St. Johns County School District 40 Orange Street St. Augustine, Florida 32084 (904) 547-7500 www.stjohns.k12.fl.us

Joseph G. Joyner, Ed.D. Superintendent



MEMORANDUM

TO:

Members of the School Board

FROM:

Joseph G. Joyner, Ed.D., Superintendent of Schools

SUBJECT:

Request to Accept the Superintendent's Annual Financial Report for the Fiscal

Year ended June 30, 2014

DATE:

September 9, 2014

Background Information: Each year, the District compiles and submits the Superintendent's Annual Financial Report. The report is a comprehensive look at the prior year's fiscal activity. This report contains information such as balance sheets, changes in fund balances, cash flow statements and changes in net assets.

Strategic Plan Impact: N/A

Educational Impact: This report will allow the District's fiscal activity to be monitored and compared to other school districts. The process enhances wise use of educational resources.

Fiscal Impact: This report has no direct fiscal impact. It is prepared as part of our regular year-end routine.

Recommendation: Accept the Superintendent's Annual Financial Report for the Fiscal Year ended June 30, 2014.

Action Required: Approval of the Superintendent's recommendation.

Reviewed and submitted for approval by: Dawn Posey, C.P.A., Director of Accounting & Payroll.

Respectfully submitted,

Michael Degutis, Chief Financial Officer

Joseph G. Jøyner, Ed.D., Superintendent of Schools

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The St. Johns County School District will inspire good character and a passion for lifelong learning in all students, creating educated and caring contributors to the world.

BACK-UP TO FOLLOW

FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY For the Fiscal Year Ended June 30, 2014

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

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FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY For the Fiscal Year Ended June 30, 2014

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014, was submitted in accordance with rule 6A-1.0071, F.A.C. (section 1001.51(12)(b), F.S.). This report was approved by the school board on September 9, 2014.

District Superintendent's Signature

9-9-14 Date

St. Johns County School District Management's Discussion and Analysis For the Period Ended June 30, 2014

The management of the St. Johns County District School Board has prepared the following discussion and analysis to (a) assist the reader in focusing on significant financial issues; (b) provide an overview and analysis of the District's financial activities; (c) identify changes in the District's financial position; (d) identify material deviations from the approved budget; and (e) highlight significant information in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2013-2014 fiscal year are as follows:

- > The District's assets exceeded its liabilities at June 30, 2014 by \$443,728,256.29 (net position). After deducting net investment in capital assets (net of related debt) and restricted net position, the District had a deficit unrestricted net position of \$24,397,395.88.
- In total, net position increased \$2,610,625.40, which represents less than 1 percent increase from the 2012-13 fiscal year.
- General revenues total \$266,823,183.69, or 83 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$53,793,914.33 or 17 percent.
- Expenses total \$318,006,472.62; only \$53,793,914.33 of these expenses was offset by program specific revenues, with the remainder paid from general revenues. Total revenues exceeded total expenses by \$2,610,625.40.
- The total assigned and unassigned portion of the General Fund balance, which represents net current financial resources available for general appropriation by the Board, was \$44,115,337.41 at June 30, 2014 or 18 percent of total General Fund expenditures.
- The District's capital asset-related long-term debt decreased by a net amount of \$13,170,952.26, mainly because of the redemption of principal.
- The District's Health and Hospitalization Group Medical Self-Insurance Fund continues to have a deficit net position of \$7,295,687.77. The District continues to work on improving the Fund's deficit net position through comprehensive changes. Specifically, on July 1, 2014, premiums were increased on both the employer and employee side by a total of 12 percent, retiree premiums were increased again beginning July 1, 2014, and changes to the deductible and out of pocket maximum for the plan will go into effect on January 1, 2015. The District is monitoring the deficit and will continue to research solutions to recommend to the Board for implementation throughout the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- > Government-wide financial statements.
- > Fund financial statements.
- Notes to the financial statements.

In addition to the basic financial statements, the report also presents certain required supplementary information.

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in two categories:

- Sovernmental activities These represent most of the District's services, including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.
- Component units The District presents aggregate financial information for five separate legal entities in this report: the ABLE School, Inc., charter school; Saint Augustine Montessori Community, Inc., charter school; St. Paul School of Excellence, Inc., charter school; the First Coast Technical Institute, Inc., doing business as First Coast Technical College, charter technical career center; and the St. Johns County Education Foundation, Inc. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

The District has another component unit, the St. Johns County School Board Leasing Corporation (Corporation) that is also a legally separate entity. The Corporation was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Corporation, the Corporation has been included as an integral part of the primary government.

Over a period of time, changes in the District's net position are an indication of improving or deteriorating financial conditions. This information must be evaluated in conjunction with other relevant factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's major capital assets.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of three broad categories as discussed below.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. This financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, the Special Revenue — ARRA Economic Stimulus Fund, the Debt Service — Other Debt Service Fund, the Debt Service — ARRA Economic Stimulus Fund, the Capital Projects — Other Capital Projects Fund, and the Capital Projects — ARRA Economic Stimulus Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General Fund and Special Revenue - Federal Economic Stimulus to demonstrate compliance with the budget.

<u>Proprietary Funds</u>. Proprietary funds use the economic resources measurement focus and accrual basis of accounting. The District maintains internal service funds for its proprietary funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for its health and hospitalization self-insurance programs, which includes group medical, dental

and vision coverages, and its workers' compensation liability program. Because these services predominantly benefit governmental-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

<u>Fiduciary Funds</u>. Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as certain escrowed moneys and the school and student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes. The District's fiduciary fund includes an agency fund to account for resources held for student activities and groups.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net position as of June 30, 2014, compared to net position as of June 30, 2013:

Net Position, End of Year

		Governmental							
		Acti	vities						
		6/30/14		6/30/13					
Current and Other Assets	\$	171,496,1 33.01	\$	200,839,147.61					
Capital Assets (Net)		528,236,075. 11		507,758,002.43					
Total Assets		699,732,208. 12		708,597, 150.04					
Long-Term Liabilities		221,323,535.08		230,454,285.89					
Other Liabilities		34,680,416.75		37 ,025,233.26					
Total Liabilities		256,003,95 1.83		267 ,479,51 9.15					
Nint Annata.									
Net Assets:									
Investment in Capital Assets -	•	100 000 045 04		225 222 252 51					
Net of Related Debt		400,396,915.04		385,966,273.54					
Restricted		67,728,737.13		63,672,508.18					
Unrestricted (Deficit)		(24,397,395.88)		(8,521,150.83)					
Total Net Position	\$	443,728,256.29	\$	441,117,630.89					

Exhibit A-1 Page 1

The largest portion of the District's net position (90 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related outstanding debt. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net position (15 percent) represents resources that are subject to external restrictions on how they may be used. The District currently has a deficit unrestricted net position of \$24,397,395.88.

The District's net position increased by \$2,610,625.40 during the 2013-2014 fiscal year. The increase represents the degree to which ongoing revenues have exceeded ongoing expenses. The key elements of the changes in the District's net position for the fiscal years ended June 30, 2014, and June 30, 2013, are as follows:

Operating Results for the Fiscal Year Ended

Governmental Activities

	Activities						
	6/30/14	6/30/13					
Program Revenues:							
Charges for Services	\$ 21,860,142.12	\$ 20,631,358.86					
Operating Grants and Contributions	12,282,754.37	11,740,414.55					
Capital Grants and Contributions	19,651,017.84	12,612,092.19					
General Revenues:	,,	12,012,002.10					
Property Taxes, Levied for Operational Purposes	110,543,223.81	109,605,169.43					
Property Taxes, Levied for Debt Service	589.79	161.03					
Property Taxes, Levied for Capital Projects	27,436,617.66	26,586,164.78					
Grants and Contributions Not Restricted	,,						
to Specific Programs	121,770,124.20	105,766,468.34					
Unrestricted Investment Earnings	355,206.42	358,579.41					
Miscellaneous	6,717,421.81	4,924,050.34					
Total Revenues	320,617,098.02	292,224,458.93					
Functions/Program Expenses:							
Instruction	169,143,836.24	157,997,830.23					
Pupil Personnel Services	18,267,086.52	16,255,386.54					
Instructional Media Sevices	4,873,198.61	4,624,281.94					
Instruction and Curriculum Development Services	5,914,183.38	6,650,112.02					
Instructional Staff Training Services	5,415,066.06	4,589,316.06					
Instruction Related Technology	5,809,925.31	5,348,639.37					
Board of Education	984,862.88	811,347.39					
General Administration	984,560.33	857,607.69					
School Administration	15,758,883.39	14,196,371.56					
Facilities Acquisition and Construction	11,944,401.78	11,401,141.19					
Fiscal Services	1,951,819.93	1,885,777.15					
Food Services	11,294,656.48	10,942,672.75					
Central Services	12,079,000.99	11,439,124.23					
Pupil Transportation Services	13,480,462.71	12,789,655.81					
Operation of Plant	21,103,346.76	20,031,089.89					
Maintenance of Plant	8,383,597.10	8,088,888.41					
Administrative Technology Services	669,036.22	915,740.91					
Community Services	3,466,553.43	3,429,051.05					
Interest on Long-Term Debt	6,481,994.50	<u>5,130,124.73</u>					
Total Functions/Program Expenses	318,006,472.62	297 ,384, 158.92					
Change in Net Position	\$ 2,610,625.40	\$ (5,159,699.99)					

The majority of the District's revenues for current operations are provided through the State's Florida Education Finance Program (FEFP), State categorical educational programs, and local property taxes. These revenues are included in the general revenues, which provide approximately 83 percent of total revenues, whereas program revenues provide approximately 17 percent. The majority of program revenues (88 percent) are in the facilities acquisition and construction, food services, central services, and pupil transportation services activities.

The FEFP funding formula is used to allocate State revenue sources for current District operations, and utilizing student enrollment data is designed to maintain equity in funding across all Florida school districts, considering funding ability based on taxable local property values. The District experienced increases in program revenue – capital grants and contributions and property taxes levied for capital projects. The increase in program revenue resulted mainly from an increase in educational impact fees and Public Education Capital Outlay money.

Student full-time equivalent (FTE) enrollment increased by 692 students, from 32,377 in the 2012-13 fiscal year to 33,069 in the 2013-14 fiscal year. Grants and contributions not restricted to specific programs increased by \$16,003,655.86 as compared to the prior fiscal year, mainly because of an increase in FEFP funding.

Instructional activities represent the majority of the District's expenses, totaling approximately 53 percent of total governmental expenses in both the 2012-13 and 2013-14 fiscal years. Instruction expenses increased by \$11,146,006.01 or 7 percent, mainly as a result of hiring additional teachers to address the increase in student enrollment and salary increases. Overall, total expenses increased \$20,622,313.70 or 7 percent, as compared to total revenues, which increased \$28,392,639.09, or 10 percent.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total assigned and unassigned fund balance is \$44,115,337.41, while the total fund balance is \$59,630,402.73. For the 2013-14 fiscal year, total fund balance decreased by \$7,794,640.96. This decrease was anticipated as the District intentionally drew down on its fund balance when developing its 2013-14 budget plan.

Key factors in these changes are as follows:

- > Total revenues increased by \$17,786,540.30, or 8.1 percent, mainly from an increase in the funding from the State's Florida Education Finance Program (FEFP).
- Total expenditures increased by \$21,221,154.36, or 9.4 percent, due mainly to increased salary and benefit costs.
- > Total expenditures exceeded total revenues and net other financing sources, by \$7,794,640.96 mainly due to increase in salary and benefit costs and a transfer to the District's Health and Hospitalization—Group Medical Self-Insurance Fund.

The Debt Service – Other Debt Service Fund is used to account for financial resources used to pay debt service principal, interest, and related costs for the Certificates of Participation. For the 2013-14 fiscal year, all available resources were used for current debt related expenditures.

The Debt Service – ARRA Economic Stimulus Fund is used to account for the financial resources used to service principal, interest, and related costs for the Qualified School Construction Bonds. For the

2013-14 fiscal year, resources are available for the principal payment due in 2027.

The Capital Projects – Other Capital Projects Fund is mainly used to account for the financial resources received from local impact fees, certificates of participation proceeds, and other miscellaneous sources. The total fund balance decreased by \$19,164,544.60 in the current fiscal year to \$52,999,558.79, at June 30, 2014.

The Capital Projects – ARRA Economic Stimulus Fund is used to account for the financial resources of the \$16,000,000 Certificates of Participation, Qualified School Construction Bonds, Series 2010-QSCB. Capital expenditures of \$722,225.50 were incurred during the fiscal year to bring the balance at June 30, 2014 to zero.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the course of the 2013-14 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues of \$14,487,343.73. At the same time, final appropriations increased by \$25,158,724.07 from the original budgeted amount. Budget revisions were necessary to recognize revenues and expenditures related to the District's charter technical career center and certain day care and extended day care programs, to increase instructional salaries and benefits costs, and to adjust planned expenditures based on actual resource needs.

Actual revenues are in line with the final budgeted amounts. Actual expenditures are \$23,372,500.68 less than anticipated, mainly because instruction, operation of plant, community services, day care and extended day care program, and salary and benefit expenditures were less than planned. Also, positive budget balances include amounts designated for budget cuts; carryover of noncategorical program, school, department, and other activity budgets; and medical plan recovery.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2014, is \$528,236,075.11 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; construction in progress; and audio visual materials and computer software.

Long-Term Debt

At June 30, 2014, the District had total long-term debt outstanding of \$141,721,000.00 related to the construction and acquisition of capital assets. This amount is comprised of \$135,260,000 of Certificates of Participation and \$6,461,000 of State School Bonds. During the fiscal year, the District's long-term debt decreased a net amount of \$13,170,952.26, or 9 percent because of the redemption of principal.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the St. Johns County District School Board's finances. Separate issued financial statements of the District's component units can be obtained by contacting each respective charter school. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, St. Johns County School District, 40 Orange Street, St. Augustine, FL 32084.

	Account	Ger ernmental	Primary Covernment Business-type	-	Compount Units Total Nammajor
SSETS	Number	Activities	Activities	Total	Component Units
tarent.) seds					
Cash and Cash Uquiy dentu Investments	1110 1160	123,069,121 24 5,180,977 03		123 069 121 24	2,544,495
Toxes Receivable, Net	1120	5,180,977.03		5,180,977.03	54,566
Accounts Receivable, Net	1130	577,762 91		577,262 91	519,212
Interes) Receivable on Investments	1170			1)() ()	0
Due From Component Units	1180 1143	54,826-00		00.0	0
Due From Other Agencies	1220	7,223,286 61		54,826 (iii) 7,223,286 (ii)	6,121
Internal Balances		7,207,007,02		0.00	
Inventory	1150	703,140 00		703,140 00	55,771
Prepaid Items total Current As sets	1230	247,656.54	0.00	247,656.54	44,917
rotal Current Assets		137,056,270 33	0 (0)	137,056,270 33	3,229,054
Cash with biscal Service Agents	. 1114	178,405.51		178,405 \$1	0
Other Post-Employment Benefits Asset	1419			0.00	0
Section (011-13, I'S Lean Presents	1420	_		0.00	
Prepaid Insulance Costs Investments	1430 1166-1168	14,261,457 17		34,261,457 17	0
Total Restricted and Nonethrent Assets	1139.11	14,439,662 68	0.00	34,419,862.68	0
prial Assets	-				
Latet	1310	32,261,642.03		32,263,642.03	0
Land Improvements - Nondepreciable Construction in Progress	1315	42,670,461 35		42,670,461 35	
Improvements Other Than Buildings	1320	24,795,305.46		24,795,305 46	266,7116
Less Accimulated Deprenation	1129	(15,064,639 17)		(15,064,639 17)	(245,026
Buildings and Fixed Equipment	1330	598,199,466.31		598,199,466 31	2,550,038
Less Accumulated Deprenation Furniture, Fixtures and Equipment	1339	(166,074,450 44)		(166,074,450.44)	(1,191,224
Less Accumulated Deprocution	1340	24,098,565 77 (19,963,171 01)		24,098,565 77 (19,963,171 01)	1,074,014
Mutor Vehicles	1350	20,125,324 02		20,125,324 (12	195,158
Less Assemulated Depresention	1359	(13,011,721.51)		(13,011,721 51)	(149,07)
Property Under Capital I case	1370	667,231 00		667,231 00	- 1
Less Accumulated Depreciation	1379	(667,231.00)		(667,231 (0))	0
Audiovisual Materials Less Accumulated Depreciation	1381	26,358 97 (21,326 75)		26,358.97	
Computer Sollware	1382	4,375,097.30	-	(21,326.75) 4,375,097.30	3,960
Less Accimulated Amorteration	1189	(4,182,817.22)		(4,182,837.22)	(7,088
Other Capital Assets, Net of Depresention		453,301,971 73	0.00	451,301,971 73	2,558,825
Total Capital Assets		528,236,075 11	0.00	528,236,075 11	2,558,825
FERRED OUTFLOWS OF RESOURCES	+	699,732,208 12	0.00	699,732,208.12	5,767,879
cantalated Decrease in Lar Value of Hedging Derivatives	1910			0.00	O
Carrying Amount of Debt Refunding	1920			000	0
al Deferred Outflows of Resources		0.00	0.00	0.00	- 0
ABILITIES					
rent Labilities Accraed Salaries and Benefits	2110	1 024 822 62		1474 #87 81	
Payroll Deductions and Wathholdings	2170	1,936,827 ST 730,408 31		1,936,827.51 730,408.31	26,800 15,894
Accounts Payable	2120	7,239,111 47		7,239,111 47	106,779
Construction Contracts Payable	2140	5,111,467.81		5,115,467.81	. 0
Con truction Contracts Payable - Relained Percentage	2150	1,278,989.75		1,278,989.75	0
Dac to Component Grats Matired Bunds Pocoble	2163	3,952,00 12,510,000 00		3,952 00	
Matured Interest Payable	2190	2,704,197 50		12,530,000 (lis 2,704,197 50	0
Day to School District	2240	2,104,133 30		1000	54,825
Acetacd Interest Physible	2210	4,981 12		4,983 12	0
Deposits Payable	2220	257,508 24		257,508 24	D
Due to Other Agencies Current Notes Payable	2230 2250	80,383 (14		80,38314	0
Advanced Revenues	2410			0.00	\$8,015 0
Estimated Unpaid Claims - Self-Insurance Program	2271	2,798,588 00	 -	2,798,588 (IO	0
Estate at al Ludgitty for Claims Adjustment	2272			0.00	0
Fetunated Endults for Arbitrage Rebate Fotal Correct Endultses	2280	0.000.000.00	- 1-	0.00	0
getern Lubilities	\rightarrow	14,680,416.75	0 00	14,680,416.75	102,113
Porton Due Within One lear					
Notes Payable	2310			000	0
Obligations Under Capital Laure	2115			0.00	0
Bonds Payable	2120	685,000 00		6215,000 00	- 0
Liability for Compensated Atmenses Certificates of Participation Payable	2330 2340	1,798,831.90		1,792,811 90	226,848
Estimated Liability for Long-Term Clining	2150	12,955,000 00	_	12,955,000 Or 110,090 21	0
Other Post-Employment Herefite Liability	2360	EN/JOH 21		110,090 21	0
Estimated PECO Advance Payable	2170			0.00	0
Other I one Term I sabilities	2180			e un	0
Derivative historient Istimated Liability for Arbitrage Rebate	2190 2250			0.00	0
Due Within One Year	2280	15,568,922 11	() (10)	9 (II) 15,568,922 11	226,848
Fortion Due Offer Che Vica		17,000,552.11	C/ (MF	43, mm, 344 11	420,848
Note: Payable	2310			0.00	0
Obligations Under Capital Leases	2315			0.00	0
Bonds Payable	2320	5,776,000.00		5,776,000 (10)	0
Liability for Compensated Absences Certificates of Participation Psyable	2330 2340	23,106,118 18 122,105,000 (ft)		23,106,118 IR	291,701
Estimated leadably for Long-Term Clause	2350	605,437.79		122,305,000 00 605,437.79	0
Other Post-Employment Reselfu Lability	2160	\$1,962,057.00		51,962,017 00	
Estimated PECO Advance Payable	2370	1.1		000	
Other Long-Term Ladulities	2180			0 00	n
Derivative Instrument Estimated Liability for Arbitrage Rebute	2390 2280			000	0
Due in More than One Year	5.4DR7	205,754,612.97	0.00	205,754,612 97	291,703
Total Long Term Lubilities		221,323,535 08	0.00	221,323,535 OB	518,551
d Liabilities	T	256,003,951 H3	0.00	256,003,951 B3	820 864
FERRED INFLOWS OF RESOURCES					
umutated Increase in Flor Value of Hedging Densitives	2610			0.00	
ert Nei Carrying Amount o <mark>f Debt Religiding</mark> ared Revende	2620 2630			0.00	0 147 240
al Deferred Inflows of Resources	2630	0.00	0.00	0.00	167,269 167,269
r POSITION	1	0.16	171,00	171(0)	101,20X
Investment in Capital Assets, Net of Related Debt	2770	400,396,915.04		400,396,915 (M	2,523,310
richel For					_,
Categorical Carryover Programa	2784	401,824 53		403,824 51	0
Food Service	2780	1,258,622.84		1,258,622.84	0
Debt Service Capital Projects	2780 2780	3,177,611 64 58,317,436 63		3,177,611.64	
Other Purposes	2780	4,571,241 49		58,317,436.63 4,571,241.49	327,375
restricted	2790	(24,397,395.88)		(24,397,395 BB)	1,949,061

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2014

						Net (Expense) Revenue				
				Program Revenues			and Changes i	n Net Position		
				Operating	Capital		Primary Government			
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Unita	
Governmental Activities:	1									
Instruction	5000	169,143,836 24	899,446 85			(168,244,389 39)		(168,244,389 39)		
Student Personnel Services	6100	18,267,086 52				(18,267,086 52)		(18,267,086 52)		
Instructional Media Services	6200	4,873,198.61	1			(4,873,198 61)		(4,873,198 61)		
Instruction and Curriculum Development Services	6300	5,914,183 38				(5,914,183 38)		(5,914,1B3 3B)		
Instructional Staff Training Services	6400	5,415,066.06				(5,415,066 06)		(5,415,066 06)		
Instructional-Related Technology	6500	5,809,925 31				(5,809,925 31)		(5,809,925 31)		
Board	7100	984,862 88	1			(984.862 88)		(984,862 88)		
General Administration	7200	984,560 33	ĺ			(984,560.33)		(984,560 33)		
School Administration	7300	15,758,883 39				(15,758,883 39)		(15,758,883 39)		
Facilities Acquisition and Construction	7400	11,944,401 78	ì		18,665,715 89	6,721,314 11		6,721,314 11		
Fiscal Services	7500	1,951,819.93				(1,951,819 93)		(1,951,819 93)		
Food Services	7600	11,294,656 48	7,601,356 96	4,263,898 37		570,598 85		570,598 85		
Central Services	7700	12,079,000 99	8,669,662 15			(3,409,338 84)		(3,409,338 84)		
Student Transportation Services	7800	13,480,462.71	637,884 36	8,018,856 00		(4,823,722 35)		(4,823,722 35)		
Operation of Plant	7900	21,103,346.76				(21,103,346 76)		(21,103,346 76)		
Maintenance of Plant	8100	8,383,597.10	İ	·		(8,383,597.10)		(8,383,597.10)		
Administrative Technology Services	8200	669,036 22				(669,036 22)		(669,036 22)		
Community Services	9100	3,466,553 43	4,051,791 80	Ì		585,238.37		585,238.37		
Interest on Long-Term Debt	9200	6,481,994 50			985,301.95	(5,496,692 55)		(5,496,692 55)		
Unallocated Depreciation/Amortization Expense*						0.00		- 0.00		
Total Governmental Activities		318,006,472 62	21,860,142 12	12,282,754 37	19,651,017.84	(264,212,558 29)		(264,212,558 29)		
Business-type Activities:			1							
Self-Insurance Consoruum			<u>-</u>				0 00	0 00	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
Daycare Operations							0.00	0 00		
Other Business-Type Activity							0.00	0 00		
Total Business-Type Activities		0 00	0.00	0.00	0 00		0 00	0 00		
Total Primary Government		318,006,472.62	21,860,142 12	12,282,754 37	19,651,017 84	(264,212,558 29)	0 00	(264,212,558 29)		
Component Units:										
Major Component Unit Major Component Unit Name		0.00	0 00	0 00	0 00		(//////////////////////////////////////		0.00	
Major Component Unit Major Component Unit Name		0.00	0 00	0 00	0.00				0.00	
Total Nonmajor Component Units		11,500,174 00	2,814,803 00	1,514,912 00	297,278 00				(6,873,181 00	
Total Component Units		11,500,174.00	2,814,803 00	1,514,912 00	297,278.00				(6,873,181 00	

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position Net Position, July 1, 2013 Net Position, June 30, 2014

110,543,223.81		110,543,223 81	000
589 79		589 79	0.00
27,436,617 66		27,436,617 66	0.00
		0 00	0.00
121,770,124 20		121,770,124 20	6,839,886 00
355,206 42		355,206 42	4,606 00
6,717,421 81		6,717,421 81	131,375 00
		0 00	0 00
		0 00	0 00
		0 00	0 00
266,823,183 69	0.00	266,823,183 69	6,975,867 00
2,610,625 40	0 00	2,610,625 40	102,686 00
441,117,630.89		441,117,630 89	4,697,060 00
443,728,256 29	0 00	443,728,256 29	4,799,746 00

The accompanying notes to financial statements are an integral part of this statement ESE 145

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions

	Access	Gaunni	Food Survivos	Other Federal Programs	Federal Formanne Standas Programs	Musculauncus Spenut Revenue	SBE/COBI Bonds	Special Act Bowls	Section 1011 1- 1011 15 F.S. Louin
SSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	190	410	420	430	490	210	220	230
SSETS			1						
nds and Crade Equivalents	1110	\$4 (173,659 73	0.00	0.00	916 1	0 00	000	0.00	
Vermandered I	1160	5,027,263 97	00.0	0.00	0.00	0.00	0.03	0.00	
Racco vulsio, Nat	1120	0.00	0 00 1	0.00	0.00	0.00	0.00	0.00	
momenta Reservable, Net	1130	222 452 64	0.00	0.00	0.00	0,00	0.00	00.0	
terest Receivable on Investments	1170	0.00	U 00 I	0.00	0.00	0.00	000	0.00	
and From Remaining	1110	0.00	0.00	0.00	0.00	0.00	000	0.00	
na From Compressed Units	110	159,511.68	0.00	0.00	0.00	0.00	0.00	0.00	
ne From Other Funds		1							
Budgetary Funds	1141	5,173,848.1B	0.00	0.00	0.00	9.00	0.00	0.00	
Internal Funds	1142	167,403.54	0.00	0.00	0.00	0.00	0.00	000	
no From Other Agencies	1220	217,951 94	0.00	0.00	148 477 62	0.00	000	000	
veniory	1150	456.023.00	0.00	0.00	0.00	900	000	0,00	
opind Hoggs	1210	0.00	0.00	000	000	000	0.00	000	
stricted Agests	1				0.00		0.00	- 000	
Cards with Fascal Service Agents	1114	0.00	0.00	0.00	000	0.00	0.00	0.00	
atal Ameta	1227	65,490,114.00	9.00	0.00	149,194 43	0.00	000		
EFFRRED OUTFLOWS OF RESOURCES	 - -	02,494,114.08	400	D (H)	JHY,13H 43	0.001		000	
	1910	6.00	0.00	400					
Translated Decrease on Face Value of Hedgang Derivatives	1910	90.0	0.00	0.00	0.00	0.00	00.0	0.00	
sted Deferred Outflows of Removes	 	0.00	9-00	00.0	0.00	000	0.00	0.00	
atal Ameta and Deferred Outflows of Resources	+	63,499 114 01	0.00	0.00	149,394.43	0.00	0.00	0.00	
ABILITIES, DEFERRED INFLOWS OF RESOURCES	1								
AND FUND BALLANCES	1								
ABILITIES									
tored Selectes and Bearfits	2110	3 841,989 49	0.00	0.00	6,803,84	9 00	0.00	0.60	
vroll Darbertenus and Withholdings	2170	694,614.48	0.00	0.00	2,196 61	0.00	0.00	0.00	
examile Paynille	2120	3,250,671.51	0.00	9 00	1,008.46	9.00	000	000	•
de (Newtraft	2125	00 0	0 00	0.00	0.00	0.00	000	000	
Agentants Peryable	2130	0.00	0.00	6.00	000	000 1	000	0.00	
mitracion Contracts Pevable	2140	000	9.00	000	000	0 00	0.00		
Compacts Payable - Returned Percussion	2150	000	000	0.00	200	000	0.00	0.00	
то Сопримен Ишел	7163	24,914.00	8.00	000	0.00	0.00	000	000	
mered Brods Pavable	2120	0.00	0.00	000		0.00			
stand Interest Payable	2190	0.00	600	000	000		0.00	000	
		000		000	000	0.00	4 60	0.00	
to Fetal Agent	2240		0,00		0 00	9.00	0.00	D-00	
created Entercent Posychide	2210	0.00	0.00	0 00	0 00	0.00	0.00	900	
atingts Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
to Other Agentaes	2230	99,417 87	0 00	0.00	1,782 37	000	0 00 1	0.00	
ront Notes Payable	2250	0.00	0.00	0.00	000.[9 00	0 00 [0.00	
to Other Funds	1 1	1	1						
Bioligetary Funds	2161	000	000	0.00	137,603 15	0.00	00.0		
Internal French	2162	E4 00	000	0.00	0 00	0.00	0.00	0.00	
renord Reviewes	1 1	1	1						
United Reviews	2410	77 00	0.00	0.00	0.00	0.000	0.00	0.00	
Univalida Resent	2410	0.00	0 00	0.00	2.00	0.00	0.00	0.00	
al Jahillides		5,867,711.35	0.00	0.00 (149,194.41	0.00	0.00	0.00	
FERRED INFLOWS OF RESOURCES						T T			
Streetlated Increase to Far Value of Hedging Depositives	2610	0.00	0.00	000	0.00	D 00	0.00	9 00	
ferrei Revenu	2630	00.00	0.00	000	0.00	0.00	0.00	0.00	
tal Deferred Inflorm of Resources	1	0.90	0.00	0.00	0.00	9.00	0.00	0.00	
ND BALANCES									
reprendable	1 1					I	1		
Investory	2711	456,023.00	000	0.00	0.00	0.00	0.00	0.00	
Prepaid Amounts	2712	0 00	0.00	0.00	0.00	900	0001	0.00	
Perginneri Fund Printagal	2713	000	000				0.00		
Other Not at Spenduble Form	2713	0.00		000	Ø 00 i				
COMPANIE OF SPECIAL PROPERTY.	# Z419			200	2.00	000		0 00	
Total Name and the Ford P. 1	9212		0,00	0.00	000	0,00	0 00	0.00	
Total Nontgomlable Fund Balance	2710	456,021.00	0,00	0.00	000				
stricted for		456,027.00	000	0.00	0.00	0.00	0 00	0.00	
Procumes Stabilization	2721	456,023 00	0.00	0.00	0 00	000	0.00	0.00	
tricted for Economic Stabilization Federal Required Corretors Programs	2721	496,021 00 0 00 0 00	0 00 0 00	000	0 00 0 00 0 00	00 0 00 0 00 0	0 00 0 0 00 0 00	0.00 0.00 0.00	
tricted for Ecustume: Stabeleratum Fedated Required Carryover Programs State Reguesed Carryover Programs	2721 2722 2723	456,023,00 0 00 0 00 412,805,28	0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00 0 00 0 00 0 00 0	
tricted for Fernance Stabilization Fedintal Required Carryover Programs State Required Carryover Programs Local Sales Tea und Other Tox Levy	2721 2722 2723 2724	456,023,00 0 00 0 00 412,805,28 0 00	0 00 0 00 0 00 0 00 0 00	00 00 00 00 00 00 00 00	0 00 0 00 0 00 0 00 0 00	0 00 0 0 00 0 0 00 0 0 00 0 0 00 0	0 00 0 00 0 00 0 00 0 00 0 00	0 00 0,01 0 00 0 00 0 00	
Tricked for Economic Scholderdeine Federal Registed Carryover Programs Saite Rangued Carryover Programs Local Sales Tax and Other Tax Levy Debt Serves	2721 2722 2723 2724 2725	456,027,00 0 00 0 00 412,805,28 0 00 0 00	0 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00	0 00 9 00 9 00 0 00 0 00	000 000 000 000 000 000	0 00 0 0 00 0 00 0 00 0 00 0 00	7 00 0 00 0 00 0 00 0 00 0 00	
Dricked for Footman Schalderstein Footman Rengievel Curryover Programs Sinte Rengievel Curryover Programs Sinte Rengievel Curryover Programs Load Salma Tax und Other Tax Lury Debt Sarvare Lopal Proputat	2721 2722 2723 2724 2725 2726	456,027,00 0 00 0 00 412,805,28 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00	0 00 9 00 0 00 0 00 0 00 0 00 0 00	0 00 9 00 9 00 0 00 0 00 0 00	0 00 0 0 00 0 0 00 0 0 00 0 0 00 0	0 00 0 00 0 00 0 00 0 00 0 00	0 00 0,01 0 00 0 00 0 00	
Inteled for Fernance Stabilizations Federal Rengared Curvover Programs State Rengared Curvover Programs Local Sales Tax and Other Tax Lerv Debt Surver Capital Programs Local Sales To the Curvover Programs Local Sales Tax and Other Tax Lerv Debt Surver Expend Programs Rengared for Survey Rengare-Food Servers	2721 2722 2723 2724 2725 2726 2729	456,027,00 0 00 0 00 412,805,28 0 00 0 00 0 00	000 000 000 000 000 000 000	000 000 000 000 000 000	0 00 9 00 9 00 0 00 0 00	000 000 000 000 000 000	0 00 0 0 00 0 00 0 00 0 00 0 00	7 00 0 00 0 00 0 00 0 00 0 00	
Inteled for Economic Standardinan Footenia Resignated Carrovicer Projections Saide Resignated Carrovicer Projections Lacid Saide Tats and Odine Tox Lavy Dabl Saviera Lacid Saide Tats and Odine Tox Lavy Dabl Saviera Lacid Saide Tats and Odine Tox Lavy Dabl Saviera Lacid Saide Tox Lavy Dabl Saviera Residuated for Sporal Residuation Saide Saviera Residuated for Odine Restrictions Residuated for Odine Restrictions	2721 2722 2723 2724 2725 2726 2726 2729	456,027,00 0 00 0 00 412,805,28 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00	0 00 9 00 0 00 0 00 0 00 0 00 0 00	0 00 9 00 9 00 0 00 0 00 0 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00 0 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 01 0 00 0 00 0 00 0 00 0 00 0 00	
Inteleté for Economie Sabalderation Federal Required Curryover Programs Sante Required Curryover Programs Sante Required Curryover Programs Lond Salve Tax und Order Tox Lery Delt Sorver Legotal Projects Restricted for Special Reviews—Food Service Restricted for Special Reviews—Total Restricted Total Restricted Ford Balance	2721 2722 2723 2724 2725 2726 2729	456,027,00 0 00 0 00 412,805,28 0 00 0 00 0 00	000 000 000 000 000 000 000	000 000 000 000 000 000	000 900 900 000 000 000 000	000 000 000 000 000 000 000 000	0 0 0 0 00 0 00 0 00 0 00 0 00 0 00 0	0 00 0 01 0 00 0 00 0 00 0 00 0 00 0 00	
Inteled for Economic Schalderstein Foulent Required Currover Propries State Required Currover Propries State Required Currover Propries Local Sales Text and Other Tox Lavy Debt Service Local Sales Text and Other Tox Lavy Debt Service Local Propries Restricted for Spread Reviews Food Services Total Restricted for Street Restricted for Other Restriction Total Restricted Found Relative	2721 2722 2723 2724 2725 2726 2726 2729	456,027.00 0 00 412.805.28 0 00 0 00 0 00 0 00 0 00 4,562.250.74	000 000 000 000 000 000 000 000	000 000 000 000 000 000 000 000	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 00	0 90 3 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	000 000 000 000 000 000 000 000 000	
Prictate for Economic Stabilitation Federal Register Curryover Programs State Register Curryover Programs State Register Curryover Programs Local State Tax and Other Tox Lavy Debt Server Local Stabilitation and Other Tox Lavy Debt Server Local Proguets Restricted for Spingal Resums-Food Servers Restricted for Debt Restrictions Total Restrict of Food Balance antifect in Economic Stabilitations	2721 2722 2723 2724 2725 2726 2726 2729	456,027,00 0 00 0 00 412,805,78 0 00 0 00 0 00 0 00 1 00 0 00 4,562,260,74 4,975,066,02	000 000 000 000 000 000 000 000	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00	9 00 1 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	000 000 000 000 000 000 000 000 000 00	
Inteled for Economic Stabilization Fedinal Required Carrover Programs State Required Carrover Programs State Required Carrover Programs Local State Tax and Other Tax Lery Debt Service Local State Tax and Other Tax Lery Debt Service Leptial Programs Gentretic for Spring Reruman-Food Service Restricted for Other Restriction Total Restricted Found Balance andpel to. Economic Stabilization Contricted Agreements	2721 2722 2733 2724 2725 2726 2726 2729 2729 2729 2730 2731 2731	456,021,000 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9 00 9 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000 000 000 000 000 000 000 000 000 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 01 0 00 0 00 0 00 0 00 0 00 0 00	
rickeld for Feotoman Stabilization Fedinal Required Carrover Programs State Required Carrover Programs State Required Carrover Programs Local Stabe Tax and Other Tax Lavy Dabt Service Local Properties Repaintering for Special Regularity Total Properties Total Relativistic For State Total Repaintering for Special Regularity Total Relativistic For State Total Carrovistic Regulations Total Carrovistic	2721 2722 2733 2724 2725 2726 2726 2729 2729 2729 2730 2731 2731	456,023,000 0 000 0 000 412,865,724 0 000 0 000 0 000 0 000 4,562,226,74 4,975,066,02	9 00 9 9 00 9 00 9 00 9 00 9 00 9 00 9	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00	9 00 1 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000 000 000 000 000 000 000 000 000 00	
Prictated for Personnes Stabilization Federal Required Carryover Programs Stabi Required Carryover Programs Local Sales Team of Other Text Levy Dalt Service Local Sales Text and Other Text Levy Local Service Local Service Repail Properts Restricted for Springel Resument-Food Services Restricted for States Restrictions Tested Restricted For Services Local Services	2721 2722 2723 2724 2725 2726 2726 2729 2729 2729 2729 2731 2732 2732	456,027.00 0.00 4.00 4.12.805.28 0.00 0.00 0.00 4.50,280.74 4.975,060.02 4.975,060.02	9 00 9 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 001 0 00 0 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6 00 0 00	
ricked for Fectures Schuldcasters Federal Regigned Carrover Programs State Regigned Carrover Programs State Regigned Carrover Programs Local Sakes Tax and Other Tax Lery Dubt Service Leptal Properts Gentreind for Special Regigner—Food Services Restricted for Other Restriction Total Restricted For Services Total Restricted Food Restriction Total Restricted Food Restriction Total Restricted Food Restriction Conference Studylization Committed for 25 Discretishing Mellings Committed for 25 Discretishing Mellings Committed for Commi	2721 2722 2723 2724 2724 2725 2729 2729 2729 2720 2731 2732 2731 2732 2739 2739	456,027,00 0 00 4100 41205,72 0 00 0 00 0 00 0 00 4,562,260,74 4,975,066,02 6,915,024,71 0 00 3,163,947,59	9 00 9	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 9 00 9 003 0 003 0 000 0	9 001 0 00 0 00 9 00 9 00 0 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6 00 0 00	
Pricted for Personance Stabilizations Federal Rengined Curryover Programs State Rengined Curryover Programs State Rengined Curryover Programs Load Salan Tax and Other Tax Lury Dabt Surver Load Salan Tax and Other Tax Lury Dabt Surver Logical Proputs Rentimed for Special Rengine Food Services Rentimed for Other Restrictions Total Restricted Ford Relatives Extraction for Other Restrictions Total Restricted Ford Relative Constitute for 30 Emerchaniesy Millingia Committed for 30 Emerch	2721 2722 2723 2724 2725 2726 2726 2729 2729 2729 2729 2731 2732 2732	456,027.00 0.00 4.00 4.12.805.28 0.00 0.00 0.00 4.50,280.74 4.975,060.02 4.975,060.02	9 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 9 00 9 00 9 00 0 00 0 00 0 00 0 00	0 001 0 000 0 000	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6 00 0 00	
Intrinsic for Economic Stabilization Fedinal Resigned Carrovier Programs State Regimed Carrovier Programs State Regimed Carrovier Programs Local State Tax and Other Tex Lery Dark Service Local State Tax and Other Tex Lery Dark Service Local State Tex and Other Tex Lery Dark Service Resistant for Special Resistant Total Other Resistant Total Resistant for State International Control Service Entonomic Stabilization Committed for 25 Descriptionary Millings Committed for Text State International Committed For Total Committed For	2721 2722 2723 2723 2724 2725 2726 2729 2729 2729 2730 2731 2732 2739 2739 2739 2730	456,027,00 0 00 4100 41205,72 0 00 0 00 0 00 0 00 4,562,260,74 4,975,066,02 6,915,024,71 0 00 3,163,947,59	9 00 9 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	000 900 900 900 900 900 900 900 900 900	9 001 0 00 0 00 9 00 9 00 9 00 9 00 0 00	0 00 0 00 0 00 0 00 0 00 0 0 00 0 0 0	000 000 000 000 000 000 000 000 000 00	
Inteled for Percentage Stabilization Federal Recogning Convoice Projections Federal Recogning Convoice Projections Local Salan Tax and Other Tox Lavy Dobt Services Local Salan Tax and Other Tox Lavy Dobt Services Capital Propulsta Recharated for Spoular Revenue—Food Services Recharated for Spoular Revenue—Food Services Revisional Go Didner Restrictions Total Restricted Found Balance and Restrictions Convented to Services Convented Agreements Commented for 23 Descriptionary Melloga Commented for 23 Descriptionary Melloga Commented for Total Committed Found Balance and Total Committed for Total Committed Found Balance and Total Com	2721 2722 2733 2724 2725 2726 2726 2729 2729 2730 2731 2732 2739 2739 2730 2730 2730	456,021,000 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9 00 9 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0	0 001 0 000	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6 00	
Inteled for Focument Standardation Federal Required Currovice Programs State Required Currovice Programs State Required Currovice Programs Local Sales Tax and Other Tox Lavy Dabl Sarvice Capital Proposite Reductated for Special Reviews-Food Services Restricted for Other Restrictions Total Restricted for Male Restrictions Total Restricted for Male Restrictions Constituted Food Services Constituted Sales Services Comments for Constituted Food Services Total Committed Food Services Special Reviews Special Reviews Special Reviews Special Reviews	2721 2722 2733 2724 2725 2726 2726 2726 2729 2729 2720 2731 2732 2731 2732 2739 2739 2730 2730 2731 2732 2739	456,027,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 00 9	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 9 00 9 00 9 00 0 00 0 00 0 00 0 00	000 000 000 000 000 000 000 000 000 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000 000 000 000 000 000 000 000 000 00	
Pricted for Economic Schulderstein Federal Rengined Carryvier Programs Federal Rengined Carryvier Programs Local Sales Tax and Other Tox Levy Debt Servier Local Sales Tax and Other Tox Levy Debt Servier Local Programs Rentrated for Spoular Renumer-Food Services Rentrated for Spoular Renumer-Food Services Total Restricted for wind Relative Antifer in Services Localization Localization Constituted Services Localization Committed for 25 Demochanisty Millings Committed for Total Committed Fined Balancy good in. Total Committed Fined Balancy good in. Debt Services Local Revous Debt Services	2721 2722 2723 2723 2724 2725 2725 2726 2729 2730 2731 2732 2739 2730 2730 2730 2730 2730 2730 2730 2730	456,027,000 0.00 0.00 0.00 0.00 0.00 0.00 0.0	9 00 9 00	0 00 0 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 001 0 000	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 00 9 00	
Inteled for Personness Stabilizations Federal Registral Curryover Programs State Registral Curryover Programs State Registral Curryover Programs Load Sales Tax and Other Tax Lury Debt Service Logical Projects Restricted for Strong Resignations Total Restricted For Strong Resignations Total Restricted Found Balance andreal in Execution Stabilization Constructed Agreements Commend for 25 Descriptions Williags Commend for 25 Descriptions Williags Commend for 25 Descriptions Total Commend for Strong Resignation Special Restricted Special Restricted Special Restricted Copical Properties Copical Prope	2721 2722 2723 2724 2724 2725 2726 2726 2729 2729 2720 2731 2732 2732 2739 2730 2730 2744 2742 2744	456,027.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 9 00 9 003 0 003 0 003 0 000	0001 0000 0000 0000 0000 0000 0000 000	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000 000 000 000 000 000 000 000 000 00	
Inteled for Economic Scholarization Federal Recognical Currentwee Programs Federal Recognical Currentwee Programs Saint Recognical Currentwee Programs Local Sales Tax and Others Tax Larvy Debt Services Local Sales Tax and Others Tax Larvy Debt Services Reconstructed for Spread Recognical Currents Restriction for Others Restrictions Total Restricted for und Balance on analysis to a consideral for 25 Descriptions Millings Companied for a 25 Descriptions Millings Companied for a for a formation of the program of the consideral for a formation of the program of the consideral for a formation of the program of the consideral for a formation of the program of the consideral for a formation of the program of the consideration of the program of the program of the consideration of the program of the program of the consideration of the program of the prog	2721 2722 2723 2723 2724 2725 2729 2729 2729 2730 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2743 2744 2744	456,027,00 0 00 412,057,26 0 00 1 00 1 00 0 00 0 00 1 00 4 552,260,74 4 737,066 02 6 015,021,71 0 00 1 0,031,716 30 0 00 1 0,031,716 30 0 00 1 0,031,716 30	9 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00	0 001 0 000	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
stricted for Footman Subabhasatan Footman Endand Carryover Programs Saine Regiment Carryover Programs Local Sales Test und Odin Test Lerv Debt Service Local Sales Test und Odin Test Lerv Resistentif for Summi Brumme-Food Services Resistentif for Summi Brumme-Food Services Local Resistenties Found Balancy Local Resistenties Found Balancy Local Resistenties Committed In Committed In Summitted In Committed In Summitted In Intelligence Committed In Summitted Intelligence Committed In Summitted Intelligence Int	2721 2722 2723 2724 2724 2725 2726 2726 2726 2720 2731 2732 2730 2730 2731 2732 2731 2732 2731 2732 2731 2732 2734 2744 2744 2744 2749 2749	456,027,000 0 00 0 00 0 00 0 00 0 00 0 00 0 00	0 00 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 0 000	000 000 000 000 000 000 000 000	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000 000 000 000 000 000 000 000 000 00	
stricted for Economic Standardens Federial Rengined Carryover Programs Statis Rengined Carryover Programs Local Salas Tee and Other Tee Levy Debt Service Local Salas Tee and Other Tee Levy Debt Service Local Salas Tee and Other Tee Levy Debt Service Local Salas Tee and Other Tee Levy Debt Service Rendered for Sporial Renumer-Food Service Rendered for Sporial Renumer-Food Service Teeled Restricted Fund Balance menting to Economics Solutions Committed Temporal Service Local Committed Fund Balance Tested Committed Fund Balance Sporial Foo Tested Committed Fund Balance Sporial Food Local Committed Fund Balance Local Committed Fund Balance Sporial Food Sporial Food Sporial Food Sporial Food Sporial Food Sporial Food Sporial Committed Fund Balance Local Properties Permission Fund Annagenia Con Other	2721 2722 2723 2723 2724 2725 2729 2729 2729 2730 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2731 2732 2743 2744 2744	456,027,00 0 00 412,057,26 0 00 1 00 1 00 0 00 0 00 1 00 4 552,260,74 4 737,066 02 6 015,021,71 0 00 1 0,031,716 30 0 00 1 0,031,716 30 0 00 1 0,031,716 30	9 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00	0 001 0 000	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
stricted for Footman Stabilizations Footmat Rengined Carryover Programs Smin Rengined Carryover Programs Local Sales For und Officer Tex Carry Debt Services Local Sales For und Officer Tex Carry Local Sales For und Officer Tex Carry Local Sales Footman Services Rendered for Sproud Rengine Food Services Rendered for Sproud Rendered Rendered for Officer Restrictions Total Relativisted Found Balance Benedited to Economistic Tex Economists Tex Commission Of 20 Descriptions Notlings Commission for Total Commission Found Total Commission Found Local Services Lo	2771 2722 2731 2722 2731 2724 2725 2726 2726 2726 2727 2729 2730 2730 2731 2731 2732 2731 2732 2731 2732 2731 2732 2734 2744 2749 2740 2740	456,027.00 0.00 4.00 4.12.805.28 0.00 0.00 0.00 0.00 1.00 4.502,260.74 4.973,060.02 4.973,060.02 0.00 10,031,776.30 0.00 10,031,776.30 0.00 10,031,776.30 0.00 10,031,776.30	0 00 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 0 000	000 000 000 000 000 000 000 000	0 000 0 000	000 000 000 000 000 000 000 000 000 00	
stricted for Forummen Standardenes Forlind Rengined Carrovice Programs Standa Rengined Carrovice Programs Standa Rengined Carrovice Programs Local Schott See and Other For Levy Debt Service Local Schott See and Other For Levy Debt Service Logal Programs Rendered for Special Rengines Food Service Rentered for Other Renterbons Tested Restricted from Badience Programs Tested Restricted from Badience Rendered for Special Rengines Communities Communities To Tested Committeed Fored Badiency Special Rendered Special Rendered Special Rendered Logal Carrowing Debt Service Logal Properts Permission Ford Assigned for Other Assigned for Other Assigned for Other Assigned for Other Total Advisorat Fored Badiency Total Carrowing Total Tested Fored Badiency Total Advisorat Fored Badiency Total Advisorat Fored Badiency Total Carrowing	2721 2722 2732 2733 2734 2273 2776 2770 2770 2770 2730 2731 2731 2732 2739 2739 2739 2739 2739 2739 2741 2741 2744 2749 2740 2740 2740 2740 2740 2740 2740 2740	456,027,00 0 00 410 M57 28 0 00 0 00 0 00 1 00 4 562,280,74 4 975,086 02 6 915 028 21 0 00 10,081,976 30 0 00 110,081,976 30 0 00 110,081,976 30 0 00 110,081,976 30 0 00 110,081,976 30 0 00 110,081,976 30 110,081,976 30 110,081,976 30 110,081,976 30 110,081,976 30	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 0 000	000 000 000 000 000 000 000 000	0 000 0 000	000 000 000 000 000 000 000 000 000 00	
State Land for Footman Standardstan Footman Standardstan Footman Standardstan Footman Standardstan Footman Standardstan St	2771 2722 2731 2722 2731 2724 2725 2726 2726 2726 2727 2729 2730 2730 2731 2731 2732 2731 2732 2731 2732 2731 2732 2734 2744 2749 2740 2740	456,027.00 0.00 4.00 4.12.805.28 0.00 0.00 0.00 0.00 1.00 4.502,260.74 4.973,060.02 4.973,060.02 0.00 10,031,776.30 0.00 10,031,776.30 0.00 10,031,776.30 0.00 10,031,776.30	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 001 9 00 9 00 9 00 9 00 0 00 0 00 0 00	9 001 0 000	0 000 0 000	000 000 000 000 000 000 000 000 000 00	

The measurement of notice to former and statements are not integral part of the adaptions

ESE 145

	Account	Motor Velucia Reventa Bouda 240	Dustrict Bonds 250	Other Debt Sarven 290	ARRA Economic Straights Dight Service 299	Capital Outlav Bond farme (COBI) 310	Special Act Bouds	Section 1011 14 1011 19 F S Lesina 330	Public Educatory Copinal Contav (PECC)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Necessaria	240	2,0	200	244		320	190	140
ASSETS									
Cash and Cosh Equivalents	1110	6 00	600	0 00	0.00	000	9.00	0.00	0.0
average and a second	1160	0.00	0.00	15,261,114.91	2,123,558.71	0.00	000	0,00	0.0
Taxes Receivable, Net Accessate Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	000	00
Internit Recoverable on Investments	1170	000	0.00	000	900	0.00	0.00	0.00	0.0
Due From Remarks	1190	0.00	0.00	000	0.00	0.00	2:00	0.00	0.0
Dani Front Compound Units	1143	0.00	0.00	0.00	9.00	0.00	9.00	000	00
Due From Odier Frants	2247				440	000	900	9001	- 00
Budgetter Funds	1141	0.00	0.00	000	0.00	0.00	0.00	0.00	0
Internal Funds	1143	0.00	0.00	000	0.00	0.00	0.00	000	0 (
Time From Other Agentus	1220	000	0.00	0.00	0.00	0.00	0.00	000	0.0
bronory	1150	0.00	000	0.00	0.00	000	0.071	0.00	01
Proposid Finance	1230	0.00	0.00	0.00	0.00	0.00	0.00	000	0.0
Restricted Azorta	1			ĺ				-	
Cosh with Friend Service Agents	1114	940	0.00	0.00	6.00	9.00	0.00	0.00	0.0
Tutul Amets		0),00	0.00	15,261,114.91	2 823 558 78	0 00	0.00	000	00
DEFERRED OUTFLOWS OF RESOURCES	1		1						
Accumulated Ducream in Fox Value of Hedging Derrentiwa	1910	0.00	0.00	00.00	0.00	0.00	0.00	00.0	
Total Deferred Outflees of Resources		0.00	000	000	0.00	0.00	0.00	000	00
Tatal Apopta and Deferred Outflows of Resources		0.00	0.00	15,261,114.91	2,823,558.78	0.003	0.00	D 00	0
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES									
Accepted Solumen and Benefits	2110	000	9:00	0.00	0.00	0 00	0.00	0.00	00
Payroll Dadacoom and Wakholdoops	2170	0.00	9 00	0.00	0 00	0.00	D 00	0.00	0 (
Accounts Psychia	2120	0.00	0.00	0.00	0.00	0 00	0.00	0.00	01
Cash Overdraft	2125	0.00	9.00	0.00	0.00	0.00	000	000	01
ledguecuts Payable	2170	000	000	Ø 00	0.00	0.00	00.0	0,00	01
Countrieries Commets Psyable	2140	D 00	000	0.00	0.00	0.00	0.00	0 00	01
Construction Contracts Psychia - Retayout Percentage	2150	0.00	0 00	0.00	0.00	0.00	0.00	000	
One To Company Units	7161	0,00	0.00	0 00 1	0.00	2 00	0.00	9 00	D)
Maternal Boards Payable	2130	0.00	0.00	12,530,000 00	0.00	000	000	0.00	D (
Material Interest Payable	2190	0.00	000	2,704,197.50	0.00	0.00	0.00	0.00	0.0
Santo Formi Agent	2240	0.00	0.00	0,00	0.00	000	0.00	0.60	00
Accrete Insurest Payable	2210	0.00	0 00	0.00	0.00	0.00	0.00	0.00	0.0
Organia Payabla	2220	000	0.00	0.00	0.00	9 00	0.00	0,00	0.0
Due to Other Aguacies	2230	000	0.00	0.00	0.00	000	0.00	0.00	0.0
Citrusi Notal Psysbin	2250	90.0	10,00	000	0.00	0.00	000	0.00	0.0
Due to Other Family	l l	1							
Biodescary Funds	2161	0.00	000	000	0.00	0 00	00.0	0.00	0.0
Internal Funds Selvence of Revenues	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Uncorned Revenue	2410	0.00	0.00	0.00	000	000	0 00	p 00	
University Research	2410	0.00	900	000	0.00	0001	0.00	000	0.0
Total Liabilities	2410	000	0.00	15,234,197 50	0.00	000	0.00	000	0.0
DEFERRED INFLOWS OF RESOURCES	\vdash	0.05	000	19,25,121,50	0.00	0 (8.1	0.00	000	
Accommissed Junyanus as Face Value of Hedging Danvigtives	2610	000	6.00	0.00	0.00	000	0.00	0.00	0.0
Deferred Revenue	2610	0.00	6 00	0.00	0.00	1000	0.00	0.00	00
Total Defected Inflorm of Resources	 	0.00	0.00	0.00	0.00	0.00	00.0	9.00	0.0
FUND BALANCES							****		
A companyation of the comp	ł I	1		ì					
lavonary	2711	0.00	0 00	000	0.00	000	00 0	000	0.0
Propried America	2712	0.00	0.00	000	0 00	200	0.00	0 00	0.0
Personnel Famil Principal	2713	000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Not to Secudable Form	2719	9.00	0.00	0.00	9100	000	0.00	0.00	0.0
Total Nonspredeble Fund Balance	2710	0,00	0.00 [0 00	0.00	0.00	6 00	0.00	00
Restricted for									
Eccacione: Stabilization	27731	0.00	Ø 0n	000	0.00	0.00	00.00	0.00	0.0
Faderal Required Corrivover Programs	3722	0.00	0:00	0.00	000	0.00	0.00	0.00	0.
State Required Carryover Programs	2723	000	000	000	0.00	0.00	0.00	0.00	
Local Sales Tax and Other Tax Levy	2724	000	0.00	0.00	0.00	000	0.00	0.00	01
Debt Serven	2725	0.00	0.00	26,917.11	2,823,558.78	0 00 1	0.00	0.00	Đ t
Capital Projects	2726	0.00	0 00	0.00	0.00	000	0.00	0.00	0.0
Resembled for Special Reviews-Food Services	2729	0.00	0.00	000	0:00	0,00	0.00	0.00	0.1
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00	000	0.00	0.00	0
Total Restricted Fund Balance	2720	000	0.00	26,917 41	2,123,551.71	0.00	000	0.00	0
Somethed in.									
Economic Stabilization	2731	000	000	000	0.00	0.00	0.00	0 00	ů (
Committed Agreements Committed for 21 Describency Millage	2732	0.00	100	0.00	000	0.00	000	0.00	
Committee for 29 Describency Millage Contempted for		000	000	0,00	000	000	0.00	000	00
Tatal Committed Food Balance	2739 2730	0.00	200	00 0	0.00	0.00	0.00	0.00	0.0
pipel is	21.30	0.00	940	0.00	0.00	940	000	0.00	- 01
Special Revenue	2741	000	8.00	9100	0.00	0.00	0.00	000	or
Debt Service	2742	0.00	0.00	000	1000	000	0.00	0001	00
Capital Properts	2743	0.00	000	000	000	0.00	0.00	0.00	00
Personal Food	2744	0.00	0 00	9 00	000	0.00	0.00	0.00	01
Amagand for Other	2749	0.00	0.00	000	0.00	0.00	0.00	0.00	DI
Assigned for	2749	0.00	000	0.00	0.00	0.00	0.00	0.00	DI
Total Assignat Ford Balance	2740	0.00	0.00	0.00	0,00	000	0.00	0.00	0.1
-					_44			- ,-	
Total I manged Find Balance	2750	0.00	0.00	0.00	0.00	000	0.00	0.00	9.0
Total Fund Balances	2700	0.00	10.0	26,917.41	2,821,558.78	000	0.00	0.00	0.0
atal Liabilities, Deferred Inflows of Responses									
and Fond Baloneva		9 dQ	0.00	15,261,114.91	2,823,558.76	000	600	0.00	0

New 2 Collections was the control of the month of the non-statement of the statement of the statement ESE 145

			Capital Datlay	Nonvoted Capital	Value		ARRA Farmoune			
	ll	D-1	=4	Laprovosos	Capital		Streets Capital	Personnel	Other	Total
	Account Number	Dastruct Ronds 350	Dicht Service Programs 360	Section 1011.71(2), F.S. 170	Improvement VBO	Other Capual Projects 390	Projecta 599	F===1 000	Governmental Funds	Governmental Funda
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				7	7.20	- / //	777		1	FRODA
ASSETS	1110	2 00								
Cash and Cosh Equivalents Investments	1160	9.00	000	9.00	00.0	42,322,217 17 16,176,783 41	υ 00 0 00	0.00	17,970,592 96 	184,367,387,37 39,442,434,20
Taxes Rezervable, Net	1120	0.00	0.00	900	0.00	0.00	000	000	0 00 000	39 442,414 20 0 00
Accounts Racovolule Net	1130	0.00	9.00	0.00	0.00	0.00	0.90	0.00	11,156.19	239,604.23
Interest Recovable on Investments	1170	0.00	0.00	9.00	0.00	00.0	0.00	0 00	0.00	0.00
Don From Remover	1110	0.00	000	0.00	000	0.00	0.00	0.00	0.00	0.00
Data From Component Units Data From Other Funds	1143	9,00	000	0.00	0.00	0,00	0.00	000	0.00	159,511 61
Badgetary Funds	110	9.00	0.00		0.90	0.00	0.00	B 00	0.00	5,173,640.10
Internal Funds	1142	0.00	0.00	0.00	000	000	0.00	00.0	0.00	167,403 54
Due From Other Agentses	1220	0.00	0.00	0.00	0.00	1,360,514.12	0.00	0.00	5,494,294 13	7,221,237 81
Investory	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	247,117 00	703 140 00
Proposed Besset. Restrictual Assets	1230	0 00	000	0.00	0.00	0.00	0.00	9.00	247 656 54	247,636.54
Carls with Francis Service Agents	1114	0 00	000	000	0.00	00.6	0.00	000	178,405 51	[78,405.5]
Total Assets	VIII.	0 00	0.00	0.00	0.00	59,859,515.47	0.00	0.00	24,302,935 39 [167,894,613.06
DEFERRED OUTFLOWS OF RESOURCES						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			41,000,000	107,117,010
Accumulated Discresse in Fair Value of Hadging Derivingsin.	1910	20 dis	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	9.00	000	0,00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outliers of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	70 00	000	59,859,515.47	0.00	0.00	24,102,935,39 1	167,894,613.08
AND FUND BALANCES LIABILITIES										
Accreed Salarea and Benefits	2110	0.00	0.00	0.00	0.00	6.00	0:00	0.00	10,014 (1	1,936,827.51
Pryroll Debutors and Wathholdings	2170	0.00	000	000	0 00	0.00	0.00	0 00	33,597 22	710,40d 11
Accounts Payable	2120	0 00	000	9.00	0.00	45,866.29	0.00	000	526,806.85	3,824,333,11
Cash Overdraft Judgmente Pryside	2125	0.00	0 00	000	0 00	0.00	0.00	000	000	00.0
Construction Contracts Psymble	2140	0.00	000	9.00	0.00	5,011,524.49	000	000	103,943.32	5,119,467.81
Communica Communic Prouble - Retenuel Peruntage	2150	000	0.00	0.00	D 00	1,278,989.75	0.00	0 00	0 00	1,276,989.75
Date To Component Units	2163	0.00	0.00	0.00	0.00	0.00	0.00	000	#1,704.00	108,638.00
Material Bearle Psychile	2100	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	12,530,000 00
Material Interest Psychia	2190	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	2,704,197.50
Date to French Agent	2240	0.00	000	0.00	0.00	0.00	0.00	0 00	0.00	0.00
Accrued Interest Psychia	2210	0 00	000	0.00	000	000	0.00	0.00	4,913 12	4,983 12
Deposits Psysble Due to Other Agencies	2210	0.00	0.00	000	000 000	9.00	000	9 00	257,508 24 23,182 R0	257,508 24 80,383 04
Corrent Notes Psyshin	2250	0.00	0,00	000	0.00	0.00	0.00	00.0	0 00 1	00.00
Due to Other Finals									7 7 7 7	
Budgetary Funds	2161	0.00	0 00	0.00	0.00	523,576.15	0.60	0 00	2,395,699.60	3,056,878.90
Internal Funds	2162	000)	0.00	0.00	0.00	0.00	0.60	0.00	0.00	114 00
Advanced Revenues Unessent Revenue	2410	000	0.00	000	000	0 00	0.00	0.00	0.00	0.50
Untvalida Revenue	2410	000	0.00	900	000	000	0.00	000	00.0	00.0
Total Lishillities	1	0.00	0.00	0.00	000	6 859,936.68	0.00	000	3,517,459 33	31,621,719.29
DEFERRED INFLOWS OF RESOURCES										
Accountated Increase in Face Value of Hadging Dissistance	2610	0.00	0 001	0.00	0.00	0.00	000	0.00	\$400	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 00	0.00
Total Deferred Inflows of Resources FUND BALANCES	 	0.00	00.0	0.00	0.00	0.00	00.00	0.00	0.00	0.00
Varigenilible	l I									
Investory	2711	0.00	0 00	0.00	0.09	0.00	0 00	000	247,117.00	703,140 00
Prepaid Assounts	2713	0.00	0.00	0 00	0.00	000	0.00	0.00	0.00	0.00
Personnet Fund Proceptal	2713	0.00	0.00	0 00	0.00	0.00	0.00	200	6.00	0 00
Other Hot in Spordable Form	2719	0.00	0.00	0 00	0.00	0.00	2,00	000	0,00	0.00
Total Nonspendable Famil Balance Restricted for	2710	000	0.00	0.00	9.00	9.00	0.00	0.00	247 117 00	703,140.00
Economic Stabilization	2726	0.00	900	0.00	000	0.00	0.00	0.00		0.00
Federal Required Carryover Programs	2722	0.00	000	0.00	0.00	0.00	9.60	0.00	0.00	0.00
State Required Corrysport Programs	2721	0.00	0.00	000	0.00	0.00	000	000	000	412,805.28
Local Sales Tex and Other Tex Levy	2724	000	1000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dalat Service	2725	000	0.00	0.00	0.00	0.00	0.00	0.00	327,13545	1,177,611 64
Counted Projects	2726	0.00	000	000	0.00	48,790,060.25	000	0.00	19 199 717 77	67,989,778 02
Restricted for Special Revenue-Food Service Restricted for Other Restricted	2729	0.00	0.00	0.00	000	0,00	0 00	0.00	1,011,501 14	1,011,505.84
Total Respicted Fund Bolonce	2720	000	0.00	0 00	00.0	48,790,060 25	000	0.00	20,513,359.06	77,193,961.52
Committeed to) [- 47			7,55		500		20,7 (4,7) (4)	
Есминия Stabilization	2731	0.00	0.00	000	0 00	6 00	0.00	900	0.00	6,915,028.71
Course Agreements	2732	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00
Committed for 25 Discretizative Mallage	2739 2739	0.00	9.00	0.00	0.00	0 00	00.0	000	0.00	1 168 947 59
Total Countried Fund Balance	2730	000	9 00	0.00	0.90	0 gà 6 00	0.00	00.0	000	0 00 10,083,976,30
Autped to			0.00		0.00	9 (4)	0.00	0001	0,017	10,045,070,30
Special Raveous	2741	0,00	000	0.00	0.00	0.00	0.00	0.00	0 0 0	0 00
Diebt Servere	2742	0.00	0.00	0.00	000	0 00 1	0.00	000	000	0.00
Cantal Projects	2743	000	000	0.00	0.00	4,209,498 54	0.00	0.00	10 01	4,209,498.54
Perminant Fund Assigned for Other	2744	0 00	000	0.00	0.00	0.00	000	000	0.00	33,630,425 91
Ampul for	2749	000	0.00	0.00	0 00	0.00	000	0.00	900	33,630,425,91
Total Assigned fund Balance	2740	000	0.00	000	0.00	4,209,498 54	0.00	0 00	0 00	17,1139,924.45
	i i						-	. 17		7.1.2
Total Lyussignal Fund Balance	2750	0.00	0.00	0.00	0.00	2.00	0.00	0,00	0.00	10,484,911 50
Total Fund Habanes	2700	0.00	200	0.00	0.00	12,999,111.79	9 (0)	0,00	20 785 476 06	176,265,91177
Total Liabilities, Deferyed Inflares of Restorces		9 00			m. 44	46				
and Fund Balances. The accompanying notes to famous determines are as integral	L .	0 (0)	0 00	0 00	0.00	59,859,515-47	0.00	0.00	24,302,935 39	167,894,619.06

The accompanying poles to famound statements are no integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2014

Total Fund Balances - Governmental Funds

\$ 136,265,913.77

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

528,236,075.11

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

(185,725.51)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:

Bonds Payable Certificates of Participation Payable Compensated Absences Payable Postemployment Healthcare Benefits Payable

6,461,000.00 135,260,000.00 24,904,950.08 53,962,057.00 (220,5

(220,588,007.08)

Total Net Position - Governmental Activities

\$ 443,728,256.29

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fleel Year Edded June 30, 2014

			Food	Other Federal	Federal Essencera, Stenation	Muscellaneous Special	SBEÆOBI	Special	Seutiona		
	Acceptant	General	Services	Programs	Programs	Revenue	Bonds	Act Bonds	1011 14/1011 15, F.S., Loans	Motor Vehicle Revenue Banda	Dustrict Bonds
	Number	100	410	420	430	490	210	220	230	240	250
REVENUES		i							2.70	240	2,87
Federal Direct	3100	241,659.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	1200	000	0.00	0.00	800,596.29	0.00	0.00	0.00	0.00	000	0.00
State Sources	3100	115,731,289 60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	3411, 1421,										
Property Taxes Levical, Tax Redestiptions and Evanus Feet for Operational Purposes	1411, 1421,	110,543,223.81	0.00	0.00	0.00	0.00	0.40	!			
Property Taxes Leverd, Tax Redemptions and Excess Fees for Debt	3412, 1421,	110,343,23161	0 00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00
Service	3423	0.00	0.00	0.00	6.00	0.00	e an	0.00			
Property Taxes Levaed, Tax Redemptions and Excess Fees for Capital	3413, 3421,	U GO	0 (0)		11-(11)	0.00	U (II)	0.00	0.00	0.00	0.00
Projects	1423	1000	0.00	0.00	0.00	0.00	0.00	0.00	o an	0.00	0.00
Local Sales Taxes	3418, 3419	0 00	0.00	0.00	0.00	0.00	0.00	0 00	0 00	0 00	0.00
Charges for Service - Food Service	345X	0.00	0 00	0.00	0.00	0.00	0.00	000	800	0 00	00
Impact Fors	1496	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00
Other Local Revenue		9,971,200 21	0.00	0.00	0.00	0.00	0.00	000	0.00	000	0.00
Total Local Sources	3400	120,514,424.02	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.0
Tatal Revenues		236,487,173 51	0.00	0 00	800,596.29	0.00	0.00	0.00	0 00	0.00	0.00
EXPENDITURES			I								
Ситем											
Instruction	5000	148,680,521 75	0.00	0.00	73,871.06	0 00	0.00	0.00	0 00	0.00	0.00
Stratent Perionnel Services	6100	14,453,352 66	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0.00
Interactional Media Services	6200	4,428,459.64	000	0.00	000	0.00	000	0.00	0.00	000	000
Instruction and Currentum Development Services	6100	3,472,261 16	000	0.00	148,050 56	0.00	0.00	0.00	9 00	000	0.00
Instructional Staff Transing Services Instructional-Related Technology	6400 6500	3,250,586 84 5,444,075,49	000	0.00	457,679 68	0.00	0.00	0.00	0.00	0.00	0.00
Board		P,114,020 FF	0.00	0.00	10.00	0.00	000	0.00	0.00	0.00	0 00
	7100 7200	948,785 76	0.00	000	0.00	100	0.00	000	000	0.00	0.00
General Administration School Administration	7300	175,647 90 14,283,563 79	0.00	000	7,582.98	0.00	000	0.00	000	000	0.00
Facilities Acquisition and Construction	7410	3,143,469.96	0.00	000	0 00	0.00	0.00	0.00	0 00	0.00	0 ti0 0 ti0
Final Services	7500	1,789,279.01	0 00	0.00	0.00	0.00	0.00	000	000	0.00	0.00
Food Services	7600	000	0 00	0.00	0 00	0.00	0.00	0.00	900	0.00	0.00
Central Services	7700	2,959,687 59	0.00	0.00	[13,412.0]	0 00	0.00	0 00	0.00	0.00	0.00
Student Transportation Services	7800	11,666,743.26	0.00	0.00	000	000	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7910	20,066,234.53	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00
Maintenance of Plant	8100	7,798,236 97	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0:00
Administrative Technology Services	8200	616,452.41	0.00	1 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	3,104,992 30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service (Finicism 9200)			ĺ					i			
Returnment of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 00
Interest	720	0.00	000	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0 00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00
Macellaneous	790	000	0.00	0.00	0.00	100	100	0.00	0.00	0.00	0.00
Capital Outley	7420	10 703 03	n du		a do	9.00	2.00				
Facilities Acquintion and Construction Other Capital Outlin	9300	19,792.02	0.00	0.00	0.00	0 00	000	0.00	0.00	0 00	0.00
Total Expreditures	9100	626,520 70 247,148,613 74	00.0	000	6.00,596.29	0.00	0.00	000	0.00	0.00	0.00
Exess (Deficiency) of Revenues Over (Under) Expenditures	 	(10,661,240 21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00
OTHER FINANCING SOURCES (USES)	 	(10'001'740.51)	0.00	200	0.00	000	0.00	UUII	0.00	000	0.00
Insurance of Bonds	3710	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	000	0.00
Pressum on Sale of Bonds	3791	000	0.00	0 00	000	0.00	000	0.00	0.00	000	0.00
Distriction on Sale of Bonds	891	0 00	0.00	0.00	000	000	0.00	0.00	o an i	0.00	0 00
Proceeds of Lease-Purchase Agreements	1750	0.00	0.00	0.00	0.00	0 00	0.00	000	000	Dan	0 00
Premum on Lause-Purchase Agreements	1791	0.00	0.00	000	000	0.00	0.00	0.00	000	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	D (di)s	0.00	0.00	0.00	0.00	0.00	000	0.00	0:00
Loans	1720	0 00	0000	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00
Sale of Capital Azieti	3710	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	£ 000
Loss Recoveries	1740	15,108.08	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	000	D 110	0.00	0.00	000	0.00	0.00	0.00	000	0.00
Proceeds from Special Faculty Construction Account	1770	0 00	0.00	0.00	0.00	000	0.00	0.00	0.00	000	0.00
Face Value of Refunding Bonds Premum on Refunding Bonds	3715 3792	0.00	000	0.00	808	000	0 00	000	0.00	0.00	0.00
Duncture on Refunding Bonds	3792 892	00 to	000	0.00	0.00	0.00	000	0.00	0.00	000	0.00
Refunding Leans-Parchase Agreements	1755	0.00	000	0.00	000	0.00	0 00		0.00	000	0.00
Presisting on Refunding Lease-Purchase Agreements	3794	0.00	000	0.00	000	0.00	0.00	000	000	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	000	000	0.00	000	000	0.00	0.00
Payments to Refunding Eastow Agent (Function 9299)	760	0.00	000	0.00	000	0.00	000	000	000	000	0.00
Listinged in	3600	5,771,541 27	0.00	0.00	000	0.00	0.00	000	0.00	000	0.00
Transfers (hii	9700	(2,940,050 10)	0.00	0.00	000	0 00	0.00	0 00	000	000	000
Total Other Financing Sources (Uses)		2,866,599 25	0.00	000	000	0.00	0 00	000	0.00	0.00	0.00
SPECIAL ITEMS					- 70		- 10			2.40	0.00
	<u> </u>	0.00	8 00	0.00	o on	0 00	9.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS							i				
	!	0.00	0.00	o din	0:00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fixed Balances		(7,794,640 96)	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2011	2800	67,425,043.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	000	0.00	0.00	000	0 00	0:00	0.00	0.00	0.00
Fond Balance, June 30, 2014	2700	59,630,402.71	0.00	ß W0	0.00	0.00	0.00	0.00	0.00	0.00	0.0

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - COVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

Far the First Tear Camed June 30, 2014											
	Ĭ I		ARRA Economic	Capital Outlay	Special	Section 1011 14/	Public Education		Capital Outles	Nonvoted Capital	Voted
	1	Other Debt	Stimului Debi	Bond Issues	Act	1011 15, F.S.,	Capital Outles		and	Impresement	Capital
	Accurant Number	Servace 290	Service 299	(COBI) 310	Bonda	Louns	(PECO)	Dunnet Boods	Debt Service Program	Section 1011 71(2), F.S.	Improvement
REVENUES	Ivanida	270	299	310	120		340	150	360	370	180
Federal Durect	1100	0.00	727,563 20	0.00	e nn	0 00	0.00	0.00	0.00	000	
Federal Through State and Local	1200	000	0.00	0.00	0.001	0.00	000	8.00	0.00	D00	9.0
State Sources	3300	0.00	0.00	0.00	0:00	0.00	0.00	0.00	0.00	0.00	0.0
Local Sources											
Property Taxes Levied, Tax Redemplayed and Excess Free for Optimizeral Purposes	3411, 3421, 3423	000			1						
Property Taxes Levied, Tax Redemptions and Excess Fors for Debt	3412, 3421,	000	0 (01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Service	3423	0.00	0.00	0.00	0.00	0.00	0.00				
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital	1413, 3421	340		(1-00)	000	0.00	1001	0.00	0.00	0.00	0.00
Projects	3423	ฮฮก	0 00	0.00	0.00	0.00	0.00	0.00	000	000	
Local Sales Taxes	3418, 3419	0.00	0.00	000	0.00	0.00	0.00	0.00	000	000	0.0
Charges for Service - Food Service	345X	0 00	0 00	0.00	0.00	0.00	000	0.00	0.00	0.00	00
Impact Fees	1496	000	0,00	0.00	0.00	0.00	000	0.00	0 (0)	0.00	00
Other Local Revenue		46.2B	29 25	0.00	4.00	0.00	000	0,00	0.00	0 00	0.00
Total Local Sources	3400	46.28	29 25	0.00	0:00	0.00	0.00	0 00	0.00	000	0.00
Total Revenues EXPENDITURES	1	46 ZB	727,592 45	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0.00
Carrent	1 1			ĺ	- 1						
Instruction	5000	000	9.00	0.00		0.00					
Student Personnel Servacer	0016	0.00	000	0.00	0.00	000	0.00	00.0	0.00	0.00	000
Instructional Media Services	6200	0.00	0001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Cornordius Development Services	6300	0.00	000	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	00.0	000	0.00	0.00	000	000	0.00	0.00 1	000	0.00
Instructional-Related Technology	6500	0.00	000	0.00	0.00	0.00	000	000	000	000	0.00
Hourd	7100	0.00	000	000	8:00	0.00	10.0	000	0 00	000	0.00
General Administration	7200	0.00	000	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0,00	000	0.00	0.00	0.00
Facultius Acquisition and Construction Fiscal Services	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7500 7600	0.00	000	0.00	0.00	0.00	0.00	000	900	0.00	0.00
Central Services	7700	0.00	0 00	0.00	000	000	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	000	0.00	0.00	2.00	0.00	000	0.00	0.00	0.00
Operations of Plant	7900	0.00	000	000	0.00	0.00	000	000	000	0.00	0.00
Maintenance of Plans	8100	0.00	000	0.00	8 00	0.00	000	000	000	0.00	0.00
Administrative Technology Services	8200	0 00 1	000	000	0.00	0.00	0.00	0.00	0 00	0.00	0.00
Community Services	9100	0.00	100.0	0.00	0.00	0.00	0.00	0.00	000	0 00	000
Debt Service (Function 9200)							1				
Retrement of Prinapal	710	12,530,000 00	0.00	000	0.00	0.00	a gn	000	0.00	0.00	0.00
Interest	720	5,408,195.21	790,400 00	0.00	0.00	0.00	0.00	ó an	0.00	0.00	0 (0)
Dues and Fees Muscellaneous	730 790	8,766 53	3,266.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	a do
Capital Outley	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
Facultiest Acquisition and Construction	7420	900	0.00	0.00	0.00	0.00	0.00		!		
Other Capital Outlay	9300	0.00	000	000	0.00	0.00	0.00	0 00	0.00	0.00	0.00
Total Expenditures	1 1	17,947,161 76	793,666 67	0.00	0.00	0.00	000	000	0.00	0.00	0.00
Excess (Deficiency) of Rovennes Over (Under) Expenditures		(17,947,115.48)	(66,074 22)	000	0.00	0.00	0.00	000	0.00	0 00	0.00
OTHER FINANCING SOURCES (USES)									0.00	0.00	0.00
Istuance of Roads	3710	000	0.00	0 00	0.00	000	0.00	000	£000	0.00	000
Pressures on Sale of Bonds	3791	000	9.00	0 00	0.00	000	0.00	0.00	0.00	0.00	0 00
Description on Sale of Bonds	891	0 00	0.00	0 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Pressum on Lease-Purchase Agreements	3750 1791	0.00	000	00.0	0.00	0.00	000	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	000	000	0.00	0.00	0.00	000	0.00	0.00	0.00
Amy	3720	0.00	000	0.00 [000	0.00	000	0.00	0.00	0.00	0.00
Sale of Capital Amets	3710	0 00	000	000	000	000	0 00 0 00	000	0.00	0.00	0.00
Loss Recoveres	3740	0 00	0.00	000	0.00	0.00	0 00	0.00	000	0 00	000
Proceeds of Forward Supply Contract	3750	000	900	0.00	0.00	0.00	000	000	000	900	0.00
Processes from Special Faculty Construction Amount	3770	000	0.00	000	0.00	9 00	0 00	000	000	000	0.00
Face Value of Refunding Bonds	3715	0 00	0.00	0.00	0.011	0.00	0.00	000	0.00	0 00	0.00
Prentam on Refunding Bonds	3792	0.00	0.00	0.00	0:00	0.00	0.00	000	0:00	0.00	0.00
Descount on Refunding Bonds	892	000	0 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Leate-Purchase Agreements Premium on Refunding Lease-Perchase Agreements	3795 3794	0.00	0.00	0.00	0 00	0.00	0 00	00 0	0.00	4.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	000	000	0.00	0.00	000	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	000	0.00	000	000	0.00	000	0.00	000	000	0.00
Transfers in	3600	17,946,881 45	1,007,279 94	0.00	000	000	0.00	0.00	000	0.00	0.00
Transfers Out	9700	0.00	000	000	0.00	0.00	0 00	0.00	0.00	0 00	000
Total Other Financing Sources (Uses)		17,946,883.45	1,007,279 94	0.00	0.00	0.00	0.00	000	0.00	0 00	000
SPECIAL ITEMS			.,,	0 4		0.00	000	010	0.00	U Ud	0.00
		0.00		0:00	0.00	0:00	0.00	0.00	0.00	0.00	0.00
EXTRAORINARY ITEMS		-		i						- 00	0.00
		000	0.00	0.00	000	000	0:00	0.00	0.00	0.00	00.00
Net Charge in Food Balances	1	(232 01)	941,205 72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Ballner, July 1, 2013 Adjustment to Fund Balances	2800	27,149 44	1,882,353.06	0.00	0.003	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, June 30, 2014	2891 2700	0.00	900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	r zrou	26,917.41	2,823,558.78	D (II)	0:00)	0.00	0.00	0.00	0.00	900	0.00

	Accordant	Other Capital Projects	ARRA Economic Stanulus Capital Projects	Pertorament Fund	Other	Total
	Number	190	199	000	Governmental Funds	Governmental Funds
REVENUES Federal Durect	3100	0.00	0.00	0.00	***************************************	
Federal Through State and Local	3200	0.00	0.00	0.00	999,947.76 15,356,323.07	1,969,170 8
State Sources	1300	147,987 25	0.00	0 00	7,311,21507	123,190,491 9
Local Sources					/	,,
Property Taxes Levied, Tax Redemptions and Expens Fors for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	_ 0.00	110,541,223 R
Property Taxes Laysed, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	9 00	0 00	8.00	589 79	589 7
Property Taxes Levied, Tax Redemptions and Execus Fees for Capital Property	7413, 3421, 3423	0.00	0 00	0.00		
Local Sales Taxes	1418, 3419	0.00	000	0.00	27,436,617.66	27,436,617 6 0 0
Charges for Service - Food Service	345%	0.00	0.00	0.00	7,601,356 96	7,601,356 9
Impact Feen	1496	14,353,235.87	0.00	0.00	0.00	14,353,235 8
Other Local Revenue		2,145,871 62	0.00	0.00	292,668 57	12,609,815 9
Total Local Sources	1400	16,699,107.49	0.00	000	35,331,232 98	172,544,840 0
Total Revenues		16,847,094 74	0.00	10.00	58,998,718.88	313,861,422 1
EXPENDITURES L'ureni	1					
Instruction	5000	0.00	0.00	0.00	6,202,140 86	154,956,533 6
Student Personnel Services	6100	0.00	0 00	0.00	2,121,796,22	16,575,148 8
Instructional Media Services	6200	0.00	0 00	0.00	0.00	4,428,459 6
Instruction and Curriculum Development Services	6100	0.00	0 00	0.00	1,749,781 76	5,370,095 4
Instructional Staff Training Services	6400	0.00	0 00	0.00	1,262,378 42	4,970,644 9
Instructional-Related Technology Board	6500 7100	0.00	0.00	0.00	0 00	5,444,025.4
General Administration	7200	0.00	0.00	0.00	567,590.62	948,785 7
School Administration	7100	0.00	000	0.00	0.00	950,821 5 14,283,563 7
Facilities Acquisition and Communication	7410	662,687 99	25,366.66	0.00	7,981,286 10	11,812,810.7
Fuest Services	7500	0.00	0.00	0.00	0.00	1,789,279 0
Food Services	7600	0.00	0.00	0.00	10,728,781 78	10,728,781 7
Central Survices	7700	0.00	0.00	0.00	0.00	1,071,099 6
Student Transportation Services	7800	0.00	0.00	0.00	86,699 40	11,753,442.6
Operation of Plant	7900	0.00	0.00	0.00	143.78	20,066,37E.3
Maintenance of Plant	8100	0.00	000	0.00	0.00	7,798,236.9
Administrative Technology Services Commitmenty Services	8200 9100	0.00	0.00	000	0.00	636,452.4
Debt Service (Function 9200)	9100	0.00	0.00	0.00	61,276 (0	3,168,268 4
Retirement of Principal	710	66,952 26	0.00	0.00	670,000 00	13,266,952.2
Interest	720	1,301.44	0.00	0.00	131,003.75	6,511,100.4
Direct and Fees	730	0.00	0.00	9.00	20,276 59	32,309 7
Momellanesus	790	000	0.00	0:00	0.00	0.0
'apisal Outlay			i	1	Ī	
Facilities Acquisition and Construction	7420	31,510,467,77	696,858.84	0.00	6,996,142 52	39,223,261 2
Other Capital Outlay	9300	0.00	0.00	0.00	104,086 62	930,607 3
Total Expenditures		32,241,409.46	722,225 50	0.00	39,085,386.62	318,719,050 0
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(15,394,314.72)	(722,225 50)	0.00	19,913,332 26	(24,877,637.8
insures of Bonds	3710	0 00	000	0.00	0.00	0.0
Premium on Sale of Bords	1791	0.00	0 00	0 00	0.00	0.0
Duncount on Sale of Ronds	891	0.00	0.00	000	0.00	0.0
Proceeds of Laure-Purchase Agreements	3750	000	0.00	0.00	0.00	0.0
Premum on Leuse-Purchase Agreements	3793	0.00	0.00	0.00	0 00	0.0
Dissount on Leuse-Purchase Agreements	893	0.00	000	0.00	000	0.0
Juna	1720	0.00	0.00	0.00	0.00	0.0
Sale of Capital Assets	3730	000	0.00	1000	000	0.0
ou Recovered	3740	0.00	0.00	0.00	10.0	35,109 0
Proceeds of Forward Supply Contract	1760	0.00	000	0.00	100	0.00
Proceeds from Special Facility Construction Account. See Value of Refunding Bonds	3770	0.00	00.0	000	0.00	0.0
Presentation Refunding Honds	1792	0.00	0.00	0.00	581,000 00 92,852 80	581,000 O
Discount on Refunding Roads	892	0 00	0.00	0.00	92,872 80	92,832 80
	1753	0.00	0.00	000	000	010
Cefunding Lease-Parchase Agreements				0.00	000	0.00
Refunding Leane-Parchase Agreements Promoum on Refunding Leans-Parchase Agreements	1794	0.00	0.00	0.00		
Refunding Lease-Parchase Agreements Promium on Refunding Lease-Parchase Agreements Discount on Refunding Lease-Parchase Agreements	3794 894	0.00	0.00	0.00	00.0	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Pavaients to Refunding Eurow Agent (Function 9299)	1794 894 760	0.00	0.00	0.00	0 00 (496,437 09)	0.00 (496,437.05
Ceffunding Loane-Purchase Agreements Premium on Refunding Loane-Purchase Agreements Discount on Refunding Loane-Purchase Agreements Premium on Refunding Loane-Purchase Agreements Premium of Refunding Entrow. Agent (Function 9299) Transform In	1794 894 760 1600	0.00 0.00 589.79	0 00 0 00	0 0 0 0 0 0 0 0	0.00 (496,437.09) 0.00	0 0 (496,437 0 24,726,294 4
Cefunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreementa Discoust on Refunding Lease-Purchase Agreements awarents to Refunding Everyo-Agent (Function 9299) Transfers In Transfers In	1794 894 760	0.00 0.00 589.79 (1,770,819.67)	00 0 00 0 00 0 00 0	000 000 000 000	0.00 (496,437.09) 0.00 (20,955,474.78)	0 0 (495,437 0 24,726,294 4 (27,666,344 5
Ceffunding Loane-Purchase Agreements Premium on Refunding Loane-Purchase Agreements Discount on Refunding Loane-Purchase Agreements Premium on Refunding Loane-Purchase Agreements Premium of Refunding Entrow. Agent (Function 9299) Transform In	1794 894 760 1600	0.00 0.00 589.79	0 00 0 00	0 0 0 0 0 0 0 0	0.00 (496,437.09) 0.00	0 0f (495,437 05 24,726,294 45 (27,666,344 55
Refinding Leans-Purchase Agreements Premium on Refunding Leans-Purchase Agreements Discount on Refunding Leans-Purchase Agreements Pavaments in Refunding Leans-Purchase Agreements Pavaments in Refunding Euroro-Agent (Function 9299) Transfers In Transfers Out First Other Planneling Seurces (Unes)	1794 894 760 1600	0.00 0.00 589.79 (1,770,819.67)	00 0 00 0 00 0 00 0	000 000 000 000	0.00 (496,437.09) 0.00 (20,955,474.78)	0 00 (496,437 05 24,726,294 45 (27,666,344 55 (2,727,526 11
Celinding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements alwiements to Refunding Lease-Purchase Agreements alwiements to Refunding Escrive Agent (Function 9299) Irransfers (Nat	1794 894 760 1600	0 00 0 00 589 79 (1,770,£19 67) (3,770,229 88) 0 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00	0 00 (496,437 09) 0 00 (20,955,474 78) (20,778,039 07) 0 00	0 0 (496,437 0' 24,726,294 4' {27,666,344 3' (2,727,526 1) 0 01
Refinding Leane-Purchase Agreements Premium on Refinding Leane-Purchase Agreements Discoust on Refinding Leane-Purchase Agreements Parameter to Refinding Leane-Purchase Agreements Parameter to Refinding Leane-Purchase Agreements Premium Onst Transform Onst Transform Onst Transform Charles PEC IAL ITEMS XTRAORINARY ITEMS Vet Change In Frond Balances	1794 894 760 1600 9700	0.00 0.00 589.79 (1,770,819.67) (3,770,229.88) 0.00 (19,64,544.60)	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 01 0 00 0 00 0 00 0 00 0 00	0 00 (496,437 09) 0 00 (20,955,474 78) (20,778,039 07) 0 00 (864,726 81)	0 00 (496,437 05 24,726,294 43 (27,666,344 55 (2,727,526 11 0 00 (27,605,164 18
Celinding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements alwiements to Refunding Lease-Purchase Agreements alwiements to Refunding Escrive Agent (Function 9299) Irransfers (Nat	1794 894 760 1600	0 00 0 00 589 79 (1,770,£19 67) (3,770,229 88) 0 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00	0 00 (496,437 09) 0 00 (20,955,474 78) (20,778,039 07) 0 00	0 0f (495,437 05 24,726,294 45 {27,665,344 35 (2,727,526 31 0 0f

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2014

Net Change in Fund Balances - Governmental Funds

(27,605,164.18)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount of capital outlays in excess of depreciation expense in the current period:

 Capital outlay Expenditures
 40,153,868.57

 Depreciation Expense
 (17,709,874.28)

 Donations and Adjustments
 259,384.19

 Return of Donated Land
 (2,225,305.80)

Long-term debt proceeds are reported as other financing sources in the governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. The following details the amount of long-term bonded debt that was issued during the current period:

Refunding of SBE Bonds

(581,000.00)

20,478,072.68

Refunded long-term debt is removed from long-term liabilities in the statement of net assets and, therefore, decreases long-term liabilities in the statement of net assets. This is the amount of long-term debt that was refunded during the current period.

485.000.00

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment long-term liabilities in the statement of net assets. The following details the amount of long-term debt principal repaid in the current period:

 Certificates of Participation Payable
 12,530,000.00

 Bonds Payable
 670,000.00

 Capital Lease Payable
 66,952.26

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of vacation and sick leave used in excess of the amount earned in the current period.

(1,236,841.45)

13,266,952.26

Postemployment healthcare benefits costs are recorded in the statement of activities under the full accrual basis of accounting, but are not recorded in the governmental funds until paid. This is the net increase in the postemployment healthcare benefits liability for the current fiscal year.

(2,650,857.00)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities.

454,463.09

Change in Net Position of Governmental Activities

2,610,625.40

The accompanying notes to financial statements are an integral part of this statement. ESE 145

June 30, 2014 Buttonetts-Type Activities - Enterprise Funds

ARRA Governmente Self-Insurance Self-Innerence Sch-Immuno Self-land Activibies -Commonwego Contribute Сотиона Other Enterproc Internal Service 911 Numbe 912 913 914 915 Funds Totals Funds ASSETS wrest Assets Cash and Cash E-possibility 0.00 0.00 8.701,733.87 0 00 1160 la vestments 0.00 0.00 0.00 COD 0.00 0.00 0.00 0.00 Accounts Recravable, Net 1130 □ 00 0.00 0.00 0.00 0.00 מחח 0.00 0.00 000 176,335 14 Interest Reservable on Investments 1170 0 00 0.00 000 000 0.00 0.00 0.00 0.00 0.00 0.00 Due From Rosswer 1180 D (III) 0.00 0.00 000 0.00 0.00 0.00 0.00 0.00 0.00 Deposits Reservable 1210 0.00 0.071 000 000 0.00 0.00 0.00 0.00 0.00 0.00 Due From Budgetary Funds 0.00 1141 D AA 0.00 0000 0.00 n no 0.00 000 0.00 0.00 Due From Other Agencies 0.00 1220 0.00 0 00 0.00 0.00 0.00 OHD 0.00 000 2 048 80 Inventory 1150 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Present Dearts 1230 0.00 0.00 0.00 0.00 0.00 00.0 000 0.00 0:00 Total Current Assets 0.00 0.00 0.00 0.00 0.00 0,00 0.00 8,880,117.81 00.00 Cook with Frank Server, Agents 1114 0.00 0.00 0.00 000 0 00 0 00 0.00 0.00 Other Post-Employment Renefits Asset 1410 0.00 0.00 0.00 ¢ 00 0.00 0.00 0.00 00.00 0.00 0.00 Section 1011 13, F.S., Louis Proceeds 1420 1430 0.00 0.00 0.00 0.00 o an 0.00 0.00 000 0.00 0.00 Prepared Instanance Costs 0.00 0.00 0.00 0.00 OTD (ft 0.00 0.00 0.00 000 1460 0.00 0.00 0.00 Investments 0 001 0.00 0.00 0.00 0.00 0.00 0.00 Total Noncurrent Assets 0.00 0.00 0 00 0 Dti 0.00 0,00 0.00 0.00 0.00 0.00 'apetal Louts 1510 Land 0.00 o do 0.00 0.00 0.03 o an o an 0.00 Land Improvements - Nursleprocable 1315 00.0 0.00 0.00 non i 0 00 000 n.an 0.00 0.00 0.00 Construction in Progress 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Improvements Other Then Build 1320 0.00 0.00 0.00 0.00 0.00 D OD 0.00 d an 0.00 0.00 Accuroulated Deprecuation 1329 1330 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 п 00 Buildings and Food Equipment 0.00 0.00 0.00 0.00 0.00 0.00 A no 0.00 0.00 299,292 00 1339 0,00 Accumulated Deprecution 000 0.00 0.00 0.00 0.00 0.00 0.00 n on (57,364 30) 158,700 00 Furniture, Foctores and Equipmen 1340 0.00 000 00.0 D OID 0.00 0:00 0.00 0.00 0.00 Accumulated Depression 1149 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (86 01 IL 00 Motor Vehicles 1350 0.00 000 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Accumulated Degreeating 1359 000 0.00 0.00 0.00 0:00 0.00 0.00: 0.00 0.00 0.00 T ON Property Under Capital Leane 1370 ng a 0.00 0.00 0.00 0.00 0 110 0.00 0.00 0.00 1379 00,0 0.00 000 t) diù 0.00 0.00 0.00 0.00 9 00 Computer Software 1382 0.00 0.90 0.00 0.00 0.00 0,00 0.00 0.00 0.00 Accoundated Americation 1389 0.00 0.00 0.00 0.00 กดก 0.00 00.00 0.00 0.00 Other Courtal Assets, Net of Decreosits 0.00 0.00 0.00 0.00 a án 0.00 0.00 ΠήD 0.00 314,609 70 0.00 Total Capital Assets 0.00 0.00 0 00 000 000 dr can 0.00 114,609 70 0.00 Total Assets 0.00 0.00 0.00 0110 0.00 0.00 0.00 0.00 9,194,727.51 DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease at Fair Valus of Hodging Derivative D DO 0.00 0.00 n no 0.00 0.00 000 1920 0.00 0.00 0.00 Net Curving Amount of Debt Refunding 0,00 0.00 0.00 1 0.00 0.00 0.00 0.00 0.00 Total Deferred Outflows of Resources 0.00 0.00 0.00 0.00 0.10 0.00 LIABILETTES arrent Lankdones Accrued Salanus and Benefits 2110 2170 0.00 0.00 n: dn 0.00 Payroll Dukations and Withholding 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2120 D 00 0.00 0.00 0.00 0.00 0.00 □ 00 0 00 3.414,758.04 Cash Overdraft 2125 n an 0.00 0.00 0.00 0.00 00.0 0.00 O OD 0.00 0.00 2130 Judgements Preable O CALL 0.00 0.00 0.00 0.00 0:00 rit din 0.00 0.00 0.00 Sales Tex Payable 000 0.00 0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Account Interest Provide 2219 0000 000 000 0.00 0.00 0.00 0.00 0.00 000 0.00 0.00 0.00 900 0.00 000 0.00 000 0.00 0.00 0.00 Due to Budgetary Funds 0.00 0.00 0.00 0.00 n no n nn DO 0.00 0 00 3,116,969 21 2230 Due to Other Agencies 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Advanced Revenues 0.00 D OD 0.00 0.00 0 00 0.00 0.00 0.00 0.00 @ D0 Estimated Unpaid Claims - Self-Instance Program 0.00 0.00 0,00 000 000 0.00 0.00 3,534,116,00 0.00 Estamated Lightliev for Chapte Adjoratement 2272 0.00 0.00 n.du 0.00 0.00 0.00 0.00 0.00 0.00 Total Current Lashinger o en i ro Dri 0.00 0.00 0.00 0.00 0.00 000 000 9,065,843,42 Long-Term Lminhoes Partian Dire Within Our Loui Obligations Under Capital Leaves 0.00 0.00 0.00 0.00 0.00 e on 0.00 0.00 Lability for Compens 2330 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Estamated Lubristy for Long-Term Chara-2150 0.00 0.00 0.00 0.00 0.00 0 00 0.00 0.00 0.00 0.00 Other Post-Employment Renefits Lobbits 2360 0.00 0.00 0.00 0.00 0.00 0.00 0.00 600 0.00 0.00 2180 0.00 0.00 Other Long-Yerm Lashittee 0.00 0.00 0.00 0.00 0.00 0.00 0 00 Due Wather One Year 0.00 0.00 000 0.00 0.00 0.00 0.00 0.00 ภาก 0.00 Portion Due After One Year Obligational Under Capital Leases 2315 0.00 0.00 000 0.00 0.00 0.00 0.00 0.00 0.00 2330 2350 Lability for Compensated Almeres 0.00 0.00 0.00 0.00 0,00 0.00 000 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 0.00 0.00 0 ab D 00 ØGD 0.00 0.00 0.00 0.00 Other Post-Employment Benefits Labels 0.00 0.00 0.00 0.00 0.00 0.00 000 0.00 0.00 0.00 Other Long-Term Labilities 2100 D 00 0 00 0.00 0.00 000 0.00 0.00 0 00 0.00 0.00 Due to More Than One Year 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total J.ong-Torm | publica 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 (0) 0.00 00.0 0.00 0.00 0.00 û ØÛ 9.065 841 32 0.00 DEFERRED INFLOWS OF RESOURCES Accountified Increase in Fact Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding 0.00 0.00 0.00 D OO 0.00 0.00 0.00 0.00 0 00 0.00 000 0.00 0.00 0.00 0.00 0.00 0.00 2630 0.00 0.00 0.00 0.00 00,00 0.00 0.00 0.00 0.00 @ DO Total Deferred Inflorm of Resources 0.00 0.00 0.00 40.00 0.00 0.00 0.00 0.00 NET POSTTION Net Investment in Capital Ameta Restricted for 0.00 0.00 0.00 0.00 0.00 0.00 0.60 0.00 0.00 114 609 70 2780 0.00 øon 0.60 0.00 0.00 0 00 0 00 D 00 (145,725 51) 000 0.00 Unrestricted 000 0.00 100 0 an 0.00

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The accompanying mates to financial guiternosis are an integral part of the statement

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0.00

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Total Net Position

0.00

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2014

						-Type Activities - Enterpris	e Funds		•		Governmental
		Self-Insurance	Self-Insurance	Self-Immunince	Self-Insurance	ARRA		<u> </u>	Other		Activities -
	Account	Consortium	Consortum	Consortum	Consortum	Consortnan	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES			The state of the s		i						
Charges for Services	3481	0.00	0 00	0 00	0 00	0 00	0.00	0 00	0.00	0.00	0
Charges for Sales	3482	0.00	0 00	0 00	0 00 1	0 00	0.00	0.00	0.00	0 00	0
Prentun Revenue	3484	0.00	0 00	0.00	0 00	0.00	0.00	0.00	0.00	0 00	38 696.364
Other Operating Revenues	3489	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0 00	0.00	480.861
Total Operating Revenues		0 00	0.00	0 00	0 00	0.00	0.00	0 00	0.00	0.00	39,177,226
OPERATING EXPENSES											34,644,220
Salurus	100	0 00	0 00	0 00	000	0 00	0.00	0.00	0 00	0 00	0
Employee Beachts	200	0.00	0 00	0.00	0.00	0.00	0 00	0 00	0.00	0 00	0
Purchased Services	300	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0.00	2,267,261
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	01
Materials and Supplies	500	0.00	0.00	0.00	0.00	0 00	0.00	0 00	0.00	0.00	6.399
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0.00	854.0
Othez	700	0.00	0 00	0.00	0.00	0.00	0.00	0 00	0.00	0.00	39.405.258
Depreciation and Amortization Expense	750	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0 00	0.00	37,9781
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41 717,751 9
Operating Income (Loss)		0.00	0 00	0.00	0.00	0.00	0.00	0 00	0.00	0 00	(2 540 525)
NONOPERATING REVENUES (EXPENSES)									940		12 340 323 2
Investment Income	3430	0 00	0.00	0 00	0 00	0.00	0.00	0.00	0 00	0.00	16 827 3
Gults, Greats and Bernants	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0.00	04
Other Miscellaneous Local Sources	3495	0 00	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0 00	1321
Loss Recovered	3740	0 00	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0 00	04
Gazo on Disposition of Assets	37B0	0.00	0 00	0 00	0.00	0.00	0.00	0.00	0.00	0.00	01
Interest	720	0 00	0 00	0 00	0.00	0.00	0.00	0.00	0 00	0.00	0.0
Miscellaneous	790	0 00	000	0.00	0.00	0 00	0.00	0.00	0 00	0.00	0 (
Lors on Duponition of Assets	810	000	0.00	0.00	0.00	0.00	0 00	0.00	0.00	000	0.0
Total Nonoperating Revenues (Expenses)		0.00	0 00	0.00	0.00	0 00	0 00	0.00	0.00	0.00	16,960 (
Income (Loss) Before Operating Transfers		0 00	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	(2,523,565 1
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	U DO	0.00	2.940.050
Transfers Out	9700	0.00	0 00	0.00	0.00	0.00	0 00	0 00	0.00	0.00	0.0
SPECIAL ITEMS											
		0.00	0 00	0 00	0.00	0 00	0 00	0.00	0 00	0.00	0.0
EXTRAORDINARY ITEMS										0.00	
		0.00	0.00	0 00	0.00	0 00	0.00	0 00	0 00	0.00	0.0
Change In Net Position		0.00	0 00	0 00	0.00	0 00	0.00	0 00	0.00	0 00	416 484 2
Net Position, July 1, 2013	2880	0 00	0.00	0.00	0.00	0 00	0.00	0.00	0 00	0.00	(287 600 (
Adjustment to Net Position	2896	0 00	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0 00	0.0
Net Position, June 30, 2014	27B0	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0 00	0.00	128 884 1

The monompanying notes to financial statements are an integral part of this statement ESE 145 $\,$

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2014

				Business	Type Activities - Enterprise	Funds				Governmental
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Consortium	Consortum	Consortium	Consortium	Сенциил	Other	Other	Enterprise	ľ	Internal Service
ASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Funds	Totals	Funds
Actipits from customers and page	0 00	200	0.00							
scripts from interfind services provided	0.00	0 00	0 00	0 00	0.00	0 00	0.00	0.00	0.00	39,177,35
sweets to applica	0.00	0.00	0.00	0.00	0.00	0 00	0 00	0 00	0 00	
symmets to employees	0.00	0.00	0.00	0 00	000	0 00	0.00	0 00	0 00	(8,229,79
symmets for interfaced services used	0.00	0 00	0 00	0.00	0 00	0 00	0.00	0 00	0 00	
ther receipts (payments)	0.00	0 00	0 00	0 00	0 00	0.00	0 00	0,00	0 00	(34,332,08
let cash provided (used) by operating activities	0 00	0.00	0.00	0 00	0.00	0.00	0 00	000	0 00	
ASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		0.00	0.00	0.00	0.00	0 00	0 00	0 00	0.00	(3,384.5
ubsides from operating grants	0.00	0.00	0 00	0.00	0.00					
reasters from other funds	0.00	0 00	0 00	0.00	0.00	0.00	0.00	0 00	0.00	
resulem to other funds	0.00	0.00	9 00	0 00	0 00	000	0.00	0 00	0 00	2.940.0
et cash provided (used) by noncapital financing activities	0.00	0.00	0 00	0 00	0 00	0.00		0 00	0.00	
ASH FLOWS FROM CAPITAL AND RELATED		0 00	- 000	9100	000	000	0 00	0.00	0.00	2.940 0:
INANCING ACTIVITIES					-					
roceeds from capital debt	0.00	0.00	0 00	0.00	0.00	0 00	0.00			
aprial contributions	0.00	0.00	0.00	0.00	0.00		0 00	0 00	000	
needs from disposition of capital assets	0.00	000	0 00	0.00	0.00	00.0	0 00	0 00	0.00	
Equisition and construction of capital assets	0 00	0 00	0.00	0.00	0.00	0 00	0.00	0.00	000	
rmcrpal paul on capital debt	0 00	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0 00	
terest pand on capital debt	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0 00	000	
et cash provided (used) by capital and related financing activities	0.00	0 00	0.00	0.00	0 00	0 00	0 00	0 00	0.00	
ASH FLOWS FROM INVESTING ACTIVITIES		9.30	0.00		0.00	000	0 00	0.00	0.00	
roceeds from sales and maturates of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0 00	
nterest and dividends received	0.00	0.00	0.00	0.00	0 00	0 00	0.00	0.00	9 00	16.83
urchase of investments	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	10,8
et cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0 00	0 00	16.83
et locrease (decrease) in cash and rash equivalents	0 00	0.00	0.00	0.00	0.00	0.00	0 00	0.00	9 00	(427,6
ish and cash equivalents - July 1, 2013	0 00	0.00	0.00	0.00	0.00	0.00	0 00	0 00	0 00	9,129,3
ish and cash equivalents - June 30, 2014	0 00	0.00	0.00	0.00	0.00	0 00	0 00	0.00	0.00	8,701.7.
econcillation of operating income (loss) to net each provided										0,141,11
sed) by operating activities:							[
persting income (loss)	0.00	000	0 00	0.00	0 00	0 00	0.00	0 00	0 00	(2.540,39
djustments to reconcile operating income (lass) to net cash				T T						(= - 10)=
rowded (used) by operating activities										
Depreciation/Amortization expense	0.00	0.00	0 00	0 00	0 00	0 00	000	0.00	0.00	37,97
Commodities used from USDA program	0 00 (0 00	0 00	0.00	0 00	0.00	0.00	0 00	0.00	
Change in assets and liabilities										
(Increase) decrease at accounts receivable	0.00	0.00	0.00	0.00	000	0.00	0.00	0 00	0.00	(122,30
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0.00	
(Increase) decrease in due from remsmer	0.00	0 00	0.00	0.00	0 00	0 00	0 00	0.00	0.00	
(Increase) decrease in deposits receivable	0 00	0 00	0.00	0.00	0 00	0.00	0 00	0 00	0.00	
(Increase) decrease in this from other funds	0.00	0 00	0 00	0.00	0.00	0.00	0 00	0 00	0.00	
(increase) decrease in due from other agencies	0 00	0 00 [0 00	0.00	0.00	0 00	0.00	000	0 00	
(Incresse) decrease in investory	0 00	0.00	0.00	000 [0 00	0 00	0.00	0.00	0.00	
(Increase) decrease in prepaid stems	0.00	0 00	0.00	0 00	0.00	0.00	0.00	0.00	0.00	
lucrease (decrease) in salanes and benefits payable	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0 00	0.00	
Increase (decrease) in payroll tax lubilities	0.00	0.00	0.00	0.00	0 00	0.00	0 00	0 00	0.00	
Increase (decrease) in actionnis payable	0.00	0 00	0.00	0 00	0.00	0.00	0.00	0.00	0.00	19,44
Increase (decrease) in cash overdraft	0 00	0 00	0 00	0 00	0.00	0.00	0 00	0 00	0 00	
Increase (decrease) in judgments payable	0 00	0 00	0.00	0.00	0 00	0.00	000	0 00	0.00	
Increase (decrease) in sales tax payable	0 00	0.00	0.00	0.00	0 00	0.00	0.00	0 00	0.00	
Increase (decrease) in account interest psyable	0 00	0.00	0.00	0.00	000	0 00	0.00	0.00	0 00	
Incresse (decresse) in deposits payable	0 00	0 00	0 00	0.00	0 00	0.00	0,00	0.00	0.00	
Increase (decrease) in due to other funds	0.00	0.00	0 00	0 00	0.00	0.00	0.00	0.00	0.00	(B23,0)
Increase (decrease) in dise to other agencies	0.00	0.00	0 00	0.00	0 00	0.00	0 00	0.00	0.00	
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0.00	0.00	
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0 00	0 00	0 00	0 00	0 00	0.00	0 00	0 00	43,82
Increase (decrease) in estimated hability for claims adjustment tal adjustments	000	000	0 00	0 00	0.00	0 00	0 00	0 00	0 00	
t cash provided (used) by operating activities	0.00	000	0 00	0 00	0 00	0.00	0 00	0.00	0 00	(844 13
neash lovering, capital and financing activities:	0.00	0 00	0 00	0.00	0.00	0 00	0.00	0 00	0.00	(3,384.5)
ntowing ranger caleural jease	0.00									
natuponicia ca cabital sessit	0.00	0.00	0 00	0 00	0 00	0.00	0.00	0 00	0 00	
acpaise of edinburent on seconds	0.00	0 00	0 00	0.00	0 00	0.00	0.00	0 00	0.00	
prial asset trade-ins	0.00	0 00	000	000	0.00	0.00	0.00	0.00	0.00	
el Intrease/(Decrease) in the fair value of investments	0.00	0.00	0 00	0 00	0 00	0.00	0 00	0 00	fl 00	
	0 00 1	0 00	0 00	0.00	0.00	0 00	0 00	0 00	0 00	

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2014

		Total	Total	Total	Total
	i	Investment	Private-Purpose	Pension	Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	89X
ASSETS					0771
Cash and Cash Equivalents	1110	0.00	0.00	0.00	3,531,319.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	84.00
Inventory	1150				0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	3,531,403.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	167,403.54
Internal Accounts Payable	2290	0.00	0.00	0.00	3,363,999.46
Total Liabilities		0.00	0.00	0.00	3,531,403.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION				-	
Held in Trust for Pension Benefits		0.00	0.00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2014

		Total	Total	Total
		Investment	Private-Purpose	Pension
	Account	Trust Funds	Trust Funds	Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Income:				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

	Account	Major Compensus Unit	Major Compensat Unit	Total Nonmajor Companent	Total Component
	Number	Name	Name	Units	Units
ASSETS Purrens Assetu					
Cash and Cash Equivalents	1110	0.00	0.00	2,544,495 tin	2,544,49
Investments	1160	0 00	0 00	\$4,566.00	\$4,56
Taxes Renewable, Net	1120	0.00	0.00	0.00	
Accounts Receivable, Net Interest Receivable on Investments	1130 1170	0.00	0.00	319,212 00 0 00	519,21
Due from Remainer	1180	0.00	0.00	0.00	
Deposits Reservable Due from Other Agencies	1210	0.00	0 tin 0 00	6,121 00	6.12
Internal Bahances	1220	0.00	0.00	1,952.00	1,95
Inventory	1150	0.00	0.00	55,771.00	55,77
Propusi I terns Total Current Asserta	1230	0.00	0.00	44,937.00	44,93
oncurrent Assets			0.001	3,229,054 00	3,229,05
Cash with Fastal/Service Agents	1114	0.00	0.00	0.00	
Other Post-Employment Benefits Asset Section 1011-13, F.S. Loan Proceeds	1410	90.0	0.00	0 00	
Prepared featurance Contra	1430	0.00	000	0.00	
Investmenta	1460	0.00	0.00	0.00	
Total Noncurrent Assets Optiol Asset:	+	0.00	000	000	
Land	1310	0.00	0.00	0.00	
Land Improvements - Nondepreciable	1315	מסינו	0.00	0.00	_
Construction in Progress Improvements Other Thun Buildings	1360	0.00	0.00	0 00	
Less Assessational Depressation	1129	0.00	0 00	266,706 (01) (245,826 60)	266,70 (245,82
Buildings and Fixed Equipment	1330	000	0.00	2,550,038.00	2,550,0
Len Accumulated Depreciation	1139	0.00	0.00	(1,191,224 00)	(1,191,2)
Furniture, Fixtures and Equipment Less Accomulated Depreciation	1140	0.00	0.00	3,074,014 00	3,074,01
Motor Vehicles	1350	0.00	000	195,158.00	(1,942,7)
Less Accumulated Deprecution	1359	0.00	0:00	(149,073.00)	(149,0)
Property Under Capital Lesse Less Accumulated Deprecution	1170	0.00	0 00	B (II)	
Audovanal Materials	1381	000	0.00	000	
Less Accumulated Degreciation	1188	0.00	0.00	000	
Computer Software Lens Accumulated Amortization	1382	0.00	0 00	8,860 00	3,8
Other Capital Assets, Net of Depreciation	1189	000	0.00	(7,088 (IO) 2,558,825 (IO	(7,0)
Total Capital Assets		000	0.00	2,558,625 00	2,558,6; 2,559,6;
otal Assets		0.00	0.00	5,787,879.00	5,787,8
EFERRED OUTFLOWS OF RESOURCES occurrendated Decrease in Fair Value of Hedging Derivatives	tato	45.400	0.00		
et Carrying Amount of Debt Refunding	1910	0.00	0 00	110 D	
stal Deferred Outflows of Resources		0.00	0.00	0.00	
ABILITIES			- 1		
arrent Liabilities Accrued Salaries and Bengfits	2110	0.00	000	24 BW 00	Ec. 44
Payroll Deductions and Withholdings	2170	0.00	000	86,800 no 15,894 no	86,8 15,8
Accessoria Pavable	2120	0.00	000	106,779 (0)	106,77
Cash Overdruft Judgmenta Pavable	2(25	000	0,00	000	
Construction Contracts Payable	2130	0.00	0.00	000	
Construction Contracts Payable - Retained Percentage	2150	0.00	000	0.00	
Sales Tux Payable	2260	000	0.00	0.00	
Due to School Dustnet Accused Interest Payable	2240 2210	000	0 00	54,825 00	54,83
Deponts Psyable	2220	000	000	0.00	
Due to Other Agencies	2230	000	0.00	0.00	
Current Notes Payable Advanced Revenues	2250	000	000	38,015 00	18,0
Esteranted Unipand Claims - Self-Insurance Program	2271	00.00	0.00	000	
Estumeted Liability for Claims Adjustment	2272	0.00	0.00	0.00	
Estimated Lability for Arbitrage Relate	2280	0.00	000	0.00	
Total Current Liabilities mg/Term Liabilities	 	0.00	1000	302,313,00	302,3
Portion Due Within One 1 car				1	
Notes Payable	2310	0.00	0 00	0.00	
Obligations Under Capital Leases Bonds Pavable	2315	0.00	0.00	0.00	
Lability for Correpensated Atmescer	2330	0.00	0 40	226,848.00	226,84
Lease-Purchase Agreements Psyable	2340	0.00	0.00	0.00	
Estimated Labelity for Long-Term Claims (Alber Bart Employment Respire Labelity	2350	0.00	000	0.00	
Other Past-Employment Benefits Lability Estimated PECO Advance Payable	2360	0.00	0.00	000	
Other Long-Term Loablities	23RD	000	0.00	00.0	
Derivative Instrument	2190	0.00	0.00	D 00	
Esternated Lashality for Arbatrage Rehate Duo within One Year	22BO	000	0.00	9.00	226 8
Partian Due After One Year	1 -	0.00	000	225,848 00	226,6
Notes Psyable	2310	00.0	0.00	0.00	
Obligatarins Under Capital Legaes	2315	0.00	000	0.00	
Bonds Psyable Linbiday for Compensated Absences	2320	900	0.00	291,703.00	291,70
Leans-Purchase Agreements Pavable	2340	0.00	0.00	291,705.00	291,71
Enternated Loubshity for Long-Term Clauma	2350	0.00	0.00	0.00	
Other Post-Employment Benefits Ludwisty Estamated PECO Advance Payable	2360 2370	110.0	0.00	0.00	
Other Long-Terro Labilities	2380	0.00	000	000	
Derivative Instrument	2190	0.00	0.00	0.00	
Estamated Lability for Arbitrage Rebute Due in More than One Year	2280	0.00	0.00	201 707 00	201 78
Total Long-Term Labilities		0.00	0.00	291,703 00 518,551 00	291,70 518,55
tal Llabilities		0.00	010	820,864 00	#20,86
EFERRED INFLOWS OF RESOURCES					
zamulated Increase in Fair Value of Hedging Derivatives first Net Carrying Amount of Debt Refunding	2610 2620	900	000	90.9	
Cornel Revenue	2630	0.00	000	167,269 00	167,26
ital Deferred Inflams of Resources		0.00	0.00	167,269 00	167,35
ET POSITION	T				
et Investment in Capital Assets	2770	000	0.00	2,523,310 00	2,523,31
stricted For	1		41.00	0:00	
stricted For Categorical Carryover Programs	27B0	000			
Categorical Carryover Programs Food Service	2780	0.00	0.00	0.00	
Categorical Carryover Programs Fond Service Debt Service	2780 2780	0.00	0.00	0.00	
Categorial Carryover Programs Food Service	2780	0.00	0.00	0.00	

Net (Expense)

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Program Revenues	-	in Net Position
	Account		Charges for	Operating Grants and	Capital Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	5,052,454.00	2,130,493.00	857,979.00	60,954.00	(2,003,028.0
Student Personnel Services	6100	2,941,781.00	159,929.00	653,484.00	79,889.00	(2,048,479.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	- 0.0
Instruction and Curriculum Development Services	6300	5,545.00	0.00	0.00	0.00	(5,545.0)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.0
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.0
Board	7100	9,159.00	0.00	0.00	0.00	(9,159.0
General Administration	7200	0.00	0.00	0.00	0.00	0.0
School Administration	7300	869,690.00	149,254.00	0.00	51,074.00	(669,362,0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	369,746.00	0.00	0.00	0.00	(369,746.0
Food Services	7600	132,529.00	0.00	0.00	0.00	(132,529.0
Central Services	7700	141,864.00	0.00	0.00	0.00	(141,864.0
Student Transportation Services	7800	10,612.00	0.00	0.00	0.00	(10,612.0
Operation of Plant	7900	1,069,406.00	0.00	0.00	3,849.00	(1,065,557.0
Maintenance of Plant	8100	598,259.00	54,468.00	3,449.00	101,512.00	(438,830.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	275,456.00	320,659.00	0.00	0.00	45,203.00
Interest on Long-Term Debt	9200	2,089.00	0.00	0.00	0.00	(2,089.0
Unallocated Depreciation/Amortization Expense*		21,584.00				(21,584.0
Total Component Unit Activities		11,500,174.00	2,814,803.00	1,514,912.00	297,278.00	(6,873,181.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Contributions	
Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings 6,839,8 4,60	0.00
Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings 6,839,8 4,60	0.00
Grants and Contributions Not Restricted to Specific Programs 6,839,81 Investment Earnings 4,60	0.00
Investment Earnings 4,6	0.00
<u> </u>	6.00
Miscellaneous 131,3'	6.00
	5.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers 6,975,8	7.00
Change in Net Position 102,61	6.00
Net Position, July 1, 2013 4,697,00	0.00
Net Position, June 30, 2014 4,799,74	6.00

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

Net (Expense)

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
				Program Revenues		in Net Position
	Account		Charges for	Operating Grants and	Capital Grants and	Total Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities						
Instruction	5000	5,052,454.00	2,130,493.00	857,979.00	60,954.00	(2,003,028.0
Student Personnel Services	6100	2,941,781.00	159,929.00	653,484.00	79,889.00	(2,048,479.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	5,545.00	0.00	0.00	0.00	(5,545.0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.0
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.0
Board	7100	9,159.00	0.00	0.00	0.00	(9,159.0
General Administration	7200	0.00	0.00	0.00	0.00	0.0
School Administration	7300	869,690.00	149,254.00	0.00	51,074.00	(669,362.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	369,746.00	0.00	0.00	0.00	(369,746.0
Food Services	7600	132,529.00	0.00	0.00	0.00	(132,529.0
Central Services	7700	141,864.00	0.00	0.00	0.00	(141,864.0
Student Transportation Services	7800	10,612.00	0.00	0.00	0.00	(10,612.0
Operation of Plant	7900	1,069,406.00	0.00	0.00	3,849.00	(1,065,557.0
Maintenance of Plant	8100	598,259.00	54,468.00	3,449.00	101,512.00	(438,830.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	275,456.00	320,659.00	0.00	0.00	45,203.00
Interest on Long-Term Debt	9200	2,089.00	0.00	0.00	0.00	(2,089.00
Unallocated Depreciation/Amortization Expense*		21,584.00				(21,584.0)
Total Component Unit Activities		11,500,174.00	2,814,803.00	1,514,912.00	297,278 00	(6,873,181.00

General Revenues:

17	T١	CL	2.5	,

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position Net Position, July 1, 2013 Net Position, June 30, 2014

	0.00
	0.00
	0.00
	0,00
·	6,839,886.00
	4,606.00
	13 1,375.00
	0.00
	0.00
	0.00
	6,975,867.00
	102,686.00
	4,697,060.00
	4,799,746.00

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charges to external customers for support. Likewise, the primary government is reported separately from certain legally separated component units for which the primary government is financial accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense is allocated to the various functions, based on actual and estimated usage of the assets in those functions.

B. Reporting Entity

The St. Johns County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The St. Johns County School District (District) is considered part of the Florida system of public education. The governing body of the District is the Board, which is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of St. Johns County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of these criteria, the following component unit(s) are included within the District's reporting entity:

Blended Component Unit. The St. Johns County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in a subsequent note. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

<u>Discretely Presented Component Unit(s)</u>. The component unit columns in the government-wide financial statements include the financial data of the District's other component units as follows:

The St. Johns County Education Foundation, Inc. (Foundation), is a separate not-for-profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes, to receive, hold, invest, and administer property and to make expenditures to and for the benefit of public prekindergarten through twelfth grade education in St. Johns County. The nature and significance of its relationship with the District requires that the Foundation be considered a component unit.

The ABLE School, Inc., Saint Augustine Montessori Community, Inc., and St. Paul School of Excellence, Inc., are charter schools established pursuant to Section 1002.33, Florida Statutes, and the First Coast Technical Institute, Inc., d/b/a First Coast Technical College, a charter technical career center established pursuant to Section 1002.34, Florida Statutes, are organized as not-for-profit corporations pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act. The charter schools and the charter technical career center operate under charters approved by their sponsor, the St. Johns County District School Board. The charter schools and the charter technical career center are considered to be component units of the District since they are fiscally dependent on the District to levy taxes for their support, and there is a potential for the charter schools, and the charter technical career center, to provide specific financial benefits to, or impose specific financial burdens, on the District. The District does not have any major component units.

The financial data reported on the accompanying statements for the Foundation, the charter schools, and the charter technical career center represents a compilation of their audited financial statements for the fiscal year ended June 30, 2014. The audit reports are filed in the District's administrative offices.

The District also considered the Therapeutic Learning Center Charter School and the St. Johns Community Campus Charter School operated by The ARC of the St. John, Inc., for inclusion in its reporting entity; however, because The ARC of the St. Johns, Inc. is a component unit of a nongovernmental not-for-profit organization, the charter schools do not meet the criteria for inclusion as District component units. The charter school's financial statements were audited by an independent certified public accountant and are filed in the District's administrative offices.

C. Basis of Presentation: Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component units. Separate statements for each fund category — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

- General Fund to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue Federal Economic Stimulus Fund to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act (ARRA) and other Federal stimulus programs.
- ➤ <u>Debt Service Other Debt Service Fund</u> to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the certificates of participation.
- Debt Service ARRA Economic Stimulus Fund to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs of Qualified School Construction Bonds (QSCBs).
- Capital Projects Other Capital Projects Fund to account mainly for the financial resources received from local impact fees, certificates of participation proceeds, and other miscellaneous sources to be used for educational capital outlay needs, including new construction and renovations and remodeling projects.
- Capital Projects ARRA Economic Stimulus Fund to account for the financial resources of the QSCBs to be used for certain capital construction.

Additionally, the District reports the following proprietary and fiduciary fund types:

- ➤ <u>Internal Service Funds</u> to account for the District's self-insured health and hospitalization programs, which include medical, dental, and vision plans, and the District's self-insured workers' compensation program (for claims incurred prior to June 30, 2008).
- Agency Funds to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

E. Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary funds are reported using the economic resources measurement and the accrual basis of accounting. The agency fund has no measurement focus, but utilizes the accrual basis of accounting for reporting its assets and liabilities.

The ABLE School, Inc., Saint Augustine Montessori Community, Inc., St. Paul School of Excellence, Inc., and the First Coast Technical College, a charter technical career center, are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

The Foundation, shown as a discretely presented component unit, is accounted for under the not-for-profit basis of accounting and uses the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

F. Budgetary Information

1. Budgetary Basis of Accounting.

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term, highly liquid investments with original maturities of three months or less. Investments classified as cash equivalents include amounts placed with the Florida Education Investment Trust Fund (FEITF). The statement of cash flows considers cash as those accounts used as demand deposit accounts.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed in State Board of Administration Debt Service accounts for investment of debt service monies, amounts placed in FEITF, and those made locally.

The District's investments in the FEITF, a Securities and Exchange Commission Rule 2a7 external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which approximates amortized cost.

Investments made locally consist of amounts placed in a money market mutual fund under a trust agreement in connection with certificates of participation financing arrangements, including QSCBs, and are reported at fair value.

Types and amounts of investments held at fiscal year-end are described in a subsequent note.

3. Restricted Investments

Certain assets held by a trustee under a trust agreement, in the name of the District, in connection with certificates of participation financing arrangements, including Qualified School Construction Bonds (QSCBs), are classified as restricted assets on the statement of net position because they are set aside for repayment of maturing debt or represent proceeds for the construction of certain projects as required by applicable debt covenants. These assets consist of \$15,261,114.91 restricted for the repayment of certificates of participation principal and interest, all of which is payable on July 1, 2014, and reported as current liabilities on the statement of net position, \$2,823,558.78 restricted for the repayment of QSCBs principal that is maintained in a sinking fund account, and \$16,176,783.48 of certificate of participation proceeds restricted for the construction of Patriot Oaks and Valley Ridge Academies.

4. Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at last invoice price, which approximates the first-in, first-out basis, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

5. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Improvements Other than Buildings	10 - 40 years
Buildings and Fixed Equipment	10 - 50 years
Furniture, Fixtures, and Equipment	3 - 15 years
Motor Vehicles	5 - 10 years
Property Under Capital Lease	10 years
Audio Visual Materials and Computer Software	5 years
Intangible Assets	5 years

Current year information relative to changes in capital assets is described in a subsequent note.

6. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize debt premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources, while premiums on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

The District follows GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Types Definitions to account for its governmental funds' fund balances. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

The District reports its governmental fund balances in the following categories:

Nonspendable. The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash. Examples of items that are not in spendable form include inventories, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale. The District classifies its amounts reported as inventories as nonspendable.

Restricted. The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provision, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance. The District classifies most of its fund balances, other than those in the General Fund, as restricted, as well as unspent State categorical and earmarked educational funding reported in the General Fund, that are legally or otherwise restricted.

<u>Committed.</u> The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority (i.e., the Board). These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same action it employed to previously commit the amounts.

- Economic Stabilization Arrangement. Board Rule 7.01, School District Budget System, provides that the Board shall commit an amount equal to 3 percent of its estimated revenue from the first Florida Education Finance Program calculation under a stabilization arrangement for use in an emergency situation. The District classifies the stabilization arrangement monies as committed fund balance and defines the circumstances that constitute an emergency as non-routine in nature and to specifically include the following:
 - Failure to pay loans or debt service when due as a result of lack of funds;
 - Failure to pay uncontested claims to creditors within ninety (90) days due to lack of funds;
 - Failure to transfer taxes, social security or retirement/benefits for employees; and
 - Failure for one pay period to pay wages, salaries or retirement benefits to employees.
- Discretionary Millage. In accordance with Section 1011.71(1), Florida Statutes, the District levied an additional 0.25 discretionary millage for critical operating needs. The School Board adopted the additional discretionary millage on September 28, 2010, and specified that the monies be used to support the maintenance and equipment needs of its educational facilities. The unspent portion of the additional discretionary millage monies is classified as committed fund balance.

Assigned. The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any remaining positive amounts, for governmental funds other than the General Fund, not classified as nonspendable, restricted, or committed. The District also classifies amounts as assigned that are constrained to be used for specific purposes based on actions of the Superintendent or the Superintendent's designee as authorized by Board Rule 7.01, School District Budget System, and not included in other categories.

<u>Unassigned</u>. The portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General

Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the St. Johns County Property Appraiser, and property taxes are collected by the St. Johns County Tax Collector.

The School Board adopted the 2013 tax levy on September 17, 2013. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the St. Johns County Tax Collector at fiscal year-end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

4. Educational Impact Fees

St. Johns County imposes an educational impact fee based on an ordinance adopted by the County Commission in 1987. This ordinance was most recently amended in March 2005, when Ordinance 2005-27 established, in part, revised rates to be collected. The educational impact fee is collected by the County for most new residential construction. The fees can only be used to acquire, construct, expand, and equip the educational sites and educational capital facilities necessitated by new development and to pay for certain collection and legal defense costs.

5. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting

NOTES TO THE FINANCIAL STATEMENTS June 30, 2014

agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

6. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The long-term liability for compensated absences is calculated using the vesting method. Under this method, the amount of the liability is estimated based on the sick leave accumulated at the date of the statement of position for those employees who currently are eligible to receive termination payments as well as for other employees who are expected to become eligible in the future to receive such payments.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and workers' compensation insurance. Operating expenses include insurance claims and excess coverage premiums. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. <u>Deficit Net Position in Proprietary Funds – Internal Service Fund.</u>

The following Internal Service Fund has a deficit net position balance at June 30, 2014.

	Beginning		Ending
	Net	Change in	Net
	Position	Net Position	Position
Health and Hospitalization - Group			
Medical Self-Insurance Fund	\$ (7,765,036.57)	\$ 469,348.80	\$ (7,295,687.77)

The Health and Hospitalization – Group Medical Self-Insurance Fund continues to have a deficit net position. The District continues to work on improving the Fund's deficit net position through comprehensive changes. Specifically, on July 1, 2014, premiums were increased on both the employer and employee side by a total of 12 percent, retiree premiums were increased again beginning July 1, 2014, and changes to the deductible and out of pocket maximum for the plan will go into effect on January 1, 2015. The District is monitoring the

deficit and will continue to research solutions to recommend to the Board for implementation throughout the year.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk-Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

Cash balances from all funds are combined and invested to extent available. Earnings are allocated monthly to each fund balance on average daily balances.

B. <u>Investments</u>

As of June 30, 2014, the District has the following investments and maturities:

Investments	Maturities	Fair Value
Goldman Sachs Financial Square Treasury Obligations Fund	28 Day Average	\$ 34,261,457.17
Florida Education Investment Trust Fund (2)	51 Day Average	5,027,263.97
State Board of Administration		
Debt Service Accounts	6 Months	153,713.06
Total Investments, Primary Government		\$ 39,442,434.20

Notes: (1) These investments are held under a trust agreement in connection with the Certificates of Participation, Series 2003A, 2006, 2010-QSCB, and 2013 financing agreements and are reported as restricted cash equivalents for financial reporting purposes.

(2) This investment is reported as a cash equivalent for financial statement reporting purposes.

> Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy authorizes the investment of temporarily idle funds to earn the maximum return for the period available. The policy also indicates a high priority shall be placed on the safety and liquidity of the funds. The trust agreement in connection with certificates of participation financing does not specifically limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates. The Goldman Sachs Financial Square Treasury Obligations money market mutual fund and the Florida Education Investment Trust Fund (FEITF) are designed to maintain a \$1 per share net asset value and provide immediate liquidity to meet cash flow needs.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the State Board of Administration (SBA) Local Government Surplus Funds Trust Fund Investment Pool, known as Florida PRIME, or any other intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy does not further limit its investment choices.

As of June 30, 2014, the District's investments in the Florida Education Investment Trust Fund were rated AAAm by Standard and Poor's and the investments in Goldman Sachs Financial Square Treasury Obligations Fund were rated AAAm by Standard and Poor's and Aaa by Moody's Investors Service.

The District's investments in the SBA Debt Service accounts are to provide for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account.

C. <u>Due From Other Agencies</u>

The \$7,223,286.61 reported as due from other agencies primarily consists of \$3,545,264 due from the Florida Department of Education for remodeling, renovation, maintenance, repair, and site improvement projects of District facilities, which may not be entirely collected with one year; \$1,976,307.17 due from the Florida Department of Education for reimbursement of Federal grant expenditures, and \$1,339,181.30 due from St. Johns County for the collection of educational impact fees.

D. Changes In Capital Assets

Changes in capital assets are presented in the table below:

GOVERNMENTAL ACTIVITIES	Balance 7/1/2013	Additions	Deletions	Balance 6/30/2014
Capital Assets Not Being Depreclated:				
Land	\$ 34,488,947.83	\$ -	\$ 2,225,305.80	\$ 32,263,642.03
Construction In Progress	7,150,255.73	35,520,205.62	-	42,670,461.35
Total Capital Assets Not Being Depreciated	\$ 41,639,203.56	\$ 35,520,205.62	\$ 2,225,305.80	\$ 74,934,103.38
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	24,795,305.46	<u></u>	444	24,795,305.46
Buildings and Fixed Equipment	597,446,682.67	752,783.64	-	598,199,466.31
Furniture, Fixtures, and Equipment	25,055,142.09	1,997,985.39	2,954,561.71	24,098,565.77
Motor Vehicles	18,149,141.62	2,031,115.40	54,933.00	20,125,324.02
Property Under Capital Lease	667,231.00	_		667,231.00
Audio Visual Materials and	26,358.97	-	-	26,358.97
Intangible Assets	33,186.80	-	-	33,186.80
Computer Softw are	4,307,953.55	111,162.71	77,205.76	4,341,910.50
Total Capital Assets Being Depreciated	\$ 670,481,002.16	\$ 4,893,047.14	\$ 3,086,700.47	\$ 672,287,348.83
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	14,422,612.16	642,027,01		15,064,639,17
Buildings and Fixed Equipment	152,604,251.95	13,470,198.49	_	166,074,450.44
Furniture, Fixtures, and Equipment	20,986,144.59	1,931,588.13	2,954,561.71	19,963,171.01
Motor Vehicles	11,587,875.51	1,478,779.00	54,933.00	13,011,721.51
Property Under Capital Lease	661,670.77	5,560,23	- 1,000.00	667,231.00
Audlo Visual Materials and	14,617.26	6,709.49	-	21,326.75
Intangible Assets	25,455.64	4,460.76	_	29,916.40
Computer Software	4,059,575.41	170,551.17	77,205.76	4,152,920.82
Total Accumulated Depreciation	\$ 204,362,203.29	\$ 17,709,874.28	\$ 3,086,700.47	\$ 218,985,377.10
Total Capital Assets Being Depreciated, Net	\$ 466,118,798.87	\$ (12,816,827.14)	\$ -	\$ 453,301,971.73
Governmental Activities Capital Assets, Net	\$ 507,758,002.43	\$ 22,703,378.48	\$ 2,225,305.80	\$ 528,236,075.11

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Instruction	\$ 10,285,953.23
Pupil Personnel Services	1,226,673.73
Instructional Media Services	322,440.73
Instruction and Curriculum Development Services	394,469.82
Instructional Staff Training Services	322,210.29
Instruction Related Technology	265,281,47
School Board	26,156,31
General Administration	24,461.03
School Administration	1,069,623.23
Facilities Acquisition and Construction	95,405.00
Fiscal Services	117,843.99
Food Services	410,265.49
Central Services	254,220.96
Pupil Transportation Services	1,478,779.00
Operation of Plant	751,813.74
Maintenance of Plant	424,392.65
Administrative Technology Services	23,623.63
Community Services	216,259.98
Total Depreciation Expense - Governmental Activities	\$ 17,709,874.28

E. Pension Obligations

Florida Retirement System

Essentially all regular employees of the District are eligible to enroll as members of the State-administered Florida Retirement System (FRS). Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the Florida Retirement System Investment Plan (Investment Plan).

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal

retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. District employees participating in DROP are not eligible to participate in this program. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, Elected County Officers, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

The State of Florida establishes contribution rates for participating employers and employees. Contribution rates during the 2013-14 fiscal year were as follows:

Class	Percent of Gross Salary		
	Employee	Employer	
		(A)	
FRS, Regular	3.00	6.95	
FRS, Elected County Officers	3.00	33.03	
FRS, Senior Management Service	3.00	18.31	
DROP - Applicable to			
Members from All of the Above Classes	0.00	12.84	
FRS, Reemployed Retiree	(B)	(B)	

Notes: (A) Employer rates include 1.20 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.03 percent for administrative costs of the Investment Plan.

(B) Contribution rates are dependent upon retirement class in which reemployed.

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions for the fiscal

year ended June 30, 2012, June 30, 2013, and June 30, 2014, totaled \$6,115,413.27, \$6,630,916.12, \$10,348,918.80, respectively, which were equal to the required contributions for each fiscal year.

There were 652 District participants in the Investment Plan during the 2013-14 fiscal year. The District's contributions including employee contributions to the Investment Plan totaled \$1,486,103.11, which was equal to the required contribution for the 2013-14 fiscal year.

Financial statements and other supplementary information of the FRS are included in the State's Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services. An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

F. Other Postemployment Health Care Benefits

Plan Description. The Other Postemployment Benefits Plan (Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District or its major component unit, First Coast Technical College, and eligible dependents, may continue to participate in the District's self-insured health and hospitalization plan for medical, prescription drug, dental, and vision coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the Plan on average than those of active employees. Additionally, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees. Benefits under the Plan are provided for a fixed number of years determined at the time of retirement based on the number of years worked for the District. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System or other entity.

Funding Policy. Contribution requirements of the District and Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advance-funded or established a funding methodology for the annual other postemployment benefit (OPEB) costs or the net OPEB obligation, and the Plan is financed on a pay-as-you-go basis. For the 2013-14 fiscal year, 385 retirees received other postemployment benefits. The District provided required contributions of \$1,872,824 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees for claims expenses (net of excess insurance), administrative expenses, and excess insurance premiums, net of retiree contributions totaling \$2,273,346. Retiree contributions represent 1.2 percent of covered payroll.

Annual OPEB Cost and Net OPEB Obligation. The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. The ARC represents a level of funding that if paid on an ongoing basis, is projected to

cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the District's annual OPEB cost for the fiscal year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation.

Description	Amount
Normal Cost (service cost for one year) Amortization of Unfunded Actuarial	\$ 2,842,863
Accrued Liability Interest on Normal Cost and Amortization	2,473,809
motest on Normal Gost and Amonization	
Annual Required Contribution	5,316,672
Interest on Net OPEB Obligation	1,539,336
Adjustment to Annual Required Contribution	(2,332,327)
Annual OPEB Cost (Expense)	4,523,681
Contribution Toward the OPEB Cost	(1,872,824)
Increase in Net OPEB Obligation	2,650,857
Net OPEB Obligation, Beginning of Year	51,311,200
NIA ORER ON STATE TO LETY-	
Net OPEB Obligation, End of Year	\$ 53,962,057

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation as of June 30, 2014, and the two preceding fiscal years, were as follows:

Fiscal Year	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2011-12	\$ 8,465,466	\$ 2,583,993	30.5%	\$ 44,131,832
2012-13	8,836,418	1,657,050	18.8%	51,311,200
2013-14	4,523,681	1,872,824	41.4%	53,962,057

<u>Funded Status and Funding Progress</u>. As of January 1, 2014, the most recent valuation date, the actuarial accrued liability for benefits was \$53,625,376, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$53,625,376, and a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$131,804,532, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 40.1 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future

employment and termination, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The required schedule of funding progress (Exhibit D-2), immediately following the notes to financial statements, presents multiyear trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The District's January 1, 2014, OPEB actuarial valuation, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2014, and the District's 2013-14 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 3 percent per year, and an annual healthcare cost trend rate of 8.5 percent initially for the 2013-14 fiscal year, reduced by 0.5 percent per year, to an ultimate rate of 4.5 percent after eight years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2014, was 22 years.

G. Special Termination Benefits

The Board provides for the payment of special retirement benefits to qualifying employees as follows:

- The Board policy provides for the payment of special termination incentive to administrative, managerial, and confidential employees hired prior to January 2, 2002. The incentive is equal to 1 percent of final salary times the number of years of St. Johns County District School Board service or \$10,000, whichever is greater, provided that the employee retires by the end of the first fiscal year of eligibility. Employees hired on or after January 2, 2002, are not eligible for the retirement incentive, and employees hired before that date and reclassified from another category are eligible for an incentive equal to 1 percent of final salary times the number of years of St. Johns County District School Board service or \$10,000, whichever is less, provided that the employee retires by the end of the first fiscal year of eligibility.
- The Board's collective bargaining agreement with the St. Johns Education Association provides for the payment of a special retirement incentive of 30 percent of final salary or \$10,000, whichever is greater, for instructional employees who retire with a minimum of 10 years of service, provided that the employee retires by the end of the first fiscal year of eligibility.
- > The Board's collective bargaining agreement with the St. Johns School Support Association provides for the payment of special retirement benefits to noninstructional employees upon retirement of \$3,000 for

employees with 15 years of service and an additional \$250 for each year of service beyond 15 years, up to a maximum of 30 years of service.

In addition to payments for accrued leave and regular termination benefits, the District reported expenditures for special termination benefits, totaling \$912,898.01 during the 2013-14 fiscal year.

H. Construction and Other Significant Commitments

Encumbrances. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2014:

Major	Funds		
•	Capital	_	
	Projects -	Nonmajor	Total
	Other Capital	Governmental	Governmental
General	Projects	Funds	Funds
\$1, 297,391 .87	\$4,991,48 1.38	\$2,773,156.73	\$9,062,029.98

<u>Construction Contracts</u>. Encumbrances include the following construction contract commitments at fiscal year-end:

Project	 Contract Amount		Completed To Date		Balance Committed	
Patriot Oaks Academy - K-8 "HH"			· -			
Architect	\$ 1,314,265.00	\$	1,262,278.00	\$	51,987.00	
Contractor	13,827,158.65		13,135,375.00		691,783.65	
Direct Purchases	7,608,849,51		7,303,032.15		305,817.36	
Sub Tolal	 22,750,273.16		2 1,700,685. 15		1,049,588.01	
Valley Ridge Academy - K-8 "II"						
Architect	\$ 713,310.00	\$	683,085.00	\$	30,225.00	
Contractor	13,399,188.13		12,444,420.00		954,768.13	
Direct Purchases	7,457,134.53		7 ,302,917 .58		154,216.95	
Sub Total	 21 ,569,632.66		20,430,422.58		1,139,210.08	
TOTAL	\$ 44,319,905.82	\$	42,131, 107.73	\$	2,188,798.09	

I. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The St. Johns County District School Board has established self-insurance programs for its employee health and hospitalization and its workers' compensation liability coverage. For workers' compensation and most of its other insurance coverage,

effective July 1, 2008, the Board became a member of the Florida School Board Insurance Trust (Trust) under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the Trust. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Trust is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. If a member district withdraws or terminates participation in the Trust, and its claims exceed loss fund contributions from premiums paid, the Trust may request additional funds or return the open claims to the member district. The Board of Directors for the Trust is mainly composed of school board members and a district level business officer selected from participating districts.

The District's health and hospitalization self-insurance program, which includes medical, dental, and vision coverage, is being provided on a self-insured basis up to specified limits. The District has entered into an agreement with an insurance company to provide specific excess coverage of claim amounts above \$200,000 per insured per year. The program's administrator has been approved by the Florida Department of Financial Services, Office of Insurance Regulation. The funds for these coverages were established in accordance with Chapter 112, Florida Statutes. The program is administered through the Internal Service Funds. Contributions to the program were made by the St. Johns County District School Board and the First Coast Technical College, and by covered current and former employees and retirees of the Board and the First Coast Technical College.

A liability in the amount of \$2,798,588 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2014, and is reported net of excess insurance recoverable on unpaid claims.

The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program:

	Beginning-of- Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2012-13	\$ 3,598,557.00	29,553,518.60	(30,244,812.60)	\$ 2,907,263.00
2013-14	\$ 2,907,263.00	34,093,323.22	(34,201,998.22)	\$ 2,798,588.00

The Board established a self-insurance program to provide workers' compensation coverage for its employees for claims incurred prior to June 30, 2008. The District's liability was limited by excess insurance to \$150,000 or \$250,000 per occurrence, depending on the year of occurrence, and by aggregate excess insurance per plan year, ranging from \$1,000,000 to \$3,211,800, except for the 2004-05 plan year, for which aggregate excess insurance was not purchased. For claims incurred on or after July 1, 2008, the District's workers' compensation coverage was administered by the Trust.

A workers' compensation program liability of \$735,528 was actuarially determined to cover the District's liability at June 30, 2014 (for plan years ending June 30, 2008 and prior), and is reported net of excess insurance recoverable on unpaid claims.

The following schedule represents the changes in the liability for the past two fiscal years for the District's workers' compensation program:

		eginning-of- Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	 Balance at Year-E	
2012-13 2013-14	\$ \$	619,413.00 583,025.00	25,786.91 282,593.21	(62,174.91) (130,090.21)		25.00 28.00

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

J. Long-Term Liabilities

1. Certificates of Participation

Certificates of Participation at June 30, 2014, are as follows:

Series		Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount		
Series 2006	\$	79,350,000	3.90 - 5.25	2021	\$ 145,000,000		
Series 2010-QSCB		16,000,000	4.94 (1)	2027	16,000,000		
Series 2012, Refunding		7,600,000	3 50 - 4.10	2018	9,510,000		
Series 2013		32,310,000	2.00 - 5.00	2033	33,460,000		
Total Minimum Lease Payments	\$	135,260,000					

Notes: (1) Series 2010-QSCB (Qualified School Construction Bonds) are primarily principal only bonds, repaid by the District. The QSCBs were issued as direct subsidy bonds, whereby the District pays the full amount of taxable interest to the lender and then files for a direct cash subsidy payment from the United States Treasury. At the time the bonds were Issued, the entire 4.94 percent stated interest rate was eligible for direct cash subsidy from the United States Treasury. However, due to Sequestration, beginning with the fiscal year 2013-14, the direct subsidy interest payment from the United States Treasury will be reduced by 8.7 percent.

The District entered into a master financing arrangement on November 15, 2003, characterized as a lease purchase agreement, with the St. Johns County School Board Leasing Corporation (Leasing Corporation) whereby the District secured financing of various educational facilities. The financing was accomplished through the issuance of certificates of participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given a ground lease on District properties to the Leasing Corporation, with a rental fee of \$10 per year. The properties covered by the ground leases are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to term,

the District may be required to surrender the properties included under the Ground Lease Agreements for the benefit of the securers of the certificates for the remaining term of the ground leases or until the certificates are paid in full.

The QSCBs were issued through the American Recovery and Reinvestment Act (ARRA) on September 20, 2010. For the Series 2010-QSCB, the principal portion of the basic lease payment, \$16,000,000, is due on September 1, 2027. The sinking fund payments are due on September 1 during each period, commencing on September 1, 2011. The Series 2010-QSCB sinking fund payments made by the District will be deposited by the Trustee into the Series 2010 Sinking Fund Account pursuant to the Trust Agreement. Such funds will be invested in permitted investments in accordance with the Trust Agreement. The Board may offset sinking fund payments with the interest earnings on amounts in the Sinking Fund Account and must make supplemental payments to the Sinking Fund Account to cure any deficiency between the amount on deposit and the required scheduled amount. Sinking fund payments on deposit in the Sinking Fund Account will be retained therein until transferred to the Series 2010 Principal Account and applied to the payment of the \$16,000,000 principal component due on the Series 2010-QSCB Certificates at maturity (September 1, 2027) or upon earlier payment. The QSCBs are primarily issued as principal only and provide for a direct cash subsidy payment from the United States Treasury for the interest. At the time the bonds were issued, the entire Series 2010-QSCBs stated interest rate of 4.94 percent was eligible for direct subsidy from the United States Treasury. However, due to Sequestration, beginning with the fiscal year 2013-14, the direct subsidy interest payments from the United States Treasury will be reduced by 8.7 percent.

A summary of the lease terms are as follows:

Certificates	Lease Term
Series 2006	Earlier of the date paid in full or July 1, 2021
Series 2010-QSCB	Earlier of the date paid in full or September 1, 2027
Series 2012, Refunding	Earlier of the date paid in full or July 1, 2018
Series 2013	Earlier of the date paid in full or July 1, 2033

The District properties included in the ground leases under this arrangement include:

Certificates	Description of Properties							
Series 2006	Construction of Wards Creek Elementary School, Pacetti Bay Middle School, a Ninth Grade Center at the Existing Bartram Trail High School, Ponte Vedra High							
	School, and Creekside High School							
Series 2010-QSCB	Construction of Palencia Elementary							
Series 2012, Refunding	Construction of Timberlin Creek Elementary School and South Woods Elementary School							
Series 2013	Construction of Patriot Oaks Academy and Valley Ridge Academy							

Except for the QSCBs, the lease payments are payable by the District semiannually, on July 1 and January 1, and must be remitted as of the 15th day of the month preceding the payment dates. The QSCBs are payable March 1 and September 1. The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

Fiscal Year Ending June 30		Tolal	_	Principal	_	Interest		
2015	\$	18,727,485.00	\$	12,955,000.00	\$	5,772,485.00		
2016		18,731,641.50		13,410,000.00		5,321,641.50		
2017		18,730,179.50		13,950,000.00		4,780,179.50		
2018		18,726,851.50		14,465,000.00		4,261,851.50		
2019		16,774,057.50		13,125,000.00		3,649,057.50		
2020-2024		43,174,887.50		33,060,000.00		10,114,887.50		
2025-2029		30,840,337.50		25,405,000.00		5,435,337.50		
2030-2033		9,664,437.50	_	8,890,000.00	_	774,437. 50		
Total Minimum Lease Payments	\$	175,369,877.50	\$	135,260,000.00	\$	40,109,877 .50		

2. Bonds Payable

Bonds payable at June 30, 2014, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:			
Series 2005A	180,000	4.0 - 5.0	2025
Series 2005B, Refunding	2,075,000	5.0	2020
Series 2006A	365,000	4.100 - 4.625	2026
Series 2008A	1,210,000	4.25 - 5.00	2028
Series 2009A, Refunding	505,000	4.0 - 5.0	2019
Series 2009A	565,000	4.0 - 5.0	2029
Series 2010A	680,000	3.5 - 5.0	2030
Series 2011A, Refunding	300,000	3.0 - 5.0	2023
Series 2014A, Refunding	581,000	2.0 - 5.0	2025
Total Bonds Payable	\$ 6,461,000		

These bonds were issued by the State Board of Education to finance capital outlay projects of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the State Board of Education and the State Board of Administration.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2014, are as follows:

Fiscal Year Ending June 30	 Total		Principal	Interest		
Stale School Bonds:						
2015	\$ 982,004.02	\$	685,000.00	\$	297,004.02	
2016	1,010,092.50		739,000.00		271,092.50	
2017	1,016,197.50		781,000.00		235,197.50	
2018	994,757.50		798,000.00		196,757.50	
2019	635,195.00		478,000.00		157,195.00	
2020-2024	2,203,018.75		1,696,000.00		507,018.75	
2025-2029	1,369,920.00		1,209,000.00		160,920.00	
2030	 78,000.00		75,000.00		3,000.00	
Total State School Bonds	\$ 8,289,185.27	_\$	6,461,000.00	\$	1,828,1 85.27	

3. Defeased Debt

Refunding State School Bonds. The Florida Department of Education issued Capital Outlay Refunding Bonds, Series 2014A, dated May 22, 2014, to refund callable portions of the District's State School Bonds, Series 2004A, and to advance-refund callable portions of the District's State School Bonds, Series 2005A. The Refunding Bonds were issued to refund the \$485,000 principal amount of the District's State School Bonds Series, 2004A, that matures on January 1, 2024, and advance-refund \$170,000 principal amount of the District's State School Bonds Series, 2005A, that matures on January 1, 2025. The \$485,000 principal amount of the District's State School Bonds, Series 2004A, was considered defeased in substance and the liability was removed from the government-wide financial statements as of June 30, 2014. The \$170,000 principal amount of the District's State School Bonds, Series 2005A, was not considered defeased in substance and; therefore, will be removed from the government-wide financial statements next fiscal year. The Series 2014A State School Bonds were issued to reduce total debt service payments, over the next 12 years by approximately \$82,467 and to obtain an economic gain (difference between the present value of the debt service payments on the old and the new debt) of approximately \$69,003.

4. Changes In Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	 Balance 7/1/13	Additions			Balance 6/30/14		Due in One Year	
GOVERNMENTAL ACTIVITIES								
Estimated Insurance Claims Payable Obligation Under Capital Lease Bonds Payable Certificates of Participation Payable Compensated Absences Payable Other Postemployment Benefits Payable	\$ 583,025.00 66,952.26 7,035,000.00 147,790,000.00 23,668,108.63 51,311,200.00	\$ 282,593.21 581,000.00 - 3,035,673.35 2,850,857.00	\$	130,090.21 68,952.26 1,155,000.00 12,530,000.00 1,798,831.90	\$	735,528.00 6,461,000.00 135,260,000.00 24,904,950.08 53,962,057,00	s 	130,090.21 - 685,000.00 12,955,000.00 1,798,831.90
Total Governmental Activities	\$ 230,454,285.89	\$ 6,550,123,56	\$	15,680,874.37	<u>\$</u>	221,323,535.08	\$	15,568,922.11

For the governmental activities, compensated absences and other postemployment benefits are generally liquidated with resources of the General Fund. The estimated insurance claims are generally liquidated with the resources of the proprietary fund.

5. Net Position - Invested In Capital Assets, Net Of Related Debt

In the government-wide Statement of Net Position, the difference between total assets and total liabilities is net position. Generally accepted accounting principles require that net position be subdivided into the following three categories: net investment in capital assets, net of related debt; restricted net position; and unrestricted net position.

The composition of net investment in capital assets, net of related debt as of June 30, 2014, is shown in the table below:

Description		_	Amount
Total Capital Assets, Net of Accumulated Depreciation		\$	528,236,075.11
Less Related Debt, Net of Unspent Proceeds: Bonds Payable Certificates of Participation Payable Unspent Debt Proceeds	\$ 6,461,000.00 135,260,000.00 (13,861,839.93)		
Total Related Debt, Net of UnspenI Proceeds			(127,839,160.07)
Total invested in Capital Assets, Net of Related Debt		_\$_	400,396,915.04

K. Fund Balance Reporting

The following is a schedule of fund balances by category at June 30, 2014:

				Major Funds						Nonmajor vernmental		Total Sovernmental
		General	Č	apital Projects- Other Capital Projects	Del	ot Service - COPS		Debt Service - RRA Economic Stimulus		Funds		Funds
Fund Balances:												
Nonspendable:												
Inventories	5	456,023 00							S	247,117.00	\$	703,140.00
Spendable:												
Restricted:												
State Required Carryover Programs		412,805 28										412,805 28
Full Service Schools		92,160 74										92,160 74
Restricted State Mandated												
Medical Recovery*		4,470,100 00										4,470,100.00
Debt Service						26,917.41		2,823,558.78		327,135 45		3,177,611 64
Capital Projects				48,790,060 25						19,199,717.77		67,989,778 02
Food Service			_							1,011,505 84		1,011,505.84
Total Restricted	\$	4,975,066,02	\$	48,790,060 25	\$	26,917,41	S	2.823.558 78	\$20	,538,359 06	\$	77,153,961.52
Committed:												
Economic Stabilization		6,915,028 71										6,915,028.71
0 25 Discretionery Millage		3,108,947.59										3,168,947 59
Total Committed	\$	10,083,976.30									\$	10,083,976.30
Assigned:												
2014-15 Budget Shortfalls		23,550,960.00										23,550,960.00
Program and Services		1,846,598.31										1,846,598 31
Schools		2,694,419.68										2,894,419.66
Temp Loanto Medical		2,116,969 28										2,116,969 28
Extended Day, Childcare & Camps		3,037,72134										3,037,72134
Departments		298,835 08										296,835 08
School Concurrency		51,859 88										51,859 88
Beverage Program		35,062 38										35,062.36
Capital Projects				4,209,498.54								4,209,498.54
Total Assigned	S	33,630,425 91		4,209,498,54							\$	37,839,924 45
Unsesigned	\$	10,484,911 50	\$	÷	S		\$	•	\$		\$	10,484,911.50
Total Fund Balances	<u>s</u> :	59,630,402.73	\$	52,899,558 79	\$	26,917.41	5	2,823,558 76	\$20	7,785,476.06	s	136,265,913 77

[•] The District's Medical Plan is not actuarial sound and was not accepted by the Florida Office of Insurance Regulation. As directed by the Florida Office of Insurance Regulation, in a letter dated July 31, 2014, the District has established a multi-year plan to eliminate the Medical Plan's deficit and to create a 60 day claim reserve to bring the Medical Plan into statutory compliance. The \$4,470,100 represents the first year of the State mandated medical recovery plan.

Fund balance categories are discussed in the Fund Balance Policies note disclosure.

L. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

Funds	Interfund						
	Receivables	Payables					
Major:							
General	\$5,341,167.72						
Special Revenue:							
ARRA Economic Stimulus		\$	137,603.15				
Capital Projects:							
Other Capital Projects			523,576.15				
Nonmajor Governmental			2,395,699.60				
Proprietary Fund:							
Internal Service Fund - Medical			2,116,969.28				
Agency	84.00		167 ,403.54				
Total	\$5,341,251.72	\$	5,341,251. 72				

Interfund balances generally arise due to the District's General Fund paying for goods or services on behalf of other District funds. The interfund amounts represent temporary loans from one fund to another and are expected to be repaid within one year.

M. Revenues and Expenditures/Expenses

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2013-14 fiscal year:

Source	Amount		
Florida Education Finance Program (FEFP):			
Transportation	\$	8,018,856.00	
Supplemental Academic Instruction	\$	6,370,592.00	
Instructional Materials	\$	2,656,408.00	
Comprehensive Reading Plan	\$	1,589,043.00	
Safe Schools	\$	585,801.00	
Florida Teachers Lead	\$	556,811.00	
Other FEFP	\$	38,431,666.50	
Categorical Educational Program - Class Size Reduction	\$	35,491,525.00	
Workforce Development Program	\$	4,376,732.00	
School Recognition	\$	2,112,778.00	
Motor Vehicle License Tax (Capital Outlay and Debt Service)	\$	1,263,703.58	
Gross Receipts Tax (Public Education Capital Outlay)	\$	6,000,000.00	
Discretionary Lottery Funds	\$	328,168.00	
Adults With Disabilities	\$	86,000.00	
Mobile Home License Tax	\$	67,462.57	
Food Service Supplement	\$	66,376.00	
Miscellaneous	\$	697 ,672.02	
Total	_\$	108,699,594.67	

2. Property Taxes

The following is a summary of millages and taxes levied on the 2013 tax roll and amounts budgeted and collected for the 2013-2014 fiscal year:

	Millages	 Taxes						
GENERAL FUND		1000		Dadgeted (1) (2)		Condition (2)		
Nonvoted School Tax: Required Local Effort Basic Discretionary Local Effort Other Operating Needs	5,296 .748 .000	\$ 100,106,498.84 14,138,908.82	\$	96,095,769.00 13,572,439.00	\$	96,520,129.66 13,632,374.82		
CAPITAL PROJECTS FUNDS								
Nonvoted Tax: Local Capital Improvements	1.500	 28,353,426.79		27,217,457.00		27,337,650.02		
Total	7.544	\$ 142,598,834.45	\$	136,885,665.00	\$	137,490,154.50		

Notes: (1) The District initially budgets about 96 percent of the taxes levied to allow for taxes that will not be collected as a result of early payment discounts, changes in property value assessments, and various other factors. The final budget amounts represent the Board-approved budgets, as amended.

⁽²⁾ The budgeted and collected columns do not include delinquent tax receipts reported as revenue in the 2013-14 fiscal year to satisfy prior years' unpaid taxes.

N. <u>INTERFUND TRANSFERS</u>

The following is a summary of interfund transfers reported in the fund financial statements:

Funds	Interfund						
	Transfers In	Transfers Out					
Major:							
General	\$ 5,771,541.27	\$ 2,940,050.10					
Debt Service:		•					
Other Debt Service	17,946,883.45						
ARRA Economic Stimulus	1,007,279.94						
Capital Projects:							
Other Capital Projects	589.79	3,770,819.67					
Nonmajor Governmental		20,955,474.78					
Proprietary Fund:							
Internal Service Fund - Medical	\$ 2,940,050.10						
Total	\$ 27,666,344.55	\$ 27,666,344.55					

Interfund transfers represent permanent transfers of monies between funds. The transfer out of the General Fund was to fund the expenditures of the District's Health and Hospitalization-Group Medical Self-Insurance Fund. The transfers out of the Capital Projects – Local Capital Improvement Fund were to provide for debt service payments, property insurance premiums, and to fund certain expenditures of the District's facilities, and maintenance departments. The transfers out of the nonmajor governmental funds were to reimburse the General Fund for expenses related to school food service operations and to transfer remaining District General Obligation Bonds debt service funds to the Capital Projects – Other Capital Projects Fund. The transfer out of the Capital Projects – Other Capital Projects Fund was to transfer revenue to the General Fund for subsequent disbursement to charter schools and to provide for debt service payments.

IV. INTERNAL SERVICE FUNDS

The following is a summary of financial information as reported in the internal service funds for the 2013-14 fiscal year:

				Self-Insura	ance	Funds				
	Group Medical Insurance		Group Dental Insurance			Group Vision Insurance		Workers' Compensation Liability Insurance		Total
Total Assets	\$	694,012.85	\$	2,448,049.70	\$	885,759.78	\$	5,166,905.18	\$	9,194,727.51
Liabilities and Net Position:										
Accounts Payable		3,326,979.34		49,659.75		29,254.85		8,864.10		3,414,758.04
Due To Budgetary		2,116,969,28		,		,		-,		2,110,969.28
Estimated Insurance Claims										
Payable		2,545,752.00		215,676.00		37,160.00		735,528.00		3,534,116.00
Net Position:										
Invested in Capital Assets		314,609.70								314,609.70
Unrestricted Net Position (Deficit)		(7,610,297.47)		2,182,713.95		819,344.93		4,422,513.08		(185,725.51)
Total Liabilities and Net Position	\$	694,012.85	\$	2,448,049.70	\$	885,759.78	\$	5,166,905.18	\$	9,194,727.51
Revenues:										
Insurance Premiums		34,633,210.12		2,384,863.92		651,302,70		4 507 000 40		20 477 250 00
Transfers In		2,940,050.10		2,364,663.82		031,302.70		1,507,982.12		39,177,358.86 2,940,050.10
Interest Income		645.69		5,623.99		1,657.05		8,900.50		16,827.23
menos mosmo	_			0,02,0.00	_	1,007.00	_	0,000,00	_	10,027.20
Total Revenues		37,573,905.91		2,390,487.91		652,959.75		1,516,882.62		42,134,236.19
Total Expenses		(37,104,557.11)		(2,593,862.56)		(497,055.08)	_	(1,522,277.19)		(41,717,751.94)
Change in Net Position (Deficit)	\$	469,348.80	\$	(203,374.65)	\$	155,904.67	\$	(5,394.57)	\$	416,484.25

V. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. <u>LITIGATION</u>

The District is involved in pending and threatened legal actions. In the opinion of District management, based upon consultation with legal counsel, the range of potential loss for such legal actions should not materially affect the District's financial condition.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POST-EMPLOYMENT BENEFITS PLAN June 30, 2014

Actuarial Valuation Date	 uarial Value of Assets (a)	L	tuarial Accrued iability (AAL) rojected Unit Credit (b)	υ —	nfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	 Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
July 1, 2005	\$ -	\$	47,133,660	\$	47,133,660	0.00%	\$ 74,022,750	63.70%
October 1, 2007	\$ -	\$	101,836,119	\$	101,836,119	0.00%	\$ 110,357,392	92.30%
October 1, 2007	\$ -	\$	79,372,892	\$	79,372,892	0.00%	\$ 110,357,392	71 90%
January 1, 2009	\$ -	\$	112,079,956	\$	112,079,956	0.00%	\$ 121,342,166	92.40%
January 1, 2012 (1)	\$ -	\$	93,305,724	\$	93,305,724	0.00%	\$ 124,302,642	75.10%
January 1, 2014 (2)	\$ -	\$	53,625,376	\$	53,625,376	0.00%	\$ 131,804,532	40.69%

- (1) The significant changes, which caused the unfunded actuarial liability to decrease from \$112,079,956 to \$93,305,724, are discussed below.
 - » The average cost of coverage for retirees for the fiscal year beginning July 1, 2012, is less than projected for that year at the time the prior valuation was performed.
 - » The required retiree contribution increased by \$150 (doubled) to \$300 per month as of July 1, 2012.
 - » The assumption increased pertaining to the rate that retirees becoming eligible for Medicare benefits will discontinue the District's plan and migrate to the more affordable group Medicare health insurance option.
- (2) The significant changes, which caused the unfunded actuarial liability to decrease from \$93,305,724 to \$53,625,376, are discussed below.
 - » The average cost of coverage provided to employees, retirees, and their dependents decreased rather than increased as projected from the prior valuation.
 - » Retiree contributions are increasing at a rate faster than previously assumed from the prior valuation.
 - » The assumption increased from 60 percent to 75 percent pertaining to retirees migrating from the District's plan to the more affordable group Medicare health insurance option.

For the Fiscal Year Ended June 30, 2014

Number					Variance with	
REVENUES		Account			Actual	Final Budget -
Februal Proteops State and Local 3200 300,000 00	REVENUES	Number	Original	FINAL	Amounts	Positive (Negative)
Size Spaces 300		3100	200,000 00	241,659 91	241,659 91	0.00
				0.00	0 00	0.00
Property Taxet Level, Tax Redemptones and Excess Fees for property Taxet Level, Tax Redemptones and Excess Fees for Property Taxet Level, Tax Redemptones and Excess Fees for Property Taxet Level, Tax Redemptones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Taxet Level, Tax Redemptiones and Excess Fees for Property Tax Redemptiones Fees for Property Tax Redemption Fees for Property Tax Redemption Fees for Property Tax Redemptions Fee		3300	107,758,499 00	115,767,380 03	115,731,289 60	(36,090 43
Operational Purposes						
Debt. Service		109,992,308 00	109,992,308 00	110,543,223 81	550,915 81	
Property Taxes Levels, Tax Reformptions and Excess Fees for Copical Property Taxes Levels, Tax Reformptions and Excess Fees for Copical Property Copical Prop					0.00	0.00
Local Sales Taxes						
Changer For Servers - Food Servers 345% 0.00						0.00
Impact Fee						0.00
1,554,859.00 8,29(,661.79 9,771,200.21 1,57 Total Local Sources 3400 11,547,167.00 11,539,869.79 10,914.42.02 2,27 Total Revenues 21,856,566.00 224,293,069.73 226,487,373.31 2,19 EXPENDITURES 21,855,566.00 224,293,069.73 226,487,373.31 2,19 EXPENDITURES 21,855,566.00 12,475,520 161,788,185.55 146,680,321.75 Entering 15,475,520 161,788,185.55 146,680,321.75 1,30 Entering 15,475,520 161,788,185.55 146,680,321.75 Entering 15,475,475,475 161,478,475,475 161,478,475,475 Entering 15,475,475 161,478,475 161,478,475 161,478,475 161,478,475 Entering 15,475,475 161,478,475 161,478,475 161,478,475 161,478,475 161,478,475 161,478,475 161,478,475 161,478,475 Entering 15,475,475 161,478,47						0 00
Total Local Sources 3400		1,70	1,554,859 00	8.291,661 79		1,679,538 42
Tetal Revenues		3400				2,230,454 23
Instruction			219,805,666 00	234,293,009 73		2,194,363 80
Instruction						
Student Personnel Services			157 070 154 50			
Instructional Media Services						13,106,293 61
Instructional and Curroculum Development Services 6300 3.4(3),189 80 3.4(27),80 56 3.472,261 16 1.5 Instructional Related Technology 6500 344,737 00 3.373,727 18 3.250,586 68 8 Instructional Related Technology 6500 5.577,61500 5.617,569 19 5.444,023 49 17 Related Technology 6500 5.577,61500 5.517,569 19 5.444,023 49 17 Related Technology 7200 340,758 00 377,143 32 375,647 90 340,758 00 377,143 32 375,647 90 340,758 00 377,143 32 375,647 90 11 Relation Related Technology 7200 3.00,758 00 377,143 32 375,647 90 3.00,758 00 3.00,758 00 3.00,758 10 3.00,7						236,738 88 39,847 72
Instructional Staff Transing Services 6400 344,737 00 3.333,732 14 3.25,386 86 8 8 8 8 8 8 8 8						155,579 70
Insuranceonal-Related Technology	Instructional Staff Training Services					83,145 30
Board 7100 704,790 00 933,167 74 948,785.76			5,577,615.00	5,617,569 19		173,543.70
School Administration 7300 13,088,319.00 14,627,745.05 14,283,561.79 346 786411184 Acquistion and Construction 7410 33,084,25.00 6,174,319.55 14,283,561.79 346 7866,512.00 7799,559.19 1,789,279.01 11 7866,512.00 1,799,559.19 1,789,279.01 11 7866,512.00 1,799,559.19 1,789,279.01 11 7866,512.00 1,799,799.19 1,789,279.01 11 7866,712.00 1,799,799.19 1,789,279.01 11 7866,712.00 1,799,799.19 1,789,279.01 11 7866,712.00 1,799,799.19 1,789,279.01 1,789,27					948,785 76	4,381 98
Facultizes Acquisition and Construction 7410 3,306,425 60 6,174,819.95 3,147,469.96 3,00 Fixed Services 7500 1,76,612.00 1,799,559.10 1,789,279.01 11						1,495 42
Fiseal Services 7500						344,181 26
Food Services 7600 3,378,705.50 3,091,139.43 2,959,687.59 13						3,031,349 99 10,680 18
Cennual Services 7700 3,378,706.50 3,94,139.43 2,959,887.59 1.13			1,100,012 00	1,777,75517		0.00
Sludent Transportation Services 7800	Central Services	7700	3,378,706 50	3,091,139 43		131,451 84
Maintenance of Plant			11,645,243 00			186,030 91
Administrative Technology Services 8200 553,804 00 761,343 97 636,452 41 12						1,700,498 06
Community Servaces						767,908 29
Debt Servic: Fluentino 9200						124,891 56
Returement of Principal 710		7100	109,401 00	3,910,340.21	3,104,992 30	2,805,547 91
Interest		710		1	0.00	0.00
Miscellaneous 790	Interest					0 00
Facilities Acquisition and Construction					0 00	0 00
Facilities Acquisition and Construction 7420 500 00 355,180 20 19,792 02 33.		790			0.00	0.00
Other Capital Outlay		7470	500.00			
Total Expenditures						335,388 18
Excess (Deficiency) of Revenues Over (Under) Expenditures (25,556,724.35) (36,228,104.69) (10,661,20.21) 25,560		7300				133,546 19 23,372,500 68
Sistance of Bonds 3710 0.00 0.00						25,566,864 48
Premium on Sale of Bonds	OTHER FINANCING SOURCES (USES)				(
Discount on Sale of Bonds						0.00
Proceeds of Lease-Purchase Agreements						0 00
Premium on Lease-Purchase Agreements 3793 0.00						0.00
Discount on Lease-Purchase Agreements 893 000						0 00
Lobris 3720 0.00			-	-		0 00
Sale of Capital Assets 3730 0 00						0 00
Loss Recoveries 3740 0 00 0 00 35,108 08 35 Proceeds of Forward Supply Contract 3760 0 00 Proceeds of Forward Supply Contract 3770 0 00 Face Value of Refunding Bonds 3715 0 00 Premium on Refunding Bonds 3792 0 00 Discount on Refunding Bonds 3755 0 00 Refunding Lease-Purchase Agreements 3755 0 00 Premium on Refunding Lease-Purchase Agreements 3794 0 00 Discount on Refunding Lease-Purchase Agreements 3794 0 00 Discount on Refunding Lease-Purchase Agreements 394 0 00 Payments to Refunding Escrow Agent (Function 9299) 760 0 00 Pransfers In 3600 5,502,071 00 5,771,541 27 5,771,541 27 Transfers Out 9700 (2,940,050 10) (2,940,050 10) Total Other Financing Sources (Uses) 5,502,071 00 2,831,491.17 2,866,599.25 3.99 EXTRAORDINARY ITEMS 0 00 Net Change in Fund Balances (20,054,653 35) (33,396,613.52) (7,794,640 96) 25,601 Fund Balance, July 1, 2013 2800 20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balances (20,054,653.35 35,033,964 52 67,425,043 69 32,391 Control of Fund Balance		3730				0.00
Proceeds from Special Facility Construction Account 3770 0.00			0 00	0 00		35,108 08
Premium on Refunding Bonds 3715 0 00						0.00
Premium on Refunding Bonds 3792 0 00						0.00
Discount on Refunding Bonds 892 0 00						0 00
Refunding Lease-Purchase Agreements 3755 0 00 Premium on Refunding Lease-Purchase Agreements 3794 0 00 Discount on Refunding Lease-Purchase Agreements 894 0 00 Payments to Refunding Escrow Agent (Function 9299) 760 0 00 Transfers In 3600 5,502,071 00 5,771,541 27 5,771,541 27 Transfers Out 9700 (2,940,050 10) (2,940,050 10) Total Other Financing Sources (Uses) 5,502,071 00 2,831,491.17 2,866,599.25 3; SPECIAL ITEMS 0 00 EXTRAORDINARY ITEMS 0 00 Net Change in Fund Balances (20,054,653 35) (33,396,613.52) (7,794,640 96) 25,60 Fund Balance, July 1, 2013 2800 20,054,653.35 35,033,964 52 67,425,043 69 32,391						0 00
Premium on Refunding Lease-Purchase Agreements 3794 0 00						0.00
Discount on Refunding Lease-Purchase Agreements 894 0.00						0 00
Transfers In 3600 5,502,071 00 5,771,541 27 5,771,541 27 Transfers Out 9700 (2,940,050 10) (2,940,050 10) Total Other Financing Sources (Uses) 5,502,071 00 2,831,491.17 2,866,599.25 3: SPECIAL ITEMS 0 00 EXTRAORDINARY ITEMS 0.00 Net Change in Fund Balances (20,054,653 35) (33,396,613.52) (7,794,640 96) 25,601 Fund Balance, July 1, 2013 2800 20,054,653.35 35,033,964 52 67,425,043 69 32,391 Transfers In 3600 5,502,071 00 5,771,541 27 Contact 5,771,					0.00	0.00
Fransfers Out						0.00
Total Other Financing Sources (Uses) 5,502,071 00 2,831,491.17 2,866,599.25 32 SPECIAL ITEMS			5,502,071 00			0.00
Comparison		3/00	5 502 071 00			0 00
0.00		-	3,306,011.00	Z,001,471,17	4,600,399.45	35,108 08
Net Change in Fund Balances (20,054,653.35) (33,396,613.52) (7,794,640.96) 25,601 Fund Balance, July 1, 2013 2800 20,054,653.35 35,033,964.52 67,425,043.69 32,391	EXTRAORDINARY ITEMS				0 00	0.00
Fund Balance, July 1, 2013 2800 20,054,653.35 35,033,964.52 67,425,043.69 32,391						0 00
						25,601,972 56
Advisionant to Krind Uniscope			20,054,653.35	35,033,964 52		32,391,079 17
Adjustment to Fund Balances 2891 0 00 Fund Balance, June 30, 2014 2700 0 00 1,637,351 00 59,630,402 73 57,993			0.00	1 627 251 00		57,993,051 73

	Account Number	Budgeted Ami	ounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	rvanioci	Original	1 11141	VIIIONIE	LOSITIVE (MERRITAE)
Federal Direct	3100			0 00	0.00
Federal Through State and Local	3200	68,860 20	800,596.29	800,596 29	0.00
State Sources Local Sources:	3300			0 00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0 00	0 00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			- 000	0.00
Debt Service	3423			0 00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423			0 00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419			0 00	0.00
Impact Fees	345X 3496			000	0.00
Other Local Revenue	3470			0.00	0.00
Total Local Sources	3400	0.00	0 00	0.00	0.00
Total Revenues		68,860 20	800,596 29	800,596 29	0.00
EXPENDITURES		,			
Current:					
Instruction	5000		73,871 06	73,871 06	0 00
Student Personnel Services Instructional Media Services	6100			0 00	0 00
Instruction and Curriculum Development Services	6200		148,050 56	0 00	0 00
Instructional Staff Training Services	6400	42,405 00	457,679 68	148,050 56 457,679.68	0.00
Instructional-Related Technology	6500	.2,100 00	107,017 00	0.00	0.00
Board	7100			0 00	0.00
General Administration	7200		7,582 98	7,582 98	0.00
School Administration	7300			0 00	0 00
Facilities Acquisition and Construction Fiscal Services	7410			0 00	000
Flood Services	7500 7600			000	0.00
Central Services	7700	26,455 20	113,412.01	113,412.01	0.00
Student Transportation Services	7800	20,433 20	115,412.01	0.00	0.00
Operation of Plant	7900			0.00	0 00
Maintenance of Plant	8100			0.00	0 00
Administrative Technology Services	8200			0.00	0 00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)	710				
Retirement of Principal Interest	710			000	0 00
Dues and Fees	730	_		0 00	0 00
Miscellaneous	790			0 00	0 00
Capital Outlay:					0 00
Fecilities Acquisition and Construction	7420			0 00	0 00
Other Capital Outlay	9300			0 00	0 00
Total Expenditures		68,860.20	800,596.29	B00,596 29	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0 00	0 00	0 00	0 00
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0 00	0.00
Discount on Sale of Bonds	891			0.00	0 00
Proceeds of Lease-Purchase Agreements	3750			0 00	0 00
Premium on Lease-Purchase Agreements	3793			0 00	0 00
Discount on Lease-Purchase Agreements	893			0 00	0.00
Loans Sala of Canada Assaula	3720			0.00	0 00
Sale of Capital Assets Loss Recoveries	3730 3740			0 00	0 00
Proceeds of Forward Supply Contract	3740 3760			0 00	0 00
Proceeds for Potward Supply Contract Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0 00	0.00
Discount on Refunding Bonds	892			0 00	0.00
Refunding Lease-Purchase Agreements	3755			0 00	0 00
Premium on Refunding Lease-Purchase Agreements	3794			0 00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760			0 00	0 00
Transfers In	3600	 -		0.00	0.00
Transfers Out	9700			0 00	0 00
Total Other Financing Sources (Uses)		0 00	0.00	0 00	0.00
SPECIAL ITEMS					0.00
				0.00	0.00
EXTRAORDINARY ITEMS					
N. Charles C. A. D. L.				0.00	0 00
Net Change in Fund Balances	2000	000	0 00	0 00	0.00
Fund Balance, July 1, 2013 Adjustment to Fund Balances	2800 2891			0.00	0 00
	2071	0 00	0 00	0.00	0 00

		nue Funds			
	Account	Food Services	Other Federal Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	490	Funds
ASSETS					
Cash and Cash Equivalents nvestments	1110	1,333,254 08	2,103 45	000	1,335,357.5
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.0
Accounts Receivable, Net	_ 1130	8,455 28	2,700 91	0.00	11,136 1
nterest Receivable on Investments	1170	0.00	0.00	0.00	0.0
Oue From Reinsurer	1180	0.00	0 00	0.00	0.0
Due From Component Units Due From Other Funds:	1143	0.00	0.00	000	00
Budgetary Funds	1141	0.00	0 00	0.00	0.0
Internal Funds	1142	0.00	0 00	0.00	0.0
Due From Other Agencies	1220	0.00	1,870,934.47	0 00	1,870,934 4
nventory	1150	247,117 00	0 00	0.00	247,1170
repaid Items lestricted Assets:	1230	000	247,656.54	0 00	247,656 5
Cash with Fiscal/Service Agents	1114	0.00	0 00	0.00	0.0
otal Assets		1,588,826 36	2,123,395.37	0.00	3,712,221 7
DEFERRED OUTFLOWS OF RESOURCES					•
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0 00	0.00	0.0
old Deterred Outflows of Resources	 	1,588,826 36	2,123,395 37	0.00	3,712,221.7
LABILITIES, DEFERRED INFLOWS OF RESOURCES	 	1,300,020 30	2,123,393 31	0.00	3,712,221.7
AND FUND BALANCES					
LABILITIES					
accrued Salaries and Benefits	2110	34,095 81	53,938 37	0.00	88,034.1
ayroll Deductions and Withholdings	2170	13,855 81 24,743 66	19,741.41 123,039.27	0 00	33,597 2
ash Overdruft	2125	24,743 00	0 00	0 00	147,782.9
udgments Payable	2130	0 00	0.00	0 00	0.0
onstruction Contracts Payable	2140	0.00	0.00	0 00	0.0
Construction Contracts Payable - Retained Percentage	2150	0 00	0.00	0.00	0.0
hue To Component Units fatured Bonds Payable	2163 2180	0.00	83,704 00 0.00	0.00	83,704 0
fatured Interest Payable	2190	0.00	0.00	000	0.0
due to Fiscal Agent	2240	0.00	0.00	0 00	0.0
corned Interest Payable	2210	0.00	0.00	0 00	0.0
Deposits Payable	2220	257,508 24	0 00	0.00	257,508 2
Oue to Other Agencies Current Notes Payable	2230	0 00	23,182 80	0 00	23,182,8
Due to Other Funds:	2230	000	0.00	000	00
Budgetary Funds	2161	0 00	1,819,789 52	0.00	1,819,789 5
Internal Funds	2162	0.00	0.00	0 00	0.0
dvanced Revenues.			4.50		
Unavailable Revenue	2410	0 00	0 00	0.00	0.0
otal Liabilitier	1410	330,203 52	2,123,395 37	0 00	2,453,598 8
EFERRED INFLOWS OF RESOURCES		777	2,123,377.37		2,433,376 6
ccumulated Increase in Fair Value of Hedging Derivatives	2610	000	0.00	0 00	0.0
eferred Revenue	2630	0 00	0 00	0 00	0.0
otal Deferred Inflows of Resources UND BALANCES	+	0.00	000	0 00	
Onspendable.					
Inventory	2711	247,117.00	0 00	0 00	247,117 0
Prepaid Amounts	2712	0 00	0 00	0.00	0.0
Permanent Fund Principal Other Nat in Spendable Form	2713	0.00	0.00	0 00	0.0
Other Not in Spendable Form Total Nonspendable Fund Balance	2719 2710	247,117 00	0.00	0.00	247 117 0
estricted for:	2710	A17,117.00	0.00	0.00	247,117.0
Economic Stabilization	2721	0.00	0 00	0 00	0.0
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.0
State Required Carryover Programs	2723	0.00	0.00	0 00	0.0
Local Sales Tax and Other Tax Levy Debi Service	2724	0 00	0.00	0.00	0.0
Capital Projects	2726	0.00	0.00	0.00	0.0
Restricted for Special Revenue-Food Service	2729	1,011,505 84	0.00	0 00	1,011,505 B
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.0
Total Restricted Fund Balance	2720	1,011,505 84	0 00	0 00	1,011,505 8
Committed to: Economic Stabilization	2731	0 00	000	0.00	0.0
Contractual Agreements	2732	0.00	0 00	0.00	00
Committed for 25 Discretionary Millage	2739	0.00	0.00	0 00	0.0
Committed for	2739	000	0.00	0.00	0.0
Total Committed Fund Balance	2730	0 00	0.00	0 00	0.0
ssigned to: Special Revenue	2741		A 00	0.00	
Debt Service	2741	0.00	0.00	0.00	00
Capital Projects	2743	0.00	0 00	0.00	00
Permanent Fund	2744	0.00	0 00	0.00	0.0
Assigned for Other	2749	0.00	0 00	0.00	0.0
Assigned for	2749	0.00	0 00	0.00	0.0
Total Assigned Fund Balance	2740	0.00	0.00	0 00	00
Total Unassigned Fund Raiance	2750	0.00	0.00	0.00	6.6
Total Unassigned Fund Balance otal Fund Balances	2750 2700	1,258,622 84	0.00	0 00	1,258,622 8

DISTRICT SCHOOL, BOARD OF ST. JOHNS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS Jaur 30, 2014

		Andrew						
	[, [SBECORE	Special Act	Section 1011 14	Debt Service Funds Motor Vehicle		Other Debt	Total Nunmajor
	Account Number	Rouds 210	Bonda 220	1011 15. F.S., Louna	Revenue Honds	Dutrez Bonds	Server	Debt Service
SSETS AND DEFERRED OUT FLOWS OF RESOURCES	Number	210	220	230	240	250	290	Funds
SSETS								
usk and Cook Equivalents	0111	0.00	8 ON	0.00	0.00	00.0	0.00	
ventrotesta	0911	153,713 06	D QID	0.00	0.00	000	0,00	153.71
rves Reservable, Net	1120	0.00	0.00	0.00	0.00	0.00	non	
omanta Renovable, Not	1130	0 00)	0.00	0.00	0.00	0.00	0,00	
terest Reservable on Investments	1170	0.00	0.00	E 00	0.00	0,00	0.00	
ne From Remmere	11#0	0.00	0.00	0.00	0.00	0.00	0.00	
ue From Component Units	1141	0.00	0.00	0.00	0.00	0.00	0.00	
ve Frim Other Finals.	1							
Budgetacy Funda	1141	0.00	100.0	00 0	0.00	0.00	00,0	
Internal Funda	1142	000	0.00	aô <u>a</u>	0.00	9 00	0.00	
uc from Other Agentum	1220	0.00	0.00	0.00	0.00	0.00	0.00	
Verploys .	1150	0.00	0.00	0.00	0.00	0.00	0.00	
equipt Discour	1230	00.0	0.00	0.00	000	000]	0.00	
pincial Aspets.	!!		- 1		1	1		
Cosh with Facul Servan Agenta	1114	178,405 51	0.00	0.00	0.00	0.00	0.00	178.4
ntal Ameta		332,118 57	0.00	0.00	0.00	0.00	0.00	332 1
EFERRED OUTFLOWS OF RESOURCES								
cumulated Decrease in Fair Value of Hedging Derivatives	1510	0.00	0.00	0.00	0:00	0.00	0.00	
eal Deferred Outflows of Resources	I	0.00	0.00	0.00	0.00	0 00 [0.00	
stal Ameta and Deferred Outflows of Resources	I——I	332,118.57	0.00	0.00	0.00	0.00	0.00	332.1
ABILITIES, DEFERRED INFLOWS OF RESOURCES								
AND FUND BALANCES								
ABILITIES								
gued Salanca and Beachts	2110	6 00	0.00	00:0	0.00	0:00	0.00	
vroll Deductions and Withholdings	2170	0.00	000	0.00	0.00	0,00	0.00	
znunts Psychle	2120	0.00	000	0.00	000	0.00	000	
ub Overdruft	2125	000	0.00	0.00	0.00	0.00	0.00	
dgmenta Pavable	2130	0.00	0.00	0.00	0.00	0.00	0.00	
matructure Contracts Pavalila	2140	0.00	0.00	0.00	0.00	0.00	0.00	
matrocum; Contracts Psyable - Returned Percentage	2150	0.00	0.00	200	0.00	0.00	0,00	
le To Component Units	2163	0.00	0.00	0.00	0.00	00,0	0.00	
sta <u>nsi Bouds Pavable</u>	2180	0,00	0.00	0.00	0.00	0.00	0.00	
stransil Interest Psyable	2190	0.00	0 00 (0.00	9:00	0.00	0.01	
io to Fratal Agent	2240	0.00	0,00	0.00	0.00	0.00	0.00	
crossd Interest Psychile	2210	4,983,12	0.00	000	0.00	0.00	0.00	4,9
points Physiolia	2220	000	0.00	0.00	0.00	0 00 1	0.00	
in to Other Agentons	2230	0.00	0.01	000	0.00	0 DN	0.00	
arrent Notes Pavable	2250	10 (0)	0.00	0.00	0.00	0.00	0.00	
e to Other Friends						i		
Budgetary Funda	2161	00.0	0.00	0.00	0.00	0.00	0.00	
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	
honced Revenues								
Unangued Revenue	2410	000	0.00	0.00	0 00	OB.0	0.00	
Henvalable Revenue	2410	0.00	000	0.00	0 din	0.00	0.00	
rai Linbilities		4,983 12	0.00	0.00	000	0.60	0.00	4.9
EPENRED INFLOWS OF RESOURCES		- 1						
cumulated Increase on Fair Value of Hedging Dienvatives	2610	0.00	0.00	0.00	000	000	0.00	
Served Revenue	2630	0.00	0.00	0.00	000	0.00	0.00	
rai Deferred Inflows of Resources		0.00	00.0	0.00	000	0.00	0.00	
JND BALANCES								
vergeonale ble								
Inventory	2711	0.00	0.00	000	0.00	0.00	0.00	
Prepaid Amounts	2712	0.00	000	0.00	00.00	0.00	0.00	
Percentricut Fitad Procepul	2713	0.00	000	0.00	0.00	9.00	0.00	
Other Not at Speedable Form	2719	0.00	0.00	0.00	0.00	000	0.00	
Total Norspendable Fund Balance	2710	0.00	0.00	0.00	0.00	Q D0	0.00	
periodical for								
Countries State Continue	2721	000	000	000	0.00	000	0.00	
Federal Required Carryover Programs	2722	0.00	0.00	0.00	000	0.00	0.00	
State Required Carryover Programs	2721	0.00	0.00	000	0 001	D,00	0.00	
Local Sales Tax and Other Tax Lovy	3724	0.00	0.00	000	0.00	000	0.00	
Debt Service	2725	327,135.45	0.00	0.00	0.00	0.00	0.00	327,1
Capatal Projects	2726	0 00	0.00	00.0	000	0.00	00.00	
Restricted for Spaced Revenue-Food Service	2729	0 00	0.00	0.00	0.00	0.00	0.00	
Restricted for Other Restrictions	2729	0.00	0.00	000	0.00	0.00	0.00	
Total Restricted Fund Balance	2720	327,135.45	0.00	000	0,6,0	0.00	0.00	327,T
ioni to.				j i				
Faculture Stubilization	2731	0.00	0.00	000	0.00	0.00	0.00	
Contracting Agreements	2732	0.00	0.00	000	0 00	0.00	0.00	
Communal for 25 Discressorary Milliage	2739	9 00 0	0.00	0,00	0.00	0.00	0.00	
Communitied for	2739	0.00	0.00	000	00.0	0.00	0.00	
Total Committed Fund Release	2730	0.00	0.00	0.00	0.00	0.00	0.00	
great to.								
Spacial Revenue	2741	0:00	0.00	0.00	0.00	0.00	0.00	
Debt Service	2742	0.001	0.00	0.00	0.00	0.00	0.00	
Capatal Projects	2743	0.00	1000	9.00	000	0.00	900	
Pervisional Fund	2744	0.00	0.00	000	0 00	0.00	0.00	
Assigned for Other	2749	0.00	nen	0.001	000	0.00	0.00	
Amorned for	2749	0.00	000	0,00	0.00	0.00	0.00	
Total Amgurd Furd Balance	2740	0.00	0.00	0.00	0.00	900	000	
COMPANY TO THE COMPANY	4/40	400	0.00	3401	000	V 00	0.00	
				D QUD	0 00	100	0.00	
Total 1 () 0_2								
Total I management Frond Balance	2750	0.00	000					
Total I must good F and Balance (a) Fund Balances (a) UnbOdes, Deferred Inflows of Resources	2750 2700	327,135.45	0.00	000	000	000	0.00	327,1

J=30, 2014	,					C1B					
		Capital Outley	Special	Section 1011 14	Public Education	Capital Pri	Operis Femilis. Capatal Outbry and	Nonvoted Capital	Voted		
	1 1	Bond Ismes	Act	1011 14.	Computed Chatles		_	Improvement Section	Capital		Total Normagor
	Aucount	(COBI)	Boude	FS. Louis	(PECO)	Donnet Bends	Debt Service Program	1011 71(2), F.S	lutterOverageagl	Other Capital Proyects	Camial Property
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	310	320	330	340	150	160	970	300	390	Funds
ASSETS ASSETS			i							1	
Cnth and Cash Equivalents	1110	91,645.98	000	0.00	0.00	g aa	1,268.37	16,542,121 08	0.00	0.00	16,635,235 43
Introduceus:	0911	0.00	100 0	0.00	0.00	0.00	000	0 00	0.00	0.00	0.00
Tuxeu Reconvuble, Net	1120	0.00	00.0	000	0.00	0.00		0.00	0.00	0 00	0.00
Accounts Receivable, Not Interest Reservable on Irrestments	1130	0.00	0.00	000	000	0.00		000	2.00	0.00	000
Data From Remainer	1110	000	000	000	900	0.00		0.00	000	0.00	0.00
Data From Component Units	1143	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0,00	000
Des From Other Funds				i i							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	000	0.00	0.00		0.00	0.00
Internal Female	1142	000	0.00	0 00	0.00	0.00		0.00	0.00	000	000
Due from Other Agentors inventory	1220	000	0.00	100 t	3,545,264,00	0.00		0.00	0.00	000	1,621,159.66
Pregnad Renes	1230	000	000	000	000	9.00		0.00	9.00	900	0.00
Restricted Assets	1000				4 40.		1		V-0	940	9.00
Cash with Friend Service Agencs	104	0.00	0.00	0.00	0,00	0.00	000	0.00	0.00	900	0.00
Total Assets		91,645 91	0.00 j	0.00	3 545,264.00	0.00	79,364.01	16,542,121 01	0.00	0.00	20,258 595.09
DEFERRED OUTFLOWS OF RESOURCES	Í l	1									
Accumulated Decrease in Fair Value of Hedgang Derivatives	1910	000	000	□ 00 l	0.00	0.00	00.0	0.00	000	0.00	0.00
Total Deferred Outiliers of Resources Total Assets and Deferred Outiliers of Resources	\vdash	91,64598	000	000	0.00 1,\$43,264.00	000	79,364 D1	0 00 16,542,321 00	0.00 -0.00	0.00	0 00 20,25E 595 09
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FLYD BALANCES LIABILITIES											
Accessed Selamon and Benefits	2110	0.00		000	0.00	0.00	0.00	5:00	000	9.00	0.00
Payroll Deductions and Wathloldings	2170	000	0.00	0.00	0.00	0.00		0 00	000	0 00	0.50
Accessors Psychia	2120	0.00	000	0.00	93,198.82	0.00	0.00	285 823 10	0.00	000	179,023 92
Coah Overdraft Indgeneuts Psychia	2125 2130	0 00	000	8.00	0.00	D 00		0.00 0.00	C 90	000	0.00
Construction Contracts Psychia	2140	23,122 20	0.00	9 00	61,132.20	0 00		19,684.92	0.00	0.00	103,943 32
Contractor Contracts Psychia - Rational Personal	2150	000	000	D 00	0.00	9 00		0.00	0.00	000	0.00
Dan To Component Units	2163	0 00.1	00 (1	0.00	0.00	90.0	0.00	0.00	0.00	000	0.00
Material Bends Psysbin	2110	0 001	000	0 00	0.00	0 00	000	0.00	0.00	0.00	0 00
Material Emiron Payable	2190	000	000	0.00	0.00	600		0.00	0.00	200	0.00
Don to Fiscal Agent Accessed Interest Psychia	2240 2210	000	000	000	0 90 0 00	000	0.00	0.00	002	0.00	000
Depotents Pryside	2220	0.00	0.00	0.00	0.00	000		0 00	0.00	000	0 00
Diste to Other Agencies	2230	0.00	7.00	000	0.00	0.00	0.00	0.00	0,00	0 00	000
Carront Notes Pevable	2250	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	800	0.00
Dun to Other Funds.											
Budgetory Funds	2161 _2162	000	9.00	0.00	515,947 64 0 00	0.00	59,962.44	000	0.00	000	575,910 08 D 00
Johnne James Galvanced Revenues.	4194	000	Q (A)	440	0,00	- Uuu	000	ų bu	Q100	900	0.00
Uncomed Rawasar	2410	0.00	9.00	0.00		000	000	0.00	0.00	0.00	0.00
Univalible Revenue	2410	0.00	0.00	0.00	0.00	0.00		000	0.00	0.00	
Yatel (Jahildes	l	23,122.20	0.00	0.00	670,278 66	0.00	59,962 44	305,514 02	0.00	000	1,051,177 32
DEFERRED INFLOWS OF RESOURCES	7410	0.00	0.00	0.00	0.00	0.00	0 00	000	00.00	0.00	0.00
Accommissed Increase in Fair Value of Hadging Derivatives Deferred Revision	2610 2630	0.00	0.00	0.00	000	0.00		900	020	0.00	000
Futal Deferred Inflore of Resources	2000	000	000	0.00	000	000		0.00	0 00	000	000
FUND BALANCES							i				
Aparpuseduble:				- !							
Investigation	2711	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	000	0.00
Proposil Assistanta	2712 2713	0.00	20.0	00.0	0.00	00.0		000	0 00 0 00	0 00 0	00.0
Permanut Fund Printepal Other Not in Spandable Form	2711	000	000	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00
Total Nanaparalahla Famil Balance	2710	0.00	0.00	000	000	0.00	0 00	0.00	0 00	0.00	0.00
Restricted for											
Barrier State Transport	2721	0.00	0.00	8 00	0.00	9.00	0.00	0.00	200	000	0.00
Federal Required Corryover Programs	2722	000	9.00	000	0.00	0.00	0.00	0.00	000	000	0 00
State Required Corrysteer Programs Local Sales Ton and Ciries Ton Local	2723 2724	0.00	000	0.00	0.00	800	0 00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Lavy Diebt Service	2725	0 00	9.00	0.00	0001	000		000	9.00	900	0 00
Capital Projects	2726	68,523 78	000	000	2,874,985 34	0.00	19,401 59	16,236,802.06	0.00	0 00	19,199,717.77
Resorted for Spaced Revenue-Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00
Total Restricted Food Balance	2720	68,523,78	0.00	nga	2 174 915 14	0.00	19,401 59	16,216,807.06	0.00	8 00	[9,199,71777
Committee to	2731	9.00	200	200	0.00	0.00	0 00	0.00	000	0.00	0.00
Economic Stabilization Commonal Agreemate	2732	000	000	0.00	000	DØ.0	000	0.00	0.00	900	000
Committeel for 25 Descriptorary Mallago	2739	0.00	0.00	0.00	0.00	70 ti	0.00	0.00	0.00	0.00	000
Committed for	2739	000	900	000	0.00	0.00	000	0.00	0 00	000	000
Total Committed Food Bulance	2730	000	00.0	9 00	1000	0.00	9.00	0.00.0	0.00	0.00	0.00
Antigreed to Special Revenue	2741	0.00	0.00	0.00		0.00	1) (0)	D 00	000	000	0.00
Spaceni Rabenius Dicht Service	2741	0 00	100.0	900	_ 0.00	0.00	900	0 00	000	0.00	0.00
	2743	0.00	900	0.00	9.00	0.00	0.00	9 00	0.00	0 00	0.00
Copital Propages		0.00	000	000	0.00	0.00	0.00	8 00	0.00	a 00	0.00
Permanent Fund	2744			0.00	000	0.00	000	0.00	0.00	0.00	0.00
Permanent Food Assegned for Other	2749	0.00	0 00								
Permanunt Fund Assembled for Other Assembled for	2749 2749	0 00	B 00	000	0.00	0.00	000	0.00	0.00	000	0.00
Permanent Food Assegned for Other	2749		0 00 0 00 0 00 0			0.00	0 00	0.00	0.00	000	00.0
Permanent Fund Ausgenet for Other Assupent for Total Assupend Fenny Balance	2749 2749 2740	000	0.00	000	0.00	0.00	0.00	9 00	0 00	000	00.0
Permission Fund Assigned for Other Assigned for Other Assigned for Total Assigned Fund Balance Total I managined Fund Balance Total I Danial Balance	2749 2749	0 00	B 00	000	0.00	0 00 0 00 0 00 0 00	0 00 0 00 0 00 19,401 59			000	0 00 0.00 0 00 0 00 19,199 717 77
Permannet Fund Assupped for Other Assupped for Other Assupped for Other Total Assigned Fund Balance Total Assigned Fund Balance	2749 2749 2740 2750	0 00	0.00 0.00	00 00 0 00 0 00	0 00 0 00 0 00	0.00	000	0 00	0 00 a 00	000 000	00.0 00.0

		Permanent	Total
	Account	Fund	Nonmajor Governmental
	Number	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
ash and Cash Equivalents nvestments	1110	0.00	17,970,592 9
Taxes Receivable, Net	1120	0.00	153,713 0c
Accounts Receivable, Net	1130	0 00	11,156 19
nterest Receivable on Investments	1170	0 00	0.00
Due From Reunsurer	1180	0.00	0.00
Due From Component Units	1143	0.00	0.00
Due From Other Funds			
Budgetary Funds	1141	0 00	0.00
Internal Funds Due from Other Agencies	1142	0 00	0.00
nventory	1150	0.00	5,494,294 11 247,117.00
Prepaid Items	1230	0 00	247,656 5
Restricted Assets			
Cash with Fiscal/Service Agents	1114	0.00	178,405.5
Fotal Assets		0.00	24,102,935 3
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0 00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	+ +	0 00	0.00
IABILITIES, DEFERRED INFLOWS OF RESOURCES	 	000	24,302,935 39
AND FUND BALANCES			
JABILITIES			
Accrued Salaries and Benefits	2110	0.00	88,034 (3
ayroll Deductions and Withholdings	2170	0.00	33,597.2
Accounts Payable	2120	0.00	526,806 8
Cash Overdraft	2125	0 00	0.0
udgments Payable Construction Contracts Payable	2130	0 00	0.00
Construction Contracts Payable - Retained Percentage	2140	0.00	103,943 3
Due To Component Units	2163	0 00	83,704 0
Matured Bonds Psyable	2180	0 00	0.00
Jatured Interest Psyable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.0
Accrued Interest Payable	2210	0.00	4,983.1
Deposits Payable	2220	0.00	257,508 2
Due to Other Agencies	2230	0.00	23,182 84
Current Notes Payable Due to Other Funds	2250	0.00	0.00
Budgetary Funds	2161	0.00	2,395,699 60
Internal Funds	2162	0.00	2,393,099 00
tdvanced Revenues	2102	0.00	0.00
Unearned Revenue	2410	0 00	0.00
Unavailable Revenue	2410	0.00	0.00
Fotal Liabilities		0 00	3,517,459 3
DEFERRED INFLOWS OF RESOURCES	l l		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenue Total Deferred Inflows of Resources	2630	0 00	0.00
FUND BALANCES	+ +	000	0.01
lonspendable		i i	
Inventory	2711	0 00	247,117 0
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0 00	0.0
Total Nonspendable Fund Balance	2710	0.00	247,117 00
Controlled for	2721	000	
Economic Stabilization Federal Required Carryover Programs	2721	0 00	0.0
State Required Carryover Programs	2723	0 00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	327,135 4
Capital Projects	2726	0 00	19,199,717.7
Restricted for Special Revenue-Food Service	2729	0.00	1,011,505 B
Restricted for Other Restrictions	2729	0 00	0.00
Total Restricted Fund Balance	2720	0.00	20,538,359 0
Committed to: Economic Stabilization		000	
Contractual Agreements	2731	0 00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00
Committed for	2739	0 00	0.00
Total Committed Fund Balance	2730	0.00	0.00
ssigned to			
Special Revenue	2741	0 00	0.0
Debt Servi ce	2742	0 00	0.0
Capital Projects	2743	0 00	0.0
Permanent Fund	2744	0 00	0.0
Assigned for Other	2749	0 00	0.0
Assigned for Total Assigned Fund Balance	2749	0 00	0.0
TOTAL PASSINGS FURSI BAILANCE		0 00	0.00
Total Unassigned Fund Balance	2750	0 00	0.00
Total Fund Balances	2700	0.00	20,785,476 D
otal Liabilities, Deferred Inflows of Resources			,,
and Fund Balances		0.00	24,302,935 39

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2014

	-		Special Rev		
	I . I	Food	Other Federal	Miscellaneous	Total Nonmajor
_	Account Number	Services 410	Programs 420	Special Revenue 490	Special Revenue Funds
REVENUES Federal Direct	3100	0.00			
Federal Through State and Local	3200	4,197,522 37	999,947.76 11,158,800 70	0.00	999,947 76 15,356,323.07
State Sources	3300	66,376 00	0 00	0.00	66,376 00
Local Sources:	1	40,570 00		0 00	00,370 00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0 00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects Local Sales Taxes	3423 3418, 3419	0 00	0.00	0 00	0 00
Charges for Service - Food Service	345X	7,601,356 96	0.00	0.00	7,601,356 96
Impact Fees	3496	0.00	0 00	0 00	7,001,330.80
Other Local Revenue		159,116 65	0.00	0 00	159,116 65
Total Local Sources	3400	7,760,473 61	0.00	0.00	7,760,473 61
Total Revenues		12,024,371 98	12,158,748 46	0.00	24,183,120 44
EXPENDITURES Current:					
Instruction	5000	0.00	6,202,140 86	0 00	6,202,140 86
Student Personnel Services	6100	0.00	2,121,796 22	0.00	2,121,796 22
Instructional Media Services	6200	0 00	0 00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	1,749,783 76	0 00	1,749,783.76
Instructional Staff Training Services Instructional-Related Technology	6400	0.00	1,262,378.42	0 00	1,262,378 42
Board	6500 7100	0 00	0 00	0.00	0 00
General Administration	7200	0.00	0 00	0 00	0.00
School Administration	7300	0.00	567,590 62 0 00	0 00	567,590 62
Facilities Acquisition and Construction	7410	0 00	0.00	0.00	0 00
Fiscal Services	7500	0 00	0.00	0.00	0.00
Food Services	7600	10,728,781 78	0.00	0.00	10,728,781 78
Central Services	7700	0 00	0.00	0.00	0 00
Student Transportation Services	7800	0.00	86,699.40	0.00	86,699 40
Operation of Plant	7900	0.00	143 78	0.00	143 78
Maintenance of Plant	8100	0 00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0 00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	63,276 10	0.00	63,276 10
Retirement of Principal	710	0 00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0 00	0 00	0.00
Miscellaneous	790	0 00	0 00	0.00	0 00
Capital Outlay:		"			
Facilities Acquisition and Construction	7420	0 00	0.00	0 00	0.00
Other Capital Outlay	9300	199,147.32	104,939 30	0.00	304,086.62
Total Expenditures	4	10,927,929.10	12,158,748 46	0.00	23,086,677 56
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,096,442 88	0.00	0 00	1,096,442 88
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710				
Premium on Sale of Bonds	3791	0.00	0 00	0 00	0 00
Discount on Sale of Bonds	891	0 00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0 00	0 00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0 00	0.00
Loans	3720	0 00	0 00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0 00	0.00
Loss Recoveries	3740	0 00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0 00	0 00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0 00	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715	0 00	0.00	0 00	0.00
Discount on Refunding Bonds	3792 892	0.00	0 00	0 00	0 00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0 00	000
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0 00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0 00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0 00	0.00	0 00	0.00
Transfers in	3600	0.00	0.00	0 00	0 00
Transfers Out	9700	(706,014 27)	0.00	0.00	(706,014 27)
Total Other Financing Sources (Uses)		(706,014 27)	0.00	0 00	(706,014 27)
SPECIAL ITEMS		0.00	0 00	0 00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	_ 0.00	0 00
Net Change in Fund Balances		390,428 61	0 00	0.00	390,428 6I
Fund Balance, July 1, 2013	2800	868,194.23	0.00	0.00	868,194 23
Adjustment to Fund Balances	2891	0 00	0 00	0.00	0 00
Fund Balance, June 30, 2014	2700	1,258,622 84	0.00	0.00	1,258,622,84

The accompanying notes to financial statements are an integral part of this statement ESE 145

March Marc						Deht Service Funds			
According Pauls		1	SBECORI	Seemal Aut	Section 1011 14/			Other Date	T-tal Name
CAMPAINS Company Com			Bonds	Bonds	1011 15, F.S., Lonns	Revenue Bonds		Service	Debt Service
Post Throng Steer and June 1968 1969	REVENUES			220	230	240	250	290	- I relaced
March Marc									0.00
Propent Total Architect Total Architect Total Architect Total Architect									0.00
Paper Tests Lovel, Tax Relevages wal Freez Per 6 12 12 12 12 12 12 12		1300	985,301 95	0.00	0.00	0.00	0.00	0.00	985,101 95
Command Repose Comm								ļ <u>.</u>	
Delt Annex Delta	Operational Purposes	3423	0 00	000	0.06	0.00	0.00	0.00	0.00
Propert Nate Level 1 to Endocropos of State Per for 111-112			0.00	0.00	0.00	0.00	4#9.79	000	199 79
Local Register Local Service Local Servi	Property Taxes Levand, Tax Redemptions and Excess Fees for	3413, 3421,						i	
Charge in Sergers - Food Servers 140X 0.00						0.001	0.00		0.00
Ingest Pain May 0.00 0									
Open Color December Open Op									
Total Loberous (1977) 1979 1979 1979 1979 1979 1979 1979		3480							0.00
Seal Revenues		3400							
National Services 100 10									985 891 74
Particular	EXPENDITURES	1					,,,,,,	11 (21)	202,071 17
Spice Prepared Server Serv	(*wrent								
Spice Prepared Server Serv			90.0	0.00	000	0.00	0.00	0.00	0.00
September Sept	Station Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0:00
September Sept					0.00	0.00	0.00	0.00	0.00
Desire control Related Technology	Instruction and Currendum Development Services								0.00
	Instructated Staff Truming Services								0.00
Cyment Admentation									0.00
Solved Administrations of Controllance 7300 0.00 0									0.00
Farchitent Acquations and Contractaces									0.00
Joues Services									0.00
Not Services									
Cerest Services									
Subset Transportants Services 7800 0.0									
Open company Past									
Materianser of Pleas	Overation of Plant								000
Adequateurs Federical Services \$200 0.00						de Maria			0.00
Community Services 9100 0.01 0.01 0.01 0.00									0.00
### Servery (Femerico P200) Integrets									0.00
Returners of Principal File Interest File In									
Interest 720 331,0075 0.00 0.00 0.00 0.00 0.01 333,0075 Dase and Forer 770 19,972,69 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Muscillanças 770 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Finalizar Acquisitator sul Constitution 7420 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Finalizar Acquisitator sul Constitution 7420 0.00 0.	Retrement of Principal	710	670,000 00	0.00	0.00	0 00	0.00	000	670,000 00
Missellinenges 750 0.00	Interest	720	331,003 75	00.0	000	0.00	0.00		331,003 75
Topast Of Marks Topast Of					0.00			0.00	19,572 69
Facilities Acquantons and Construction (742) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		790	0.00	0.00	000	0.00	0.00	0.00	0:00
Object Expendi Ciralins October Octobe									
Food R Expenditures	Facilities Acquisition and Construction								0.00
Classic Definition of Personance Over Chander Expenditures (33,274.49) 0.00 0.		9300							0 00
Description September Se	Total Expenditures		1,020,576 44						
Description Series Serie	Excess (Deficiency) of Revenues Over (Under) Expenditures		(35,274 49)	0.00	0,00	0.00	589 79	B 00	(34,684.70)
Promission on Sale of Bonds		6740							
Dissolation of Blass Purchase Agreements									
Presignation of Large-Purchase Agreements 775C 0.00									
Premium on Lesses-Purchase Agreements 1797 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0									
District of Lease-Purchase Agricuments									000
Action 1720 100									0.00
Ale of Capital Assets	Ahra								0.00
18 Recoverage 3740 0.00									0.00
Noncoded of Ferward Scapply Contract 3760	Lou Reovena								0.00
Pression on Refunding Bonds 3770 0.00		3760	0.00						0.00
Accordance of Refunding Bonds 3315 \$81,000.00 0.00	Proceeds from Special Facility Construction Account	3770	0.00						000
Presentan on Refunding Bonds 3792 92,825 8D 0.00 0.00 0.00 0.00 0.00 0.00 0.00 92,852 8D 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Face Value of Refunding Bonds	3715	581,000.00						581,000 00
Dissolution Refunding Rends 892 0.00	Pressure on Refunding Bonds		92,852 BD	0.00	0 00	0.00	0.00	0.00	92,852 80
effecting Lease-Purchase Agreements 3755 0.00 0.	Discount on Refunding Bands							0.00	0.00
Presentin on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							0.00		0.00
### STRAORDINARY ITEMS 000									0.00
Paus	Distrosini on Refunding Lease-Purchase Agreements					0 00			0.00
Parameter Data Parameter									
177,415.71 0.00 0.00 0.00 (589.79) 0.00 176,825.92 FECHAL ITEMS	Transfers In						0.00		0.00
PECIAL ITEMS		9700							(589 79
	Tatal Other Financing Sources (Uses) SPECIAL ITEMS	 	177,415.71	0.00	0.00	_ 0.00	(589 79)	0.00	176,825 92
Change in Fund Balancer	EXTRAORDINARY ITEMS		0 00	0.00	0.00	000	0.00	0.00	0.00
und Balance, July 1, 2013 2800 184,994.23 0.00									0.00
Agrustances to Fuend Balances 2491 0:00 0:00 0:00 0:00 0:00 0:00									142,141 22
	Fund Balance, July 1, 2013							o un	184,994.21
	Adjustment to Fund Balances				000		0.00	0.00	0.00
	Fund Balance, June 30, 2014	2700	327,135.45	0.00	0.00	0.00	0.00	0.00	327,135.45

For the Fiscal Year Ended June 30, 2014		· · · · · · · · · · · · · · · · · · ·				_					
		Capital Outlas	Special	Section 1011 14/	Public Education	Capital Pro	yexts Funds	Manufact Country	U.s.d	- CH	T - 133
	1	Bond Insues	Act	1011 15, F.S.	Capital Outlas		Capital Outles	Nonvoted Capital Improvement	Voted Captal	Other Capital	Total Normager Capital
	Account	(COBI)	Bonds	Loans	(PECO)	Dustnet Bonds	Debt Service Program	(Section 1011 71(2), F.S.)	Introvenent	Projects	Projecta
	Number	310	120	330	340	350	360	170	160	190	Funds
BEAEMIKa			l								
Federal Durect Federal Through State and Local	3100	0.00	000	0 00	0.00	000	0.00	000	0.00	0.00	0 00
State Sources	3100	0.00	0.00	0.00	00,0 00,000,000,a	0.00	259,537 12	0.00	0.00	0.00	0.00
Local Sources	1	0.00		0127	0,1440,000 (41	0 100	237,377.12	000	0:00	0.00	6,259,517 (2
Property Taxes Levaed, Tax Redemptions and Excess Foca for	3411, 3421,		l								
Operational Purposes	3423	0 00	0,00	0.00	D OU	0.00	0.00	0.00	0 00 1	000	0.00
Property Taxes Levied, Tax Redemptions and Execus Fees for	3412, 3421,										
Debt Service	3423	0.00	000	0.00	0 (10)	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Events Fees for Capital Projects	2413, 3421, 3423	000	000	0.00	9.00	0.00	000	27,436,617.66	0.00	0.00	*** *** * * * * * * * * * * * * * * * *
Local Sales Taxes	3418, 3419	000	000	0.00	0.00	0.00	900	27,436,61736	000	0 00	27,436,617.66 0.00
Charges for Service - Food Service	345X	0.00	000	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00
Impact Fees	3496	0.00	000	ng er	8.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		2,206 29	000	0.00	266 56	0:00	1,268 37	129,810 70	0.00	10.0	133,551 92
Total Local Sources	3400	2,206.29	000	900	266.56	0.00	1,268 37	27,566,428 36	0.00	0 00	27,570,169 58
Total Revenues		2,206 29	000	0.00	6,000,266 56	0.00	260,805 49	27,566,428.36	0.00	0 00	33,829,706.70
EXPENDITURES Current.											
Instruction	5000	000	0.00	ána	000	0 00	0.00	000	0:00	n nn .	- 0.00
Student Perryamel Services	6100	000	0.00	0 00	0.00	0 00	9.00	900	0.00	0.00	0.00
Instructional Media Services	6200	0.00	000	000	0 00	0.00	0.00	000	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0.00
Instructional Staff Training Services	6400	00.0	0.00	0.00	0.00	0.00	000	000	0.00	0.00	0.00
Instructional Related Technology Board	6500 7100	00 ti	0.00	0.00	00.0	000	0.00	000	0.00	0.00	000
General Administration	7200	000	0.00	000	0.00	000	0.00	000	000	0.00	0.00
Set not Administration	7300	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0 00	0.00
Facilities Acquisition and Construction	7410	0.00	000	000	3,010,713 02	0.00	0.00	4,970,573 08	0.00	000	7,981,286 10
Fishal Services	7500	0.00	0.00	000	0.00	0.00	100	0.00	0.00	0.00	0.00
Food Servicus	7600	0.00	000	000	00.0	0,00	0.00		0.00	000	0.00
Central Services	7700	0.00	0.00	000	0 00 0 00	0.00	0.00	0.00	000	0 00	0.00
Student Transportation Services Operation of Plant	7900	000	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000
Manutenesses of Plant	#100	000	000	00.00	0.00	0.00	0 00	000	0.00	000	0.00
Administrative Technology Services	8200	000	000	000	0.00	0.00	000	0.00	0.00	0011	0.00
Community Services	9100	0.00	000	00.0	0.00	0.00	0.00	0.00	D() O	000	0.00
Debt Service (Function 9200)		1			1]	
Retrement of Processi	710	0.00	000	0.00	0.00	0.00	000	0.00	0.00	0.00	0 00
Interest Dues and Facet	720 730	0.00	0.00	0.00	0.00	0 dn (0 00 703 90	0:00 0:00	000	0.00	703 90
Muscellaneous	790	0.00	000	0.001	0 00	0.00	0.00	0.00	000	0.00	000
Capital Outlay											
Facilities Acquisition and Construction	7420	1,775,160 42	0.00	0 00	114,568 20	0 00	1,566,609 49	3,519,804.51	0.00	0.00	6,996,142.62
Office Capital Outlay	9300	0.00	0.00	000	900	0.00	000	0.00	0.00	000	0.00
Total Expenditures	-	1,775,160 42	0.00	000	3,125,281 22	0.00	1,567,313 39	8,510,377 59	0.00	000	14,978,132 62
Exers (Deficiency) of Revenues Over (Under) Expenditures	 	(1,772,954 13)	non	0 00	2,874,985 34	0.00	(1,306,507 90)	19,056,050 77	0.00	0.00	18,851,574 08
OTHER FINANCING SOURCES (USES) Issummer of Bonds	1710	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prentum on Sale of Honds	3791	9 00	0.00	0.00	0.00	0.00	0.00	0 00	0 00	000	000
Diagrams on Sale of Bonds	191	0.00	0.00	0.00	300	0.00	000	0.00	D0.0	0.00	0.00
Proceeds of Leute-Purchase Agreements	3750	0.00	0.00	0.00	000	00.0	0.00	0.00	0.00	0.00	0.00
Presistent on Leane-Purchase Agreements	1793	000	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lesse-Purchase Agreements Loans	891 1720	0.00	000	0.00	000	0·00 0·00	0.00	00 ti 00:0	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	000	000	0001	0.00	0.00	0.00	0 00 1	0.00	0.00
Loui Recoveries	1740	0.00	000	000	000	0 00	0.00	0.00	000	000	0.00
Proceeds of Forward Supply Contract	1760	0.00	0 00	0.00	000	000	0.00	000	0.00	000	0.00
Proceeds from Special Facility Constitution Associat	3770	0.00	0.00	000	0.00	0.00	0.00	000	0.00	0.00	0.00
Face Value of Refunding Bonda	1715	0.00	000	000	000	0 00	0.00	0.00	000	0 00	0.00
Premum on Refunding Bonds Disseunt on Refunding Bonds	1792 892	0.00	0 00	0.00	10.0 00.0	000	0.00	000	0.00 O	0.00	0.00
Refunding Lease Purchase Agreements	3755	0.00	0.00	000	0.00	0 00	100	0.00	000	000	000
Premium on Refunding Lease-Purchase Agreements	1794	0.00	0.00	0 00	0.00	0.00	0.00	000	0.00	1000	000
Discount on Refunding Least-Purchase Agreements	894	0.00	000	0.00	0.00	000	0 00	0.00	0.00	oan	000
Payments to Refunding Factors Agent (Function 9299)	760	0.00	000	0.00	10 t)n	0.00	0.00	000	0.00	0.00	0 00
Transfers In	3600	0.00	000	000	0 00	00.0	0.00	0.00	0.00	0.00	000
Transfers Out	9700	0.00	000	0.00	000	000	0.00	(20,248,870 72)	000	0.00	(20,248,870 72)
Total Other Financing Sources (Uses) SPECIAL ITEMS	-	0.00	000	0001	0.00	0.00	0.00	(20,348,870 72)	0.00	000	(20,248,970.72)
		o an	000	0.00	oan	0.00	000	0.00	000	0.00	p) din
EXTRAORDINARY ITEMS							5 40	2.00	5 607	5.50	300
	L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Not Change in Fund Rajances	-611	(1,772,954 13)	00.0	000	2,874,985 34	0.00	(1,306,507.90)	(1,192,819 95) 17,429,627 01	0.00	0.00	(1,197,296.64)
Fund Briance, July 1, 2013	2800	1,841,477.91	0.00	000	0.00	0.00	1,325,909 49		000	000	20,597,014 41
Adjusts ent to Fund Balances Fund Balance, June 30, 2014	2891 2700	0 00 68,523 78	0.00	0.00	0.00 2.874.985.34	000	10.00	000	0.00	000	0.00
Corner statement, artist 30, 2019	2700	08,723 /8	0.00 [0.00.1	Z,1074,740.5 34	0.001	19,401 59	16,236,807.06	UUU	0.00	19,199,717.77

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2014

	[Total
	Account	Permanent Fund	Nonmajor Governmental
	Number	000	Funds
REVENUES			
Federal Direct	3100	0 00	999,947 7
Federal Through State and Local	1200	0 00	15,356,323 0
State Sources Local Sources:	3300	0 00	7,311,2150
Property Taxes Levied, Tax Redemptions and Excess Fees for	7411 7421		
Operational Purposes	3411, 3421, 3423	0 00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0 00	
Debt Service	3423	0 00	589 7
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		
Capital Projects	3423	0 00	27,436,617.6
Local Sales Taxes	3418, 3419	0.00	0.0
Charges for Service - Food Service	345X	0 00	7,601,356 9
Impact Fees	3496	0 00	0.0
Other Local Revenue		0 00	292,668 5
Total Local Sources	3400	0 00	<u>35,331,232 9</u>
Total Revenues EXPENDITURES		0 00	58,998,718 8
EXPENDITURES Current:			
Instruction	5000	0.00	
Student Personnel Services	6100	0.00	6,202,140 8
Instructional Media Services	6200	0.00	2,121,796 2
Instruction and Curriculum Development Services	6300	0.00	1,749,783 7
Instructional Staff Training Services	6400	0.00	1,749,783 7
Instructional-Related Technology	6500	0.00	0.0
Board	7100	0.00	0.0
General Administration	7200	0.00	567,590.6
School Administration	7300	0.00	0.0
Facilities Acquisition and Construction	7410	0.00	7,981,286 1
Fiscal Services	7500	0 00	0.0
Food Services	7600	0 00	10,728,781 7
Central Services	7700	0 00	0.0
Student Transportation Services	7800	0 00	86,699 4
Operation of Plant	7900	0 00	143 7
Maintenance of Plant	8100	0 00	0.0
Administrative Technology Services Community Services	9100 9100	0 00	0.00
Debt Service: (Function 9200)	9100	0.00	63,276 10
Retirement of Principal	710	0 00	670,000 0
Interest	720	0 00	331,003 7
Dues and Fees	730	0 00	20,276 5
Miscellaneous	790	0 00	0.0
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	6,996,142 6
Other Capital Outlay	9300	0.00	304,086 6
Total Expenditures		0.00	39,085,386 6
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	19,913,332 2
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	0.00	0.0
Premium on Sale of Bonds	3791	0.00	0.0
Discount on Sale of Bonds	891	0.00	00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750	0 00	00
	3793	0 00	0.0
Discount on Lease-Purchase Agreements Loans	893 3720	0.00	0.0
Sale of Capital Assets	3730	0 00	0.0
Loss Recoveries	3740	0.00	0.0
Proceeds of Forward Supply Contract	3760	0.00	0.0
Proceeds from Special Facility Construction Account	3770	0.00	0.0
Face Value of Refunding Bonds	3715	0.00	581,000 0
Premium on Refunding Bonds	3792	0 00	92,852 B
Discount on Refunding Bonds	892	0 00	0.0
Refunding Lease-Purchase Agreements	3755	0.00	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0 00	0.0
Discount on Refunding Lease-Purchase Agreements	894	0 00	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0 00	(496,437 0
Transfers In	3600	0 00	0.0
Transfers Out	9700	0.00	(20,955,474 7
Total Other Financing Sources (Uses)		0 00	(20,778,059 0
SPECIAL ITEMS		0.00	0.0
EXTRAORDINARY ITEMS			
Not Change in Fund Belowers		0 00	0.0
Net Change in Fund Balances Fund Balance, July I, 2013	2850	0.00	(864,726 8
Adjustment to Fund Balances	2800 2891	0 00	21,650,202 8
Fund Balance, June 30, 2014	2700	0.00	20,785,476 0

The accompanying notes to financial statements are an integral part of this statement ESE 145

	Number	Self-Insurance 711	Self-Insurance 712	Self-Imagrame 713	Self-Insurance 7(4	Self-Insurance 715	Consumus Programs 731	Other Internal Service 791	Total Internal Service Funds
SSETS									
armt Auets									
Cash and Cash Equivalents Investments	1110	203,542 13	2,446,013.72	885 327 40	5,166 \$50.62	0.00	0.00	0.00	£,701,733
Accounts Receivable, Net	1130	173,900 54	1 972 94	407 10	0 DO 54 56	0.00	000	000	176,335
Interest Reservable on Investments	1170	0.00	0.00	0.00	000	0.00	0.00	0.00	170,535
Due from Responser	08(1	0.00	0.00	0.00	0.00	D-00	0.00	0.00	0
Deponts Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0
Date From Budgetary Funds	1141	0.00	0.00	0.00	0.00	000	0.00	0.00	C
Date From Other Agentages	1220	1,960.48	67.04	25 28	0.00	0.00	0.00	0.00	2,041
Prepared Remai	1150	0.00	0.00	0.00	000	0.00	0 00 1	0.00	
Total Corrent Assets	1250	379,403 15	2,448 049 70	115,759 7E	0 00 5,166,905 18	0.00	0.00	000	#_EEO,111
OMMETERS ALLICU	1	377,403.17	2,448.047.01	207,127 11	7,100,707.12	8.00	(10)	0.00	8,680,11
Cash with Found Service Agent	1114	0.00	0 00	0.00	0:00:	0.00	000	0.00	
Other Post-Employment Repetitu Asset	1410	00.0	0.00	0.00	0.00	0 00	000	0,00	
Section 1011 13, F.S., Loan Proceeds	1420	0,00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepused Insurance Conta	1430	0.00	0.00	0.00	0,00	0.00	0.00	0.00	
Javedipenis	1460	0.00	0 00	0.00	0.00	000	0.00	0.00	1
Total Noncorrent Assets	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
apetal Assets	1310		200	200					
Land Land Improvements - Nondepropable	1310	0.00	000	0.00	0.00	00.0	00:0 00:0	0.00	- 1
Construction in Progress	1360	0.00	000	0.00	0.00	0.00	0.00	0.00	1
Improvements Other Than Buildings	1320	000	0.00	0001	000	0 00	0.00	000	
Accommissed Depression	1329	0.00	0.00	000	0 00	000	0.00	000	
Buildings and Fixed Equipment	1330	299,292 00	0.00	000	000	0 00	0.00	0.00	299.29
Accomulated Depressation	1339	(57,364 30)	0.00	0.00	0.00	0.00	0.00	0.00	(57,36
Forniture, Fixtures and Equipment	1340	158,700 00	0.00	0.00	0.00	0.00	D 00	0.00	158,70
Accumulated Depressation	1749	(00 810 88)	0.00	0.00	0.00	0.00	0.00	0.00	(16,01)
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0,00	
Accatematated Depresciations	1359	0.00	0.00	000	0.00	0.00	000	0.00	
Property Under Capital Legae	1370	0.00	0.00	000	000	0.00	0.00	0.00	
Attumulated Depression	1379	0.00	1.00	0.00	0.00	0.00	000	0.00	
Computer Software	1312	0.00	0.00	000	0.00	0.00	0,00	0.00	1
Argundated Americation	13189	0.00 314,609.70	0.00	0.00	0.00	0.00	000	0.00	314 609
Other Capital Ameta, Net of Depreziation Total Capital Ameta	+	314,609.70	0.00	DD,0	0.00	000	00.0	000	314,60
util Assets		694 012 85	2 448 049 70	285,759 78	5.166.905 IB	0.00	0.00	0.00	9,194,721
EFERRED OUTFLOWS OF RESOURCES		Q24 1/12 83	2 718 013 70 1	AB 1, 1 37 1 A	7,100,701 18	- 000	. 000	0.00	9,154,121
controlated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	000	000	0 00	
let Carrying Amount of Debt Refunding	1920	0.00	000	0 00	0 00	0.00	0.00	0 00	
otal Deferred Outflows of Resources	1	0.00	0.00	000	0.00	0.00	0.00	0.00	0
IABILITIES	1 1			i					
urrent Linbelsteer									
Accrued Salanes and Benefits	2110	0.00	0 00	000	0.00	0,00	0.00	0.00	
Payroll Deductions and Withholdings	2170	000	0.00	0.00	0.00	000	000	000	
Cash Overdraft	2120	3,326,979 34	49,659 75	29,254 85	# #64 10	0.00	000	0.00	3,414,751
Judgments Payable	2125 2130	0.00	000	000	0.00	000 000	10 0 100 0	0.00	
Sales Tax Payable	2260	000	0.00	0.00	0.00	000	000	000	
Accrued Interest Psyable	2210	000	0.00	0.00	0.00	0.00	000	0.00	
Deposits Psyable	2220	0.00	0.00	0.00	0.00	0.00	000	0.00	
Due to Budgetary Funds	2161	2,116,969 2E	0.00	0.00	0.00	000	000	0.00	2,116,969
Due to Other Agencies	2230	0.00	0.00	0 00	000	000	000	0.00	
Advanced Revenues	2410	0.00	0.00	00.0	0.00	0.00	000	0.00	
Estimated Unpaid Claims - Self-Insurance Program	2271	2,545,752.00	215,676 00	37,160.00	735,528.00	0.00	0.00	0.00	3,534,11
Estimated Lability for Claims Adjustment	2272	0.00	0,00	0.00	0.00	0.00	0.00	100	
Total Current Leabshites		7,929,700 62	265,335 75	66,414.83	744,392 10	0.00	0 00	0.00	9,065,84
ong-Term Lubilities									7-
Partian Due Within One Year									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	000	0.00	0.00	
Lightly for Compression Absences	2330	000	000	0.00	0.00	000	0.00	0 00	
Faturated Liability for Long-Term Claims	2150	000	000	0.00	0.00	000	0.00	0 00	
Other Post-Employment Benefits Lability Other Long-Term Liabilities	2340	000	000	0.00	0.00	0001	000	000	
Due Within One Year	2,000	0.00	0.00	0.00	000	0.00	0.00	000	
Portion Due After One Year	+ +	0.00	LI UIU	0.00	0.001	u (II)	0.001	0.00	
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Labelity for Compensated Absences	2330	0.00	0 00 1	000	000	0.00	000	0.00	
Estimated Liability for Long-Term Claims	2350	0.00	0,00	9 00	0.00	000	0.00	0.00	
Other Post-Employment Renefits Labality	2360	0.00	0.00	000	0.00	0.00	0.00	00.0	
Oher Long-Term Linbilities	23R0	0.00	000	0 0 0	0 00	0.00	0.00	0.00	
Doze In More Than One Year		0.00	0.00	0.00	0.00	DO.0	90,0	0.00	
Total Long-Tenn Linbilities	1	0.00	0.00	0.00	000	0.00	0.00	0.00	1
ntal Liabilities	+	7,989,700.62	265,335.75	66 414 115	744,392 10	0.00	0.00	0.00	9 065 84
EPERRED INFLOWS OF RESOURCES	1 [
committed increase in Fair Value of Hedging Denvatives	2610	0.00	000	0.00	0.00	000	0.00	0.00	
effort Net Carrying Amount of Debt Refunding	2620	0.00	0.00	00.0	000	000	000	0.00	
eferred Revenue ni at Deferred Inflows of Resources	2630	0.00	100.0	0.00	00.0 00.0	000	0.00	0.00	
ET POSITION	-	200	11 QU 1	0.00	n can i	0.00	000	0.00	
et levestment in Capital Assets	2770	314,609.70	000	D 000	0.00	0.00	000	000	314,609
estricted for	2760	000	0.00	200	000	0.00	000	0.00	\$141,007
		(7,610,297.47)	2 182,713 95		4,422,513.0%	0.00	000	0.00	(185,72
w:stricted	2790			B19,344 93					

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES	1 1				I				
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0 00
Charges for Sales	3482	0.00	0.00	0 00	0 00	0 00	0 00	0 00	0 00
Premium Revenue	3484	34,155,710 83	2,381,368 56	651,302 70	1,507,982 12	0.00	0 00	0 00	38,696,364 21
Other Operating Revenues	3489	477,366 48	3,495 36	0.00	0 00	0 00	0 00	0 00	480,861 84
Total Operating Revenues		34,633,077 31	2,384,863 92	651,302 70	1,507,982 12	0 00	0 00	0 00	39,177,226 05
OPERATING EXPENSES	1 1								
Salaries	100_	0.00	0.00	_0,00	000	0.00	0 00	0.00	0 00
Employee Benefits	200	0.00	0 00	0.00	0 00	0 00	0 00	0 00	0 00
Purchased Services	300	2,267,261 32	0 00	0.00	0 00	00 0	0 00	0 00	2,267,261 32
Energy Services	400	0.00	0 00	0 00	0 00	0.00	0 00	0 00	0 00
Materials and Supplies	500	6,399 59	0 00	0.00	0.00	6 00	0 00	0.00	6,399 59
Capital Outlay	600	854 00	0.00	0.00	0 00	0 00	0.00	0 00	854 00
Other	700	34,792,063 36	2,593,862 56	497,055 08	1,522,277 19	0.00	0 00	0 00	39,405,258 19
Depreciation/Amortization Expense	780	37,978 84	0 00	0.00	0 00	0.00	0 00	0 00	37,978 84
Total Operating Expenses		37,104,557.11	2,593,862.56	497,055.08	1,522,277 19	0 00	0.00	0 00	41,717,751 94
Operating Income (Loss)		(2,471,479 80)	(208,998 64)	154,247 62	(14,295 07)	0.00	0 00	0 00	(2,540,525 89)
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	645 69	5,623 99	1,657.05	8,900 50	0 00	0 00	0 00	16,827 23
Gifts, Grunts and Bequests	3440	0.00	0 00	0 00	0 00	0 00	0 00	0.00	0 00
Other Miscellaneous Local Sources	3495	132 81	0 00	0 00	0 00	0 00	0.00	0 00	132 81
Loss Recoveries	3740	0 00	0.00	0 00	0.00	0 00	0.00	0.00	0 00
Gain on Disposition of Assets	3780	0 00	0 00	0 00	0.00	0.00	0.00	0.00	0 00
Interest	720	0.00	0 00	0.00	0.00	0 00	0 00	0.00	0 00
Miscellaneous	790	0 00	0 00	0 00	0.00	0.00	0 00	0.00	0 00
Loss on Disposition of Assets	810	0 00	0 00	0 00	0.00	0.00	0 00	0.00	0 00
Total Nonoperating Revenues (Expenses)		778 50	5,623 99	1,657 05	8,900 50	0.00	0.00_	0.00	16,960 04
Income (Loss) Before Operating Transfers		(2,470,701 30)	(203,374 65)	155,904 67	(5,394.57)	0.00	0 00	0.00	(2,523,565 85)
Transfers In	3600	2,940,050 10	0.00	0.00	0 00	0.00	0 00	0.00	2,940,050 10
Transfers Out	9700	0 00	0 00	0 00	0.00	0.00	0.00	0.00	0 00
SPECIAL ITEMS		0 00	0.00	0 00	0 00	0.00	0.00	0.00	0 00
EXTRAORDINARY ITEMS		0 00	0 00	0.00	0 00	0.00	0.00	0 00	0.00
Change In Net Position	1 1	469,348 80	(203,374 65)	155,904 67	(5.394 57)	0.00	0 00	0.00	416,484 25
Net Position, July 1, 2013	2880	(7,765,036 57)	2,386,088 60	663,440 26	4,427,907 65	0 00	0 00	0.00	(287,600.06)
Adjustment to Net Position	2896	0.00	0 00	0 00	0 00	0 00	0 00	0.00	0.00
Net Position, June 30, 2014	2780	(7,295,687 77)	2,182,713.95	819,344 93	4,422,513 08	0 00	0 00	0 00	128,884 19

The accompanying notes to financial statements are an integral part of this statement ESE 145

Colff FLOW FROM FROM CONTENTING 10 10 10 10 10 10 10 1		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortnim Programs	Other Internal Service	Total Internal
Design Date in consense and corn									
Boose from underfield are not served all 80	CASH FLOWS FROM OPERATING ACTIVITIES								
Present to applicate									39,177,358 86
Trigonity Trig									0 00
Pagestine in sensional secons auest									
Owner company									
Note that provided feeded by segretines exprised 1,234,441 20 15,953 20 1,00 1,									0.00
CASH FLOWS FROM NON-CHITTISS 10									
Trentiff in single feeds 1,49,000 H 0.00 0.	CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	(-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(114)11111	782,000 10	115,507.05			V 2.2	(ajao ijama s i)
Find from a part finder	Subsidies from operating greats	0.00	0.00	0.00	0.00	0 00	0.00	0 00	0.00
Nix each provided court by necessipal fossecting settinines 2600 000 000 000 000 000 000 000 000 000	Transfers from other funds	2,940,050 10	0.00	0.00	0,00	0.00	0.00	0.00	2,940,050 10
CASH FLOWS FROM CAPITLAL AND RELATED Promoth from contended description and description of the promoth from component of great seasts 0.00 0.				0.00	0.00	0.00	0.00	0.00	0.00
PRINACTION ACTIVITIES		2,940,050 10	0.00	0.00	0.00	0.00	0.00	0.00	2,940,050 LD
Propular form operal delict									
Circul contribusions 0.00									
Proved from them for dispositions of Cagardia seasts 0 00 0 000 0 00 0 00 0 00 0 00 0 00									0.00
Acquises and decementance of capital satest									
Promoted in a constal dobt. 1000 0.00 0									
Junes part of an equal debt 0.00									
Not eat purvised (used) by registal and related financing servivies 0.00									000
CASH PLOWS FROM INVESTING ACTIVITIES 0									0.00
Proceed from saler and measures of an extractor of an extraction street and development formers and development formers and development formers and development for the street and street formers and development for the street and street formers and street for		0.00	V,00	0.00	400	V 00	0.00	0.00	700
International and Analesta recovered 64.569 5.627.399 1.657.051 1.909.500 0.000		0 00	0.00	0.00	0 00	0.00	0 00	000	0.00
Pershase of mystametra (second by investiga extinities (64.69) 5,6323-99 1,6570'S 1,9590 0.00 0.00 0.00 0.00 1,6272'S 1,670'S 1									16,827 23
Nes increases (decreases) in each and reash equivalents (222,255.50) (209,729.21) (353,155.1) (35,000.2) (0.0) (0.	Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Celeb and cardy agrees/serses - Jens 19, 2014 237,272 for 15 2,845,742 29 750,01189 5,015,425,60 0.00 0.00 0.00 0.00 8,703,385 or 10,000 0.00	Net cash provided (used) by investing activities	645 69	5,623.99	1,657.05	8,900 50	0.00	0.00	0,00	16,827 23
Cash and anth equivalents - Janes 20, 2014 20, 342, 13 2, 446, 013, 72 85, 327, 40 5, 166, 850, 62 0,00 0,00 0,00 0,00 0,00 3,701, 218	Net increase (decrease) in cash and cash equivalents								(427,651 18)
Reconcilitation of operating income (text) 154,247,62 124,295.07 0.00									9,129,385 05
Class Clas		203,542 13	2,446,013 72	8B5,327 40	5,166,850 62	0,00	0.00	0.00	8,701,733 87
Cyreating processed (least) 1,2471,346 999 1,208,998 641 1,54,247 62 1,42,9577 0.00 0.									
Advantages to recorded operating precione (fall) to net cath provided (start b) by post range proteins at the control operating Activation registers and inhibitors (Commoditive start from this Properties of the Commoditive start from this Properties of the Commoditive start from this Properties of the Commoditive start and inhibitors (Iscarcea) decreases in activate from this Properties of the Commoditive start from this Properties		12 121 211 211	/### COR 4 / 1		41.405.00	0.00			AR E AR MAIN DAY
Provided funcil by operating portionists 37,978 bl 0.00 0		(2,471,346 99)	(208,998 64)	154,247.62	(14,295 07)	0.00	000	0.00	(2,540.393 08)
Depression Annotation regimes 37,978 bl 0.00							1		
Commendation used from USDA program 0.00		37 97R #4	0.00	0.00	0.00	0.00	0.00	0.00	37 97R R4
Charge to assets and Indibilities (121,223 53) (1,011 27) (17 73) (54 55) 000									0.00
(Increase) decrease in inscondist recervable (121,222,53) (1,011.27) (1,773) (54.56) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					0 00		0.00	2 00	000
Concrased decreases in the first recursors 0.00		(121,223 53)	(1,011 27)	(17 73)	(54.56)	0.00	0.00	0.00	(122,307 09)
Concressed decreases in deposits monos sable	(Increase) decrease in interest recen able	0.00	0.00	0.00	D 00	0.00	0.00	0.00	0,00
(Incresse) decrease in the firm other spaces	(Increase) decrease in this from remourer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Contracts decrease in the from other agreeces									0 00
Contracted decreases in surventors									0 00
Chromase decrease in prepatal starens 0.00									
Increase (decrease) in alafanes and benefits paxable									
Increase (decrease) in partral las habilities									
Increase (decrease) in accounts payable 295,992.21 (259,485.29) (21,515.43) 4,454.15 0.00 0.00 0.00 0.00 19,455.65									
Increase (decrease) in each overdrall									
Increase (decrease) in judgments payable									19,443.64
Increase (decrease) in sales tax payable									0.00
Increase (decrease) in accrued interest payable									0.00
Increase (decrease) in deposition payable									0.00
Increase (decrease) in due to other geneases 0.00 0.									0.00
Increase (decrease) in adv moest/deferred revenue			0.00		0,00		0.00	0.00	(823,080,82)
Increase (decrease) in estimated unpad claims - Self-Insurance Program (182,76100) 73,142 00 944.00 152,503 00 000 000 000 000 000 000 000 000 0	Increase (decrease) in due to other agencies								0.00
Increase (decrease) in estimated hability for claims adjustment									0.00
Total adjustments (793,094.30) (187,354.56) (20,589.16) 156,902.59 0.00 0.00 0.00 0.00 (844,135.45) Net cash provided (used) by operating activities (3,264,441.29) (396,353.20) 133,658.46 142,607.52 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0									43,928 00
Net cash provided (used) by operating activities (3,264,441.29) (396,353.20) 133,658.46 142,607.52 0.00 0.0									0.00
None cath investing, capital and financing activities:									
Borrowing under capital lease 0.00 0.0		(3,264,441 29)	(396,353,20)	133,638 46	142,607 52	U.00	0,00	0.00	(3,384,528.51)
Contributions of capital assets 0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.									0.00
Capital asset trade-uns 0.00 0.									0.00
No increased Decrease) in the fair value of inventionins 0.00 0.00 0.00 0.00 0.00 0.00 0.00									0 00
Commandator reserved through USDA program USS 0.00 0.00 0.00 0.00 0.00									0.00
	Commodities received through USDA program.	urm	0.00	900	0.00	≡00.	000	0.00	11:10

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2014

		School Internal	Agency	Agency	Total
	Account	Funds	Fund Name	Fund Name	Agency
	Number	891	89X	89X	Funds
ASSETS					
Cash and Cash Equivalents	1110	3,531,319.00	0.00	0.00	3,531,319.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	84.00	0.00	0.00	84.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		3,531,403.00	0.00	0.00	3,531,403.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	167,403.54	0.00	0.00	167,403.54
Internal Accounts Payable	2290	3,363,999.46	0.00	0.00	3,363,999.46
Total Liabilities		3,531,403.00	0.00	0.00	3,531,403.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2014

	Account	Balance			Balance
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
ASSETS					
Cash and Cash Equivalents	1110	3,553,265.00	0.00	21,946.00	3,531,319.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	84.00	0.00	84.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		3,553,265.00	84.00	21,946.00	3,531,403.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	121,724.59	45,678.95	0.00	167,403.54
Internal Accounts Payable	2290	3,431,540.41	0.00	67,540.95	3,363,999.46
Total Liabilities		3,553,265.00	45,678.95	67,540.95	3,531,403.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2014

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
ASSETS					
Cash and Cash Equivalents	1110	3,553,265.00	0.00	21,946.00	3,531,319.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					·
Budgetary Funds	1141	0.00	84.00	0.00	84.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		3,553,265.00	84.00	21,946.00	3,531,403.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	121,724.59	45,678.95	0.00	167,403.54
Internal Accounts Payable	2290	3,431,540.41	0.00	67,540.95	3,363,999.46
Total Liabilities		3,553,265.00	45,678.95	67,540.95	3,531,403.00

The accompanying notes to financial statements are an integral part of this statement, ESE 145

	Access! Number	First Coast Technical Cullege (FCTC)	St. Johns County Education Foundation, Inc.	ABLE Schol	St Augustine Public Montensori School	St. Paul School of Excellence	Total Normajor Companient Units
ASSETS Current Assets							
Cash and Cash Equivalents	0111	1,68B,040 UU	681,227 UU	101,571 dn	65,550 00	6,107 00	2,544,495 00
Investments Taxes Receivable, net	1160 1120	11.00 0.00	\$4,566.00 0.00	0.00	0.00	0 00	\$4,\$66 OC
Accounts Repervable, net	1130	489,816 00	27,961 00:	0.00	I,435 00	0.00	519,212 O
Interest Reservable on Investments Due from Respisiver	1170	11:00 0:00	0,00 Q 00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	Dan	6,121 00	0.00	0.00	6,121 0
Due From Other Agencies Internal Balayors	1220	0.00 0.00	<u>0 00</u>	3,952 00 0 00	0.00	0.00	3,952 00 0 00
Inventory	1150	55,771 00	0 cm	0.00	0.00	0.00	55,771 0
Prepand Items Total Current Assess	1230	40,513.00	3,001 00	0,00	1,321 00	0.00	44,937 0
Voncurrent assets		2,274,240 DO	76E,757 00	111,644 00	68,306 00	6,107 00	3,229,054 O
Cash with Formi/Service Agents	1114	0,00	0.00	0 (01)	0.00	0.00	0.01
Other Post-Employment Benefits Asset Section 1011 11, F.S., Louis Proceeds	1410	00 a	DO 0 NO 0	000	0.00	00,0	0.00
Propud Insurance Costs	1430	000	00.0	0.00	0.00	0.00	0.00
Investmenta Total Noncurrent Asseta	1460	00 d 00,u	0.00	0.00	0.00	0.00	0.00
Capital Assets:		0,00	D (a)	000	0.00	11.001	0 00
Lurad	1110	0.00	0.00	000	000	U DKI	D OE
Land Improvements - Nondepreciable Construction in Progress	1315	00.0	000	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	204,720.00	0 000	61,986.00	266,706 00
Less Accumulated Depreciation Buildings and Fixed Equipment	1330	0.00 2,550,03E 00	0.00	(204,720.00) 0.00	0.00	(41,106 60)	(245,826.60
Lem Accumulated Deprecution	1330	(1,191,224 (0))	000	000	0.00	0:00 0:00	2,550,018 0
Farnature, Faxtures and Equipment	1140	2,942,194 00	25,500.00	138,709.00	0.00	4,611.00	3,074,014 0
Less Accumulated Depressation Motor Vehicles	1149	(1,825,736 GO) 195,158 GO	(1,198.00)	(114,223 00)	9:00	(1,482 4ð) D UD	(1,942,719.4 199,158.0
Len Accomilated Depressation	1359	(149,073.00)	0.00	0.00	0.00	0.00	(149,07) 0
Property Under Capital Lease	1370	0.00	0.00	0.00	9 (0)	0.00	D O
Less Accumulated Deprecution Audiovenni Materials	[179 [38]	000	0.00	0.00	0.00	D 00 U	0.0
Law Assumulated Deprecution	1388	0.00	0.00	0.00	0.00	e no	0.0
Computer Software Less Accumulated Amortization	1389	8,860 00 (7,088 00)	0.00	000	0.00	00.0	8,860 0
Other Capital Assets, Net of Depreciation	1389	2,523,129 00	7,202.00	4,486 00	0.00	24,008.00	(7,090 n 2,559,825 d
Total Capital Assets		2,523,129 00	7,202 00	4,486.00	0.00	24,009 110	2,55x,825 ti
FILE ALINES DEFERRED OUTFLOWS OF RESOURCES		4,797,369 00	775,919 00	116,130.00	DO AUE, BA	10,115 00	5,787,879 0
accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	000	0.0
let Carrying Amount of Debt Refunding	1920	9.00	0.00	D, CAT	0.00	0.00	0.0
atal Deferred Ontflows of Resources	+	0.00	100.0	0.00	0.00	0.00	
wrent Labilities							
Accrued Salaries and Benefits	2110	30,671 do	13,314.00	TH_555 OII	4,260 00		16,800 o
Payroll Deductions and Withholdings Accounts Payable	2170 2120	15,894 (II) 84,266 (II)	2 tio 2,767 on	2,382.00	1,421 100	9,943.00	15,894 O
Cash Dverdraft	2125	0.00	0.00	0.00	0.00	000	0.00
Judgments Pryable Construction Contracts Psyable	2130	0.00	0.00	0.00	0 00	0.00	0.00
Construction Contracts Psyable - Retained Percentage	2150	0.00	0.00	0.00	THO T	0.00	0.00
Sales Tax Psyable	2250	0.00	000	0.00	0,00	0.00	D O
Due to School Dutract Account Interest Psychic	2240	46,354.00 0.00	8,471 00 0 00	0.00	0.00	0.00	54,825 O
Depruytr Payable	2220	0.00	0 00	0.00	0.00	0.00	0.0
Due to Other Agenties	2210	0.00	0.00	0.00	0.00	D UO	
Current Notes Psyable Advanced Revenues	2250 2410	0.00	0.00	0.00	U00 U00	18,015 00 0 00	38,015 0
Estimated Unpaid Clause - Self-Insurance Program	2271	00.00	0.00	0.00	0.00	U100	0.0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebute	2272 2280	0.00	0.00	0.00	0.00	00:0	0.0
Total Carrent Labilities	24,60	177,185.00	30,552.00	40,937 00	5,681 Un	0.00 47,958.00	302,313 0
ang-Term lambitues						-	
Partian Due Within One Year Notes Pin able	2310	0.00	0.00	0.00	9.000	11:001	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0 00	010	0.0
Bomls Psyable	2320	0.00	0.00	0.00	0.00	0.00	. Da
Lashility for Compensated Absorbes Leane-Purchase Agreements Psyable	2330	226,848.00 0.00	0.00	0.00	000	0.00	226,848.0
Estemated Lathility for Long-Turn Chares	2350	000	0.00	0.00	0.00	0.00	00
Other Post-Employment Benefits Lubslity Estimated PECO Advance Psychic	2360	000	0.00	0.00	0.00 0.00	000	00
Other Long-Term Liabilities	23 BO	0 00	0.00	0.00	0.00	0,00	00
Denyvidrive Intilytoment	2390	0.00	0.00	000	0.00	0.00	0.0
Estamated Liability for Arbitrage Rebuts Due Within One Year	2280	226,848.00	0.00	00 00 010,00	0 00	0.00	226,848.0
Partian Due After One Sear							
Notes Psymble Obligations Under Capital Leases	2310	900	0.00	0.00	0.00	000	0.0
Bonds Psyable	2315	0.00	0.00	0.00	0.00	0.00	00
Lability for Compensated Ahences	2330	291,703.00	0,00	0.00	Ų (III)	000	291,703.0
Leans-Purchase Agreements Psyable Letomated Liability for Long-Turm Claums	2340	0.00	0.00	0.00	U0 U	0.00	0.0
Other Post-Employment Benefits Ladulity	2360	0.00	0.00	000	0.00	0.00	00
Estimated PECO Advance Psyshles	2370	0.00	0.00	0.00	0.00	0.00	0.0
Other Long-Term Lashilities Derivative Instrument	2380	0.00 0.00	0 00	000	00n	0.00	0.0
Estimated Liability for Arbitrage Rebute	2281	0.00	0.00	0,00	0.00	0.00	0.0
Due in More than One Year Total Long-Term Loublities	-	291,703 00 518,551 00	0 00	000	000	00,0	291,703 0
etal Liabilitica		695,736 00	30,552 QD	40,917 00	0.00 5,691.00	0.00 47,950.00	\$18,551 0 #20,864 0
EFERRED INFLOWS OF RESOURCES							
accumulated fractions in Fair Value of Hedging Derivatives befort Net Currying Amount of Debt Refunding	2610 2620	0.00	0.00	0.00	000	000	00
leferred Revenue	2630	167,269 00	0.00	0.00	0.00	0.00	167,269 0
olal Deferred Inflows of Resources	_	167,269 00	0.00	0.00	9.00	0.00	167,269 ()
(ET POSITION let Investment in Capital Assets	2770	2,523,129 00	7,202 00	4,486.00	e un	(11,507 00)	2,523,310 0
learnesed For.							
Categorical Carryover Programs	2781:	0.00	0.00	000	0.00	000	0.0
Peor Service	2780 2780	0.00	0.00	0.00	00,0	000	0.0
Capital Projects	2780	0.00	0.00	0.00	0.000	0.00	άρ
Other Purposes	27E0 2790	1,411,233.00	320,345 00 417,860 00	7,030 00 63,677 00	0 00 62,625 III	0.00 (00 80%)	327,375 0 1,949,061 0
Investneted							

DISTRICT SCHOOL BOARD OF ST, JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS First Coast Technical College (FCTC) For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
				Program Revenues		in Net Position
TUNGTIONS	Account		Charges for	Operating Grants and	Capital Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	3,468,198.00	2,122,989.00	571,924.00	60,954.00	(712,331.00
Student Personnel Services	6100	2,931,318 00	159,929.00	653,484.00	79,889.00	(2,038,016.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	285,258.00	102,454.00	0.00	3,796.00	(179,008.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	357,515.00	0.00	0.00	0.00	(357,515.00
Food Services	7600	132,476.00	0.00	0.00	0.00	(132,476.00
Central Services	7700	104,137.00	0.00	0.00	0.00	(104,137.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	1,005,972.00	0.00	0.00	3,849.00	(1,002,123.00
Maintenance of Plant	8100	564,374.00	54,468.00	3,449.00	101,512.00	(404,945.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	274,287.00	320,659.00	0.00	0.00	46,372.00
Interest on Long-Term Debt	9200	0.00	0.00	0 00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		9,123,535.00	2,760,499.00	1,228,857.00	250,000.00	(4,884,179.00

General Revenues.	
Taxes;	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	4,917,958 00
Investment Earnings	2,928.00
Miscellaneous	131,375.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,052,261.00
Change in Net Position	168,082.00
Net Position, July 1, 2013	3,766,282.00
Net Position, June 30, 2014	3,934,364.00

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF ST, JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

St. Johns County Education Foundation, Inc. For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
			Program Revenues			in Net Position
FUNCTIONS	Account Number	F	Charges for	Operating Grants and	Capital Grants and	Component Unit
Component Unit Activities:	Number	Expenses	Services	Contributions	Contributions	Activities
Instruction	5000	762,783.00	0.00	204 255 22		
Student Personnel Services	6100		0.00	286,055.00	0.00	(476,728.0
Instructional Media Services		0.00	0 00	0.00	0.00	0.0
	6200	0.00	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.0
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.0
Board	7100	0.00	0.00	0.00	0.00	0.0
General Administration	7200	0.00	0.00	0.00	0.00	0.0
School Administration	7300	0.00	0 00	0.00	0.00	0.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.00	0.00	0.0
Central Services	7700	37,727.00	0 00	0.00	0.00	(37,727.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.0
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.0
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.00	0.00	0.0
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.0
Unallocated Depreciation/Amortization Expense*		0.00				0.0
Total Component Unit Activities		800,510.00	0.00	286,055.00	0.00	(514,455.0)

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Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0 00
Grants and Contributions Not Restricted to Specific Programs	514,652.00
Investment Earnings	1,610.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	516,262.00
Change in Net Position	1,807.00
Net Position, July 1, 2013	743,600 00
Net Position, June 30, 2014	745,407 00

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

ABLE School

For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
			Program Revenues			in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	439,916.00	6,062.00	0.00	0.00	(433,854.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,545.00	0.00	0.00	0.00	(5,545.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0 00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	333,571.00	46,800.00	0.00	47,278.00	(239,493.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0 00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		779,032.00	52,862.00	0.00	47,278.00	(678,892.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00_
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	636,189.00
Investment Earnings	68.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	636,257.00
Change in Net Position	(42,635.00)
Net Position, July 1, 2013	117,828.00
Net Position, June 30, 2014	75,193.00

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

St. Augustine Public Montessori School For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
		ſ		Program Revenues		in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	187,082.00	1,442.00	0.00	0.00	(185,640.00
Student Personnel Services	6100	0 00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0 00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0 00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0 00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	134,083.00	0.00	0.00	0.00	(134,083.00
Facilities Acquisition and Construction	7400	0 00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0 00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0 00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	22,726.00	0.00	0.00	0.00	(22,726.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	1,169.00	0.00	0.00	0.00	(1,169.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		345,060.00	1,442.00	0.00	0.00	(343,618.00)

General Revenues:	
Taxes;	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0 00
Grants and Contributions Not Restricted to Specific Programs	339,635.00
Investment Earnings	0 00
Miscellaneous	0 00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	339,635.00
Change in Net Position	(3,983.00)
Net Position, July 1, 2013	66,608.00
Net Position, June 30, 2014	62,625.00

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

St. Paul School of Excellence

For the Fiscal Year Ended June 30, 2014

For the Piscal Year Ended June 30, 2014						Revenue and Changes
			Program Revenues			in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:					·	
Instruction	5000	194,475.00	0.00	0.00	0.00	(194,475.00
Student Personnel Services	6100	10,463.00	0.00	0.00	0.00	(10,463.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	9,159.00	0.00	0.00	0.00	(9,159.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	116,778.00	0.00	0.00	0 00	(116,778 00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0 00	0.00
Fiscal Services	7500	12,231.00	0.00	0.00	0 00	(12,231.00
Food Services	7600	53.00	0.00	0.00	0.00	(53.00
Central Services	7700	0 00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	10,612.00	0.00	0.00	0.00	(10,612.00
Operation of Plant	7900	63,434.00	0.00	0.00	0.00	(63,434.00
Maintenance of Plant	8100	11,159.00	0.00	0.00	0.00	(11,159.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0 00
Interest on Long-Term Debt	9200	2,089.00	0.00	0.00	0.00	(2,089.00
Unallocated Depreciation/Amortization Expense*		21,584.00				(21,584.00
Total Component Unit Activities		452,037.00	0.00	0.00	0.00	(452,037.00

General Revenues:

Net Position, July 1, 2013

Taxes:

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position

Net Position, June 30, 2	2014	

^{0.00} 0.00 0.00 0.00 431,452.00 0.00 0.00 0.00 0.00 0.00 431,452.00 (20,585.00) 2,742.00 (17,843.00)

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2014

FOR the Fiscal Tell Education Style 2014						Revenue and Changes
			Program Revenues			in Net Position
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:		-				
Instruction	5000	5,052,454.00	2,130,493.00	857,979.00	60,954.00	(1,622,913 00
Student Personnel Services	6100	2,941,781.00	159,929.00	653,484 00	79,889 00	(2,038,016.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,545.00	0.00	0.00	0 00	(5,545.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0 00	0.00
Board	7100	9,159.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	869,690.00	149,254.00	0.00	51,074.00	(418,501.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	369,746.00	0.00	0.00	0.00	(357,515.00
Food Services	7600	132,529.00	0.00	0 00	0.00	(132,476.00
Central Services	7700	141,864.00	0.00	0.00	0.00	(141,864.00
Student Transportation Services	7800	10,612.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	1,069,406.00	0.00	0 00	3,849.00	(1,002,123.00
Maintenance of Plant	8100	598,259.00	54,468.00	3,449.00	101,512.00	(404,945.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	275,456.00	320,659.00	0.00	0.00	46,372.00
Interest on Long-Term Debt	9200	2,089.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		21,584.00				0.00
l'otal Component Unit Activities		10,703,077.00	2,813,361.00	1,514,912.00	297,278.00	(6,077,526.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	6,839,886.00
Investment Earnings	4,606.00
Miscellaneous	131,375.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,204,780 00
Change in Net Position	127,254.00
Net Position, July 1, 2013	4,697,060.00
Net Position, June 30, 2014	4,754,964.00

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

REVENUES	Account	
	Number	
Federal Direct:	-	
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3121	741 (50.0
Pell Grants	3191	241,659.9
Miscellaneous Federal Direct	3199	<u></u>
Total Federal Direct	3100	241,659.9
Federal Through State and Local:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State Total Federal Through State and Local	3299	
I total redefat milough State and Local	3200	0.0
Florida Education Finance Program (FEFP)	3310	71,697,891.0
Workforce Development	3315	4,467,374.0
Workforce Development Capitalization Incentive Grant	3316	יידינקייטדיר
Workforce Education Performance Incentive	3317	90,642.0
Adults with Disabilities	3318	86,000.0
CO&DS Withheld for Administrative Expenditure	3323	18,864.5
Categoricals:		
District Discretionary Lottery Funds	3344	328,168.0
Class Size Reduction Operating Funds	3355	35,491,525.0
Florida School Recognition Funds	3361	2,112,778.0
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	672,912.5
Preschool Projects Reading Programs	3372	
Full-Service Schools Program	3373	74.5
Other State:	3378	76,364.6
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	206 750 (
State Forest Funds	3342	206,750.0
State License Tax	3343	67,462.5
Other Miscellaneous State Revenues	3399	414,557.4
Total State	3300	115,731,289.6
ocal:		1.17,101,011
District School Taxes	3411	110,152,504.4
Tax Redemptions	3421	390,719.3
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent Interest on Investments	3425	437,560,6
Gain on Sale of Investments	3431	181,497.6
Net Increase (Decrease) in Fair Value of Investments	3432	5.015.6
Gifts, Grants and Bequests	3433 3440	5,015,4
Adult General Education Course Fees	3461	488,875.2
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	_
Lifelong Learning Fees	3466	13,600.6
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	4,751.0
Preschool Program Fees	3471	258,488.5
Prekindergarten Early Intervention Fees	3472	99,832.0
School-Age Child Care Fees	3473	4,051,791.8
Other Schools, Courses and Classes Fees	3479	522,774.€
Miscellaneous Local: Bus Fees	7401	
Transportation Services Rendered for School Activities	3491	24,414.0
Sale of Junk	3492	613,470,3
ACCOUNT ALL ALLERS	3493 3494	82,058.3 575,173.4
		575,173.6 2,147,043.5
Receipt of Federal Indirect Cost Rate	2.104	
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3495	
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees	3496	በ ሃላይ ያኖ፤
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures	3496 3497	
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks	3496 3497 3498	27,444.8
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures	3496 3497	123,968.0 27,444.8 313,439.8 120,514,424.0

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2014

Exhibit K-1 DOE Page 2 Fund 180

For the Fiscal Year Ended June 30, 2014									Fund (0)
EXPENDITURES	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salartes	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outay	Other	Totals
Current					241112	- In a lapping		Cum	*
Instruction	5000	97,990,728 57	31,117,338 57	10,916,423 84	4,155 87	5,076,808 21	1,184,960 14	2,390,106 55	148,680,521 75
Student Personnel Services	6100	10,423,895 05	3,439,832 91	489,672 16		74,093 22	25,305 58	553 74	14,453,352,66
Instructional Media Services	6200	3,073,526 94	1,075,959 99	80,361 07		55,454 <u>06</u>	142,707 58	450 00	4,428,459 64
Instruction and Curriculum Development Services	6300	2,567,799 62	735,553 02	74,966 52		26,705 81	65,448 19	1,788 00	3,472,261 16
Instructional Staff Training Services	6400	2,269,858 79	667,871 30	282,714 86		2,749 69		27,372.20	3,250,586_84
Instructional-Related Technology	6500	2,595,989 43	817,915 39	1,966,306 00	3,405 12	3,786 32	56,623 23		5,444,025 49
Board	7100	220,679 61	115,925.76	590,888 93		2,335 84	1,415 24	17,540 38	948,785 76
General Administration	7200	249,650 98	65,137 77	40,412 53		7,124 09	402,49	12,920 04	375,647 90
School Administration	7300	10,544,487 37	3,220,484 41	247,309 27		179,183 49	56,973 87	35,125 3B	14,283,563 79
Facilities Acquisition and Construction	7410	951,050 90	276,715 16	1,742,027 09	8,263 52	7,708 34	145,613 88	12,091 07	3,143,469 96
Fiscal Services	7500	1,161,968 33	354,564 92	204,501 92		16,552 78	3,926 57	47,764 49	1,789,279 01
Food Services	7600								0 00
Central Services	7700	2,025,481 31	643,924 60	220,392 89	4,925 07	41,526 00	17,657 91	5,779 81	2,959,687 59
Student Transportation Services	7800	5,866,731 89	2,555,899 61	529,767 73	2,008,417 44	519,064 66	3,007 19	183,854 74	11,666,741 26
Operation of Plant	7900	6,759,889.94	2,915,194 40	3,715,167 62	5,264,797 20	925,113 88	168,609 57	316,461 92	20,066,234 53
Manutenance of Plant	B100	4,066,379 80	1,395,125 46	689,363 35	143,281 36	521,191 73	982,295 27	600 00	7,798,236 97
Administrative Technology Services	8200	226,186 20	77,826 04	260,358 03		5,615 26	43,683 88	22,781 00	636,452 41
Community Services	9100	2,033,646 28	689,932 68	71,334 17	4,165.86	242,880 35	54,146 23	8,886 73	3,104,992 30
Capital Outlay Facilities Acquisition and Construction	7420						19,792 02		19,792 02
Other Capital Outlay	9300						626,520 70		626,520 70
Debt Service (Function 9200)									,
Redemption of Principal	710								0 00
Interest	720								0 00
Total Expenditures		153,027,951.01	50,165,201.99	22,121,987 98	7,441,411 44	7,708,893.73	3,599,089 54	3,084,078 05	247,148,613 74
Excess (Deliciency) of Revenues Over Expenditures									(10,661,240 21)

ESE 348

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2014

Exhibit K-1 DOE Page 3

For the Fiscal Year Ended June 30, 2014		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	35,108.08
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,065,527.00
From Special Revenue Funds	3640	706,014.27
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,771,541.27
Transfers Out: (Function 9700)		, <u> </u>
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(2,940,050.10)
To Enterprise Funds	990	
Total Transfers Out	9700	(2,940,050.10
Total Other Financing Sources (Uses)		2,866,599.25
Net Change In Fund Balance		(7,794,640.96)
Fund Balance, July 1, 2013	2800	67,425,043.69
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	456,023.00
Restricted Fund Balance	2720	4,975,066.02
Committed Fund Balance	2730	10,083,976.30
Assigned Fund Balance	2740	33,630,425.91
Unassigned Fund Balance	2750	10,484,911.50
Fund Balance, June 30, 2014	2700	59,630,402.73

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

Exhibit K-2 DOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2014 Account **REVENUES** Number Federal Through State and Local: School Lunch Reimbursement 3261 2,925,961.16 School Breakfast Reimbursement 3262 691,534.12 Afterschool Snack Reimbursement 3263 25,738.40 Child Care Food Program 3264 **USDA** Donated Commodities 3265 477,916.81 Cash in Lieu of Donated Foods 3266 Summer Food Service Program 3267 76,371.88 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 4,197,522.37 State: School Breakfast Supplement 3337 26,923.00 School Lunch Supplement 3338 39,453.00 Other Miscellaneous State Revenues 3399 Total State 3300 66,376.00 Local: Interest on Investments 3431 3,953.34 Gain on Sale of Investments 3432 Net Increase (Decrease) in Fair Value of Investments 3433 Gifts, Grants and Bequests 3440 Student Lunches 3451 1,579,810.30 Student Breakfasts 3452 81,886.55 Adult Breakfasts/Lunches 3453 1,806.50 Student and Adult a la Carte Fees 3454 5,937,853.61 Student Snacks 3455 Other Food Sales 3456 Other Miscellaneous Local Sources 3495 155,163.31 Refunds of Prior Year's Expenditures 3497

Total Local

Total Revenues

7,760,473.61

12,024,371.98

3400

3000

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2014

Exhibit K-2 DOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2014		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	3,633,287.80
Employee Benefits	200	1,646,415.12
Purchased Services	300	89,719.74
Energy Services	400	137,145.52
Materials and Supplies	500	4,847,907.57
Capital Outlay	600	33,876.49
Other	700	340,429.54
Other Capital Outlay (Function 9300)	600	199,147.32
Total Expenditures		10,927,929.10
Excess (Deficiency) of Revenues Over Expenditures		1,096,442.88
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	i
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	(706,014.27)
To Debt Service Funds	920	<u>, , , , , , , , , , , , , , , , , , , </u>
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(706,014.27)
Total Other Financing Sources (Uses)		(706,014.27)
Net Change in Fund Balance		390,428.61
Fund Balance, July 1, 2013	2800	868,194.23
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	247,117.00
Restricted Fund Balance	2720	1,011,505.84
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	1,258,622.84

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

For the Fiscal Year Ended June 30, 2014

Exhibit K-3 DOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2014		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	999,947.76
Total Federal Direct	3100	999,947.76
Federal Through State and Local:		
Vocational Education Acts	3201	436,778.53
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	601,953.68
Math and Science Partnerships, Title II, Part B	3226	12,023.75
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	6,006,859.48
Elementary and Secondary Education Act, Title I	3240	3,702,778.60
Adult General Education	3251	335,600.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	62,806.66
Total Federal Through State and Local	3200	11,158,800.70
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	
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	0.00
Total Revenues	3000	12,158,748.46

2750

270D

6,202,140 86

2,121,796.22

1,749,783.76

1,262,378.42 0.00 0.00

567,590 62 0 00 0.00 000 0.00 £00 £ \$6,699.40 143.78 0.00 0.00

63,276 10 0.00

104,939 30 12.158,748.46 0 00

Totals

Other

3,576.54

41,562.14

567,590 62

EXPENDITURES	Account	100	200 Employee	300 Purchased	400	500 Materialii	600	4
an morrores	Number	Salanes	Benefits	Services	Energy Services	and Supplies	Cagatal Outley	1
Current								Ī
Instruction	5000	2,392,343.27	E65,347 4R	I,445,446.53		498,410.15	607,822 61	1
Student Personnel Services	6100	1,471,801.30	450,444.05	133,532 52		19,(18.5)	26,799 84	I
Instructional Media Services	620D				<u></u>			I
Instruction and Correctium Development Services	6300	1,293,043.10	331,982 33	110,929.63		7,620 18	2,631 98	Ι
Instructional Staff Training Services	5400	675,963 44	164,490.00	315 \$56 44		59,625 50	2 880 70	I
Instructional-Related Technology	6500							Ī
Board	7100					j		Î
General Administration	7200							Î
School Administration	730u					- "		Î
Facilities Acquinition and Construction	7410							1
Fixed Services	7500							t
Food Services	7600							t
Central Services	7700							t
Student Transportation Services	7800			B6,699.40				t
Operation of Plant	7900			70 99		72 79		t
Ministrance of Plant	8100		-	70 99		12.19		t
Administrative Technology Services	8100				-			t
		40 900 00	17,675.85	1,185.23				t
Community Services	9100	45,792 93	11,675 (8)	1,115 23		562.25	2,059 84	t
Capital Onliny		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>						ŀ
Facilities Augustion and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>						f
Other Capital Outley	9300						104,939 30	т
Total Expenditures	_	5 869,024 Na	1,825,939.71	2,093,720,74	000	605,429.38	747,134 27	
Excess (Deficiency) of Revenues over Expenditures								1
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES								
Louis	3720							
Sale of Capital Assets	3730							
Loss Recoveres	3740							
Transfers is								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
Interfund	3650							
From Permanent Funds	3660							
From Internal Service Foods	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00						
Transfers Out (Function 9700)								
To the General Fand	910							
To Debt Service Funda	920							
To Capital Projects Funds	930							
Interfend	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	97(10	0.00						
Total Other Flauncing Sources (Uses)		0.00						
Net Change in Fund Balance		0.00						
Fund Balance, July 1, 2013	2800	0.00						
Adjustments to Fund Balance	2891							
Ending Fund Balance								
Nonspendable Fund Statume	2710							
Restricted Fund Balunce	2720							
Connetted Find Bulenes	2730							
Assigned Fund Balance	274U							
	0.070							

Univergned Fund Polance

Fund Balance, June 30 2014

DISTRICT SCHOOL BOARD OF ST. JOHNS 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, 2014

Exhibit K-4 DOE Page 8

For the Fiscal Tear Enged June 30, 2014					DOE Page 8
REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	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
Federal Through State:					
Vocational Education Acts	3201				0.00
Race to the Top	3214			739,183.17	739,183.17
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240	61,413.12			61,413.12
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	61,413.12	0.00	739,183.17	800,596.29
State:					
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	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				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	61,413.12	0.00	739, 183.17	800,596.29

61,413.12 0.00 0.00 0 00 0.00 0.00 00.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 00 0.00 0.00

61,413.12 0 00

EXPENDITURES	Account	100	200 Fauplovee	300 Purchased	400 Energy	500 Materials	600 Capatal	700	1
	Number	Selemen	Benefits	Services	Services	and Suppliers	Outlas	Other	1
"erran!									Γ
Instruction	5000	12,232 36	1,849.76	2,804.00			44,527 00		
Student Permand Services	6100								
Instructional Media Segrees	6200								
Instruction and Currentum Development Services	6300								
Instructional Staff Training Services	640N								L
Instructional-Related Technology	6500								L
Board	7100								ļ
General Administration	7200								Ł
School Adaptisityidasa	7300								L
Facilities Acquisition and Construction	7410								L
Frical Services	7500								
Food Services	7600	1.		1					
Central Services	7700								Ļ
Student Transportation Services	7800								L
Operation of Plant	7900			_					Ļ
Manuferance of Plant	2100								L
Administrative Technology Services	E200								L
Community Services	9100							1	L
Capital Critim				X/////////////////////////////////////				<i>\////////////////////////////////////</i>	1
Facilities Acquisition and Construction	7420								1
Other Capital Outlay	9300								1
Total Expenditures		12,232 36	1,849.76	2,104 00	0.90	0.00	44,527 00		L
Excess (Beficiency) of Revenues over Expenditures	_			X/////////////////////////////////////		<u> </u>	<u> </u>	<u> </u>	1_
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
l.oms	3720		ļ						
Sale of Capital Assets	3730								
Loss Recovenes	3740								
Transfers In									
From General Fund	3610		1						
From Debt Service Funds	3620								
From Capital Projects Funds	7630								
Interfued	3650								
From Personnent Funds	3660	-	Į						
From Internal Service Funda	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out (Function 9790)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funda	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Floracing Sources (Uses)	_	D 00							
Net Change is Fand Balance	+	0.00							
Fond Halamoe, July 1, 2011	2500	0.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance									
Nonspendable Fund Halenda	2710	-							
Restricted Fond Balance	2720								
Consequent Fund Halance	2730								
Assigned Fund Balmer	2740								
Upsexagned Fund Balance	2750								
Fund Balance, June 30, 2014	2700	0 00							

FSF 148

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Employee Benefita

0.00 0.00 0.00 0.00 0 DO 0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 00 0 00 0.00 0.00 00 0

0.00

Totals

500 Materials

and Supplier

Capital Outlay

Factiv

Services

Purchased

Serves

n no

EXPENDITURES	Account	100
	Number	Salamen
Current		
To statue Cuora	5000	
Student Personnel Services	6100	
Instructional Media Services	6200	_
Instruction and Curriculum Development Services	6100	
Instructional Staff Transpig Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7100	
Facilitates Acquisition and Construction	7410	
Finnal Services	7500	
Food Services	7600	
Cestral Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Meintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Caputal Outlay	1	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES)		
and CHANGES IN FUND BALANCES		
Lampa	3720	
Sale of Capital Ametu	3730	
Color Recoverages	3740	
Transfers la		Ì
From General Fund	3610	
Fram Debt Service Funda	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funda	1660	
From Internal Service Funds	1670	
From Enterprise Fands	3690	
Total Transfers in	3600	0.00
Iransfers Out (Function 9700)	3000	-
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	910	
interfund	950	
To Permittent Funds		
·	960	
To internal Service Funds	970	
To Enterprise Funds	990 9700	4.00
Total Transfers Out	9/00	000
Tetal Other Financing Sources (Uses)	-	0.00
Vet Change in Fond Balance		0.00
mad Balance, July 1, 2013	2800	
Adjustraents to Fund Balance Ending Fund Balance	2891	
-		
Nonspendable Fund Balance	2710	
Restricted Fund Halance	2720	
Committed Fund Balance	2710	
Assigned Fund Balance	2740	
Unaxagned Food Balance	2750	

Employee Benefits

28,424.99

79,338.41

23,149.76

Purchased

Services

55,933 35

Energy

Materalu

and Supplies

33,408.46

12,457.94 0.00 0.00

148,050 56

457,679 68 0 00 0 00

600 Capital

11,589,94

Other

7,182.98

EXPENDITURES	Account Number	100
	Mannex	Salarnes
instruction	5000	
Strident Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Correction Development Services	6300	119,625 57
Instructional Staff Training Services	6400	211,999.46
instructsonal-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Final Services	7500	
Food Services	7690	
Central Services	7700	90,262.25
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	£100	
Administrative Technology Services	fi200	
Community Services	0019	
apital Outlay		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Facilities Acquiration and Construction	7420	
Other Capital Outlay	9300	
<u>Cotal Expenditures</u>		498,887.28
Excess (Deficiency) of Regenues over Expenditures		
OTHER FINANCING SOURCES (USES) cod CHANGES IN FUND BALANCES		
- Coulom &	3720	
Sale of Capital Assets	3730	
. Onto Resouvernes	1740	
Transfers în		
From General Fund	3610	
From Debt Service Funds	1620	
From Cantal Properts Funds	3630	
înterfund	3650	
From Permanent Funda	3660	
From Internal Service Funda	3670	
Front Enterprine Frieds	3690	
Total Transfers In	1600	0.00
Franziers Out (Function 9700)		
To the General Fund	910	
To Debt Service Funda	920	
To Capital Projects Funds	940	
loter(und	950	
To Personnent Funds	960	
To Internal Service Funds	970	
To Enterpose Femile	990	
Total Transfers Out	9700	0.00
Total Other Fluxocing Sources (Uses)		0.00
fet Change in Fund Balanca		0.00
und Balance, July 1, 2013	2100	0.00
djustments to Ford Balance	2891	_
nding Fund Balanci		
Nonspendable Fund Balance	2710	
Restricted Fund Bulance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance Unassigned Fund Balance	2740	

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS

For the Fiscal	Year Ended	l June 30.	2014
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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	
	Account	100	7
EXPENDITURES	Number		Emp
	(Ammer)	Salaries	Ba
Current			

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	(400,000)	Salarses	Benefits	Services	Services	and Supplies	Outley	Other	
Current	1	1						أ أ	
Instruction	5000								00.0
Student Personnel Services	6100								0.00
Instructional Media Services	6200		_			-			0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Stuff Training Services	6400							1	0.00
Instructional-Related Technology	6500			1		_			0.00
Board	7100							 	0.00
General Administration	7200							1	0.00
School Administration	7300							<u> </u>	0 00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0 00
Central Services	7700								000
Student Transportation Services	7800					L			0 00
Operation of Plant	7900		i		1				0 00
Maintenance of Plant	\$100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	l .							0.00
Capital Outlay		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			<i>X////////////////////////////////////</i>				
Facilities Acquisition and Construction	7420	<i>\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			0.00
Other Capital Outlay	9300				<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			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								111111111111111111111111111111111111111	0.00

Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
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	
Frum 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	i i
To Permanent Funds	960	1
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, 2013	2800	
Adjustments to Fund Balance	2891	
Finding Fund Balance		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	L
Fund Balance, June 30, 2014	2700	000

For the Fiscal Year Faded June 30, 2014									DOE Page 11
	Aconset	SBE-COBI Bonds	Special Act Bonds	Section 1011 14 1011 15 F.S. Lones	Motor Vehicle Reveres Bonds	District Bouds	Other Debt	ARRA Economic Standard	Totals
	Number	210	220 220	230	Revenue Honds	250	Service 290	Delai Serveza 299	1 out
REVENUES	1					1			
]_
Packerni Tomas Ende 3 December 1	2140						Ĭ		
Mentellianation Federal Depart Mentellianation Federal Through State	3199 1299				 			727,563.20	727,563 20
Sinte	3299		-	1		——			000
CO & DS Wathhold for SBE-COBI Bonds	3322	925 259 10							985,259 10
SBE/COBI Bond laterest	1126	42.85							42.15
Rating Commerces Funda	1141								9.00
Other Masculanumus State Revenues	3399					ĺ			0.00
Tanil Stree Sciences	1100	919 301 95	0.00	9.02	0.00	0.00	000	0.00	911,101.91
Local Date 5 - 5 -	3412							-	
Descript Debt Servan Tasses County Local Sales Tax	3418		-						0.00
School Dearest Local Sales Tax	N19				1				000
Ten Redesignous	3421					189 79			0 00 989 79
Payment in Line of Taxon	1422					389 79			
Excess Feet	1421			-	<u> </u>				0 00
Enterval de Envertations	3431						46.28	29.25	75 53
Chain du Sale of Inventoments	3412			_	 		7028	47.47	0.00
Not Intrusts (Dutrusse) as Four Value of Investments	1411				† · · · · · · · · · · · · · · · · · · ·				0 00
Gella, Genata and Bequesta	3440				†				0.00
Other Massellaneous Local Sources	1495					1			0.00
Busperick Funce	3496			i e	İ	1			0.00
Refunds of Prett Year's Expenditures	3497			1		İ			900
Total Local Sources	3400	0.00	0.00	0.00	0.00	589 79	46.28	29 25	665 12
Total Revenues	3000	913 301 95	0.00	0.00			46.26		1,711 530 47
EXPENDITURES	1		7,44			,,,,,,			1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	1								
Dalid Service (Function 9200)	719								
Radicaliphitis of Printerpal		670,000 QC			-		12,510,000.00		13,260,000 00
Dun and Fee	720 730	331,003.75			+		5,408,395.23	790,400 00	6,529,791,98
Matellounts	730	19,572.69			+		£,766 51	3,266.67	31,605 89
Total Expenditures	2941	1,020,576-44	0 00	0.00	0.00	0 00	17,947,161 76	793,666 67	19,761,404 £7
Encen (Deficiency) of Recoming Over Engandinger	+	(37,274 49)	0.00	8.00	0.00		(17,947,115.48)		(18 047 874 40)
	+	SBE-COBI	Special Act	Section 1011 14 1011 15	Motor Vehicle	Denreid	Other Debt	ARRA Emmes Showing	(1) 0 0 0 7 6 2 0 70
OTHER FINANCING SOURCES (USES)	Account Number	Hunds	Bonda	FS Lones	Reverse Bords	Bomb	Service	Debt Service	Totals
and CHANGES IN FUND MALANCE		2(0	228	230	2.40	250	290	299	1
Invariance of Bourds	1710								0.00
Premieros que Sale qu'Bands	3791							-	0.00
Discrete on Sale of Bonds (Fentage 9299)	168		-						0.00
Proceeds of Lann-Portions Agreements	3750				-	+			0.00
Promote de Lorse-Percinas Aprendents	1793				-			ł	610
Dunmani on Lesse-Percham Agressionis (Function 9299) Loans	193				-	+			0.00
Proceeds of Ferward Supply Contract	3720					i		1	000
Face Value of Refunding Bombs	3760	711,000 00						1	9 00 381 000 00
Premium, on Refunding Bonds	3792	92,852 80						_	
Description Refunding Bands (Function 9299)	II92	74,874 80			+	-			92,852.80
Payments to Refinded Bonds Escrew Agest (Function 9299)	761	(496-497-09)	_		<u> </u>	1			(496,437.09)
Refunding Lease-Purchase Agrammata	3755	(430/437/03)							0 00
Premium on Refundary Louis-Parcines Agreements	3794				· ·				0.00
Premium on Refunding Laum-Parchium Agrocuments Discount on Refunding Learn-Parchium Agrantis (Fraction 9299)	894		-						000
Payments to Refineded Lenon-Purchase Entrova Agent (Function 9299)	762		-						0.00
Transfers In						İ			
From General Food	3610				!				0.00
From Copital Projects Funds	3630						17,946,833.45	1,007,279 94	18,954,163.39
From Special Revenue Femile	1640								0.00
Interfand	3650								0.00
From Permissional Funds	3660					-			0.00
From Internal Service Feeds	3670								0.00
Front Enterprise Funds Total Transfers In	3690						.,,		0.00
Total Transfers In Transfers Unit - Grancium 9700)	3600	0.00	0.00	0.00	0.00	000	17,946,881.45	1,007,279 94	18,954,163.39
To General Fund	910								00 0
To Capital Projects Funds	930					(589 79)			(519.79)
To Special Revenue Femile	940				1	1,22,12			0.00
Interfeed	950								0.00
To Personnel Funds	960								9:00
To Internal Service Funds	970								9.00
To Enterpreto Fondo	990								0.00
Total Transfers Out	9700	0,00	0.00	0.00	0.00	(5)19 79)	0.00	0.00	(589 79)
Total Other Fluoriching Sources (Uses)		177,415.71	000	0.00	0.00	(529.79)	17,946,811.45	1,007,279 94	19,130,989 31
Net Closinge in Famil Bahonen	\perp	140,141,00	0.00	0.00	0.00	0.00	(212 01)	941,205.72	1,083,11491
Fund Balance, July 1, 2013	2800	UA,994.21				0.00	37,[49.44	1,682,353.06	2,094,496.73
Adjustments to Fund Balances	2891								0.00
Ending Fund Bulance	I I								
Monopoudable Fund Ralance	2760								0.00
Restricted Family Balance	2720	127,[35.45.]			 		26,917.41	2,823,558.78	1,177,611 64
Committed Final Balance	2740								0.00
Artegrand Famil Balance	2740								8.00
Unavegoud Faud Balance Fund Balance, June 10: 2014	2750 2700	383 134 14	0.00	6.00			74 FA 8	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	9.00
I MAI DELINA, ALEX AV. AVII.4	1 4/00	327 135 45	Ų 90 J	00.0	0,00	0.00	26,917.41	2,823,558.78	1,127,611.64

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DISTRICT SCHOOL BOARD OF ST JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
FOR IN FIRST YEAR Edded June 30, 2014

Exhibit K-7

DEVENIER	Account	Capital Outlay Bond Issues		Section 1011 14 1011 15	Public Education	District	Capital Outlay and	Nunvoted Cap Improvement Section	Voted Capital	Other Capital	ARRA Extracona Samueles	
REVENUES	Number	(COBI)	Special Act Bonds	FS, Longs	Capital Outlay (PECO)	Boods	Debt Service Program	1011 71(2), F.S.	Improvement	Projects	Capital Projects	Totals
		310	120	330	340	350	360	370		390	399	
ederal					i l				[
Musedianeous Federal Direct	3199			 	1							0
Minoellaneous Federal Through State	1299				1							0
COADS Distributed	3321				!							
Interest on Undestributed COA/DS	3325				 		251 510 19 6.026 71					253,510
Racing Commission Funds	3341	 		-	-		6,026 /1					6,026
Public Education Capital Outlay (PECO)	3391				00 000,000 a		 	_				0
Classicomic Find Program	3392				8,000,000.00							6 000,000
District Effort Recognition Program	3394	 			 							
SMART Schools Small County Assistance Program	1395	 		<u> </u>	 				-			_ u
Class Size Reduction Capital Outley	3396				 							0
Charter School Capital Outley Funding	3397	 		1	1					61,553.00		63 553
Other Music Janeous State Revenues	1399				 		-			BI,434.25		84,434
Total State Sources	3300	0.00	0.00	000	6,000,000 00	0.00	259 537 [2	0.00	0.00	147,987.25	000	6,407,524
oral	3300	5.00	0.00	000	8,100,000,01	. , , 00	239.337.12		0.00	(47,987.25	0.00	5,407,324
District Local Cagatal Improvement Tex	3413							27,337,650 02				27, 337,650
County Local Salex Tax	3416			<u> </u>	 			27,337,630 02				27,137,650
School Dustret Local Sales Tax	7419											0
Tax Redemptions	3421			+	i -			911,967.64				98,967.
Payment in Lice of Taxes	3422	1			 			99,707,04				98,967
Exons Fees	3423	 			 		 					Ď
Interest on Investments	3431	2,206 29					1,268 37	46 435 77		97,926.81		147,837
Gain on Sale of Investments	3432	2,200 29			 		3,208 37	40,435 //	+	97,920,81		147,847
Net Increase (Decrease) in Fair Value of Investments	3433	1			 				-		-	0.
Giffs, Grants and Bequests	_ 3440				 							0.
Other Miner laneous Local Sources	3495			 	266 56			83,374 93	-	2,247,944 ET		2,731,586
Impact Foca	1496				200 00			43,329 75		14,353,235 87	-	14,353,235
Total Local Sources	3400	2,206.29	0.00	0.00	266.56	0.00	1,268 37	27,566 428 36	9.00	16,699,107.49	0.00	44,269,277
Into Revenues	3000	2,206.29	000			0.00		27,566,428,36	0.00	16,847,094 74	000	50,676,801
I DABI METERBEY	,848	2,202.27	V 100		9,000 200 31	0.007	210,00349	27,847420 41		10,847,034 +4	0.00	30,070,801
EXPENDITURES					1 1							
Capital Onlay (Function 7400)							İ	-i				
Library Books	610				l		<u> </u>					0 (
Audovicus Materials	620				<u> </u>		l					D1
Buildings and Fixed Equipment	630	1,775,160.42					1,566,609.49			31,481,455 32	696 ESR 84	35,520,084 (
Fornature, Fextures and Equapment	640							3,006,787.43		430,077 14		1,436,864
Motor Vehicles (Including Bines)	6\$0				7,656.00			1,995,935 40				2 003 591
Land	660				<u> </u>					9,896-25		9,196
Improvements Other Than Buildings	670				637,143 56			479,503.56		221,002 02	25 366 66i	1,363,015
Remodeling and Renovations	620				2,480,481.66			3,028,151.20		30,725 03		5,539,357
Computer Software	690				<u> </u>							01
Sehi Service (Function 9200)												
Redemption of Principal	710									66,952 26		66,952
Interest	720									1,301.44		1,301
Dues and Fres	730						701.90					703
Mincellineous	790											01
atal Ergenditures		1,775,160 42	0.00	0.00	1,125,281 22	000	1,567,113.39	E 110,377 59	0.00	12,241,409.46	722 225 50	47,941,767
zcess (Deficiency) of Rovennes Over Expenditures		(1,772,954 13)	000	0.00	2,874,985 34	0.00	(1,306,507.90)	19,056,050 77	0 tin	(15,394,314 72)	(722.225.50)	2,735,033

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
for the First Year Findel June 93, 2014

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For the Friend Year Ended June 30, 2014	_							I N			_	(Y)F Page 1
OTHER FINANCING SOURCES (USES) BOD CHANGES IN FUND BALANCE	Acement Number	Capital Outlay Bond (sauci (COBI) 310	Special Act Handa 320	Section (01) 14 1011 15. F S Louis 336	Public Education Capital Outlin (PECO) 340	District Bends 350	Capital Outley and Debt Service Program 340	Nonvoted Cap Improvement Section (011 71(2), F S 370	Voted Capital Improvement 380	Other Capital Protects 390	ARRA Economic Stomebus Capital Projects 399	Totala
Issuance of Bonda	3710								·-			0.00
Premium on Sale of Bonda	3791											0.00
Directions on Sale of Bergin (Function 9299)	191					_						0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Prenaten on Lease-Paychate Agreements	3793	L T										0.00
Discount on Lease-Purchase Agreements (Function 9299)	1593									i	 	0.00
Louis	3720									i		0.00
Sale of Capital Assets	3730										Ì	0.00
Lond Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											9.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers by												***
From General Fund	3610											Đ QU
From Debt Service Funds	3620									189 7 9		589 79
From Special Revenue Funds	3640						1				i - i	t) (III)
Exter fund	3650											() (II)
From Permanent Funda	3660		,		i e							0.00
From Internal Service Funds	3670	1		Ì							i	0.00
From Enterprise Funds	3690	1									i i	0.00
Total Transfers in	1600	0.00	Q 00	0.00	0.00	0.00	0.00	0.00	0.00	519 79	0.00	589 79
Transfers Out (Function 9700)				ĺ								
To General Fund	910						İ	(5,001,974.90)		(63,553 00)		(5,063.527.00
To Debt Service Funds	920	i i		Î				(15,246 896 72)		(3,707,266 67)		(18,954,163.34
To Special Revenue Funds	940							1 1		(4,	i i	0.00
Inter(und	950	i			İ		_	i				0.00
To Permanent Funds	960							i			İ	0.00
To Internal Service Funda	970											0.00
To Enterprise Funds	990			İ			i	1				0.00
Total Transfers Out	9700	0.00	ט ט	0.00	0.00	00 00	0.00	(20,248 176 72)	0.00	(1,770,819.67)	0 0n	(24,019,690,39
Total Other Flanning Sources (Uses)		0.00	0.00	0.00	000	00.0	9.00		000	(1,770,229 III)	000	(24,019,100 60
Not Change in Fund Balances		(1,772,954 13)	0.01	0.00	2,874,985,34	0.00	(1,306,507.90)	(1,192,819.95)	0.00	(19,164,544 60)	(722,225 50)	(21,284,056,74
Fund Balance, July 1, 2013	2800	1,841,477.91			0.00		1,325,909 49	[7,429,627.0]		72,164,103.39	722,225 50	93,483,343,30
Adjustments to Fund Balances	2891	, , , , , , , , , , , , , , , , , , , ,										0 00
Ending Fund Balance								i i				
Nonspendable Fund Balance	2710]				0.00
Restricted Fund Balance	2720	68,523 78			2,674,985.34		[9,401.59	16.236 \$07.06		48,790 060 25		67,989,778.02
Committed Fund Balance	2730						,///	1-,2,				0.00
Assigned Fund Haltane	2740									4,209,498 54		4 209 498 54
Unassigned Fond Belance	2750	1								1,220,120,00		0.00
Fund Bafance, Jime 30, 2014	2700	68,523 78	0.00	0.00	2,874,983 34	0.00	19,401 59	16 236 \$07 06	o an	52.999.55R 79	000	72,199,276.56

	For the Fisca	d Year Ended	l June 30, 2014
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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES	IN FUND BALAN	CE - PERMANENT FUNI	D						DOE Page 16
For the Fiscal Year Ended June 10, 2014 REVENUES	Account		}						Fund 000
THE PARTY AND AND	Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	1400								
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 Outliny	700 Other	Totals
Current							, , , , ,		
Instruction	5000								0.00
Student Personnel Services	6100				1	1			0.00
Instructional Media Services	6200				<u> </u>				0 00
Instruction and Curriculum Development Services	6300		_	L					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			Ì	1	Ì			0 00
Fiscal Services	7500								0 00
Central Services	7700	i		1	1	<u> </u>			0 00
Student Transportation Services	7800			Î					0 00
Operation of Plant	7900			i				- 1	0.00
Magatenance of Plant	8100								0.00
Administrative Technology Services	8200			Î			-		0 00
Community Services	9100			ĺ					0.00
Capital Outlay		///////////////////////////////////////			X/////////////////////////////////////				
Facilities Acquisition and Construction	7420	<i>\////////////////////////////////////</i>			X/////////////////////////////////////				0 00
Other Camial Outlay	9300								0 00
Debt Service (Function 9200)									
Redemption of Principal	710		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>{////////////////////////////////////</i>	X/////////////////////////////////////	X/////////////////////////////////////			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		Í						
Loss Recovenes	3740								
Transfers In		i	ĺ						
From General Fund	1610								
From Debt Service Funds	3620		ĺ						
From Capital Projects Funds	3630								
From Special Revenue Funds	3640		1						
From Internal Service Funds	3670		1						
From Enterprise Funds	3690		1						
Total Transfers In	3600	0.00	1						
Transfers (Jut (Function 9700)			1						
To General Fund	910								
To Debt Service Funds	920		1						
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)	7,00	0 00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2013	2800	300							
Adjustments to Fund Balance	2891								
		t .							

0 00

2891 2710

2720

2730

2740 2750 2700

Adjustments to Fund Balance Ending Fund Balance

Nonspendable Fund Balance Restricted Fund Balance

Unassigned Fund Balance Fund Balance, June 30, 2014

Committed Fund Balance

Assigned Fund Balance

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2014 Exhibit K-9 DOE Page 17

For the Fiscal Year Ended June 30, 2014									DOE Page 17
	Account	Self-Insurance -	Self-Insurance -	Self-Insurance -	Self-Insurance -	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	
OPERATING REVENUES	Number	Consortium	Consortium	Consectium	Consortium		Ouler Emerprise Programs	Other Enterprise Programs	Totals
		911	912	913	914	915	921	922	
Charges for Services	3481								0 00
Charges for Sales	3482							<u></u>	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)									
Salanes	100							-	0.00
Employee Benefits	200	i							0.00
Purchased Services	300	i		1					0.00
Energy Services	400	 					†		0.00
Materials and Supplies	500			·					0 00
Capital Outlay	600						 		0.00
Other	700						_	-	0 00
	780						<u> </u>		0 00
Depreciation and Amortization Expense	/80	200			A 00	2.00		200	
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	Ĭ		The state of the s					0.00
Gam on Sale of Investments	3432		İ						0 00
Net Increase (Decrease) in Fair Value of Investments	3433		1	- 1			1		0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740			i		_	1		0.00
Gam on Disposition of Assets	3780			<u></u>		-	†		0.00
Interest (Function 9900)	720								0 00
Miscellineous (Function 9900)	790							 	0.00
Loss on Disposition of Assets (Function 9900)	810						 		0.00
Total Nonoperating Revenues (Expenses)	810	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				1				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	7.00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0.00
Net Position, July 1, 2013	2880	0001	000	- 000	0.00	0.00	000	000	0 00
Adjustments to Net Position	2896	+				· · - · · ·			0.00
Net Position, June 30, 2014	2780						-		0.00
	2.00								100

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 10, 2014

Exhibit K-10 DOE Page 18

For the Fiscal Year Ended June 30, 2014									DOE Page 18
	Account						Сопѕотишт	Other Internal	
OPERATING REVENUES	Number	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Programs	Service	Totals
<u> </u>		711	712	713	714	715	731	791	
Charges for Services	3481								0 00
Charges for Sales	3482								0 00
Premuum Revenue	3484	34,155,710 83	2,381,368 56	651,302 70	1,507,982 12				38,696,364 21
Other Operating Revenues	3489	477,366 48	3,495 36						480,861 84
Total Operating Revenues		34,633,077 31	2,384,863 92	651,302 70	1,507,982 12	0.00	0 00	0 00	39,177,226 05
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200					†		<u> </u>	0 00
Purchased Services	300	2,267,261 32		1			f	<u> </u>	2,267,261.32
Energy Services	400							<u> </u>	0.00
Materials and Supplies	500	6,399 59							6,399.59
Capital Outlay	600	854 00							854 00
Other	700	34,792,063 36	2,593,862 56	497,055 08	1,522,277 19	-			39,405,258 19
Depreciation and Amortization Expense	780	37,978 84	2,555,202.55	471,000 00	1,522,2111,15			-	37,978 84
Total Operating Expenses	780	37,104,557 11	2,593,862,56	497,055.0B	1,522,277 19	0.00	0.00	0 00	41,717,751 94
Operating Income (Loss)	_	(2,471,479 80)	(208,998 64)	154,247 62	(14,295 07)	0 00	0.00	000	(2,540,525 89)
Operating Income (1233)		(2,471,477 80)	(202,770 04)	134,247 02	(14,293 07)	000	0.00	300	(5°340°353 8A)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	645 69	5,623 99	1,657 05	B,900 50		ĺ		16,827 23
Gain on Sale of Investments	3432							1.7	0 00
Net Increase (Decrease) in Fair Value of Investments	3433		i						0 00
Gifts, Grants and Bequests	3440		i	- 1			1	i	0.00
Other Miscellaneous Local Sources	3495	132 81		1		<u> </u>	İ	i	132 81
Loss Recoveries	3740	-	•						0.00
Gam on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellineous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	018								9.00
Total Nonoperating Revenues (Expenses)		778 50	5,623 99	1,657 05	8,900 50	0 00	0 00	0 00	16,960 04
Income (Loss) Before Operating Transfers	_	(2,470,701 30)	(203.374.65)	155,904 67	(5,394 57)	0 00	0.00	0 00	(2,523,565 85)
TRANSFERS and CHANGES IN NET POSITION		(2,170,761.50)	(200,014 03))	122,201 07	(0,000,000)	0.00	000	000	(2,723,507 07)
Transfers In									
From General Fund	3610	2,940,050 10							2,940,050 10
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	2,940,050 10	0 00	0 00	0.00	0 00	0.00	0 00	2,940,050 10
Transfers (Int. (Function 9700)									
To General Fund	910								0 00
To Debt Service Funds	920								0 00
To Capital Projects Funds	930							1	0 00
To Special Revenue Funds	940			ſ			1		0 00
Interfiend	950						<u> </u>		0.00
To Permanent Funds	960							<u> </u>	0 00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0 00	0 00	0 00	0 00	0 00	000	0 00	0 00
Change in Net Position	1. /	469,348 80	(201,374 65)	155,904 67	(5,394 57)	0 00	000	0 00 1	416,484 25
	2880	(7,765,036 57)	2,386,088 60	663,440 26	4,427,907 65	0.00	0.50		(287,600 06)
Net Position, July 1, 2013									
Net Position, July 1, 2013 Adjustments to Net Position	2896	(1,107,030 517)			.,,		İ	- i	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

Exhibit K-11 DOE Page 19 Fund 891

June 30, 2014

Julie 30, 2014	1 1		-		runa 931
ASSETS	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110	3,553,265.00	11,197,865.00	11,219,811.00	3,531,319.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141		84.00		84.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		3,553,265.00	11,197,949.00	11,219,811.00	3,531,403.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170_		_		0.00
Accounts Payable	2120				0.00
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161	121,724.59	45,678.95		167,403.54
Internal Accounts Payable	2290	3,431,540.41		67,540.95	3,363,999.46
Total Liabilities		3,553,265.00	45,678.95	67,540.95	3,531,403.00

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June 30, 2014								DOE Page 20 Fund 601
	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013- 14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00	66,952 26	_		
Obligations Under Capital Leases	2315			0.00			1,301 44	
Bonds Payable								
SBE/COBI Bonds Payable	2321	6,461,000.00	0.00	6,461,000 00	670,000 00	685,000 00	331,003 75	297,004 02
District Bonds Payable	2322			0 00				
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	6,461,000 00	0 00	6,461,000 00	670,000 00	685,000 00	331,003 75	297,004 02
Liability for Compensated Absences	2330	24,904,950 08		24,904,950 08				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	119,260,000 00	0.00	119,260,000 00	12,530,000,00	12,955,000 00	5,408,395 23	4,982,085 00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0 00				
Qualified School Construction Bonds (QSCB) Payable	2343	16,000,000 00	0.00	16,000,000 00	0.00	0 00	790,400 00	790,400 00
Build America Bonds (BAB) Payable	2344			0 00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	135,260,000 00	0.00	135,260,000 00	12,530,000 00	12,955,000 00	6,198,795 23	5,772,485 00
Estimated Liability for Long-Term Claims	2350	735,528 00	0 00	735,528 00				
Other Post-Employment Benefits Liability	2360	53,962,057 00		53,962,057 00				
Estimated PECO Advance Payable	2370			0 00				
Other Long-Term Liabilities	2380			0 00				
Derrvative Instrument	2390			0 00				
Total Long-Term Liabilities		221,323,535 08	0 00	221,323,535 08	13,266,952 26	13,640,000 00	6,531,100 42	6,069,489 02

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

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

Exhibit K-13 For the Fiscal Year Ended June 30, 2014 DOE Page 21

CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2013	To DOE	2013-14	2013-14	2013-14	June 30, 2014
Class Size Reduction Operating Funds (3355)	94740			35,491,525 00	35,491,525.00		
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	271,099.07		2,112,778.00	2,106,978.79		276,898.28
Instructional Materials (FEFP Earmark) [3]	90880			2,656,408.00	2,656,408.00		
Library Media (FEFP Earmark) [3]	90881			154,451.00	154,451.00		
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			1,589,043.00	1,589,043.00		
Safe Schools (FEFP Earmark) [5]	90803			585,801.00	585,801.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830			8,018,856.00	8,018,856.00		
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			6,370,592.00	6,370,592.00		
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	6,996.35		556,811.00	559,162.60		4,644.75
Voluntary Prekindergarten - School Year Program (3371)	96440	44,177.95		648,741.77	587,124.96		105,794 76
Voluntary Prekindergarten - Summer Program (3371)	96441	4,423.92		24,170.73	_ 12,107.91		16,486.74

^[1] Include both state and local revenue sources.

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^[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction
[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

^[4] Expenditures for designated low-performing elementary schools, based on the state reading assessment, should be included in expenditures.

^[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

For the Fiscal Year Ended June 30, 2014						DOE Page 22
	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	18,827.13	5,739.56			24,566 69
Bottled Gas	421	24,077 47	129,044.88			153,122.35
Electricity	430	5,187,807.65				5,187,807.65
Heating Oil	440	36,713.57				36,713.57
Total		5,267,425.82	134,784.44	0 00	0.00	5,402,210.26
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0 00
Gasoline	450					0_00
Diesel Fuel	460	1,984,749.65				1,984,749.65
Oil and Grease	540	1				
Total		2,017,208.10		0.00	0.00	2,017,208.10

	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				1,878,066 00	1,878,066.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS: Audiovisual Materials	621					0 00

	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subawards Under Subagreements - First \$25,000	311					0 00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub- Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT	Object	410
Supplies	510	330,526.33
Food	570	4,026,798.23
Commodities	580	490,583.01

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2014

Exhibit K-14 DOE Page 23

	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	69,417,766.00	492,149.00	4,611.00	69,914,526.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	1,498,594.81	93,378.30	0.00	1,591,973.11
Total Basic Program Salaries		70,916,360.81	585,527.30	4,611.00	71,506,499.11
Other Programs 130 (ESOL) (Function 5100)	120	462,467.00	10,558.00	0.00	473,025.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	10,583.30	1,921.37	0.00	12,504.67
Total Other Program Salaries		473,050.30	12,479.37	0.00	485,529.67
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	26,853,769.00	1,516,000.00	7,539.00	28,377,308.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	579,964.67	288,588.88	0.00	868,553.55
Total ESE Program Salaries		27,433,733.67	1,804,588.88	7,539.00	29,245,861.55
Career Program 300 (Function 5300)	120	1,256,726.00	1,010.00	82.00	1,257,818.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	27,516.58	384.28	0.00	27,900.86
Total Career Program Salaries		1,284,242.58	1,394.28	82.00	1,285,718.86
TOTAL		100,107,387.36	2,403,989.83	12,232.00	102,523,609.19

				Special Revenue Federal	
			Special Revenue Other	Economic Stimulus	1
	Sub-	General Fund	Federal Programs	Programs	
Textbooks (used for classroom instruction)	Object	100	420	430	Total
Textbooks (Function 5000)	520	2,206,251.30	0.00	0.00	2,206,251.30

ESE 348

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

Exhibit K-14 DOE Page 24

	_				1			DOE Fage 24
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:						-		
Basic	5100							0 00
Exceptional	52,00							0 00
Career Education	5300							0.00
Adult General	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
Total Flexible Spending Instructional Expenditures	T 2000	0 00	0 00	000	0 00	000	0 00 j	

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Object Number	Amount
Expenditures:		
General Fund	390	86,000 00
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		86,000 00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	8,471 92
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	<u>8,</u> 471 92

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended	Earnings	Expenditures	Unexpended
	July I, 2013	2013-14	2013-14	June 30, 2014
Earnings, Expenditures and Carryforward Amounts	0.00	653,866 57	653,866 57	0.00

Exceptional Student Education 653,866 57
School Nurses and Health Care Services
Occupational Therapy, Physical Therapy and Other Therapy Services
ESE Professional and Technical Services
Gifted Student Education
Staff Training and Curriculum Development
Medicard Administration and Billing Services
Student Services
Consultants
Other
Total Expenditures
653,866 57

ESE 348

For the Fiscal Year Ended June 30, 2014									ental Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1]	-	100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salanes	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:				ĺ					
Prekindergarten	5500	361,379 91	134,124 67	1,932 00		4,112 81	5,601 15	4,321 52	511,472 26
Student Personnel Services	6100	32,676 46	11,847 90						44,524 36
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6100	33,882 93	8,902 49	165 58		30 25			42,981 25
Instructional Staff Training Services	6400							255 00	255 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 Debt Service (Function 9200)	9300			<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>					0.00
Redemption of Principal	710			<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>					0 00
 -	720								0.00
Interest Trad Formula Control of the	720	427,939.30	154,875 06	2,097,58	0.00	4,143 06	5,601 35	4,576 52	599,232 87
Total Expenditures		427,939.30	134,873 00	2,091.38	0.00	4,143 00	3,801.33	4,570,52	373,232 87

^[1] Include expenditures for the summer program (section 1002 61, F.S.) and the school-year program (section 1002 63, F.S.)

ESE 34B

PC - 3/4 Report

Report Created: 09/02/2014 12:26:18 PM in Post Mode

Fund: 1 General Fund

School: 0000 ST.JOHNS

				Purchased	Material	Other	Capital	Total	School	School	District	
Category	NET	Salanies	Benefits	Services	Supplies	Expenses	Outlay	धीखन	Indirecti	Cost	Indicest	Tiolal
K-3 Basic	101	25,174,113	7,997,582	276,092	1,210,732	585,698	191,873	35,436,090	17,621,074	53,057,164	1,964,091	55,021,255
4-8 Basic	102	24,480,019	7,777,074	473,872	834,651	661,865	339,642	34,567,123	18,089,829	52,656,952	1,877,484	54,534,436
9-12 Basic	103	19,763,635	6,278,723	1,401,787	1,614,300	493,821	418,832	29,971,098	16,942,202	46,913,300	1,424,389	48,337,689
K-3 Basic with	111	8,912,668	2,827,928	155,914	422,625	195,608	64,374	12,579,117	6,506,101	19,085,218	742,919	19,828,137
4-8 Basic with	112	11,512,451	3,654,547	331,053	413,469	289,204	132,714	16,333,438	9,064,453	25,397,891	956,391	26,354,282
9-12 Basic with	113	4,949,716	1,568,923	574,508	387,060	103,517	87,876	7,671,600	4,467,311	12,138,911	385,457	12,524,368
Basic		94,792,601	30,104,777	3,213,226	4,882,837	2,329,714	1,235,311	136,558,466	72,690,971	209,249,437	7,350,730	216,600,167
Level 4	254	1,133,345	358,083	199,174	50,796	18,169	10,563	1,770,130	869,159	2,639,289	89,115	2,728,404
Level 5	255	345,589	108,306	103,850	16,361	6,201	3,295	583,602	273,055	856,657	28,020	884,677
ESE		1,478,934	466,389	303,024	67,157	24,370	13,857	2,353,731	1,142,214	3,495,945	117,136	3,613,081
ESOL	130	462,467	146,922	6,076	24,036	11,180	4,324	655,005	343,226	998,231	36,172	1,034,403
ESOL		462,467	146,922	6,076	24,036	11,180	4,324	655,005	343,226	998,231	36,172	1,034,403
Career	300	1,256,726	399,250	158,830	102,779	24,843	67,247	2,009,675	1,095,064	3,104,739	91,248	3,195,987
CE		1,256,726	399,250	158,830	102,779	24,843	67,247	2,009,675	1,095,064	3,104,739	91,248	3,195,987
Total FEFP		97,990,729	31,117,338	3,681,156	5,076,809	2,390,106	1,320,739	141,576,877	75,271,474	216,848,351	7,595,286	224,443,637
Food Service												
Transportation									11,502,628	ķi	164,120	

District Indirect costs are Functionally distributed as reported below.

6100 Pupil Personnel 514,075 6200 Instructional Media 6300 Instr & Curr 1,204,794

Page 1 of 146

6400	Instr Staff Training		333,610	6500	Instr Tech Services		7100	Board of Education	948,786	
7200	General		375,648	7400	Facilities Acq-Constr	595,375	7500	Fiscal Services	1,789,279	
7700	Central Services		1,077,982	7900	Operation of Plant		8100	Maintenance of Plant	73,878	
8200	Admin Tech Services		681,859							
	in and the second features are a				Reconciliation to A	nnual Financial Reports	s			
	Other		Non-Pgm	Commun	ity Debt	Federal	Charter	Total	AFR	Rounding/
	Instruction	Pre-K	Capital	Servi	ce Service	Indirect	Schools	Reported	Total	Difference
			684,257	3,100,19	97		7,253,791	247,148,630	247,148,614	16

Fund: 4 Special Revenue Fund

School: 0000 ST.JOHNS

				Purchased	Material	Officer	Capital	Total	School	School	District	
Garedon	NET	Salaries	Benefits	Sewiese	Supplies	Expenses	Quility	Direct	Indirect	(C)(13)	Indirect	Total
K-3 Basic	101	258,327	77,036	32,042	104,706	6,043	157,911	636,065	457,999	1,094,064	33,139	1,127,203
4-8 Basic	102	232,379	69,965	36,308	91,680	12,655	188,254	631,241	410,001	1,041,242	35,393	1,076,635
9-12 Basic	103	1,442	504	5,783	5,581		8,748	22,058	181,472	203,530	3,472	207,002
K-3 Basic with	111	604,498	227,085	158,971	117,565	130,875	93,930	1,332,924	1,218,709	2,551,633	14,839	2,566,472
4-8 Basic with	112	545,761	205,478	90,807	101,791	158,043	127,690	1,229,570	1,535,497	2,765,067	20,581	2,785,648
9-12 Basic with	113	137,331	58,234	22,287	11,968	59,112	14,563	303,495	613,144	916,639	2,065	918,704
Basic		1,779,739	638,301	346,198	433,290	366,728	591,096	4,155,352	4,416,822	8,572,174	109,489	8,681,663
Level 4	254	188,079	77,548	260,865	21,350	15,359	14,693	577,894	139,121	717,015	2,610	719,625
Level 5	255	40,331	17,254	135,289	4,618	4,506	2,917	204,915	42,711	247,626	500	248,126
ESE		228,410	94,802	396,154	25,968	19,865	17,610	782,809	181,832	964,641	3,110	967,751
ESOL	130	10,558	3,739	2,637	2,412	176	3,563	23,085	12,620	35,705	673	36,378
ESOL		10,558	3,739	2,637	2,412	176	3,563	23,085	12,620	35,705	673	36,378
Career	300	1,010	97	175,387	15,518	5,577	45,082	242,671	48,236	290,907	169	291,076
CE		1,010	97	175,387	15,518	5,577	45,082	242,671	48,236	290,907	169	291,076
Total FEFP		2,019,717	736,939	920,376	477,188	392,346	657,351	5,203,917	4,659,511	9,863,428	113,441	9,976,869
Food Service									10,419,436		183,006	
Transportation									86,552			

6100	Pupil Personnel		6200	Instructional Media	6300	Instr & Curr	102,457
6400	Instr Staff Training	10,984	6500	Instr Tech Services	7100	Board of Education	
7200	General		7400	Facilities Acq-Constr	7500	Fiscal Services	
7700	Central Services		7900	Operation of Plant	8100	Maintenance of Plant	
8200	Admin Tech Services						

			Red	conciliation to Annua	al Financial Reports				
Other		Non-Pgm	Community	Debt	Federal	Charter	Total	AFR	Rounding/
Instruction	Pre-K	Capital	Service	Service	Indirect	Schools	Reported	Total	Difference
	936,672	12,047	63,276		830,861	577,959	23,086,678	23,086,678	

Fund: 6 Targeted ARRA Stimulus Fund

School: 0000 ST.JOHNS

				Purchased	Material	Other	Capifal	Total	School	School	District	
Garegory	No	Salaries	Benefits	Services	Supplies	Expenses	Outlay	Direct	Indired	Cost	Indirect	Total
4-8 Basic	102	1,390	210	319			5,060	6,979	1	6,979		6,979
9-12 Basic	103	3,221	487	738			11,725	16,171		16,171		16,171
4-8 Basic with	112	3,600	544	825			13,104	18,073		18,073		18,073
9-12 Basic with	113	3,939	596	903			14,339	19,777		19,777		19,777
Basic		12,150	1,838	2,785			44,228	61,001		61,001		61,001
Сагеег	300	82	12	19			299	412		412		412
CE		82		19			299			412		412
Total FEFP		12,232	1,850	2,804			44,527	61,413		61,413		61,413
Food Service												
Transportation												

6100	Pupil Personnel			6200	Instructional Media		6300	Instr & Curr		
6400	Instr Staff Training	ng		6500	Instr Tech Services		7100	Board of Education		
7200	General			7400	Facilities Acq-Constr		7500	Fiscal Services		
7700	Central Services	3		7900	Operation of Plant		8100	Maintenance of Plant		
8200	Admin Tech Ser	vices								
	_				——Reconciliation to Anni	ual Financial Reports				
	Other		Non-Pgm	Communit	ty Debt	Federal	Charter	Total	AFR	Rounding/
	Instruction	Pre-K	Capital	Servic	e Service	Indirect	Schools	Reported	Total	Difference
								61,413	61,413	

Fund: 8 Race to the Top

School: 0000 ST.JOHNS

				Purchased	Material	Other	Capillal	Total	School	School	District	
Gategory	Ner	Salaries	Benefits	Services	Signifies	Expenses	Outlay	Direct	Inditeet	Cost	Indirect	Total
K-3 Basic	101								160,233	160,233	30,008	190,241
4-8 Basic	102		Ш						153,163	153,163	28,684	181,847
9-12 Basic	103			i i					116,251	116,251	21,771	138,022
K-3 Basic with	111		T						55,827	55,827	10,455	66,282
4-8 Basic with	112								71,887	71,887	13,463	85,350
9-12 Basic with	113								29,017	29,017	5,434	34,451
Basic									586,378	586,378	109,816	696,194
Level 4	254				"				6,690	6,690	1,253	7,943
Level 5	255								2,111	2,111	395	2,506
ESE			,						8,801	8,801	1,648	10,449
ESOL	130								2,951	2,951	553	3,504
ESOL									2,951	2,951	553	3,504
Career	300			76	8		8,962	9,730	7,450	17,180	1,395	18,575
CE	1			76	8		8,962	9,730	7,450	17,180	1,395	18,575
Total FEFP				76	8		8,962	9,730	605,580	615,310	113,412	
Food Service												
Transportation												

6100	Pupil Personnel		6200	Instructional Media	6300	Instr & Curr
6400	Instr Staff Training		6500	Instr Tech Services	7100	Board of Education
7200	General		7400	Facilities Acq-Constr	7500	Fiscal Services
7700	Central Services	113,412	7900	Operation of Plant	8100	Maintenance of Plant
8200	Admin Tech Services					

			Red	conciliation to Annua	al Financial Reports-				
Other		Non-Pgm	Community	Debt	Federal	Charter	Total	AFR	Rounding/
Instruction	Pre-K	Capital	Service	Service	Indirect	Schools	Reported	Total	Difference
		2,728			7,583	151	739,184	739,183	1

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Fiscal Year Ended June 30, 2014

Faderal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Granior Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture				-
Indirect				
Child Nutrition Cluster Florida Department of Education				
School Breakfast Program	10 553	321	691,534.12	
National School Lunch Program	10.555	300	2,951,699 56	
Summer Food Service Program for Children	10 559	323	76,371.88	
Fiorida Department of Agriculture and Consumer Services				
National School Lunch Program	10 555 (2)	None	477,916.81	
Total Child Nutrition Cluster			4,197,522,37	
United States Department of Education; Indirect.				
Title I, Part A Cluster				
Florida Department of Education				
Title I Granta to Local Educational Agencies	84 010	212,223.226	3,700,454 50	
Total Title I, Part A Cluster			3,700,454 50	
			\$,7 00, 434 30	
Special Education Chister Florida Department of Education				
Special Education - Grants to States	84 027	263	5.527,747 11	
Special Education - Preschool Grante	84 173	267	179,112 37	
Total Special Education Cluster			6,006,659 46	
Education of Homeless Children and Youth Cluster				
Fiorida Department of Education.				
Education of Homeless Children and Youth	84 196	127	41,018 41	
Total Education of Homeless Children and Youth Cluster			41,018 41	
School Improvement Grants Cluster				
Florida Department of Education		400		
School Improvement Grants ARRA - School Improvement Grants, Recovery Act	84 377 84,388	126 126	2,324 10	
	04.300	120	61,413 12	
Total School Improvement Grants Cluster			63,737 22	
Florida Department of Education				
Adult Education - Basic Grants to States	84 002	191,193	335,600 00	335,600 00
Career and Technical Education - Basic Grants to States English Language Acquisition Grants	84 048 84 385	181 102	436,778 53	150,323 50
Improving Teacher Quality State Grante	84 387	224	21,790 25 813,977 43	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive				
Grants, Recovery Act	84.395	RL1,RS6,RG3,RG4,RA2	739,183 17	151 00
Total United States Department of Education			11,959.396.99	488.074.50
United States Department of Health and Human Services:				
Head Start Cluster				
Head Start	93.600 (3)	N/A	936.671.66	
Total United States Department of Health and Human Services			936,871 66	-
Corporation for National and Community Service;				
Direct Retired and Senior Volunteer Program	94.002	N/A	63,276 10	
Total Corporation for National and Community Service			83,276.10	
•				
United States Department of Defense: Direct				
Army Junior Reserve Officers Training Corps	None	N/A	81,874.74	
Air Force Junior Reserve Officers Training Corps	None	N/A	73,814 84	
Navy Junior Reserve Officers Training Corps	None	N/A	131,814 30	-
Total United States Department of Defense			267,503 88	
Total Expenditures of Federal Awards			17,424,371 00	466,074.50

Notes: (1) Sasis 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 material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported

⁽²⁾ Noncash Assistance - National School Lunch Program Represents the amount of donated food received during the fiscal year Donated foods are valued at fair value as determined at the time of donation

(3) Head Start. Expenditures include \$12.66 for grant number/program year 04CH0594/16 and \$936,859 D0 for grant number/program year 04CH4653/01