

**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, 2017**

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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INDEX:	<u>PAGE NUMBER</u> <u>FDOE</u>
Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – ARRA Race to the Top - NOT APPLICABLE -----	8-9
Exhibit K-5 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous - NOT APPLICABLE -----	10
Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ---	11
Exhibit K-7 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	12-13
Exhibit K-8 Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds - NOT APPLICABLE-----	14
Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds - NOT APPLICABLE-----	15
Exhibit K-10 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds - NOT APPLICABLE-----	16
Exhibit K-11 Combining Statement of Changes in Assets and Liabilities – School Internal Funds-----	17
Exhibit K-12 Schedule of Long-Term Liabilities-----	18
Exhibit K-13 Schedule of Categorical Programs – Report of Expenditures and Available Funds-----	19
Exhibit K-14 Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data Collection-----	20-22
Exhibit K-15 Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	23
Exhibit K-16 Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-3) ----	24
Exhibit K-17 Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-4) -----	25
Exhibit K-18 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	26

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2017, 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 28, 2017.



 Signature of District School Superintendent

September 28, 2017
 Signature Date

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

Exhibit K-1
FDOE Page 1

For the Fiscal Year Ended June 30, 2017

Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	69,862.99
Total Federal Direct	3100	69,862.99
<i>Federal Through State and Local:</i>		
Medicaid	3202	418,461.38
Miscellaneous Federal Through State	3299	2,063.98
Total Federal Through State and Local	3200	420,525.36
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	28,889,663.00
Workforce Development	3315	603,668.00
CO&DS Withheld for Administrative Expenditure	3323	6,083.64
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	50,750.00
State License Tax	3343	24,180.04
District Discretionary Lottery Funds	3344	190,855.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	12,448,497.00
Florida School Recognition Funds	3361	775,607.00
Voluntary Prekindergarten Program	3371	23,736.30
<i>Other State:</i>		
Reading Programs	3373	
Other Miscellaneous State Revenues	3399	527,668.44
Total State	3300	43,540,708.42
<i>Local:</i>		
District School Taxes	3411	40,760,462.67
Payment in Lieu of Taxes	3422	1,875.96
Tuition	3424	100.00
Rent	3425	50,513.09
Interest on Investments	3431	67,148.84
Gifts, Grants and Bequests	3440	516,972.48
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	11,104.02
GED® Testing Fees	3467	772.00
Financial Aid Fees	3468	
Other Student Fees	3469	10,745.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	97,323.13
Transportation Services Rendered for School Activities	3492	60,631.37
Receipt of Federal Indirect Cost Rate	3494	204,663.24
Other Miscellaneous Local Sources	3495	26,500.32
Refunds of Prior Year's Expenditures	3497	148,842.43
Collections for Lost, Damaged and Sold Textbooks	3498	1,351.97
Receipt of Food Service Indirect Costs	3499	150,765.11
Total Local	3400	42,109,771.63
Total Revenues	3000	86,140,868.40

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, 2017

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	36,224,188.22	10,289,528.64	2,203,404.38	524.96	1,041,940.27	85,371.16	697,784.36	50,542,741.99
Student Support Services	6100	2,564,759.22	749,958.40	273,956.38	0.00	48,502.72	1,722.66	4,466.12	3,643,365.50
Instructional Media Services	6200	844,113.88	251,916.25	36,830.93	0.00	28,542.42	113,381.04	11,695.82	1,286,480.34
Instruction and Curriculum Development Services	6300	823,015.13	234,164.57	167,323.31	0.00	17,645.73	5,840.13	10,688.57	1,258,677.44
Instructional Staff Training Services	6400	844,900.18	209,585.59	229,397.43	48.40	17,544.22	755.28	96,219.22	1,398,450.32
Instruction-Related Technology	6500	417,609.68	127,806.99	1,315,315.46	0.00	14,184.47	2,364.20	0.00	1,877,280.80
Board	7100	157,698.80	66,360.72	217,006.05	0.00	1,046.39	0.00	135.16	442,247.12
General Administration	7200	421,374.64	133,736.70	182,511.13	0.00	18,308.04	10,565.24	11,938.48	778,434.23
School Administration	7300	4,080,215.59	1,149,546.90	369,087.75	55.00	45,385.73	6,166.89	19,043.45	5,669,501.31
Facilities Acquisition and Construction	7410	93,226.59	27,642.62	159,600.00	0.00	0.00	0.00	0.00	280,469.21
Fiscal Services	7500	420,081.83	153,090.91	18,482.56	0.00	2,716.69	201.32	6,527.42	601,100.73
Food Services	7600	41,990.85	50,560.05	10.82	0.00	0.00	0.00	0.00	92,561.72
Central Services	7700	376,636.71	115,631.35	96,243.11	0.00	1,317.72	0.00	16,220.36	606,049.25
Student Transportation Services	7800	2,540,864.72	968,350.40	112,484.99	448,442.67	307,676.02	12,494.52	180,996.85	4,571,310.17
Operation of Plant	7900	2,816,173.66	1,053,337.21	1,811,725.17	2,083,188.25	221,436.77	9,280.07	88,682.76	8,083,823.89
Maintenance of Plant	8100	1,740,283.44	535,378.11	450,420.02	55,203.78	447,061.58	27,623.93	8,745.00	3,264,715.86
Administrative Technology Services	8200	633,021.44	170,978.44	231,704.65	0.00	2,294.71	846.25	1,340.00	1,040,185.49
Community Services	9100	283,876.66	64,850.42	16,679.50	0.00	11,277.39	0.00	0.00	376,683.97
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						8,540.99		8,540.99
Other Capital Outlay	9300						270,662.06		270,662.06
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		55,324,031.24	16,352,424.27	7,892,183.64	2,587,463.06	2,226,880.87	555,815.74	1,154,483.57	86,093,282.39
Excess (Deficiency) of Revenues Over Expenditures									47,586.01

**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, 2017

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	16,118.88
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,332,939.48
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,332,939.48
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		2,349,058.36
Net Change In Fund Balance		2,396,644.37
Beginning Fund Balance, June 30, 2016	2800	11,950,705.50
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	912,615.75
Restricted Fund Balance	2720	3,043,184.79
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,842,983.09
Unassigned Fund Balance	2750	7,548,566.24
Total Fund Balances, June 30, 2017	2700	14,347,349.87

**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, 2017

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,598,781.13
School Breakfast Reimbursement	3262	734,843.01
Afterschool Snack Reimbursement	3263	26,280.74
Child Care Food Program	3264	
USDA-Donated Commodities	3265	426,885.29
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	3,786,790.17
<i>State:</i>		
School Breakfast Supplement	3337	22,398.00
School Lunch Supplement	3338	30,458.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	52,856.00
<i>Local:</i>		
Interest on Investments	3431	8,793.18
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,036,961.85
Student Breakfasts	3452	114,306.35
Adult Breakfasts/Lunches	3453	149,475.55
Student and Adult á la Carte Fees	3454	620,222.78
Student Snacks	3455	
Other Food Sales	3456	9,815.70
Other Miscellaneous Local Sources	3495	46,917.21
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,986,492.62
Total Revenues	3000	5,826,138.79

**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, 2017

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	1,740,972.02
Employee Benefits	200	654,305.96
Purchased Services	300	175,099.79
Energy Services	400	5,242.46
Materials and Supplies	500	2,475,662.17
Capital Outlay	600	20,426.21
Other	700	197,146.86
Other Capital Outlay (Function 9300)	600	500,721.35
Total Expenditures		5,769,576.82
Excess (Deficiency) of Revenues Over Expenditures		56,561.97
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		56,561.97
Beginning Fund Balance, June 30, 2016	2800	2,428,813.09
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	68,372.92
Restricted Fund Balance	2720	2,417,002.14
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	2,485,375.06

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2017

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Miscellaneous Federal Direct	3199	605,474.84
Total Federal Direct	3100	605,474.84
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	171,837.99
Individuals with Disabilities Education Act (IDEA)	3230	2,723,314.02
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	199,415.14
English Literacy and Civics Education	3222	20,580.66
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,948,267.92
Teacher and Principal Training and Recruiting - Title II, Part A	3225	259,861.20
Math and Science Partnerships - Title II, Part B	3226	134,858.53
Language Instruction - Title III	3241	12,933.78
Miscellaneous Federal Through State	3299	52,925.77
Total Federal Through State and Local	3200	5,523,995.01
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Adult General Education Course Fees	3461	2,499.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,499.00
Total Revenues	3000	6,131,968.85

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, 2017

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	1,933,846.37	500,063.88	145,767.16		276,455.06	130,008.52	89,603.08	3,075,744.07
Student Support Services	6100	426,316.51	114,726.23	128,884.11		49,575.99	2,652.67		722,155.51
Instruction and Curriculum Development Services	6300	917,630.74	242,755.80	252,831.63		4,989.27	4,375.43	16,803.25	1,439,386.12
Instructional Staff Training Services	6400	311,715.77	46,251.72	86,522.65		23,525.35	17,800.85	44,642.62	530,458.96
General Administration	7200			2,496.02				204,663.24	207,159.26
Central Services	7700		10.78	631.76				140.88	783.42
Student Transportation Services	7800	57,579.45	16,150.29		885.43				74,615.17
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						81,666.34		81,666.34
Total Expenditures		3,647,088.84	919,958.70	617,133.33	885.43	354,545.67	236,503.81	355,853.07	6,131,968.85
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Beginning Fund Balance, June 30, 2016	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2017	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, 2017

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS ARRA RACE TO THE TOP	K-4	8
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS-ARRA RACE TO THE TOP (Continued)	K-4	9
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS	K-5	10

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, 2017

Exhibit K-6
 FDOE Page 11
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	275,457.99			275,457.99
SBE/COBI Bond Interest	3326	75.17			75.17
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		172,500.00		172,500.00
Total State Sources	3300	275,533.16	172,500.00	0.00	448,033.16
<i>Local:</i>					
District Debt Service Taxes	3412				0.00
Interest on Investments	3431		33.39	42,289.62	42,323.01
Total Local Sources	3400	0.00	33.39	42,289.62	42,323.01
Total Revenues	3000	275,533.16	172,533.39	42,289.62	490,356.17
EXPENDITURES					
<i>Debt Service (Function 9200)</i>					
Redemption of Principal	710	253,000.00	107,477.37		360,477.37
Interest	720	28,770.00	63,675.45		92,445.45
Dues and Fees	730	86.90			86.90
Miscellaneous	790				0.00
Total Expenditures		281,856.90	171,152.82	0.00	453,009.72
Excess (Deficiency) of Revenues Over Expenditures		(6,323.74)	1,380.57	42,289.62	37,346.45
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE					
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Other Debt Service 290	Totals
Issuance of Bonds	3710				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894				0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762				0.00
<i>Transfers In:</i>					
From General Fund	3610				0.00
From Capital Projects Funds	3630			81,224.25	81,224.25
Total Transfers In	3600	0.00	0.00	81,224.25	81,224.25
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910				0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	81,224.25	81,224.25
Net Change in Fund Balances		(6,323.74)	1,380.57	123,513.87	118,570.70
Beginning Fund Balance, June 30, 2016	2800	14,496.95	32,678.99	1,219,089.05	1,266,264.99
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	8,173.21	34,059.56	1,342,602.92	1,384,835.69
Total Fund Balances, June 30, 2017	2700	8,173.21	34,059.56	1,342,602.92	1,384,835.69

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, 2017

Exhibit K-7
 FDOE Page 12
 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		124,034.37			124,034.37
Interest on Undistributed CO&DS	3325		6,580.44			6,580.44
Public Education Capital Outlay (PECO)	3391	382,120.00				382,120.00
Total State Sources	3300	382,120.00	130,614.81	0.00	0.00	512,734.81
<i>Local:</i>						
District Local Capital Improvement Tax	3413			10,576,213.15		10,576,213.15
Payment in Lieu of Taxes	3422			475.00		475.00
Interest on Investments	3431		13.60	131,059.98	67,633.07	198,706.65
Other Miscellaneous Local Sources	3495	73.58		917,870.53	7,634.26	925,578.37
Impact Fees	3496				3,379,700.00	3,379,700.00
Total Local Sources	3400	73.58	13.60	11,625,618.66	3,454,967.33	15,080,673.17
Total Revenues	3000	382,193.58	130,628.41	11,625,618.66	3,454,967.33	15,593,407.98
EXPENDITURES						
<i>Capital Outlay: (Function 7400)</i>						
Library Books	610					0.00
Buildings and Fixed Equipment	630		118,572.45	11,804,180.10	6,037,270.24	17,960,022.79
Furniture, Fixtures and Equipment	640			4,753,946.72	657,935.92	5,411,882.64
Motor Vehicles (Including Buses)	650			868,031.95		868,031.95
Improvements Other Than Buildings	670	19,123.15		4,958,977.48	138,792.50	5,116,893.13
Remodeling and Renovations	680	62,862.59		1,336,728.31	9,198.52	1,408,789.42
Computer Software	690					0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710					0.00
Dues and Fees	730		308.64			308.64
Total Expenditures		81,985.74	118,881.09	23,721,864.56	6,843,197.18	30,765,928.57
Excess (Deficiency) of Revenues Over Expenditures		300,207.84	11,747.32	(12,096,245.90)	(3,388,229.85)	(15,172,520.59)

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, 2017

Exhibit K-7
 FDOE Page 13
 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 Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
Issuance of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Discount on Sale of Bonds (Function 9299)	891					0.00
Proceeds of Lease-Purchase Agreements	3750					0.00
Premium on Lease-Purchase Agreements	3793					0.00
Discount on Lease-Purchase Agreements (Function 9299)	893					0.00
Loans	3720					0.00
Sale of Capital Assets	3730					0.00
Loss Recoveries	3740					0.00
Proceeds of Forward Supply Contract	3760					0.00
Proceeds from Special Facility Construction Account	3770					0.00
<i>Transfers In:</i>						
From General Fund	3610					0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910			(2,151,739.48)	(181,200.00)	(2,332,939.48)
To Debt Service Funds	920			(81,224.25)		(81,224.25)
Total Transfers Out	9700	0.00	0.00	(2,232,963.73)	(181,200.00)	(2,414,163.73)
Total Other Financing Sources (Uses)		0.00	0.00	(2,232,963.73)	(181,200.00)	(2,414,163.73)
Net Change in Fund Balances		300,207.84	11,747.32	(12,096,245.90)	(3,388,229.85)	(15,172,520.59)
Beginning Fund Balance, June 30, 2016	2800	65,733.90	118,561.29	24,591,757.62	13,040,707.54	37,816,760.35
Adjustments to Fund Balances	2891					0.00
<i>Ending Fund Balance:</i>						
Nonspendable Fund Balance	2710					0.00
Restricted Fund Balance	2720	365,941.74	130,308.61	10,262,547.99	9,471,277.69	20,230,076.03
Committed Fund Balance	2730					0.00
Assigned Fund Balance	2740					0.00
Unassigned Fund Balance	2750					0.00
Total Fund Balances, June 30, 2017	2700	365,941.74	130,308.61	10,262,547.99	9,471,277.69	20,230,076.03

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT

For the Fiscal Year Ended June 30, 2017

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS	K-8	14
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS	K-9	15
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS	K-10	16

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
For the Fiscal Year Ended June 30, 2017

Exhibit K-11
FDOE Page 17
Fund 891

ASSETS	Account Number	Beginning Balance June 30, 2016	Additions	Deductions	Ending Balance June 30, 2017
Cash	1110	1,190,285.00	2,997,282.00	3,002,139.00	1,185,428.00
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		1,190,285.00	2,997,282.00	3,002,139.00	1,185,428.00
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	1,190,285.00	2,997,282.00	3,002,139.00	1,185,428.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,190,285.00	2,997,282.00	3,002,139.00	1,185,428.00

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

Exhibit K-12

FDOE Page 18

For the Fiscal Year Ended June 30, 2017

Fund 601

	Account Number	Governmental Activities - Total Balance [1] June 30, 2017	Governmental Activities - Debt Principal Payments 2016-17	Governmental Activities - Principal Due Within One Year 2017-18	Governmental Activities - Debt Interest Payments 2016-17	Governmental Activities - Interest Due Within One Year 2017-18
Notes Payable	2310					
Obligations Under Capital Leases	2315					
Bonds Payable						
SBE/COBI Bonds Payable	2321	341,000.00	253,000.00	261,000.00	28,800.00	16,120.00
District Bonds Payable	2322	1,921,782.07	107,477.37	110,903.83	63,675.45	603,248.99
Special Act Bonds Payable	2323					
Motor Vehicle License Revenue Bonds Payable	2324					
Sales Surtax Bonds Payable	2326					
Total Bonds Payable	2320	2,262,782.07	360,477.37	371,903.83	92,475.45	619,368.99
Liability for Compensated Absences	2330	3,203,972.96				
Lease-Purchase Agreements Payable						
Certificates of Participation (COPS) Payable	2341					
Qualified Zone Academy Bonds (QZAB) Payable	2342	1,428,581.00		1,428,581.00		
Qualified School Construction Bonds (QSCB) Payable	2343					
Build America Bonds (BAB) Payable	2344					
Other Lease-Purchase Agreements Payable	2349					
Total Lease-Purchase Agreements Payable	2340	1,428,581.00	0.00	1,428,581.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350					
Net Other Postemployment Benefits Obligation	2360	5,593,016.00				
Net Pension Liability	2365	54,012,051.00				
Estimated PECO Advance Payable	2370					
Other Long-Term Liabilities	2380					
Derivative Instrument	2390					
Total Long-term Liabilities		66,500,403.03	360,477.37	1,800,484.83	92,475.45	619,368.99

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2017, 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, 2017

Exhibit K-13
FDOE Page 19

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2016	Revenues [1] 2016-17	Expenditures 2016-17	Unexpended June 30, 2017
Class Size Reduction Operating Funds (3355)	94740	246,231.35	12,448,497.00	12,310,070.75	384,657.60
Excellent Teaching Program (3363)	90570	0.00			0.00
Florida Digital Classrooms (FEFP Earmark)	98250	24,534.10	681,566.00	551,590.77	154,509.33
Florida School Recognition Funds (3361)	92040	76,795.85	775,607.00	791,733.27	60,669.58
Instructional Materials (FEFP Earmark) [3]	90880	89,272.35	955,209.00	392,855.96	651,625.39
Library Media (FEFP Earmark) [3]	90881	27,500.66	53,856.00	51,152.93	30,203.73
Preschool Projects (3372)	97950	0.00			0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	160,543.73	601,396.00	649,627.11	112,312.62
Safe Schools (FEFP Earmark) [5]	90803	170,352.89	223,876.00	164,134.12	230,094.77
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00			0.00
Student Transportation (FEFP Earmark)	90830	0.00	2,775,155.00	2,775,155.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	231,322.97	2,548,294.00	2,465,276.17	314,340.80
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	187,847.00	187,847.00	0.00
Voluntary Prekindergarten - School Year Program (3371)	96440				0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	42,889.45	23,736.30	21,423.04	45,202.71

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14
 FDOE Page 20

For the Fiscal Year Ended June 30, 2017

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380					0.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380					0.00
Natural Gas - All Functions	411	51,574.72				51,574.72
Natural Gas - <i>Functions 7900 & 8100</i>	411	51,574.72				51,574.72
Bottled Gas - All Functions	421	18,306.17	334.72			18,640.89
Bottled Gas - <i>Functions 7900 & 8100</i>	421	18,306.17				18,306.17
Electricity - All Functions	430	1,988,016.63				1,988,016.63
Electricity - <i>Functions 7900 & 8100</i>	430	1,988,016.63				1,988,016.63
Heating Oil - All Functions	440	7,174.40				7,174.40
Heating Oil - <i>Functions 7900 & 8100</i>	440	7,174.40				7,174.40
Gasoline - All Functions	450	97,132.99	4,375.47			101,508.46
Gasoline - <i>Functions 7900 & 8100</i>	450	70,786.56				70,786.56
Other Energy Services - All Functions	490					0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490					0.00
Subtotal - Functions 7900 & 8100		2,135,858.48	0.00	0.00	0.00	2,135,858.48
Total - All Functions		2,162,204.91	4,710.19	0.00	0.00	2,166,915.10
ENERGY EXPENDITURES FOR STUDENT						
TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	25,718.07				25,718.07
Diesel Fuel	460	422,724.60		885.43		423,610.03
Oil and Grease	540	14,241.73				14,241.73
Total		462,684.40		885.43	0.00	463,569.83

	Subobject	General Fund 100	Federal Programs 420	Race to the Top 434	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				718,813.00	718,813.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2017

Exhibit K-14
FDOE Page 21

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	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	74,881.19		48,959.96		123,841.15
<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	Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	263,479.05
Food	570	1,765,721.58
Donated Foods	580	427,446.22

	Subobject	General Fund 100	Other Federal Programs 420	ARRA Race to the Top 434	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	23,755,106.00	120,730.00		23,875,836.00
Basic Programs 101, 102 and 103 (Function 5100)	140	209,193.00			209,193.00
Basic Programs 101, 102 and 103 (Function 5100)	750	464,020.00	24,305.00		488,325.00
Total Basic Program Salaries		24,428,319.00	145,035.00	0.00	24,573,354.00
Other Programs 130 (ESOL) (Function 5100)	120	261,368.00			261,368.00
Other Programs 130 (ESOL) (Function 5100)	140	2,283.00			2,283.00
Other Programs 130 (ESOL) (Function 5100)	750	4,687.00			4,687.00
Total Other Program Salaries		268,338.00	0.00	0.00	268,338.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	7,615,617.00	526,492.00		8,142,109.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	92,877.00	4,765.00		97,642.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	188,855.00	47,064.00		235,919.00
Total ESE Program Salaries		7,897,349.00	578,321.00	0.00	8,475,670.00
Career Program 300 (Function 5300)	120	1,038,939.00	24,287.00		1,063,226.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	23,861.00	8,776.00		32,637.00
Total Career Program Salaries		1,062,800.00	33,063.00	0.00	1,095,863.00
TOTAL		33,656,806.00	756,419.00	0.00	34,413,225.00

	Subobject	General Fund 100	Federal Programs 420	Race to the Top 434	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	422,579.26	8,314.25		430,893.51

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

For the Fiscal Year Ended June 30, 2017

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - N/A	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS - N/A (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2016	Earnings 2016-17	Expenditures 2016-17	Unexpended June 30, 2017
Earnings, Expenditures and Carryforward Amounts:	610,033.47	418,461.38	342,649.33	685,845.52
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			71,027.10	
School Nurses and Health Care Services			33,030.39	
Occupational Therapy, Physical Therapy and Other Therapy Services			125,215.33	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			77,356.87	
Medicaid Administration and Billing Services			531.41	
Student Services			2,009.54	
Consultants				
Other			33,478.69	
Total Expenditures			342,649.33	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2017:</i>		
Total Assets and Deferred Outflows of Resources	100	16,406,614.09
Total Liabilities and Deferred Inflows of Resources	100	2,059,264.22

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

For the Fiscal Year Ended June 30, 2017

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	
		Salaries	Employee Benefits	Totals
<i>Current:</i>				
Prekindergarten	5500	7,714.28	1,201.10	8,915.38
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	308.34	46.67	355.01
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		8,022.62	1,247.77	9,270.39

[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 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2017

Grantor/Program	CFDA Number	Pass-Through Grantor Number	Amount of Expenditures
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	15002	724,346.84
National School Lunch Program (2)	10.555	15001, 15003	2,944,182.83
Summer Food Service Program for Children	10.559	15006, 15007	118,260.50
Total United States Department of Agriculture			3,786,790.17
United States Department of Justice:			
Indirect:			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	V128-15014	83,696.59
National Science Foundation:			
Indirect:			
University of Florida:			
Education and Human Resources	47.076	None	8,825.77
United States Department of Education:			
Direct:			
Safe and Dug-Free Schools and Communities National Program			
Office of Elementary and Secondary: School Climate Transformation	84.184	None	605,474.84
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	263	2,679,133.78
Special Education - Preschool Grants	84.173	267	44,180.24
University of South Florida			
Special Education - Grants to States	84.027A	None	2,548.30
Total Special Education Cluster:			2,725,862.32
Florida Department of Education:			
Adult Education Act - Basic Grants to States	84.002	191, 193	219,995.80
Title I Grants to Local Educational Agencies	84.010	212, 223	1,948,267.92
Career and Technical Education - Basic Grants to States	84.048	161	171,837.99
Education of Homeless Children and Youth	84.196	127	44,100.00
English Language Acquisition State Grants	84.365	102	12,933.78
Improving Teacher Quality State Grants	84.367	224	259,861.20
Mathematics and Science Partnership Title II Part B	84.366	235	134,858.53
Total United States Department of Education			6,123,192.38
United States Department of Defense:			
Direct:			
Air Force Junior Reserve Officers Training Corps	None	N/A	69,862.99
Total Expenditures of Federal Awards			\$ 10,072,367.90

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 \$426,885.29 of donated food used during the fiscal year. Donated food are valued at the fair value as determined at the time of donation.