


**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, 2015**

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Florida Department of Education  
Office of Funding and Financial Reporting  
325 W. Gaines St., Room 814  
Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 10, 2015.

  
District Superintendent's Signature (Dr. John L. Ruis)  
ESE 348

November 12, 2015  
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, 2015

Exhibit K-1  
FDOE Page 1  
**Fund 100**

<b>REVENUES</b>	<b>Account Number</b>	
<i>Federal Direct:</i>		
Reserve Officers Training Corps (ROTC)	3191	61,454.35
Total Federal Direct	3100	61,454.35
<i>Federal Through State and Local:</i>		
Medicaid	3202	378,870.95
Miscellaneous Federal Through State	3299	627.97
Total Federal Through State and Local	3200	379,498.92
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	24,801,571.00
Workforce Development	3315	604,669.00
Workforce Education Performance Incentive	3317	7,880.00
CO&DS Withheld for Administrative Expenditure	3323	5,803.08
Racing Commission Funds	3341	50,750.00
State License Tax	3343	22,252.19
District Discretionary Lottery Funds	3344	39,356.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	11,942,064.00
Florida School Recognition Funds	3361	858,728.00
Voluntary Prekindergarten Program	3371	15,348.59
<i>Other State:</i>		
Other Miscellaneous State Revenues	3399	181,577.70
Total State	3300	38,529,999.56
<i>Local:</i>		
District School Taxes	3411	39,319,395.32
Tuition	3424	100.00
Rent	3425	46,697.06
Interest on Investments	3431	9,559.05
Net Increase (Decrease) in Fair Value of Investments	3433	(3,751.17)
Gifts, Grants and Bequests	3440	289,216.15
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	9,712.84
Other Student Fees	3469	8,430.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	44,127.45
Receipt of Federal Indirect Cost Rate	3494	147,558.65
Other Miscellaneous Local Sources	3495	3,154.80
Refunds of Prior Year's Expenditures	3497	125,712.78
Collections for Lost, Damaged and Sold Textbooks	3498	6,467.52
Receipt of Food Service Indirect Costs	3499	124,939.85
Total Local	3400	40,131,320.30
<b>Total Revenues</b>	<b>3000</b>	<b>79,102,273.13</b>

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, 2015

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	34,309,853.42	9,778,912.81	1,513,213.81	3,196.49	1,643,025.73	75,085.36	629,717.48	47,953,005.10
Student Support Services	6100	2,356,855.35	672,877.78	229,660.82	261.96	44,287.87		1,099.94	3,305,043.72
Instructional Media Services	6200	908,808.14	264,736.02	41,444.16		23,014.26	97,842.69	13,862.34	1,349,707.61
Instruction and Curriculum Development Services	6300	847,997.33	199,640.43	100,269.23		17,741.12	3,267.60	14,339.76	1,183,255.47
Instructional Staff Training Services	6400	820,950.66	192,700.28	182,251.06		5,223.62		88,392.49	1,289,518.11
Instruction-Related Technology	6500	407,911.68	124,941.09	664,173.39		23,726.18	12,637.64	340.00	1,233,729.98
Board	7100	155,636.85	66,120.16	209,491.30		489.09		2,580.51	434,317.91
General Administration	7200	463,616.57	130,095.35	119,770.88		17,271.56	14,127.35	12,153.25	757,034.96
School Administration	7300	3,957,835.08	1,094,291.00	344,833.66	42.50	28,168.58	2,041.70	15,158.91	5,442,371.43
Facilities Acquisition and Construction	7410	185,904.50	53,703.88	167,500.00					407,108.38
Fiscal Services	7500	406,006.97	150,029.48	17,097.10		2,643.33	313.45		576,090.33
Food Services	7600	53,665.28	50,293.61						103,958.89
Central Services	7700	411,188.41	121,395.75	91,247.57				5,884.47	629,716.20
Student Transportation Services	7800	2,215,529.30	981,907.80	59,565.70	560,563.41	366,648.55	3,895.52	187,077.99	4,375,188.27
Operation of Plant	7900	2,745,637.83	1,065,426.58	1,894,325.13	2,209,626.05	200,422.76	8,727.30	70,328.54	8,194,494.19
Maintenance of Plant	8100	1,442,791.89	432,745.36	455,958.91	76,353.40	469,098.22	49,394.11	2,675.00	2,929,016.89
Administrative Technology Services	8200	586,371.03	154,480.87	319,022.27		4,542.36	11,974.71	354.00	1,076,745.24
Community Services	9100	164,852.05	46,373.36	42,749.72		14,442.67	315.69	600.00	269,333.49
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						24,848.50		24,848.50
Other Capital Outlay	9300						600,240.97		600,240.97
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		52,441,412.34	15,580,671.61	6,452,574.71	2,850,043.81	2,860,745.90	904,712.59	1,044,564.68	82,134,725.64
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(3,032,452.51)

**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, 2015

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	46,165.22
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,568,455.87
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,568,455.87
<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
<b>Total Other Financing Sources (Uses)</b>		2,614,621.09
<b>Net Change In Fund Balance</b>		(417,831.42)
Fund Balance, July 1, 2014	2800	9,902,077.48
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	985,484.96
Restricted Fund Balance	2720	2,048,864.11
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,093,953.14
Unassigned Fund Balance	2750	4,355,943.85
Total Fund Balances, June 30, 2015	2700	9,484,246.06

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

For the Fiscal Year Ended June 30, 2015

Exhibit K-2  
FDOE Page 4  
**Fund 410**

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,514,205.16
School Breakfast Reimbursement	3262	697,379.57
Afterschool Snack Reimbursement	3263	20,934.60
Child Care Food Program	3264	
USDA-Donated Commodities	3265	441,449.58
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	3,673,968.91
<i>State:</i>		
School Breakfast Supplement	3337	22,772.00
School Lunch Supplement	3338	30,867.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	53,639.00
<i>Local:</i>		
Interest on Investments	3431	526.29
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	975,139.30
Student Breakfasts	3452	103,563.50
Adult Breakfasts/Lunches	3453	160,228.84
Student and Adult à la Carte Fees	3454	675,721.85
Student Snacks	3455	
Other Food Sales	3456	6,928.97
Other Miscellaneous Local Sources	3495	25,829.73
Refunds of Prior Year's Expenditures	3497	2,246.76
Total Local	3400	1,950,185.24
<b>Total Revenues</b>	<b>3000</b>	<b>5,677,793.15</b>

**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, 2015

Exhibit K-2  
FDOE Page 5  
**Fund 410**

<b>EXPENDITURES (Function 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	1,610,143.72
Employee Benefits	200	661,128.96
Purchased Services	300	122,063.56
Energy Services	400	3,925.88
Materials and Supplies	500	2,496,512.79
Capital Outlay	600	7,127.91
Other	700	172,684.62
Other Capital Outlay (Function 9300)	600	43,613.13
<b>Total Expenditures</b>		<b>5,117,200.57</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>560,592.58</b>
<b>OTHER FINANCING SOURCES (USES)</b> <b>and CHANGES IN FUND BALANCES</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>560,592.58</b>
Fund Balance, July 1, 2014	2800	1,675,907.49
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	62,094.01
Restricted Fund Balance	2720	2,174,406.06
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balances, June 30, 2015</b>	<b>2700</b>	<b>2,236,500.07</b>

**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, 2015

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	283,089.53
Total Federal Direct	3100	283,089.53
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	149,247.42
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,343,647.37
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	160,527.80
English Literacy and Civics Education	3222	20,378.13
Adult Migrant Education	3223	
Other WIOA Programs	3224	164,995.89
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,762,501.20
Teacher and Principal Training and Recruiting - Title II, Part A	3225	329,832.38
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	18,810.32
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	61,387.99
Total Federal Through State and Local	3200	5,011,328.50
<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	2,787.16
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,787.16
<b>Total Revenues</b>	<b>3000</b>	<b>5,297,205.19</b>

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, 2015

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	1,485,986.15	418,205.30	302,511.74		331,646.22	95,583.49	58,441.81	2,692,374.71
Student Support Services	6100	313,383.10	88,883.87	69,483.18		35,095.75	1,488.32		508,334.22
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	926,688.63	246,966.55	90,026.50		4,304.53	4,563.34	2,172.00	1,274,721.55
Instructional Staff Training Services	6400	248,959.06	42,150.02	65,226.18		6,838.36		45,638.50	408,812.12
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			1,846.64				147,558.65	149,405.29
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	3,018.51	291.20	1,148.41				55.51	4,513.63
Student Transportation Services	7800	42,358.78	21,176.96		5,863.48				69,399.22
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						189,644.45		189,644.45
<b>Total Expenditures</b>		3,020,394.23	817,673.90	530,242.65	5,863.48	377,884.86	291,279.60	253,866.47	5,297,205.19
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2014	2800	0.00							
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								
<b>Total Fund Balances, June 30, 2015</b>	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, 2015

Exhibit K-4  
FDOE Page 8  
**Funds 430**

REVENUES	Account Number	Targeted ARRA Stimulus Funds <b>432</b>	Other ARRA Stimulus Grants <b>433</b>	ARRA Race to the Top <b>434</b>	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			579,160.31	579,160.31
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	579,160.31	579,160.31
<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
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>579,160.31</b>	<b>579,160.31</b>

## 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

For the Fiscal Year Ended June 30, 2015

Exhibit K-4

FDOH Page 9

Fund 432

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
<i>Loans</i>	3720								
<i>Sale of Capital Assets</i>	3730								
<i>Loss Recoveries</i>	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								
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the 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								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2014	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								
<b>Total Fund Balances, June 30, 2015</b>	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, 2015

Exhibit K-4  
 FDOE Page 10  
 Fund 433

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the 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								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2014	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								
<b>Total Fund Balances, June 30, 2015</b>	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, 2015

Exhibit K-4  
 FDOE Page 11  
 Fund 434

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					134,966.82	22,406.72		157,373.54
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	25,481.87	2,371.17	20,498.10		198.92	0.00	5,437.00	53,987.06
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			31,528.00					31,528.00
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						336,271.71		336,271.71
<b>Total Expenditures</b>		25,481.87	2,371.17	52,026.10	0.00	135,165.74	358,678.43	5,437.00	579,160.31
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2014	2800	0.00							
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								
<b>Total Fund Balances, June 30, 2015</b>	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, 2015

Exhibit K-5  
 FDOE Page 12  
 Fund 490

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
Instructional Media Services	6200									0.00
Instruction and Curriculum Development Services	6300									0.00
Instructional Staff Training Services	6400									0.00
Instruction-Related Technology	6500									0.00
Board	7100									0.00
General Administration	7200									0.00
School Administration	7300									0.00
Facilities Acquisition and Construction	7410									0.00
Fiscal Services	7500									0.00
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		0.00								0.00
<i>Excess (Deficiency) of Revenues over Expenditures</i>										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
Loss Recoveries										
Transfers In:	3740									
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)		0.00								
<i>Net Change in Fund Balance</i>										
Fund Balance, July 1, 2014	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, 2015	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, 2015

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	307,121.19			307,121.19
SBE/COBI Bond Interest	3326	256.58			256.58
Racing Commission Funds	3341		172,500.00		172,500.00
Other Miscellaneous State Revenues	3399				0.00
Total State Sources	3300	307,377.77	172,500.00	0.00	479,877.77
<i>Local:</i>					
District Debt Service Taxes	3412				0.00
Interest on Investments	3431		10.28	36,101.41	36,111.69
Total Local Sources	3400	0.00	10.28	36,101.41	36,111.69
Total Revenues	3000	307,377.77	172,510.28	36,101.41	515,989.46
<b>EXPENDITURES</b>					
<i>Debt Service (Function 9200)</i>					
Redemption of Principal	710	260,000.00	100,945.89		360,945.89
Interest	720	36,500.00	70,206.93		106,706.93
Dues and Fees	730	1,463.11			1,463.11
Miscellaneous	790				0.00
Total Expenditures		297,963.11	171,152.82	0.00	469,115.93
Excess (Deficiency) of Revenues Over Expenditures		9,414.66	1,357.46	36,101.41	46,873.53
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Other Debt Service 290	Totals
Face Value of Refunding Bonds	3715	769,000.00			769,000.00
Premium on Refunding Bonds	3792	73,083.05			73,083.05
Discount on Refunding Bonds (Function 9299)	892				0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(858,055.10)			(858,055.10)
<i>Transfers In:</i>					
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>					
To General Fund	910				0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(15,972.05)	0.00	81,224.25	65,252.20
Net Change in Fund Balances		(6,557.39)	1,357.46	117,325.66	112,125.73
Fund Balance, July 1, 2014	2800	30,013.20	29,963.96	981,665.04	1,041,642.20
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	23,455.81	31,321.42	1,098,990.70	1,153,767.93
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740				0.00
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2015	2700	23,455.81	31,321.42	1,098,990.70	1,153,767.93

**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, 2015

Exhibit K-7  
FDOE Page 14  
**Funds 300**

REVENUES	Account Number	Public Education Capital Outlay (PECO) <b>340</b>	Capital Outlay and Debt Service Program (CO&DS) <b>360</b>	Nonvoted Cap. Improvement Section 1011.71(2), F.S. <b>370</b>	Other Capital Projects <b>390</b>	Totals
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
<i>State:</i>						
CO&DS Distributed	3321		78,796.15			78,796.15
Interest on Undistributed CO&DS	3325		2,538.47			2,538.47
Public Education Capital Outlay (PECO)	3391	228,482.00				228,482.00
Total State Sources	3300	228,482.00	81,334.62	0.00	0.00	309,816.62
<i>Local:</i>						
District Local Capital Improvement Tax	3413			9,463,931.97		9,463,931.97
Interest on Investments	3431		5.39	14,116.34	3,825.01	17,946.74
Gain on Sale of Investments	3432					0.00
Net Increase (Decrease) in Fair Value of Investments	3433		(81.62)	(5,168.87)	(2,592.89)	(7,843.38)
Gifts, Grants and Bequests	3440					0.00
Other Miscellaneous Local Sources	3495			1,941.09		1,941.09
Impact Fees	3496				2,858,407.53	2,858,407.53
Total Local Sources	3400	0.00	(76.23)	9,474,820.53	2,859,639.65	12,334,383.95
<b>Total Revenues</b>	3000	228,482.00	81,258.39	9,474,820.53	2,859,639.65	12,644,200.57
<b>EXPENDITURES</b>						
<i>Capital Outlay: (Function 7400)</i>						
Library Books	610					0.00
Audiovisual Materials	620					0.00
Buildings and Fixed Equipment	630		147,294.11	3,547,358.14	347.51	3,694,999.76
Furniture, Fixtures and Equipment	640			1,842,094.36		1,842,094.36
Motor Vehicles (Including Buses)	650			1,129,987.50		1,129,987.50
Land	660			66,136.16		66,136.16
Improvements Other Than Buildings	670	8,794.35		396,116.59	34,058.15	438,969.09
Remodeling and Renovations	680	37,085.00		1,467,573.65	7,854.12	1,512,512.77
Computer Software	690	158,563.39				158,563.39
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710					0.00
Interest	720		213.89			213.89
<b>Total Expenditures</b>		204,442.74	147,508.00	8,449,266.40	42,259.78	8,843,476.92
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		24,039.26	(66,249.61)	1,025,554.13	2,817,379.87	3,800,723.65

## 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, 2015

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
Proceeds of Forward Supply Contract	3760					0.00
Transfers In:						
From General Fund	3610					0.00
From Debt Service Funds	3620					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
From Enterprise Funds	3690					0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)						
To General Fund	910			(2,443,055.87)	(125,400.00)	(2,568,455.87)
To Debt Service Funds	920			(81,224.25)		(81,224.25)
To Special Revenue Funds	940					0.00
Interfund	950					0.00
To Permanent Funds	960					0.00
To Internal Service Funds	970					0.00
To Enterprise Funds	990					0.00
Total Transfers Out	9700	0.00	0.00	(2,524,280.12)	(125,400.00)	(2,649,680.12)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	(2,524,280.12)	(125,400.00)	(2,649,680.12)
<b>Net Change in Fund Balances</b>		24,039.26	(66,249.61)	(1,498,725.99)	2,691,979.87	1,151,043.53
Fund Balance, July 1, 2014	2800	0.00	66,594.67	29,456,864.05	8,174,528.85	37,697,987.57
Adjustments to Fund Balances	2891					0.00
Ending Fund Balance:						
Nonspendable Fund Balance	2710					0.00
Restricted Fund Balance	2720	24,039.26	345.06	27,958,138.06	10,866,508.72	38,849,031.10
Committed Fund Balance	2730					0.00
Assigned Fund Balance	2740					0.00
Unassigned Fund Balance	2750					0.00
<b>Total Fund Balances, June 30, 2015</b>	<b>2700</b>	<b>24,039.26</b>	<b>345.06</b>	<b>27,958,138.06</b>	<b>10,866,508.72</b>	<b>38,849,031.10</b>



DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND - NOT APPLICABLE  
For the Fiscal Year Ended June 30, 2015

Exhibit K-8  
FDOE Page 16  
Fund 000

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	
Current:									0.00
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9700)									
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
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								
Transfers In:									
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		0.00						
Transfers 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		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
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, 2015	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, 2015

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
<b>OPERATING REVENUES</b>									0.00
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									0.00
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									0.00
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 Requests	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)	780								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<b>Transfers In:</b>									0.00
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
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers Out: (Function 9700)</b>									0.00
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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Position, July 1, 2014</b>	2880								0.00
<b>Adjustments to Net Position</b>	2896								0.00
<b>Net Position, June 30, 2015</b>	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, 2015

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
<b>OPERATING REVENUES</b>									0.00
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									0.00
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									0.00
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<b>Transfers In:</b>									0.00
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
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers Out: (Function 9700)</b>									0.00
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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 SCHOOL INTERNAL FUNDS  
 June 30, 2015

Exhibit K-11  
 FDOE Page 19  
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	1,111,477.00	2,870,792.00	2,826,098.00	1,156,171.00
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
<b>Total Assets</b>		1,111,477.00	2,870,792.00	2,826,098.00	1,156,171.00
<b>LIABILITIES</b>					
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	1,111,477.00	2,870,792.00	2,826,098.00	1,156,171.00
Due to Budgetary Funds	2161				0.00
<b>Total Liabilities</b>		1,111,477.00	2,870,792.00	2,826,098.00	1,156,171.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
SCHEDULE OF LONG-TERM LIABILITIES  
June 30, 2015

Exhibit K-12  
FDOE Page 20  
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2015	Business-Type Activities Total Balance [1] June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	824,000.00		824,000.00	260,000.00	230,000.00	36,500.00	43,294.05
District Bonds Payable	2322	2,133,274.71		2,133,274.71	100,945.89	103,943.52	70,206.93	67,209.30
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	2,957,274.71	0.00	2,957,274.71	360,945.89	333,943.52	106,706.93	110,503.35
Liability for Compensated Absences	2330	3,231,867.75		3,231,867.75				
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	4,586,439.00		4,586,439.00				
Net Pension Liability	2365	26,089,951.00		26,089,951.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-Term Liabilities</b>		38,294,113.46	0.00	38,294,113.46	360,945.89	333,943.52	106,706.93	110,503.35

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, 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, 2015

Exhibit K-13  
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740	129,013.66		11,942,064.00	11,745,634.15		325,443.51
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			339,497.00	337,696.90		1,800.10
Florida School Recognition Funds (3361)	92040	59,993.87		858,728.00	857,386.21		61,335.66
Instructional Materials (FEFP Earmark) [3]	90880	341,071.72		853,960.00	1,059,298.47		135,733.25
Library Media (FEFP Earmark) [3]	90881	19,767.58		48,793.00	50,712.05		17,848.53
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	97,738.37		593,571.00	543,307.66		148,001.71
Safe Schools (FEFP Earmark) [5]	90803	98,553.87		217,712.00	162,997.33		153,268.54
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			2,646,419.00	2,646,419.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	205,479.86		2,488,304.00	2,572,226.24		121,557.62
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			185,766.00	185,766.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	58,531.66		15,348.59	36,330.39		37,549.86

[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, based on the statewide standardized English Language Arts assessment, 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, 2015

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 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411	25,797.21				25,797.21
Bottled Gas	421	57,724.49				57,724.49
Electricity	430	2,085,456.99				2,085,456.99
Heating Oil	440	23,798.64				23,798.64
<b>Total</b>		2,192,777.33	0.00	0.00	0.00	2,192,777.33
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	16,799.28		3,707.52		20,506.80
Diesel Fuel	460	543,764.13		2,155.96		545,920.09
Oil and Grease	540	24,770.36				24,770.36
<b>Total</b>		585,333.77		5,863.48	0.00	591,197.25

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				337,053.00	337,053.00
<b>EXPENDITURES FOR CAPITALIZED AV MATERIALS:</b>						
Capitalized Audiovisual Materials	621					0.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<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	74,166.44		25,565.50		99,731.94
<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
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	205,090.16
Food	570	1,819,940.03
Donated Foods	580	452,148.53

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2015

Exhibit K-14  
FDOE Page 23

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>TEACHER SALARIES</b>				
Basic Programs 101, 102 and 103 (Function 5100)	120	21,145,116.00	97,134.00	21,242,250.00
Basic Programs 101, 102 and 103 (Function 5100)	140	277,355.00	6,696.00	284,051.00
Basic Programs 101, 102 and 103 (Function 5100)	750	256,946.00	10,100.00	267,046.00
<b>Total Basic Program Salaries</b>		21,679,417.00	113,930.00	21,793,347.00
Other Programs 130 (ESOL) (Function 5100)	120	134,533.00		134,533.00
Other Programs 130 (ESOL) (Function 5100)	140	1,765.00		1,765.00
Other Programs 130 (ESOL) (Function 5100)	750	2,907.00		2,907.00
<b>Total Other Program Salaries</b>		139,205.00	0.00	139,205.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	7,125,163.00	337,459.00	7,462,622.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	77,518.00		77,518.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	149,166.00	25,425.00	174,591.00
<b>Total ESE Program Salaries</b>		7,351,847.00	362,884.00	7,714,731.00
Career Program 300 (Function 5300)	120	944,615.00		944,615.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	12,749.00	10,592.00	23,341.00
<b>Total Career Program Salaries</b>		957,364.00	10,592.00	967,956.00
<b>Total</b>		30,127,833.00	487,406.00	30,615,239.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>TEXTBOOKS (used for classroom instruction)</b>				
Textbooks (Function 5000)	520	1,103,796.43	11,263.22	1,115,059.65



DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2015

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>								0.00
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
<b>Total Flexible Spending Instructional Expenditures</b>	5000	0.00	0.00	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 (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf	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
<b>Total Charter School Distributions</b>		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	
<b>Total:</b>	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2014	Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015
Earnings, Expenditures and Carryforward Amounts:	514,800.12	378,870.95	318,887.24	574,783.83

<i>Expenditure Program or Activity:</i>	
Exceptional Student Education	43,004.74
School Nurses and Health Care Services	15,427.89
Occupational Therapy, Physical Therapy and Other Therapy Services	137,912.35
ESE Professional and Technical Services	
Gifted Student Education	
Staff Training and Curriculum Development	82,501.06
Medicaid Administration and Billing Services	968.70
Student Services	1,084.36
Consultants	
Other	37,988.14
<b>Total Expenditures</b>	318,887.24

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount:</i>		
Total Assets and Deferred Outflows of Resources	100	11,511,130.91
Total Liabilities and Deferred Inflows of Resources	100	2,026,884.85

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
For the Fiscal Year Ended June 30, 2015

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	18,004.08	2,704.21			8,397.49	6,476.14		35,581.92
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			167.11					167.11
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	505.44	75.92						581.36
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
<b>Total Expenditures</b>		18,509.52	2,780.13	167.11	0.00	8,397.49	6,476.14	0.00	36,330.39

[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, 2015

Granter/Program	CFDA Number	Amount of Expenditures
<b>United States Department of Agriculture:</b>		
Indirect:		
Child Nutrition Cluster:		
Florida Department of Agriculture and Consumer Services:		
School Breakfast Program	10.553	673,126.99
National School Lunch Program (2)	10.555	2,896,914.92
Summer Food service Program for Children	10.559	103,927.00
<b>Total United States Department of Agriculture</b>		<u>3,673,968.91</u>
<b>United States Department of Justice:</b>		
Indirect:		
Florida Office of the Attorney General:		
Victims-of Crime Act (VOCA)	16.575	<u>83,288.09</u>
<b>United States Department of Labor:</b>		
Indirect:		
First Coast Workforce Development Inc.:		
WIA Youth Activities	17.259	<u>164,995.89</u>
<b>National Science Foundation:</b>		
Indirect:		
University of Florida:		
Education and Human Resources	47.076	<u>17,738.12</u>
<b>United States Department of Education:</b>		
Direct:		
Safe and Dug-Free Schools and Communities National Program		
Office of Elementary and Secondary: School Climate Transformation	84.184	283,089.53
Indirect:		
Special Education Cluster:		
Florida Department of Education:		
Special Education - Grants to States	84.027	2,295,638.68
Special Education - Preschool Grants	84.173	48,008.69
University of South Florida		
Special Education - Grants to States	84.027A	4,050.00
<b>Total Special Education Cluster:</b>		<u>2,347,697.37</u>
Florida Department of Education:		
Adult Education Act - Basic Grants to States	84.002	180,905.93
Title I Grants to Local Educational Agencies	84.010	1,762,501.20
Career and Technical Education - Basic Grants to States	84.048	149,247.42
Education of Homeless Children and Youth	84.196	43,649.87
English Language Acquisition State Grants	84.365	18,810.32
Improving Teacher Quality State Grants	84.367	329,832.38
ARRA - State Fiscal Stabilization Funds - Race-to-the-Top Incentive Grants	84.395	579,160.31
<b>Total United States Department of Education</b>		<u>5,411,804.80</u>
<b>United States Department of Defense:</b>		
Direct:		
Air Force Junior Reserve Officers Training Corps	None	<u>61,454.35</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 9,696,339.69</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 \$441,449.58 of donated food used during the fiscal year. Donated food are valued at the fair value as determined at the time of donation.

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**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**

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

## SCHEDULE OF PAYMENTS

Bryan C. Farmer  
Finance Officer

September 11, 2015  
Date