

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2013-2014**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certification of Taxable Value of Property in County by Property Appraiser

6,688,886,369.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

Nonvoted	Voted	Total
5.1670		5.1670
0.0440		0.0440
0.7480		0.7480
1.4000		1.4000
7.3590		7.3590

TOTAL MILLS

ESE 139

EXP. 06/30/2014

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	5,900.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,900.00
STATE:		
Florida Education Finance Program (FEFP)	3310	24,479,569.00
Workforce Development	3315	366,528.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO & DS Withheld for Administrative Expense	3323	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	50,750.00
State Forest Funds	3342	
State License Tax	3343	20,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	11,933,029.00
School Recognition Funds	3361	872,866.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	63,977.00
Other Miscellaneous State Revenue	3399	649,803.00
Total State	3300	38,436,522.00
LOCAL:		
District School Taxes	3411	38,264,712.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	50,000.00
Investment Income	3430	
Gifts, Grants, and Bequests	3440	71,920.00
Adult General Education Course Fees	3461	
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	
Financial Aid Fees	3468	
Other Student Fees	3469	24,043.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local Sources	3490	619,524.00
Total Local	3400	39,030,199.00
TOTAL ESTIMATED REVENUES		77,532,621.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	912,700.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	912,700.00
TOTAL OTHER FINANCING SOURCES		912,700.00
Fund Balance, July 1, 2013	2800	12,687,802.38
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		91,133,123.38

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	52,004,438.22	35,666,251.96	10,121,951.30	1,405,182.53	2,320.00	3,923,533.97	246,518.46	638,680.00
Student Personnel Services	6100	3,717,334.52	2,429,110.00	731,664.51	425,160.15		93,199.86	38,200.00	
Instructional Media Services	6200	1,297,397.67	838,696.00	258,114.46	52,440.49		21,895.09	107,351.63	18,900.00
Instruction and Curriculum Development Services	6300	1,203,488.74	784,915.00	199,862.04	143,356.85		26,800.00	42,454.85	6,100.00
Instructional Staff Training Services	6400	1,199,117.39	694,103.00	198,533.65	177,353.39		13,416.65	6,199.96	109,510.74
Instructional-Related Technology	6500	1,229,631.04	455,841.00	136,739.17	501,543.82		18,762.29	116,444.76	300.00
Board	7100	646,609.65	152,380.00	205,307.73	276,821.92		1,600.00		10,500.00
General Administration	7200	1,233,305.63	853,905.00	176,442.87	139,019.58		24,152.18	21,086.00	18,700.00
School Administration	7300	5,494,979.58	3,775,789.00	1,115,230.36	487,910.48	500.00	96,034.74	6,700.00	12,815.00
Facilities Acquisition and Construction	7400	394,248.00	178,684.00	57,864.00	156,700.00			1,000.00	
Fiscal Services	7500	565,551.93	408,299.00	131,499.95	18,681.00		4,121.98	2,950.00	
Food Service	7600	1,900.00			1,900.00				
Central Services	7700	544,366.64	291,583.00	87,455.23	151,528.41	350.00	5,400.00	1,000.00	7,050.00
Student Transportation Services	7800	4,427,524.75	2,144,738.85	951,679.90	87,276.00	906,350.00	189,100.00	31,200.00	117,180.00
Operation of Plant	7900	8,585,507.84	2,726,376.00	1,051,402.37	1,811,042.39	2,679,350.00	179,262.08	62,000.00	76,075.00
Maintenance of Plant	8100	3,192,054.52	1,580,235.00	544,844.77	490,178.05	105,500.00	329,065.73	137,230.97	5,000.00
Administrative Technology Services	8200	1,758,604.54	591,600.00	169,065.02	963,321.58		17,902.00	16,315.94	400.00
Community Services	9100	787,181.90	203,498.00	479,654.71	23,841.98		5,184.10	250.00	74,753.11
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		88,283,242.56	53,776,004.81	16,617,312.04	7,313,258.62	3,694,370.00	4,949,430.67	836,902.57	1,095,963.85
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710	851,933.31							
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750	1,997,947.51							
TOTAL ENDING FUND BALANCE	2700	2,849,880.82							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		91,133,123.38							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	2,790,000.00
USDA Donated Commodities	3265	100,700.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,890,700.00
<i>STATE:</i>		
School Breakfast Supplement	3337	22,500.00
School Lunch Supplement	3338	29,000.00
Other Miscellaneous State Revenue	3399	
Total State	3300	51,500.00
<i>LOCAL:</i>		
Investment Income	3430	5,000.00
Gifts, Grants, and Bequests	3440	
Food Service	3450	2,165,000.00
Other Miscellaneous Local Sources	3495	50,000.00
Total Local	3400	2,220,000.00
TOTAL ESTIMATED REVENUES		5,162,200.00
OTHER FINANCING SOURCES:		
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 Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	1,532,979.17
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		6,695,179.17

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)**

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,656,100.00
Employee Benefits	200	614,200.00
Purchased Services	300	195,629.83
Energy Services	400	8,000.00
Materials and Supplies	500	2,581,895.74
Capital Outlay	600	123,098.00
Other	700	121,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	5,300,423.57
OTHER FINANCING USES:		
<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	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2014	2710	100,489.78
Restricted Fund Balance, June 30, 2014	2720	1,294,265.82
Committed Fund Balance, June 30, 2014	2730	
Assigned Fund Balance, June 30, 2014	2740	
Unassigned Fund Balance, June 30, 2014	2750	
TOTAL ENDING FUND BALANCE	2700	1,394,755.60
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		6,695,179.17

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IV. SPECIAL REVENUE FUNDS - OTHER
FEDERAL PROGRAMS - FUND 420

Page 6

ESTIMATED 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	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	148,475.94
Medicaid	3202	
Workforce Investment Act	3220	219,548.00
Teacher and Principal Training and Recruitment, Title II, Part A	3225	319,959.00
Math & Science Partnerships - Title II, Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	2,895,899.00
Elementary and Secondary Education Act, Title I	3240	1,904,364.01
Adult General Education	3251	157,072.14
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	67,074.25
Total Federal Through State And Local	3200	5,712,392.34
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		5,712,392.34
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		5,712,392.34

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

Page 7

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	2,625,912.74	1,227,808.22	595,154.26	375,780.50		170,509.84	168,594.50	88,065.42
Student Personnel Services	6100	495,139.31	321,911.05	57,083.65	75,691.79		29,702.82	10,650.00	100.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	1,578,464.77	1,003,188.17	243,645.46	58,489.00		55,552.01	211,590.13	6,000.00
Instructional Staff Training Services	6400	405,540.52	188,543.00	47,990.12	105,527.00		17,319.00	4,316.40	42,045.00
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	440,034.00			1,000.00				439,034.00
School Administration	7300	13,200.00	11,600.00	1,600.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600	100.00			100.00				
Central Services	7700	8,086.00	1,500.00	500.00	5,444.00			642.00	
Student Transportation Services	7800	145,915.00	51,820.00	35,945.00		7,067.00		50,000.00	1,083.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		5,712,392.34	2,806,170.44	981,918.49	622,032.29	7,067.00	273,083.67	445,793.03	576,327.42
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		5,712,392.34							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

Page 8

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

Page 2

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

Page 10

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

Page 11

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

Page 12

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	411,785.48
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	411,785.48
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		411,785.48
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		411,785.48

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

Page 13

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	13,600.00			3,000.00		6,600.00	4,000.00	
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	16,000.00			16,000.00				
Instructional Staff Training Services	6400	147,152.31	76,307.21	5,408.00	39,843.86		240.74		25,352.50
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	235,033.17	77,797.00	19,206.67	137,529.50				500.00
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		411,785.48	154,104.21	24,614.67	196,373.36		6,840.74	4,000.00	25,852.50
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nondisposable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		411,785.48							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

DISTRICT SUMMARY BUDGET

NOT APPLICABLE

For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction		5000								
Student Personnel Services		6100								
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300								
Instructional Staff Training Services		6400								
Instructional-Related Technology		6500								
Board		7100								
General Administration		7200								
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
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								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2014		2710								
Restricted Fund Balance, June 30, 2014		2720								
Committed Fund Balance, June 30, 2014		2730								
Assigned Fund Balance, June 30, 2014		2740								
Unassigned Fund Balance, June 30, 2014		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS

Page 16

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO & DS Withheld for SBE/COBI Bonds	3322	320,750.00	320,750.00						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341	172,500.00		172,500.00					
Total State Sources	3300	493,250.00	320,750.00	172,500.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
School Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		493,250.00	320,750.00	172,500.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	81,224.25						81,224.25	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	81,224.25						81,224.25	
TOTAL OTHER FINANCING SOURCES		81,224.25						81,224.25	
Fund Balances, July 1, 2013	2800	936,481.07	40,304.55	28,626.72				867,549.80	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		1,510,955.32	361,054.55	201,126.72				948,774.05	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)

Page 17

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 AREA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	347,755.00	250,000.00	97,755.00					
Interest	720	143,150.00	69,750.00	73,400.00					
Dues and Fees	730	2,000.00	1,000.00	1,000.00					
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	492,905.00	320,750.00	172,155.00					
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720	1,018,050.32	40,304.55	28,971.72				948,774.05	
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCES	2700	1,018,050.32	40,304.55	28,971.72				948,774.05	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		1,510,955.32	361,054.55	201,126.72				948,774.05	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay Debt Service	370 Nonvested Capital Improvement Section 1011.17(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO & DS Distributed	3321	66,441.00						66,441.00				
Interest on Undistributed CO & DS	3325	3,400.00						3,400.00				
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391											
Classroom First Program	3392											
Classroom Furniture Theft Program	3393											
Effect on Other	3394											
Smart Schools Small County Asst. Program	3395											
Class Size Reduction/Capital Funds	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenue	3399											
Total State Sources	3300	69,841.00						69,841.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	8,989,864.00							8,989,864.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants, and Bequests	3440											
Miscellaneous Local Sources	3490	1,215,000.00									1,215,000.00	
Impact Fees	3496											
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	10,204,864.00							8,989,863.00		1,215,000.00	
		10,274,704.00						69,841.00	8,989,863.00		1,215,000.00	
TOTAL ESTIMATED REVENUES												
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Transfer of Assets	3720											
Sale of Capital Assets	3730											
Lease Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES	2800	34,282,946.46						69,841.00	28,325,225.93		6,459,710.63	
		45,057,650.46							37,315,098.93		7,674,710.63	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Bonds	330 Section 101.1-13, F.S. Lease	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 101.1(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Function 74007200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630	29,429,747.23						69,000.00	24,644,174.64		4,716,572.59	
Furniture, Fixtures, and Equipment	640	1,367,791.88							1,367,791.88			
Motor Vehicles (Including Buses)	650	1,413,450.00							1,413,450.00			
Land	660	3,000,152.66							3,000,152.66			
Improvements Other Than Buildings	670	1,116,679.19							1,075,769.13		40,910.06	
Renovating and Renovations	680	4,867,573.38							4,867,573.38			
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	41,195,394.34						69,000.00	36,368,911.69		4,757,482.65	
TOTAL APPROPRIATIONS												
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	912,700.00							810,100.00		102,600.00	
To Debt Service Funds	920	81,224.25							81,224.25			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	993,924.25							891,324.25		102,600.00	
TOTAL OTHER FINANCING USES		993,924.25							891,324.25		102,600.00	
Nonspendable Fund Balance, June 30, 2014	2710											
Restricted Fund Balance, June 30, 2014	2720	2,868,331.87						841.00	52,862.89		2,814,627.98	
Committed Fund Balance, June 30, 2014	2730											
Assigned Fund Balance, June 30, 2014	2740											
Unassigned Fund Balance, June 30, 2014	2750											
TOTAL ENDING FUND BALANCES	2700	2,868,331.87						841.00	52,862.89		2,814,627.98	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		45,057,650.46						69,841.00	37,313,098.83		7,674,710.63	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION IX. PERMANENT FUND - FUND 000

Page 20

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

Page 21

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION X. ENTERPRISE FUNDS										Page 922
ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs	
OPERATING REVENUES:										
Charges for Services	3481									
Charges for Sales	3482									
Premium Revenue	3484									
Other Operating Revenue	3489									
Total Operating Revenues										
NONOPERATING REVENUES:										
Investment Income	3430									
Gifts, Grants, and Bequests										
Other Miscellaneous Local Sources	3440									
Loss Recoveries	3495									
Gain on Disposition of Assets	3740									
Total Nonoperating Revenues	3780									
Transfers In:										
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
From Special Revenue Funds	3640									
Interfund Transfers (Enterprise Funds Only)	3650									
From Permanent Funds	3660									
From Internal Service Funds										
Total Transfers In	3670									
	3600									
Net Position, July 1, 2013	2880									
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION										
ESTIMATED EXPENSES										
OPERATING EXPENSES: (Function 9900)										
Salaries	Object									
Employee Benefits	100									
Purchased Services	200									
Energy Services	300									
Materials and Supplies	400									
Capital Outlay	500									
Other (including Depreciation)	600									
Total Operating Expenses	700									
NONOPERATING EXPENSES: (Function 9900)										
Interest										
Loss on Disposition of Assets	720									
Total Nonoperating Expenses	810									
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund Transfers (Enterprise Funds Only)	950									
To Permanent Funds	960									
To Internal Service Funds	970									
Total Transfers Out	9700									
Net Position, June 30, 2014	2780									
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION										

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

NOT APPLICABLE

SECTION XI. INTERNAL SERVICE FUNDS										Page 791
ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service	
OPERATING REVENUES:										
Charges for Services	3481									
Charges for Sales	3482									
Premium Revenue	3484									
Other Operating Revenue	3489									
Total Operating Revenues										
NONOPERATING REVENUES:										
Investment Income	3430									
Gifts, Grants, and Bequests	3440									
Other Miscellaneous Local Sources	3495									
Loss Recoveries	3740									
Gain on Disposition of Assets	3780									
Total Nonoperating Revenues										
Transfers In:										
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
From Special Revenue Funds	3640									
Interfund Transfers (Internal Service Funds Only)	3650									
From Permanent Funds	3660									
From Enterprise Funds	3690									
Total Transfers In	3600									
Net Position, July 1, 2013	2880									
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION										
ESTIMATED EXPENSES										
OPERATING EXPENSES: (Function 9900)										
Salaries	100									
Employee Benefits	200									
Purchased Services	300									
Energy Services	400									
Materials and Supplies	500									
Capital Outlay	600									
Other (including Depreciation)	700									
Total Operating Expenses										
NONOPERATING EXPENSES: (Function 9900)										
Interest	720									
Loss on Disposition of Assets	810									
Total Nonoperating Expenses										
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund Transfers (Internal Service Funds Only)	950									
To Permanent Funds	960									
To Enterprise Funds	990									
Total Transfers Out	9700									
Net Position, June 30, 2014	2780									
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION										