

**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, 2019**

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

**PAGE
 NUMBER
 FDOE**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2019, 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 12, 2019.



 Signature of District School Superintendent
 ESE 348

September 12, 2019
 Signature Date

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2019

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	61,234.34
Total Federal Direct	3100	61,234.34
<i>Federal Through State and Local:</i>		
Medicaid	3202	558,453.09
Miscellaneous Federal Through State	3299	4,508.00
Total Federal Through State and Local	3200	562,961.09
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	33,311,733.00
Workforce Development	3315	597,263.00
CO&DS Withheld for Administrative Expenditure	3323	6,440.76
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	50,750.00
State License Tax	3343	26,799.34
District Discretionary Lottery Funds	3344	41,049.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	13,033,659.00
Florida School Recognition Funds	3361	791,923.00
Voluntary Prekindergarten Program	3371	18,931.49
<i>Other State:</i>		
Reading Programs	3373	
Other Miscellaneous State Revenues	3399	1,268,171.18
Total State	3300	49,146,719.77
<i>Local:</i>		
District School Taxes	3411	42,841,616.86
Payment in Lieu of Taxes	3422	1,529.33
Tuition	3424	100.00
Rent	3425	67,665.28
Interest on Investments	3431	384,088.25
Net Increase (Decrease) in Fair Value of Investments	3433	4,161.07
Gifts, Grants and Bequests	3440	481,818.70
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	7,921.04
GED® Testing Fees	3467	3,997.00
Other Student Fees	3469	16,924.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	49,320.47
Transportation Services Rendered for School Activities	3492	54,255.86
Receipt of Federal Indirect Cost Rate	3494	368,238.73
Other Miscellaneous Local Sources	3495	73,422.94
Refunds of Prior Year's Expenditures	3497	1,318,708.32
Collections for Lost, Damaged and Sold Textbooks	3498	6,177.39
Receipt of Food Service Indirect Costs	3499	150,863.71
Total Local	3400	45,830,808.95
Total Revenues	3000	95,601,724.15

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, 2019

Exhibit K-1
FD0E 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	42,082,632.31	11,756,600.71	2,887,554.75	2,123.67	1,893,954.78	98,112.72	850,516.89	59,571,495.83
Student Support Services	6100	3,261,466.64	948,060.55	1,204,996.07	513.07	64,996.80	1,472.24	3,669.30	5,485,174.67
Instructional Media Services	6200	956,176.24	310,052.09	41,673.88	0.00	24,397.26	101,305.71	11,202.08	1,444,807.26
Instruction and Curriculum Development Services	6300	920,450.37	254,633.88	216,952.53	0.00	12,125.00	646.74	14,662.13	1,419,470.65
Instructional Staff Training Services	6400	941,317.07	255,644.94	181,713.07	0.00	6,966.59	191.93	64,866.00	1,450,699.60
Instruction-Related Technology	6500	544,431.63	159,853.06	684,052.62	0.00	5,132.86	7,487.79	0.00	1,400,957.96
Board	7100	156,572.82	70,412.31	224,277.40	0.00	0.00	0.00	0.00	451,262.53
General Administration	7200	456,026.52	172,929.96	100,071.98	0.00	11,761.23	15,155.42	14,718.26	770,663.37
School Administration	7300	4,531,415.94	1,304,086.84	71,608.66	30.00	28,485.61	10,960.86	16,274.00	5,962,861.91
Facilities Acquisition and Construction	7410	130,478.69	30,789.13	238,400.00	0.00	0.00	6,339.54	0.00	406,007.36
Fiscal Services	7500	505,703.22	175,842.00	23,480.60	0.00	1,353.12	381.27	187.34	706,947.55
Food Services	7600	35,704.79	49,338.38	0.00	0.00	0.00	0.00	0.00	85,043.17
Central Services	7700	475,739.36	124,941.15	118,025.63	0.00	18,851.08	0.00	5,997.67	743,554.89
Student Transportation Services	7800	3,006,861.44	1,143,477.83	158,109.19	599,441.89	320,825.68	1,164.87	72,618.70	5,302,499.60
Operation of Plant	7900	3,233,197.49	1,190,013.22	2,007,845.22	2,376,968.81	248,709.39	4,543.55	36,943.33	9,098,221.01
Maintenance of Plant	8100	1,686,385.94	505,716.72	413,998.54	57,939.54	593,217.56	13,483.52	875.00	3,271,616.82
Administrative Technology Services	8200	589,335.34	157,302.58	307,477.15	0.00	3,308.43	11,098.20	0.00	1,068,521.70
Community Services	9100	115,477.92	49,269.98	18,388.73	0.00	27,519.31	0.00	3,678.70	214,334.64
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						3,585.56		3,585.56
Other Capital Outlay	9300						697,154.29		697,154.29
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		63,629,373.73	18,658,965.33	8,898,626.02	3,037,016.98	3,261,604.70	973,084.21	1,096,209.40	99,554,880.37
Excess (Deficiency) of Revenues Over Expenditures									(3,953,156.22)

**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, 2019

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	228.96
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,700,270.26
Total Transfers In	3600	2,700,270.26
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(45,718.00)
Total Transfers Out	9700	(45,718.00)
Total Other Financing Sources (Uses)		2,654,781.22
Net Change In Fund Balance		(1,298,375.00)
Fund Balance, July 1, 2018	2800	15,277,353.22
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	988,436.09
Restricted Fund Balance	2720	3,288,474.66
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,910,612.16
Unassigned Fund Balance	2750	5,791,455.31
Total Fund Balances, June 30, 2019	2700	13,978,978.22

**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, 2019

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,640,038.88
School Breakfast Reimbursement	3262	804,488.95
Afterschool Snack Reimbursement	3263	12,749.10
Child Care Food Program	3264	
USDA-Donated Commodities	3265	406,359.57
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	97,544.27
Total Federal Through State and Local	3200	3,961,180.77
<i>State:</i>		
School Breakfast Supplement	3337	22,628.00
School Lunch Supplement	3338	28,799.00
Total State	3300	51,427.00
<i>Local:</i>		
Interest on Investments	3431	30,294.51
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	85.59
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,059,505.35
Student Breakfasts	3452	156,978.25
Adult Breakfasts/Lunches	3453	133,049.25
Student and Adult á la Carte Fees	3454	657,977.15
Student Snacks	3455	
Other Food Sales	3456	6,071.71
Other Miscellaneous Local Sources	3495	39,176.60
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,083,138.41
Total Revenues	3000	6,095,746.18

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2019

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	2,071,708.35
Employee Benefits	200	725,773.97
Purchased Services	300	212,773.13
Energy Services	400	8,019.58
Materials and Supplies	500	2,684,308.97
Capital Outlay	600	12,853.44
Other	700	192,704.44
Other Capital Outlay (Function 9300)	600	261,446.66
Total Expenditures		6,169,588.54
Excess (Deficiency) of Revenues Over Expenditures		(73,842.36)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(73,842.36)
Fund Balance, July 1, 2018	2800	2,067,979.36
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	53,540.90
Restricted Fund Balance	2720	1,940,596.10
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	1,994,137.00

**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, 2019

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Miscellaneous Federal Direct	3199	710,579.90
Total Federal Direct	3100	710,579.90
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	160,341.90
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,999,826.66
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	176,932.40
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,669,878.87
Teacher and Principal Training and Recruiting - Title II, Part A	3225	304,666.29
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	24,925.47
Twenty-First Century Schools - Title IV	3242	89,552.46
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	269,368.74
Total Federal Through State and Local	3200	5,695,492.79
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Adult General Education Course Fees	3461	1,603.96
Total Local	3400	1,603.96
Total Revenues	3000	6,407,676.65

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2019

Exhibit K-3
 FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	2,321,827.75	633,072.80	160,650.06	0.00	201,509.41	38,129.02	49,762.15	3,404,951.19
Student Support Services	6100	384,503.84	101,935.81	119,913.70	0.00	41,633.50	0.00	2,686.56	650,673.41
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	944,828.90	251,672.04	151,165.16	0.00	3,136.65	430.00	20,597.48	1,371,830.23
Instructional Staff Training Services	6400	219,041.92	43,349.93	122,825.14	0.00	26,208.93	0.00	85,809.26	497,235.18
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	0.00	0.00	0.00	0.00	368,238.73	368,238.73
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	0.00	0.00	275.00	0.00	0.00	0.00	0.00	275.00
Student Transportation Services	7800	24,958.04	4,824.22	1,274.38	34.95	0.00	0.00	11,750.24	42,841.83
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	569.61	0.00	1,554.43	0.00	8,869.01	10,993.05
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						60,638.03		60,638.03
Total Expenditures		3,895,160.45	1,034,854.80	556,673.05	34.95	274,042.92	99,197.05	547,713.43	6,407,676.65
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
<i>Transfers In:</i>									
From General Fund	3610								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2018	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2019	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT
For the Fiscal Year Ended June 30, 2019

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
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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, 2019

Exhibit K-5
FDOE Page 9
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Totals
<i>Federal:</i>				
Miscellaneous Federal Direct	3199			0.00
Miscellaneous Federal Through State	3299			0.00
<i>State:</i>				
CO&DS Withheld for SBE/COBI Bonds	3322	49,343.43		49,343.43
SBE/COBI Bond Interest	3326	106.32		106.32
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		172,500.00	172,500.00
Total State Sources	3300	49,449.75	172,500.00	221,949.75
<i>Local:</i>				
Interest on Investments	3431		278.15	278.15
Total Local Sources	3400	0.00	278.15	278.15
Total Revenues	3000	49,449.75	172,778.15	222,227.90
EXPENDITURES				
<i>Debt Service (Function 9200)</i>				
Redemption of Principal	710	49,000.00	114,514.61	163,514.61
Interest	720	3,070.00	56,638.21	59,708.21
Dues and Fees	730	22.40		22.40
Miscellaneous	790			0.00
Total Expenditures		52,092.40	171,152.82	223,245.22
Excess (Deficiency) of Revenues Over Expenditures		(2,642.65)	1,625.33	(1,017.32)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE				
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Totals
Issuance of Bonds	3710			0.00
<i>Transfers In:</i>				
From General Fund	3610			0.00
Total Transfers In	3600	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			0.00
Total Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00
Net Change in Fund Balances		(2,642.65)	1,625.33	(1,017.32)
Fund Balance, July 1, 2018	2800	3,065.73	35,508.45	38,574.18
<i>Ending Fund Balance:</i>				
Nonspendable Fund Balance	2710			0.00
Restricted Fund Balance	2720	423.08	37,133.78	37,556.86
Total Fund Balances, June 30, 2019	2700	423.08	37,133.78	37,556.86

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, 2019

Exhibit K-6
FDOE Page 10
Funds 300

REVENUES	Account Number	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
<i>State:</i>						
CO&DS Distributed	3321		373,599.81			373,599.81
Interest on Undistributed CO&DS	3325		7,957.98			7,957.98
Public Education Capital Outlay (PECO)	3391	247,881.00			417,830.00	665,711.00
Other Miscellaneous State Revenues	3399					0.00
Total State Sources	3300	247,881.00	381,557.79	0.00	417,830.00	1,047,268.79
<i>Local:</i>						
District Local Capital Improvement Tax	3413			13,340,043.71		13,340,043.71
Payment in Lieu of Taxes	3422			476.23		476.23
Excess Fees	3423					0.00
Interest on Investments	3431		3,057.88	321,084.35	369,550.32	693,692.55
Net Increase (Decrease) in Fair Value of Investments	3433			2,268.74	1,827.97	4,096.71
Other Miscellaneous Local Sources	3495	14,173.21		1,997.70	1,173.41	17,344.32
Impact Fees	3496				7,682,174.12	7,682,174.12
Refunds of Prior Year's Expenditures	3497			161,804.75		161,804.75
Total Local Sources	3400	14,173.21	3,057.88	13,827,675.48	8,054,725.82	21,899,632.39
Total Revenues	3000	262,054.21	384,615.67	13,827,675.48	8,472,555.82	22,946,901.18
EXPENDITURES						
<i>Capital Outlay: (Function 7400)</i>						
Buildings and Fixed Equipment	630		271,248.87	3,044,437.45		3,315,686.32
Furniture, Fixtures and Equipment	640			2,843,643.19	148,267.74	2,991,910.93
Motor Vehicles (Including Buses)	650			856,053.00		856,053.00
Land	660					0.00
Improvements Other Than Buildings	670			291,931.74	105,016.80	396,948.54
Remodeling and Renovations	680	266,406.31		758,972.41	124,037.88	1,149,416.60
Computer Software	690					0.00
Charter School Local Capital Improvement	793					0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710					0.00
Dues and Fees	730		411.92			411.92
Miscellaneous	790					0.00
Total Expenditures		266,406.31	271,660.79	7,795,037.79	377,322.42	8,710,427.31
Excess (Deficiency) of Revenues Over Expenditures		(4,352.10)	112,954.88	6,032,637.69	8,095,233.40	14,236,473.87

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, 2019

Exhibit K-6

FDOE Page 11

Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 370	Other Capital Projects 390	Totals
Loss Recoveries	3740			11,737.50		11,737.50
Proceeds of Forward Supply Contract	3760					0.00
Proceeds from Special Facility Construction Account	3770					0.00
<i>Transfers In:</i>						
From General Fund	3610			45,718.00		45,718.00
From Debt Service Funds	3620					0.00
Total Transfers In	3600	0.00	0.00	45,718.00	0.00	45,718.00
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910			(2,502,020.26)	(198,250.00)	(2,700,270.26)
Total Transfers Out	9700	0.00	0.00	(2,502,020.26)	(198,250.00)	(2,700,270.26)
Total Other Financing Sources (Uses)		0.00	0.00	(2,444,564.76)	(198,250.00)	(2,642,814.76)
Net Change in Fund Balances		(4,352.10)	112,954.88	3,588,072.93	7,896,983.40	11,593,659.11
Fund Balance, July 1, 2018	2800	255,975.67	272,725.30	11,766,080.90	15,031,755.14	27,326,537.01
Adjustments to Fund Balances	2891					0.00
<i>Ending Fund Balance:</i>						
Nonspendable Fund Balance	2710					0.00
Restricted Fund Balance	2720	251,623.57	385,680.18	15,354,153.83	22,928,738.54	38,920,196.12
Committed Fund Balance	2730					0.00
Assigned Fund Balance	2740					0.00
Unassigned Fund Balance	2750					0.00
Total Fund Balances, June 30, 2019	2700	251,623.57	385,680.18	15,354,153.83	22,928,738.54	38,920,196.12

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT
For the Fiscal Year Ended June 30, 2019

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS	K-7	12
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS	K-8	13
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS	K-9	14

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

June 30, 2019

Exhibit K-10
 FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	1,295,068.00	3,346,110.00	3,218,726.00	1,422,452.00
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		1,295,068.00	3,346,110.00	3,218,726.00	1,422,452.00
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	1,295,068.00	3,346,110.00	3,218,726.00	1,422,452.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,295,068.00	3,346,110.00	3,218,726.00	1,422,452.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2019

Exhibit K-11
FDOE Page 16
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable	2310		0.00				
Obligations Under Capital Leases	2315		0.00				
Bonds Payable							
SBE/COBI Bonds Payable	2321	31,000.00	31,000.00	49,000.00	31,000.00	3,070.00	620.00
District Bonds Payable	2322	1,696,315.68	1,696,315.68	114,514.61	117,987.95	56,638.21	53,164.87
Special Act Bonds Payable	2323		0.00				
Motor Vehicle License Revenue Bonds Payable	2324		0.00				
Sales Surtax Bonds Payable	2326		0.00				
Total Bonds Payable	2320	1,727,315.68	1,727,315.68	163,514.61	148,987.95	59,708.21	53,784.87
Liability for Compensated Absences	2330	5,370,174.99	5,370,174.99				
Lease-Purchase Agreements Payable							
Certificates of Participation (COPS) Payable	2341		0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342		0.00				
Qualified School Construction Bonds (QSCB) Payable	2343		0.00				
Build America Bonds (BAB) Payable	2344		0.00				
Other Lease-Purchase Agreements Payable	2349		0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350		0.00				
Net Other Postemployment Benefits Obligation	2360	4,110,365.00	4,110,365.00				
Net Pension Liability	2365	62,885,245.00	62,885,245.00				
Estimated PECO Advance Payable	2370		0.00				
Other Long-Term Liabilities	2380		0.00				
Derivative Instrument	2390		0.00				
Total Long-term Liabilities		74,093,100.67	74,093,100.67	163,514.61	148,987.95	59,708.21	53,784.87

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2019, 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, 2019

Exhibit K-12
FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19	Expenditures 2018-19	Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740	655,007.10		13,033,659.00	13,336,766.90		351,899.20
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	215,838.63		652,450.00	778,668.16		89,620.47
Florida School Recognition Funds (3361)	92040	57,325.48		791,923.00	782,037.92		67,210.56
Instructional Materials (FEFP Earmark) [3]	90880	790,573.48		999,974.00	1,264,477.40		526,070.08
Library Media (FEFP Earmark) [3]	90881	34,155.65		56,744.00	51,175.21		39,724.44
Mental Health Assistance (FEFP Earmark)	90280	0.00		368,450.00	299,541.28		68,908.72
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	72,893.83		620,971.00	611,681.22		82,183.61
Safe Schools (FEFP Earmark) [5]	90803	174,169.71		860,604.00	1,018,645.20		16,128.51
Student Transportation (FEFP Earmark)	90830	0.00		3,047,265.00	3,047,265.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	274,066.12		2,684,596.00	2,691,081.85		267,580.27
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		233,234.00	233,234.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	43,054.42		18,931.49	21,694.11		40,291.80

[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 and school safety.

[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, 2019

Exhibit K-13
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	703,634.64			703,634.64
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	703,634.64			703,634.64
Natural Gas - All Functions	411	52,464.70			52,464.70
Natural Gas - <i>Functions 7900 & 8100</i>	411	52,464.70			52,464.70
Bottled Gas - All Functions	421	36,983.22	422.80		37,406.02
Bottled Gas - <i>Functions 7900 & 8100</i>	421	36,983.22			36,983.22
Electricity - All Functions	430	2,252,273.75			2,252,273.75
Electricity - <i>Functions 7900 & 8100</i>	430	2,252,273.75			2,252,273.75
Heating Oil - All Functions	440	10,535.47			10,535.47
Heating Oil - <i>Functions 7900 & 8100</i>	440	10,535.47			10,535.47
Gasoline - All Functions	450	134,398.10	6,505.81	34.95	140,938.86
Gasoline - <i>Functions 7900 & 8100</i>	450	80,596.92			80,596.92
Diesel Fuel - All Functions	460	550,361.74	1,090.97		551,452.71
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	2,054.29			2,054.29
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		3,138,542.99	0.00	0.00	3,138,542.99
Total - All Functions		3,740,651.62	8,019.58	34.95	3,748,706.15
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	51,134.44		34.95	51,169.39
Diesel Fuel	460	548,307.45			548,307.45
Oil and Grease	540	11,774.59			11,774.59
Total		611,216.48		34.95	611,251.43

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			745,838.00	745,838.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2019

Exhibit K-13
FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	156,988.79			156,988.79
Technology-Related Repairs and Maintenance	359	29,532.31			29,532.31
Technology-Related Rentals	369	1,195,638.23	160,749.82		1,356,388.05
Telephone and Other Data Communication Services	379	220,591.41	865.70		221,457.11
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	3,495.50			3,495.50
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	34,633.62	8,485.31		43,118.93
Technology-Related Noncapitalized Fixtures and Equipment	649	11,273.94			11,273.94
Noncapitalized Software	692	725.00			725.00
Miscellaneous Technology-Related	799				0.00
Total		1,652,878.80	170,100.83	0.00	1,822,979.63

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	235,671.86	18,904.01	1,528,324.74	1,782,900.61
Technology-Related Capitalized Fixtures and Equipment	648	290,705.35		200,428.62	491,133.97
Capitalized Software	691				0.00
Total		526,377.21	18,904.01	1,728,753.36	2,274,034.58

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

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311	25,000.00		25,000.00	50,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	26,446.80		39,166.63	65,613.43
<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 SUBOBJECT		
Supplies	510	248,696.90
Food	570	2,008,179.28
Donated Foods	580	406,661.27

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	26,779,898.93	23,175.72	26,803,074.65
Basic Programs 101, 102 and 103 (Function 5100)	140	467,652.93	0.00	467,652.93
Basic Programs 101, 102 and 103 (Function 5100)	750	548,762.42	9,283.10	558,045.52
Total Basic Program Salaries		27,796,314.28	32,458.82	27,828,773.10
Other Programs 130 (ESOL) (Function 5100)	120	350,397.53	0.00	350,397.53
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00
Total Other Program Salaries		350,397.53	0.00	350,397.53
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	9,198,443.19	449,989.47	9,648,432.66
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	186,421.99	3,109.98	189,531.97
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	245,740.95	22,793.03	268,533.98
Total ESE Program Salaries		9,630,606.13	475,892.48	10,106,498.61
Career Program 300 (Function 5300)	120	1,099,759.37	80,959.90	1,180,719.27
Career Program 300 (Function 5300)	140	9,273.35	0.00	9,273.35
Career Program 300 (Function 5300)	750	42,819.91	8,789.34	51,609.25
Total Career Program Salaries		1,151,852.63	89,749.24	1,241,601.87
TOTAL		38,929,170.57	598,100.54	39,527,271.11

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	1,318,515.91	4,985.20	1,323,501.11

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 21

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - NOT APPLICABLE	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>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
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS - NOT APPLICABLE (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non- FEFP) (Subobjects 394 & 794)	Direct Payment (Non- FEFP) (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100						0.00
Special Revenue Funds - Food Service	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING - NOT APPLICABLE (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
Earnings, Expenditures and Carryforward Amounts:	660,092.83	558,453.09	693,634.32	524,911.60
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			82,116.48	
School Nurses and Health Care Services			140,309.13	
Occupational Therapy, Physical Therapy and Other Therapy Services			245,099.58	
ESE Professional and Technical Services			16,526.91	
Gifted Student Education				
Staff Training and Curriculum Development			161,701.25	
Medicaid Administration and Billing Services			296.15	
Student Services			33.79	
Consultants				
Other			47,551.03	
Total Expenditures			693,634.32	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2019		
Total Assets and Deferred Outflows of Resources	100	16,233,284.66
Total Liabilities and Deferred Inflows of Resources	100	2,254,306.44

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

For the Fiscal Year Ended June 30, 2019

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	16,807.07	2,871.90			1,026.94			20,705.91
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					176.98			176.98
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	246.25	14.97			550.00			811.22
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		17,053.32	2,886.87	0.00	0.00	1,753.92	0.00	0.00	21,694.11

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

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	19002	804,488.95
National School Lunch Program (2)	10.555	19001, 19003	3,059,147.55
Summer Food Service Program for Children	10.559	18006, 18007, 19006, 19007	97,544.27
Total Child Nutrition Cluster			<u>3,961,180.77</u>
Special Education Cluster:			
United States Department of Educations:			
Special Education - Grants to States:	84.027		
Florida Department of Education		263	2,900,121.32
Special Education - Preschool Grants:	84.173		
Florida Department of Education		267	99,705.34
Total Special Education Cluster:			<u>2,999,826.66</u>
Not Clustered			
United States Department of Defense:			
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A	<u>61,234.34</u>
United States Department of Justice:			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	VOCA-2018-NCSD-00039	<u>84,539.41</u>
National Science Foundation:			
University of Florida:			
Education and Human Resources	47.076	None	<u>4,961.29</u>
United States Department of Education:			
School Safety National Activities	84.184	None	710,579.90
Florida Department of Education:			
Adult Education Act - Basic Grants to States	84.002	191, 195	176,932.40
Title I Grants to Local Educational Agencies	84.010	212	1,669,878.87
Career and Technical Education - Basic Grants to States	84.048	161	160,341.90
Education of Homeless Children and Youth	84.196	127	55,147.48
English Language Acquisition State Grants	84.365	102	24,925.47
Supporting Effective Instruction State Grants	84.367	224	304,666.29
Student Support and Academic Enrichment Program	84.424	241	89,552.46
Immediate Aid To Restart School Operations	84.938	105	209,259.97
Total United States Department of Education			<u>3,401,284.74</u>
Total Expenditures of Federal Awards			\$ 10,513,027.21

- Notes:
- (1) Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Nassau County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.
 - (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
 - (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
 - (4) Noncash Assistance for National School Lunch Program. Includes \$406,359.57 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 - (5) School Safety National Activities. Expenditures include \$710,579.90 for grant number/program year S184G140039.

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 and 1011.15, FLORIDA STATUTES**

**The School Board of Nassau County did not issue or
 refund District Bonds in Fiscal Year 2018-2019**

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	\$ _____ -	\$ _____ -	\$ _____ -

 Signature of District Finance Officer

 September 12, 2019
 Signature Date