

**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, 2014**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014, was submitted in accordance with rule 6A-1.0071, F.A.C. (section 1001.51(12)(b), F.S.). This report was approved by the school board on September 11, 2014.

  
 \_\_\_\_\_  
 District Superintendent's Signature

September 11, 2014  
 \_\_\_\_\_  
 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, 2014

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	72,708.59
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	72,708.59
<i>Federal Through State and Local:</i>		
Medicaid	3202	232,877.11
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	18,049.81
Total Federal Through State and Local	3200	250,926.92
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	24,235,291.00
Workforce Development	3315	366,523.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	5,759.16
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	107,948.00
Class Size Reduction Operating Funds	3355	12,009,559.00
Florida School Recognition Funds	3361	465,065.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	33,091.18
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	63,977.00
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	50,750.00
State Forest Funds	3342	
State License Tax	3343	24,731.71
Other Miscellaneous State Revenues	3399	587,986.82
Total State	3300	37,950,681.87
<i>Local:</i>		
District School Taxes	3411	38,445,004.47
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	350.00
Rent	3425	39,474.88
Interest on Investments	3431	4,008.27
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	7,787.24
Gifts, Grants and Bequests	3440	269,102.02
Adult General Education Course Fees	3461	8,523.13
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	3,131.00
Financial Aid Fees	3468	
Other Student Fees	3469	6,780.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	45,893.77
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	113,176.29
Other Miscellaneous Local Sources	3495	436,804.56
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	558,227.99
Collections for Lost, Damaged and Sold Textbooks	3498	7,785.52
Receipt of Food Service Indirect Costs	3499	112,509.62
Total Local	3400	40,058,558.76
<b>Total Revenues</b>	<b>3000</b>	<b>78,332,876.14</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, 2014

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	35,083,766.11	10,005,853.94	1,741,987.22	6,606.27	1,573,712.46	47,176.78	581,617.38	49,040,720.16
Student Personnel Services	6100	2,450,766.01	677,091.54	226,527.18	0.00	45,784.25	580.45	2,809.37	3,403,558.80
Instructional Media Services	6200	856,741.92	263,125.23	43,782.61	0.00	26,263.76	92,162.83	9,926.35	1,292,002.70
Instruction and Curriculum Development Services	6300	737,124.43	200,766.52	85,527.82	0.00	13,992.90	6,080.60	2,041.93	1,045,534.20
Instructional Staff Training Services	6400	721,545.19	198,176.94	130,814.55	0.00	8,532.26	1,575.90	50,696.03	1,111,340.87
Instructional-Related Technology	6500	393,944.61	113,555.00	566,718.89	0.00	11,548.99	60,773.05	575.00	1,147,115.54
Board	7100	152,910.00	75,212.73	220,356.19	0.00	38.10	0.00	124.80	448,641.82
General Administration	7200	437,497.90	127,480.98	118,792.49	0.00	16,544.08	3,611.04	11,746.00	715,672.49
School Administration	7300	3,763,426.13	1,112,005.45	379,769.03	123.32	36,304.92	4,157.61	19,121.81	5,314,908.27
Facilities Acquisition and Construction	7410	168,807.10	43,866.00	168,000.00	0.00	0.00	0.00	0.00	380,673.10
Fiscal Services	7500	407,279.90	138,678.01	16,570.62	0.00	3,840.05	863.37	0.00	567,231.95
Food Services	7600	13,372.76	1,038.31	0.00	0.00	0.00	0.00	0.00	14,411.07
Central Services	7700	289,697.99	93,573.64	91,590.50	0.00	8,568.18	234.99	5,473.67	489,138.97
Student Transportation Services	7800	2,080,220.51	928,367.47	84,975.35	777,113.26	338,185.03	0.00	185,431.66	4,394,293.28
Operation of Plant	7900	2,591,434.74	1,021,941.00	1,760,740.29	2,511,320.27	190,254.12	8,594.51	91,028.40	8,175,313.33
Maintenance of Plant	8100	1,335,397.16	414,454.01	392,135.83	86,184.08	415,940.66	28,133.49	1,873.00	2,674,118.23
Administrative Technology Services	8200	610,211.89	156,963.58	287,825.66	0.00	3,838.77	87,445.18	325.00	1,146,610.08
Community Services	9100	162,677.50	47,549.10	14,320.29	0.00	4,918.80	139.00	895.00	230,499.69
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						42,176.75		42,176.75
Other Capital Outlay	9300						480,278.32		480,278.32
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>52,256,821.85</b>	<b>15,619,699.45</b>	<b>6,330,434.52</b>	<b>3,381,347.20</b>	<b>2,698,267.33</b>	<b>863,983.87</b>	<b>963,685.40</b>	<b>82,114,239.62</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									<b>(3,781,363.48)</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, 2014

Exhibit K-1  
DOE Page 3  
**Fund 100**

<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	62,246.46
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	921,569.77
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>921,569.77</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>983,816.23</b>
<b>Net Change In Fund Balance</b>		<b>(2,797,547.25)</b>
Fund Balance, July 1, 2013	2800	12,699,624.73
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	876,413.90
Restricted Fund Balance	2720	1,730,046.19
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,226,183.74
Unassigned Fund Balance	2750	5,069,433.65
Fund Balance, June 30, 2014	2700	9,902,077.48

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

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

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,304,115.98
School Breakfast Reimbursement	3262	656,007.04
Afterschool Snack Reimbursement	3263	22,513.60
Child Care Food Program	3264	
USDA Donated Commodities	3265	407,127.05
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	1,500.00
Total Federal Through State and Local	3200	3,391,263.67
<i>State:</i>		
School Breakfast Supplement	3337	24,587.00
School Lunch Supplement	3338	32,049.00
Other Miscellaneous State Revenues	3399	
Total State	3300	56,636.00
<i>Local:</i>		
Interest on Investments	3431	404.02
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,026,493.00
Student Breakfasts	3452	119,076.65
Adult Breakfasts/Lunches	3453	180,938.27
Student and Adult a la Carte Fees	3454	806,953.18
Student Snacks	3455	
Other Food Sales	3456	10,415.27
Other Miscellaneous Local Sources	3495	21,691.67
Refunds of Prior Year's Expenditures	3497	3,766.49
Total Local	3400	2,169,738.55
<b>Total Revenues</b>	<b>3000</b>	<b>5,617,638.22</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, 2014

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

<b>EXPENDITURES (Function 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	1,574,542.03
Employee Benefits	200	627,696.56
Purchased Services	300	194,777.31
Energy Services	400	4,869.34
Materials and Supplies	500	2,706,321.48
Capital Outlay	600	19,500.96
Other	700	183,363.35
Other Capital Outlay (Function 9300)	600	163,638.87
<b>Total Expenditures</b>		<b>5,474,709.90</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>142,928.32</b>
<b>OTHER FINANCING SOURCES (USES) 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	
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>142,928.32</b>
Fund Balance, July 1, 2013	2800	1,532,979.17
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	73,839.33
Restricted Fund Balance	2720	1,602,068.16
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	1,675,907.49

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

Exhibit K-3  
DOE Page 6  
**Fund 420**

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	151,453.72
Medicaid	3202	
Workforce Investment Act	3220	184,221.19
Teacher and Principal Training and Recruiting, Title II, Part A	3225	392,181.45
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,702,411.82
Elementary and Secondary Education Act, Title I	3240	1,700,443.21
Adult General Education	3251	140,985.55
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	52,076.79
Total Federal Through State and Local	3200	4,323,773.73
<i>State:</i>		
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	2,326.87
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	3,066.93
Total Local	3400	5,393.80
<b>Total Revenues</b>	<b>3000</b>	<b>4,329,167.53</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, 2014

Exhibit K-3  
 DOE 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	1,018,148.35	283,745.49	315,659.69		255,185.27	59,248.68	63,938.97	1,995,926.45
Student Personnel Services	6100	204,330.09	62,024.08	55,099.52		17,845.73	2,369.94		341,669.36
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	847,014.33	218,683.91	38,854.30		8,358.59	4,075.01	615.00	1,117,601.34
Instructional Staff Training Services	6400	271,291.20	47,461.58	138,704.68		9,845.43	1,242.67	59,555.62	528,101.18
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			899.15				113,176.29	114,075.44
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	900.00	91.85	4,132.35					5,124.20
Student Transportation Services	7800	39,979.85	23,903.74		5,289.13			130.83	69,303.55
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			0.17					0.17
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						157,365.84		157,365.84
<b>Total Expenditures</b>		<b>2,381,663.82</b>	<b>635,910.65</b>	<b>553,350.06</b>	<b>5,289.13</b>	<b>291,235.02</b>	<b>224,302.14</b>	<b>237,416.71</b>	<b>4,329,167.53</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES) 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 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>	<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>0.00</b>						
Fund Balance, July 1, 2013	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>Fund Balance, June 30, 2014</b>	<b>2700</b>								<b>0.00</b>



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

Exhibit K-4  
 DOE Page 8

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Investment Act	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:</i>					
Vocational Education Acts	3201				0.00
Race to the Top	3214			189,001.21	189,001.21
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240				0.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	0.00	189,001.21	189,001.21
<i>State:</i>					
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>189,001.21</b>	<b>189,001.21</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, 2014

Exhibit K-4  
 DOE Page 9  
 Fund 432

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 Personnel 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
Instructional-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>									
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, 2013	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>Fund Balance, June 30, 2014</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, 2014

Exhibit K-4  
 DOE Page 10  
 Fund 433

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 Personnel 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
Instructional-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>									
<b>OTHER FINANCING SOURCES (USES) 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>	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, 2013	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>Fund Balance, June 30, 2014</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, 2014

Exhibit K-4  
 DOE 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								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	4,472.58	342.15	3,185.27					8,000.00
Instructional Staff Training Services	6400			1,418.83					1,418.83
Instructional-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	77,796.00	18,992.84	51,851.50			1,349.70		149,990.04
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						29,592.34		29,592.34
<b>Total Expenditures</b>		82,268.58	19,334.99	56,455.60	0.00	0.00	30,942.04	0.00	189,001.21
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) 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								
Total Transfers In	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								
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, 2013	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								
Fund Balance, June 30, 2014	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, 2014

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
<b>Total Revenues</b>	<b>3000</b>								<b>0.00</b>
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 Personnel 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
Instructional-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
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								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
<b>Total Other Financing Sources (Uses)</b>									<b>0.00</b>
<b>Net Change in Fund Balance</b>									<b>0.00</b>
Fund Balance, July 1, 2013	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>Fund Balance, June 30, 2014</b>	<b>2700</b>								<b>0.00</b>

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, 2014

Exhibit K-6  
 DOE Page 13

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<b>REVENUES</b>									
<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	313,655.54							313,655.54
SBE/COBI Bond Interest	3326								0.00
Racing Commission Funds	3341		172,500.00						172,500.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3300	313,655.54	172,500.00	0.00	0.00	0.00	0.00	0.00	486,155.54
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		10.06						10.06
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						32,890.99		32,890.99
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	10.06	0.00	0.00	0.00	32,890.99	0.00	32,901.05
Total Revenues	3000	313,655.54	172,510.06	0.00	0.00	0.00	32,890.99	0.00	519,056.59
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	250,000.00	97,813.33						347,813.33
Interest	720	69,750.00	73,339.49						143,089.49
Dues and Fees	730	4,196.89	20.00						4,216.89
Miscellaneous	790								0.00
Total Expenditures		323,946.89	171,172.82	0.00	0.00	0.00	0.00	0.00	495,119.71
Excess (Deficiency) of Revenues Over Expenditures		(10,291.35)	1,337.24	0.00	0.00	0.00	32,890.99	0.00	23,936.88
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
<i>Account Number</i>									
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	3753								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (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
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	81,224.25	0.00	81,224.25
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								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
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	81,224.25	0.00	81,224.25
Net Change in Fund Balances		(10,291.35)	1,337.24	0.00	0.00	0.00	114,115.24	0.00	105,161.13
Fund Balance, July 1, 2013	2800	40,304.55	28,626.72				867,549.80		936,481.07
Adjustments to Fund Balances	2821								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	30,013.20	29,963.96				981,665.04		1,041,642.20
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balance, June 30, 2014	2700	30,013.20	29,963.96	0.00	0.00	0.00	981,665.04	0.00	1,041,642.20

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, 2014

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						64,542.94					64,542.94
Interest on Undistributed CO&DS	3325						1,625.01					1,625.01
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	3394											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399											0.00
<b>Total State Sources</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,167.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,167.95</b>
<i>Local:</i>												
District Local Capital Improvement Tax	3413							9,032,842.28				9,032,842.28
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						0.04	10,340.23		2,541.75		12,882.02
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433						169.44	10,730.32		5,382.70		16,282.46
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							2,844.38				2,844.38
Impact Fees	3496									1,851,744.18		1,851,744.18
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>169.48</b>	<b>9,056,757.21</b>	<b>0.00</b>	<b>1,859,668.63</b>	<b>0.00</b>	<b>10,916,595.32</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,337.43</b>	<b>9,056,757.21</b>	<b>0.00</b>	<b>1,859,668.63</b>	<b>0.00</b>	<b>10,982,763.27</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							2,902,206.85		29,996.85		2,932,203.70
Furniture, Fixtures and Equipment	640							1,252,959.23				1,252,959.23
Motor Vehicles (Including Buses)	650							1,029,955.00				1,029,955.00
Land	660							6,800.00				6,800.00
Improvements Other Than Buildings	670							323,876.41				323,876.41
Remodeling and Renovations	680							1,425,832.54		9,025.43		1,434,857.97
Computer Software	690											0.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											0.00
Miscellaneous	790											0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,941,630.03</b>	<b>0.00</b>	<b>39,022.28</b>	<b>0.00</b>	<b>6,980,652.31</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,337.43</b>	<b>2,115,127.18</b>	<b>0.00</b>	<b>1,820,646.35</b>	<b>0.00</b>	<b>4,002,110.96</b>

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, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	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
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	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(807,569.77)		(114,000.00)		(921,569.77)
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	0.00	0.00	0.00	0.00	(888,794.02)	0.00	(114,000.00)	0.00	(1,002,794.02)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(888,794.02)	0.00	(114,000.00)	0.00	(1,002,794.02)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	66,337.43	1,226,333.16	0.00	1,706,646.35	0.00	2,999,316.94
Fund Balance, July 1, 2013	2800						257.24	28,230,530.89		6,467,882.50		34,698,670.63
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						66,594.67	29,456,864.05		8,174,528.85		37,697,987.57
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00	0.00	66,594.67	29,456,864.05	0.00	8,174,528.85	0.00	37,697,987.57



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, 2014

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
<b>Total Revenues</b>	<b>3000</b>								<b>0.00</b>
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 Personnel 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
Instructional-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
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
<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								
To Special Revenue Funds	940								
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>0.00</b>
Fund Balance, July 1, 2013	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>Fund Balance, June 30, 2014</b>	<b>2700</b>								<b>0.00</b>

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, 2014

OPERATING REVENUES	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
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>									
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>									
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>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>									
<i>Transfers In:</i>									
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
<i>Transfers Out: (Function 9700)</i>									
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
Net Position, July 1, 2013	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	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, 2014

Exhibit K-10  
 DOE Page 18

OPERATING REVENUES	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
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>									
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>									
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>									
<i>Transfers In:</i>									
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
<i>Transfers Out: (Function 9700)</i>									
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, 2013	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780								0.00

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**SCHOOL INTERNAL FUNDS**  
 June 30, 2014

Exhibit K-11  
 DOE Page 19  
**Fund 891**

ASSETS	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110	1,021,224.00	2,775,129.00	2,684,876.00	1,111,477.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
<b>Total Assets</b>		1,021,224.00	2,775,129.00	2,684,876.00	1,111,477.00
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	1,021,224.00			1,021,224.00
<b>Total Liabilities</b>		1,021,224.00	0.00	0.00	1,021,224.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2014

Exhibit K-12  
 DOE Page 20  
 Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013-14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,145,000.00		1,145,000.00	250,000.00	260,000.00	69,750.00	57,250.00
District Bonds Payable	2322	2,234,220.59		2,234,220.59	106,227.80	64,925.02	97,813.33	73,339.49
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	3,379,220.59	0.00	3,379,220.59	356,227.80	324,925.02	167,563.33	130,589.49
Liability for Compensated Absences	2330	2,708,383.34		2,708,383.34				
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	0.00	0.00		
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	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				
Other Post-Employment Benefits Liability	2360	3,924,387.00		3,924,387.00				
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>		<b>11,440,571.93</b>	<b>0.00</b>	<b>11,440,571.93</b>	<b>356,227.80</b>	<b>324,925.02</b>	<b>167,563.33</b>	<b>130,589.49</b>

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, 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, 2014

Exhibit K-13  
DOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2013	Returned To DOE	Revenues [1] 2013-14	Expenditures 2013-14	Flexibility [2] 2013-14	Unexpended June 30, 2014
Class Size Reduction Operating Funds (3355)	94740	672,353.05		12,009,559.00	12,552,898.39		129,013.66
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	60,678.57		465,065.00	465,749.70		59,993.87
Instructional Materials (FEFP Earmark) [3]	90880	491,225.96		856,746.00	1,006,900.24		341,071.72
Library Media (FEFP Earmark) [3]	90881	12,574.75		49,985.00	42,792.17		19,767.58
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	124,745.63		599,939.00	626,946.26		97,738.37
Safe Schools (FEFP Earmark) [5]	90803	53,730.18		230,174.00	185,350.31		98,553.87
Salary Bonus Outstanding Teachers in D and F Schools	94030	1,082.00	1,082.00				0.00
Student Transportation (FEFP Earmark)	90830			2,627,995.00	2,627,995.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	597,323.45		2,514,159.00	2,906,002.59		205,479.86
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			188,117.00	188,117.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	47,989.66		33,091.18	22,549.18		58,531.66

- [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 state reading 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, 2014

Exhibit K-14  
 DOE Page 22

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411					0.00
Bottled Gas	421	198,834.74				198,834.74
Electricity	430	2,248,884.29				2,248,884.29
Heating Oil	440	44,996.07				44,996.07
<b>Total</b>		2,492,715.10	0.00	0.00	0.00	2,492,715.10
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	74,068.53		3,146.50		77,215.03
Diesel Fuel	460	703,044.73		2,142.53		705,187.26
Oil and Grease	540	13,787.74				13,787.74
<b>Total</b>		790,901.00		5,289.03	0.00	796,190.03

	Sub-Object	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				918,897.00	918,897.00
<b>EXPENDITURES FOR CAPITALIZED AV MATERIALS:</b>						
Audiovisual Materials	621		775.00			775.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subawards Under Subagreements - First \$25,000	311	20,770.00		20,100.00		40,870.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	259,352.75
Food	570	2,017,325.99
Commodities	580	414,867.59

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

For the Fiscal Year Ended June 30, 2014

Exhibit K-14  
 DOE Page 23

	Sub-Object	General Func 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	22,632,704.89	239,725.51		22,872,430.40
Basic Programs 101, 102 and 103 (Function 5100)	140	233,463.04			233,463.04
Basic Programs 101, 102 and 103 (Function 5100)	750	450,062.52	18,474.12		468,536.64
<b>Total Basic Program Salaries</b>		23,316,230.45	258,199.63	0.00	23,574,430.08
Other Programs 130 (ESOL) (Function 5100)	120	144,898.00			144,898.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
<b>Total Other Program Salaries</b>		144,898.00	0.00	0.00	144,898.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	8,204,701.00	132,651.11		8,337,352.11
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	36,651.35			36,651.35
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	110,053.70	26,538.64		136,592.34
<b>Total ESE Program Salaries</b>		8,351,406.05	159,189.75	0.00	8,510,595.80
Career Program 300 (Function 5300)	120	875,167.00	4,625.00		879,792.00
Career Program 300 (Function 5300)	140	6,583.19			6,583.19
Career Program 300 (Function 5300)	750	14,454.17	8,180.00		22,634.17
<b>Total Career Program Salaries</b>		896,204.36	12,805.00	0.00	909,009.36
<b>TOTAL</b>		32,708,738.86	430,194.38	0.00	33,138,933.24

	Sub-Object	General Func 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	1,021,496.87	61,203.46		1,082,700.33



DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2014

Exhibit K-14  
 DOE 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>								
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)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	
<b>Total Charter School Distributions</b>		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 July 1, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	666,649.85	232,877.11	384,726.84	514,800.12

<i>Expenditure Program or Activity:</i>	
Exceptional Student Education	191,509.19
School Nurses and Health Care Services	18,300.58
Occupational Therapy, Physical Therapy and Other Therapy Services	76,943.62
ESE Professional and Technical Services	
Gifted Student Education	
Staff Training and Curriculum Development	58,499.65
Medicaid Administration and Billing Services	968.70
Student Services	238.22
Consultants	
Other	38,266.88
<b>Total Expenditures</b>	<b>384,726.84</b>

DISTRICT SCHOOL BOARD OF NASSAU COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2014

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	16,201.35	2,365.39			3,170.52			21,737.26
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			212.44					212.44
Instructional Staff Training Services	6400								0.00
Instructional-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	265.92	43.67	-		243.15		46.74	599.48
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>		<b>16,467.27</b>	<b>2,409.06</b>	<b>212.44</b>	<b>0.00</b>	<b>3,413.67</b>	<b>0.00</b>	<b>46.74</b>	<b>22,549.18</b>

[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, 2014**

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	656,007.04
National School Lunch Program (2)	10.555	2,733,756.63
		<u>3,389,763.67</u>
<b>Total United States Department of Agriculture</b>		
<b>United States Department of Justice:</b>		
Indirect:		
Florida Office of the Attorney General:		
Victims of Crime Act (VOCA)	16.575	<u>83,164.32</u>
<b>United States Department of Labor:</b>		
Indirect:		
First Coast Workforce Development Inc.:		
WIA Youth Activities	17.259	<u>184,221.19</u>
<b>National Science Foundation:</b>		
Indirect:		
University of Florida:		
Education and Human Resources	47.076	<u>223.13</u>
<b>United States Department of Education:</b>		
Indirect:		
Special Education Cluster:		
Florida Department of Education:		
Special Education - Grants to States	84.027	1,642,079.26
Special Education - Preschool Grants	84.173	60,332.56
University of South Florida		
Special Education - Grants to States	84.027	2,451.00
		<u>1,704,862.82</u>
<b>Total Special Education Cluster:</b>		
Florida Department of Education:		
Adult Education Act - Basic Grants to States	84.002	140,985.55
Title I Grants to Local Educational Agencies	84.010	1,699,158.75
Career and Technical Education - Basic Grants to States	84.048	151,453.72
Education of Homeless Children and Youth	84.196	44,034.46
English Language Acquisition State Grants	84.365	9,103.49
Improving Teacher Quality State Grants	84.367	392,181.45
ARRA - State Fiscal Stabilization Funds - Race-to-the-Top Incentive Grants	84.395	189,001.21
		<u>4,330,781.45</u>
<b>Total United States Department of Education</b>		
<b>United States Department of Health</b>		
Indirect:		
Florida Department of Health:		
Work Site Wellness Grant	93.283	<u>0.17</u>
<b>United States Department of Defense:</b>		
Direct:		
Air Force Junior Reserve Officers Training Corps	None	<u>72,708.59</u>
<b>Total Expenditures of Federal Awards</b>		<b>\$ 8,060,862.52</b>

ESE348

- 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 \$407,127.05 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 W. Gaines St., Room 824  
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION  
 OFFICE OF FUNDING AND FINANCIAL REPORTING  
 FORM ESE 374 - NOT APPLICABLE  
 SCHEDULE OF MATURITIES OF INDEBTEDNESS**  
 (Instructions Enclosed)

DISTRICT: NASSAU  
 DATE: 6/30/2014

**1. GENERAL INFORMATION:**

(A) **ORIGINAL ISSUE:**  
 ORIGINAL ISSUE DATE: \_\_\_\_\_  
 PAR AMOUNT: \_\_\_\_\_  
 ISSUANCE COSTS: \_\_\_\_\_  
 PREMIUM (DISCOUNT): \_\_\_\_\_  
 NET PROCEEDS OF BOND SALE: \_\_\_\_\_  
 ACCRUED INTEREST: \_\_\_\_\_

(B) **REFUNDING:**  
 REFUNDING DATE: \_\_\_\_\_  
 PAR AMOUNT: \_\_\_\_\_  
 ISSUANCE COSTS: \_\_\_\_\_  
 PREMIUM (DISCOUNT): \_\_\_\_\_  
 PMTS TO BOND ESCROW AGENT: \_\_\_\_\_  
 CASH RECEIVED (PAID): \_\_\_\_\_  
 ACCRUED INTEREST: \_\_\_\_\_  
 ISSUE(S) REFUNDED: \_\_\_\_\_  
 AMOUNT REFUNDED: \_\_\_\_\_  
 GAIN/(LOSS) ON REFUNDING: \_\_\_\_\_

(C) **PAR VALUE OF BONDS:**  \$ 1,000  
 (Check "X" Appropriate Box)  \$ 500  
 Specify Other Amount  \_\_\_\_\_

(D) **PRINCIPAL:**  
 DATE OF ANNUAL PAYMENT: \_\_\_\_\_  
 ARE BONDS CALLABLE?   
 CALLABLE FEATURE EFFECTIVE DATE: \_\_\_\_\_

(E) **INTEREST:**  
 SEMIANNUAL PAYMENTS DUE \_\_\_\_\_ AND \_\_\_\_\_  
 PRESENT RATE:  
 RATE OF \_\_\_\_\_ % BEGINS \_\_\_\_\_  
 RATE OF \_\_\_\_\_ % BEGINS \_\_\_\_\_  
 RATE OF \_\_\_\_\_ % BEGINS \_\_\_\_\_  
 AVERAGE RATE: \_\_\_\_\_

**2. FUND**

(A) **SBE/COBI:** \_\_\_\_\_  
 (B) **SPECIAL ACT:** \_\_\_\_\_  
 (C) **DISTRICT BOND** \_\_\_\_\_  
 (D) **MOTOR VEHICLE:** \_\_\_\_\_  
 (E) **COPS:** \_\_\_\_\_  
 (F) **ARRA:** \_\_\_\_\_

**3. PAYING AGENT:** \_\_\_\_\_

**4. DEFAULTS (IF THERE IS ANY DEFAULT IN PRINCIPAL OR INTEREST)**  
**EXPLAIN:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**5. SCHEDULE OF MATURITIES:** FUND: \_\_\_\_\_

YEAR	BOND NUMBER	PRINCIPAL NOT YET DUE		INTEREST PAYABLE IN FUTURE YEARS	
		ANNUAL PAYMENTS	OUTSTANDING JUNE 30	ANNUAL PAYMENTS	OUTSTANDING JUNE 30
TOTAL					

CERTIFIED TRUE AND CORRECT:

Not Applicable to School District in fiscal year 2013-14      September 11, 2014  
 Signature of District Superintendent      Date of Signature

Please return completed form to:  
 Florida Department of Education  
 Office of Funding and Financial Reporting  
 325 W. Gaines St., Room 824  
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION  
 OFFICE OF FUNDING AND FINANCIAL REPORTING  
 FORM ESE 523 - NOT APPLICABLE  
 INFORMATION CONCERNING AUTHORIZED OBLIGATIONS  
 UNDER SECTIONS 1011.14 & 1011.15, FLORIDA STATUTES**

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

County of \_\_\_\_\_

Amount of Loan Approved \$ \_\_\_\_\_

Date Approved \_\_\_\_\_

Purpose of Loan \_\_\_\_\_

Lending Agency \_\_\_\_\_

Amount Actually Borrowed \$ \_\_\_\_\_

Rate of Interest Fixed: \_\_\_\_\_ Variable: \_\_\_\_\_

Date Loan was Made \_\_\_\_\_

SCHEDULE OF PAYMENTS

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

Not applicable to School District in fiscal year 2013-14  
 Finance Officer

September 11, 2014  
 Date