

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2011

Exhibit K-1
 DOE Page 1
Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	
Reserve Officers Training Corps (ROTC)	3191	159,814.88
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	159,814.88
<i>Federal Through State and Local:</i>		
Medicaid	3202	176,666.65
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	257.98
Total Federal Through State and Local	3200	176,924.63
<i>State:</i>		
Florida Education Finance Program	3310	13,212,823.00
Workforce Development	3315	184,526.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	6,385.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	5,755.20
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	41,173.00
Class Size Reduction/Operating Funds	3355	12,093,509.00
School Recognition Funds	3361	689,704.00
Excellent Teaching Program	3363	108,167.40
Voluntary Prekindergarten Program	3371	24,839.50
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	63,977.00
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	32,000.00
State Forest Funds	3342	
State License Tax	3343	28,084.53
Other Miscellaneous State Revenue	3399	117,737.00
Total State	3300	26,608,680.63
<i>Local:</i>		
District School Taxes	3411	49,318,664.68
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	200.00
Rent	3425	64,250.74
Interest on Investments	3431	15,414.10
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	51,115.76
Gifts, Grants and Bequests	3440	92,208.57
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	36,858.00
Preschool Program Fees	3471	
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other School, Course and Class Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	68,403.90
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	226,671.25
Other Miscellaneous Local Sources	3495	33,653.44
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	155,072.75
Collections for Lost, Damaged and Sold Textbooks	3498	4,312.95
Receipt of Food Service Indirect Costs	3499	87,394.64
Total Local	3400	50,154,220.78
Total Revenues	3000	77,099,640.92

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, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	29,973,268.62	9,378,273.38	869,264.85	111.20	1,719,728.38	201,645.00	495,830.49	42,638,121.92
Pupil Personnel Services	6100	1,996,879.45	624,889.21	231,660.74	0.00	67,705.64	4,326.95	490.00	2,925,951.99
Instructional Media Services	6200	927,871.74	273,859.14	37,168.12	0.00	27,387.02	116,734.14	12,055.30	1,395,075.46
Instruction and Curriculum Development Services	6300	775,273.29	213,901.59	156,463.46	0.00	2,941.21	588.79	10,017.50	1,159,185.84
Instructional Staff Training Services	6400	311,160.65	89,451.10	42,802.80	0.00	6,301.18	0.00	26,257.89	475,973.62
Instruction Related Technology	6500	355,128.71	111,933.71	395,805.57	0.00	13,306.39	41,822.02	0.00	917,996.40
School Board	7100	150,161.05	112,438.72	200,833.53	0.00	761.63	0.00	80.00	464,274.93
General Administration	7200	466,587.86	148,265.72	102,100.03	0.00	19,643.49	4,538.39	12,081.13	753,216.62
School Administration	7300	3,482,908.38	1,076,395.43	401,613.37	102.72	39,193.93	3,191.55	11,448.50	5,014,853.88
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	11,821.60	0.00	11,821.60
Fiscal Services	7500	401,436.01	129,656.96	16,173.74	0.00	4,887.54	324.23	0.00	552,478.48
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	314,443.18	98,728.10	66,712.03	463.38	4,296.10	213.86	6,902.57	491,759.22
Pupil Transportation Services	7800	2,065,350.14	873,458.84	47,716.37	664,451.84	230,327.59	1,052.80	130,966.79	4,013,324.37
Operation of Plant	7900	2,769,754.86	1,154,013.56	1,599,438.97	2,693,249.39	172,272.02	1,413.65	137,034.12	8,527,176.57
Maintenance of Plant	8100	1,678,697.88	582,440.29	355,083.18	58,592.08	315,590.91	21,518.46	535.00	3,012,457.80
Administrative Technology Services	8200	440,595.01	134,215.76	258,083.66	0.00	12,417.17	2,166.80	0.00	847,478.40
Community Services	9100	115,954.63	47,981.48	6,180.35	0.00	3,195.64	0.00	0.00	173,312.10
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						17,500.00		17,500.00
Other Capital Outlay	9300						229,555.21		229,555.21
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		46,225,471.46	15,049,902.99	4,787,100.77	3,416,970.61	2,639,955.84	658,413.45	843,699.29	73,621,514.41
Excess (Deficiency) of Revenues Over Expenditures									3,478,126.51

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, 2011

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	7,041.00
Loss Recoveries	3740	65,109.05
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	801,771.16
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	801,771.16
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		873,921.21
Net Change In Fund Balance		4,352,047.72
Fund Balance, July 1, 2010	2800	11,988,246.23
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	803,176.75
Restricted Fund Balance	2720	2,580,356.08
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	12,956,761.12
Total Fund Balance, June 30, 2011	2700	16,340,293.95

**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

For the Fiscal Year Ended June 30, 2011

Fund 410

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,111,579.58
School Breakfast Reimbursement	3262	582,467.82
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Foods	3265	310,128.83
Cash in Lieu of Donated Foods	3266	
Fresh Fruits and Vegetables Program	3267	
Nutrition Education and Training Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,004,176.23
<i>State:</i>		
School Breakfast Supplement	3337	25,986.00
School Lunch Supplement	3338	29,082.00
Other Miscellaneous State Revenues	3399	1,416.00
Total State	3300	56,484.00
<i>Local:</i>		
Interest on Investments	3431	1,655.97
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,073,447.30
Student Breakfasts	3452	101,650.65
Adult Breakfasts/Lunches	3453	194,262.77
Student and Adult a la Carte	3454	885,694.27
Student Snacks	3455	
Other Food Sales	3456	41,476.25
Other Miscellaneous Local Sources	3495	25,287.07
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,323,474.28
Total Revenues	3000	5,384,134.51

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, 2011

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	1,485,036.29
Employee Benefits	200	590,278.86
Purchased Services	300	188,230.50
Energy Services	400	7,094.07
Materials and Supplies	500	2,466,168.51
Capital Outlay	600	20,863.67
Other Expenses	700	138,967.99
Other Capital Outlay (Function 9300)	600	249,442.96
Total Expenditures		5,146,082.85
Excess (Deficiency) of Revenues Over Expenditures		238,051.66
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		238,051.66
Fund Balance, July 1, 2010	2800	1,339,431.42
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	97,473.18
Restricted Fund Balance	2720	1,480,009.90
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	1,577,483.08

9300 **DO NOT MAKE CHANGES TO THIS CODE**

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2011

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
<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	137,674.87
Medicaid	3202	
Workforce Investment Act	3220	130,396.14
Math and Science Partnerships, Title II Part B	3226	470,315.94
Drug Free Schools	3227	558.52
Individuals with Disabilities Education Act	3230	2,373,259.48
Elementary and Secondary Education Act, Title I	3240	1,645,519.95
Adult General Education	3251	14,453.41
Vocational Rehabilitation	3253	82,638.57
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	94,737.71
Total Federal Through State and Local	3200	4,949,554.59
<i>State:</i>		
Other Miscellaneous State Revenue	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	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	4,949,554.59

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, 2011

Fund 420

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	1,750,111.10	567,019.85	284,665.76	3,000.00	157,635.43	51,289.32	25,283.56	2,839,005.02
Pupil Personnel Services	6100	145,330.93	48,948.33	38,777.26	0.00	77,652.75	0.00	14,387.50	325,096.77
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	761,233.09	210,638.13	46,756.78	0.00	1,255.09	0.00	9,032.00	1,028,915.09
Instructional Staff Training Services	6400	199,736.10	39,514.66	97,841.51	0.00	14,589.13	0.00	65,801.00	417,482.40
Instruction Related Technology	6500								0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	100,804.30	100,804.30
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	837.89	0.00	0.00	0.00	0.00	837.89
Pupil Transportation Services	7800	41,205.65	22,210.67	0.00	5,332.27	0.00	0.00	59.82	68,808.41
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200								0.00
Community Services	9100	44,129.11	10,311.66	5,209.39	0.00	21,036.53	195.99	2,253.00	83,135.68
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						85,469.03		85,469.03
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		2,941,745.98	898,643.30	474,088.59	8,332.27	272,168.93	136,954.34	217,621.18	4,949,554.59
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800								0.00
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700								0.00

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

For the Fiscal Year Ended June 30, 2011

	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Ac 435	Totals
REVENUES							
<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	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds – K-12	3210	3,607,015.66					3,607,015.66
State Fiscal Stabilization Funds – Workforce	3211						0.00
State Fiscal Stabilization Funds – VPK	3212						0.00
Excellent Teaching	3213						0.00
Race to the Top	3214				64,803.36		64,803.36
Education Jobs Act	3215					2,289,812.00	2,289,812.00
Individuals with Disabilities Education Act (IDEA)	3230		1,233,544.14				1,233,544.14
Elementary and Secondary Education Act, Title I	3240		312,986.31				312,986.31
Adult General Education	3251						0.00
Other Food Services	3269		13,574.38				13,574.38
Miscellaneous Federal Through State	3299		5,824.09				5,824.09
Total Federal Through State	3200	3,607,015.66	1,565,928.92	0.00	64,803.36	2,289,812.00	7,527,559.94
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	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
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	3,607,015.66	1,565,928.92	0.00	64,803.36	2,289,812.00	7,527,559.94

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	1,920,468.60	561,277.46	115,710.03	0.00	50,280.76	0.00	19,823.66	2,667,560.51
Pupil Personnel Services	6100	108,943.68	33,392.73	553.86	0.00	0.00	0.00	0.00	142,890.27
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	208,702.83	52,326.37	0.00	0.00	0.00	0.00	0.00	261,029.20
Instructional Staff Training Services	6400	29,780.00	3,734.02	44,794.12	0.00	573.98	0.00	14,860.50	93,742.62
Instruction Related Technology	6500	50,689.00	9,403.03	0.00	0.00	0.00	0.00	0.00	60,092.03
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00	125,000.00
School Administration	7300	171,575.57	54,109.80	0.00	0.00	0.00	0.00	0.00	225,685.37
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil 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						31,015.66		31,015.66
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		2,490,159.68	714,243.41	161,058.01	0.00	50,854.74	31,015.66	159,684.16	3,607,015.66
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	348,412.64	93,155.61	50,781.74	0.00	52,483.88	21,947.01	20,252.65	587,033.53
Pupil Personnel Services	6100	129,147.77	37,052.65	32,284.36	0.00	14,973.28	1,493.16	0.00	214,951.22
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	159,244.11	49,625.04	26,964.91	0.00	18,651.15	8,688.28	0.00	263,173.49
Instructional Staff Training Services	6400	264,361.49	71,281.78	16,168.07	0.00	1,092.70	0.00	142.50	353,046.54
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200			0.00	0.00	0.00	0.00	866.95	866.95
School Administration	7300	681.08	125.46	0.00	0.00	0.00	0.00		806.54
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	1,725.00	131.31	0.00	0.00	0.00	0.00	0.00	1,856.31
Pupil Transportation Services	7800	26,703.00	4,918.62	0.00	7,461.52	0.00	0.00	0.00	39,083.14
Operation of Plant	7900	456.75	142.89	0.00	0.00	0.00	0.00	319.00	918.64
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						104,192.56		104,192.56
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		930,731.84	256,433.36	126,199.08	7,461.52	87,201.01	136,321.01	21,581.10	1,565,928.92
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	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)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil 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
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2010	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil 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	0.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	0.00	248.86	57,639.50	0.00	0.00	0.00	2,915.00	60,803.36
Pupil 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
Total Expenditures		0.00	248.86	61,639.50	0.00	0.00	0.00	2,915.00	64,803.36
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	1,789,226.11	500,585.89						2,289,812.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil 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
Total Expenditures		1,789,226.11	500,585.89	0.00	0.00	0.00	0.00	0.00	2,289,812.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)		Totals							
Loans	3720								
Sales 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							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance									
Fund Balance, July 1, 2010	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700	0.00							

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

Exhibit K-5
DOE Page 14
Fund 490

For the Fiscal Year Ended June 30, 2011

	Account Number	
REVENUES		
Federal Through Local	3280	
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 Revenues	3000	0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	0.00

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS**
For the Fiscal Year Ended June 30, 2011

	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
REVENUES									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Distributed	3321								0.00
CO & DS Withheld for SBE/COBI Bonds	3322	317,490.51							317,490.51
Cost of Issuing SBE/COBI Bonds	3324								0.00
Interest on Undistributed CO&DS	3325								0.00
SBE/COBI Bond Interest	3326	45.93							45.93
Racing Commission Funds	3341		191,250.00						191,250.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3300	317,536.44	191,250.00	0.00	0.00	0.00	0.00	0.00	508,786.44
<i>Local:</i>									
District Interest and Sinking Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		86.79						86.79
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
Miscellaneous Local Revenues	3495						22,081.75		22,081.75
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497								0.00
Total Local Sources	3400	0.00	86.79	0.00	0.00	0.00	22,081.75	0.00	22,168.54
Total Revenues	3000	317,536.44	191,336.79	0.00	0.00	0.00	22,081.75	0.00	530,954.98
EXPENDITURES (Function 9200)									
Redemption of Principal	710	220,000.00	75,000.00						295,000.00
Interest	720	102,700.00	123,977.50						226,677.50
Dues and Fees	730	207.82	484.88						692.70
Miscellaneous Expenses	790								0.00
Total Expenditures		322,907.82	199,462.38	0.00	0.00	0.00	0.00	0.00	522,370.20
Excess (Deficiency) of Revenues Over Expenditures		(5,371.38)	(8,125.59)	0.00	0.00	0.00	22,081.75	0.00	8,584.78
OTHER FINANCING SOURCES (USES)									
Sale of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Proceeds of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Proceeds of Loans	3720								0.00
Proceeds of Certificates of Participation	3750								0.00
Premium on Certificates of Participation	3793								0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760								0.00
Discounts on Sale of Bonds (Function 9299)	891								0.00
Discounts on Refunding Bonds (Function 9299)	892								0.00
Discounts on Certificates of Participation (Function 9299)	893								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		(5,371.38)	(8,125.59)	0.00	0.00	0.00	103,306.00	0.00	89,809.03
Fund Balances, July 1, 2010	2800	60,373.40	32,589.71				548,183.40		641,146.51
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	55,002.02	24,464.12				651,489.40		730,955.54
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2011	2700	55,002.02	24,464.12	0.00	0.00	0.00	651,489.40	0.00	730,955.54

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, 2011

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
REVENUES												
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						60,434.00					60,434.00
Interest on Undistributed CO&DS	3325						4,750.98					4,750.98
SBE/COBI Bond Interest	3326											0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391				576,135.00							576,135.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program	3393											0.00
Effort Index Grant	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction/Capital Funds	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenue	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	576,135.00	0.00	65,184.98	0.00	0.00	0.00	0.00	641,319.98
<i>Local:</i>												
District Local Capital Improvement Tax	3413							9,652,274.10				9,652,274.10
Local Sales Tax	3418											0.00
Tax Redemptions	3421											0.00
Interest on Investments	3431				86.01		11.10	47,212.10		7,703.14		55,012.35
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433				757.45		1,112.22	69,676.85		35,332.27		106,878.79
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495											0.00
Impact Fees	3496									1,049,830.12		1,049,830.12
Total Local Sources	3400	0.00	0.00	0.00	843.46	0.00	1,123.32	9,769,163.05	0.00	1,092,865.53	0.00	10,863,995.36
Total Revenues	3000	0.00	0.00	0.00	576,978.46	0.00	66,308.30	9,769,163.05	0.00	1,092,865.53	0.00	11,505,315.34
EXPENDITURES (Function 7400)												
Library Books	610											0.00
Audio-Visual Materials (Non-consumable)	620											0.00
Buildings and Fixed Equipment	630						73,991.62	5,648,468.11		81,475.56		5,803,935.29
Furniture, Fixtures and Equipment	640							1,513,317.99				1,513,317.99
Motor Vehicles (Including Buses)	650							193,939.00				193,939.00
Land	660							103,618.89				103,618.89
Improvements Other than Buildings	670				131,973.76			763,801.45				895,775.21
Remodeling and Renovations	680				371,803.15			425,623.66		130,609.65		928,036.46
Computer Software	690											0.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						215.70					215.70
Miscellaneous Expenses	790											0.00
Total Expenditures		0.00	0.00	0.00	503,776.91	0.00	74,207.32	8,648,769.10	0.00	212,085.21	0.00	9,438,838.54
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	73,201.55	0.00	(7,899.02)	1,120,393.95	0.00	880,780.32	0.00	2,066,476.80

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, 2011

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
OTHER FINANCING SOURCES (USES)												
Sale of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Proceeds of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720											0.00
Sales of Capital Assets	3730							200,000.00				200,000.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facilities Construction Advance	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.00
Discounts on Sale of Bonds (Function 9299)	891											0.00
Discounts on Refunding Bonds (Function 9299)	892											0.00
Discounts on Certificates of Participation (Function 9299)	893											0.00
<i>Transfers In:</i>												
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
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910							(801,771.16)				(801,771.16)
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	(882,995.41)	0.00	0.00	0.00	(882,995.41)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(682,995.41)	0.00	0.00	0.00	(682,995.41)
Net Change in Fund Balances		0.00	0.00	0.00	73,201.55	0.00	(7,899.02)	437,398.54	0.00	880,780.32	0.00	1,383,481.39
Fund Balances, July 1, 2010	2800				611,483.82		33,602.57	30,771,868.57		5,049,495.55		36,466,450.51
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				684,685.37		25,703.55	31,209,267.11		5,930,275.87		37,849,931.90
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	684,685.37	0.00	25,703.55	31,209,267.11	0.00	5,930,275.87	0.00	37,849,931.90

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2011

Exhibit K-8
DOE Page 18
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales 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	0.00
<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	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
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 Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
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
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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
Total Transfers In	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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2010	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2011	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2011

Exhibit K-10

DOE Page 20

	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
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenue	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
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 Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
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
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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
Total Transfers In	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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2010	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2011	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2011

Exhibit K-11
 DOE Page 21
Fund 891

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
ASSETS					
Cash	1110	394,565.00	3,152,505.00	2,669,134.00	877,936.00
Investments	1160	499,231.41		499,231.41	0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable	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
Total Assets		893,796.41	3,152,505.00	3,168,365.41	877,936.00
LIABILITIES					
Salaries, Benefits, and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	893,796.41	3,152,505.00	3,168,365.41	877,936.00
Total Liabilities		893,796.41	3,152,505.00	3,168,365.41	877,936.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2011

Exhibit K-12
 DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2011 [1]	Business-type Activities Total Balance June 30, 2011 [1]	Total
Notes Payable	2310	1,428,581.00		1,428,581.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	4,310,000.00		4,310,000.00
Liability for Compensated Absences	2330	3,085,511.10		3,085,511.10
Certificates of Participation Payable	2340			0.00
Estimated Liability for Long-term Claims	2350			0.00
Other Post-employment Benefits Obligation	2360	1,922,434.00		1,922,434.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		10,746,526.10	0.00	10,746,526.10

[1] Include total current and noncurrent liability balances at June 30, 2011.

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2011

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2010	Returned To DOE	Revenues [4] 2010-11	Expenditures 2010-11	Flexibility [5] 2010-11	Unexpended June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740	411,214.18		12,093,509.00	12,379,908.18		124,815.00
Class Size Reduction/Capital Funds (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	210,480.79		477,147.00	488,024.58		199,603.21
Excellent Teaching (3363/3213) [1]	90570			108,167.40	108,167.40		0.00
Florida Teachers Lead Program (FEFP Earmark)	97580			143,418.00	143,418.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880	1,143,496.38		865,606.00	1,213,552.45		795,549.93
Library Media (FEFP Earmark) [2]	90881	19,963.69		51,400.00	63,738.23		7,625.46
Preschool Projects (3372)	97950						
Public School Technology (3375)	90320						
Safe Schools (FEFP Earmark) [3]	90803	186,317.86		260,378.00	259,761.37		186,934.49
Salary Bonus Outstanding Teachers in D and F Schools	94030	1,082.00					1,082.00
School Recognition Funds (3361)	92040	35,881.94		689,704.00	688,201.43		37,384.51
Supplemental Academic Instruction (FEFP Earmark)	91280	374,204.88		2,540,441.00	2,518,118.77		396,527.11
Teacher Recruitment and Retention (3362)	93460						
Teacher Training (3376)	91290						
Pupil Transportation (FEFP Earmark)	90830			2,713,447.00	2,713,447.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	54,343.34		24,839.50	38,094.34		41,088.50

[1] Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.

[2] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."

[3] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."

[4] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.

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

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2011

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Program: 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	410					0.00
Bottled Gas	420	217,569.93				217,569.93
Electricity	430	2,370,812.92				2,370,812.92
Heating Oil	440	86,086.42				86,086.42
Total		2,674,469.27	0.00	0.00	0.00	2,674,469.27
ENERGY EXPENDITURES FOR PUPIL						
TRANSPORTATION:						
Gasoline	450	32,976.88		5,052.25	7,461.52	45,490.65
Diesel	460	631,474.96		280.02		631,754.98
Oil & Grease	540	12,416.54				12,416.54
Total		676,868.38		5,332.27	7,461.52	689,662.17

	Sub-Object	General Fund 100	Special Revenue Other Federal Program: 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Fund: 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				193,939.00	193,939.00
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:						
Audio Visual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Program: 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312	31,460.02		177,285.80	68,539.98	277,285.80
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	224,815.98
Purchased food to include commodities	570	2,215,370.03

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2011

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	19,719,188.00	263,057.00	2,245,387.00	22,227,632.00
Basic Programs 101, 102, and 103 (Function 5100)	140	130,519.00	785.00	5,169.00	136,473.00
Basic Programs 101, 102, and 103 (Function 5100)	750	353,842.00	7,031.00	26,125.00	386,998.00
Total Basic Program Salaries		20,203,549.00	270,873.00	2,276,681.00	22,751,103.00
Other Programs 130 (ESOL) (Function 5100)	120	147,434.00	1,441.00	3,220.00	152,095.00
Other Programs 130 (ESOL) (Function 5100)	140	976.00	4.00	7.00	987.00
Other Programs 130 (ESOL) (Function 5100)	750	2,646.00	39.00	37.00	2,722.00
Total Other Program Salaries		151,056.00	1,484.00	3,264.00	155,804.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	6,614,021.00	653,117.00	1,010,354.00	8,277,492.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	43,778.00	1,949.00	2,326.00	48,053.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	118,682.00	17,457.00	11,755.00	147,894.00
Total ESE Program Salaries		6,776,481.00	672,523.00	1,024,435.00	8,473,439.00
Career Program 300 (Function 5300)	120	654,821.00	18,482.00	185,511.00	858,814.00
Career Program 300 (Function 5300)	140	4,334.00	55.00	427.00	4,816.00
Career Program 300 (Function 5300)	750	11,750.00	494.00	2,158.00	14,402.00
Total Career Program Salaries		670,905.00	19,031.00	188,096.00	878,032.00

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	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	1,220,930.19	57,272.25	46,446.16	1,324,648.60

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND:	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
EXPENDITURES								
<i>Instruction:</i>								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING: (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	
Total:	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2010	Earnings 2010-2011	Expenditures 2010-2011	Unexpended June 30, 2011
Earnings, Expenditures, and Carryforward Amounts:	320,352.89	176,666.65	186,012.97	311,006.57
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				41,953.24
<i>Other: Please limit explanation to 100 characters.</i>				
Social Workers Needs				1,842.59
Health Services				1,052.50
Psychological Services				2,966.37
OT/PT Administration				78,019.33
Curriculum Development				17,614.05
Staff Development				4,503.57
Administrative Services Fees				5,576.70
Transportation Services				32,484.62

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end