unassigned Fund Balance, June 30, 2023	2750					
TOTAL ENDING FUND BALANCES	2700					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		91,723,913.16	1,486,582.25	48,337,173.72	41,900,157.19	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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