

**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, 2020**

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| Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400 |
|--|

| INDEX: | <u>PAGE NUMBER</u> <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 – Miscellaneous – Not Applicable ----- | 8 |
| Exhibit K-5 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds --- | 9 |
| Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds ----- | 10-11 |
| Exhibit K-7 Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds – Not Applicable----- | 12 |
| Exhibit K-8 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds – Not Applicable ----- | 13 |
| Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds – Not Applicable ----- | 14 |
| Exhibit K-10 Combining Statement of Changes in Assets and Liabilities – School Internal Funds----- | 15 |
| Exhibit K-11 Schedule of Long-Term Liabilities ----- | 16 |
| Exhibit K-12 Schedule of Categorical Programs – Report of Expenditures and Available Funds----- | 17 |
| Exhibit K-13 Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data Collection ----- | 18-21 |
| Exhibit K-14 Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures ----- | 22 |
| Exhibit K-15 Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-3) ----- | 23 |
| Exhibit K-16 Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-4) ----- | 24 |
| Exhibit K-17 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards ----- | 25 |

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2020, 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 10, 2020.



 Signature of District School Superintendent
 ESE 348

September 10, 2020
 Signature Date

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2020

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|-------------------|----------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 70,242.16 |
| Total Federal Direct | 3100 | 70,242.16 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 384,088.28 |
| Miscellaneous Federal Through State | 3299 | 31,736.53 |
| Total Federal Through State and Local | 3200 | 415,824.81 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 34,508,972.00 |
| Workforce Development | 3315 | 605,068.00 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 6,560.28 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 51,050.00 |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 29,367.19 |
| District Discretionary Lottery Funds | 3344 | 12,379.00 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 13,215,154.00 |
| Florida School Recognition Funds | 3361 | 1,016,864.00 |
| Voluntary Prekindergarten Program | 3371 | 23,813.80 |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Other Miscellaneous State Revenues | 3399 | 364,081.52 |
| Total State | 3300 | 49,833,309.79 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 45,092,264.60 |
| Lease Revenue | 3425 | 65,111.55 |
| Interest on Investments | 3431 | 258,372.42 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 1,563.17 |
| Gifts, Grants and Bequests | 3440 | 565,100.39 |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 7,677.25 |
| GED® Testing Fees | 3467 | 2,181.00 |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | 13,095.00 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 40,815.71 |
| Transportation Services Rendered for School Activities | 3492 | 32,571.76 |
| Sale of Junk | 3493 | |
| Receipt of Federal Indirect Cost Rate | 3494 | 215,276.82 |
| Other Miscellaneous Local Sources | 3495 | 94,385.31 |
| Refunds of Prior Year's Expenditures | 3497 | 911,380.19 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 10,054.15 |
| Receipt of Food Service Indirect Costs | 3499 | 161,122.72 |
| Total Local | 3400 | 47,470,972.04 |
| Total Revenues | 3000 | 97,790,348.80 |

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, 2020

Exhibit K-1
 FDOE Page 2
 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 | 43,830,728.26 | 12,410,952.14 | 3,075,417.35 | 949.02 | 1,206,867.70 | 100,151.50 | 599,599.15 | 61,224,665.12 |
| Student Support Services | 6100 | 3,557,507.13 | 1,067,703.36 | 502,580.66 | | 36,834.08 | 1,109.13 | 599.03 | 5,166,333.39 |
| Instructional Media Services | 6200 | 601,585.70 | 203,645.64 | 41,082.09 | | 26,794.56 | 86,278.65 | 6,796.84 | 966,183.48 |
| Instruction and Curriculum Development Services | 6300 | 1,057,579.30 | 290,027.28 | 188,272.18 | | 16,684.45 | 4,436.66 | 6,816.71 | 1,563,816.58 |
| Instructional Staff Training Services | 6400 | 736,518.98 | 195,297.49 | 101,965.60 | | 16,561.70 | 270.88 | 62,271.46 | 1,112,886.11 |
| Instruction-Related Technology | 6500 | 551,888.24 | 157,495.19 | 693,553.73 | 299.07 | 6,288.80 | 21,749.07 | | 1,431,274.10 |
| Board | 7100 | 172,384.80 | 55,537.69 | 211,324.99 | | 0.00 | | 0.00 | 439,247.48 |
| General Administration | 7200 | 345,479.69 | 162,371.17 | 238,917.39 | | 20,498.73 | 5,625.78 | 15,188.14 | 788,080.90 |
| School Administration | 7300 | 4,735,347.77 | 1,282,508.20 | 80,130.89 | | 35,637.64 | 8,197.36 | 21,421.76 | 6,163,243.62 |
| Facilities Acquisition and Construction | 7410 | 186,639.28 | 46,794.24 | 322,200.00 | | | 4,363.00 | | 559,996.52 |
| Fiscal Services | 7500 | 492,090.37 | 150,496.41 | 26,253.86 | | 1,863.46 | 102.89 | 100.00 | 670,906.99 |
| Food Services | 7600 | 34,131.43 | 51,707.06 | | | 633.99 | 1,289.68 | | 87,762.16 |
| Central Services | 7700 | 546,868.30 | 137,596.56 | 89,458.22 | 0.00 | (4,162.89) | 90.92 | 5,628.47 | 775,479.58 |
| Student Transportation Services | 7800 | 2,954,630.05 | 1,150,591.23 | 238,247.99 | 386,637.65 | 233,342.07 | 202.51 | 77,976.08 | 5,041,627.58 |
| Operation of Plant | 7900 | 3,531,914.54 | 1,267,833.34 | 1,972,098.06 | 2,337,947.19 | 278,858.31 | 3,518.07 | 10,862.20 | 9,403,031.71 |
| Maintenance of Plant | 8100 | 1,694,900.90 | 506,752.17 | 377,859.90 | 46,102.57 | 390,937.64 | 30,992.63 | 21,367.70 | 3,068,913.51 |
| Administrative Technology Services | 8200 | 586,650.09 | 141,553.37 | 267,323.01 | | 7,992.11 | 373.90 | 0.00 | 1,003,892.48 |
| Community Services | 9100 | 166,708.35 | 52,169.70 | 31,289.14 | | 14,012.37 | 0.00 | 2,020.00 | 266,199.56 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 7,590.81 | | 7,590.81 |
| Other Capital Outlay | 9300 | | | | | | 315,991.36 | | 315,991.36 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 65,783,553.18 | 19,331,032.24 | 8,457,975.06 | 2,771,935.50 | 2,289,644.72 | 592,334.80 | 830,647.54 | 100,057,123.04 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (2,266,774.24) |

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, 2020

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|---------------|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 2,391,212.75 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 2,391,212.75 |
| <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 |
| Total Other Financing Sources (Uses) | | 2,391,212.75 |
| Net Change In Fund Balance | | 124,438.51 |
| Fund Balance, July 1, 2019 | 2800 | 13,978,978.22 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 973,482.49 |
| Restricted Fund Balance | 2720 | 3,898,792.25 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 4,281,031.19 |
| Unassigned Fund Balance | 2750 | 4,950,110.80 |
| Total Fund Balances, June 30, 2020 | 2700 | 14,103,416.73 |

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

For the Fiscal Year Ended June 30, 2020

Exhibit K-2
FDOE Page 4
Fund 410

| REVENUES | Account Number | |
|--|-------------------|---------------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 1,982,220.22 |
| School Breakfast Reimbursement | 3262 | 587,175.88 |
| Afterschool Snack Reimbursement | 3263 | 11,720.86 |
| Child Care Food Program | 3264 | |
| USDA-Donated Commodities | 3265 | 433,650.31 |
| Cash in Lieu of Donated Foods | 3266 | |
| Summer Food Service Program | 3267 | 1,032,730.24 |
| Fresh Fruit and Vegetable Program | 3268 | |
| Total Federal Through State and Local | 3200 | 4,047,497.51 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 22,209.00 |
| School Lunch Supplement | 3338 | 30,358.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 52,567.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 15,746.89 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | 20.85 |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | 854,825.50 |
| Student Breakfasts | 3452 | 131,405.50 |
| Adult Breakfasts/Lunches | 3453 | 106,018.25 |
| Student and Adult á la Carte Fees | 3454 | 487,101.05 |
| Student Snacks | 3455 | |
| Other Food Sales | 3456 | 8,948.37 |
| Other Miscellaneous Local Sources | 3495 | 45,637.27 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 1,649,703.68 |
| Total Revenues | 3000 | 5,749,768.19 |

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, 2020

Exhibit K-2
FDOE Page 5
Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-----------------------|---------------------|
| Salaries | 100 | 2,112,827.48 |
| Employee Benefits | 200 | 737,245.75 |
| Purchased Services | 300 | 224,915.92 |
| Energy Services | 400 | 6,931.60 |
| Materials and Supplies | 500 | 2,512,056.33 |
| Capital Outlay | 600 | 332,377.45 |
| Other | 700 | 195,695.51 |
| Other Capital Outlay (Function 9300) | 600 | 75,836.90 |
| Total Expenditures | | 6,197,886.94 |
| Excess (Deficiency) of Revenues Over Expenditures | | (448,118.75) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | 4,703.20 |
| <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 General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| Total Other Financing Sources (Uses) | | 4,703.20 |
| Net Change in Fund Balance | | (443,415.55) |
| Fund Balance, July 1, 2019 | 2800 | 1,994,137.00 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 108,323.01 |
| Restricted Fund Balance | 2720 | 1,442,398.44 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2020 | 2700 | 1,550,721.45 |

**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, 2020

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 | 172,454.20 |
| Total Federal Direct | 3100 | 172,454.20 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 155,577.07 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 2,325,729.24 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 147,306.58 |
| Other WIOA Programs | 3224 | |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 1,644,590.72 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 338,927.84 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 18,656.36 |
| Twenty-First Century Schools - Title IV | 3242 | 120,234.26 |
| Federal Through Local | 3280 | |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 106,951.14 |
| Total Federal Through State and Local | 3200 | 4,857,973.21 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Adult General Education Course Fees | 3461 | 2,422.75 |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 2,422.75 |
| Total Revenues | 3000 | 5,032,850.16 |

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, 2020

| 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 | 1,991,655.79 | 552,772.70 | 36,995.52 | | 192,387.32 | 20,322.76 | 43,477.18 | 2,837,611.27 |
| Student Support Services | 6100 | 154,242.17 | 41,971.08 | 30,779.02 | | 35,948.47 | 699.00 | 339.74 | 263,979.48 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 759,931.66 | 204,790.75 | 74,020.31 | | 45,411.09 | 1,242.20 | 26,017.98 | 1,111,413.99 |
| Instructional Staff Training Services | 6400 | 238,985.47 | 47,275.20 | 125,722.58 | | 40,049.95 | | 55,619.25 | 507,652.45 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 215,276.82 | 215,276.82 |
| 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 | | | 804.05 | | | | | 804.05 |
| Student Transportation Services | 7800 | 21,579.87 | 4,028.62 | 585.48 | 46.20 | | | 6,216.90 | 32,457.07 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | 8,100.00 | | | | | 8,100.00 |
| Community Services | 9100 | | | 475.00 | | 17,633.01 | | 2,710.26 | 20,818.27 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 34,736.76 | | 34,736.76 |
| Total Expenditures | | 3,166,394.96 | 850,838.35 | 277,481.96 | 46.20 | 331,429.84 | 57,000.72 | 349,658.13 | 5,032,850.16 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | 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 | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2019 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Total Fund Balances, June 30, 2020 | 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 |
|--|--------------------------|------------------------|
| STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS | K-4 | 8 |

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, 2020

Exhibit K-5
 FDOE Page 9
Funds 200

| REVENUES | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Totals |
|---|----------------|-----------------------|--------------------------|-------------------|
| <i>Federal:</i> | | | | |
| Miscellaneous Federal Direct | 3199 | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | 0.00 |
| <i>State:</i> | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 31,217.05 | | 31,217.05 |
| SBE/COBI Bond Interest | 3326 | 43.54 | | 43.54 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | 172,200.00 | 172,200.00 |
| Other Miscellaneous State Revenues | 3399 | | | 0.00 |
| Total State Sources | 3300 | 31,260.59 | 172,200.00 | 203,460.59 |
| <i>Local:</i> | | | | |
| District Debt Service Taxes | 3412 | | | 0.00 |
| Interest on Investments | 3431 | | 202.54 | 202.54 |
| Total Local Sources | 3400 | 0.00 | 202.54 | 202.54 |
| Total Revenues | 3000 | 31,260.59 | 172,402.54 | 203,663.13 |
| EXPENDITURES | | | | |
| <i>Debt Service (Function 9200)</i> | | | | |
| Redemption of Principal | 710 | 31,000.00 | 117,998.13 | 148,998.13 |
| Interest | 720 | 620.00 | 53,154.69 | 53,774.69 |
| Dues and Fees | 730 | 63.67 | | 63.67 |
| Other Debt Service | 791 | | | 0.00 |
| Total Expenditures | | 31,683.67 | 171,152.82 | 202,836.49 |
| Excess (Deficiency) of Revenues Over Expenditures | | (423.08) | 1,249.72 | 826.64 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | | | | |
| | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Totals |
| Issuance of Bonds | 3710 | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | 0.00 |
| <i>Transfers In:</i> | | | | |
| From General Fund | 3610 | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | | | |
| To General Fund | 910 | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 |
| Net Change in Fund Balances | | (423.08) | 1,249.72 | 826.64 |
| Fund Balance, July 1, 2019 | 2800 | 423.08 | 37,133.78 | 37,556.86 |
| Adjustments to Fund Balances | 2891 | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | |
| Nonspendable Fund Balance | 2710 | | | 0.00 |
| Restricted Fund Balance | 2720 | | 38,383.50 | 38,383.50 |
| Total Fund Balances, June 30, 2020 | 2700 | 0.00 | 38,383.50 | 38,383.50 |

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, 2020

Exhibit K-6
 FDOE Page 10
Funds 300

| REVENUES | Account Number | Capital Outlay (PECO) 340 | Debt Service Program (CO&DS) 360 | Improvement Section 1011.71(2), F.S. 370 | Other Capital Projects 390 | Totals |
|--|----------------|------------------------------|-------------------------------------|---|-------------------------------|---------------|
| <i>Federal:</i> | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | 0.00 |
| <i>State:</i> | | | | | | |
| CO&DS Distributed | 3321 | | 399,574.67 | | | 399,574.67 |
| Interest on Undistributed CO&DS | 3325 | | 12,829.26 | | | 12,829.26 |
| Other Miscellaneous State Revenues | 3399 | 1,220.53 | | 126,672.64 | | 127,893.17 |
| Total State Sources | 3300 | 1,220.53 | 412,403.93 | 126,672.64 | 0.00 | 540,297.10 |
| <i>Local:</i> | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | 14,587,081.84 | | 14,587,081.84 |
| Interest on Investments | 3431 | | 2,226.14 | 218,554.84 | 321,527.17 | 542,308.15 |
| Gain on Sale of Investments | 3432 | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | 1,285.12 | 1,145.01 | 2,430.13 |
| Gifts, Grants and Bequests | 3440 | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | 9,635.80 | 468.95 | 10,104.75 |
| Impact Fees | 3496 | | | | 6,113,069.00 | 6,113,069.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | 895.00 | | 895.00 |
| Total Local Sources | 3400 | 0.00 | 2,226.14 | 14,817,452.60 | 6,436,210.13 | 21,255,888.87 |
| Total Revenues | 3000 | 1,220.53 | 414,630.07 | 14,944,125.24 | 6,436,210.13 | 21,796,185.97 |
| EXPENDITURES | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | |
| Library Books | 610 | | | | | 0.00 |
| Audiovisual Materials | 620 | | | | | 0.00 |
| Buildings and Fixed Equipment | 630 | | | 3,048,605.47 | 287,751.78 | 3,336,357.25 |
| Furniture, Fixtures and Equipment | 640 | | | 955,306.94 | 72,131.11 | 1,027,438.05 |
| Motor Vehicles (Including Buses) | 650 | | | 500,958.00 | | 500,958.00 |
| Land | 660 | | | | 11,600.00 | 11,600.00 |
| Improvements Other Than Buildings | 670 | | | 197,272.43 | 406,846.49 | 604,118.92 |
| Remodeling and Renovations | 680 | 72,009.49 | 121,269.84 | 2,790,772.84 | 6,171.25 | 2,990,223.42 |
| Computer Software | 690 | | | | | 0.00 |
| Charter School Local Capital Improvement | 793 | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | |
| Redemption of Principal | 710 | | | | | 0.00 |
| Dues and Fees | 730 | | 452.07 | | | 452.07 |
| Other Debt Service | 791 | | | | | 0.00 |
| Total Expenditures | | 72,009.49 | 121,721.91 | 7,492,915.68 | 784,500.63 | 8,471,147.71 |
| Excess (Deficiency) of Revenues Over Expenditures | | (70,788.96) | 292,908.16 | 7,451,209.56 | 5,651,709.50 | 13,325,038.26 |

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, 2020

Exhibit K-6
 FDOE Page 11
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 |
|---|---------------------------|--|---|---|--|----------------|
| Issuance of Bonds | 3710 | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | 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 | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | |
| To General Fund | 910 | | | (2,091,212.75) | (300,000.00) | (2,391,212.75) |
| To Debt Service Funds | 920 | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | 0.00 |
| Interfund | 950 | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | (2,091,212.75) | (300,000.00) | (2,391,212.75) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | (2,091,212.75) | (300,000.00) | (2,391,212.75) |
| Net Change in Fund Balances | | (70,788.96) | 292,908.16 | 5,359,996.81 | 5,351,709.50 | 10,933,825.51 |
| Fund Balance, July 1, 2019 | 2800 | 251,623.57 | 385,680.18 | 15,354,153.83 | 22,928,738.54 | 38,920,196.12 |
| Adjustments to Fund Balances | 2891 | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 180,834.61 | 678,588.34 | 20,714,150.64 | 28,280,448.04 | 49,854,021.63 |
| Committed Fund Balance | 2730 | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | 0.00 |
| Total Fund Balances, June 30, 2020 | 2700 | 180,834.61 | 678,588.34 | 20,714,150.64 | 28,280,448.04 | 49,854,021.63 |

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 | K-7 | 12 |
| COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS | K-8 | 13 |
| COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS | K-9 | 14 |

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
 June 30, 2020

Exhibit K-10
 FDOE Page 15
Fund 891

| ASSETS | Account Number | Beginning Balance July 1, 2019 | Additions | Deductions | Ending Balance June 30, 2020 |
|--|----------------|-----------------------------------|--------------|--------------|---------------------------------|
| Cash | 1110 | 1,422,452.00 | 2,750,802.00 | 2,698,725.00 | 1,474,529.00 |
| Investments | 1160 | | | | 0.00 |
| Accounts Receivable, Net | 1131 | | | | 0.00 |
| Interest Receivable on Investments | 1170 | | | | 0.00 |
| Due From Budgetary Funds | 1141 | | | | 0.00 |
| Due From Other Agencies | 1220 | | | | 0.00 |
| Inventory | 1150 | | | | 0.00 |
| Total Assets | | 1,422,452.00 | 2,750,802.00 | 2,698,725.00 | 1,474,529.00 |
| LIABILITIES | | | | | |
| Cash Overdraft | 2125 | | | | 0.00 |
| Accrued Salaries and Benefits | 2110 | | | | 0.00 |
| Payroll Deductions and Withholdings | 2170 | | | | 0.00 |
| Accounts Payable | 2120 | | | | 0.00 |
| Internal Accounts Payable | 2290 | | | | 0.00 |
| Due to Budgetary Funds | 2161 | 1,422,452.00 | | 1,422,452.00 | 0.00 |
| Total Liabilities | | 1,422,452.00 | 0.00 | 1,422,452.00 | 0.00 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Other purposes | | | | | 1,474,529.00 |
| Individuals, organizations and other governments | | | | | |
| Total Net Position | 2785 | 0.00 | | | 1,474,529.00 |

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2020

Exhibit K-11
 FDOE Page 16
Fund 601

| | Account Number | Governmental Activities Total Balance [1] June 30, 2020 | Total | Governmental Activities - Debt Principal Payments 2019-20 | Governmental Activities - Principal Due Within One Year 2020-21 | Governmental Activities - Debt Interest Payments 2019-20 | Governmental Activities - Interest Due Within One Year 2020-21 |
|--|----------------|---|---------------|---|---|--|--|
| Notes Payable | 2310 | | 0.00 | | | | |
| Obligations Under Leases | 2315 | | 0.00 | | | | |
| Bonds Payable | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | | 0.00 | 31,000.00 | | 620.00 | |
| District Bonds Payable | 2322 | 1,578,317.55 | 1,578,317.55 | 117,998.13 | 121,912.82 | 53,154.69 | 49,240.00 |
| 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 | 1,578,317.55 | 1,578,317.55 | 148,998.13 | 121,912.82 | 53,774.69 | 49,240.00 |
| Liability for Compensated Absences | 2330 | 5,298,640.60 | 5,298,640.60 | | | | |
| 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 | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Long-Term Claims | 2350 | | 0.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 4,485,166.00 | 4,485,166.00 | | | | |
| Net Pension Liability | 2365 | 67,840,930.00 | 67,840,930.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | 0.00 | | | | |
| Derivative Instrument | 2390 | | 0.00 | | | | |
| Total Long-term Liabilities | | 79,203,054.15 | 79,203,054.15 | 148,998.13 | 121,912.82 | 53,774.69 | 49,240.00 |

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2020, 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, 2020

Exhibit K-12

FDOE Page 17

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2019 | Returned To FDOE | Revenues 2019-20 | Expenditures 2019-20 | Flexibility [1] 2019-20 | Unexpended June 30, 2020 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | 351,899.20 | | 13,215,154.00 | 13,518,200.50 | | 48,852.70 |
| Excellent Teaching Program (3363) | 90570 | | | | | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 89,620.47 | | 258,192.00 | 226,883.17 | | 120,929.30 |
| Florida School Recognition Funds (3361) | 92040 | 67,210.56 | | 1,016,864.00 | 1,021,958.57 | | 62,115.99 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 526,070.08 | | 973,467.00 | 682,198.15 | | 817,338.93 |
| Library Media (FEFP Earmark) [2] | 90881 | 39,724.44 | | 55,077.00 | 47,214.24 | | 47,587.20 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 68,908.72 | | 395,264.00 | 403,197.84 | | 60,974.88 |
| Preschool Projects (3372) | 97950 | | | | | | 0.00 |
| Research-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 82,183.61 | | 624,148.00 | 621,980.25 | | 84,351.36 |
| Safe Schools (FEFP Earmark) [4] | 90803 | 16,128.51 | | 862,502.00 | 735,145.73 | | 143,484.78 |
| Student Transportation (FEFP Earmark) | 90830 | 0.00 | | 3,144,353.00 | 3,144,353.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | 267,580.27 | | 2,720,530.00 | 2,505,595.53 | | 482,514.74 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 0.00 | | 237,916.00 | 237,916.00 | | 0.00 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | | | | | | 0.00 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 40,291.80 | | 23,813.80 | 18,046.51 | | 46,059.09 |

[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, 2020

Exhibit K-13
 FDOE Page 18

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Total |
|--|------------|---------------------|---|--|---------------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 718,909.60 | | | 718,909.60 |
| Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i> | 380 | 718,909.60 | | | 718,909.60 |
| Natural Gas - All Functions | 411 | 62,965.78 | | | 62,965.78 |
| Natural Gas - <i>Functions 7900 & 8100</i> | 411 | 62,965.78 | | | 62,965.78 |
| Bottled Gas - All Functions | 421 | 24,839.63 | 408.39 | | 25,248.02 |
| Bottled Gas - <i>Functions 7900 & 8100</i> | 421 | 24,839.63 | | | 24,839.63 |
| Electricity - All Functions | 430 | 2,219,233.97 | | | 2,219,233.97 |
| Electricity - <i>Functions 7900 & 8100</i> | 430 | 2,219,233.97 | | | 2,219,233.97 |
| Heating Oil - All Functions | 440 | 7,368.85 | | | 7,368.85 |
| Heating Oil - <i>Functions 7900 & 8100</i> | 440 | 7,368.85 | | | 7,368.85 |
| Gasoline - All Functions | 450 | 92,556.97 | 5,764.38 | 46.20 | 98,367.55 |
| Gasoline - <i>Functions 7900 & 8100</i> | 450 | 68,235.97 | | | 68,235.97 |
| Diesel Fuel - All Functions | 460 | 364,970.30 | 758.83 | | 365,729.13 |
| Diesel Fuel - <i>Functions 7900 & 8100</i> | 460 | 1,405.56 | | | 1,405.56 |
| Other Energy Services - All Functions | 490 | | | | 0.00 |
| Other Energy Services - <i>Functions 7900 & 8100</i> | 490 | | | | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 3,102,959.36 | 0.00 | 0.00 | 3,102,959.36 |
| Total - All Functions | | 3,490,845.10 | 6,931.60 | 46.20 | 3,497,822.90 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | |
| Compressed Natural Gas | 412 | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | | | | 0.00 |
| Gasoline | 450 | 23,072.91 | | 46.20 | 23,119.11 |
| Diesel Fuel | 460 | 363,564.74 | | | 363,564.74 |
| Oil and Grease | 540 | 11,753.92 | | | 11,753.92 |
| Total | | 398,391.57 | | 46.20 | 398,437.77 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|-------------------------------|------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | |
| Buses | 651 | | | 500,958.00 | 500,958.00 |

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2020

Exhibit K-13
FDOE Page 19

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 4XX | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|------------------------------|-------------------------------|--------------|
| <i>Noncapitalized Expenditures:</i> | | | | | |
| Technology-Related Professional and Technical Services | 319 | 252,643.83 | | | 252,643.83 |
| Technology-Related Repairs and Maintenance | 359 | 118,531.58 | | | 118,531.58 |
| Technology-Related Rentals | 369 | 1,301,991.85 | 59,296.60 | | 1,361,288.45 |
| Telephone and Other Data Communication Services | 379 | 115,152.90 | 793.66 | | 115,946.56 |
| Other Technology-Related Purchased Services | 399 | | | | 0.00 |
| Technology-Related Materials and Supplies | 5X9 | 12,309.43 | 2,224.00 | | 14,533.43 |
| Technology-Related Library Books | 619 | | | | 0.00 |
| Noncapitalized Computer Hardware | 644 | 34,391.00 | 14,826.97 | 63,414.68 | 112,632.65 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 1,563.40 | | 154,867.40 | 156,430.80 |
| Noncapitalized Software | 692 | 256.25 | | | 256.25 |
| Miscellaneous Technology-Related | 799 | | | | 0.00 |
| Total | | 1,836,840.24 | 77,141.23 | 218,282.08 | 2,132,263.55 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 4XX | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|------------------------------|-------------------------------|------------|
| <i>Capitalized Expenditures:</i> | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | 231,544.25 | 83,960.03 | 501,207.31 | 816,711.59 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | | | | 0.00 |
| Capitalized Software | 691 | | | | 0.00 |
| Total | | 231,544.25 | 83,960.03 | 501,207.31 | 816,711.59 |

* 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 SUBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2020

Exhibit K-13
 FDOE Page 20

| | Subject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Total |
|---|---------|---------------------|---|---|-------|
| 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 |

| | Subject | Special Revenue Food Services 410 |
|--------------------------------------|---------|---|
| FOOD SERVICE SUPPLIES SUBJECT | | |
| Supplies | 510 | 209,454.48 |
| Food | 570 | 1,839,608.04 |
| Donated Foods | 580 | 433,080.70 |

| | Subject | General Fund 100 | Special Revenue Other Federal 420 | Total |
|---|---------|---------------------|---|---------------|
| Teacher Salaries | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 27,983,700.22 | 13,765.00 | 27,997,465.22 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 477,458.59 | | 477,458.59 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 393,873.60 | 20,461.84 | 414,335.44 |
| Total Basic Program Salaries | | 28,855,032.41 | 34,226.84 | 28,889,259.25 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 366,148.49 | | 366,148.49 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | | | 0.00 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | | | 0.00 |
| Total Other Program Salaries | | 366,148.49 | 0.00 | 366,148.49 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 9,611,928.61 | 205,185.86 | 9,817,114.47 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 118,006.44 | | 118,006.44 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 160,384.03 | 11,333.59 | 171,717.62 |
| Total ESE Program Salaries | | 9,890,319.08 | 216,519.45 | 10,106,838.53 |
| Career Program 300 (Function 5300) | 120 | 1,149,195.39 | 80,459.66 | 1,229,655.05 |
| Career Program 300 (Function 5300) | 140 | | | 0.00 |
| Career Program 300 (Function 5300) | 750 | 25,827.04 | 3,817.63 | 29,644.67 |
| Total Career Program Salaries | | 1,175,022.43 | 84,277.29 | 1,259,299.72 |
| TOTAL | | 40,286,522.41 | 335,023.58 | 40,621,545.99 |

| | Subject | General Fund 100 | Special Revenue Other Federal Programs 420 | Total |
|---|---------|---------------------|---|------------|
| Textbooks (used for classroom instruction) | | | | |
| Textbooks (Function 5000) | 520 | 674,097.69 | 9,072.80 | 683,170.49 |

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2020

Exhibit K-13
 FDOE Page 21

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES- NOT APPLICABLE | 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 |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>II. School Safety:</i> | | | | | | |
| | | | | | | 0.00 |
| Total Flexible Spending Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| CATEGORICAL FLEXIBLE SPENDING -GENERAL FUND EXPENDITURES - CONTINUED NOT APPLICABLE | Account Number | Class Size Reduction Operating | Florida Digital Classrooms | Federally-Connected Student Funds | Guaranteed Allocation | Totals |
|--|-------------------|-----------------------------------|-------------------------------|--------------------------------------|-----------------------|--------|
| <i>I. Instruction:</i> | | | | | | |
| Basic | 5100 | | | | | 0.00 |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>II. School Safety:</i> | | | | | | |
| | | | | | | 0.00 |
| Total Flexible Spending Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| 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) (Subobjects 394 & 794) | Charter School Local Capital Improvement (Subject 793) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools |
|--|----------------|---|--|--|---------------------------------------|---|
| <i>Expenditures:</i> | | | | | | |
| General Fund | 100 | | | | | |
| Capital Projects Funds | 3XX | | | | | |
| Total Charter School Distributions | | 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 | |
| Total | 5900 | 0.00 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2019 | Earnings 2019-20 | Expenditures 2019-20 | Unexpended June 30, 2020 |
|--|-----------------------------|---------------------|-------------------------|-----------------------------|
| Earnings, Expenditures and Carryforward Amounts: | 524,911.60 | 372,588.28 | 298,129.34 | 599,370.54 |
| <i>Expenditure Program or Activity:</i> | | | | |
| Exceptional Student Education | | | 53,529.04 | |
| School Nurses and Health Care Services | | | 16,509.21 | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | | | 66,354.37 | |
| ESE Professional and Technical Services | | | 9,800.00 | |
| Staff Training and Curriculum Development | | | 128,791.38 | |
| Medicaid Administration and Billing Services | | | 852.78 | |
| Student Services | | | 271.42 | |
| Other | | | 22,021.14 | |
| Total Expenditures | | | 298,129.34 | |

| General Fund Balance Sheet Information (This information is used in state reporting) | Fund Number | Amount |
|---|----------------|---------------|
| <i>Balance Sheet Amount, June 30, 2020</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 16,277,125.71 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 2,173,708.98 |

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2020

Supplemental Schedule - Fund 100

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND 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> | | | | | | | | | |
| Prekindergarten | 5500 | 10,829.76 | 2,039.90 | 156.78 | | 3,473.23 | | | 16,499.67 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | 78.88 | | | | | 78.88 |
| 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 | 80.66 | 13.00 | | | 1,374.30 | | | 1,467.96 |
| 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 | | 10,910.42 | 2,052.90 | 235.66 | 0.00 | 4,847.53 | 0.00 | 0.00 | 18,046.51 |

[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, 2020**

| 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 | 20002 | 587,175.88 |
| National School Lunch Program (2) | 10.555 | 20001, 20003 | 2,427,591.39 |
| Summer Food Service Program for Children | 10.559 | 19006, 19007, 20006, 20007 | 1,032,730.24 |
| Total Child Nutrition Cluster | | | <u>4,047,497.51</u> |
| Special Education Cluster: | | | |
| United States Department of Educations: | | | |
| Special Education - Grants to States: | 84.027 | | |
| Florida Department of Education | | 263 | 2,296,648.35 |
| Special Education - Preschool Grants: | 84.173 | | |
| Florida Department of Education | | 267 | 29,080.89 |
| Total Special Education Cluster: | | | <u>2,325,729.24</u> |
| Not Clustered | | | |
| United States Department of Defense: | | | |
| Air Force Junior Reserve Officers Training Corps | 12.UNK | N/A | <u>70,242.16</u> |
| United States Department of Justice: | | | |
| Florida Office of the Attorney General: | | | |
| Victims of Crime Act (VOCA) | 16.575 | VOCA-2019-NCSD-00007 | <u>85,424.71</u> |
| United States Department of Education: | | | |
| School Safety National Activities | 84.184 | None | 172,454.20 |
| Florida Department of Education: | | | |
| Adult Education Act - Basic Grants to States | 84.002 | 191, 195 | 155,577.07 |
| Title I Grants to Local Educational Agencies | 84.010 | 212 | 1,644,590.72 |
| Career and Technical Education - Basic Grants to States | 84.048 | 161 | 147,306.58 |
| Education of Homeless Children and Youth | 84.196 | 127 | 64,928.60 |
| English Language Acquisition State Grants | 84.365 | 102 | 18,656.36 |
| Supporting Effective Instruction State Grants | 84.367 | 224 | 338,927.84 |
| Student Support and Academic Enrichment Program | 84.424 | 241 | 120,234.26 |
| Immediate Aid To Restart School Operations | 84.938 | 105 | 42,022.54 |
| Total United States Department of Education | | | <u>2,704,698.17</u> |
| United States Department of Homeland Security: | | | |
| Indirect: | | | |
| Executive Office of the Governor | | | |
| Disaster Grants-Public Assistance (Presidentially Declared Disasters) | 97.036 | N/A | 148,940.75 |
| Total United States Department of Homeland Security | | | |
| Total Expenditures of Federal Awards | | | \$ <u>9,382,532.54</u> |

- 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, 2020. 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 \$433,650.31 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (5) School Safety National Activities. Expenditures include \$172,454.20 for grant number/program year S184G140039.
- (6) FEMA provides Disaster Grants - Public Assistance (Presidentially Declared Disasters) Reimburse eligible cost associated with repair, replacement or restoration of disaster-damaged facilities. The federal government makes reimbursements in the form of cost-shared grants that require state matching funds. In 2020, FEMA approved \$386,522.64 eligible expenditures that were incurred in the prior year. As of June 30, 2019, \$386,522.64 approved eligible expenditures were incurred in the prior year and are included in SEFA.