FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF NASSAU COUNTY
For the Fiscal Year Ended June 30, 2013

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

CONTENTS:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 12, 2013.

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District Superintendent's Signature

September 12, 2013
Date

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2013

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	78,118.09
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	78,118.09
Federal Through State and Local:		
Medicaid	3202	433,405.89
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,267.94
Total Federal Through State and Local	3200	436,673.83
State:		
Florida Education Finance Program (FEFP)	3310	18,406,919.00
Workforce Development	3315	366,523.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	8,600.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	5,732.76
Categoricals:		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	12,048,935.00
School Recognition Funds	3361	872,866.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	22,931.66
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	63,977.00
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	52,050.00
State Forest Funds	3342	
State License Tax	3343	24,195.58
Other Miscellaneous State Revenues	3399	111,049.95
Total State	3300	31,983,779.95
Local:		
District School Taxes	3411	40,020,861.41
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	350.00
Rent	3425	55,960.87
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	46,477.24
Gifts, Grants, and Bequests	3440	163,735.48
Adult General Education Course Fees	3461	11,810.92
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	4,989.86
Financial Aid Fees	3468	
Other Student Fees	3469	10,312.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	77,469.47
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	234,106.48
Other Miscellaneous Local Sources	3495	25,153.50
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	577,493.08
Collections for Lost, Damaged, and Sold Textbooks	3498	2,625.58
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	41,231,345.89
Total Revenues	3000	73,729,917.76

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, 2013

Exhibit K-1
DOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	33,316,081.73	8,914,670.79	1,381,053.93	2,083.34	1,242,049.78	86,700.98	548,040.67	45,490,681.22
Student Personnel Services	6100	2,333,364.53	634,105.67	215,794.32		67,424.79	1,522.01	8,727.91	3,260,939.23
Instructional Media Services	6200	855,620.35	243,547.12	38,506.40		28,134.84	97,007.52	12,164.91	1,274,981.14
Instruction and Curriculum Development Services	6300	906,578.98	201,443.52	76,285.37		18,391.33	3,011.69	7,168.20	1,212,879.09
Instructional Staff Training Services	6400	678,439.11	173,792.71	134,389.41		13,960.75		41,226.74	1,041,808.72
Instructional-Related Technology	6500	393,955.98	112,986.75	478,537.76		14,043.52	78,639.11		1,078,163.12
Board	7100	151,510.00	57,814.13	192,900.01		16.08		187.00	402,427.22
General Administration	7200	523,019.25	131,832.79	98,846.58		14,765.63	8,581.92	18,469.53	795,515.70
School Administration	7300	3,726,321.51	1,011,049.92	272,977.97	87.00	45,806.66	39,697.86	27,580.07	5,123,520.99
Facilities Acquisition and Construction	7410			145,200.00					145,200.00
Fiscal Services	7500	415,560.61	110,057.76	16,014.46		2,744.37	748.00		545,125.20
Food Services	7600	27,436.44	27,154.37						54,590.81
Central Services	7700	284,869.42	83,243.49	59,374.21	82.21	4,717.55		5,900.99	438,187.87
Student Transportation Services	7800	2,120,059.80	862,533.23	64,454.85	783,159.37	246,528.26	1,362.05	151,438.85	4,229,536.41
Operation of Plant	7900	2,723,632.32	981,046.26	1,802,252.89	2,416,500.01	174,377.69	5,506.90	84,525.63	8,187,841.70
Maintenance of Plant	8100	1,619,550.40	463,106.03	287,435.98	85,777.22	350,089.14	14,601.38	2,707.34	2,823,267.49
Administrative Technology Services	8200	442,287.14	114,533.42	374,134.20		15,695.12	685.34	196.95	947,532.17
Community Services	9100	147,492.73	40,243.72	12,625.03		2,113.10			202,474.58
Capital Outlay:									
Facilities Acquisition and Construction	7420						22,224.83		22,224.83
Other Capital Outlay	9300						249,437.19		249,437.19
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		50,665,780.30	14,163,161.68	5,650,783.37	3,287,689.15	2,240,858.61	609,726.78	908,334.79	77,526,334.68
Excess (Deficiency) of Revenues Over Expenditures									(3,796,416.92)

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, 2013

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	9,215.80
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	889,176.03
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	889,176.03
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	0.00
Total Other Financing Sources (Uses)		898,391.83
Net Change In Fund Balance		(2,898,025.09)
Fund Balance, July 1, 2012	2800	15,597,649.82
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	851,933.31
Restricted Fund Balance	2720	2,439,557.87
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,350,047.13
Unassigned Fund Balance	2750	7,058,086.42
Total Fund Balance, June 30, 2013	2700	12,699,624.73

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2013

Exhibit K-2
DOE Page 4
Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,252,699.01
School Breakfast Reimbursement	3262	650,679.29
Afterschool Snack Reimbursement	3263	20,342.40
Child Care Food Program	3264	
USDA Donated Commodities	3265	263,964.05
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,187,684.75
State:		
School Breakfast Supplement	3337	25,319.00
School Lunch Supplement	3338	30,882.00
Other Miscellaneous State Revenues	3399	3,201.00
Total State	3300	59,402.00
Local:		
Interest on Investments	3431	518.91
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	1,088,627.60
Student Breakfasts	3452	113,951.95
Adult Breakfasts/Lunches	3453	189,456.03
Student and Adult a la Carte Fees	3454	828,097.56
Student Snacks	3455	
Other Food Sales	3456	7,373.17
Other Miscellaneous Local Sources	3495	28,106.47
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,256,131.69
Total Revenues	3000	5,503,218.44

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, 2013

Exhibit K-2
DOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	1,565,198.00
Employee Benefits	200	557,473.39
Purchased Services	300	162,862.47
Energy Services	400	8,692.19
Materials and Supplies	500	2,773,770.83
Capital Outlay	600	3,740.15
Other	700	161,350.09
Other Capital Outlay (Function 9300)	600	481,499.98
Total Expenditures		5,714,587.10
Excess (Deficiency) of Revenues Over Expenditures		(211,368.66)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(211,368.66)
Fund Balance, July 1, 2012	2800	1,744,347.83
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	100,489.78
Restricted Fund Balance	2720	1,432,489.39
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	1,532,979.17

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, 2013

Exhibit K-3
DOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Vocational Education Acts	3201	120,715.72
Medicaid	3202	
Workforce Investment Act	3220	142,381.17
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	2,066,224.05
Elementary and Secondary Education Act, Title I	3240	1,608,764.79
Adult General Education	3251	136,071.34
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	342,382.33
Total Federal Through State and Local	3200	4,416,539.40
State:		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	586.08
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	586.08
Total Revenues	3000	4,417,125.48

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, 2013

Exhibit K-3
DOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	1,248,091.26	320,372.19	373,048.25		143,586.96	74,181.86	38,145.87	2,197,426.39
Student Personnel Services	6100	200,725.35	57,483.64	97,602.21		16,496.61	2,498.50	4,940.00	379,746.31
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	852,494.00	195,873.45	35,864.70		10,166.83	473.86	2,085.50	1,096,958.34
Instructional Staff Training Services	6400	195,983.57	33,042.68	81,162.70		5,329.81		46,527.50	362,046.26
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			807.38				150,407.72	151,215.10
School Administration	7300			4,576.22					4,576.22
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	1,405.00	113.25	521.79		1,064.65		75.00	3,179.69
Student Transportation Services	7800	41,547.95	12,650.28		8,195.64			58.14	62,452.01
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	49,779.68	9,663.65	5,526.86		9,411.74	1,528.18	570.90	76,481.01
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						83,044.15		83,044.15
Total Expenditures		2,590,026.81	629,199.14	599,110.11	8,195.64	186,056.60	161,726.55	242,810.63	4,417,125.48
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Transfers Out: (Function 9700)		
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, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	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, 2013

Exhibit K-4
DOE Page 8

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
Federal Direct:							
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
Federal Through State:							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				155,560.44		155,560.44
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240						0.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
Total Federal Through State	3200	0.00	0.00	0.00	155,560.44	0.00	155,560.44
State:							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
Local:							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants, and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refunds of Prior Year's Expenditures	3497				2750.00		2,750.00
Total Local	3400	0.00	0.00	0.00	2,750.00	0.00	2,750.00
Total Revenues	3000	0.00	0.00	0.00	158,310.44	0.00	158,310.44

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued) - N/A
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								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) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Transfers Out: (Function 9700)		
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, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	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) - N/A
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								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) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Transfers Out: (Function 9700)		
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, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	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) - N/A
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								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) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Transfers Out: (Function 9700)		
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, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300		149.13	14,432.68				1,950.00	16,531.81
Instructional Staff Training Services	6400			7,800.00		507.84			8,307.84
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	77,796.00	17,472.15	102.90				557.50	95,928.55
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			819.00					819.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						36,723.24		36,723.24
Total Expenditures		77,796.00	17,621.28	23,154.58	0.00	507.84	36,723.24	2,507.50	158,310.44
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Transfers Out: (Function 9700)		
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, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued) - N/A
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								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) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Transfers Out: (Function 9700)		
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, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS - N/A
For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								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) and CHANGES IN FUND BALANCES		
Loss Recoveries	3740	
Transfers In:		
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
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	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, 2013

	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									
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO & DS Withheld for SBE/COBI Bonds	3322	310,010.35							310,010.35
SBE/COBI Bond Interest	3326	1,354.45							1,354.45
Racing Commission Funds	3341		171,200.00						171,200.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	311,364.80	171,200.00	0.00	0.00	0.00	0.00	0.00	482,564.80
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		11.96						11.96
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						29,072.64		29,072.64
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	11.96	0.00	0.00	0.00	29,072.64	0.00	29,084.60
Total Revenues	3000	311,364.80	171,211.96	0.00	0.00	0.00	29,072.64	0.00	511,649.40
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	235,000.00	94,716.61						329,716.61
Interest	720	81,350.00	76,436.21						157,786.21
Dues and Fees	730	4,287.27							4,287.27
Miscellaneous	790								0.00
Total Expenditures		320,637.27	171,152.82	0.00	0.00	0.00	0.00	0.00	491,790.09
Excess (Deficiency) of Revenues Over Expenditures		(9,272.47)	59.14	0.00	0.00	0.00	29,072.64	0.00	19,859.31
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
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
Transfers Out: (Function 9700)									
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		(9,272.47)	59.14	0.00	0.00	0.00	110,296.89	0.00	101,083.56
Fund Balances, July 1, 2012	2800	49,577.02	28,567.58				757,252.91		835,397.51
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	40,304.55	28,626.72				867,549.80		936,481.07
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	40,304.55	28,626.72	0.00	0.00	0.00	867,549.80	0.00	936,481.07

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, 2013

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						66,440.89					66,440.89
Interest on Undistributed CO&DS	3325						3,400.30					3,400.30
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	69,841.19	0.00	0.00	0.00	0.00	69,841.19
Local:												
District Local Capital Improvement Tax	3413							8,510,242.76				8,510,242.76
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						3.36	15,862.59		3,315.00		19,180.95
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433				513.53		1,011.29	63,529.19		32,126.04		97,180.05
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							75,400.49		189.83		75,590.32
Impact Fees	3496									1,409,222.54		1,409,222.54
Total Local Sources	3400	0.00	0.00	0.00	513.53	0.00	1,014.65	8,665,035.03	0.00	1,444,853.41	0.00	10,111,416.62
Total Revenues	3000	0.00	0.00	0.00	513.53	0.00	70,855.84	8,665,035.03	0.00	1,444,853.41	0.00	10,181,257.81
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630						147,995.83	3,856,366.77		1,417.40		4,005,780.00
Furniture, Fixtures, and Equipment	640							3,390,371.45		14,039.58		3,404,411.03
Motor Vehicles (Including Buses)	650							244,550.00				244,550.00
Land	660											0.00
Improvements Other Than Buildings	670				201,236.14			1,507,755.32		31,850.00		1,740,841.46
Remodeling and Renovations	680				235,282.45			2,389,641.79				2,624,924.24
Computer Software	690											0.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											0.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	436,518.59	0.00	147,995.83	11,388,685.33	0.00	47,306.98	0.00	12,020,506.73
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(436,005.06)	0.00	(77,139.99)	(2,723,650.30)	0.00	1,397,546.43	0.00	(1,839,248.92)

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, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(792,276.03)		(96,900.00)		(889,176.03)
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	(873,500.28)	0.00	(96,900.00)	0.00	(970,400.28)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(873,500.28)	0.00	(96,900.00)	0.00	(970,400.28)
Net Change in Fund Balances		0.00	0.00	0.00	(436,005.06)	0.00	(77,139.99)	(3,597,150.58)	0.00	1,300,646.43	0.00	(2,809,649.20)
Fund Balances, July 1, 2012	2800				436,005.06		77,397.23	31,827,681.47		5,167,236.07		37,508,319.83
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						257.24	28,230,530.89		6,467,882.50		34,698,670.63
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00	257.24	28,230,530.89	0.00	6,467,882.50	0.00	34,698,670.63

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND - N/A
For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
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) and CHANGES IN FUND BALANCES		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS - N/A
For the Fiscal Year Ended June 30, 2013

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
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	700								0.00
Depreciation and Amortization Expense	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
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
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
Transfers Out: (Function 9700)									
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 Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS - N/A
For the Fiscal Year Ended June 30, 2013

OPERATING REVENUES	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
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	700								0.00
Depreciation and Amortization Expense	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
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
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
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
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
Transfers Out: (Function 9700)									
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 Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2013

Exhibit K-11
DOE Page 21
Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	911,494.00	2,949,582.00	2,839,852.00	1,021,224.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		911,494.00	2,949,582.00	2,839,852.00	1,021,224.00
LIABILITIES					
Accrued Salaries and Benefits	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	911,494.00	2,949,582.00	2,839,852.00	1,021,224.00
Total Liabilities		911,494.00	2,949,582.00	2,839,852.00	1,021,224.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,395,000.00		1,395,000.00	235,000.00	250,000.00		
District Bonds Payable	2322	2,380,076.60		2,380,076.60	94,716.61	97,754.15		
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	3,775,076.60	0.00	3,775,076.60	329,716.61	347,754.15	0.00	0.00
Liability for Compensated Absences	2330	2,802,566.17		2,802,566.17				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342	1,428,581.00		1,428,581.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	1,428,581.00	0.00	1,428,581.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Other Post-Employment Benefits Liability	2360	3,305,374.00		3,305,374.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		11,311,597.77	0.00	11,311,597.77	329,716.61	347,754.15	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2013

Exhibit K-13

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	801,547.41		12,048,935.00	12,178,129.36		672,353.05
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	124,843.74		597,042.00	597,140.11		124,745.63
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580			132,682.00	132,682.00		0.00
Instructional Materials (FEFP Earmark) [1]	90880	544,091.39		788,593.00	841,458.43		491,225.96
Library Media (FEFP Earmark) [1]	90881	12,465.01		47,442.00	47,332.26		12,574.75
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	77,187.24		233,036.00	256,493.06		53,730.18
Salary Bonus Outstanding Teachers in D and F Schools	94030	1,082.00					1,082.00
School Recognition Funds (3361)	92040	34,548.65		872,866.00	846,736.08		60,678.57
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	426,344.52		2,511,917.00	2,340,938.07		597,323.45
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830			2,673,005.00	2,673,005.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	43,283.60		22,931.66	18,225.60		47,989.66

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
[2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
[3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
[5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2013

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411					0.00
Bottled Gas	421	109,544.56				109,544.56
Electricity	430	2,242,787.72				2,242,787.72
Heating Oil	440	47,270.10				47,270.10
Total		2,399,602.38	0.00	0.00	0.00	2,399,602.38
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	148,806.10		4,783.50		153,589.60
Diesel Fuel	460	740,024.11		756.78		740,780.89
Oil and Grease	540	9,705.78				9,705.78
Total		898,535.99		5,540.28	0.00	904,076.27

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				214,968.00	214,968.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621	148.13				148.13

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to $25,000	311	4,760.00				4,760.00
Subrecipient awards greater than $25,000	312					0.00
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	241,652.78
Food	570	2,193,670.24
Commodities	580	48,075.97

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2013

	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	24,262,678.17	131,661.31		24,394,339.48
Basic Programs 101, 102, and 103 (Function 5100)	140	138,208.19	12,744.82		150,953.01
Basic Programs 101, 102, and 103 (Function 5100)	750	434,529.15	5,300.21		439,829.36
Total Basic Program Salaries		24,835,415.51	149,706.34	0.00	24,985,121.85
Other Programs 130 (ESOL) (Function 5100)	120	164,053.00	179.00		164,232.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		164,053.00	179.00	0.00	164,232.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	5,062,056.64	273,672.73		5,335,729.37
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	15,887.13			15,887.13
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	94,975.36	22,682.66		117,658.02
Total ESE Program Salaries		5,172,919.13	296,355.39	0.00	5,469,274.52
Career Program 300 (Function 5300)	120	852,126.56	8,462.12		860,588.68
Career Program 300 (Function 5300)	140	2,619.89			2,619.89
Career Program 300 (Function 5300)	750	10,969.12	2,732.50		13,701.62
Total Career Program Salaries		865,715.57	11,194.62	0.00	876,910.19
TOTAL		31,038,103.21	457,435.35	0.00	31,495,538.56

Textbooks (used for classroom instruction)	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (Function 5000)	520	820,510.20	27,336.79		847,846.99

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2013

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - N/A	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
Instruction:								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General 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

Charter School Distributions - Object 390 - N/A (Distributions to charter schools are used in federal reporting)	Object Number	Amount
Expenditures:		
General Fund	390	
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		0.00

LIFELONG LEARNING - N/A: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
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, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:	485,589.46	433,405.89	252,345.50	666,649.85
Expenditure Program or Activity:				
Exceptional Student Education			47,876.58	
School Nurses and Health Care Services			2,163.27	
Occupational Therapy, Physical Therapy, and Other Therapy Services			79,574.63	
ESE Professional and Technical Services			10,000.00	
Gifted Student Education			0.00	
Staff Training and Curriculum Development			50,403.31	
Medicaid Administration and Billing Services			968.70	
Student Services			388.37	
Consultants			0.00	
Other			60,970.64	
Total Expenditures			252,345.50	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2013

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten Instruction	5500	14,536.70	1,865.06	392.00		614.28			17,408.04
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			539.11					539.11
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	38.35	7.88			209.21		23.01	278.45
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		14,575.05	1,872.94	931.11	0.00	823.49	0.00	23.01	18,225.60

[1] Include expenditures for the summer program (Section 1002.61, F.S.) and the school-year program (Section 1002.63, F.S.).

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2013

Granter/Program	CFDA Number			Amount of Expenditures
United States Department of Agriculture:				
Indirect:				
Florida Department of Agriculture and Consumer Services:				
Non-Cash Assistance				
National School Lunch Program	10.555	(2)	$	263,964.05
Florida Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553			650,679.29
National School Lunch Program	10.555			2,252,699.01
School Snack Program	10.555			20,342.40
Total United States Department of Agriculture				3,187,684.75
United States Department of Justice:				
Indirect:				
Flordia Office of the Attorney General:				
Victims of Crime Act (VOCA)	16.575			87,092.47
United States Department of Labor:				
Indirect:				
First Coast Workforce Development Inc.:				
WIA Youth Activities	17.259			142,381.17
United States Department of Education:				
Indirect:				
Florida Department of Education:				
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	84.010			1,570,650.32
ARRA Title I Grants	84.389			-
Total Tile I, Part A Cluster				1,570,650.32
Special Education Cluster:				
Special Education - Grants to States	84.027			2,022,330.01
Special Education - Preschool Grants	84.173			43,894.04
ARRA IDEA, Part B	84.391			-
ARRA IDEA, Part B Preschool	84.392			-
Total Special Education Cluster:				2,066,224.05
Title X Part C Education of Homeless Children and Youth	84.196			38,114.47
Adult Education Act - State Grant Program	84.002			136,071.34
Vocational Education - Basic Grants to States	84.048			120,715.72
Safe and Drug Free Schools	84.186			1,941.53
Title III Sup Instr Support for English Languish Learners	84.365			10,304.44
Teacher and Principal Training	84.367			235,220.01
ARRA Title II Grants	84.386			-
Race To The Top - LEA Formula Subgrants	84.395			155,560.44
ARRA PV system cost	81.041			643.87
Education Jobs Fund	84.410			-
Total United States Department of Education				4,335,446.19
United States Department of Health				
Florida Department of Health:				
Work Site Wellness Grant	93.283			76,481.01
United States Department of Defense:				
Direct:				
Air Force Junior Reserve Officers Training Corps	None			78,118.09
University of Florida				
U Futures	47.076			20,376.87
Total Expenditures of Federal Awards			$	7,927,580.55

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Notes: (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the schedule have been reconciled to and are in agreement with amoumts recorded in the accounting records .

(2) NonCash Assistance Food Donation - Represents the amount of donated food used during the fiscal year. Donated food are valued at the fair value as determined at the time of donation.