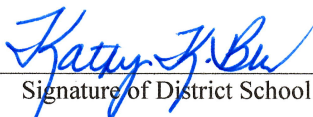


**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF NASSAU COUNTY
For the Fiscal Year Ended June 30, 2021**

Return completed form to: Florida Department of Education of Funding and Financial Reporting Office 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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INDEX:	PAGE NUMBER
	<u>FDOE</u>
Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund-----	8-14
Exhibit K-5 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous – Not Applicable -----	15
Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ---	16
Exhibit K-7 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	17-18
Exhibit K-8 Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds –Not Applicable	19
Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds-NA	20
Exhibit K-10 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds – Not Applicable -----	21
Exhibit K-11 Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds -----	22
Exhibit K-12 Schedule of Long-Term Liabilities -----	23
Exhibit K-13 Schedule of Categorical Programs – Report of Expenditures and Available Funds-----	24
Exhibit K-14 Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection -----	25-28
Exhibit K-15 Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	29
Exhibit K-16 Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) -----	30
Exhibit K-17 Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) --	31
Exhibit K-18 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	32

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2021, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 2, 2021.



Signature of District School Superintendent

September 9, 2021
Signature Date

**DISTRICT SCHOOL BOARD OF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND**

Exhibit K-1
FDOE Page 1
Fund 100

For the Fiscal Year Ended

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	73,770.75
Total Federal Direct	3100	73,770.75
<i>Federal Through State and Local:</i>		
Medicaid	3202	614,438.85
Miscellaneous Federal Through State	3299	19,120.34
Total Federal Through State and Local	3200	633,559.19
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	35,423,751.00
Workforce Development	3315	646,119.00
CO&DS Withheld for Administrative Expenditure	3323	6,319.80
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	52,097.18
State License Tax	3343	28,374.58
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	13,566,272.00
<i>Other State:</i>		
Other Miscellaneous State Revenues	3399	271,545.61
Total State	3300	49,994,479.17
<i>Local:</i>		
District School Taxes	3411	47,129,611.25
Payment in Lieu of Taxes	3422	1,682.77
Lease Revenue	3425	51,202.65
Interest on Investments	3431	38,794.92
Gifts, Grants and Bequests	3440	389,976.64
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	7,652.14
GED® Testing Fees	3467	510.00
Other Student Fees	3469	2,920.00
<i>Other Fees:</i>		
<i>Miscellaneous Local:</i>		
Bus Fees	3491	13,975.44
Transportation Services Rendered for School Activities	3492	3,444.53
Receipt of Federal Indirect Cost Rate	3494	182,902.57
Other Miscellaneous Local Sources	3495	74,807.51
Refunds of Prior Year's Expenditures	3497	788,059.99
Collections for Lost, Damaged and Sold Textbooks	3498	1,081.20
Receipt of Food Service Indirect Costs	3499	96,192.73
Total Local	3400	48,782,814.34
Total Revenues	3000	99,484,623.45

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2021

Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	42,705,397.71	12,799,050.62	3,377,684.02	415.67	851,481.39	96,902.60	724,728.05	60,555,660.06
Student Support Services	6100	3,469,158.69	1,082,727.93	279,213.46		34,955.38		197.30	4,866,252.76
Instructional Media Services	6200	480,448.72	176,261.36	35,623.59		19,959.16	83,061.61	6,217.89	801,572.33
Instruction and Curriculum Development Services	6300	1,198,170.88	320,935.68	230,521.47		52,864.09	3,286.38	7,911.66	1,813,690.16
Instructional Staff Training Services	6400	1,035,697.43	284,399.50	34,951.33		26,034.11	3,277.12	36,956.30	1,421,315.79
Instruction-Related Technology	6500	549,188.70	163,683.44	872,782.86	415.15	8,770.78	38,215.00	7,032.33	1,640,088.26
Board	7100	178,575.35	122,276.33	280,151.72		127.11		1,718.30	582,848.81
General Administration	7200	313,741.24	123,818.67	203,005.57		10,261.69		12,543.00	663,370.17
School Administration	7300	4,383,389.74	1,296,522.54	62,215.99		44,793.32		25,953.02	5,812,874.61
Facilities Acquisition and Construction	7410	158,289.58	50,344.83	381,750.00			3,056.00		593,440.41
Fiscal Services	7500	442,588.73	149,224.87	18,090.13		1,982.63		50.00	611,936.36
Food Services	7600	9,611.01	48,736.31				4,801.86		63,149.18
Central Services	7700	433,944.97	129,749.31	111,865.89	63.00	3,761.93		5,906.27	685,291.37
Student Transportation Services	7800	2,700,456.79	1,092,136.86	290,848.19	414,975.43	204,323.05		43,673.52	4,746,413.84
Operation of Plant	7900	3,684,263.44	1,374,270.55	2,173,587.89	2,324,591.02	271,856.53	499.99	18,140.90	9,847,210.32
Maintenance of Plant	8100	1,737,933.77	542,026.39	334,616.50	46,444.84	439,962.24	2,500.55	6,849.00	3,110,333.29
Administrative Technology Services	8200	591,572.24	143,413.40	385,698.61		1,874.63	1,785.00		1,124,343.88
Community Services	9100	103,127.79	43,386.60	30,822.56		12,722.86	0.00	336.00	190,395.81
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						1,122.60		1,122.60
Other Capital Outlay	9300						66,903.16		66,903.16
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		64,175,556.78	19,942,965.19	9,103,429.78	2,786,905.11	1,985,730.90	305,411.87	898,213.54	99,198,213.17
Excess (Deficiency) of Revenues Over Expenditures									286,410.28

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1
 FDOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2021

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	61,692.49
Loss Recoveries	3740	16,950.13
<i>Transfers In:</i>		
From Capital Projects Funds	3630	2,818,956.70
From Special Revenue Funds	3640	71,628.62
Total Transfers In	3600	2,890,585.32
<i>Transfers Out: (Function 9700)</i>		
Total Other Financing Sources (Uses)		2,969,227.94
Net Change In Fund Balance		3,255,638.22
Fund Balance, July 1, 2020	2800	14,103,416.73
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	954,563.38
Restricted Fund Balance	2720	4,781,560.29
Assigned Fund Balance	2740	4,757,240.38
Unassigned Fund Balance	2750	6,865,690.90
Total Fund Balances, June 30, 2021	2700	17,359,054.95

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2021

REVENUES	Account Number	
<i>Federal :</i>		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	89,941.48
School Breakfast Reimbursement	3262	20,740.78
Afterschool Snack Reimbursement	3263	4,483.20
USDA-Donated Commodities	3265	449,181.93
Summer Food Service Program	3267	6,243,220.78
Other Food Services	3269	42,801.73
Total Federal Through State and Local	3200	6,850,369.90
<i>State:</i>		
School Breakfast Supplement	3337	21,939.00
School Lunch Supplement	3338	28,503.00
Other Miscellaneous State Revenues	3399	2,508.12
Total State	3300	52,950.12
<i>Local:</i>		
Interest on Investments	3431	2,044.28
Student Lunches	3451	36,984.40
Student Breakfasts	3452	4,113.95
Adult Breakfasts/Lunches	3453	81,343.75
Student and Adult á la Carte Fees	3454	423,101.75
Other Food Sales	3456	9,778.02
Other Miscellaneous Local Sources	3495	36,067.72
Total Local	3400	593,433.87
Total Revenues	3000	7,496,753.89

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)**

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2021

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	1,894,771.24
Employee Benefits	200	677,936.63
Purchased Services	300	155,778.93
Energy Services	400	5,548.29
Materials and Supplies	500	2,818,912.63
Capital Outlay	600	9,112.82
Other	700	126,316.62
Other Capital Outlay (Function 9300)	600	29,411.93
Total Expenditures		5,717,789.09
Excess (Deficiency) of Revenues Over Expenditures		1,778,964.80
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Sale of Capital Assets	3730	13,232.00
<i>Transfers In:</i>		
<i>Transfers Out: (Function 9700)</i>		
Total Other Financing Sources (Uses)		13,232.00
Net Change in Fund Balance		1,792,196.80
Fund Balance, July 1, 2020	2800	1,550,721.45
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	81,680.72
Restricted Fund Balance	2720	3,261,237.53
Total Fund Balances, June 30, 2021	2700	3,342,918.25

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2021

REVENUES	Account Number	
<i>Federal Direct:</i>		
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	188,808.78
Individuals with Disabilities Education Act (IDEA)	3230	2,527,237.64
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	166,027.04
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,578,512.68
Teacher and Principal Training and Recruiting - Title II, Part A	3225	316,378.21
Language Instruction - Title III	3241	24,595.87
Twenty-First Century Schools - Title IV	3242	113,024.31
Miscellaneous Federal Through State	3299	108,108.59
Total Federal Through State and Local	3200	5,022,693.12
<i>State:</i>		
Other Miscellaneous State Revenues	3399	4,033.57
Total State	3300	4,033.57
<i>Local:</i>		
Adult General Education Course Fees	3461	2,407.86
Total Local	3400	2,407.86
Total Revenues	3000	5,029,134.55

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)

For the Fiscal Year Ended June 30, 2021

Exhibit K-3

FDOE Page 7

Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	2,199,719.26	659,327.60	47,501.26		230,916.10	40,882.31	55,610.62	3,233,957.15
Student Support Services	6100	152,491.63	40,700.96	10,262.74		50,326.96	18,211.27		271,993.56
Instructional Media Services	6200	610,216.39	182,447.75	11,938.70		67.24		15,251.84	819,921.92
Instruction and Curriculum Development Services	6300	237,538.78	49,558.44	58,521.54		13,125.93		31,890.10	390,634.79
General Administration	7200							143,020.52	143,020.52
Central Services	7700	2,250.00	172.20						2,422.20
Student Transportation Services	7800	15,168.98	7,502.53	1,950.00				15,692.54	40,314.05
Community Services	9100					26,743.49		3,126.49	29,869.98
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						97,000.38		97,000.38
Total Expenditures		3,217,385.04	939,709.48	130,174.24	0.00	321,179.72	156,093.96	264,592.11	5,029,134.55
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
<i>Transfers In:</i>									
From General Fund	3610								
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Total Fund Balances, June 30, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

Exhibit K-4

For the Fiscal Year Ended June 30, 2021

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Totals
<i>Federal Direct:</i>					
Miscellaneous Federal Direct	3199				0.00
<i>Federal Through State and Local:</i>					
Education Stabilization Funds - K-12	3271	1,067,272.41	402,298.50	837,523.00	2,307,093.91
Education Stabilization Funds - Workforce	3272				0.00
Education Stabilization Funds - VPK	3273		67,590.96		67,590.96
Miscellaneous Federal Through State	3299		1,183,452.00		1,183,452.00
Total Federal Through State and Local	3200	1,067,272.41	1,653,341.46	837,523.00	3,558,136.87
<i>Local:</i>					
Total Revenues	3000	1,067,272.41	1,653,341.46	837,523.00	3,558,136.87

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (

For the Fiscal Year Ended June 30, 2021

Fund 441

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	170,708.12	55,244.31	213,742.50		161,155.78			600,850.71
Instruction and Curriculum Development Services	6300	1,415.42	249.34						1,664.76
Instructional Staff Training Services	6400	179,760.00	14,669.29	15,600.00		24,915.00		13,328.75	248,273.04
Instruction-Related Technology	6500			157,140.00					157,140.00
Operation of Plant	7900						59,343.90		59,343.90
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		351,883.54	70,162.94	386,482.50	0.00	186,070.78	59,343.90	13,328.75	1,067,272.41
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
<i>Transfers In:</i>									
<i>Transfers Out: (Function 9700)</i>									
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2020	2800								
<i>Ending Fund Balance:</i>									
Total Fund Balances, June 30, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
 For the Fiscal Year Ended June 30, 2021

EXPENDITURES	Account Number	100	200	300	500	600	Totals
		Salaries	Employee Benefits	Purchased Services	Materials and Supplies	Capital Outlay	
<i>Current:</i>							
Instruction	5000	86,405.95	15,561.84	2,084.59	303,217.04	15,991.20	423,260.62
Student Support Services	6100	36,579.20	11,674.55		35,916.23	40,423.09	124,593.07
Instruction and Curriculum Development Services	6300	41,517.79	12,558.74		5,260.29		59,336.82
School Administration	7300	740.32	130.67				870.99
Food Services	7600				89,171.00	1,044.78	90,215.78
Student Transportation Services	7800	9,830.26	1,735.08				11,565.34
Operation of Plant	7900	1,759.32	308.44		176,711.23		178,778.99
<i>Capital Outlay:</i>							
Facilities Acquisition and Construction	7420						0.00
Other Capital Outlay	9300					764,719.85	764,719.85
Total Expenditures		176,832.84	41,969.32	2,084.59	610,275.79	822,178.92	1,653,341.46
Excess (Deficiency) of Revenues over Expenditures							0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number						
<i>Transfers In:</i>							
<i>Transfers Out: (Function 9700)</i>							
Total Other Financing Sources (Uses)				0.00			
Net Change in Fund Balance				0.00			
Fund Balance, July 1, 2020	2800						
<i>Ending Fund Balance:</i>							
Total Fund Balances, June 30, 2021	2700			0.00			

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SI

For the Fiscal Year Ended June 30, 2021

Exhibit K-4

FDOE Page 11

Fund 443

EXPENDITURES	Account Number	100	200	300	700	Totals
		Salaries	Employee Benefits	Purchased Services	Other	
<i>Current:</i>						
Instruction	5000	137,811.50	24,290.46	425,793.00	661.44	588,556.40
Student Support Services	6100	33,924.81	6,166.55	1,447.50		41,538.86
Instructional Media Services	6200	67.32	11.88			79.20
Instruction and Curriculum Development Services	6300	20,640.00	3,642.18			24,282.18
Instructional Staff Training Services	6400	1,311.85	231.54			1,543.39
General Administration	7200				39,882.05	39,882.05
School Administration	7300	54,810.85	9,676.74			64,487.59
Operation of Plant	7900	4,620.00	904.71			5,524.71
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					0.00
Total Expenditures		253,186.33	44,924.06	427,240.50	40,543.49	765,894.38
Excess (Deficiency) of Revenues over Expenditures						71,628.62
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number					
<i>Transfers In:</i>						
<i>Transfers Out: (Function 9700)</i>						
To the General Fund	910	(71,628.62)				
Total Transfers Out	9700	(71,628.62)				
Total Other Financing Sources (Uses)		(71,628.62)				
Net Change in Fund Balance		0.00				
Fund Balance, July 1, 2020	2800					
<i>Ending Fund Balance:</i>						
Total Fund Balances, June 30, 2021	2700	0.00				

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT

For the Fiscal Year Ended June 30, 2020

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)		12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)		13
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND		14
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS		15

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
For the Fiscal Year Ended June 30, 2021

Exhibit K-6
FDOE Page 16
Funds 200

REVENUES	Account Number	Special Act Bonds 220	Totals
<i>Federal:</i>			
<i>State:</i>			
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:</i>			
Interest on Investments	3431	83.62	83.62
Total Local Sources	3400	83.62	83.62
Total Revenues	3000	171,236.44	171,236.44
EXPENDITURES			
<i>Debt Service (Function 9200)</i>			
Redemption of Principal	710	121,902.34	121,902.34
Interest	720	49,250.48	49,250.48
Total Expenditures		171,152.82	171,152.82
Excess (Deficiency) of Revenues Over Expenditures		83.62	83.62
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE			
	Account Number	Special Act Bonds 220	Totals
<i>Transfers In:</i>			
Total Other Financing Sources (Uses)		0.00	0.00
Net Change in Fund Balances		83.62	83.62
Fund Balance, July 1, 2020	2800	38,383.50	38,383.50
<i>Ending Fund Balance:</i>			
Restricted Fund Balance	2720	38,467.12	38,467.12
Total Fund Balances, June 30, 2021	2700	38,467.12	38,467.12

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2021

Exhibit K-7

FDOE Page 17

Funds 300

REVENUES	Account Number	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 370	Other Capital Projects 390	Totals
<i>Federal:</i>						
<i>State:</i>						
CO&DS Distributed	3321		415,000.20			415,000.20
Interest on Undistributed CO&DS	3325		6,995.02			6,995.02
Other Miscellaneous State Revenues	3399				59,152.73	59,152.73
Total State Sources	3300	0.00	421,995.22	0.00	59,152.73	481,147.95
<i>Local:</i>						
District Local Capital Improvement Tax	3413			15,834,738.44		15,834,738.44
Payment in Lieu of Taxes	3422			565.45		565.45
Interest on Investments	3431		840.00	16,136.27	15,800.27	32,776.54
Other Miscellaneous Local Sources	3495			12,130.04		12,130.04
Impact Fees	3496				9,490,185.47	9,490,185.47
Refunds of Prior Year's Expenditures	3497			1,603,024.00		1,603,024.00
Total Local Sources	3400	0.00	840.00	17,466,594.20	9,505,985.74	26,973,419.94
Total Revenues	3000	0.00	422,835.22	17,466,594.20	9,565,138.47	27,454,567.89
EXPENDITURES						
<i>Capital Outlay: (Function 7400)</i>						
Buildings and Fixed Equipment	630		283,369.89	2,402,818.88	3,431,545.54	6,117,734.31
Furniture, Fixtures and Equipment	640		159.96	3,825,097.57	29,568.00	3,854,825.53
Motor Vehicles (Including Buses)	650			485,028.00		485,028.00
Land	660				446,652.50	446,652.50
Improvements Other Than Buildings	670			1,396,034.30	239,486.79	1,635,521.09
Remodeling and Renovations	680	180,834.61	18,061.12	1,389,049.58	64,572.37	1,652,517.68
Charter School Local Capital Improvement	793					0.00
Charter School Capital Outlay Sales Tax	795					0.00
<i>Debt Service: (Function 9200)</i>						
Dues and Fees	730		466.03			466.03
Total Expenditures		180,834.61	302,057.00	9,498,028.33	4,211,825.20	14,192,745.14
Excess (Deficiency) of Revenues Over Expenditures		(180,834.61)	120,778.22	7,968,565.87	5,353,313.27	13,261,822.75

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2021

Exhibit K-7

FDOE Page 18

Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
<i>Transfers In:</i>						
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910			(2,446,356.70)	(372,600.00)	(2,818,956.70)
Total Transfers Out	9700	0.00	0.00	(2,446,356.70)	(372,600.00)	(2,818,956.70)
Total Other Financing Sources (Uses)		0.00	0.00	(2,446,356.70)	(372,600.00)	(2,818,956.70)
Net Change in Fund Balances		(180,834.61)	120,778.22	5,522,209.17	4,980,713.27	10,442,866.05
Fund Balance, July 1, 2020	2800	180,834.61	678,588.34	20,714,150.64	28,280,448.04	49,854,021.63
<i>Ending Fund Balance:</i>						
Restricted Fund Balance	2720		799,366.56	26,236,359.81	33,261,161.31	60,296,887.68
Total Fund Balances, June 30, 2021	2700	0.00	799,366.56	26,236,359.81	33,261,161.31	60,296,887.68

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT
For the Fiscal Year Ended June 30, 2020

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS		19
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS		20
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS		21

ESE348

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
 June 30, 2021

Exhibit K-11
 FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110	1,009,872.00	2,000,780.00	1,858,060.00	1,152,592.00
Investments	1160	464,657.00	676.00		465,333.00
Total Assets		1,474,529.00	2,001,456.00	1,858,060.00	1,617,925.00
LIABILITIES					
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes		1,474,529.00			1,617,925.00
Individuals, organizations and other governments					
Total Net Position	2785	1,474,529.00			1,617,925.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2021

Exhibit K-12
 FDOE Page 23

Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2021	Total	Governmental Activities - Debt Principal Payments 2020-21	Governmental Activities - Principal Due Within One 2021-22	Governmental Activities - Debt Interest Payments 2020-21	Governmental Activities - Interest Due Within One 2021-22
District Bonds Payable	2322	1,456,415.21	1,456,415.21	121,902.34	125,820.13	49,250.48	45,332.69
Total Bonds Payable	2320	1,456,415.21	1,456,415.21	121,902.34	125,820.13	49,250.48	45,332.69
Liability for Compensated Absences	2330	5,407,246.89	5,407,246.89				
Other Lease-Purchase Agreements Payable	2349	5,404,175.61	5,404,175.61		1,087,385.67		57,606.17
Total Lease-Purchase Agreements Payable	2340	5,404,175.61	5,404,175.61	0.00	1,087,385.67	0.00	57,606.17
Estimated Liability for Long-Term Claims	2350		0.00				
Net Other Postemployment Benefits Obligation	2360	4,503,333.00	4,503,333.00				
Net Pension Liability	2365	80,076,031.00	80,076,031.00				
Estimated PECO Advance Payable	2370		0.00				
Other Long-Term Liabilities	2380		0.00				
Derivative Instrument	2390		0.00				
Total Long-term Liabilities		96,847,201.71	96,847,201.71	121,902.34	1,213,205.80	49,250.48	102,938.86

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, including discounts and premiums.

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2021

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2020	Revenues 2020-21	Expenditures 2020-21	Unexpended June 30, 2021
Class Size Reduction Operating Funds (3355)	94740	48,852.70	13,566,272.00	13,615,124.70	0.00
Florida Digital Classrooms (FEFP Earmark)	98250	120,929.30	103,048.00	145,016.86	78,960.44
Florida School Recognition Funds (3361)	92040	62,115.99		10,203.80	51,912.19
Instructional Materials (FEFP Earmark) [2]	90880	817,338.93	943,681.00	308,473.44	1,452,546.49
Library Media (FEFP Earmark) [2]	90881	47,587.20	54,679.00	42,819.69	59,446.51
Mental Health Assistance (FEFP Earmark)	90280	60,974.88	503,699.00	498,492.80	66,181.08
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	84,351.36	619,559.00	638,962.49	64,947.87
Safe Schools (FEFP Earmark) [4]	90803	143,484.78	847,244.00	937,667.80	53,060.98
Student Transportation (FEFP Earmark)	90830		3,177,876.00	3,177,876.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	482,514.74	2,654,246.00	2,535,619.33	601,141.41
Teachers Classroom Supply Assistance (FEFP Earmark)	97580		239,588.00	239,588.00	0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	46,059.09		5,586.73	40,472.36

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2021

Exhibit K-14
FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	690,890.30				690,890.30
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	690,890.30				690,890.30
Natural Gas - All Functions	411	54,572.67				54,572.67
Natural Gas - <i>Functions 7900 & 8100</i>	411	54,572.67				54,572.67
Bottled Gas - All Functions	421	34,237.61	281.99			34,519.60
Bottled Gas - <i>Functions 7900 & 8100</i>	421	34,174.61				34,174.61
Electricity - All Functions	430	2,196,997.75				2,196,997.75
Electricity - <i>Functions 7900 & 8100</i>	430	2,196,997.75				2,196,997.75
Heating Oil - All Functions	440	9,668.37				9,668.37
Heating Oil - <i>Functions 7900 & 8100</i>	440	9,668.37				9,668.37
Gasoline - All Functions	450	122,424.23	4,943.98			127,368.21
Gasoline - <i>Functions 7900 & 8100</i>	450	74,192.22				74,192.22
Diesel Fuel - All Functions	460	369,004.48	322.32			369,326.80
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	1,430.24				1,430.24
Subtotal - Functions 7900 & 8100		3,061,926.16	0.00	0.00	0.00	3,061,926.16
Total - All Functions		3,477,795.41	5,548.29	0.00	0.00	3,483,343.70
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						

	Subobject	General Fund 100	Special Revenue Other Federal 420	Special Revenue - 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				328,548.00	328,548.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2021

Exhibit K-14
 FDOE Page 26

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	280,022.97				280,022.97
Technology-Related Repairs and Maintenance	359	32,973.93				32,973.93
Technology-Related Rentals	369	1,833,195.21	105,635.74	114,902.50		2,053,733.45
Telephone and Other Data Communication Services	379	180,768.54	865.72			181,634.26
Technology-Related Materials and Supplies	5X9	7,550.08	1,991.43			9,541.51
Noncapitalized Computer Hardware	644	70,330.26	4,095.80		1,292,828.64	1,367,254.70
Technology-Related Noncapitalized Fixtures and Equipment	649	1,785.00				1,785.00
Noncapitalized Software	692	1,393.24	1,310.00			2,703.24
Total		2,408,019.23	113,898.69	114,902.50	1,292,828.64	3,929,649.06

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related	643	42,044.70	71,571.46	764,719.85	2,241,082.06	3,119,418.07
Total		42,044.70	71,571.46	764,719.85	2,241,082.06	3,119,418.07

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2021

Exhibit K-14
 FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Not Applicable						
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	223,934.33
Food	570	2,129,374.30
Donated Foods	580	445,942.14

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	29,883,382.06	80,385.33	345,139.08	30,308,906.47
Basic Programs 101, 102 and 103 (Function 5100)	140	592,682.43	12,306.49		604,988.92
Basic Programs 101, 102 and 103 (Function 5100)	750	498,221.70	18,567.24	661.44	517,450.38
Total Basic Program Salaries		30,974,286.19	111,259.06	345,800.52	31,431,345.77
Other Programs 130 (ESOL) (Function 5100)	120	656,609.83			656,609.83
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	10,947.13			10,947.13
Total Other Program Salaries		667,556.96	0.00	0.00	667,556.96
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	6,618,284.66	252,097.63	22,004.87	6,892,387.16
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	198,131.88			198,131.88
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	158,765.93	26,402.73		185,168.66
Total ESE Program Salaries		6,975,182.47	278,500.36	22,004.87	7,275,687.70
Career Program 300 (Function 5300)	120	1,063,053.25	84,897.14	706.48	1,148,656.87
Career Program 300 (Function 5300)	140	25,837.54			25,837.54
Career Program 300 (Function 5300)	750	32,368.41			32,368.41
Total Career Program Salaries		1,121,259.20	84,897.14	706.48	1,206,862.82
TOTAL		39,738,284.82	474,656.56	368,511.87	40,581,453.25

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	364,635.34	3,278.64		367,913.98

	Object	General Fund 100	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURE					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	16,971,570.62	2,440,955.33	44,853.96	19,457,379.91
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	14,723,403.56	1,635,592.00	41,394.64	16,400,390.20
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	1,261,070.89	13,204.57	1,447.50	1,275,722.96
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255	100 through 700	968,541.82	671,620.90		1,640,162.72
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255	100 through 700	9,200.21	33,746.98		42,947.19

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2021

Exhibit K-14
 FDOE Page 28

CATEGORICAL FLEXIBLE SPENDING - Not Applicable GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures						

CATEGORICAL FLEXIBLE SPENDING - Not Applicable GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures						

DISTRIBUTIONS TO CHARTER SCHOOLS - Not Applicable (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subject 393)	Direct Payment (Non- FEFP) (Subjects 394 & 794)	Charter School Local Capital Improvement (Subject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING - Not Applicable (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021
Earnings, Expenditures and Carryforward Amounts:	599,370.54	614,438.85	371,482.75	842,326.64
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			69,894.44	
School Nurses and Health Care Services			16,009.02	
Occupational Therapy, Physical Therapy and Other Therapy Services			98,556.82	
ESE Professional and Technical Services			9,800.00	
Gifted Student Education				
Staff Training and Curriculum Development			153,245.73	
Medicaid Administration and Billing Services			161.87	
Student Services				
Consultants				
Other			23,814.87	
Total Expenditures			371,482.75	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2021</i>		
Total Assets and Deferred Outflows of Resources	100	20,798,376.18
Total Liabilities and Deferred Inflows of Resources	100	3,439,321.23

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**

For the Fiscal Year Ended June 30, 2021

Exhibit K-15

FDOE Page 29

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	500	Totals
		Salaries	Employee Benefits	Purchased Services	Materials and Supplies	
<i>Current:</i>						
Prekindergarten	5500	3,961.54	699.14	144.04	782.01	5,586.73
Student Support Services	6100					0.00
Instructional Media Services	6200					0.00
Instruction and Curriculum Development Services	6300					0.00
Instructional Staff Training Services	6400					0.00
Instruction-Related Technology	6500					0.00
Board	7100					0.00
General Administration	7200					0.00
School Administration	7300					0.00
Facilities Acquisition and Construction	7410					0.00
Fiscal Services	7500					0.00
Food Services	7600					0.00
Central Services	7700					0.00
Student Transportation Services	7800					0.00
Operation of Plant	7900					0.00
Maintenance of Plant	8100					0.00
Administrative Technology Services	8200					0.00
Community Services	9100					0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					0.00
Other Capital Outlay	9300					0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710					0.00
Interest	720					0.00
Total Expenditures		3,961.54	699.14	144.04	782.01	5,586.73

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	21002	20,740.78
National School Lunch Program (2)	10.555	21001, 21003	586,408.34
Summer Food Service Program for Children	10.559	20006, 20007, 21006, 21007	6,243,220.78
Total Child Nutrition Cluster			<u>6,850,369.90</u>
Special Education Cluster:			
United States Department of Educations:			
Florida Department of Education			
Special Education - Grants to States	84.027	263	2,426,028.31
Special Education - Preschool Grants	84.173	267	101,209.33
University of South Floria			
Special Education - Grants to States	84.027	None	11,293.21
Total Special Education Cluster:			<u>2,538,530.85</u>
Not Clustered			
United States Department of Defense:			
Air Force Junior Reserve Officers Training Corps	12.UNK	Direct	<u>73,770.75</u>
United States Department of Justice:			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	VOCA-2020-NCSD-00526	<u>88,514.18</u>
United States Department of the Treasury			
Nassau County Board of County Commissioners			
Coronavirus Relief Fund	21.019	None	<u>1,183,452.00</u>
United States Department of Education:			
Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act:	84.425		
Florida Department of Education:			
Governor's Emergency Education Relief Fund	84.425C	123	373,671.90
Elementary and Secondary School Emergency Relief Fund	84.425D	124	2,001,012.97
Total Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	84.425		<u>2,374,684.87</u>
Florida Department of Education:			
Adult Education Act - Basic Grants to States	84.002	191, 195	166,027.04
Title I Grants to Local Educational Agencies	84.010	212	1,578,512.68
Career and Technical Education - Basic Grants to States	84.048	161	188,808.78
Education of Homeless Children and Youth	84.196	127	96,815.38
English Language Acquisition State Grants	84.365	102	24,595.87
Supporting Effective Instruction State Grants	84.367	224	316,378.21
Student Support and Academic Enrichment Program	84.424	241	113,024.31
Total United States Department of Education			<u>2,484,162.27</u>
Total United States Department of Homeland Security			
Total Expenditures of Federal Awards			\$ 15,593,484.82

- Notes: (1) Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Nassau County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance for National School Lunch Program. Includes \$449,181.93 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.