

**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, 2022**

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Office of Funding and Financial Reporting  
325 West Gaines Street, Room 814  
Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2022, 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 8, 2022.

  
\_\_\_\_\_  
Signature of District School Superintendent

September 8, 2022  
Signature Date

**DISTRICT SCHOOL BOARD OF NASSAU 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 June 30, 2022

REVENUES	Account Number	
<i>Federal Direct:</i>		
Reserve Officers Training Corps (ROTC)	3191	76,173.27
Total Federal Direct	3100	76,173.27
<i>Federal Through State and Local:</i>		
Medicaid	3202	568,058.32
Miscellaneous Federal Through State	3299	97,836.04
Total Federal Through State and Local	3200	665,894.36
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	32,644,956.00
Workforce Development	3315	646,119.00
CO&DS Withheld for Administrative Expenditure	3323	6,674.52
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	52,097.18
State License Tax	3343	36,926.17
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	12,295,475.00
Voluntary Prekindergarten Program	3371	16,660.00
<i>Other State:</i>		
Other Miscellaneous State Revenues	3399	339,955.35
Total State	3300	46,038,863.22
<i>Local:</i>		
District School Taxes	3411	50,823,915.68
Payment in Lieu of Taxes	3422	3,014.96
Lease Revenue	3425	205,292.29
Interest on Investments	3431	47,519.66
Gifts, Grants and Bequests	3440	284,933.75
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	6,471.12
GED® Testing Fees	3467	300.00
Other Student Fees	3469	10,232.00
<i>Other Fees:</i>		
Other Schools, Courses and Classes Fees	3479	5,528.06
<i>Miscellaneous Local:</i>		
Bus Fees	3491	15,249.93
Transportation Services Rendered for School Activities	3492	28,406.14
Receipt of Federal Indirect Cost Rate	3494	544,987.57
Other Miscellaneous Local Sources	3495	67,782.23
Refunds of Prior Year's Expenditures	3497	332,065.96
Collections for Lost, Damaged and Sold Textbooks	3498	7,036.84
Receipt of Food Service Indirect Costs	3499	119,908.53
Total Local	3400	52,502,644.72
<b>Total Revenues</b>	<b>3000</b>	<b>99,283,575.57</b>

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, 2022

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	42,259,421.48	12,753,827.28	2,354,894.30	4,216.73	1,875,375.71	185,788.52	1,118,717.32	60,552,241.34
Student Support Services	6100	3,112,024.71	1,012,932.39	247,351.77		40,237.10	1,590.01	886.95	4,415,022.93
Instructional Media Services	6200	451,212.20	165,170.21	35,597.71		17,890.77	81,252.80	8,302.56	759,426.25
Instruction and Curriculum Development Services	6300	1,324,727.94	377,006.86	340,320.17		31,028.50	5,321.50	17,670.38	2,096,075.35
Instructional Staff Training Services	6400	973,326.40	287,965.10	84,732.19		18,322.95	59.00	26,829.25	1,391,234.89
Instruction-Related Technology	6500	586,255.42	178,906.37	1,291,944.76	907.99	13,392.92	12,281.77	11,128.00	2,094,817.23
Board	7100	179,729.50	50,054.34	298,657.61		23.00		258.00	528,722.45
General Administration	7200	324,321.88	116,034.28	159,498.80		12,267.97		11,965.00	624,087.93
School Administration	7300	4,606,323.41	1,409,355.54	68,094.88	100.76	29,387.36	22,599.06	26,784.11	6,162,645.12
Facilities Acquisition and Construction	7410	160,053.59	51,688.11	565,000.00			11,608.50		788,350.20
Fiscal Services	7500	468,250.12	149,961.13	18,049.32		1,487.26	594.22	100.00	638,442.05
Food Services	7600	59,458.83	48,943.86				3,200.00		111,602.69
Central Services	7700	468,445.64	142,615.65	116,375.84		5,095.49	74.97	5,857.50	738,465.09
Student Transportation Services	7800	2,705,070.34	1,066,925.40	307,424.18	705,474.75	179,458.75	3,401.72	55,222.87	5,022,978.01
Operation of Plant	7900	3,570,207.21	1,405,152.10	2,154,894.03	2,551,202.30	277,658.97	8,800.17	41,393.95	10,009,308.73
Maintenance of Plant	8100	1,696,124.90	536,610.38	361,556.56	76,535.81	368,077.06	13,680.09	5,541.01	3,058,125.81
Administrative Technology Services	8200	555,530.43	150,350.44	320,318.37		1,655.67	1,486.66	75.00	1,029,416.57
Community Services	9100	107,849.50	46,183.85	32,706.93		29,506.23		1,167.00	217,413.51
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						3,534.01		3,534.01
Other Capital Outlay	9300						394,752.78		394,752.78
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		63,608,333.50	19,949,683.29	8,757,417.42	3,338,438.34	2,900,865.71	750,025.78	1,331,898.90	100,636,662.94
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(1,353,087.37)

**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, 2022

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	2,965.00
Loss Recoveries	3740	58,683.67
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,058,823.31
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,058,823.31
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		3,120,471.98
<b>Net Change In Fund Balance</b>		1,767,384.61
Fund Balance, July 1, 2021	2800	17,359,054.95
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,062,379.50
Restricted Fund Balance	2720	4,558,612.52
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	4,747,873.53
Unassigned Fund Balance	2750	8,757,574.01
Total Fund Balances, June 30, 2022	2700	19,126,439.56

**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, 2022

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	595,401.69
School Breakfast Reimbursement	3262	201,283.14
Afterschool Snack Reimbursement	3263	9,023.00
Child Care Food Program	3264	
USDA-Donated Commodities	3265	586,020.12
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	7,387,740.86
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	8,779,468.81
<i>State:</i>		
School Breakfast Supplement	3337	21,930.00
School Lunch Supplement	3338	28,560.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,672.08
Total State	3300	52,162.08
<i>Local:</i>		
Interest on Investments	3431	6,908.01
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	9,794.25
Student Breakfasts	3452	268.75
Adult Breakfasts/Lunches	3453	101,620.00
Student and Adult á la Carte Fees	3454	485,016.50
Student Snacks	3455	
Other Food Sales	3456	26,300.47
Other Miscellaneous Local Sources	3495	36,328.74
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	666,236.72
<b>Total Revenues</b>	<b>3000</b>	<b>9,497,867.61</b>

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-2  
FDOE Page 5  
**Fund 410**

<b>EXPENDITURES (Functions 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	2,112,208.68
Employee Benefits	200	748,471.54
Purchased Services	300	272,178.55
Energy Services	400	8,235.34
Materials and Supplies	500	3,839,805.52
Capital Outlay	600	414,172.82
Other	700	176,375.16
Other Capital Outlay (Function 9300)	600	127,305.67
<b>Total Expenditures</b>		7,698,753.28
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		1,799,114.33
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		1,799,114.33
Fund Balance, July 1, 2021	2800	3,342,918.25
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	188,928.54
Restricted Fund Balance	2720	4,953,104.04
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	5,142,032.58

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-3  
FDOE Page 6  
**Fund 420**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	168,462.11
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,429,283.43
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	108,945.56
English Literacy and Civics Education	3222	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,604,166.98
Teacher and Principal Training and Recruiting - Title II, Part A	3225	379,276.23
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	28,088.08
Twenty-First Century Schools - Title IV	3242	132,782.90
Miscellaneous Federal Through State	3299	52,675.72
Total Federal Through State and Local	3200	4,903,681.01
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Adult General Education Course Fees	3461	1,298.88
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,298.88
<b>Total Revenues</b>	<b>3000</b>	<b>4,904,979.89</b>

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, 2022

EXPENDITURES	Account Number	100	200	300	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>								
Instruction	5000	2,236,474.15	679,509.90	47,418.51	217,952.84	46,850.02	66,310.05	3,294,515.47
Student Support Services	6100	152,972.92	41,323.65	12,356.26	34,559.93			241,212.76
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300	545,771.13	178,473.89	1,086.93		1,222.33	16,294.33	742,848.61
Instructional Staff Training Services	6400	241,097.77	56,415.98	87,797.66	11,391.20		16,739.33	413,441.94
General Administration	7200						151,474.88	151,474.88
School Administration	7300	80.00	6.13					86.13
Facilities Acquisition and Construction	7410							0.00
Central Services	7700			6,442.55				6,442.55
Student Transportation Services	7800	17,324.45	11,575.13				12,102.35	41,001.93
Community Services	9100				698.19		2,058.15	2,756.34
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420							0.00
Other Capital Outlay	9300					11,199.28		11,199.28
<b>Total Expenditures</b>		3,193,720.42	967,304.68	155,101.91	264,602.16	59,271.63	264,979.09	4,904,979.89
<b>Excess (Deficiency) of Revenues over Expenditures</b>								0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number							
Loans	3720							
Sale of Capital Assets	3730							
Loss Recoveries	3740							
<i>Transfers In:</i>								
From General Fund	3610							
From Enterprise Funds	3690							
<b>Total Transfers In</b>	3600		0.00					
<i>Transfers Out: (Function 9700)</i>								
To the General Fund	910							
To Enterprise Funds	990							
<b>Total Transfers Out</b>	9700		0.00					
<b>Total Other Financing Sources (Uses)</b>			0.00					
<b>Net Change in Fund Balance</b>			0.00					
Fund Balance, July 1, 2021	2800	0.00						
Adjustments to Fund Balance	2891							
<i>Ending Fund Balance:</i>								
Nonspendable Fund Balance	2710							
Restricted Fund Balance	2720							
Unassigned Fund Balance	2750							
<b>Total Fund Balances, June 30, 2022</b>	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, 2022

DOE Page 8

<b>REVENUES</b>	<b>Account Number</b>	<b>Elem. &amp; Sec. School Emergency Relief (ESSER)</b>	<b>Other CARES Act Relief Fund (Including GEER)</b>	<b>Elem. &amp; Sec. School Emergency Relief (ESSER II)</b>	<b>Elem. &amp; Sec. School Emergency Relief (ESSER III)</b>	<b>Other ARP Act Relief Fund</b>	<b>Totals</b>
		<b>441</b>	<b>442</b>	<b>443</b>	<b>445</b>	<b>446</b>	
<i>Federal Direct:</i>							
Miscellaneous Federal Direct	3199						0.00
<b>Total Federal Direct:</b>	<b>3100</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Federal Through State and Local:</i>							
Education Stabilization Funds - K-12	3271	386,469.44	52,787.93	4,057,704.06	5,089,270.38	81,579.55	9,667,811.36
Education Stabilization Funds - Workforce	3272						0.00
Education Stabilization Funds - VPK	3273						0.00
Federal Through Local	3280						0.00
Miscellaneous Federal Through State	3299						0.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>386,469.44</b>	<b>52,787.93</b>	<b>4,057,704.06</b>	<b>5,089,270.38</b>	<b>81,579.55</b>	<b>9,667,811.36</b>
<i>Local:</i>							
Other Miscellaneous Local Sources	3495						0.00
<b>Total Local</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>386,469.44</b>	<b>52,787.93</b>	<b>4,057,704.06</b>	<b>5,089,270.38</b>	<b>81,579.55</b>	<b>9,667,811.36</b>

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY  
 AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>								
Instruction	5000	3,800.00	636.94	145,989.71	68,390.46			218,817.11
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		1,010.88	2,900.00	838.47		12,526.50	17,275.85
Instruction-Related Technology	6500			15,840.00				15,840.00
Central Services	7700							0.00
Student Transportation Services	7800	30,975.00	5,638.03					36,613.03
Operation of Plant	7900				2,433.08	95,490.37		97,923.45
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
<b>Total Expenditures</b>		34,775.00	7,285.85	164,729.71	71,662.01	95,490.37	12,526.50	386,469.44
<b>Excess (Deficiency) of Revenues over Expenditures</b>								0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number						
Loans	3720							
Sale of Capital Assets	3730							
Loss Recoveries	3740							
<i>Transfers In:</i>								
From General Fund	3610							
From Enterprise Funds	3690							
<b>Total Transfers In</b>	3600	0.00						
<i>Transfers Out: (Function 9700)</i>								
To the General Fund	910							
To Enterprise Funds	990							
<b>Total Transfers Out</b>	9700	0.00						
<b>Total Other Financing Sources (Uses)</b>		0.00						
<b>Net Change in Fund Balance</b>		0.00						
Fund Balance, July 1, 2021	2800	0.00						
Adjustments to Fund Balance	2891							
<i>Ending Fund Balance:</i>								
Nonspendable Fund Balance	2710							
Restricted Fund Balance	2720							
Committed Fund Balance	2730							
Assigned Fund Balance	2740							
Unassigned Fund Balance	2750							
<b>Total Fund Balances, June 30, 2022</b>	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, 2022

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						4,215.50		4,215.50
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	6,092.46	1,220.26					1,415.00	8,727.72
Instructional Staff Training Services	6400	11,200.00	3,028.96					25,615.75	39,844.71
Instruction-Related Technology	6500								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
<b>Total Expenditures</b>		17,292.46	4,249.22	0.00	0.00	0.00	4,215.50	27,030.75	52,787.93
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Enterprise Funds	3690								
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2022</b>	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

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

For the Fiscal Year Ended June 30, 2022

**Fund 443**

EXPENDITURES	Account Number	100	200	300	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>								
Instruction	5000	597,803.25	145,558.89	715,162.48	917,776.35		3,125.00	2,379,425.97
Student Support Services	6100	31,753.57	8,276.25	472.50				40,502.32
Instructional Media Services	6200	314.27	57.89					372.16
Instruction and Curriculum Development Services	6300	65,473.00	12,091.61	14,905.45				92,470.06
Instructional Staff Training Services	6400	12,186.34	1,995.76	3,900.00	1,529.80		6,230.00	25,841.90
Instruction-Related Technology	6500	68,094.47	12,591.59	155,295.00				235,981.06
General Administration	7200						157,721.54	157,721.54
School Administration	7300	39,749.05	7,338.94					47,087.99
Central Services	7700			64,880.57				64,880.57
Student Transportation Services	7800	18,135.00	3,497.91	36,976.65	2,399.05			61,008.61
Operation of Plant	7900	12,922.50	2,627.55	280,284.68	1,644.63	7,246.67		304,726.03
Administrative Technology Services	8200	5,885.69	1,090.07					6,975.76
<i>Capital Outlay:</i>								
Other Capital Outlay	9300					640,710.09		640,710.09
<b>Total Expenditures</b>		852,317.14	195,126.46	1,271,877.33	923,349.83	647,956.76	167,076.54	4,057,704.06
<b>Excess (Deficiency) of Revenues over Expenditures</b>								0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number						
Loans	3720							
Loss Recoveries	3740							
<i>Transfers In:</i>								
From General Fund	3610							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00						
<i>Transfers Out: (Function 9700)</i>								
To the General Fund	910							
To Enterprise Funds	990							
Total Transfers Out	9700	0.00						
<b>Total Other Financing Sources (Uses)</b>		0.00						
<b>Net Change in Fund Balance</b>		0.00						
Fund Balance, July 1, 2021	2800	0.00						
Adjustments to Fund Balance	2891							
<i>Ending Fund Balance:</i>								
Nonspendable Fund Balance	2710							
Restricted Fund Balance	2720							
Unassigned Fund Balance	2750							
Total Fund Balances, June 30, 2022	2700	0.00						

**LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT**

**For the Fiscal Year Ended June 30, 2022**

<b>PAGE TITLE</b>	<b>EXHIBIT TITLE</b>	<b>PAGE NUMBER</b>
FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)	Exhibit K-4	12

ESE348

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND  
 SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	500	700	Totals
		Salaries	Employee Benefits	Purchased Services	Materials and Supplies	Other	
<i>Current:</i>							
Instruction	5000	2,184,263.62	277,969.96	518,559.71	24,388.15	300.00	3,005,481.44
Student Support Services	6100	223,473.27	26,993.12				250,466.39
Instructional Media Services	6200	33,083.58	3,838.33				36,921.91
Instruction and Curriculum Development Services	6300	90,682.08	10,980.74				101,662.82
Instructional Staff Training Services	6400	34,598.31	2,927.90				37,526.21
Instruction-Related Technology	6500	29,146.67	3,111.18				32,257.85
General Administration	7200	7,554.02	962.43			235,791.15	244,307.60
School Administration	7300	301,443.79	37,066.25				338,510.04
Facilities Acquisition and Construction	7410	3,365.00	405.11				3,770.11
Fiscal Services	7500	24,294.27	2,755.96				27,050.23
Food Services	7600	173,752.64	13,292.08				187,044.72
Central Services	7700	28,486.74	3,313.88				31,800.62
Student Transportation Services	7800	271,193.86	30,394.15				301,588.01
Operation of Plant	7900	290,595.53	33,516.36	3,102.85	351.34		327,566.08
Maintenance of Plant	8100	116,358.15	14,350.21				130,708.36
Administrative Technology Services	8200	25,350.85	2,951.14				28,301.99
Community Services	9100	4,000.00	306.00				4,306.00
<b>Total Expenditures</b>		3,841,642.38	465,134.80	521,662.56	24,739.49	236,091.15	5,089,270.38
<b>Excess (Deficiency) of Revenues over Expenditures</b>							0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number						
Loans	3720						
Loss Recoveries	3740						
<i>Transfers In:</i>							
From General Fund	3610						
Total Transfers In	3600	0.00					
<i>Transfers Out: (Function 9700)</i>							
To the General Fund	910						
Total Transfers Out	9700	0.00					
<b>Total Other Financing Sources (Uses)</b>							0.00
<b>Net Change in Fund Balance</b>							0.00
Fund Balance, July 1, 2021	2800	0.00					
Adjustments to Fund Balance	2891						
<i>Ending Fund Balance:</i>							
Nonspendable Fund Balance	2710						
Restricted Fund Balance	2720						
Unassigned Fund Balance	2750						
Total Fund Balances, June 30, 2022	2700	0.00					

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP

ACT RELIEF FUND

For the Fiscal Year Ended June 30, 2022

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								0.00
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
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						81,579.55		81,579.55
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	81,579.55	0.00	81,579.55
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS**  
For the Fiscal Year Ended June 30, 2022

Exhibit K-5  
FDOE Page 15  
**Fund 490**

<b>REVENUES</b>		Account Number							
<i>Federal Through State and Local:</i>									
Federal Through Local		3280							
Miscellaneous Federal Through State		3299							
<b>Total Federal Through State and Local</b>		3200	0.00						
<i>State:</i>									
Other Miscellaneous State Revenues		3399							
<i>Local:</i>									
Interest on Investments		3431							
Other Miscellaneous Local Sources		3495	2,934,284.00						
<b>Total Local</b>		3400	2,934,284.00						
<b>Total Revenues</b>		3000	2,934,284.00						
<b>EXPENDITURES</b>	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								0.00
Student Support Services	6100								0.00
Community Services	9100					2,712,595.00			2,712,595.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	2,712,595.00	0.00	0.00	2,712,595.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									221,689.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number							
Loss Recoveries		3740							
<i>Transfers In:</i>									
From General Fund		3610							
From Enterprise Funds		3690							
<b>Total Transfers In</b>		3600	0.00						
<i>Transfers Out: (Function 9700)</i>									
To General Fund		910							
To Enterprise Funds		990							
<b>Total Transfers Out</b>		9700	0.00						
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			221,689.00						
Fund Balance, July 1, 2021		2800	1,617,925.00						
Adjustments to Fund Balance		2891							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance		2710							
Restricted Fund Balance		2720	1,839,614.00						
Unassigned Fund Balance		2750							
<b>Total Fund Balances, June 30, 2022</b>		2700	1,839,614.00						

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS**  
 For the Fiscal Year Ended June 30, 2022

Exhibit K-6  
 FDOE Page 16  
**Funds 200**

REVENUES	Account Number	Special Act Bonds 220	Other Debt Service 290	Totals
<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	0.00	171,152.82
<i>Local:</i>				
Interest on Investments	3431	103.44		103.44
Total Local Sources	3400	103.44	0.00	103.44
<b>Total Revenues</b>	<b>3000</b>	<b>171,256.26</b>	<b>0.00</b>	<b>171,256.26</b>
<b>EXPENDITURES</b>				
<i>Debt Service (Function 9200)</i>				
Redemption of Principal	710	125,923.41	1,087,385.67	1,213,309.08
Interest	720	45,229.41	57,606.17	102,835.58
<b>Total Expenditures</b>		<b>171,152.82</b>	<b>1,144,991.84</b>	<b>1,316,144.66</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>103.44</b>	<b>(1,144,991.84)</b>	<b>(1,144,888.40)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>				
	Account Number	Special Act Bonds 220	Other Debt Service 290	Totals
<i>Transfers In:</i>				
From General Fund	3610			0.00
From Capital Projects Funds	3630		2,289,983.68	2,289,983.68
Total Transfers In	3600	0.00	2,289,983.68	2,289,983.68
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			0.00
Total Transfers Out	9700	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>2,289,983.68</b>	<b>2,289,983.68</b>
<b>Net Change in Fund Balances</b>		<b>103.44</b>	<b>1,144,991.84</b>	<b>1,145,095.28</b>
Fund Balance, July 1, 2021	2800	38,467.12		38,467.12
Adjustments to Fund Balances	2891			0.00
<i>Ending Fund Balance:</i>				
Restricted Fund Balance	2720	38,570.56	1,144,991.84	1,183,562.40
Unassigned Fund Balance	2750			0.00
Total Fund Balances, June 30, 2022	2700	38,570.56	1,144,991.84	1,183,562.40

**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, 2022

Exhibit K-7  
FDOE Page 17  
**Funds 300**

REVENUES	Account Number	Capital Outlay and Debt Service Program (CO&DS) <b>360</b>	Nonvoted Capital Improvement Section 1011.71(2), F.S. <b>370</b>	Other Capital Projects <b>390</b>	Totals
<i>Federal:</i>					
Miscellaneous Federal Direct	3199				0.00
Miscellaneous Federal Through State	3299				0.00
<i>State:</i>					
CO&DS Distributed	3321	438,293.48			438,293.48
Interest on Undistributed CO&DS	3325	3,165.35			3,165.35
Other Miscellaneous State Revenues	3399			58,613.82	58,613.82
Total State Sources	3300	441,458.83	0.00	58,613.82	500,072.65
<i>Local:</i>					
District Local Capital Improvement Tax	3413		17,404,709.49		17,404,709.49
Payment in Lieu of Taxes	3422		1,000.77		1,000.77
Interest on Investments	3431	1,165.61	57,090.06	60,386.57	118,642.24
Other Miscellaneous Local Sources	3495		10,726.62	1,688.04	12,414.66
Impact Fees	3496			12,740,156.05	12,740,156.05
Refunds of Prior Year's Expenditures	3497		500,000.00		500,000.00
Total Local Sources	3400	1,165.61	17,973,526.94	12,802,230.66	30,776,923.21
<b>Total Revenues</b>	3000	442,624.44	17,973,526.94	12,860,844.48	31,276,995.86
<b>EXPENDITURES</b>					
<i>Capital Outlay: (Function 7400)</i>					
Library Books	610				0.00
Audiovisual Materials	620				0.00
Buildings and Fixed Equipment	630	157,560.63	2,703,385.42	9,902,584.65	12,763,530.70
Furniture, Fixtures and Equipment	640	793.22	4,465,153.43	803.77	4,466,750.42
Motor Vehicles (Including Buses)	650		6,556,604.40		304,880.40
Land	660			3,938,068.40	3,938,068.40
Improvements Other Than Buildings	670		738,545.31	140,919.67	879,464.98
Remodeling and Renovations	680	34,593.43	3,469,933.00	65,354.25	3,569,880.68
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Dues and Fees	730	461.47			461.47
<b>Total Expenditures</b>		193,408.75	17,933,621.56	14,047,730.74	25,923,037.05
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		249,215.69	39,905.38	(1,186,886.26)	5,353,958.81

**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, 2022

Exhibit K-7  
 FDOE Page 18  
**Funds 300**

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	<b>Account Number</b>	<b>Capital Outlay and Debt Service Program (CO&amp;DS) <b>360</b></b>	<b>Nonvoted Capital Improvement Section 1011.71(2), F.S. <b>370</b></b>	<b>Other Capital Projects <b>390</b></b>	<b>Totals</b>
Issuance of Bonds	3710				0.00
Loans	3720				0.00
Sale of Capital Assets	3730		75,377.00		75,377.00
Loss Recoveries	3740		4,091.74		4,091.74
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
<i>Transfers In:</i>					
From General Fund	3610				0.00
From Enterprise Funds	3690				0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910		(2,655,823.31)	(403,000.00)	(3,058,823.31)
To Debt Service Funds	920		(2,289,983.68)		(2,289,983.68)
To Internal Service Funds	970				0.00
To Enterprise Funds	990				0.00
Total Transfers Out	9700	0.00	(4,945,806.99)	(403,000.00)	(5,348,806.99)
<b>Total Other Financing Sources (Uses)</b>		0.00	(4,866,338.25)	(403,000.00)	(5,269,338.25)
<b>Net Change in Fund Balances</b>		249,215.69	1,425,291.13	(1,589,886.26)	84,620.56
Fund Balance, July 1, 2021	2800	799,366.56	32,488,083.81	33,261,161.31	60,296,887.68
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	1,048,582.25	27,661,650.94	31,671,275.05	60,381,508.24
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740				0.00
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2022	2700	1,048,582.25	27,661,650.94	31,671,275.05	60,381,508.24

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY**  
**LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT**  
**For the Fiscal Year Ended June 30, 2022**

<b>PAGE TITLE</b>	<b>EXHIBIT TITLE</b>	<b>PAGE NUMBER</b>
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS	Exhibit K-8	<b>19</b>
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS	Exhibit K-9	<b>20</b>
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS	Exhibit K-10	<b>21</b>
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS	Exhibit K-11	<b>22</b>

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
SCHEDULE OF LONG-TERM LIABILITIES  
June 30, 2022

Exhibit K-12  
FDOE Page 23  
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310		0.00				
Obligations Under Leases	2315		0.00				
Bonds Payable							
SBE/COBI Bonds Payable	2321		0.00				
District Bonds Payable	2322	1,330,491.80	1,330,491.80	125,923.41	129,856.33	45,229.41	41,296.49
Special Act Bonds Payable	2323		0.00				
Motor Vehicle License Revenue Bonds Payable	2324		0.00				
Sales Surtax Bonds Payable	2326		0.00				
Total Bonds Payable	2320	1,330,491.80	1,330,491.80	125,923.41	129,856.33	45,229.41	41,296.49
Liability for Compensated Absences	2330	5,072,300.75	5,072,300.75				
Lease-Purchase Agreements Payable							
Certificates of Participation (COPS) Payable	2341		0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342		0.00				
Qualified School Construction Bonds (QSCB) Payable	2343		0.00				
Build America Bonds (BAB) Payable	2344		0.00				
Other Lease-Purchase Agreements Payable	2349	9,970,866.09	9,970,866.09	1,087,385.67	1,729,991.66	127,191.64	178,356.82
Total Lease-Purchase Agreements Payable	2340	9,970,866.09	9,970,866.09	1,087,385.67	1,729,991.66	127,191.64	178,356.82
Estimated Liability for Long-Term Claims	2350		0.00				
Net Other Postemployment Benefits Obligation	2360	4,927,710.00	4,927,710.00				
Net Pension Liability	2365	34,116,206.00	34,116,206.00				
<b>Total Long-term Liabilities</b>		55,417,574.64	55,417,574.64	1,213,309.08	1,859,847.99	172,421.05	219,653.31

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, 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, 2022

Exhibit K-13  
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740	0.00	12,295,475.00	12,295,475.00		0.00
Excellent Teaching Program (3363)	90570					0.00
Florida Digital Classrooms (FEFP Earmark)	98250	78,960.44	103,096.00	91,271.94		90,784.50
Florida School Recognition Funds (3361)	92040	51,912.19		6,419.18		45,493.01
Instructional Materials (FEFP Earmark) [2]	90880	1,452,546.49	1,041,716.00	1,327,882.25		1,166,380.24
Library Media (FEFP Earmark) [2]	90881	59,446.51	59,027.00	49,826.65		68,646.86
Mental Health Assistance (FEFP Earmark)	90280	66,181.08	589,021.00	382,937.98		272,264.10
Preschool Projects (3372)	97950					0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	64,947.87	627,608.00	607,341.61		85,214.26
Safe Schools (FEFP Earmark) [4]	90803	53,060.98	866,146.00	796,083.33		123,123.65
Student Transportation (FEFP Earmark)	90830	0.00	3,382,516.00	3,382,516.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	601,141.41	2,774,646.00	2,787,601.37		588,186.04
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	236,028.00	236,028.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440					0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	40,472.36	16,660.00	11,660.76		45,471.60

- [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

Exhibit K-14  
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For the Fiscal Year Ended June 30, 2022

	Subobject	General Fund 100	Special Revenue Food Services 410	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>				
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>759,249.41</b>		<b>759,249.41</b>
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	759,249.41		759,249.41
<b>Natural Gas - All Functions</b>	<b>411</b>	<b>79,457.02</b>		<b>79,457.02</b>
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	79,457.02		79,457.02
<b>Bottled Gas - All Functions</b>	<b>421</b>	<b>37,084.59</b>	<b>214.51</b>	<b>37,299.10</b>
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	37,084.59		37,084.59
<b>Electricity - All Functions</b>	<b>430</b>	<b>2,367,092.15</b>		<b>2,367,092.15</b>
Electricity - <i>Functions 7900 &amp; 8100</i>	430	2,367,092.15		2,367,092.15
<b>Heating Oil - All Functions</b>	<b>440</b>	<b>15,218.02</b>		<b>15,218.02</b>
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440	15,218.02		15,218.02
<b>Gasoline - All Functions</b>	<b>450</b>	<b>190,644.14</b>	<b>7,589.67</b>	<b>198,233.81</b>
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	126,097.38		126,097.38
<b>Diesel Fuel - All Functions</b>	<b>460</b>	<b>648,942.42</b>	<b>431.16</b>	<b>649,373.58</b>
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	2,788.95		2,788.95
<b>Other Energy Services - All Functions</b>	<b>490</b>			<b>0.00</b>
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490			0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>3,386,987.52</b>	<b>0.00</b>	<b>3,386,987.52</b>
<b>Total - All Functions</b>		<b>4,097,687.75</b>	<b>8,235.34</b>	<b>4,105,923.09</b>
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)</b>				
Compressed Natural Gas	412			0.00
Liquefied Petroleum Gas	422			0.00
Gasoline	450	59,321.28		59,321.28
Diesel Fuel	460	646,153.47		646,153.47
Oil and Grease	540			0.00
<b>Total</b>		<b>705,474.75</b>		<b>705,474.75</b>

	Subobject	General Fund 100	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>				
Buses	651		6,251,724.00	6,251,724.00

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2022

Exhibit K-14  
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<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	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	242,211.58				242,211.58
Technology-Related Repairs and Maintenance	359	65,268.48				65,268.48
Technology-Related Rentals	369	1,212,287.69	148,534.21	1,079,260.80		2,440,082.70
Telephone and Other Data Communication Services	379	615,741.85	511.67			616,253.52
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	44,280.29	7,642.28			51,922.57
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	63,245.76	2,060.72	3,771.58	871,756.83	940,834.89
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692	6,529.27				6,529.27
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		2,249,564.92	158,748.88	1,083,032.38	871,756.83	4,363,103.01

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	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 Infrastructure	643	231,062.55	9,903.80	640,710.09	3,215,237.91	4,096,914.35
Technology-Related Capitalized Fixtures and Equipment	648			23,074.00		23,074.00
Capitalized Software	691					0.00
<b>Total</b>		231,062.55	9,903.80	663,784.09	3,215,237.91	4,119,988.35

\* 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  
 LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT  
 For the Fiscal Year Ended June 30, 2022

Not Applicable	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<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
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	428,718.22
Food	570	2,805,095.40
Donated Foods	580	585,685.81

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	29,462,646.17	30,103.73	1,829,652.77	31,322,402.67
Basic Programs 101, 102 and 103 (Function 5100)	140	1,016,769.14			1,016,769.14
Basic Programs 101, 102 and 103 (Function 5100)	750	756,625.15	6,578.54	1,223.66	764,427.35
<b>Total Basic Program Salaries</b>		31,236,040.46	36,682.27	1,830,876.43	33,103,599.16
Other Programs 130 (ESOL) (Function 5100)	120	666,595.00	38,718.00	24,434.00	729,747.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	17,118.71	8,461.00	16.34	25,596.05
<b>Total Other Program Salaries</b>		683,713.71	47,179.00	24,450.34	755,343.05
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	6,529,286.83	300,547.63	340,722.53	7,170,556.99
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	147,652.04			147,652.04
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	258,753.24	40,056.01	2,185.00	300,994.25
<b>Total ESE Program Salaries</b>		6,935,692.11	340,603.64	342,907.53	7,619,203.28
Career Program 300 (Function 5300)	120	1,055,178.34	85,442.12	51,108.52	1,191,728.98
Career Program 300 (Function 5300)	140	60,593.34			60,593.34
Career Program 300 (Function 5300)	750	56,325.04			56,325.04
<b>Total Career Program Salaries</b>		1,172,096.72	85,442.12	51,108.52	1,308,647.36
<b>TOTAL</b>		40,027,543.00	509,907.03	2,249,342.82	42,786,792.85

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	1,353,525.93	4,835.62	945,173.68	2,303,535.23

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	100,633,128.93	4,904,979.89	9,667,811.36	115,205,920.18
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	60,552,241.34	3,294,515.47	5,607,940.02	69,454,696.83
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	4,415,022.93	241,212.76	290,968.71	4,947,204.40
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	6,341,553.72	1,156,290.55	644,722.25	8,142,566.52
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	5,022,978.01	41,001.93	399,209.65	5,463,189.59

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY**  
**CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION**  
For the Fiscal Year Ended June 30, 2022

<b>MEDICAID EXPENDITURE REPORT</b> (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:	842,326.64	568,058.32	351,779.44	1,058,605.52
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			32,870.48	
School Nurses and Health Care Services			16,009.02	
Occupational Therapy, Physical Therapy and Other Therapy Services			68,035.89	
ESE Professional and Technical Services			12,555.00	
Gifted Student Education				
Staff Training and Curriculum Development			170,218.01	
Medicaid Administration and Billing Services			369.00	
Student Services				
Consultants				
Other			51,722.04	
<b>Total Expenditures</b>			351,779.44	

<b>GENERAL FUND BALANCE SHEET INFORMATION</b> (This information is used in state reporting)	Fund Number	Amount
<b>Balance Sheet Amount, June 30, 2022</b>		
Total Assets and Deferred Outflows of Resources	100	21,709,879.71
Total Liabilities and Deferred Inflows of Resources	100	2,583,440.15

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
**VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**  
 For the Fiscal Year Ended June 30, 2022

**Supplemental Schedule - Fund 100**

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
<i>Current:</i>									
Prekindergarten	5500	9,328.75	1,682.14	147.52		272.84	179.51		11,610.76
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300							50.00	50.00
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
<b>Total Expenditures</b>		9,328.75	1,682.14	147.52	0.00	272.84	179.51	50.00	11,660.76

[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, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Expenditures
<b>Clustered</b>			
<b>Child Nutrition Cluster:</b>			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	22002	201,283.14
National School Lunch Program (2)	10.555	22001, 22003	1,190,444.81
Summer Food Service Program for Children	10.559	21006, 21007, 22006, 22007	7,387,740.86
<b>Total Child Nutrition Cluster</b>			<b>8,779,468.81</b>
<b>Special Education Cluster:</b>			
United States Department of Educations:			
American Rescue Plan - ESSER III IDEA Part B	COVID-19,84.425X	263	81,579.55
Special Education - Grants to States	84.027		
Florida Department of Education		263	2,356,183.04
University of South Florida		None	484.43
Total Special Education - Grants to States			2,356,667.47
Special Education - Preschool Grants			
Florida Department of Education	84.173	267	73,100.39
<b>Total Special Education Cluster:</b>			<b>2,511,347.41</b>
<b>Not Clustered</b>			
<b>Federal Communications Commission</b>			
Emergency Connectivity Fund	32.009	Direct	1,200,000.00
<b>United States Department of Defense:</b>			
Air Force Junior Reserve Officers Training Corps	12.UNK	Direct	76,173.27
<b>United States Department of Justice:</b>			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	VOCA-2021-NCSD-00530	97,836.04
<b>United States Department of Education:</b>			
Florida Department of Education:			
Adult Education Act - Basic Grants to States	84.002	191, 195	108,945.56
Title I Grants to Local Educational Agencies	84.010	212	1,604,166.98
Career and Technical Education - Basic Grants to States	84.048	161	168,462.11
Education of Homeless Children and Youth	84.196	127	52,191.29
English Language Acquisition State Grants	84.365	102	28,088.08
Supporting Effective Instruction State Grants	84.367	224	379,276.23
Student Support and Academic Enrichment Program	84.424	241	132,782.90
Education Stabilization Fund:	84.425		
Governor's Emergency Education Relief Fund	COVID-19, 84.425C	123	121,163.78
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124	4,375,797.65
American Rescue Plan - ESSER III	COVID-19, 84.425U	121	5,089,270.38
Total Education Stabilization Fund	84.425		9,586,231.81
<b>Total United States Department of Education</b>			<b>12,060,144.96</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 24,724,970.49</b>

- 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, 2022. 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 \$586,020.12 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.