


**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, 2018**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2018, 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 13, 2018.



 Signature of District School Superintendent
 ESE 348

September 13, 2018
 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, 2018

Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	58,460.01
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	58,460.01
<i>Federal Through State and Local:</i>		
Medicaid	3202	474,164.29
Total Federal Through State and Local	3200	474,164.29
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	31,133,813.00
Workforce Development	3315	592,368.00
CO&DS Withheld for Administrative Expenditure	3323	6,250.44
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	50,750.00
State Forest Funds	3342	
State License Tax	3343	27,133.10
District Discretionary Lottery Funds	3344	20,684.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	12,754,076.00
Florida School Recognition Funds	3361	639,249.00
Voluntary Prekindergarten Program	3371	19,199.78
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Other Miscellaneous State Revenues	3399	1,382,649.72
Total State	3300	46,626,173.04
<i>Local:</i>		
District School Taxes	3411	41,702,452.50
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	1,756.01
Rent	3425	45,268.76
Interest on Investments	3431	218,182.56
Gifts, Grants and Bequests	3440	380,045.49
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	10,072.34
GED® Testing Fees	3467	224.00
Financial Aid Fees	3468	
Other Student Fees	3469	27,993.50
<i>Other Fees:</i>		
Preschool Program Fees	3471	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	62,246.50
Transportation Services Rendered for School Activities	3492	52,092.84
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	281,634.44
Other Miscellaneous Local Sources	3495	225,698.25
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	1,950,403.16
Collections for Lost, Damaged and Sold Textbooks	3498	2,879.02
Receipt of Food Service Indirect Costs	3499	126,097.93
Total Local	3400	45,087,047.30
Total Revenues	3000	92,245,844.64

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, 2018

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	39,885,279.72	11,109,924.22	2,351,898.81	196.32	1,570,685.13	75,991.15	823,508.12	55,817,483.47
Student Support Services	6100	2,638,552.97	788,855.73	353,288.18	0.00	39,312.79	848.14	9,405.85	3,830,263.66
Instructional Media Services	6200	931,999.54	289,025.70	36,706.59	0.00	21,832.99	99,827.94	12,339.85	1,391,732.61
Instruction and Curriculum Development Services	6300	972,349.27	260,701.61	298,302.34	0.00	17,449.33	7,927.34	19,668.55	1,576,398.44
Instructional Staff Training Services	6400	952,181.53	224,722.12	236,610.37	0.00	3,839.52	0.00	52,934.26	1,470,287.80
Instruction-Related Technology	6500	537,577.68	159,786.50	887,471.09	0.00	14,345.04	1,758.26	0.00	1,600,938.57
Board	7100	165,450.00	76,151.97	249,668.45	0.00	488.76	0.00	1,697.00	493,456.18
General Administration	7200	463,206.96	162,223.23	112,360.03	0.00	12,824.28	10,968.71	4,155.15	765,738.36
School Administration	7300	4,372,974.50	1,226,632.88	385,299.17	0.00	30,925.28	6,003.00	16,427.06	6,038,261.89
Facilities Acquisition and Construction	7410	116,054.36	36,987.20	176,563.32	0.00	0.00	0.00	0.00	329,604.88
Fiscal Services	7500	485,948.31	167,517.64	25,621.26	0.00	1,114.88	692.45	13,813.05	694,707.59
Food Services	7600	27,330.90	45,925.94	0.00	0.00	0.00	0.00	0.00	73,256.84
Central Services	7700	435,895.55	128,276.26	114,783.31	0.00	(10,659.53)	0.00	10,172.84	678,468.43
Student Transportation Services	7800	2,750,568.26	1,047,185.51	162,834.67	550,178.65	237,961.11	7,044.76	93,036.82	4,848,809.78
Operation of Plant	7900	3,078,102.04	1,155,901.67	1,926,031.20	2,335,147.65	231,995.22	10,940.99	80,608.83	8,818,727.60
Maintenance of Plant	8100	1,731,987.18	494,361.44	502,579.89	69,303.57	483,876.28	33,809.70	8,820.00	3,324,738.06
Administrative Technology Services	8200	707,024.36	193,001.99	328,171.13	0.00	1,851.45	300.48	664.49	1,231,013.90
Community Services	9100	360,789.06	78,308.35	21,071.67	0.00	27,254.00	1,109.70	1,629.37	490,162.15
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						16,742.55		16,742.55
Other Capital Outlay	9300						578,401.96		578,401.96
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		60,613,272.19	17,645,489.96	8,169,261.48	2,954,826.19	2,685,096.53	852,367.13	1,148,881.24	94,069,194.72
Excess (Deficiency) of Revenues Over Expenditures									(1,823,350.08)

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, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	14,031.00
Loss Recoveries	3740	43,857.29
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,695,465.14
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,695,465.14
<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)		2,753,353.43
Net Change In Fund Balance		930,003.35
Fund Balance, July 1, 2017	2800	14,347,349.87
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	997,846.27
Restricted Fund Balance	2720	3,680,586.18
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,738,335.53
Unassigned Fund Balance	2750	6,860,585.24
Total Fund Balances, June 30, 2018	2700	15,277,353.22

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

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,808,126.31
School Breakfast Reimbursement	3262	793,073.73
Afterschool Snack Reimbursement	3263	16,315.20
Child Care Food Program	3264	
USDA-Donated Commodities	3265	437,548.55
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	117,803.73
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	4,172,867.52
<i>State:</i>		
School Breakfast Supplement	3337	22,172.00
School Lunch Supplement	3338	29,930.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	52,102.00
<i>Local:</i>		
Interest on Investments	3431	24,315.25
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	3,836.06
Student Lunches	3451	833,691.85
Student Breakfasts	3452	106,695.80
Adult Breakfasts/Lunches	3453	174,808.05
Student and Adult á la Carte Fees	3454	531,760.00
Student Snacks	3455	
Other Food Sales	3456	20,581.32
Other Miscellaneous Local Sources	3495	24,188.94
Refunds of Prior Year's Expenditures	3497	11,994.26
Total Local	3400	1,731,871.53
Total Revenues	3000	5,956,841.05

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

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2018

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	1,876,379.33
Employee Benefits	200	672,039.86
Purchased Services	300	290,885.33
Energy Services	400	6,004.53
Materials and Supplies	500	2,644,769.16
Capital Outlay	600	25,889.72
Other	700	166,325.12
Other Capital Outlay (Function 9300)	600	705,719.70
Total Expenditures		6,388,012.75
Excess (Deficiency) of Revenues Over Expenditures		(431,171.70)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	13,776.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		13,776.00
Net Change in Fund Balance		(417,395.70)
Fund Balance, July 1, 2017	2800	2,485,375.06
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	64,866.19
Restricted Fund Balance	2720	2,003,113.17
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	2,067,979.36

**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, 2018

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	625,817.61
Total Federal Direct	3100	625,817.61
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	149,467.25
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	3,117,828.08
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	147,617.92
English Literacy and Civics Education	3222	2,122.96
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,708,422.06
Teacher and Principal Training and Recruiting - Title II, Part A	3225	307,278.95
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	17,391.83
Twenty-First Century Schools - Title IV	3242	6,349.52
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	44,276.97
Total Federal Through State and Local	3200	5,500,755.54
<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	2,147.66
Sale of Junk	3493	
Total Local	3400	2,147.66
Total Revenues	3000	6,128,720.81

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, 2018

Exhibit K-3
 FDOE Page 7
 Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	2,208,683.62	580,393.85	65,395.19	0.00	187,409.96	37,894.76	130,613.63	3,210,391.01
Student Support Services	6100	478,006.86	127,265.86	140,192.41	0.00	34,102.10	549.82	239.99	780,357.04
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	946,629.75	238,851.33	172,897.97	0.00	11,099.91	88.22	15,262.00	1,384,829.18
Instructional Staff Training Services	6400	220,149.45	39,265.93	64,416.45	0.00	10,776.38	0.00	32,572.75	367,180.96
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	370.87	0.00	0.00	0.00	281,634.44	282,005.31
School Administration	7300	0.00	0.00	87.41	0.00	0.00	0.00	0.00	87.41
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	397.46	32.51	11.77	0.00	0.00	0.00	28.88	470.62
Student Transportation Services	7800	63,715.78	17,936.03	5,083.72	468.65	0.00	0.00	0.00	87,204.18
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	216.67	0.00	1,815.00	2,031.67
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						14,163.43		14,163.43
Total Expenditures		3,917,582.92	1,003,745.51	448,455.79	468.65	243,605.02	52,696.23	462,166.69	6,128,720.81
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
Fund Balance, July 1, 2017	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Total Fund Balances, June 30, 2018	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, 2018

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS	K-4	8

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, 2018

Exhibit K-5
 FDOE Page 9
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	270,586.08			270,586.08
SBE/COBI Bond Interest	3326	1,621.62			1,621.62
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		172,500.00		172,500.00
Other Miscellaneous State Revenues	3399				0.00
Total State Sources	3300	272,207.70	172,500.00	0.00	444,707.70
<i>Local:</i>					
District Debt Service Taxes	3412				0.00
Interest on Investments	3431		101.71	4,849.20	4,950.91
Gain on Sale of Investments	3432				0.00
Total Local Sources	3400	0.00	101.71	4,849.20	4,950.91
Total Revenues	3000	272,207.70	172,601.71	4,849.20	449,658.61
EXPENDITURES					
<i>Debt Service (Function 9200)</i>					
Redemption of Principal	710	261,000.00	110,951.78	1,428,581.00	1,800,532.78
Interest	720	16,120.00	60,201.04		76,321.04
Dues and Fees	730	195.18			195.18
Miscellaneous	790				0.00
Total Expenditures		277,315.18	171,152.82	1,428,581.00	1,877,049.00
Excess (Deficiency) of Revenues Over Expenditures		(5,107.48)	1,448.89	(1,423,731.80)	(1,427,390.39)
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
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			81,128.88	81,128.88
Total Transfers In	3600	0.00	0.00	81,128.88	81,128.88
<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	81,128.88	81,128.88
Net Change in Fund Balances		(5,107.48)	1,448.89	(1,342,602.92)	(1,346,261.51)
Fund Balance, July 1, 2017	2800	8,173.21	34,059.56	1,342,602.92	1,384,835.69
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	3,065.73	35,508.45	0.00	38,574.18
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740				0.00
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2018	2700	3,065.73	35,508.45	0.00	38,574.18

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, 2018

Exhibit K-6
FDOE Page 10
Funds 300

REVENUES	Account Number	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
<i>State:</i>						
CO&DS Distributed	3321		139,859.48			139,859.48
Interest on Undistributed CO&DS	3325		5,090.38			5,090.38
Public Education Capital Outlay (PECO)	3391	256,095.00				256,095.00
Total State Sources	3300	256,095.00	144,949.86	0.00	0.00	401,044.86
<i>Local:</i>						
District Local Capital Improvement Tax	3413			12,267,978.32		12,267,978.32
Payment in Lieu of Taxes	3422			516.68		516.68
Excess Fees	3423					0.00
Interest on Investments	3431		188.97	165,460.86	135,174.52	300,824.35
Other Miscellaneous Local Sources	3495	865.71		5,585.25	5,841.69	12,292.65
Impact Fees	3496				4,550,211.66	4,550,211.66
Refunds of Prior Year's Expenditures	3497					0.00
Total Local Sources	3400	865.71	188.97	12,439,541.11	4,691,227.87	17,131,823.66
Total Revenues	3000	256,960.71	145,138.83	12,439,541.11	4,691,227.87	17,532,868.52
EXPENDITURES						
<i>Capital Outlay: (Function 7400)</i>						
Library Books	610			155,976.75		155,976.75
Audiovisual Materials	620					0.00
Buildings and Fixed Equipment	630		2,609.98	2,712,624.58	166,339.57	2,881,574.13
Furniture, Fixtures and Equipment	640			2,172,427.17	351,219.10	2,523,646.27
Motor Vehicles (Including Buses)	650			843,473.00		843,473.00
Land	660					0.00
Improvements Other Than Buildings	670	22,784.16		594,790.38	107,145.22	724,719.76
Remodeling and Renovations	680	344,142.62		1,746,597.30	56,384.03	2,147,123.95
Computer Software	690					0.00
Charter School Local Capital Improvement	793					0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710					0.00
Dues and Fees	730		342.16			342.16
Miscellaneous	790					0.00
Total Expenditures		366,926.78	2,952.14	8,225,889.18	681,087.92	9,276,856.02
Excess (Deficiency) of Revenues Over Expenditures		(109,966.07)	142,186.69	4,213,651.93	4,010,139.95	8,256,012.50

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, 2018

Exhibit K-6

FDOE Page 11

Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 370	Other Capital Projects 390	Totals
Issuance of Bonds	3710					0.00
Sale of Capital Assets	3730		230.00		1,616,812.50	1,617,042.50
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			(2,628,990.14)	(66,475.00)	(2,695,465.14)
To Debt Service Funds	920			(81,128.88)		(81,128.88)
Total Transfers Out	9700	0.00	0.00	(2,710,119.02)	(66,475.00)	(2,776,594.02)
Total Other Financing Sources (Uses)		0.00	230.00	(2,710,119.02)	1,550,337.50	(1,159,551.52)
Net Change in Fund Balances		(109,966.07)	142,416.69	1,503,532.91	5,560,477.45	7,096,460.98
Fund Balance, July 1, 2017	2800	365,941.74	130,308.61	10,262,547.99	9,471,277.69	20,230,076.03
Adjustments to Fund Balances	2891					0.00
<i>Ending Fund Balance:</i>						
Nonspendable Fund Balance	2710					0.00
Restricted Fund Balance	2720	255,975.67	272,725.30	11,766,080.90	15,031,755.14	27,326,537.01
Committed Fund Balance	2730					0.00
Assigned Fund Balance	2740					0.00
Unassigned Fund Balance	2750					0.00
Total Fund Balances, June 30, 2018	2700	255,975.67	272,725.30	11,766,080.90	15,031,755.14	27,326,537.01

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

For the Fiscal Year Ended June 30, 2018

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

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
 June 30, 2018

Exhibit K-10
 FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110	1,185,428.00	3,139,009.00	3,029,369.00	1,295,068.00
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		1,185,428.00	3,139,009.00	3,029,369.00	1,295,068.00
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	1,185,428.00	3,139,009.00	3,029,369.00	1,295,068.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,185,428.00	3,139,009.00	3,029,369.00	1,295,068.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2018

Exhibit K-11
 FDOE Page 16
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310					
Obligations Under Capital Leases	2315					
Bonds Payable						
SBE/COBI Bonds Payable	2321	80,000.00				
District Bonds Payable	2322	1,810,830.29	110,951.78	162,498.62	33,248.99	60,724.20
Special Act Bonds Payable	2323					
Motor Vehicle License Revenue Bonds Payable	2324					
Sales Surtax Bonds Payable	2326					
Total Bonds Payable	2320	1,890,830.29	110,951.78	162,498.62	33,248.99	60,724.20
Liability for Compensated Absences	2330					
Lease-Purchase Agreements Payable						
Certificates of Participation (COPS) Payable	2341					
Qualified Zone Academy Bonds (QZAB) Payable	2342					
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	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350					
Net Other Postemployment Benefits Obligation	2360	7,131,835.00				
Net Pension Liability	2365	58,524,154.00				
Estimated PECO Advance Payable	2370					
Other Long-Term Liabilities	2380					
Derivative Instrument	2390					
Total Long-term Liabilities		67,546,819.29	110,951.78	162,498.62	33,248.99	60,724.20

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2018, 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, 2018

Exhibit K-12

FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740	384,657.60		12,754,076.00	12,483,726.50		655,007.10
Excellent Teaching Program (3363)	90570	0.00					0.00
Florida Digital Classrooms (FEFP Earmark)	98250	154,509.33		684,292.00	622,962.70		215,838.63
Florida School Recognition Funds (3361)	92040	60,669.58		639,249.00	642,593.10		57,325.48
Instructional Materials (FEFP Earmark) [3]	90880	651,625.39		969,848.00	830,899.91		790,573.48
Library Media (FEFP Earmark) [3]	90881	30,203.73		54,796.00	50,844.08		34,155.65
Preschool Projects (3372)	97950	0.00					0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	112,312.62		608,832.00	648,250.79		72,893.83
Safe Schools (FEFP Earmark) [5]	90803	230,094.77		213,311.00	269,236.06		174,169.71
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00					0.00
Student Transportation (FEFP Earmark)	90830	0.00		3,142,328.00	3,142,328.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	314,340.80		2,607,581.00	2,647,855.68		274,066.12
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		191,905.00	191,905.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00					0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	45,202.71		19,199.78	21,348.07		43,054.42

[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 SUBJECT EXPENDITURES

Exhibit K-13
 FDOE Page 18

For the Fiscal Year Ended June 30, 2018

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	715,276.96			715,276.96
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	715,276.96			715,276.96
Natural Gas - All Functions	411	99,510.39			99,510.39
Natural Gas - <i>Functions 7900 & 8100</i>	411	99,510.39			99,510.39
Bottled Gas - All Functions	421	45,377.12	338.32		45,715.44
Bottled Gas - <i>Functions 7900 & 8100</i>	421	45,377.12			45,377.12
Electricity - All Functions	430	2,165,047.90			2,165,047.90
Electricity - <i>Functions 7900 & 8100</i>	430	2,165,047.90			2,165,047.90
Heating Oil - All Functions	440	1,358.63			1,358.63
Heating Oil - <i>Functions 7900 & 8100</i>	440	1,358.63			1,358.63
Gasoline - All Functions	450	126,553.28	4,941.52		131,494.80
Gasoline - <i>Functions 7900 & 8100</i>	450	89,947.98			89,947.98
Diesel Fuel - All Functions	460	516,978.87	724.69	468.65	518,172.21
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	3,209.20			3,209.20
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		3,119,728.18	0.00	0.00	3,119,728.18
Total - All Functions		3,670,103.15	6,004.53	468.65	3,676,576.33
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	36,420.38			36,420.38
Diesel Fuel	460	513,758.27		468.65	514,226.92
Oil and Grease	540	12,346.46			12,346.46
Total		562,525.11		468.65	562,993.76

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			843,473.00	843,473.00

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

Exhibit K-13
FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	256,678.72			256,678.72
Technology-Related Repairs and Maintenance	359	12,014.02			12,014.02
Technology-Related Rentals	369	1,081,303.73	15,389.45		1,096,693.18
Telephone and Other Data Communication Services	379	490,631.72	432.84		491,064.56
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	15,190.48			15,190.48
Noncapitalized Computer Hardware	644	16,648.21	13,419.48		30,067.69
Technology-Related Noncapitalized Fixtures and Equipment	649	328.00			328.00
Noncapitalized Software	692	1,046.97	247.50		1,294.47
Miscellaneous Technology-Related	799				0.00
Total		1,873,841.85	29,489.27	0.00	1,903,331.12

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	182,819.84	26,536.33	1,699,930.62	1,909,286.79
Technology-Related Capitalized Fixtures and Equipment	648	192,645.12			192,645.12
Capitalized Software	691	1,046.97	247.50		1,294.47
Total		376,511.93	26,783.83	1,699,930.62	2,103,226.38

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

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2018

Exhibit K-13
FDOE Page 20

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311	25,000.00			25,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	62,644.98			62,644.98
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391			25,000.00	25,000.00
Subawards Under Subagreements - In Excess of \$25,000	392			40,331.63	40,331.63

	Subject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	226,962.59
Food	570	1,958,455.62
Donated Foods	580	437,459.95

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	26,035,288.34	98,851.00	26,134,139.34
Basic Programs 101, 102 and 103 (Function 5100)	140	344,905.62		344,905.62
Basic Programs 101, 102 and 103 (Function 5100)	750	556,457.20	48,071.35	604,528.55
Total Basic Program Salaries		26,936,651.16	146,922.35	27,083,573.51
Other Programs 130 (ESOL) (Function 5100)	120	299,802.07	857.69	300,659.76
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		299,802.07	857.69	300,659.76
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	8,582,939.80	412,067.20	8,995,007.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	19,353.23		19,353.23
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	227,805.00	64,057.93	291,862.93
Total ESE Program Salaries		8,830,098.03	476,125.13	9,306,223.16
Career Program 300 (Function 5300)	120	995,297.62	59,586.56	1,054,884.18
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	26,552.60	10,087.40	36,640.00
Total Career Program Salaries		1,021,850.22	69,673.96	1,091,524.18
TOTAL		37,088,401.48	693,579.13	37,781,980.61

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	935,084.10	3,274.70	938,358.80

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2018

Exhibit K-13
 FDOE Page 21

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

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

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:	685,845.52	474,164.29	499,916.98	660,092.83
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			114,914.03	
School Nurses and Health Care Services			33,491.81	
Occupational Therapy, Physical Therapy and Other Therapy Services			198,868.54	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			115,345.71	
Medicaid Administration and Billing Services			1,748.05	
Student Services			1,217.42	
Consultants				
Other			34,331.42	
Total Expenditures			499,916.98	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2018</i>		
Total Assets and Deferred Outflows of Resources	100	17,790,738.70
Total Liabilities and Deferred Inflows of Resources	100	2,513,385.48

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2018

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	17,434.54	2,714.54			148.50			20,297.58
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			159.12					159.12
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	493.09	46.67			351.61			891.37
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		17,927.63	2,761.21	159.12	0.00	500.11	0.00	0.00	21,348.07

[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, 2018

Granter/Program	CFDA Number	Pass-Through Grantor Number	Amount of Expenditures
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	15002	793,073.73
National School Lunch Program (2)	10.555	15001, 15003	3,261,990.06
Summer Food Service Program for Children	10.559	15006, 15007	117,803.73
Total United States Department of Agriculture			<u>4,172,867.52</u>
United States Department of Justice:			
Indirect:			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	V128-15014	<u>84,105.02</u>
National Science Foundation:			
Indirect:			
University of Florida:			
Education and Human Resources	47.076	None	<u>176.97</u>
United States Department of Education:			
Direct:			
Safe and Dug-Free Schools and Communities National Program			
Office of Elementary and Secondary: School Climate Transformation	84.184	None	625,817.61
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	263	3,040,067.95
Special Education - Preschool Grants	84.173	267	77,760.13
University of South Florida			
Special Education - Grants to States	84.027A	None	1,250.00
Total Special Education Cluster:			<u>3,119,078.08</u>
Florida Department of Education:			
Adult Education Act - Basic Grants to States	84.002	191, 193	149,740.88
Title I Grants to Local Educational Agencies	84.010	212, 223	1,708,422.06
Career and Technical Education - Basic Grants to States	84.048	161	149,467.25
Education of Homeless Children and Youth	84.196	127	44,100.00
English Language Acquisition State Grants	84.365	102	17,391.83
Improving Teacher Quality State Grants	84.367	224	307,278.95
Title IV - Student Support and Academic Enrichment	84.424	242	6,349.52
Total United States Department of Education			<u>6,127,646.18</u>
United States Department of Defense:			
Direct:			
Air Force Junior Reserve Officers Training Corps	None	N/A	<u>58,460.01</u>
Total Expenditures of Federal Awards			<u>\$ 10,443,255.70</u>

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 \$ 437,548.55 of donated food used during the fiscal year. Donated food are valued at the fair value as determined at the time of donation.

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

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

**NO LOCAL DISTRICT BONDS WERE ISSUED OR REFUNDED IN
 FISCAL YEAR 2017-2018**

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

County of NASSAU

Amount of Loan Approved \$ _____

Date Approved _____

Purpose of Loan _____

Lending Agency _____

Amount Actually Borrowed \$ _____

Rate of Interest Fixed: _____ Variable: _____

Date Loan was Made _____

SCHEDULE OF PAYMENTS

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

Morgan C. Sumner

Signature of District Finance Officer

9/6/18

Signature Date