

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2015-16

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certification of Taxable Value of Property in County by Property Appraiser

7,383,469,759.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.0040		5.0040
2. Prior-Period Funding Adjustment Millage	0.0010		0.0010
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.4000		1.4000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	7.1530		7.1530

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	58,800.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	58,800.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Miscellaneous Federal Through State	3299	5,900.00
Total Federal Through State and Local	3200	5,900.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	25,799,659.00
Workforce Development	3315	604,669.00
Racing Commission Funds	3341	50,750.00
State Forest Funds	3342	
State License Tax	3343	20,000.00
District Discretionary Lottery Funds	3344	38,543.00
Class Size Reduction Operating Funds	3355	11,892,216.00
Florida School Recognition Funds	3361	858,728.00
Other Miscellaneous State Revenues	3399	86,313.05
Total State	3300	39,350,878.05
<i>LOCAL:</i>		
District School Taxes	3411	40,778,017.00
Rent	3425	17,500.00
Investment Income	3430	
Gifts, Grants and Bequests	3440	197,011.25
Other Student Fees	3469	9,510.00
Miscellaneous Local Sources	3490	155,000.00
Total Local	3400	41,157,038.25
TOTAL ESTIMATED REVENUES		80,572,616.30
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,100,384.00
Total Transfers In	3600	3,100,384.00
TOTAL OTHER FINANCING SOURCES		3,100,384.00
Fund Balance, July 1, 2015	2800	9,484,246.06
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		93,157,246.36

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	51,323,510.81	34,380,897.88	10,215,904.42	1,719,705.68	5,614.27	4,111,209.81	253,285.60	636,893.15
Student Support Services	6100	3,259,451.10	2,224,636.05	677,897.70	299,964.42			24,700.00	
Instructional Media Services	6200	1,334,065.69	860,536.00	271,253.24	54,120.00				
Instruction and Curriculum Development Services	6300	1,300,315.95	824,697.63	219,211.49	176,637.14				
Instructional Staff Training Services	6400	1,237,105.41	626,338.00	191,339.74	342,483.47				
Instruction-Related Technology	6500	1,418,317.99	413,470.00	128,621.77	836,588.97				
Board	7100	612,043.77	170,030.00	101,074.31	328,339.46				
General Administration	7200	1,253,836.33	848,277.00	176,074.17	165,660.21				
School Administration	7300	5,473,810.29	3,735,932.18	1,071,087.34	417,841.01	500.00	224,224.76	8,200.00	16,025.00
Facilities Acquisition and Construction	7400	431,604.71	185,064.00	53,140.71	192,400.00			1,000.00	
Fiscal Services	7500	568,435.77	390,283.00	151,077.77	22,575.00		4,000.00	500.00	
Food Service	7600	29,206.01		27,306.01	1,900.00				
Central Services	7700	594,050.52	325,951.00	100,039.22	143,090.38	350.00	14,069.92	3,500.00	7,050.00
Student Transportation Services	7800	4,664,633.63	2,288,637.00	1,037,016.23	84,108.40	907,580.00	214,412.00	15,200.00	117,680.00
Operation of Plant	7900	8,439,016.60	2,615,765.00	1,041,596.02	1,941,067.07	2,501,655.88	196,899.67	76,432.96	65,600.00
Maintenance of Plant	8100	3,481,558.25	1,639,741.00	518,979.76	646,039.92	80,000.00	506,297.57	85,500.00	5,000.00
Administrative Technology Services	8200	1,037,062.70	578,296.00	156,197.04	275,989.72		11,100.00	14,565.94	914.00
Community Services	9100	863,718.12	188,552.00	554,668.27	26,035.50		11,234.62	250.00	82,977.73
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		87,341,743.65	52,297,103.74	16,692,485.21	7,674,546.35	3,495,700.15	5,447,951.55	671,656.77	1,062,299.88
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710	985,484.96							
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740	3,223,502.00							
Unassigned Fund Balance, June 30, 2016	2750	1,606,515.75							
TOTAL ENDING FUND BALANCE	2700	5,815,502.71							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		93,157,246.36							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,349,000.00
USDA-Donated Commodities	3265	356,000.00
Total Federal Through State and Local	3200	3,705,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	26,000.00
School Lunch Supplement	3338	33,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	59,000.00
<i>LOCAL:</i>		
Investment Income	3430	500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,960,000.00
Other Miscellaneous Local Sources	3495	60,000.00
Total Local	3400	2,020,500.00
TOTAL ESTIMATED REVENUES		5,784,500.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	2,236,500.07
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		8,021,000.07

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,695,500.00
Employee Benefits	200	710,200.00
Purchased Services	300	193,200.00
Energy Services	400	5,000.00
Materials and Supplies	500	2,802,600.00
Capital Outlay	600	485,517.33
Other	700	161,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	6,053,017.33
OTHER FINANCING USES:		
<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	
TOTAL OTHER FINANCING USES	-	
Nonspendable Fund Balance, June 30, 2016	2710	62,094.01
Restricted Fund Balance, June 30, 2016	2720	
Committed Fund Balance, June 30, 2016	2730	
Assigned Fund Balance, June 30, 2016	2740	1,905,888.73
Unassigned Fund Balance, June 30, 2016	2750	
TOTAL ENDING FUND BALANCE	2700	1,967,982.74
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		8,021,000.07

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL
PROGRAMS - FUND 420

Page 6

ESTIMATED 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	1,035,438.69
Total Federal Direct	3100	1,035,438.69
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	159,803.08
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	379,818.64
Teacher and Principal Training and Recruitment - Title II, Part A	3225	361,226.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	3,212,160.00
Elementary and Secondary Education Act, Title I	3240	2,061,473.68
Language Instruction - Title III	3241	13,885.78
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	62,161.88
Total Federal Through State And Local	3200	6,250,529.06
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		7,285,967.75
<i>OTHER FINANCING SOURCES:</i>		
Loans	3720	
Sale of Capital Assets	3730	
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		7,285,967.75

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

Page 7

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	3,186,896.09	1,730,442.14	741,973.55	368,532.98		223,256.81	82,250.61	40,420.00
Student Support Services	6100	1,091,131.98	800,515.16	147,152.26	100,647.14		35,561.18	7,156.24	100.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	1,877,738.27	1,345,513.00	273,460.64	207,665.75		11,868.49	29,230.39	10,000.00
Instructional Staff Training Services	6400	503,715.60	257,932.63	39,611.44	136,734.38		8,047.00	2,800.00	58,590.15
Instruction-Related Technology Board	6500								
General Administration	7100								
School Administration	7200	504,858.50	720.00	55.08	5,418.38				498,665.04
Facilities Acquisition and Construction	7300								
Fiscal Services	7400								
Food Services	7500								
Central Services	7600								
Student Transportation Services	7700	6,058.00	1,500.00	500.00	3,416.00				642.00
Operation of Plant	7800	115,569.31	53,100.00	33,904.00		5,400.00		22,765.31	400.00
Maintenance of Plant	7900								
Administrative Technology Services	8100								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		7,285,967.75	4,189,722.93	1,236,656.97	822,434.63	5,400.00	278,733.48	144,202.55	608,817.19
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016									
Restricted Fund Balance, June 30, 2016	2710								
Committed Fund Balance, June 30, 2016	2720								
Assigned Fund Balance, June 30, 2016	2730								
Unassigned Fund Balance, June 30, 2016	2740								
TOTAL ENDING FUND BALANCE	2750								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE	2700	7,285,967.75							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS -

TARGETED ARRA STIMULUS FUNDS - FUND 432 - NOT APPLICABLE

Page 8

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued) - NOT APPLICABLE

Page 9

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433 - NOT APPLICABLE

Page 10

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued) - NOT APPLICABLE

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction		5000								
Student Support Services		6100								
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300								
Instructional Staff Training Services		6400								
Instruction-Related Technology		6500								
Board		7100								
General Administration		7200								
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (function 9700)										
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								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2016		2710								
Restricted Fund Balance, June 30, 2016		2720								
Committed Fund Balance, June 30, 2016		2730								
Assigned Fund Balance, June 30, 2016		2740								
Unassigned Fund Balance, June 30, 2016		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

Page 12

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	35,332.45
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	35,332.45
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		35,332.45
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		35,332.45

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

Page 13

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	35,332.45	12,518.13	1,192.92	13,257.32		801.08		7,563.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		35,332.45	12,518.13	1,192.92	13,257.32		801.08		7,563.00
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		35,332.45							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

NOT APPLICABLE

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) - NOT APPLICABLE

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction		5000								
Student Support Services		6100								
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300								
Instructional Staff Training Services		6400								
Instruction-Related Technology		6500								
Board		7100								
General Administration		7200								
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
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								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2016		2710								
Restricted Fund Balance, June 30, 2016		2720								
Committed Fund Balance, June 30, 2016		2730								
Assigned Fund Balance, June 30, 2016		2740								
Unassigned Fund Balance, June 30, 2016		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016**

SECTION VII. DEBT SERVICE FUNDS

Page 16

ESTIMATED REVENUES		Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	290 Other Debt Service
<i>FEDERAL DIRECT SOURCES:</i>						
Miscellaneous Federal Direct		3199				
Total Federal Direct Sources		3100				
<i>FEDERAL THROUGH STATE AND LOCAL:</i>						
Miscellaneous Federal Through State		3299				
Total Federal Through State and Local		3200				
<i>STATE SOURCES:</i>						
CO&DS Withheld for SBE/COBI Bonds		3322	274,300.00	274,300.00		
SBE/COBI Bond Interest		3326				
Racing Commission Funds		3341	172,500.00		172,500.00	
Total State Sources		3300	446,800.00	274,300.00	172,500.00	
<i>LOCAL SOURCES:</i>						
Total Local Sources		3400				
TOTAL ESTIMATED REVENUES			446,800.00	274,300.00	172,500.00	
OTHER FINANCING SOURCES:						
<i>Transfers In:</i>						
From General Fund		3610				
From Capital Projects Funds		3630	81,225.00			81,225.00
Total Transfers In		3600	81,225.00			81,225.00
TOTAL OTHER FINANCING SOURCES			81,225.00			81,225.00
Fund Balance, July 1, 2015		2800	1,153,767.93	23,455.81	31,321.42	1,098,990.70
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES			1,681,792.93	297,755.81	203,821.42	1,180,215.70

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS (Continued)

Page 17

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	290 Other Debt Service
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	334,000.00	230,000.00	104,000.00	
Interest	720	110,510.00	43,300.00	67,210.00	
Dues and Fees	730	2,000.00	1,000.00	1,000.00	
Miscellaneous	790				
TOTAL APPROPRIATIONS	9200	446,510.00	274,300.00	172,210.00	
OTHER FINANCING USES:					
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910				
To Capital Projects Funds	930				
To Special Revenue Funds	940				
Interfund (Debt Service Only)	950				
To Permanent Funds	960				
To Internal Service Funds	970				
To Enterprise Funds	990				
Total Transfers Out	9700				
TOTAL OTHER FINANCING USES					
Nonspendable Fund Balance, June 30, 2016	2710				
Restricted Fund Balance, June 30, 2016	2720	1,235,282.93	23,455.81	31,611.42	1,180,215.70
Committed Fund Balance, June 30, 2016	2730				
Assigned Fund Balance, June 30, 2016	2740				
Unassigned Fund Balance, June 30, 2016	2750				
TOTAL ENDING FUND BALANCES					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,235,282.93	23,455.81	31,611.42	1,180,215.70
		1,681,792.93	297,755.81	203,821.42	1,180,215.70

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES

	Account Number	Totals	340 Public Education Capital Outlay (PECO)	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects
FEDERAL DIRECT SOURCES:						
Miscellaneous Federal Direct	3199					
Total Federal Direct Sources	3100					
FEDERAL THROUGH STATE AND LOCAL:						
Miscellaneous Federal Through State	3299					
Total Federal Through State and Local	3200					
STATE SOURCES:						
CO&DS Distributed	3321	91,930.00		91,930.00		
Interest on Undistributed CO&DS	3325	2,000.00		2,000.00		
Racing Commission Funds	3341					
State Through Local	3380					
Public Education Capital Outlay (PECO)	3391	249,191.00	249,191.00			
Total State Sources	3300	343,121.00	249,191.00	93,930.00		
LOCAL SOURCES:						
District Local Capital Improvement Tax	3413	9,923,383.00			9,923,383.00	
Impact Fees	3496	1,600,000.00				1,600,000.00
Refunds of Prior Year's Expenditures	3497					
Total Local Sources	3400	11,523,383.00			9,923,383.00	1,600,000.00
TOTAL ESTIMATED REVENUES		11,866,504.00	249,191.00	93,930.00	9,923,383.00	1,600,000.00
OTHER FINANCING SOURCES						
Transfers In:						
Total Transfers In	3600					
TOTAL OTHER FINANCING SOURCES						
Fund Balance, July 1, 2015	2800	38,946,094.53	24,039.26	345.06	28,055,201.49	10,866,508.72
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		50,812,598.53	273,230.26	94,275.06	37,978,584.49	12,466,508.72

Page 18

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Page 19

APPROPRIATIONS		Account Number	Totals	340 Public Education Capital Outlay (PECO)	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 1011.71(2), F.S.	390 Other Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>							
Library Books (New Libraries)		610					
Audiovisual Materials		620					
Buildings and Fixed Equipment		630	27,268,932.44		66,168.00	20,678,814.03	6,523,950.41
Furniture, Fixtures and Equipment		640	3,102,961.61			3,102,961.61	
Motor Vehicles (Including Buses)		650	835,000.00			835,000.00	
Land		660	1,622,975.69			1,622,975.69	
Improvements Other Than Buildings		670	4,609,547.80			4,532,195.99	77,351.81
Remodeling and Renovations		680	4,457,058.43	273,230.26		4,183,828.17	
Computer Software		690					
Redemption of Principal		710					
Interest		720					
Dues and Fees		730					
TOTAL APPROPRIATIONS			41,896,475.97	273,230.26	66,168.00	34,955,775.49	6,601,302.22
OTHER FINANCING USES:							
<i>Transfers Out: (Function 9700)</i>							
To General Fund		910	3,100,384.00			2,941,584.00	158,800.00
To Debt Service Funds		920	81,225.00			81,225.00	
To Special Revenue Funds		940					
Interfund (Capital Projects Only)		950					
To Permanent Funds		960					
To Internal Service Funds		970					
To Enterprise Funds		990					
Total Transfers Out		9700	3,181,609.00			3,022,809.00	158,800.00
TOTAL OTHER FINANCING USES			3,181,609.00			3,022,809.00	158,800.00
Nonspendable Fund Balance, June 30, 2016		2710					
Restricted Fund Balance, June 30, 2016		2720	5,734,513.56		28,107.06		5,706,406.50
Committed Fund Balance, June 30, 2016		2730					
Assigned Fund Balance, June 30, 2016		2740					
Unassigned Fund Balance, June 30, 2016		2750					
TOTAL ENDING FUND BALANCES		2700	5,734,513.56		28,107.06		5,706,406.50
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES			50,812,598.53	273,230.26	94,275.06	37,978,584.49	12,466,508.72

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IX. PERMANENT FUND - FUND 000 - NOT APPLICABLE

Page 20

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IX. PERMANENT FUND - FUND 000 (Continued) - NOT APPLICABLE

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	3000								
Student Support Services	3100								
Instructional Media Services	6100								
Instruction and Curriculum Development Services	6200								
Instructional Staff Training Services	6300								
Instruction-Related Technology	6400								
Board	6500								
General Administration	7100								
School Administration	7200								
Facilities Acquisition and Construction	7300								
Fiscal Services	7400								
Central Services	7500								
Student Transportation Services	7700								
Operation of Plant	7800								
Maintenance of Plant	7900								
Administrative Technology Services	8100								
Community Services	8200								
Debt Service	9100								
Other Capital Outlay	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
Transfer Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION X. ENTERPRISE FUNDS - NOT APPLICABLE

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs	July 22
OPERATING REVENUES:										
Charges for Services	3481									
Charges for Sales	3482									
Premium Revenue	3484									
Other Operating Revenues	3489									
Total Operating Revenues										
NONOPERATING REVENUES:										
Investment Income	3430									
Gifts, Grants and Bequests	3440									
Other Miscellaneous Local Sources	3495									
Loss Recoveries	3740									
Gain on Disposition of Assets	3780									
Total Nonoperating Revenues										
Transfers In:										
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
From Special Revenue Funds	3640									
Interfund (Enterprise Funds Only)	3650									
From Permanent Funds	3660									
From Internal Service Funds	3670									
Total Transfers In	3600									
Net Position, July 1, 2015	2880									
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION										
ESTIMATED EXPENSES	Object									
OPERATING EXPENSES: (Function 9900)										
Salaries	100									
Employee Benefits	200									
Purchased Services	300									
Energy Services	400									
Materials and Supplies	500									
Capital Outlay	600									
Other (including Depreciation)	700									
Total Operating Expenses										
NONOPERATING EXPENSES: (Function 9900)										
Interest	720									
Loss on Disposition of Assets	810									
Total Nonoperating Expenses										
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund Transfers (Enterprise Funds Only)	950									
To Permanent Funds	960									
To Internal Service Funds	970									
Total Transfers Out	9700									
Net Position, June 30, 2016	2780									
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION										

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION XI. INTERNAL SERVICE FUNDS - NOT APPLICABLE

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
TOTAL OPERATING REVENUES:									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
TOTAL NONOPERATING REVENUES:									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
TOTAL TRANSFERS IN:									
Net Position, July 1, 2015	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
TOTAL OPERATING EXPENSES:									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
TOTAL NONOPERATING EXPENSES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
TOTAL TRANSFERS OUT:									
Net Position, June 30, 2016	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									