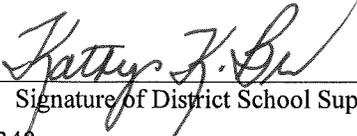


**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF NASSAU COUNTY
For the Fiscal Year Ended June 30, 2023**

Email completed form to: OFFRSubmissions@fldoe.org Return completed form to: Florida Department of Education 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, 2023, 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 11, 2023.



 Signature of District School Superintendent
 ESE 348

September 11, 2023
 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, 2023

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	81,640.44
Total Federal Direct	3100	81,640.44
<i>Federal Through State and Local:</i>		
Medicaid	3202	615,954.65
Miscellaneous Federal Through State	3299	101,819.93
Total Federal Through State and Local	3200	717,774.58
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	35,157,756.00
Workforce Development	3315	836,368.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	7,006.08
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	52,097.00
State License Tax	3343	33,452.16
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	12,748,504.00
Florida School Recognition Funds	3361	1,692,521.00
Voluntary Prekindergarten Program	3371	18,107.00
<i>Other State:</i>		
Reading Programs	3373	
Other Miscellaneous State Revenues	3399	484,500.60
Total State	3300	51,030,311.84
<i>Local:</i>		
District School Taxes	3411	55,456,682.80
Payment in Lieu of Taxes	3422	1,472.44
Tuition	3424	
Lease Revenue	3425	160,901.20
Interest on Investments	3431	884,813.81
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	236,415.47
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	3,264.13
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	7,640.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Other Schools, Courses and Classes Fees	3479	6,409.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	11,350.23
Transportation Services Rendered for School Activities	3492	65,130.74
Receipt of Federal Indirect Cost Rate	3494	416,049.96
Other Miscellaneous Local Sources	3495	72,349.98
Refunds of Prior Year's Expenditures	3497	103,363.45
Collections for Lost, Damaged and Sold Textbooks	3498	1,518.06
Receipt of Food Service Indirect Costs	3499	129,702.77
Total Local	3400	57,557,064.04
Total Revenues	3000	109,386,790.90

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, 2023

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	48,722,244.35	14,120,544.81	2,213,706.39	5,012.02	934,531.92	106,726.25	1,135,965.80	67,238,731.54
Student Support Services	6100	3,730,024.05	1,132,764.36	210,941.50		30,919.80	7,299.29	1,289.76	5,113,238.76
Instructional Media Services	6200	494,730.52	167,484.46	39,332.65		18,762.82	59,286.18	10,823.46	790,420.09
Instruction and Curriculum Development Services	6300	1,459,190.54	429,101.42	312,733.31		32,624.79	7,587.83	38,219.75	2,279,457.64
Instructional Staff Training Services	6400	942,335.90	279,860.58	65,631.37		9,896.97	1,828.40	52,803.29	1,352,356.51
Instruction-Related Technology	6500	692,859.50	216,543.73	1,111,288.57	522.07	5,277.58	7,006.04	23,406.03	2,056,903.52
Board	7100	204,405.00	77,105.79	448,877.66				10,693.00	741,081.45
General Administration	7200	362,016.82	120,975.56	238,377.74		11,125.37		12,426.10	744,921.59
School Administration	7300	5,065,763.61	1,515,760.25	66,286.25	79.43	38,753.67	6,890.88	32,622.99	6,726,157.08
Facilities Acquisition and Construction	7410	169,304.01	52,897.89	690,000.00			7,388.98		919,590.88
Fiscal Services	7500	464,747.82	146,738.88	26,662.70		2,342.52	91.92	50.00	640,633.84
Food Services	7600	59,425.29	25,357.62			0.00			84,782.91
Central Services	7700	531,400.72	156,100.88	221,345.95	0.00	4,759.74	58.72	9,489.25	923,155.26
Student Transportation Services	7800	3,028,319.00	1,093,210.59	291,932.88	712,885.39	161,456.60	2,250.93	95,506.71	5,385,562.10
Operation of Plant	7900	4,056,402.96	1,462,783.20	2,150,347.90	3,282,423.91	283,610.73	11,218.65	56,058.83	11,302,846.18
Maintenance of Plant	8100	1,717,888.59	536,893.62	436,717.21	70,492.92	522,189.86	34,488.36	4,533.94	3,323,204.50
Administrative Technology Services	8200	601,845.84	161,507.58	344,874.95		1,619.44	176.59	646.52	1,110,670.92
Community Services	9100	161,227.52	49,957.33	31,704.51		37,559.34	139.96	1,302.00	281,890.66
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						33,365.64		33,365.64
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		72,464,132.04	21,745,588.55	8,900,761.54	4,071,415.74	2,095,431.15	285,804.62	1,485,837.43	111,048,971.07
Excess (Deficiency) of Revenues Over Expenditures									(1,662,180.17)

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, 2023

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	9,773.95
Loss Recoveries	3740	16,736.43
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,456,897.61
From Special Revenue Funds	3640	
Total Transfers In	3600	3,456,897.61
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(24,838.37)
To Permanent Funds	960	
To Internal Service Funds	970	
Total Transfers Out	9700	(24,838.37)
Total Other Financing Sources (Uses)		3,458,569.62
Net Change In Fund Balance		1,796,389.45
Fund Balance, July 1, 2022	2800	19,126,439.56
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,003,608.36
Restricted Fund Balance	2720	7,009,993.79
Committed Fund Balance	2730	
Assigned Fund Balance	2740	5,360,387.72
Unassigned Fund Balance	2750	7,548,839.14
Total Fund Balances, June 30, 2023	2700	20,922,829.01

**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, 2023

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	3,317,310.01
School Breakfast Reimbursement	3262	952,980.41
Afterschool Snack Reimbursement	3263	10,358.28
Child Care Food Program	3264	
USDA-Donated Commodities	3265	642,291.43
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	82,119.98
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	250,266.22
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,255,326.33
<i>State:</i>		
School Breakfast Supplement	3337	21,942.00
School Lunch Supplement	3338	28,578.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,672.08
Total State	3300	52,192.08
<i>Local:</i>		
Interest on Investments	3431	152,551.25
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,284,340.70
Student Breakfasts	3452	258,593.90
Adult Breakfasts/Lunches	3453	107,392.00
Student and Adult á la Carte Fees	3454	697,190.47
Student Snacks	3455	
Other Food Sales	3456	11,960.17
Other Miscellaneous Local Sources	3495	27,987.35
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,540,015.84
Total Revenues	3000	7,847,534.25

**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, 2023**

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	1,926,294.85
Employee Benefits	200	700,412.97
Purchased Services	300	102,961.79
Energy Services	400	8,707.77
Materials and Supplies	500	3,397,821.79
Capital Outlay	600	18,887.88
Other	700	229,460.47
Other Capital Outlay (Function 9300)	600	115,265.30
Total Expenditures		6,499,812.82
Excess (Deficiency) of Revenues Over Expenditures		1,347,721.43
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	24,838.37
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Total Transfers In	3600	24,838.37
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		24,838.37
Net Change in Fund Balance		1,372,559.80
Fund Balance, July 1, 2022	2800	5,142,032.58
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	229,887.19
Restricted Fund Balance	2720	6,284,705.19
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	6,514,592.38

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2023

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	154,953.25
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,717,652.67
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	126,632.43
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,771,008.15
Teacher and Principal Training and Recruiting - Title II, Part A	3225	297,009.43
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	30,045.68
Twenty-First Century Schools - Title IV	3242	137,354.34
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	66,870.24
Total Federal Through State and Local	3200	5,301,526.19
<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	2,915.87
Total Local	3400	2,915.87
Total Revenues	3000	5,304,442.06

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

Exhibit K-3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) FDOE Page 7
 For the Fiscal Year Ended June 30, 2023 Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	2,271,413.67	686,384.36	41,928.45		281,419.86	73,659.45	121,736.18	3,476,541.97
Student Support Services	6100	138,634.80	35,205.41	67,498.21		27,298.84	19,103.30		287,740.56
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	690,108.98	231,341.46	485.42		2,946.14	3,058.71	30,733.27	958,673.98
Instructional Staff Training Services	6400	184,017.94	56,571.88	53,986.01		2,341.40		43,405.05	340,322.28
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							201,003.97	201,003.97
Central Services	7700			450.00					450.00
Student Transportation Services	7800	4,352.20	2,144.46	1,250.00	1,161.90			292.15	9,200.71
Operation of Plant	7900			302.94					302.94
Community Services	9100					1,001.35		1,353.50	2,354.85
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						27,850.80		27,850.80
Total Expenditures		3,288,527.59	1,011,647.57	165,901.03	1,161.90	315,007.59	123,672.26	398,524.12	5,304,442.06
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
<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, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2023	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, 2023

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>							
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>							
Education Stabilization Funds - K-12	3271	-	-	762,234.00	4,242,187.98	306,176.03	5,310,598.01
Education Stabilization Funds - Workforce	3272						0.00
Education Stabilization Funds - VPK	3273					22,932.44	22,932.44
Federal Through Local	3280						0.00
Miscellaneous Federal Through State	3299		12,300.00				12,300.00
Total Federal Through State and Local	3200	0.00	12,300.00	762,234.00	4,242,187.98	329,108.47	5,345,830.45
<i>Local:</i>							
Other Miscellaneous Local Sources	3495		-				0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	12,300.00	762,234.00	4,242,187.98	329,108.47	5,345,830.45

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, 2023

Exhibit K-4

FDOE Page 10

Fund 442

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
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						12,300.00		12,300.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	12,300.00	0.00	12,300.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
<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, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2023	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, 2023

Fund 443

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	149,808.09	37,288.73	32,786.65		111,658.60	26,155.20		357,697.27
Student Support Services	6100	7,186.46	1,436.66						8,623.12
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	10,980.00	2,147.71	8,421.82					21,549.53
Instructional Staff Training Services	6400	100,061.50	9,098.71	106,905.92		10,074.74		18,731.25	244,872.12
Instruction-Related Technology	6500			9,000.00					9,000.00
General Administration	7200							20,108.27	20,108.27
School Administration	7300	8,300.34	1,622.90						9,923.24
Facilities Acquisition and Construction	7410								0.00
Student Transportation Services	7800			7,341.25					7,341.25
Operation of Plant	7900	360.00	87.79			77,800.92	4,870.49		83,119.20
Maintenance of Plant	8100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Total Expenditures		276,696.39	51,682.50	164,455.64	0.00	199,534.26	31,025.69	38,839.52	762,234.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
<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, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2023	2700		0.00						

LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT

For the Fiscal Year Ended June 30, 2023

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
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, 2023

Exhibit K-4

FDOE Page 13

Fund 445

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	623,448.05	151,768.62	336,124.08		2,167,561.86		2,119.95	3,281,022.56
Student Support Services	6100	39,384.94	10,129.96						49,514.90
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	57,885.00	11,776.30						69,661.30
Instructional Staff Training Services	6400	2,925.00	2,530.82					29,707.00	35,162.82
Instruction-Related Technology	6500	42,318.33	8,277.17	9,583.00					60,178.50
Board	7100								0.00
General Administration	7200							183,871.12	183,871.12
School Administration	7300	7,230.00	1,412.68						8,642.68
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600	35,082.50	6,932.61						42,015.11
Central Services	7700		237.05					3,098.50	3,335.55
Student Transportation Services	7800	83,718.40	16,139.21						99,857.61
Operation of Plant	7900	26,476.94	7,551.52	370,860.18		374.16		1,000.00	406,262.80
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	2,227.27	435.76						2,663.03
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Total Expenditures		920,696.43	217,191.70	716,567.26	0.00	2,167,936.02	0.00	219,796.57	4,242,187.98
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
<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, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2023	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

Exhibit K-4

FDOE Page 14

For the Fiscal Year Ended June 30, 2023

Fund 446

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	62,137.51	27,621.78	7,350.00		113,756.96	6,801.32		217,667.57
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	58,577.00	18,375.17						76,952.17
Instructional Staff Training Services	6400	2,250.00	172.13	21,000.00					23,422.13
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							11,066.60	11,066.60
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Food Services	7600								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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		122,964.51	46,169.08	28,350.00	0.00	113,756.96	6,801.32	11,066.60	329,108.47
Excess (Deficiency) of Revenues over Expenditures									0.00
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 General Fund	3610								
From Debt Service Funds	3620								
Total Transfers In	3600							0.00	
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
Total Transfers Out	9700							0.00	
Total Other Financing Sources (Uses)								0.00	
Net Change in Fund Balance								0.00	
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2023	2700							0.00	

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

Exhibit K-5

FDOE Page 15

Fund 490

For the Fiscal Year Ended June 30, 2023

REVENUES		Account Number						
<i>Federal Through State and Local:</i>								
Federal Through Local		3280						
Miscellaneous Federal Through State		3299						
Total Federal Through State and Local		3200					0.00	
<i>State:</i>								
Other Miscellaneous State Revenues		3399						
<i>Local:</i>								
Interest on Investments		3431						
Gain on Sale of Investments		3432						
Other Miscellaneous Local Sources		3495					3,728,351.00	
Total Local		3400					3,728,351.00	
Total Revenues		3000					3,728,351.00	
EXPENDITURES		Account Number	100	200	500	600	700	Totals
			Salaries	Employee Benefits	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>								
Instruction		5000						0.00
Student Support Services		6100						0.00
Community Services		9100			3,436,584.00			3,436,584.00
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction		7420						0.00
Other Capital Outlay		9300						0.00
Total Expenditures			0.00	0.00	3,436,584.00	0.00	0.00	3,436,584.00
Excess (Deficiency) of Revenues over Expenditures								291,767.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number						
Loss Recoveries		3740						
<i>Transfers In:</i>								
From General Fund		3610						
From Debt Service Funds		3620						
From Capital Projects Funds		3630						
Total Transfers In		3600						0.00
<i>Transfers Out: (Function 9700)</i>								
To General Fund		910						
To Debt Service Funds		920						
To Capital Projects Funds		930						
Total Transfers Out		9700						0.00
Total Other Financing Sources (Uses)								0.00
Net Change in Fund Balance								291,767.00
Fund Balance, July 1, 2022		2800						1,839,614.00
Adjustments to Fund Balance		2891						
<i>Ending Fund Balance:</i>								
Nonspendable Fund Balance		2710						
Restricted Fund Balance		2720						2,131,381.00
Total Fund Balances, June 30, 2023		2700						2,131,381.00

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, 2023

Exhibit K-6
 FDOE Page 16
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					0.00
<i>State:</i>						
CO&DS Withheld for SBE/COBI Bonds	3322					0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		171,153.00			171,153.00
Total State Sources	3300	0.00	171,153.00	0.00	0.00	171,153.00
<i>Local:</i>						
District Debt Service Taxes	3412					0.00
Interest on Investments	3431		420.15	1,733.59		2,153.74
Gain on Sale of Investments	3432					0.00
Total Local Sources	3400	0.00	420.15	1,733.59	0.00	2,153.74
Total Revenues	3000	0.00	171,573.15	1,733.59	0.00	173,306.74
EXPENDITURES						
<i>Debt Service (Function 9200)</i>						
Redemption of Principal	710		129,940.69	1,049,818.80		1,179,759.49
Interest	720		41,212.13	95,173.04		136,385.17
Dues and Fees	730					0.00
Total Expenditures		0.00	171,152.82	1,144,991.84	0.00	1,316,144.66
Excess (Deficiency) of Revenues Over Expenditures		0.00	420.33	(1,143,258.25)	0.00	(1,142,837.92)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE						
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710					0.00
<i>Transfers In:</i>						
From General Fund	3610					0.00
From Capital Projects Funds	3630			1,144,991.84		1,144,991.84
From Special Revenue Funds	3640					0.00
Total Transfers In	3600	0.00	0.00	1,144,991.84	0.00	1,144,991.84
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910					0.00
To Capital Projects Funds	930					0.00
To Special Revenue Funds	940					0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	1,144,991.84	0.00	1,144,991.84
Net Change in Fund Balances		0.00	420.33	1,733.59	0.00	2,153.92
Fund Balance, July 1, 2022	2800		38,570.56	1,144,991.84		1,183,562.40
Adjustments to Fund Balances	2891					0.00
<i>Ending Fund Balance:</i>						
Restricted Fund Balance	2720		38,990.89	1,146,725.43		1,185,716.32
Total Fund Balances, June 30, 2023	2700	0.00	38,990.89	1,146,725.43	0.00	1,185,716.32

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, 2023

Exhibit K-7
 FDOE Page 17
Funds 300

REVENUES	Account Number	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
<i>Federal:</i>					
Miscellaneous Federal Direct	3199				0.00
Miscellaneous Federal Through State	3299				0.00
<i>State:</i>					
CO&DS Distributed	3321	460,065.92			460,065.92
Interest on Undistributed CO&DS	3325	11,658.16			11,658.16
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341				0.00
Other Miscellaneous State Revenues	3399	23.18		161,622.42	161,645.60
Total State Sources	3300	471,747.26	0.00	161,622.42	633,369.68
<i>Local:</i>					
District Local Capital Improvement Tax	3413		20,779,596.14		20,779,596.14
Payment in Lieu of Taxes	3422		551.86		551.86
Interest on Investments	3431		1,189,746.53	1,006,345.94	2,196,092.47
Other Miscellaneous Local Sources	3495		17,121.44	9,513.05	26,634.49
Impact Fees	3496			6,121,870.24	6,121,870.24
Refunds of Prior Year's Expenditures	3497		1,100,000.00		1,100,000.00
Total Local Sources	3400	0.00	23,087,015.97	7,137,729.23	30,224,745.20
Total Revenues	3000	471,747.26	23,087,015.97	7,299,351.65	30,858,114.88
EXPENDITURES					
<i>Capital Outlay: (Function 7400)</i>					
Library Books	610				0.00
Buildings and Fixed Equipment	630	199,302.29	2,330,798.09	8,382,146.54	10,912,246.92
Furniture, Fixtures and Equipment	640	155,465.48	2,277,397.01	59,274.96	2,492,137.45
Motor Vehicles (Including Buses)	650		114,893.12		114,893.12
Land	660			4,594.34	4,594.34
Improvements Other Than Buildings	670		937,896.60	133,724.10	1,071,620.70
Remodeling and Renovations	680	466,971.01	3,637,550.24	328,240.39	4,432,761.64
Charter School Local Capital Improvement	793				0.00
Charter School Capital Outlay Sales Tax	795				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730	566.04			566.04
Total Expenditures		822,304.82	9,298,535.06	8,907,980.33	19,028,820.21
Excess (Deficiency) of Revenues Over Expenditures		(350,557.56)	13,788,480.91	(1,608,628.68)	11,829,294.67

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL
PROJECTS FUNDS (Continued)

Exhibit K-7

FDOE Page 18

For the Fiscal Year Ended June 30, 2023

Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	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
Discount on Sale of Bonds (Function 9299)	891				0.00
Sale of Capital Assets	3730		87,244.85		87,244.85
Loss Recoveries	3740				0.00
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 Debt Service Funds	3620				0.00
From Special Revenue Funds	3640				0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910		(2,928,897.61)	(528,000.00)	(3,456,897.61)
To Debt Service Funds	920		(1,144,991.84)		(1,144,991.84)
To Special Revenue Funds	940				0.00
Total Transfers Out	9700	0.00	(4,073,889.45)	(528,000.00)	(4,601,889.45)
Total Other Financing Sources (Uses)		0.00	(3,986,644.60)	(528,000.00)	(4,514,644.60)
Net Change in Fund Balances		(350,557.56)	9,801,836.31	(2,136,628.68)	7,314,650.07
Fund Balance, July 1, 2022	2800	1,048,582.25	27,661,650.94	31,671,275.05	60,381,508.24
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	698,024.69	37,463,487.25	29,534,646.37	67,696,158.31
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740				0.00
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2023	2700	698,024.69	37,463,487.25	29,534,646.37	67,696,158.31

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT

For the Fiscal Year Ended June 30, 2023

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

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

June 30, 2023

Exhibit K-12
FDOE Page 23

Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322	1,200,551.11		1,200,551.11	129,940.69	133,922.48	41,212.13	37,230.34
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	1,200,551.11	0.00	1,200,551.11	129,940.69	133,922.48	41,212.13	37,230.34
Liability for Compensated Absences	2330	5,526,781.90		5,526,781.90				
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	4,114,519.53		4,114,519.53	1,049,818.80	1,069,165.80	95,173.04	75,826.04
Total Lease-Purchase Agreements Payable	2340	4,114,519.53	0.00	4,114,519.53	1,049,818.80	1,069,165.80	95,173.04	75,826.04
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	4,085,657.00		4,085,657.00				
Net Pension Liability	2365	70,633,620.00		70,633,620.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		85,561,129.54	0.00	85,561,129.54	1,179,759.49	1,203,088.28	136,385.17	113,056.38

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, 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, 2023

Exhibit K-13

FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740	0.00		12,748,504.00	12,748,504.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	90,784.50		0.00	4,350.65		86,433.85
Florida School Recognition Funds (3361)	92040	45,493.01		1,692,521.00	1,633,779.59		104,234.42
Instructional Materials (FEFP Earmark) [2]	90880	1,166,380.24		1,079,926.00	211,580.14		2,034,726.10
Library Media (FEFP Earmark) [2]	90881	68,646.86		61,209.00	18,805.18		111,050.68
Mental Health Assistance (FEFP Earmark)	90280	272,264.10		685,854.00	656,667.47		301,450.63
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	85,214.26		806,988.00	540,297.32		351,904.94
Safe Schools (FEFP Earmark) [4]	90803	123,123.65		992,323.00	861,454.17		253,992.48
Student Transportation (FEFP Earmark)	90830	0.00		3,751,551.00	3,751,551.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	588,186.04		2,862,082.00	2,615,211.43		835,056.61
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		242,645.00	242,645.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	45,471.60		18,107.00	646.25		62,932.35

[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
FDOE Page 25

For the Fiscal Year Ended June 30, 2023

	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	832,066.12			832,066.12
Public Utility Services Other than Energy - Functions 7900 & 8100	380	832,066.12			832,066.12
Natural Gas - All Functions	411	136,464.76			136,464.76
Natural Gas - Functions 7900 & 8100	411	136,464.76			136,464.76
Bottled Gas - All Functions	421	29,280.69	43.44		29,324.13
Bottled Gas - Functions 7900 & 8100	421	29,280.69			29,280.69
Electricity - All Functions	430	3,043,451.65			3,043,451.65
Electricity - Functions 7900 & 8100	430	3,043,451.65			3,043,451.65
Heating Oil - All Functions	440	22,703.24			22,703.24
Heating Oil - Functions 7900 & 8100	440	22,703.24			22,703.24
Gasoline - All Functions	450	175,657.86	8,466.77		184,124.63
Gasoline - Functions 7900 & 8100	450	115,666.81			115,666.81
Diesel Fuel - All Functions	460	663,857.54	197.56	1,161.90	665,217.00
Diesel Fuel - Functions 7900 & 8100	460	5,349.58			5,349.58
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				0.00
Subtotal - Functions 7900 & 8100		4,184,982.85	0.00	0.00	4,184,982.85
Total - All Functions		4,903,481.86	8,707.77	1,161.90	4,913,351.53
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	54,377.53			54,377.53
Diesel Fuel	460	658,507.86		1,161.90	659,669.76
Oil and Grease	540	9,620.25			9,620.25
Total		722,505.64		1,161.90	723,667.54

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651				0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

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TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
<i>Technology-Related Professional and Technical Services</i>	319	281,333.34		9,583.00		290,916.34
Technology-Related Repairs and Maintenance	359	66,556.54				66,556.54
Technology-Related Rentals	369	1,209,094.31	39,400.82	239,869.65		1,488,364.78
Telephone and Other Data Communication Services	379	372,472.21	432.84			372,905.05
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	8,662.82	11,000.56			19,663.38
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	33,757.12	3,874.34	881.16	939,397.24	977,909.86
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692			1,560.00		1,560.00
Miscellaneous Technology-Related	799					0.00
Total		1,971,876.34	54,708.56	251,893.81	939,397.24	3,217,875.95

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
<i>Capitalized Computer Hardware and Technology-Related Infrastructure</i>	643	8,827.00	7,260.00		581,311.87	597,398.87
Technology-Related Capitalized Fixtures and Equipment	648					0.00
Capitalized Software	691	808.99	1,048.00			1,856.99
Total		9,635.99	8,308.00	0.00	581,311.87	599,255.86

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

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023

Exhibit K-14

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	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	396,393.36
Food	570	2,345,676.86
Donated Foods	580	642,665.60

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	34,723,291.06	7,766.69	522,779.67	35,253,837.42
Basic Programs 101, 102 and 103 (Function 5100)	140	798,616.06			798,616.06
Basic Programs 101, 102 and 103 (Function 5100)	750	878,233.40	25,110.48	154.95	903,498.83
Total Basic Program Salaries		36,400,140.52	32,877.17	522,934.62	36,955,952.31
Other Programs 130 (ESOL) (Function 5100)	120	532,354.97			532,354.97
Other Programs 130 (ESOL) (Function 5100)	140	12,243.86			12,243.86
Other Programs 130 (ESOL) (Function 5100)	750	13,464.50			13,464.50
Total Other Program Salaries		558,063.33	0.00	0.00	558,063.33
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	7,467,038.39	288,076.21	43,725.78	7,798,840.38
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	203,627.14			203,627.14
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	188,558.68	85,947.00	1,965.00	276,470.68
Total ESE Program Salaries		7,859,224.21	374,023.21	45,690.78	8,278,938.20
Career Program 300 (Function 5300)	120	1,028,848.93	65,283.93	100,638.09	1,194,770.95
Career Program 300 (Function 5300)	140	57,791.61			57,791.61
Career Program 300 (Function 5300)	750	46,495.22			46,495.22
Total Career Program Salaries		1,133,135.76	65,283.93	100,638.09	1,299,057.78
TOTAL		45,950,563.82	472,184.31	669,263.49	47,092,011.62

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	209,139.56	1,883.96	2,138,337.53	2,349,361.05

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURE:					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	111,073,809.44	5,304,442.06	5,345,830.45	121,724,081.95
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	67,268,208.54	3,504,392.77	3,856,387.40	74,628,988.71
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	5,113,238.76	287,740.56	58,138.02	5,459,117.34
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	6,480,137.76	1,298,996.26	540,798.57	8,319,932.59
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	5,385,562.10	9,200.71	107,198.86	5,501,961.67

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2023

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-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
<i>II. School Safety:</i>						
						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:	1,058,605.52	615,954.65	310,339.00	1,364,221.17
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			19,566.58	
Occupational Therapy, Physical Therapy and Other Therapy Services			105,892.96	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			148,416.19	
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other			36,463.27	
Total Expenditures			310,339.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2023</i>		
Total Assets and Deferred Outflows of Resources	100	19,867,120.94
Total Liabilities and Deferred Inflows of Resources	100	1,318,179.11

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2023

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	150.00	11.47	307.84					469.31
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					176.94			176.94
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		150.00	11.47	307.84	0.00	176.94	0.00	0.00	646.25

[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, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing 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	23002	952,980.41
National School Lunch Program (2)	10.555	23001, 23003	3,969,959.72
Summer Food Service Program for Children	10.559	22006, 22007, 23006, 23007	82,119.98
Supply Chain Assistance Funding	10.555	22002	250,266.22
Total Child Nutrition Cluster			5,255,326.33
Special Education Cluster:			
United States Department of Educations:			
American Rescue Plan - ESSER III IDEA Part B	COVID-19,84.425X	263	329,108.47
Special Education - Grants to States	84.027		
Florida Department of Education		263	2,658,863.56
Special Education - Preschool Grants			
Florida Department of Education	84.173	267	58,789.11
Total Special Education Cluster:			3,046,761.14
Not Clustered			
United States Department of Defense:			
Air Force Junior Reserve Officers Training Corps	12.UNK	Direct	81,640.44
United States Department of Justice:			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	VOCA-2021-NCSD-00530	101,819.93
United States Department of Education:			
Florida Department of Education:			
Adult Education Act - Basic Grants to States	84.002	191, 195	126,632.43
Title I Grants to Local Educational Agencies	84.010	212	1,771,008.15
Career and Technical Education - Basic Grants to States	84.048	161	154,953.25
Education of Homeless Children and Youth	84.196	127	66,870.24
English Language Acquisition State Grants	84.365	102	30,045.68
Supporting Effective Instruction State Grants	84.367	224	297,009.43
Student Support and Academic Enrichment Program	84.424	241	137,354.34
Education Stabilization Fund:	84.425		
Governor's Emergency Education Relief Fund	COVID-19, 84.425C	123	12,300.00
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124	762,234.00
American Rescue Plan - ESSER III	COVID-19, 84.425U	121	4,242,187.98
Total Education Stabilization Fund	84.425		5,016,721.98
Total United States Department of Education			7,600,595.50
Total Expenditures of Federal Awards			\$ 16,086,143.34

- 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, 2023. 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 \$642,291.43 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.