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, 2012

CONTENTS:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2012, 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 9-13-12, 2012.

John L. Ruis
District Superintendent's Signature

9-17-12
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, 2012

Exhibit K-1
DOE Page 1
Fund 100

	Account Number	
REVENUES		
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	65,642.29
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	65,642.29
Federal Through State and Local:		
Medicaid	3202	317,330.28
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	317,330.28
State:		
Florida Education Finance Program	3310	12,286,776.00
Workforce Development	3315	223,609.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	6,349.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	5,799.48
Categoricals:		
District Discretionary Lottery Funds	3344	35,406.00
Class Size Reduction/Operating Funds	3355	11,975,658.00
School Recognition Funds	3361	643,455.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	21,831.83
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	32,000.00
State Forest Funds	3342	
State License Tax	3343	22,254.42
Other Miscellaneous State Revenue	3399	180,494.46
Total State	3300	25,497,610.19
Local:		
District School Taxes	3411	44,325,373.39
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	50.00
Rent	3425	55,094.24
Interest on Investments	3431	(19,974.03)
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	18,418.40
Gifts, Grants and Bequests	3440	525,125.20
Adult General Education Course Fees	3461	8,533.69
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	25,695.00
Preschool Program Fees	3471	
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services-School Activities	3492	104,493.57
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	225,268.15
Other Miscellaneous Local Sources	3495	559,497.60
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	329,580.64
Collections for Lost, Damaged and Sold Textbooks	3498	6,568.81
Receipt of Food Service Indirect Costs	3499	83,698.76
Total Local	3400	46,247,423.42
Total Revenues	3000	72,128,006.18

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, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	32,534,013.36	8,040,359.66	954,444.17	3,871.32	1,546,774.16	47,617.10	542,406.81	43,669,486.58
Pupil Personnel Services	6100	2,204,260.20	579,306.82	175,095.60		93,366.74	2,581.30	2,853.73	3,057,464.39
Instructional Media Services	6200	854,618.22	213,211.55	36,176.04		20,610.08	100,342.93	10,378.66	1,235,337.48
Instruction and Curriculum Development Services	6300	778,169.71	178,072.30	62,757.86		28,573.48	12,915.18	8,534.50	1,069,023.03
Instructional Staff Training Services	6400	580,964.79	123,670.98	62,880.32		2,255.05	149.58	23,026.01	792,946.73
Instructional-Related Technology	6500	414,229.64	101,236.53	427,215.61		13,630.21	34,854.03		991,166.02
Board	7100	145,371.26	114,963.57	202,516.60		48.64		51,301.69	514,201.76
General Administration	7200	440,248.82	114,780.83	91,339.19		13,480.84	5,718.39	11,024.00	676,592.07
School Administration	7300	3,622,577.51	921,245.28	211,647.01	113.13	42,224.38	2,842.26	13,275.32	4,813,924.89
Facilities Acquisition and Construction	7410			130,140.82					130,140.82
Fiscal Services	7500	377,156.23	99,152.88	15,855.57		3,273.49	268.67	2,880.63	498,587.47
Food Services	7600								0.00
Central Services	7700	318,322.99	81,896.41	53,220.22	32.18	5,957.02	971.48	5,359.67	465,759.97
Pupil Transportation Services	7800	2,039,678.73	764,599.65	63,842.73	830,744.04	217,335.76	799.82	117,982.29	4,034,983.02
Operation of Plant	7900	2,533,368.71	941,876.91	1,563,177.08	2,396,759.72	163,263.06	4,609.96	97,247.13	7,700,302.57
Maintenance of Plant	8100	1,533,101.36	423,583.98	309,267.29	38,833.18	274,447.48	27,920.88	2,395.00	2,609,549.17
Administrative Technology Services	8200	439,817.38	108,511.92	311,949.30		7,320.51	497.93	1,057.50	869,154.54
Community Services	9100	117,152.55	34,140.42	7,175.02		2,042.27			160,510.26
Capital Outlay:									
Facilities Acquisition and Construction	7420						122.60		122.60
Other Capital Outlay	9300						303,292.75		303,292.75
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		48,933,051.46	12,840,609.69	4,678,700.43	3,270,353.57	2,434,603.17	545,504.86	889,722.94	73,592,546.12
Excess (Deficiency) of Revenues Over Expenditures									(1,464,539.94)

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, 2012

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	80,661.18
Loss Recoveries	3740	18,743.51
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	622,491.12
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	622,491.12
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)		721,895.81
Net Change In Fund Balance		(742,644.13)
Fund Balance, July 1, 2011	2800	16,340,293.95
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	15,597,649.82
Total Fund Balance, June 30, 2012	2700	15,597,649.82

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, 2012

Exhibit K-2
DOE Page 4
Fund 410

	Account Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,177,922.05
School Breakfast Reimbursement	3262	622,998.01
After School Snack Reimbursement	3263	17,890.04
Child Care Food Program	3264	
USDA Donated Commodities	3265	285,768.97
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	3,104,579.07
State:		
School Breakfast Supplement	3337	26,293.00
School Lunch Supplement	3338	30,653.00
Other Miscellaneous State Revenues	3399	1,592.00
Total State	3300	58,538.00
Local:		
Interest on Investments	3431	502.03
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,074,800.95
Student Breakfasts	3452	100,690.45
Adult Breakfasts/Lunches	3453	191,617.76
Student and Adult a la Carte	3454	775,010.44
Student Snacks	3455	
Other Food Sales	3456	7,917.56
Other Miscellaneous Local Sources	3495	27,919.61
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,178,458.80
Total Revenues	3000	5,341,575.87

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, 2012

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	1,502,349.68
Employee Benefits	200	519,601.64
Purchased Services	300	168,464.28
Energy Services	400	3,810.20
Materials and Supplies	500	2,610,081.91
Capital Outlay	600	5,034.44
Other Expenses	700	141,033.52
Other Capital Outlay (Function 9300)	600	224,335.45
Total Expenditures		5,174,711.12
Excess (Deficiency) of Revenues Over Expenditures		166,864.75
OTHER FINANCING SOURCES (USES)		
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		166,864.75
Fund Balance, July 1, 2011	2800	1,577,483.08
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	108,146.63
Restricted Fund Balance	2720	1,636,201.20
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	1,744,347.83

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, 2012

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
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	172,622.88
Medicaid	3202	
Workforce Investment Act	3220	126,792.44
Math and Science Partnerships, Title II Part B	3226	324,778.76
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	2,873,435.76
Elementary and Secondary Education Act, Title I	3240	1,842,145.57
Adult General Education	3251	206,085.17
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	86,297.85
Total Federal Through State and Local	3200	5,632,158.43
State:		
Other Miscellaneous State Revenue	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	
Adult General Education Course Fees	3461	2,967.31
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	2,967.31
Total Revenues	3000	5,635,125.74

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, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	1,964,365.53	525,110.56	424,752.18	(770.00)	250,180.27	91,569.55	60,040.03	3,315,248.12
Pupil Personnel Services	6100	153,923.97	39,570.40	98,545.69		66,990.73	3,550.10	5,570.00	368,150.89
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	912,848.29	203,929.11	63,701.41		12,059.75	99.96	728.96	1,193,367.48
Instructional Staff Training Services	6400	155,042.19	27,830.68	38,726.86		22,126.06	199.44	38,298.62	282,223.85
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							115,334.55	115,334.55
School Administration	7300	608.18	76.39						684.57
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	150.00	11.00		1,313.87				1,474.87
Pupil Transportation Services	7800	75,711.01	39,615.79		4,768.60			11,357.49	131,452.89
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	48,674.72	9,985.97	6,260.85		5,862.28		2,232.00	73,015.82
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						154,172.70		154,172.70
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		3,311,323.89	846,129.90	631,986.99	5,312.47	357,219.09	249,591.75	233,561.65	5,635,125.74
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 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, 2011	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, 2012	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, 2012

	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 Act 435	Totals
REVENUES							
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	3212						0.00
Race to the Top	3214				207,927.46		207,927.46
Education Jobs Act	3215					33,838.00	33,838.00
Individuals with Disabilities Education Act (IDEA)	3230		170,561.14				170,561.14
Elementary and Secondary Education Act, Title I	3240		137,561.38				137,561.38
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	308,122.52	0.00	207,927.46	33,838.00	549,887.98
State:							
Other Miscellaneous State Revenue	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
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	0.00	308,122.52	0.00	207,927.46	33,838.00	549,887.98

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, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
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
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
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
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)	Account Number	Totals
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 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, 2011	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, 2012	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, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	31,263.05	5,687.21	4,226.17		19,840.06	5,949.58		66,966.07
Pupil Personnel Services	6100			1,638.53					1,638.53
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	14,800.72	2,946.63	635.16			21.00		18,403.51
Instructional Staff Training Services	6400	22,075.00	3,385.01	10,670.80				2,477.50	38,608.31
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							109,933.60	109,933.60
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	675.00	66.22						741.22
Pupil Transportation Services	7800	4,151.05	1,789.92						5,940.97
Operation of Plant	7900		219.86					2,703.36	2,923.22
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						62,967.09		62,967.09
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		72,964.82	14,094.85	17,170.66	0.00	19,840.06	68,937.67	115,114.46	308,122.52
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 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, 2011	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, 2012	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, 2012

Exhibit K-4
DOE Page 11
Fund 433

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
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
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
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
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)	Account Number	Totals
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 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, 2011	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, 2012	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, 2012

Exhibit K-4
DOE Page 12
Fund 434

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000						71,319.48		71,319.48
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			5,268.19					5,268.19
Instructional Staff Training Services	6400	13,252.79	1,273.29	27,547.43		7,829.09		3,387.50	53,290.10
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		108.32	17,261.25			1,391.12	1,210.00	19,970.69
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			53,267.00			4,812.00		58,079.00
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		13,252.79	1,381.61	103,343.87	0.00	7,829.09	77,522.60	4,597.50	207,927.46
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)	Account Number	Totals
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 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, 2011	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, 2012	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, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	23,038.60	10,799.40						33,838.00
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
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
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
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		23,038.60	10,799.40	0.00	0.00	0.00	0.00	0.00	33,838.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 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, 2011	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, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2012

Exhibit K-5
DOE Page 14
Fund 490

	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		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	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	
Capital Outlay:		
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	
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, 2011	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, 2012	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, 2012

	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 Distributed	3321								0.00
CO & DS Withheld for SBE/COBI Bonds	3322	306,988.66							306,988.66
Cost of Issuing SBE/COBI Bonds	3324								0.00
Interest on Undistributed CO&DS	3325								0.00
SBE/COBI Bond Interest	3326	(34.85)							(34.85)
Racing Commission Funds	3341		191,250.00						191,250.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3300	306,953.81	191,250.00	0.00	0.00	0.00	0.00	0.00	498,203.81
Local:									
District Debt Service 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		11.00						11.00
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 Revenues	3495						24,539.26		24,539.26
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497								0.00
Total Local Sources	3400	0.00	11.00	0.00	0.00	0.00	24,539.26	0.00	24,550.26
Total Revenues	3000	306,953.81	191,261.00	0.00	0.00	0.00	24,539.26	0.00	522,754.07
EXPENDITURES (Function 9200)									
Redemption of Principal	710	220,000.00	2,469,985.25						2,689,985.25
Interest	720	92,200.00	113,173.20						205,373.20
Dues and Fees	730	178.81	40,734.88						40,913.69
Miscellaneous Expense	790								0.00
Total Expenditures		312,378.81	2,623,893.33	0.00	0.00	0.00	0.00	0.00	2,936,272.14
Excess (Deficiency) of Revenues Over Expenditures		(5,425.00)	(2,432,632.33)	0.00	0.00	0.00	24,539.26	0.00	(2,413,518.07)
OTHER FINANCING SOURCES (USES)									
Issuance of Bonds	3710		2,436,735.79						2,436,735.79
Premium on Sale of Bonds	3791								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
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
Discount on Sale of Bonds (Function 9299)	891								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Discount on Certificates of Participation (Function 9299)	893								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		52,987.23						52,987.23
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	52,987.23	0.00	0.00	0.00	81,224.25	0.00	134,211.48
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		(52,987.23)						(52,987.23)
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	(52,987.23)	0.00	0.00	0.00	0.00	0.00	(52,987.23)
Total Other Financing Sources (Uses)		0.00	2,436,735.79	0.00	0.00	0.00	81,224.25	0.00	2,517,960.04
Net Change in Fund Balances		(5,425.00)	4,103.46	0.00	0.00	0.00	105,763.51	0.00	104,441.97
Fund Balances, July 1, 2011	2800	55,002.02	24,464.12				651,489.40		730,955.54
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	49,577.02	28,567.58				757,252.91		835,397.51
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2012	2700	49,577.02	28,567.58	0.00	0.00	0.00	757,252.91	0.00	835,397.51

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, 2012

	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												
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						73,898.00					73,898.00
Interest on Undistributed CO&DS	3325						4,252.81					4,252.81
SBE/COBI Bond Interest	3326											0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
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 Outlay	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	0.00	0.00	78,150.81	0.00	0.00	0.00	0.00	78,150.81
Local:												
District Local Capital Improvement Tax	3413							8,459,012.47				8,459,012.47
Local Sales Tax	3418											0.00
Tax Redemptions	3421											0.00
Interest on Investments	3431				1.12		4.03	19,222.16		3,505.68		22,732.99
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433				272.93		400.76	25,106.48		12,731.19		38,511.36
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495											0.00
Impact Fees	3496									962,884.32		962,884.32
Total Local Sources	3400	0.00	0.00	0.00	274.05	0.00	404.79	8,503,341.11	0.00	979,121.19	0.00	9,483,141.14
Total Revenues	3000	0.00	0.00	0.00	274.05	0.00	78,555.60	8,503,341.11	0.00	979,121.19	0.00	9,561,291.95
EXPENDITURES (Function 7400)												
Library Books	610											0.00
Audio-Visual Materials (Non-consumable)	620											0.00
Buildings and Fixed Equipment	630						26,861.92	3,308,058.05		1,545,653.21		4,880,573.18
Furniture, Fixtures and Equipment	640				7,014.00			2,392,576.28		119,062.72		2,518,653.00
Motor Vehicles (Including Buses)	650							361,219.00				361,219.00
Land	660							15,082.53				15,082.53
Improvements Other than Buildings	670				110,928.19			391,664.10		3,150.00		505,742.29
Remodeling and Renovations	680				131,012.17			774,614.75		12,291.73		917,918.65
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 Expense	790											0.00
Total Expenditures		0.00	0.00	0.00	248,954.36	0.00	26,861.92	7,243,214.71	0.00	1,680,157.66	0.00	9,199,188.65
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(248,680.31)	0.00	51,693.68	1,260,126.40	0.00	(701,036.47)	0.00	362,103.30

p17 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, 2012

Exhibit K-7

DOE Page 17

	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)												
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Face Value of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
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
Discount on Sale of Bonds (Function 9299)	891											0.00
Discount on Refunding Bonds (Function 9299)	892											0.00
Discount on Certificates of Participation (Function 9299)	893											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							(560,487.79)		(62,003.33)		(622,491.12)
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	(641,712.04)	0.00	(62,003.33)	0.00	(703,715.37)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(641,712.04)	0.00	(62,003.33)	0.00	(703,715.37)
Net Change in Fund Balances		0.00	0.00	0.00	(248,680.31)	0.00	51,693.68	618,414.36	0.00	(763,039.80)	0.00	(341,612.07)
Fund Balances, July 1, 2011	2800				684,685.37		25,703.55	31,209,267.11		5,930,275.87		37,849,931.90
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				436,005.06		77,397.23	31,827,681.47		5,167,236.07		37,508,319.83
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2012	2700	0.00	0.00	0.00	436,005.06	0.00	77,397.23	31,827,681.47	0.00	5,167,236.07	0.00	37,508,319.83

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2012

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		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	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	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
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, 2011	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, 2012	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, 2012

	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 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
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
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 Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2011	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	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, 2012

	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 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
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
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 Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2011	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	2780								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2012

Exhibit K-11
DOE Page 21
Fund 891

	Account Number	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
ASSETS					
Cash	1110	877,936.00	532,147.73	498,589.73	911,494.00
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		877,936.00	532,147.73	498,589.73	911,494.00
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	877,936.00	532,147.73	498,589.73	911,494.00
Total Liabilities		877,936.00	532,147.73	498,589.73	911,494.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2012

Exhibit K-12
DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2012 [1]	Business-type Activities Total Balance June 30, 2012 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	1,428,581.00		1,428,581.00
Bonds Payable	2320	4,066,735.79		4,066,735.79
Liability for Compensated Absences	2330	2,969,235.32		2,969,235.32
Certificates of Participation Payable	2340			0.00
Estimated Liability for Long-Term Claims	2350			0.00
Other Post-Employment Benefits Liability	2360	2,693,754.00		2,693,754.00
Estimated PECO Advance Payable	2370			0.00
Other Long-Term Liabilities	2380			0.00
Total Long-Term Liabilities		11,158,306.11	0.00	11,158,306.11

[1] Include total current and noncurrent liability balances at June 30, 2012.

ESE 348

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2012

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2011	Returned To DOE	Revenues [3] 2011-12	Expenditures 2011-12	Flexibility [4] 2011-12	Unexpended June 30, 2012
Class Size Reduction - Operating Funds (3355)	94740	124,815.00		11,975,658.00	11,374,812.59		725,660.41
Class Size Reduction - Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	199,603.21		452,953.00	527,712.47		124,843.74
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580			136,345.00	136,345.00		0.00
Instructional Materials (FEFP Earmark) [1]	90880	795,549.93		806,273.00	1,057,731.54		544,091.39
Library Media (FEFP Earmark) [1]	90881	7,625.46		48,144.00	43,304.45		12,465.01
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	186,934.49		233,843.00	343,590.25		77,187.24
Salary Bonus Outstanding Teachers in D and F Schools	94030	1,082.00					1,082.00
School Recognition Funds (3361)	92040	37,384.51		643,455.00	646,290.86		34,548.65
Supplemental Academic Instruction (FEFP Earmark)	91280	396,527.11		2,466,381.00	2,436,563.59		426,344.52
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Pupil Transportation (FEFP Earmark)	90830			2,728,986.00	2,728,986.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	41,088.50		21,831.83	19,636.73		43,283.60

[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 4th Calculation allocation.
[4] 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, 2012

	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	108,895.92				108,895.92
Electricity	430	2,235,130.65				2,235,130.65
Heating Oil	440	34,304.97				34,304.97
Total		2,378,331.54	0.00	0.00	0.00	2,378,331.54
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	86,486.58		4,320.75		90,807.33
Diesel Fuel	460	744,257.46		447.85		744,705.31
Oil & Grease	540	13,468.44				13,468.44
Total		844,212.48		4,768.60	0.00	848,981.08

	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				305,583.00	305,583.00
EXPENDITURES FOR CAPITALIZED AUDIO-VISUAL MATERIALS:						
Audio-Visual Materials	621	320.47				320.47

	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					0.00
Subrecipient awards greater than $25,000	312	99,999.99		174,233.96		274,233.95
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	257,675.21
Purchased food to include commodities	570	2,335,606.70

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2012

	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	21,387,540.00	249,103.47	19,042.02	21,655,685.49
Basic Programs 101, 102, and 103 (Function 5100)	140	248,844.86	13,300.98		262,145.84
Basic Programs 101, 102, and 103 (Function 5100)	750	419,767.51	7,908.07		427,675.58
Total Basic Program Salaries		22,056,152.37	270,312.52	19,042.02	22,345,506.91
Other Programs 130 (ESOL) (Function 5100)	120	163,630.00	1,195.38		164,825.38
Other Programs 130 (ESOL) (Function 5100)	140	2,513.58			2,513.58
Other Programs 130 (ESOL) (Function 5100)	750	4,240.08			4,240.08
Total Other Program Salaries		170,383.66	1,195.38	0.00	171,579.04
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	6,862,232.00	701,688.00	2,687.51	7,566,607.51
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	25,108.57	931.10		26,039.67
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	91,928.54	50,067.20		141,995.74
Total ESE Program Salaries		6,979,269.11	752,686.30	2,687.51	7,734,642.92
Career Program 300 (Function 5300)	120	740,823.00	21,733.46		762,556.46
Career Program 300 (Function 5300)	140	26,190.25			26,190.25
Career Program 300 (Function 5300)	750	13,714.31	1,790.00		15,504.31
Total Career Program Salaries		780,727.56	23,523.46	0.00	804,251.02
TOTAL		29,986,532.70	1,047,717.66	21,729.53	31,055,979.89

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	1,065,596.96	100,362.69	13,682.61	1,179,642.26

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2012

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								
Instruction:								
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
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, 2011	Earnings 2011-2012	Expenditures 2011-2012	Unexpended June 30, 2012
Earnings, Expenditures, and Carryforward Amounts:	311,006.57	317,360.28	142,777.39	485,589.46
Expenditure Program or Activity:				
Exceptional Student Education			8,062.69	
School Nurses and Health Care Services			1,205.72	
Occupational Therapy, Physical Therapy, and Other Therapy Services			55,486.98	
ESE Professional and Technical Services			206.00	
Gifted Student Education			1,267.63	
Staff Training and Curriculum Development			27,264.44	
Medicaid Administration and Billing Services			968.70	
Student Services			394.78	
Consultants				
Other			47,920.45	
Total Expenditures			142,777.39	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2012

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)	$ 285,768.97
Florida Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553		622,998.01
National School Lunch Program	10.555		2,177,922.05
School Snack Program	10.555		17,890.04
Total United States Department of Agriculture			3,104,579.07
United States Department of Labor:			
Indirect:			
First Coast Workforce Development Inc.:			
WIA Youth Activities	17.259		126,792.44
United States Department of Education:			
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027		2,835,512.50
Special Education - Preschool Grants	84.173		37,923.26
Safe and Drug Free Schools	84.186		26.55
ARRA IDEA, Part B	84.391		153,342.07
ARRA IDEA, Part B Preschool	84.392		17,219.07
Total Special Education Cluster:			3,044,023.45
Florida Department of Education:			
Adult Education Act - State Grant Program	84.002		209,052.48
Title I Grants to Local Educational Agencies	84.010		1,842,119.02
Vocational Education - Basic Grants to States	84.048		172,622.88
Teacher and Principal Training	84.367		324,778.76
Title III Sup Instr Support for English Languish Learners	84.365		13,308.58
ARRA Title II Grants	84.386		16,588.88
ARRA Title I Grants	84.389		120,972.50
Race To The Top - LEA Formula Subgrants	84.395		207,927.46
Education Jobs Fund	84.410		33,838.00
Total United States Department of Education			2,941,208.56
United States Department of Health			
Florida Department of Health:			
Work Site Wellness Grant	93.283		72,989.27
United States Department of Defense:			
Direct:			
Air Force Junior Reserve Officers Training Corps	None		65,642.29
Office of the Attrorney General, State of Florida			
Victims of Crime Act (VOCA)	16.575		101,051.36
University of Central Florida			
Solar Panels	81.041		160,265.63
Total Expenditures of Federal Awards			$ 9,616,552.07

ESE348

Notes: (1)

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