

**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, 2016**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2016, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 8, 2016.



 Signature of District School Superintendent

September 8, 2016
 Signature Date

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

Exhibit K-1
FDOE Page 1
Fund 100

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	59,381.12
Total Federal Direct	3100	59,381.12
<i>Federal Through State and Local:</i>		
Medicaid	3202	476,557.76
Miscellaneous Federal Through State	3299	9,499.02
Total Federal Through State and Local	3200	486,056.78
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	25,969,716.00
Workforce Development	3315	604,669.00
CO&DS Withheld for Administrative Expenditure	3323	5,886.48
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	50,750.00
State License Tax	3343	23,290.01
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	12,152,818.00
Florida School Recognition Funds	3361	835,023.00
Voluntary Prekindergarten Program	3371	24,429.59
Preschool Projects	3372	
<i>Other State:</i>		
Other Miscellaneous State Revenues	3399	346,791.02
Total State	3300	40,013,373.10
<i>Local:</i>		
District School Taxes	3411	40,962,165.13
Payment in Lieu of Taxes	3422	2,160.73
Tuition	3424	300.00
Rent	3425	41,237.73
Interest on Investments	3431	28,410.76
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	503,796.21
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	9,564.27
Other Student Fees	3469	9,290.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	20,098.25
Transportation Services Rendered for School Activities	3492	51,298.06
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	222,322.90
Other Miscellaneous Local Sources	3495	22,975.38
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	944,591.51
Collections for Lost, Damaged and Sold Textbooks	3498	7,975.42
Receipt of Food Service Indirect Costs	3499	123,217.44
Total Local	3400	42,949,403.79
Total Revenues	3000	83,508,214.79

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, 2016

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	35,173,116.05	10,023,500.95	1,860,502.53	1,895.28	1,554,027.32	65,844.03	625,832.57	49,304,718.73
Student Support Services	6100	2,391,979.57	667,415.57	251,347.78	0.00	57,680.54	1,410.61	2,832.00	3,372,666.07
Instructional Media Services	6200	867,012.39	274,449.74	38,111.28	0.00	25,139.53	92,978.29	11,754.15	1,309,445.38
Instruction and Curriculum Development Services	6300	868,936.88	228,673.74	119,992.35	0.00	28,184.69	3,894.67	7,002.45	1,256,684.78
Instructional Staff Training Services	6400	675,333.31	179,634.34	416,123.63	0.00	15,520.89	32.99	64,264.02	1,350,909.18
Instruction-Related Technology	6500	423,144.94	129,216.69	666,382.58	0.00	7,077.81	11,653.92	0.00	1,237,475.94
Board	7100	158,040.00	65,031.90	205,741.33	0.00	813.67	0.00	1,379.82	431,006.72
General Administration	7200	569,686.63	113,590.20	172,624.25	0.00	33,629.58	653.46	11,972.40	902,156.52
School Administration	7300	3,931,525.63	1,098,783.43	358,850.69	172.62	30,875.68	2,877.00	22,815.97	5,445,901.02
Facilities Acquisition and Construction	7410	62,628.51	15,982.91	182,654.92	0.00	0.00	0.00	0.00	261,266.34
Fiscal Services	7500	436,580.99	151,134.27	18,910.39	0.00	3,520.94	277.89	0.00	610,424.48
Food Services	7600	25,709.25	51,181.45	0.00	0.00	0.00	0.00	0.00	76,890.70
Central Services	7700	357,217.28	108,552.26	91,430.46	0.00	12,762.25	734.94	5,650.65	576,347.84
Student Transportation Services	7800	2,375,698.19	983,578.01	70,411.08	381,560.50	346,471.37	737.63	180,836.35	4,339,293.13
Operation of Plant	7900	2,854,717.35	1,051,313.33	1,960,199.59	2,090,320.14	207,851.53	7,854.32	86,242.07	8,258,498.33
Maintenance of Plant	8100	1,599,197.44	502,641.91	395,229.75	52,021.62	449,209.49	40,557.98	2,193.30	3,041,051.49
Administrative Technology Services	8200	611,651.99	160,717.39	190,615.18	0.00	3,864.67	2,997.97	1,555.00	971,402.20
Community Services	9100	167,707.30	64,250.31	33,970.28	0.00	20,713.30	0.00	0.00	286,641.19
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						69,283.16		69,283.16
Other Capital Outlay	9300						300,984.94		300,984.94
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		53,549,883.70	15,869,648.40	7,033,098.07	2,525,970.16	2,797,343.26	602,773.80	1,024,330.75	83,403,048.14
Excess (Deficiency) of Revenues Over Expenditures									105,166.65

**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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	8,021.01
Loss Recoveries	3740	19,129.42
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,334,142.36
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,334,142.36
<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)		2,361,292.79
Net Change In Fund Balance		2,466,459.44
Fund Balance, July 1, 2015	2800	9,484,246.06
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,028,210.20
Restricted Fund Balance	2720	2,305,485.69
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,500,702.51
Unassigned Fund Balance	2750	6,116,307.10
Total Fund Balances, June 30, 2016	2700	11,950,705.50

**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, 2016

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,618,995.92
School Breakfast Reimbursement	3262	734,674.59
Afterschool Snack Reimbursement	3263	25,888.80
Child Care Food Program	3264	
USDA-Donated Commodities	3265	315,677.77
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,695,237.08
<i>State:</i>		
School Breakfast Supplement	3337	23,373.00
School Lunch Supplement	3338	29,376.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	52,749.00
<i>Local:</i>		
Interest on Investments	3431	4,014.51
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	936,548.30
Student Breakfasts	3452	102,210.30
Adult Breakfasts/Lunches	3453	142,549.61
Student and Adult á la Carte Fees	3454	693,536.66
Student Snacks	3455	
Other Food Sales	3456	7,579.15
Other Miscellaneous Local Sources	3495	43,475.73
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,929,914.26
Total Revenues	3000	5,677,900.34

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

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2016

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	1,723,943.30
Employee Benefits	200	666,088.47
Purchased Services	300	123,357.57
Energy Services	400	3,181.03
Materials and Supplies	500	2,410,603.28
Capital Outlay	600	6,202.72
Other	700	163,025.50
Other Capital Outlay (Function 9300)	600	395,555.88
Total Expenditures		5,491,957.75
Excess (Deficiency) of Revenues Over Expenditures		185,942.59
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	6,370.43
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		6,370.43
Net Change in Fund Balance		192,313.02
Fund Balance, July 1, 2015	2800	2,236,500.07
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	68,623.13
Restricted Fund Balance	2720	2,360,189.96
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	2,428,813.09

**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, 2016

Exhibit K-3
FDOE Page 6
Fund 420

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	574,391.68
Total Federal Direct	3100	574,391.68
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	148,388.20
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,454,607.87
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	182,642.95
English Literacy and Civics Education	3222	18,640.03
Adult Migrant Education	3223	
Other WIOA Programs	3224	121,531.13
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,833,756.22
Teacher and Principal Training and Recruiting - Title II, Part A	3225	358,828.18
Math and Science Partnerships - Title II, Part B	3226	340,141.47
Language Instruction - Title III	3241	11,981.73
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	55,997.85
Total Federal Through State and Local	3200	5,526,515.63
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	2,360.73
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,360.73
Total Revenues	3000	6,103,268.04

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

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

Exhibit K-3

FDOE Page 7

For the Fiscal Year Ended June 30, 2016

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	1,604,176.15	410,352.55	316,207.22	0.00	326,920.24	73,300.85	94,791.23	2,825,748.24
Student Support Services	6100	374,851.69	103,859.36	170,008.26	0.00	31,051.24	2,702.49	0.00	682,473.04
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,015,469.18	260,982.80	158,987.16	0.00	982.32	1,058.89	5,835.00	1,443,315.35
Instructional Staff Training Services	6400	307,774.23	50,301.56	300,985.58	0.00	41,409.33	0.00	104,898.80	805,369.50
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	1,811.77	0.00	0.00	0.00	215,176.81	216,988.58
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	735.00	56.21	1,302.11	0.00	0.00	0.00	0.00	2,093.32
Student Transportation Services	7800	52,599.86	19,942.60	0.00	4,401.08	0.00	0.00	5,680.50	82,624.04
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						44,655.97		44,655.97
Total Expenditures		3,355,606.11	845,495.08	949,302.10	4,401.08	400,363.13	121,718.20	426,382.34	6,103,268.04
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
	Account Number								
Loans	3720								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700	0.00							

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

For the Fiscal Year Ended June 30, 2016

Exhibit K-4
 FDOE Page 8
Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds - N/A 432	Other ARRA Stimulus Grants N/A 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214			25,225.42	25,225.42
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	25,225.42	25,225.42
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	25,225.42	25,225.42

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued) - NOT APPLICABLE

Exhibit K-4

FDOE Page 9

For the Fiscal Year Ended June 30, 2016

Fund 432

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
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
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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								
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								
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, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued) - NOT APPLICABLE

For the Fiscal Year Ended June 30, 2016

Exhibit K-4

FDOE Page 10

Fund 433

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
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
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2016

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	1,390.00	122.81	23,712.61					25,225.42
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
Total Expenditures		1,390.00	122.81	23,712.61	0.00	0.00	0.00	0.00	25,225.42
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 Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700		0.00						

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS - NOT APPLICABLE
For the Fiscal Year Ended June 30, 2016

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200								0.00
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Total Local		3400								0.00
Total Revenues		3000								0.00
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	
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	
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures									0.00	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2015		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2016		2700								0.00

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, 2016

Exhibit K-6
FDOE Page 13
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Other Debt Service 290	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	264,366.96			264,366.96
SBE/COBI Bond Interest	3326	50.29			50.29
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		172,500.00		172,500.00
Other Miscellaneous State Revenues	3399				0.00
Total State Sources	3300	264,417.25	172,500.00	0.00	436,917.25
<i>Local:</i>					
Interest on Investments	3431		10.39	38,874.10	38,884.49
Total Local Sources	3400	0.00	10.39	38,874.10	38,884.49
Total Revenues	3000	264,417.25	172,510.39	38,874.10	475,801.74
EXPENDITURES					
<i>Debt Service (Function 9200)</i>					
Redemption of Principal	710	230,000.00	100,945.89		330,945.89
Interest	720	43,294.05	70,206.93		113,500.98
Dues and Fees	730	82.06	0.00		82.06
Miscellaneous	790				0.00
Total Expenditures		273,376.11	171,152.82	0.00	444,528.93
Excess (Deficiency) of Revenues Over Expenditures		(8,958.86)	1,357.57	38,874.10	31,272.81
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE					
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Other Debt Service 290	Totals
<i>Transfers In:</i>					
From General Fund	3610				0.00
From Capital Projects Funds	3630			81,224.25	81,224.25
Total Transfers In	3600	0.00	0.00	81,224.25	81,224.25
<i>Transfers Out: (Function 9700)</i>					
Total Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	81,224.25	81,224.25
Net Change in Fund Balances		(8,958.86)	1,357.57	120,098.35	112,497.06
Fund Balance, July 1, 2015	2800	23,455.81	31,321.42	1,098,990.70	1,153,767.93
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	14,496.95	32,678.99	1,219,089.05	1,266,264.99
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740				0.00
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2016	2700	14,496.95	32,678.99	1,219,089.05	1,266,264.99

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, 2016

Exhibit K-7
 FDOE Page 14
Funds 300

REVENUES	Account Number	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. 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		117,330.14			117,330.14
Interest on Undistributed CO&DS	3325		884.68			884.68
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341					0.00
State Through Local	3380					0.00
Public Education Capital Outlay (PECO)	3391	249,191.00				249,191.00
Total State Sources	3300	249,191.00	118,214.82	0.00	0.00	367,405.82
<i>Local:</i>						
District Local Capital Improvement Tax	3413			9,967,521.55		9,967,521.55
Payment in Lieu of Taxes	3422			252.34		252.34
Excess Fees	3423					0.00
Interest on Investments	3431		1.41	84,039.32	28,506.39	112,547.12
Other Miscellaneous Local Sources	3495			1,103,924.68	249.63	1,104,174.31
Impact Fees	3496				2,942,954.23	2,942,954.23
Refunds of Prior Year's Expenditures	3497			100,432.00		100,432.00
Total Local Sources	3400	0.00	1.41	11,256,169.89	2,971,710.25	14,227,881.55
Total Revenues	3000	249,191.00	118,216.23	11,256,169.89	2,971,710.25	14,595,287.37
EXPENDITURES						
<i>Capital Outlay: (Function 7400)</i>						
Library Books	610					0.00
Audiovisual Materials	620					0.00
Buildings and Fixed Equipment	630			5,161,564.95	461,600.49	5,623,165.44
Furniture, Fixtures and Equipment	640			2,307,827.86	15,480.20	2,323,308.06
Motor Vehicles (Including Buses)	650			690,343.96	0.00	690,343.96
Land	660			161,730.28	0.00	161,730.28
Improvements Other Than Buildings	670	14,282.29		704,195.56	149,059.25	867,537.10
Remodeling and Renovations	680			2,231,850.03	22,316.57	2,254,166.60
Computer Software	690	193,214.07				193,214.07
<i>Debt Service: (Function 9200)</i>						
Miscellaneous	790					0.00
Total Expenditures		207,496.36	0.00	11,257,512.64	648,456.51	12,113,465.51
Excess (Deficiency) of Revenues Over Expenditures		41,694.64	118,216.23	(1,342.75)	2,323,253.74	2,481,821.86

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, 2016

Exhibit K-7

FDOE Page 15

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 Cap. Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
Issuance of Bonds	3710					0.00
Sale of Capital Assets	3730				1,600,000.00	1,600,000.00
<i>Transfers In:</i>						
From General Fund	3610					0.00
From Debt Service Funds	3620					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			(2,185,087.44)	(149,054.92)	(2,334,142.36)
To Debt Service Funds	920			(81,224.25)		(81,224.25)
Total Transfers Out	9700	0.00	0.00	(2,266,311.69)	(149,054.92)	(2,415,366.61)
Total Other Financing Sources (Uses)		0.00	0.00	(2,266,311.69)	1,450,945.08	(815,366.61)
Net Change in Fund Balances		41,694.64	118,216.23	(2,267,654.44)	3,774,198.82	1,666,455.25
Fund Balance, July 1, 2015	2800	24,039.26	345.06	27,958,138.06	10,866,508.72	38,849,031.10
Adjustments to Fund Balances	2891					0.00
<i>Ending Fund Balance:</i>						
Nonspendable Fund Balance	2710					0.00
Restricted Fund Balance	2720	65,733.90	118,561.29	25,690,483.62	14,640,707.54	40,515,486.35
Committed Fund Balance	2730					0.00
Assigned Fund Balance	2740					0.00
Unassigned Fund Balance	2750					0.00
Total Fund Balances, June 30, 2016	2700	65,733.90	118,561.29	25,690,483.62	14,640,707.54	40,515,486.35

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS - NOT APPLICABLE
For the Fiscal Year Ended June 30, 2016

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000							0.00	
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
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			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									0.00	
Fund Balance, July 1, 2015		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2016		2700							0.00	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS - NOT APPLICABLE
 For the Fiscal Year Ended June 30, 2016

Exhibit K-9
 FDOE Page 17
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS - NOT APPLICABLE
 For the Fiscal Year Ended June 30, 2016

Exhibit K-10
 FDOE Page 18
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS

Exhibit K-11
 FDOE Page 19
Fund 891

June 30, 2016

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	1,156,171.00	2,913,682.00	2,879,568.00	1,190,285.00
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		1,156,171.00	2,913,682.00	2,879,568.00	1,190,285.00
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	1,156,171.00	2,913,682.00	2,879,568.00	1,190,285.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,156,171.00	2,913,682.00	2,879,568.00	1,190,285.00

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2016

Exhibit K-12
 FDOE Page 20
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	594,000.00		594,000.00	230,000.00	253,000.00	43,294.05	28,770.00
District Bonds Payable	2322	2,133,274.71		2,133,274.71	104,015.26	107,458.88	67,137.56	63,693.94
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	2,727,274.71	0.00	2,727,274.71	334,015.26	360,458.88	110,431.61	92,463.94
Liability for Compensated Absences	2330	3,212,387.87		3,212,387.87				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342	1,428,581.00		1,428,581.00				
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	1,428,581.00	0.00	1,428,581.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	5,309,421.00		5,309,421.00				
Net Pension Liability	2365	36,503,800.00		36,503,800.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		49,181,464.58	0.00	49,181,464.58	334,015.26	360,458.88	110,431.61	92,463.94

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, 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, 2016

Exhibit K-13
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740	325,443.51		12,152,818.00	12,232,030.16		246,231.35
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	1,800.10		421,956.00	399,222.00		24,534.10
Florida School Recognition Funds (3361)	92040	61,335.66		835,023.00	819,562.81		76,795.85
Instructional Materials (FEFP Earmark) [3]	90880	135,733.25		901,192.00	947,652.90		89,272.35
Library Media (FEFP Earmark) [3]	90881	17,848.53		50,890.00	41,237.87		27,500.66
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	148,001.71		593,826.00	581,283.90		160,543.81
Safe Schools (FEFP Earmark) [5]	90803	153,268.54		222,785.00	205,700.65		170,352.89
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			2,613,613.00	2,613,613.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	121,557.62		2,477,082.00	2,367,316.65		231,322.97
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			183,551.00	183,551.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	37,549.86		24,429.59	19,090.00		42,889.45

- [1] Include both state and local revenue sources.
- [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [4] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [5] Combine all programs funded from the 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, 2016

Exhibit K-14
FDOE Page 22

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	44,629.46				44,629.46
Bottled Gas	421	18,789.51				18,789.51
Electricity	430	2,004,235.35				2,004,235.35
Heating Oil	440	4,802.76				4,802.76
Total		2,072,457.08	0.00	0.00	0.00	2,072,457.08
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	39,553.36		2,104.50		41,657.86
Diesel Fuel	460	342,007.14		2,296.58		344,303.72
Oil and Grease	540	12,275.36				12,275.36
Total		393,835.86		4,401.08	0.00	398,236.94

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				598,532.00	598,532.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	25,000.00		25,000.00		50,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	89,328.64		77,754.76		167,083.40
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	208,603.99
Food	570	1,866,641.49
Donated Foods	580	315,696.46

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2016

Exhibit K-14
 FDOE Page 23

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	21,693,644	96,448		21,790,092.00
Basic Programs 101, 102 and 103 (Function 5100)	140	353,490			353,490.00
Basic Programs 101, 102 and 103 (Function 5100)	750	447,109	29,591		476,700.00
Total Basic Program Salaries		22,494,243.00	126,039.00	0.00	22,620,282.00
Other Programs 130 (ESOL) (Function 5100)	120	177,214	4,167		181,381.00
Other Programs 130 (ESOL) (Function 5100)	140	2,888			2,888.00
Other Programs 130 (ESOL) (Function 5100)	750	3,652	1,278		4,930.00
Total Other Program Salaries		183,754.00	5,445.00	0.00	189,199.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	7,088,360	262,406		7,350,766.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	140,890			140,890.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	142,053	44,272		186,325.00
Total ESE Program Salaries		7,371,303.00	306,678.00	0.00	7,677,981.00
Career Program 300 (Function 5300)	120	962,175			962,175.00
Career Program 300 (Function 5300)	140	3,746			3,746.00
Career Program 300 (Function 5300)	750	21,035			21,035.00
Total Career Program Salaries		986,956.00	0.00	0.00	986,956.00
Total		31,036,256.00	438,162.00	0.00	31,474,418.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	999,066.83	44,299.80		1,043,366.63

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**

For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FDOE Page 24

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - NOT APPLICABLE	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS- N/A (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100				0.00
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420				0.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		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	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:	574,783.83	476,557.76	441,308.12	610,033.47
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			40,455.59	
School Nurses and Health Care Services			26,149.31	
Occupational Therapy, Physical Therapy and Other Therapy Services			240,680.15	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			90,264.31	
Medicaid Administration and Billing Services			293.72	
Student Services			583.53	
Consultants				
Other			42,881.51	
Total Expenditures			441,308.12	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
Total Assets and Deferred Outflows of Resources	100	8,962,188.00
Total Liabilities and Deferred Inflows of Resources	100	5,580,906.97

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

For the Fiscal Year Ended June 30, 2016

Exhibit K-15

FDOE Page 25

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	15,827.77	2,359.01			245.82			18,432.60
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			72.45					72.45
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	204.00	50.23			203.89		132.83	590.95
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		16,031.77	2,409.24	72.45	0.00	449.71	0.00	132.83	19,096.00

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

**SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Granter/Program	CFDA Number	Pass- Through Grantor Number	Amount of Expenditures
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	13002	707,881.17
National School Lunch Program (2)	10.555	13001, 13003	2,886,935.15
Summer Food Service Program for Children	10.559	13006, 13007	100,420.76
Total United States Department of Agriculture			<u>3,695,237.08</u>
United States Department of Justice:			
Indirect:			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	V13014	<u>79,587.28</u>
United States Department of Labor:			
Indirect:			
First Coast Workforce Development Inc.:			
WIA Youth Activities	17.259	2015-08	<u>121,531.13</u>
National Science Foundation:			
Indirect:			
University of Florida:			
Education and Human Resources	47.076	None	<u>11,897.85</u>
United States Department of Education:			
Direct:			
Safe and Dug-Free Schools and Communities National Program			
Office of Elementary and Secondary: School Climate Transformation	84.184	None	574,391.68
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	263	2,383,760.11
Special Education - Preschool Grants	84.173	267	70,847.76
University of South Florida			
Special Education - Grants to States	84.027A	None	1,050.00
Total Special Education Cluster:			<u>2,455,657.87</u>
Florida Department of Education:			
Adult Education Act - Basic Grants to States	84.002	191, 193	201,282.98
Title I Grants to Local Educational Agencies	84.010	212, 223	1,833,756.22
Career and Technical Education - Basic Grants to States	84.048	161	148,388.20
Education of Homeless Children and Youth	84.196	127	44,100.00
English Language Acquisition State Grants	84.365	102	11,981.73
Improving Teacher Quality State Grants	84.367	224	358,828.18
Mathematics and Science Partnership Title II Part B	84.366	235	340,141.47
ARRA - State Fiscal Stabilization Funds - Race-to-the-Top Incentive Grants	84.395	RG411	25,225.42
Total United States Department of Education			<u>5,419,362.07</u>
United States Department of Defense:			
Direct:			
Air Force Junior Reserve Officers Training Corps	None	N/A	<u>59,381.12</u>
Total Expenditures of Federal Awards			\$ <u>9,961,388.21</u>

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- Notes: (1) Basis of Presentation - The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the schedule have been reconciled to and are in agreement with amounts recorded in the accounting records.
- (2) NonCash Assistance Food Donation - Includes \$315,677.77 of donated food used during the fiscal year. Donated food are valued at the fair value as determined at the time of donation.

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

**FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF FUNDING AND FINANCIAL REPORTING
 FORM ESE 523
 INFORMATION CONCERNING AUTHORIZED OBLIGATIONS
 UNDER SECTIONS 1011.14 & 1011.15, FLORIDA STATUTES**

No local District Bonds were issued or refund in fical year 2015-2016

INSTRUCTIONS: Please complete and return this form to the address above.

County of _____

Amount of Loan Approved \$ _____

Date Approved _____

Purpose of Loan _____

Lending Agency _____

Amount Actually Borrowed \$ _____

Rate of Interest Fixed: _____ Variable: _____

Date Loan was Made _____

SCHEDULE OF PAYMENTS

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
TOTAL	\$ _____ -	\$ _____ -	\$ _____ -

Man C. Sumner

Signature of District Finance Officer

September 8, 2016

Signature Date