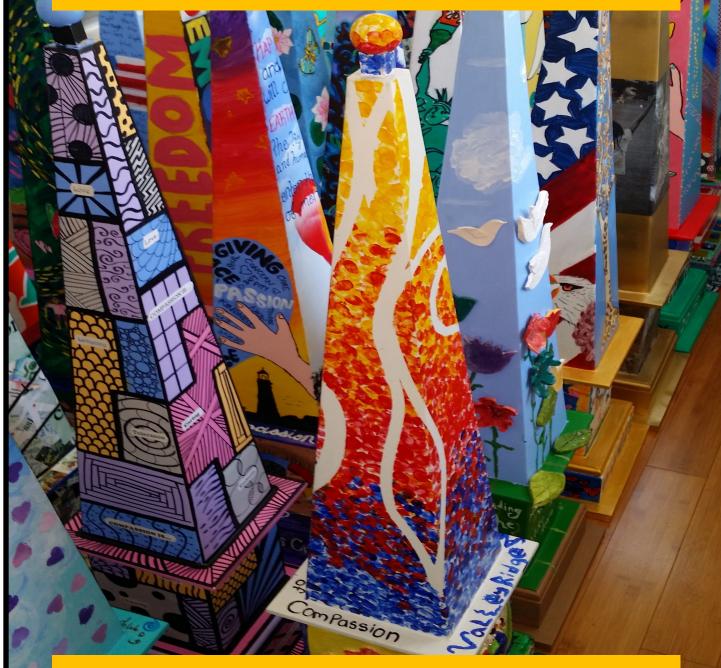


St. Johns County School District

Superintendent's Annual Financial Report for the Fiscal Year Ended June 30, 2015



Our Students Observing St. Augustine's 450th Birthday: Obelisk Art Celebrating Freedom, Democracy, Human Rights and Compassion

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, 2015

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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, 2015

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on November 10, 2015.

District Superintendent's Signature

November 10, 2015 Date 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, 2015 Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 814 Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on November 10, 2015.

District Superintendent's Signature

November 10, 2015 Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the St. Johns County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2015. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2014-15 fiscal year are as follows:

- ➤ The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2015, by \$351,942,832 (net position). After deducting investment in capital assets (net of related debt) and restricted net position, the District had a deficit unrestricted net position of \$127,620,394.
- In total, net position decreased \$91,785,424, which represents a 21 percent decrease from the 2013-14 fiscal year. This decrease is due to the adoption of GASB Statement 68, Accounting and Financial Reporting for Pensions, which requires employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liabilities and related pension amounts of the defined benefit pension plans.
- General revenues totaled \$295,769,239, or 87 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$42,281,884, or 13 percent.
- Expenses totaled \$332,402,452; only \$42,281,884 of these expenses was offset by program specific revenues, with the remainder paid from general revenues. Total revenues exceeded total expenses by \$5,648,671.
- 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 \$37,881,239 at June 30, 2015, or 15 percent of total General Fund revenues.
- > The District's capital asset-related long-term debt decreased by a net amount of \$11,028,047, mainly because of the redemption of debt principal.
- The District's Health and Hospitalization Group Medical Self-Insurance Fund continues to have a deficit net position of \$3,075,119. To improve the Fund's net position, effective July 1, 2015, the District once again increased the combined employer contribution and employee premium by a total of 12 percent, and increased the retiree premium by 12 percent. The District is also making a change related to their prescription benefits manager effective January 1, 2016. The District is monitoring the deficit and will continue to research additional plan changes for the Board to consider for implementation.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

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, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. 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:

- Governmental activities This represents 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 seven separate legal entities in this report: the ABLE School, Inc., Saint Augustine Montessori Community, Inc., St. Paul School of Excellence, Inc., the Therapeutic Learning Center Charter School and the St. Johns Community Campus Charter School operated by The ARC of the St. Johns, Inc.; the First Coast Technical Institute, Inc., d/b/a 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 St. Johns County School Board Leasing Corporation (Leasing Corporation), although also a legally separate entity, 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 Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

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 entitywide perspective contained in the government-wide statements. All of the District's funds may be classified within one of the broad categories 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, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and 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, Debt Service – Other Debt Service Fund, Capital Projects – Local Capital Improvement Fund, and Capital Projects – Other Capital Projects 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 Fund to demonstrate compliance with the budget.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains 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. The District's internal service funds have been included within governmental activities in the government-wide financial statements because the services predominantly benefit the District's governmental activities.

Fiduciary Funds: Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as 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 uses agency funds to account for resources held for student activities and groups.

Notes to 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.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's progress in funding its obligation to provide other postemployment benefits and pension benefits to its employees.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2015, compared to net position as of June 30, 2014:

Net Position, End of Year

	Governmental					
		Activ	vities			
		6/30/15	6/30/14			
Current and Other Assets Capital Assets	\$	182,539,153 522,169,699	\$	185,728,171 528,236,075		
Total Assets		704,708,852	(<u> </u>	713,964,246		
Deferred Outflow of Resources		26,226,656		20		
Long-Term Liabilities Other Liabilities		290,835,988 31,137,342		221,323,535 34,785,102		
Total Liabilities		321,973,330		256,108,637		
Deferred Inflow of Resources		57,019,346	12	14,127,353		
Net Position:						
Net Investment in Capital Assets		395,238,425		400,396,915		
Restricted		84,324,801		63,258,637		
Unrestricted (Deficit)		(127,620,394)		(19,927,296)		
Total Net Position	\$	351,942,832	\$	443,728,256		

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

investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was the result, in part, of accruing \$25,812,313 in compensated absences payable, \$57,321,892 in other postemployment benefit obligations, and \$76,314,347 in pension obligations.

The District's net position decreased by \$91,785,424 during the 2014-15 fiscal year. This decrease represents the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

The following is a summary of the District's operating results for the fiscal year ended June 30, 2015, compared to operating results for the fiscal year ended June 30, 2014:

	Activities					
	6/30/15	6/30/14				
Program Revenues:						
Charges for Services	\$ 23,115,40	5 \$ 21,860,144				
Operating Grants and Contributions	13,178,88					
Capital Grants and Contributions	5,987,59					
General Revenues:	0,007,20	• •,•••,•••				
Property Taxes, Levied for Operational Purposes	113,363,87	3 110,543,223				
Property Taxes, Levied for Debt Service		590				
Property Taxes, Levied for Capital Projects	29,106,29					
Impact Fees	10,874,31					
Proportionate Share Concurrency	5,798,87					
Grants and Contributions Not Restricted	-, ,.	-				
to Specific Programs	131,468,77	0 120,979,009				
Unrestricted Investment Earnings	344,55					
Miscellaneous	4,812,55					
Total Revenues	338,051,12	3320,617,100				
Functions/Program Expenses:						
Instruction	173,507,62	6 169,143,834				
Student Personnel Services	20,093,90					
Instructional Media Services	4,814,78					
Instruction and Curriculum Development Services	6,271,03					
Instructional Staff Training Services	5,806,84					
Instruction Related Technology	6,515,40					
School Board	1,131,05					
General Administration	967,49					
School Administration	16,444,56					
Facilities Acquisition and Construction	17,234,87					
Fiscal Services	1,833,60					
Food Services	10,786,65					
Central Services	13,673,78	5 12,079,000				
Student Transportation Services	13,111,53					
Operation of Plant	21,548,38					
Maintenance of Plant	8,509,01					
Administrative Technology Services	689,81					
Community Services	3,787,34	3 3,466,553				
Unallocated Interest on Long-Term Debt	5,674,73	2 6,481,995				
Total Functions/Program Expenses	332,402,45	2 318,006,475				
Change in Net Position	5,648,67	12,610,625_				
Net Position - Beginning, Restated	346,294,16	1 441,117,631				
Net Position - Ending	\$ 351,942,83	2 \$ 443,728,256				

The majority of the District's revenue 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 87 percent of total revenues, whereas program revenues provide approximately 13 percent. The majority of program revenues (94 percent) are in the facilities acquisition and construction, food services, central services, student transportation services, and community services activities.

The FEFP formula is used to allocate State revenue sources for current District operations, and utilizing student enrollment data, and is designed to maintain equity in funding across all Florida school districts considering funding ability based on the local property tax base. Student full-time equivalent (FTE) enrollment increased by 1,614 students, from 33,272 in the 2013-14 fiscal year to 34,886 in the 2014-15 fiscal year. Grants and contributions not restricted to specific programs increased by \$10,489,761, or 9 percent, as compared to the prior fiscal year, mainly because of an increase in FEFP funding.

Capital grants and contributions decreased \$101,302, or 2 percent. These revenues are primarily received from the State and are for the acquisition, construction, and maintenance of educational facilities.

Instructional activities represent the majority of the District's expenses, totaling approximately 53 percent of total governmental expenses in the 2013-14 fiscal year, and 52 percent in the 2014-15 fiscal year. Instruction expenses increased by \$4,363,793, or 3 percent, mainly as a result of hiring additional teachers to address the increase in student enrollment and salary increases. Overall, total expenses increased \$14,395,978, or 5 percent, as compared to total revenues, which increased \$17,434,023, or 5 percent.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds decreased by \$3,657,234 during the fiscal year to \$132,608,680 at June 30, 2015. Of the total fund balance, \$5,964,900, or 4 percent, is unassigned; \$735,220, or 1 percent, is nonspendable; \$84,648,904, or 64 percent, is restricted; \$9,343,316, or 7 percent, is committed; and \$31,916,339, or 24 percent, is assigned.

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, total assigned and unassigned fund balance is \$37,881,239, while the total fund balance is \$48,229,738. For the 2014-15 fiscal year, total fund balance decreased by \$11,400,665. This decrease was anticipated as the District intentionally drew down on its fund balance when developing its 2014-15 budget plan.

Key factors impacting these changes are as follows:

- Total revenues increased by \$14,932,426, or 6 percent, mainly from an increase in FEFP revenues.
- Total expenditures increased by \$21,815,026, or 9 percent, due mainly to increased salary and benefit costs.
- Total expenditures exceeded total revenues and net other financing sources, by \$11,400,664, due mainly to an increase in salary and benefit costs, and the District's plan to spend down Fund Balance reserves.

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 2014-15 fiscal year, all available resources were used for current debt-related expenditures. The total fund balance decreased by \$10,833 in the current fiscal year to \$16,084, at June 30, 2015.

The Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction and removation and remodeling projects. The total fund balance increased by \$7,535,213 in the current fiscal year to \$23,772,020, at June 30, 2015. This increase is mainly due to a decrease in transfers out to debt services funds for payment of principal and interest payments.

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 to be used for educational capital outlay needs, including new construction and renovation and remodeling projects. The total fund balance decreased by \$1,090,183 to \$51,909,376, at June 30, 2015.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2014-15 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues of \$16,473,124. At the same time, final appropriations increased by \$14,260,240 from the original budgeted amount. Budget revisions were necessary to recognize revenues and expenditures related to 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 \$19,367,471 less than anticipated, mainly because instruction, facilities acquisition and construction, community services day care and extended day care program, operation of plant, and salary and benefit expenditures were less than planned. Also, positive budget balances include amounts assigned for budget shortfalls, and other District and local programs and services.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2015, is \$522,169,699 (net of accumulated depreciation). This investment in capital assets includes land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; and audio visual materials and computer software.

Additional information on the District's capital assets can be found in notes V.E and V.L to the financial statements.

Long-Term Debt

At June 30, 2015, the District has total long-term debt outstanding of \$130,692,953 related to the construction and acquisition of capital assets. This amount is comprised of \$125,205,953 of Certificates of Participation and \$5,487,000 of State School Bonds. During the fiscal year, the District's long-term debt decreased a net amount of \$11,028,047, or 8 percent, mainly from the redemption of debt principal.

Additional information on the District's long-term debt can be found in notes I.F.7, and V.K.1 through V.K.4 to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Chief Financial Officer, St. Johns County District School Board, 40 Orange Street, St. Augustine, FL 32084.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF NET POSITION June 30, 2015

		Primary Government	Component Units
	Account Number	Governmental Activities	Total Nonmajor Component Units
ASSETS			
Cash and Cash Equivalents Investments	1110	139,165,061	2,406,714.65
Accounts Receivable, Net	1160	134,997	0.00
Land Contribution Receivable	1170	14,127,353	0.00
Due From Other Agencies	1220	6,800,126	781.00
Due From Component Units	1143	202,725	0.00
Inventory	1150	735,220	174,213.00
Prepaid Items	1230	255,809	33,467.00
Restricted Cash and Cash Equivalents	1110	20,659,832	0,00
Capital Assets			
Land Construction in Progress	1310	36,703,642	0.00
Nondepreciable Capital Assets	1360	63,485	0.00
Improvements Other Than Buildings	1320	24,849,107	400,554.80
Less Accumulated Depreciation	1329	(15,710,148)	(295,172.50
Buildings and Fixed Equipment	1330	645,504,851	2,717,254.00
Less Accumulated Depreciation	1339	(181,039,089)	(1,355,129.00
Furniture, Fixtures and Equipment	1340	24,454,064	3,324,946.62
Less Accumulated Depreciation	1349	(19,799,208)	(2,140,244.74
Motor Vehicles	1350	20,948,975	254,196.00
Less Accumulated Depreciation	1359	(13,889,565)	(169,336.00
Audiovisual Materials & Computer Software	1381/1382	4,247,870	8,860.00
Less Accumulated Depreciation	1388/1389	(4,164,283)	(8,860.00
Depreciable Capital Assets, Net Total Capital Assets		485,402,572	2,737,069.18
Total Capital Assets		522,169,699	2,737,069.18
DEFERRED OUTFLOWS OF RESOURCES		704,708,852	5,981,390.83
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		0.00
Net Carrying Amount of Debt Refunding	1920	3,149,020	0.00
Pension	1940	23,077,636	0.00
Total Deferred Outflows of Resources		26,226,656	0.00
LIABILITIES			
Accrued Salaries and Benefits	2110	2,370,943	60,469.06
Payroll Deductions and Withholdings	2170	841,395	529.26
Accounts Payable	2120	7,166,169	266,670.53
Due To Component Units	2163	149,208	0.00
Current Notes Payable	2250		21,533.00
Deposits Payable	2220	316,495	0.00
Due to Other Agencies	2230	32,028	0.00
Due to Fiscal Agent	2240	1 600 780	54,298.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140	1,598,788	0.00
Estimated Unpaid Claims - Self-Insurance Program	2130	2,840,256	0.00
Matured Bonds Payable	2180	12,955,000	0,00
Matured Interest Payable	2190	2,316,260	92,941.00
Noncurrent Liabilities			
Portion Due Within One Year:			
Bonds Payable	2320	706,000	0.00
Liability for Compensated Absences	2330	1,771,193	250,685.00
Lease-Purchase Agreements Payable	2340	14,612,659	0.00
Estimated Liability for Long-Term Claims	2350	142,894	0.00
Net Pension Liability	2365	12,504,207	0.00
Due Within One Year	-	29,736,953	250,685.00
Portion Due After One Year:	2210		AR 872 AA
Notes Payable Bonds Payable	2310	4 791 000	27,765.00
Liability for Compensated Absences	2320	4,781,000	0.00
Lability for Compensated Absences	2330	110,593,294	0.00
Estimated Liability for Long-Term Claims	2350	551,589	0,00
Net Other Postemployment Benefits Obligation	2360	57,321,892	0,00
Net Pension Liability	2365	63,810,140	0,00
Due in More than One Year		261,099,035	361,449.00
Total Long-Term Liabilities		290,835,988	612,134.00
Total Liabilities		321,973,330	1,108,574.85
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610		0.00
Deficit Net Carrying Amount of Debt Refunding	2620		0.00
Deferred Revenues/Unavailable Land Contribution	2630	14,184,192	0.00
Pension	2640	42,835,154	0.00
Fotal Deferred Inflows of Resources		57,019,346	0.00
NET POSITION	2770	205 222 425	3 304 631 12
Net Investment in Capital Assets Net of Related Debt	2770	395,238,425	2,704,271.18
Categorical Carryover Programs	2700	AFRICE	0.00
Food Service	2780	450,665	0.00
Debt Service	2780	3,916,015	0.00
Capital Projects	2780	78,558,470	0.00
Other Purposes	2780	107,854	396,830.00
Unrestricted	2790	(127,620,394)	1,771,714.80
Total Net Position		351,942,832	4,872,815.98

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2015

				Program Revenues		Net (Expense)	Net (Expense) Revenue and Changes in Net Position	et Position
_				Operating	Capital	Primary Government	vernment	
SNOLLOWIN	Account	5	Charges for	Grants and	Grants and	Governmental		Component
Governmental Activities:	Number	Lxpenses	Services	Contributions	Contributions	Activities	Total	Units
Instruction	5000	173,507,626	828,625			(172.679.001)	(100 629 (01)	
Student Support Services	6100	20,093,904				(20.093.904)	(20 093 904)	
Instructional Media Services	6200	4,814,789				(4,814,789)	(4.814.789)	
Instruction and Curriculum Development Services	6300	6,271,030				(6.271.030)	(6.271.030)	
Instructional Staff Training Services	6400	5,806,845				(5.806.845)	(5 806 845)	
Instruction-Related Technology	6500	6,515,405				(6.515.405)	(6.515.405)	
Board	0012	1,131,053				(1,131,053)	(1.131.053)	
General Administration	7200	967,496				(961,496)	(961 496)	
School Administration	7300	16,444,564				(16,444,564)	(16.444.564)	
Facilities Acquisition and Construction	7400	17,234,877			4,303,013	(12,931,864)	(12.931.864)	
Fiscal Services	7500	1,833,604				(1,833,604)	(1.833,604)	
Food Services	7600	10,786,652	6,829,933	4,748,588		791.869	2 698 162	
Central Services	7700	13,673,785	10,044,757			(3.629.028)	(3 629 028)	
Student Transportation Services	7800	13,111,533	571,486	8,430,294		(4,109.753)	(4.109.753)	
Operation of Plant	7900	21,548,382				(21.548.382)	(21 548 382)	
Maintenance of Plant	8100	8,509,014				(8,509,014)	(8.509.014)	
Administrative Technology Services	8200	689,818				(689.818)	(689 818)	
Community Services	9100	3,787,343	4,840,604			1.053 261	2 192 201	
Interest on Long-Term Debt	9200	5,674,732			1,684,584	(3.990.148)	(3.990.148)	
Unallocated Depreciation/Amortization Expense						0	0	
Total Governmental Activities		332,402,452	23,115,405	13.178.882	5.987.597	(290-120-568)	1202 120 5681	
Business-type Activities:						(000-to-rt to to)	1000-1071 (077)	
Self-Insurance Consortium							0	
Daycare Operations					1		0	
Other Business-Type Activity								
Total Business-Type Activities		0	0	0	0			
Total Primary Government		332,402,452	23,115,405	13,178,882	5.987.597	(290.120.568)	1202 120 120 208	
Component Units:							(notionality)	
Major Component Unit Name		0	0	0	0			C
Total Nonmajor Component Units		12,919,009	3,895,546	1.606.406	439.091			(201020)
Total Component Units		12,919,009	3.895.546	1.606.406	439.091			(196,117,0)
								11/02/11/2/01

General Revenues:

Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Obeth Scrvice Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Investment Earnings Investment Earnings Investment Earnings Proportionate Share Concurrency Transfers Proportionate Share Concurrency Transfers Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Myustments to Net Position Net Position, June 30, 2015

113,363,873	0 0	29,100,294 0 0	131,468,770 6.398,347	344,555 4.260	4,812,559	10,874,315	5,798,873	0	295,769,239 6,402,607	5,648,671 (575,360)	346,294,161 5,448,176	0	351 942 832
113,363,873		23,100,234	131,468,770 13	344,555	4,812,559	10,874,315	5,798,873		295,769,239	5,648,671	346,294,161 346		351 942 832

Exhibit B-2 Page 3

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2015

	Account Number	General 100	Other Debt Service 290	Nonvoted Capital Improvement Fund 370	Other Capital Projects 390
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS					
Cash and Cash Equivalents	1110	52,461,834,12	0.00	24,050,396,91	50,839,135.52
Investments	1160	0.00	15,287,343.83	0.00	1,607,553,20
Accounts Receivable, Net	1131	147,368.26	0.00	0.00	0,00
Due From Other Agencies	1220	292,461.82	0.00	0.00	1,132,176.50
Due From Budgetary Funds	1141	1,578,679.07	0.00	0,00	0.00
Due From Component Units	1143	202,725.00	0,00	0.00	0.00
Due From Internal Funds	1142	141,039.72	0.00	0.00	0.00
Inventory	1150	446,664.43	0.00	0.00	0.00
Prepaid Items	1230	10,339.00	0.00	0.00	0.00
Total Assets		55,281,111.42	15,287,343.83	24,050,396.91	53,578,865.22
DEFERRED OUTFLOWS OF RESOURCES					
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		55,281,111.42	15,287,343.83	24,050,396.91	53,578,865.22
AND FUND BALANCES					
LIABILITIES	0110	0.070.710.10			A
Accrued Salaries and Benefits Payroll Deductions and Withheldings	2110	2,250,547.43	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	800,091.48	0.00	0.00	0.00
Accounts Payable	2120	3,361,420.17	0.00	259,472.07	195,822.72
Due To Component Units Deposits Payable	2163 2220	62,632.17	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2230	1,166.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Construction Contracts Payable	2101	575,515.71	0.00	18,904.44	922,866.94
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	550,800.00
Matured Bonds Payable	2180	0.00	12,955,000.00	0.00	0.00
Matured Interest Payable	2190	0.00	2,316,260.28	0,00	0.00
Total Liabilities		7,051,372.96	15,271,260.28	278,376.51	1,669,489.66
DEFERRED INFLOWS OF RESOURCES					
Defiit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues/Unavailable Land Contribution	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory	2711	446,664.43	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	446,664.43	0.00	0.00	0.00
Restricted for:	2721	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	450,664.57	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723	430,004.37	0.00	0.00	0.00
Debt Service	2724	0.00	16,083.55	0.00	0.00
Capital Projects	2726	0.00	0.00	23,772,020.40	51,909,375.56
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00	0.00
Restricted for Other Restrictions	2729	107,853,99	0,00	0.00	0.00
Total Restricted Fund Balances	2720	558,518.56	16,083.55	23,772,020.40	51,909,375.56
Committed to:		í i			
Economic Stabilization	2731	7,574,259.09	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	1,769,057.11	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	9,343,316.20	0.00	0.00	0.00
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for Other	2749 2749	31,916,339.47	0.00	0.00	0.00
Assigned for		31,916,339.47	0.00	0.00	
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	5,964,899.80	0.00	0.00	0.00
Total Fund Balances	2750	48,229,738.46	16,083.55	23,772,020,40	51,909,375.56
Total Liabilities, Deferred Inflows of	4100	70,227,130,40	10,005.55	23,112,020.40	51,202,373.30
	. 1				

The notes to financial statements are an integral part of this statement. ESE 145 $\ensuremath{\mathsf{ESE}}$ 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2015

	Account	Other Governmental	Total Governmental
	Number	Funds	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS	1110	1 200 167 26	100 720 622 00
Cash and Cash Equivalents Investments	1110	1,388,167.35	<u>128,739,533.90</u> 20,794,828.89
Accounts Receivable, Net	1131	1,157.57	148,525.83
Due From Other Agencies	1220	5,375,487.35	6,800,125.67
Due From Budgetary Funds	1141	0.00	1,578,679.07
Due From Component Units	1143	0.00	202,725.00
Due From Internal Funds	1142	0.00	141,039.72
Inventory	1150	288,555.48	735,219.91
Prepaid Items Total Assets	1230	245,469.90	255,808.90
DEFERRED OUTFLOWS OF RESOURCES		11,198,769.51	159,396,486.89
Net Carrying Amount of Debt Refunding	1920	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources	· · · · · ·	11,198,769.51	159,396,486.89
LIABILITIES, DEFERRED INFLOWS OF RESOURCES			
AND FUND BALANCES		1	
LIABILITIES			
Accrued Salaries and Benefits	2110	120,395.33	2,370,942.76
Payroll Deductions and Withholdings	2170	41,303.12	841,394.60
Accounts Payable Due To Component Units	2120	204,657.83	4,021,372.79
Due 10 Component Units Deposits Payable	2163 2220	86,575.53	149,207.70
Deposits Payable Due to Other Agencies	2220	316,494,91 30,861,93	<u>316,494.91</u> 32,027.93
Due to Budgetary Funds	2161	1,578,679.07	1,578,679.07
Construction Contracts Payable	2140	81,501.00	1,598,788.09
Construction Contracts Payable - Retained Percentage	2150	0.00	550,800.00
Matured Bonds Payable	2180	0.00	12,955,000.00
Matured Interest Payable	2190	0.00	2,316,260.28
Total Liabilities		2,460,468.72	26,730,968.13
DEFERRED INFLOWS OF RESOURCES			
Defiit Net Carrying Amount of Debt Refunding	2620	0.00	0.00
Deferred Revenues/Unavailable Land Contribution	2630	56,838.89	56,838.89
Total Deferred Inflows of Resources FUND BALANCES		56,838.89	56,838,89
Nonspendable:			
Inventory	2711	288,555.48	735,219,91
Total Nonspendable Fund Balances	2710	288,555.48	735,219.91
Restricted for:			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	450,664.57
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	3,899,931.86	3,916,015.41
Capital Projects Restricted for Special Revenue - Food Service	2726 2729	3,489,733.40	79,171,129.36
Restricted for Other Restrictions	2729	0.00	1,003,241.10
Total Restricted Fund Balances	2720	8,392,906.42	84,648,904.49
Committed to:	2120	0,002,000.12	
Economic Stabilization	2731	0.00	7,574,259.09
Contractual Agreements	2732	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	1,769,057.11
Committed for	2739	0.00	0,00
Total Committed Fund Balances	2730	0.00	9,343,316.20
Assigned to:	2741	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00
Capital Projects	2742	0.00	0.00
Permanent Fund	2745	0.00	0.00
Assigned for Other	2749	0.00	31,916,339.47
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0,00	31,916,339.47
Total Unassigned Fund Balances	2750	0.00	5,964,899.80
Fotal Fund Balances	2700	8,681,461.90	132,608,679.87
Total Liabilities, Deferred Inflows of	1		

The notes to financial statements are an integral part of this statement. ESE 145 $\ensuremath{\mathsf{ESE}}$ 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, 2015

Total Fund Balances - Governmental Funds		132,608,680
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.		522,169,699
Deferred outflows of resources are not available to pay for current expenditures and, therefore, are not reported in the government funds. This is the deferred outflow reported as a result of the net difference between the carrying amount of refunded debt and its reacquisition cost and certain		
changes in the net pension liability.		26,226,656
Deferred inflows of resources are not recognized as revenue in the current period and, therefore, are not reported in the government funds. This is the deferred inflow as a result of certain changes in the net position liability.		<i></i>
changes in the net position hability.		(42,835,154)
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.		3,914,456
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	5,487,000	
Certificates of Participation Payable	117,990,000	
Unamortized Premiums on Certificates of Participation	7,215,953	
Compensated Absences Payable	25,812,313	
Postemployment Healthcare Benefits Payable	57,321,892	
Net Pension Liability	76,314,347	(290,141,505)
Total Net Position - Governmental Activities		351,942,832

The accompanying notes to financial statements are an integral part of this statement. $\ensuremath{\mathsf{ESE}}\xspace$ 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2015

	Account Number	General 100	Other Debt Service 290	Nonvoted Capital Improvement Fund 370	Other Capital Projects 390
REVENUES					
Federal Direct	3100	222,451.57	0.00	0.00	0.00
Federal Through State and Local State Sources	3200	0.00	0.00	0.00	0.00
Local Sources:	3300	126,930,703.87	0.00	0.00	130,948.34
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	113,363,872.78	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	115,505,672.76	0.00	0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	29,106,294.16	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0,00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	10,874,315.24
Other Local Revenue		10,902,773.79	64.84	124,919.06	5,961,496.30
Total Local Sources Total Revenues	3400	124,266,646.57	64.84	29,231,213.22	16,835,811.54
EXPENDITURES		251,419,802.01	64.84	29,231,213.22	16,966,759.88
Current:					
Instruction	5000	160,202,387.56	0.00	0.00	0.00
Student Support Services	6100	16,987,938.34	0.00	0.00	0.00
Instructional Media Services	6200	4,596,138.68	0,00	0.00	0,00
Instruction and Curriculum Development Services	6300	3,845,518.72	0.00	0.00	0.00
Instructional Staff Training Services	6400	4,084,498.04	0.00	0,00	0.00
Instruction-Related Technology	6500	6,325,528.95	0.00	0.00	0.00
Board	7100	1,113,640.33	0.00	0.00	0.00
General Administration School Administration	7200 7300	366,423.99	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	15,676,630.16	0.00	0.00	0.00 4,599,610.96
Fiscal Services	7500	1,754,238.50	0.00	0.00	4,599,010.90
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	3,433,159.69	0,00	0,00	0.00
Student Transportation Services	7800	11,861,638.37	0.00	0.00	0.00
Operation of Plant	7900	21,022,296.14	0.00	0.00	0.00
Maintenance of Plant	8100	8,209,006.06	0.00	0.00	0.00
Administrative Technology Services	8200	673,692.26	0.00	0.00	0.00
Community Services	9100	3,562,109.85	0,00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	12.055.000.00	0.00	0.00
Interest	720	0.00	12,955,000.00 4,962,143.25	0.00	0.00
Dues and Fees	730	0.00	430,597.30	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	969,825.69	0.00	94,429.53	2,641,760.10
Other Capital Outlay	9300	315,504,58	0.00	2,194,838.78	672,232.68
Total Expenditures		268,963,641.13	18,347,740.55	7,812,266.10	7,913,603.74
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(17,543,839.12)	(18,347,675.71)	21,418,947.12	9,053,156.14
Loss Recoveries	3740	50,087.85	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0,00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	37553794	0.00	54,845,000.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760	0.00	8,418,612.05 (62,833,857.00)	0.00	0.00
Transfers In	3600	6,093,087.00	17,907,086.80	0.00	0.00
Transfers Out	9700	0.00	0.00	(13,883,733.78)	(10,143,339.37)
Total Other Financing Sources (Uses)		6,143,174,85	18,336,841.85	(13,883,733.78)	(10,143,339.37)
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		(11,400,664.27)	(10,833.86)	7,535,213.34	(1,090,183.23)
Fund Balances, July 1, 2014	2800	59,630,402.73	26,917.41	16,236,807.06	52,999,558.79
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	48,229,738.46	16,083.55	23,772,020,40	51,909,375.56

The 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 Fiscal Year Ended June 30, 2015

		Other	Total
	Account	Governmental	Governmental
REVENUES	Number	Funds	Funds
Federal Direct	3100	1,794,059.02	2,016,510.59
Federal Through State and Local	3200	16,301,291.85	16,301,291.85
State Sources	3300	5,049,913.46	132,111,565.67
Local Sources:		5,5 (5,5 (5,76	152,111,565.01
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		
Operational Purposes	3423	0.00	113,363,872.78
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	29,106,294.16
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	6,829,933.32	6,829,933.32
Impact Fees	3496	0.00	10,874,315.24
Other Local Revenue		148,741.81	17,137,995,80
Total Local Sources	3400	6,978,675.13	177,312,411.30
Total Revenues		30,123,939.46	327,741,779.41
EXPENDITURES			
Current;			
Instruction	5000	6,082,742.42	166,285,129.98
Student Support Services	6100	2,175,369.19	19,163,307.53
Instructional Media Services	6200	0.00	4,596,138.68
Instruction and Curriculum Development Services	6300	2,140,501.98	5,986,020.70
Instructional Staff Training Services	6400	1,493,168.21	5,577,666.25
Instruction-Related Technology	6500	0.00	6,325,528.95
Board	7100	0.00	1,113,640.33
General Administration School Administration	7200	584,653.63	951,077.62
		0.00	15,676,630.16
Facilities Acquisition and Construction Fiscal Services	7410	3,083,754.97	17,169,828.94
Food Services	7500	0.00	1,754,238.50
	7700	10,499,785.01	10,499,785.01
Central Services Student Transportation Services	7800	0.00	3,433,159.69
Operation of Plant	7900	74,994.41	11,936,632.78
Maintenance of Plant	8100		21,022,507.83
Administrative Technology Services	8200	8,314.19	8,217,320.25
Community Services	9100	60,534.02	673,692.26 3,622,643.87
Debt Service: (Function 9200)	9100	00,334.02	5,022,045.67
Redemption of Principal	710	685,000.00	13,640,000.00
Interest	720	1,035,895.92	5,998,039.17
Dues and Fees	730	11,265.43	441,862.73
Miscellaneous	790	0.00	0.00
Capital Outlay:	,,,,	0.00	0,00
Facilities Acquisition and Construction	7420	378,963.14	4,084,978.46
Other Capital Outlay	9300	316,392.80	3,498,968.84
Total Expenditures		28,631,547.01	331,668,798.53
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,492,392.45	(3,927,019.12)
OTHER FINANCING SOURCES (USES)		1,190,094.10	(3,527,015,12,
Loss Recoveries	3740	0.00	50,087.85
Face Value of Refunding Bonds	3715	1,526,000.00	1,526,000.00
Premium on Refunding Bonds	3792	145,062.54	145,062.54
Refunding Lease-Purchase Agreements	3755	0.00	54,845,000.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	8,418,612.05
Payments to Refunding Escrow Agent (Function 9299)	760	(1,881,120.22)	(64,714,977.22)
Fransfers In	3600	1,005,899.35	25,006,073.15
Transfers Out	9700	(979,000.00)	(25,006,073.15)
Total Other Financing Sources (Uses)		(183,158.33)	269,785.22
SPECIAL ITEMS			
EXTRAORDINARY ITEMS		0.00	0.00
		0.00	0,00
Net Change in Fund Balances		1,309,234.12	(3,657,233.90)
Fund Balances, July 1, 2014	2800	7,372,227.78	136,265,913.77
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2015	2700	8,681,461.90	132,608,679.87

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

			0-
DISTRICT SCHOOL BOARD OF ST. JOHNS COU	NTY		
RECONCILIATION OF THE STATEMENT OF RE			
AND CHANGES IN FUND BALANCES OF GOVER			
GOVERNMENT-WIDE STATEMENT OF ACTIVI	TIES		
For the Fiscal Year Ended June 30, 2015			
Net Change in Fund Balances - Governmental Funds			(3,657,234)
Amounts reported for governmental activities in the sta	tement of activities are different because:		
Capital outlays are reported in governmental funds a	s expenditures. However, in		
the statement of activities, the cost of those ass			
lives as depreciation expense. This is the amo			
depreciation expense in the current period:	in of capital banays in excess of		
		a 502 0 4a	
Capital Outlay Expenditures		7,583,947	
Depreciation Expense		(18,296,203)	
Donations		205,880	(10,506,376)
Long-term debt proceeds are reported as other finan	cing sources in the governmental funds,		
but issuing debt increases long-term liabilities	in the statement of net position. The following		
details the amount of long-term bonded debt th			
Refunding of SBE Bonds	0	(1,526,000)	
Certificates of Participation Iss	her	(54,845,000)	
			(64 790 612)
Certificates of Participation Iss	ued	(8,418,612)	(64,789,612)
Refunded long-term debt is removed from long-term	habilities in the statement of net position and,		
therefore, decreases long-term liabilities in the	statement of net position. This is the amount		
of long-term debt that was refunded during the	current period.		
Removal of COPs 2006 Debt		59,160,000	
Removal of SBE Bonds Series	2005A	170,000	
Removal of SBE Bonds Series		1,645,000	60,975,000
Removal of SEE Bolies Series		1,015,000	00,370,000
Repayment of long-term debt is an expenditure in th	e governmental funds, but the renavment reduces		
long-term liabilities in the statement of net pos			
long-term debt principal repaid in the current p			
Certificates of Participation Pay	vable	12,955,000	
Bonds Payable		685,000	13,640,000
Premiums on bond issues are amortized over the life	of the debt in the statement of activities, but are		
reported as revenue in the fund statements. The	is is the amount of current amortization.		1,202,659
Loss on Refundings are amortized over the life of th	e debt in the statement of activities, but are reported as		
expenses in the fund statements. This is the ar			
Loss of COPs Refunding		3,673,857	
	the America		3,149,020
Current Amortization of Net Ca	irrying Amount	(524,837)	5,149,020
In the statement of activities, the cost of compensate			
during the year, while in the governmental fun			
amounts actually paid for compensated absenc	es. This is the net amount of vacation and sick		
leave used in excess of the amount earned in th	e current period.		(907,363)
	-		
Postemployment healthcare benefits costs are record	ed in the statement of activities under the full		
	ed in the governmental funds until paid. This is the		
net increase in the postemployment healthcare			(3,359,835)
net mercase in the postemployment nearmeare	benefits hability for the eartent fibert year.		(3,557,655)
Internal corrige funds are used by management to sh	area the cost of certain activities, such as incurance		
Internal service funds are used by management to ch			1 100 100
to individual funds. The net revenue of inferna	l service funds is reported with governmental activities.		4,100,182
Deferred Outflows and Inflows related to changes in	the pension liability as reported in the statement		
of activities			5 802 230

Change in Net Position of Governmental Activities

of activities.

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

5,802,230

5,648,671

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2015

	Account	Governmental Activities - Internal Service
	Number	Funds
ASSETS		r undo
Cash and Cash Equivalents	1110	10,425,527.21
Investments	1160	0.00
Accounts Receivable, Net	1131	168,464.53
Due From Insurer	1180	0.00
Capital Assets:		
Land	1310	0.00
Construction in Progress	1360	0.00
Nondepreciable Capital Assets	1220	0.00
Improvements Other Than Buildings	1320	0.00
Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	0.00
Accumulated Depreciation	1339	(72,328.90)
Furniture, Fixtures and Equipment	1340	158,700.00
Accumulated Depreciation	1340	(109,032.20)
Motor Vehicles	1350	(109,052.20)
Accumulated Depreciation	1359	0.00
Property Under Capital Leases	1370	0.00
Accumulated Depreciation	1379	0.00
Computer Software	1375	0.00
Accumulated Amortization	1382	0.00
Depreciable Capital Assets, Net	1305	276,630.90
Total Capital Assets		276,630.90
Total Assets		10,870,622.64
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Net Carrying Amount of Debt Refunding	1920	0.00
Pension	1940	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	3,144,796.33
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	3,534,739.00
Estimated Liability for Claims Adjustment	2272	0.00
Noncurrent Liabilities		
Portion Due Within One Year:		
Obligations Under Capital Leases	2315	0.00
Liability for Compensated Absences	2330	0.00
Estimated Liability for Long-Term Claims	2350	0.00
Net Other Postemployment Benefits Obligation	2360	0.00
Net Pension Liability	2365	0.00
Other Long-Term Liabilities	2380	0.00
Due Within One Year		0.00
Portion Due After One Year:		
Obligations Under Capital Leases	2315	0.00
Liability for Compensated Absences	2330	0.00
Estimated Liability for Long-Term Claims	2350	0.00
Net Other Postemployment Benefits Obligation	2360	0.00
Net Pension Liability	2365	0.00
Other Long-Term Liabilities Due in More Than One Year	2380	0.00
		0.00
Total Long-Term Liabilities		0.00
DEFERRED INFLOWS OF RESOURCES	+ +	6,679,535.33
	2610	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610	0.00
Deferred Revenues	2630	0.00
Pension	2630	0.00
Fotal Deferred Inflows of Resources	2040	0.00
NET POSITION		0.00
	2770	276 620 00
Net Investment in Capital Assets	2770	276,630.90
Net Investment in Capital Assets Restricted for Unrestricted	2770 2780 2790	276,630.90 0.00 3,914,456,41

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

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, 2015

		Governmental
		Activities -
	Account	Internal Service
	Number	Funds
OPERATING REVENUES		
Charges for Services	3481	0.00
Charges for Sales	3482	0.00
Premium Revenue	3484	44,637,698.01
Other Operating Revenues	3489	566,288.42
Total Operating Revenues		45,203,986.43
OPERATING EXPENSES		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	2,431,493.41
Energy Services	400	0.00
Materials and Supplies	500	10,599.27
Capital Outlay	600	8,298.00
Other	700	38,671,225.67
Depreciation and Amortization Expense	780	37,978.80
Total Operating Expenses		41,159,595.15
Operating Income (Loss)		4,044,391.28
NONOPERATING REVENUES (EXPENSES)		· ·
Investment Income	3430	17,023.98
Gifts, Grants and Bequests	3440	0.00
Other Miscellaneous Local Sources	3495	787.86
Loss Recoveries	3740	0.00
Gain on Disposition of Assets	3780	0.00
Interest	720	0.00
Miscellaneous	790	0.00
Loss on Disposition of Assets	810	0.00
Total Nonoperating Revenues (Expenses)		17,811.84
Income (Loss) Before Operating Transfers		4,062,203.12
Transfers In	3600	0.00
Transfers Out	9700	0.00
SPECIAL ITEMS		
		0.00
EXTRAORDINARY ITEMS		,
		0.00
Change In Net Position		4,062,203.12
Net Position, July 1, 2014	2880	128,884.19
Adjustments to Net Position	2896	0.00
Net Position, June 30, 2015	2780	4,191,087.31

The 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, 2015

	Governmental
	Activities -
	Internal Service
	Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	45,204,774.29
Receipts from interfund services provided	0.00
Payments to suppliers Payments to employees	(10,305,328.32)
Payments for interfund services used	0.00
Other receipts (payments)	(33,192,676.61)
Net cash provided (used) by operating activities	1,706,769.36
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	1,700,709.30
Subsidies from operating grants	0.00
Transfers from other funds	0.00
Transfers to other funds	0.00
Net cash provided (used) by noncapital financing activities	0.00
CASH FLOWS FROM CAPITAL AND RELATED	
FINANCING ACTIVITIES	
Proceeds from capital debt	0.00
Capital contributions	0.00
Proceeds from disposition of capital assets	0.00
Acquisition and construction of capital assets	0.00
Principal paid on capital debt	0.00
Interest paid on capital debt	0.00
Net cash provided (used) by capital and related financing activities	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investments	0.00
Interest and dividends received	17,023.98
Purchase of investments	0.00
Net cash provided (used) by investing activities	17,023.98
Net increase (decrease) in cash and cash equivalents	1,723,793.34
Cash and cash equivalents - July 1, 2014	8,701,733.87
Cash and cash equivalents - June 30, 2015	10,425,527.21
Reconciliation of operating income (loss) to net cash provided	
(used) by operating activities:	
Operating income (loss)	4,045,179.14
Adjustments to reconcile operating income (loss) to net cash	
provided (used) by operating activities:	
Depreciation/Amortization expense	37,978.80
Commodities used from USDA program Change in assets and liabilities:	0.00
(Increase) decrease in accounts receivable	0.010.41
(Increase) decrease in due from insurer	9,919.41
Increase (decrease) in salaries and benefits payable	0.00
Increase (decrease) in salaries and benefits payable	0.00
Increase (decrease) in payron tax naomnes	(269,961.71)
Increase (decrease) in deposits payable	0.00
Increase (decrease) in due to other funds	(2,116,969.28)
Increase (decrease) in educito outer funds Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	623.00
Increase (decrease) in estimated liability for claims adjustment	0.00
Total adjustments	(2,338,409.78)
Net cash provided (used) by operating activities	1,706,769.36
Noncash investing, capital and financing activities:	
Borrowing under capital lease	0.00
Contributions of capital assets	0.00
Purchase of equipment on account	0.00
Capital asset trade-ins	0.00
Net Increase/(Decrease) in the fair value of investments	0.00
Commodities received through USDA program	0.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2015

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Agency Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	3,657,858.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132		X/////////////////////////////////////	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	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150		X/////////////////////////////////////		0.00
Total Assets		0.00	0.00	0.00	3,657,858.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940		X/////////////////////////////////////	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	0.00	0.00	0.00	3,516,818.28
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	141,039.72
Total Liabilities		0.00	0.00	0.00	3,657,858.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00_	
Pension	2640		X/////////////////////////////////////	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0,00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

The notes to financial statements are an integral part of this statement. $\ensuremath{\mathsf{ESE}}\xspace$ 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Fiscal Year Ended June 30, 2015

		Total Investment Trust	Total Private-Purpose Trust	
	Account	Funds	Funds	Total Pension 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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0,00	0.00
Net Position Held in Trust for Pension Benefits				
and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2015

	Account Number	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS Cash and Cash Equivalents	1110	0.00	2 406 714 65	2 406 714 65
Investments	1160	0.00	2,406,714.65	2,406,714.65
Accounts Receivable, Net	1131	0,00	629,146.00	629,146.00
Due From Other Agencies	1220	0.00	781.00	781.00
Deposits Receivable	1210	0.00	0.00	0.00
Inventory	1150	0.00	174,213.00	174,213.00
Prepaid Items	1230	0.00	33,467.00	33,467.00
Capital Assets: Land	1310	0.00	0.00	0.00
Construction in Progress	1310	0.00	0.00	0.00
Nondepreciable Capital Assets	1550	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	400,554.80	400,554.80
Less Accumulated Depreciation	1329	0.00	(295,172.50)	(295,172.50)
Buildings and Fixed Equipment	1330	0.00	2,717,254.00	2,717,254.00
Less Accumulated Depreciation	1339	0.00	(1,355,129.00)	(1,355,129.00)
Furniture, Fixtures and Equipment	1340	0.00	3,324,946.62	3,324,946.62
Less Accumulated Depreciation	1349	0.00	(2,140,244.74)	(2,140,244.74)
Motor Vehicles Less Accumulated Depreciation	1350	0.00	254,196.00	254,196.00
Audiovisual Materials	1359	0.00	(169,336.00) 0,00	(169,336.00)
Less Accumulated Depreciation	1381	0.00	0.00	0.00
Computer Software	1382	0.00	8,860.00	8,860.00
Less Accumulated Amortization	1389	0.00	(8,860.00)	(8,860.00)
Depreciable Capital Assets, Net		0.00	2,737,069.18	2,737,069.18
Total Capital Assets		0.00	2,737,069.18	2,737,069.18
Total Assets		0.00	5,981,390.83	5,981,390.83
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00
Pension	1940	0.00	0.00	0,00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	60,469.06	60,469.06
Payroll Deductions and Withholdings	2110	0.00	529.26	529.26
Accounts Payable	2120	0.00	266,670.53	266,670.53
Current Notes Payable	2250	0.00	21,533.00	21,533.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	54,298.00	54,298.00
Unearned Revenues	2410	0.00	92,941.00	92,941.00
Noncurrent Liabilities Portion Due Within One Year:				
Bonds Payable	2320	0.00	0.00	0.00
Liability for Compensated Absences	2320	0.00	250.685.00	250,685.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00
Due Within One Year		0.00	250,685.00	250,685.00
Portion Due After One Year:				
Notes Payable	2310	0.00	27,765.00	27,765.00
Bonds Payable	2320	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Pavable	2330	0.00	333,684.00	333,684.00
Estimated Liability for Long-Term Claims	2340	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0,00
Due in More than One Year	2000	0,00	361,449,00	361,449.00
Total Long-Term Liabilities		0.00	612,134.00	612,134.00
Total Liabilities		0.00	1,108,574.85	1,108,574.85
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0,00	0,00	0.00
Deferred Revenues	2630	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00
Total Deferred Inflows of Resources NET POSITION		0.00	0,00	0.00
Net Investment in Capital Assets	2770	0.00	2,704,271.18	2,704,271.18
Restricted For:	2//0	0.00	2,107,271.10	49,101,4471.10
Categorical Carryover Programs	2780	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00
Other Purposes	2780	0.00	396,830.00	396,830.00
Unrestricted	2790	0.00	1,771,714.80	1,771,714.80
Total Net Position		0.00	4,872,815.98	4,872,815.98

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

Exhibit C-11c Page 14

> DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2015

				Program Revenues		Net (Evnence)
		I		Onerating	Canital	Devenue and Changes
	Account		Charges for	Grants and	Capital Grante and	in Not Destroyed
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Linit
Component Unit Activities:						
Instruction	5000	5,510,991.63	3,144,820.74	1,004,295.00	93.147.00	(1 268 728 80)
Student Support Services	6100	0.00	00.0	0.00	0.00	0.06
Instructional Media Services	6200	0.00	0.00	0.00	000	000
Instruction and Curriculum Development Services	6300	1,756,119.48	290,551.00	602,111.00	0.00	(863 457 481
Instructional Staff Training Services	6400	0.00	0.00	0.00	000	
Instruction-Related Technology	6500	0.00	0.00	0.00	00.00	00.0
Board	7100	8,750.00	0.00	000		(8 750 000
General Administration	7200	0.00	0.00	0.00	00.0	0.00
School Administration	7300	1,042,723.20	142,884.00	0.0	28 195 00	(871 644 201
Facilities Acquisition and Construction	7400	94,000.00	0.00	0.00	73.562.00	100 438 00/
Fiscal Services	7500	379,370.00	260,937.00	0.00	0.00	(118 433 00)
Food Services	7600	5,980.00	0.00	0.00	00.0	00.025 (011)
Central Services	7700	1,089,320.00	0.00	00.0	0.00	(1 080 320 00)
Student Transportation Services	7800	25,626.03	0.00	0.00	00.0	(75 676 03)
Operation of Plant	7900	1,535,653.91	0.00	0.00	12.699.00	(1 522 954 91)
Maintenance of Plant	8100	692,118.32	56,353.00	0.00	231.488.00	(404)
Administrative Technology Services	8200	430,356.00	0.00	0.00	0.00	(430 356 00)
Community Services	9100	311,595.00	0.00	00.0		(00:00:00-)
Interest on Long-Term Debt	9200	2,966.00	0.00	00.0	000	100:00 C
Unallocated Depreciation/Amortization Expense		33,439.77				(33 439 77)
Total Component Unit Activities		12,919,009.34	3,895,545.74	1,606,406.00	439,091.00	(09.327,966.60)

Revenues:	
General	Taxes:

0.00 6,398,347.00 4,260.00 0.00 0.00 0.00	0.00 6,402,607.00 (575,359.60) 5,448,175.58 6,448,175.58 0.00 4,872,815.98	
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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, 2015

				Program Revenues		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component I Init
Component Unit Activities:						
Instruction	5000	5,510,991.63	3,144,820.74	1,004.295.00	93.147.00	(1 268 728 80)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.0	00.0	000
Instruction and Curriculum Development Services	6300	1,756,119.48	290,551.00	602.111.00	0.00	(863 457 48)
Instructional Staff Training Services	6400	0.00	0.00	0.0	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	00.0	00.0	000
Board	7100	8,750.00	0.00	0.0	000	(8 750 00)
General Administration	7200	0.00	0.00	0.00	000	0.00
School Administration	7300	1,042,723.20	142,884.00	0.00	28,195,00	(871 644 20)
Facilities Acquisition and Construction	7400	94,000.00	0.00	0.00	73.562.00	(20.438.00)
Fiscal Services	7500	379,370.00	260,937.00	0.00	0.00	(118 433 00)
Food Services	7600	5,980.00	0.00	0.00	0.00	(5 980 00)
Central Services	7700	1,089,320.00	0.00	0.00	0.00	(1.089 320 00)
Student Transportation Services	7800	25,626.03	0.00	0.00	0.00	(25 626 (3)
Operation of Plant	7900	1,535,653.91	0.00	0.00	12.699.00	(1.522.954.91)
Maintenance of Plant	8100	692,118.32	56,353.00	0.00	231,488.00	(404 277 32)
Administrative Technology Services	8200	430,356.00	0.00	0.00	0.00	(430 328 00)
Community Services	9100	311,595.00	0.00	0.00	0.0	(311 595 00)
Interest on Long-Term Debt	9200	2,966.00	0.00	0.00	0.00	(00.996.6)
Unallocated Depreciation/Amortization Expense		33,439.77				(33 439 77)
Total Component Unit Activities		12,919,009.34	3,895,545.74	1,606,406.00	439,091.00	(6,977,966.60)

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 Transfers Transfers Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Otal General Revenues, Special Items, Extraordinary Items and Transfers Net Position Net Position Net Position Net Position, June 30, 2015

	0.00	0.00	0.00	0.00	6,398,347.00	4,260.00	0.00	0.00	0.00	0.00	6,402,607.00	(575, 359.60)	5,448,175.58	0.00	4,872,815.98
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Exhibit C-11d

NOTES TO FINANCIAL STATEMENTS

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 are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the St. Johns County School District's (District) 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.

B. <u>Reporting Entity</u>

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 District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education (SBE) rules. 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 legally separate 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.

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

Blended Component Unit. Blended component units, are in substance, part of the primary District's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as part of the District. 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 note V.K.1. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the

Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

Discretely Presented Component Units. The component unit columns in the governmentwide financial statements include the financial data of the District's other component units. A separate column is used to emphasize that they are legally separate from the District. The component unit column consists of the St. Johns County Education Foundation, Inc. (Foundation), a charter technical career center, and five charter schools, as follows:

➢ Foundation. The 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. Because of the nature and significance of its relationship with the District, the Foundation is considered a component unit.

> Charter Schools/Charter Technical Career Center (Charter Entities). The Charter Entities consist of: The ABLE School, Inc., Saint Augustine Montessori Community, Inc., St. Paul School of Excellence, Inc., the Therapeutic Learning Center Charter School and the St. Johns Community Campus Charter School operated by The ARC of the St. Johns, Inc., and the First Coast Technical Institute, Inc., d/b/a First Coast Technical College. The Charter Entities are organized as not-for-profit corporations pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act. The Charter Entities were established pursuant to Sections 1002.33, Florida Statutes, except that First Coast Technical College was established pursuant to Sections 1002.34, Florida Statutes. The Charter Entities are considered to be component units of the District because the District is financially accountable for the Charter Entities as the District established the Charter Entities by approval of the charters, which is tantamount to the initial appointment of the Charter Entities, and there is the potential for the Charter Entities to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the Charter Entities are public schools, and the District is responsible for the operation, control, and supervision of the public schools within the District. Finally, the nature and significance of the Charter Entities' relationships with the District are such that their exclusion would cause the District's basic financial statements to be misleading.

The financial data reported on the accompanying statements was derived from the Foundation and Charter Entities' audited financial statements for the fiscal year ended June 30, 2015. The audit reports 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. 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 funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental 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.

> Debt Service – Other Debt Service Fund – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the certificates of participation.

> Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction and renovation and remodeling projects.

> 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 removation and remodeling projects.

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

➢ Internal Service Funds – 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.

During the course of operations the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

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 fiscal 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 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 focus 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 Foundation 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.

The Charter Entities are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

F. <u>Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net</u> <u>Position/Fund Balance</u>

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, money market funds, 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) and in money market mutual funds.

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 the State Board of Administration (SBA) debt service accounts for investment of debt service moneys, amounts placed in FEITF, and those made locally.

The District's investments in the FEITF, a Securities and Exchange Commission (SEC) Rule 2a7-like 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 is 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 note V.B.

3. Restricted Cash and Cash Equivalents

Certain assets held by a trustee under a trust agreement, in the name of the District, in connection with certificates of participation financing arrangements are classified as restricted assets on the statement of net position because they are set aside for repayment of maturing debt as required by the applicable debt covenants or represent proceeds from the sale of certificates of participation. These assets consist of \$15,287,344 restricted for issuance costs and for the repayment of certificates of participation principal and interest payable on July 1, 2015, and reported as current liabilities on the statement of net position, \$3,764,935 restricted for the repayment of QSCBs principal that is maintained in a sinking fund account, \$1,607,553 of certificates 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 the 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.

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
Audio Visual Materials and Computer Software	5 years

Current year information relative to changes in capital assets is described in note V.E.

6. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS's and the HIS's fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in note V.F.

7. 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 and 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 note V.K.4.

8. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and, as such, will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. The *deferred charge on refunding* reported in the government-wide statement of net position results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized, as a component of interest expense, over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to *pensions* are discussed in note V.F.1.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and, as such, will *not* be recognized as an inflow of resources (revenue) until that time. The District has two items, which arises only under the accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the government-wide statement of net position. At June 30, 2014, the government-wide financial statements report unavailable revenues for a land contribution receivable as further discussed in note V.D. This amount is deferred and will be recognized as an inflow of resources in the period that the amounts become available. The deferred inflows of resources related to *pensions* are discussed in note V.F.1.

9. 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.

10. 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. 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.

11. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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

Nonspendable Fund Balance. Nonspendable fund balance is 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. The District classifies its amounts reported as inventories as nonspendable.

Restricted Fund Balance. Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, 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 as restricted, other than those in the General Fund. In the General Fund, unspent State Required Carryover (Categorical) Programs and earmarked educational funding that is legally or otherwise restricted are reported as restricted fund balance.

<u>Committed Fund Balance</u>. The committed fund balance classification may include amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported the following as committed fund balance in its General Fund:

- Economic Stabilization Arrangement. The District has established an economic stabilization arrangement in Board Rule 7.01, School District Budget System, which 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 the use in an emergency. The District classified the stabilization arrangement moneys as committed fund balance and defines the circumstances that constitute an emergency are non-routine in nature and 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 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.

At June 30, 2015, the stabilization balance was \$7,574,259.

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 moneys be used to support the maintenance and equipment needs of its educational facilities. The unspent portion of the additional discretionary millage moneys, totaling \$1,769,057 at June 30, 2015, is classified as committed fund balance.

Assigned Fund Balance. Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. Board Rule 7.01 authorizes the Superintendent or Superintendent's designee to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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

G. <u>Revenues and Expenditures/Expenses</u>

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 selffinancing 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 fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE 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 fiscal year is presented in note V.O.1.

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 Board adopted the 2014 tax levy on September 16, 2014. 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 when taxes are collected by the St. Johns County Tax Collector at fiscal year-end but not yet remitted to the District, revenue is accrued.

Millages and taxes levied for the current year are presented in note V.O.2.

4. Educational Impact Fees

St. Johns County (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 2011, when Ordinance 2011-7 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 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 using the vesting method. Under this method, the liability amount is estimated based on the accumulated leave at fiscal year-end for employees who are currently eligible, or expected to become eligible, to receive 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 liability for compensated absences includes salary related benefits, where applicable.

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. ACCOUNTING CHANGE

Governmental Accounting Standards Board Statement No. 68. The District participates in the Florida Retirement System (FRS) defined benefit pension plan and the Health Insurance Subsidy (HIS) defined benefit plan administered by Florida Division of Retirement. As a participating employer, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liabilities and related pension amounts of the defined benefit pension plans. The beginning net position of the District's proportionate share of the net pension of the District's proportionate share of the net pension of the District's proportionate share of the net pension liabilities at July 1, 2014, totaled \$76,314,347.

III. PRIOR PERIOD ADJUSTMENTS

GASB Statement No. 68. The District decreased beginning net position on the statement of activities by \$101,874,095 due to the adoption of GASB Statement 68, *Accounting and Financial Reporting for Pensions*, which requires employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liabilities and related pension amounts of the defined pension plans.

Land Donation. The District increased beginning net position on the statement of activities by \$4,440,000 to correct an error in reporting its investment in capital assets. The District did not report land donated by a developer for the construction of Valley Ridge Academy.

These prior period adjustments are summarized below:

Net position, beginning, as previously reported	\$443,728,256
Prior period adjustment to implement GASB Statement No. 68: Net pension liability June 30, 2014 Deferred outflows - District's contributions made during fiscal year 2014	(112,656,175) 10,782,080
Total prior period adjustment to implement GASB Statement No. 68	(101,874,095)
Prior period adjustment for donated land:	4,440,000
Total prior period adjustments	(\$97,434,095)
Net position, beginning, as restated	\$346,294,161

IV. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Net Position in Proprietary Funds – Internal Service Fund

The following internal service fund has a deficit net position balance at June 30, 2015:

	Beginning	Change in	Ending
	Net	Net Position	Net
	Position		Position
Health and Hospitalization - Group			
Medical Self-Insurance Fund	\$ (7,295,688)	\$4,220,569	\$ (3,075,119)

The Health and Hospitalization – Group Medical Self-Insurance Fund continues to have a deficit net position. To improve the Fund's net position, effective July 1, 2015, the District once again increased the combined employer contribution and employee premium by a total of 12 percent, and increased the retiree premium by 12 percent. The District is also making a change related to their prescription benefits manager effective January 1, 2016. The District is monitoring the deficit and will continue to research additional plan changes for the Board to consider for implementation.

V. 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 the District. 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 based on average daily balances.

B. Investments

As of June 30, 2015, the District had the following investments and maturities:

Investments	Maturities	Fair Value
Goldman Sachs Financial Square Treasury Obligations Fund (1)	38 Day Average	\$ 20,659,832
FEITF (2)	32 Day Average	5,032,961
SBA Debt Service Accounts	6 Months	134,997
Total Investments		\$ 25,827,790

Notes: (1) This investment is held under a trust agreement in connection with the Certificates of Participation, Series 2006, 2010-QSCB, 2012, 2013, and 2015 financing agreements, and is reported as restricted cash equivalents for financial reporting purposes (See note V.K.1).

(2) The 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 arrangements 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 Fund money market mutual fund and the 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 SBA's Florida PRIME, or any other intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; SEC 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.

The District's investment in the FEITF was 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 SBE 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. Due From Other Agencies

The \$6,800,126 reported as due from other agencies primarily consists of \$4,117,275 due from the Florida Department of Education for remodeling, renovation, maintenance, repair, and site improvement projects of District facilities; \$870,546 due from the Florida Department of Education for reimbursement of Federal grant expenditures; \$1,084,210 due from the St. Johns County Board of County Commissioners for the collection of educational impact fees; and \$351,561 due from the Department of Health and Human Services related to the District's Head Start Program.

D. Land Contribution Receivable

The \$14,127,353 reported as land contribution receivable represents the value of certain properties required to be donated to the District, in exchange for future impact fee credits, pursuant to an amended development order for the Twin Creeks Development of Regional Impact (DRI). The amended development order was approved by the St. Johns County Board of County Commissioner on June 3, 2014, and required, in part, that the developer provide three land parcels totaling 127 acres within 180 days in exchange for three other parcels previously

provided to the District. As of June 30, 2014, the District had returned the three parcels previously provided by the developer, but the 127 acres specified in the revised development order had not been conveyed to the District. On February 27, 2014, one of the DRI landowners filed a complaint against the other landowner seeking compensation for loss of value resulting from the proposed amended development order and, on July 23, 2014, the same landowner petitioned to appeal the amended development order to the Florida Land and Water Adjudicatory Commission. As of February 23, 2015, the two landowners and the County were participating in mediation proceedings pursuant to Section 70.51, Florida Statutes, *Land Use and Environmental Dispute Resolution*. Accordingly, a deferred inflow of resources – unavailable land contribution has been reported in the government-wide statement of net position until the properties are conveyed to the District.

E. Changes in Capital Assets

Changes in capital assets are presented in the table below:

GOVERNMENTAL ACTIVITIES	Beginning Balance	Adjustment (1)	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:	\$ 32,263,642	\$ 4,440,000	\$ -	\$ -	\$ 36,703,642
Construction in Progress	42,670,461		63,485	42,670,461	63,485
Total Capital Assets Not Being Depreciated	74,934,103	4,440,000	63,485	42,670,461	36,767,127
Capital Assets Being Depreciated:					
Improvements Other Than Buildings	24,795,305		53.802	-	24.849.107
Buildings and Fixed Equipment	598,866,697		46,638,154		645,504,851
Furniture, Fixtures, and Equipment	24,098,566		2,327,379	1,971,881	24,454,064
Motor Vehicles	20,125,324		1,336,649	512,998	20,948,975
Audio Visual Materials and					
Computer Software	4,401,456		40,822	194,408	4,247,870
Total Capital Assets Being Depreciated	672,287,349	<u> </u>	50,396,806	2,679,287	720,004,868
Less Accumulated Depreciation for:					
Improvements Other Than Buildings	15.064.639		645,509	-	15,710,148
Buildings and Fixed Equipment	166,741,681		14,297,408		181.039.089
Furniture, Fixtures, and Equipment	19,963,171		1,807,918	1,971,881	19,799,208
Motor Vehicles	13,011,722		1,390,841	512,998	13,889,565
Audio Visual Materials and					
Computer Software	4,204,164		154,527	194,408	4,164,283
Total Accumulated Depreciation	218,985,377	-	18,296,203	2,679,287	234,602,293
Total Capital Assets Being Depreciated, Net	453,301,972	<u> </u>	32,100,603	. <u> </u>	485,402,572
Governmental Activities Capital Assets, Net	\$ 528,236,075	\$ 4,440,000	\$ 32,164,088	\$ 42,670,461	\$ 522,169,699

Note (1): This adjustment relates to a prior period correction of an error. This adjustment is discussed in Note III.

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Instruction	\$ 10,625,658
Student Personnel Services	1,369,083
Instructional Media Services	321,676
Instruction and Curriculum Development Services	419,302
Instructional Staff Training Services	337,165
Instruction Related Technology	279,344
School Board	25,617
General Administration	24,154
School Administration	1,129,776
Facilities Acquisition and Construction	95,698
Fiscal Services	116,762
Food Services	422,036
Central Services	270,265
Student Transportation Services	1,390,842
Operation of Plant	773,661
Maintenance of Plant	429,136
Administrative Technology Services	23,724
Community Services	242,304
Total Depreciation Expense - Governmental Activities	\$ 18,296,203

F. Retirement Plans

1. Florida Retirement System (FRS) – Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a costsharing multiple-employer defined benefit pension plan, to assist retired members of any stateadministered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the Stateadministered 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 FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of 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' Web site <u>www.dms.myflorida.com</u>.

The District's pension expense totaled \$6,701,976 for the fiscal year ended June 30, 2015.

FRS Pension Plan

<u>Plan Description</u>. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- Regular Class Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers Class Members who hold specified elective offices in local government.
- Senior Management Service Class (SMSC) Members in senior management level positions.

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 the Plan 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 to eligible participants.

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. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

<u>Benefits Provided</u>. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	% Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Senior Management Service Class	2.00

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

<u>Contributions.</u> The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2014-15 fiscal year were as follows:

	Percent of Gross Salary		
Class	Employee	Employer (1)	
FRS, Regular	3.00	7.37	
FRS, Elected County Officers	3.00	43.24	
FRS, Senior Management Service	3.00	21.14	
DROP - Applicable to			
Members from All of the Above Classes	0.00	12.28	
FRS, Reemployed Retiree	(2)	(2)	

Notes: (1) Employer rates include 1.26 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.04 percent for administrative costs of the Investment Plan.

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

The District's contributions, including employee contributions, to the Plan totaled \$10,297,105 for the fiscal year ended June 30, 2015. This excludes the HIS defined benefit pension plan contributions.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows</u> <u>of Resources Related to Pensions</u>. At June 30, 2015, the District reported a liability of \$24,773,804 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The District's proportionate share of the net pension liability was based on the District's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all participating members. At June 30, 2014, the District's proportionate share was .406030045 percent, which was an increase of .016173623 from its proportionate share measured as of June 30, 2013.

For the fiscal year ended June 30, 2015, the District recognized pension expense of \$2,783,163 related to the Plan. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and	¢		¢	4 500 077
actual experience Change of assumptions	\$	4,290,411	\$	1,533,077
Net difference between projected and actual earnings on FRS pension plan investments Changes in proportion and differences between District FRS contributions and proportionate				41,326,818
share of contributions		2,342,263		
District FRS contributions subsequent to the measurement date		10,297,105		
Total	\$	16,929,779	\$	42,859,895

The deferred outflows of resources related to pensions, totaling \$10,297,105, resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount	
2016	\$	(7,385,755)
2017		(7,385,755)
2018		(7,385,755)
2019		(7,385,755)
2020		(7,385,753)
Thereafter		701,552

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary Increases	3.25 percent, average, including inflation
Investment rate of return	7.65 percent, net of pension plan investment expense,
	including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the July 1, 2014, valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) <u>Return</u>	Standard Deviation
Cash	1.00%	3.11%	3.10%	1.65%
Intermediate-Term Bonds	18.00%	4.18%	4.05%	5.15%
High Yield Bonds	3.00%	6.79%	6.25%	10.95%
Broad US Equities	26.50%	8.51%	6.95%	18.90%
Developed Foreign Equities	21.20%	8.66%	6.85%	20.40%
Emerging Market Equities	5.30%	11.58%	7.60%	31.15%
Private Equity	6.00%	11.80%	8.11%	30.00%
Hedge Funds / Absolute Return	7.00%	5.81%	5.35%	10.00%
Real Estate (Property)	12.00%	7.11%	6.35%	13.00%
Total	100.00%			
Assumed inflation - Mean		2.60%		2.00%

Note: (1) As outlined in the Plan's investment policy

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 7.65 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

<u>Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the</u> <u>Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	1%	Current	1%
	Decrease (6.65%)	Discount Rate (7.65%)	Increase (8.65%)
District's proportionate share of			
the net pension liability	\$105,960,849	\$ 24,773,804	\$ (42,758,327)

<u>Pension Plan Fiduciary Net Position.</u> Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

<u>Payables to the Pension Plan.</u> At June 30, 2015, the District reported a payable of \$2,351,683 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2015.

HIS Pension Plan

<u>Plan Description</u>. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Division of Retirement within the Florida Department of Management Services.

<u>Benefits Provided</u>. For the fiscal year ended June 30, 2015, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

<u>Contributions</u>. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2015, the contribution rate was 1.26 percent of payroll pursuant to section 112.363, Florida Statues. The District contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$2,207,102 for the fiscal year ended June 30, 2015.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows</u> of <u>Resources Related to Pensions</u>. At June 30, 2015, the District reported a net pension liability of \$51,540,543 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The District's proportionate share of the net pension liability was based on the District's 2013-14 fiscal year contributions relative to the total 2013-14 fiscal year contributions of all participating members. At June 30, 2014, the District's proportionate share was .5511221367 percent, which was an increase of .028100688 from its proportionate share measured as of June 30, 2013.

For the fiscal year ended June 30, 2015, the District recognized pension expense of \$3,918,813 related to the HIS Plan. In addition, the District reported deferred outflows of resources and

deferred inflows of resources related to pensions from the following sources: (GASB Statement No. 68 paragraph 80(g) & (h))

Description	 red Outflows Resources	Deferred of Reso	
Differences between expected			
and actual experience	\$ _	\$	¥
Change of assumptions	1 ,834,017		
Net difference between projected and actual			
earnings on HIS pension plan investments	24,741		
Changes in proportion and differences between			
District HIS contributions and proportionate			
share of HIS contributions	2,106,738		
District contributions subsequent to the			
measurement date	2,207,102		
Total	\$ 6,172,598	\$	<u> </u>

The deferred outflows of resources related to pensions, totaling \$2,207,102, resulting from District contributions to the HIS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	e 30 Amount	
2016	\$	599,469
2017		599,469
2018		599,469
2019		599,469
2020		599,470
Thereafter		968,150

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	4.29 percent

Mortality rates were based on the Generational RP-2000 with Projected Scale BB.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

Discount Rate. The discount rate used to measure the total pension liability was 4.29 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 4.29 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.29 percent) or 1-percentage-point higher (5.29 percent) than the current rate:

	1%	Current	1%
	Decrease (3.29%)	Discount Rate (4.29%)	Increase (5.29%)
District's proportionate share of			
the net pension liability	\$58,623,194	\$ 51,540,543	\$45,628,556

<u>Pension Plan Fiduciary Net Position</u>. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

<u>Payables to the Pension Plan</u>. At June 30, 2015, the District reported a payable of \$375,774 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2015.

2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

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 the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2014-15 fiscal year were as follows:

	Percent of
	Gross
Class	Compensation
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7.67

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employee does not return within the five year period, the employee will regain control over their account. If the employee does not return within the five year period, the employee will forfeit the accumulated account balance. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of Investment Plan members. For the fiscal year ended June 30, 2015, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lumpsum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$1,802,833 for the fiscal year ended June 30, 2015.

<u>Payables to the Pension Plan</u>. At June 30, 2015, the District reported a payable of \$400,421 for the outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2015.

G. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB 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 and the First Coast Technical College charter technical career center, and eligible dependents, are eligible 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 OPEB 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 OPEB 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 this 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 assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB 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. Plan contribution requirements of the District and OPEB 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 OPEB costs or the net OPEB obligation, and the OPEB Plan is financed on a pay-as-you-go basis. For the 2014-15 fiscal year, 385 retirees received other postemployment benefits. The District provided required contributions of \$1,373,065 toward the annual OPEB cost, net of retiree contributions totaling \$2,516,167, which represents 1.9 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 OPEB Plan, and changes in the District's net OPEB obligation:

Description	-	Amount
Normal Cost (service cost for one year) Amortization of Unfunded Actuarial	\$	3,018,836
Accrued Liability		2,548,023
		5 500 050
Annual Required Contribution		5,566,859
Interest on Net OPEB Obligation		1,618,862
Adjustment to Annual Required Contribution		(2,452,821)
Annual OPEB Cost (Expense)		4,732,900
Contribution Toward the OPEB Cost		(1,373,065)
Increase in Net OPEB Obligation		3,359,835
Net OPEB Obligation, Beginning of Year		53,962,057
		<u> </u>
Net OPEB Obligation, End of Year	\$	57,321,892

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the OPEB Plan, and the net OPEB obligation as of June 30, 2015, 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
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
2014-15	4,732,900	1,373,065	29.0%	57,321,892

Funded Status and Funding Progress. 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 \$135,758,668, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 39.5 percent.

Actuarial valuations of an ongoing OPEB 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 OPEB 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 immediately following the notes to financial statements presents multiyear trend information about whether the actuarial value of OPEB 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 OPEB 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 OPEB actuarial valuation as of January 1, 2014, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2015, and the District's 2014-15 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, projected salary increase of 4 to 8.23 percent, and an annual healthcare cost trend rate of 8.5 percent beginning January 1, 2014, reduced by 0.5 percent per year, to an ultimate rate of 4.5 percent beginning January 1, 2021, and increasing to a rate of 4.84 percent beginning

January 1, 2039, for the Federal excise tax on high-cost employer health plans. The investment rate of return and projected salary increase rates include a general price inflation of 3 percent. 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, 2015, was 21 years.

H. Special Termination Benefits

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

> The Board provides for the payment of a 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 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 services 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 \$782,348 during the 2014-15 fiscal year.

I. 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, 2015:

		Major Funds					
	Lc	ital Projects - ocal Capital provement	Öt	ital Projects - her Capital Projects	Nonmajor vernmental	Go	Total overnmental
General		Fund			 Funds		Funds
\$ 1,510,671	\$	2,786,129	\$	2,127,952	\$ 1,617,503	\$	8,042,255

Project Contract Completed Balance to Date Committed Amount Nease High School Expansion: Architect \$ 1,050,000 \$ \$ 1,050,000 Total \$ \$ 1,050,000 \$ 1,050,000

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

J. 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 District 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 District participates in a group self-insurance program administered by the Florida School Boards Association, Inc. The District's covered risks relating to 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 are included in the group program.

Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The program is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the program is composed of one board member from each participating district and a superintendent and district-level business officer selected from one of the 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 claims amounts above \$350,000 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 Chapter 112, Florida Statutes. The program is administered through the Internal Service Funds. Contributions to the program were made by the District and the First Coast Technical College, and covered by current and former employees and retirees of the Board and the First Coast Technical College.

A liability in the amount of \$2,840,256 was actuarially determined for estimated insurance claims payable for claims incurred, but not reported for health and hospitalization coverage.

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

Fiscal Year	Beginning-of- Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2013-14	2,907,263	34,093,323	(34,201,998)	2,798,588
2014-15	2,798,588	33,091,451	(33,049,783)	2,840,256

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 Florida School Boards Association program.

A liability in the amount of \$694,483 was actuarially determined to for estimated insurance claims payable for claims incurred, but not reported for workers' compensation coverage.

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

Fiscal Year	Beginning-of- Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2013-14	583,025	282,593	(130,090)	735,528
2014-15	735,528	101,849	(142,894)	694,483

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

K. Long-Term Liabilities

1. <u>Certificates of Participation</u>

Series		Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	 Original Amount
Series 2006	\$	10,300,000	4.50	2016	\$ 145,000,000
Series 2010-QSCB		16,000,000	4.94 (1)	2027	16,000,000
Series 2012, Refunding		5,730,000	1.08	2018	9,510,000
Series 2013		31,115,000	3.00 - 5.00	2033	33,480,000
Series 2015, Refunding	0	54,845,000	5.00	2021	 54,845,000
Total Certificates of Participation	\$	117,990,000			\$ 258,835,000

Certificates of participation at June 30, 2015, are as follows:

Note: (1) The Series 2010-QCSBs (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. Beginning with the 2013-14 fiscal year, the direct subsidy interest payments from the United States Treasury were reduced by 8.7 percent, from 4.94 percent to 4.51 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 gave 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 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 annually on September 1, 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. Beginning with the 2013-14 fiscal year, the direct subsidy interest payments from the United States Treasury was reduced by 8.7 percent, from 4.94 percent to 4.51 percent.

The District issued Refunding Certificates of Participation, Series 2015, dated January 7, 2015, in the amount of \$54,845,000. The proceeds were for refunding the District's outstanding Certificates of Participation, Series 2006. The Refunding Certificates of Participation were issued with an average interest rate of 1.6 percent and replaced outstanding callable Certificates of Participation with an average interest rate of 4.5 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
Series 2015, Refunding	Earlier of the date paid in full or July 1, 2021

The District properties included in the ground lease 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 and Valley Ridge Academy
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
Series 2015, Refunding	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

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 QSCB lease payments 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	 Total		Principal	_	Interest
2016	\$ 21,473,892	\$	13,410,000	\$	8,063,892
2017	17,825,310		13,090,000		4,735,310
2018	17,825,782		13,645,000		4,180,782
2019	15,869,988		12,270,000		3,599,988
2020	15,876,488		12,890,000		2,986,488
2021-2025	28,699,938		20,140,000		8,559,938
2026-2030	30,049,250		25,770,000		4,279,250
2031-2033	 7,249,038	3	6,775,000		474,038
Total Minimum Lease Payments	\$ 154,869,686	\$	117,990,000	\$	36,879,686

2. Bonds Payable

Bonds payable at June 30, 2015, are as follows:

Bond Type	 Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:			
Series 2006A	\$ 345,000	4.125 - 4.625	2026
Series 2008A	1,165,000	4.25 - 5.00	2028
Series 2009A, Refunding	415,000	5.0	2019
Series 2009A	555,000	4.0 - 5.0	2029
Series 2010A	660,000	3.5 - 5.0	2030
Series 2011A, Refunding	275,000	3.0 - 5.0	2023
Series 2014A, Refunding	546,000	3.0 - 5.0	2025
Series 2014B, Refunding	 1,526,000	2.0 - 5.0	2020
Total Bonds Payable	\$ 5,487,000		

These bonds were issued by the SBE 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 SBE and the SBA.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2015, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2016	\$ 968,115	\$ 706,000	\$ 262,115
2017	979,868	758,000	221,868
2018	995,578	811,000	184,578
2019	545,215	401,000	144,215
2020	443,621	319,000	124,621
2021-2025	1,903,993	1,487,000	416,993
2026-2030	1,112,818	1,005,000	107,818
Total State School Bonds	\$ 6,949,208	\$ 5,487,000	\$ 1,462,208

3. Defeased Debt

Refunding State School Bonds, Series 2014A. On May 22, 2014, the Florida Department of Education issued SBE, Capital Outlay Refunding Bonds, Series 2014A. The District's portion of the refunding SBE Capital Outlay Bonds, Series 2014A, was \$581,000. The refunding bonds established a trust account for the District's \$170,000 portion of the SBE Capital Outlay Bonds, Series 2005A, maturing January 1, 2015, and later. Accordingly, the SBE Capital Outlay Bonds were called during the 2014-15 fiscal year and, as a result, the trust account assets and the liability for the in substance defeased bonds were removed from the government-wide financial statements as of June 30, 2014.

Refunding State School Bonds, Series 2014B. On December 2, 2014, the Florida Department of Education issued SBE, Capital Outlay Refunding Bonds, Series 2014B. The District's portion of the refunding SBE Capital Outlay Bonds, Series 2014B, was \$1,526,000. The refunding bonds were issued to advance refund the District's State School Bonds, Series 2005B. The \$1,645,000 principal amount of the District's State School Bond Series 2005B was considered defeased in substance and the liability was removed from the government-wide financial statements as of June 30, 2014.

Refunding Certificates of Participation, Series 2015. The District issued Certificates of Participation 2015, dated January 7, 2015, to advance-refund callable portions of the District's Certificates of Participation, Series 2006. The Refunding Bonds are being issued to advance-refund the \$59,160,000 principal amount of the District's Certificate of Participation, Series 2006, that matures on July 1 in the years 2016 through 2021. These bonds are considered to be in-substance defeased and the liability was removed from the government wide financial statements as of June 30, 2015.

The Series 2015 Certificates of Participation bonds were issued to reduce the total debt service payments over the next 6 years by approximately \$4,734,612 and to obtain an

economic gain (difference between the present value of the debt service payments on the old and new debt) of \$4,295,176.

As of June 30, 2015, debt considered defeased in substance is as follows:

Bond Issues	C	Amount Jutstanding
State School Bonds, Series 2005A State School Bonds, Series 2005B Certificates of Participation, Series 2006	\$	170,000 1,645,000 59,160,000
Total Defeased Debt	\$	60,975,000

4. Changes in Long-Term Liabilities

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Certificates of Participation Payable:					
Certificates of Participation	\$ 135,260,000	\$ 54,845,000	\$ 72,115,000	\$ 117,990,000	\$ 13,410,000
Unamortized Premium	-	8,418,612	1,202,659	7,215,953	1,202,659
Total Certificates of Participation Payable	135,260,000	63,263,612	73,317,659	\$ 125,205,953	14,612,659
Bonds Payable					
State School Bonds	6,461,000	1,526,000	2,500,000	5,487,000	706,000
Estimated Insurance Claims Payable	735,528	101,849	142,894	694,483	142,894
Compensated Absences Payable	24,904,950	2,678,556	1,771,193	25,812,313	1,771,193
Postemployment Health Care Benefits Payable	53,962,057	4,732,900	1,373,065	57,321,892	-
Net Pension Liability	112,656,175	5,996,010	42,337,838	76,314,347	12,504,207
Total Governmental Activities	\$ 333,979,710	\$ 78,298,927	\$ 121,442,649	\$ 290,835,988	\$ 29,736,953

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.

L. Net Position - Net Investment in Capital Assets

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; restricted net position; and unrestricted net position.

The composition of net investment in capital assets as of June 30, 2015, is shown in the table below:

Description		 Amount
Total Capital Assets, Net of Accumulated		
Depreciation		\$ 522,169,699
Plus Deferred Outflow for Net Carrying Amount of Debt Refunding		3,149,020
Less Related Debt, Net of Unspent Proceeds:		
Bonds Payable	\$ 5,487,000	
Certificates of Participation Payable	125,205,953	
Unspent Debt Proceeds	(612,659)	
Total Related Debt, Net of Unspent Proceeds		 (130,080,294)
Total Net Investment		
in Capital Assets		\$ 395,238,425

M. Fund Balance Reporting

The following is a schedule of fund balances by category at June 30, 2015:

		Majo	r Funds			
	General	Debt Service - Other Debt Service	Capital Projects - Local Capital Improvement Fund	Capital Projects Other Capital Projects	- Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:						
Inventories	\$ 446,664	\$	\$	\$	\$ 288,555	\$ 735,219
Restricted for:						
State Required Carryover Programs	450,665					450,665
Full Service Schools	107,854					107,854
Food Service					1,003,241	1,003,241
Debt Service		16,084			3,899,932	3,916,016
Capital Projects			23,772,020	51,909,376	3,489,734	79,171,130
Total Restricted Fund Balance	558,519	16,084	23,772,020	51,909,376	8,392,907	84,648,906
Committed for:						
Economic Stabilization	7,574,259					7,574,259
0.25 Discretionary Millage	1,769,057					1,769,057
Total Committed Fund Balance	9,343,316					9,343,316
Assigned for:						
2015-16 Budget Shortfalls	23,585,779					23,585,779
Local Programs and Services	4,512,459					4,512,459
Extended Day Programs	3,449,947					3,449,947
School and Department Purchase Obligations	298,382					298,382
School Concurrency	69,772					69,772
Total Assigned Fund Balance	31,916,339					31,916,339
Unassigned Fund Balance	5,964,900					5,964,900
Total Fund Balances	\$ 48,229,738	\$ 16,084	\$ 23,772,020	\$ 51,909,376	\$ 8,681,462	\$ 132,608,680

The fund balance categories are discussed in the **Fund Balance Policies** note disclosure I.F.10,

N. 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	\$	1,719,719			
Nonmajor Governmental				1,578,679	
Agency				141,040	
Total	\$	1,719,719	\$	1,719,719	

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.

O. <u>Revenues and Expenditures/Expenses</u>

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2014-15 fiscal year:

Source		Amount
Florida Education Finance Program (FEFP):		
Transportation	\$	8,430,294
Supplemental Academic Instruction		6,510,859
Instructional Materials		2,895,407
Comprehensive Reading Plan		1,640,988
Safe Schools		588,408
Florida Teachers Lead		570,371
Digital Classrooms Allocation		529,872
Other FEFP		59,850,595
Categorical Educational Program - Class Size Reduction		37,283,259
Workforce Development Program		4,567,233
Gross Receipts Tax (Public Education Capital Outlay)		3,674,775
School Recognition		2,572,747
Motor Vehicle License Tax (Capital Outlay and Debt Service)		1,298,066
Voluntary Prekindergarten		724,057
Discretionary Lottery Funds		125,216
Adults with Disabilities		84,936
Mobile Home License Tax		66,156
Food Service Supplement		62,962
Miscellaneous	9 <u></u>	601,094
Total	\$	132,077,295

Accounting policies relating to certain State revenue sources are described in note I.G.2.

2. Property Taxes

The following is a summary of millages and taxes levied on the 2014 tax roll for the 2014-15 fiscal year:

			Taxes	
	Millages	Levied	Budgeted (1)(2)	Collected (2)
GENERAL FUND				
Nonvoted School Tax:				
Required Local Effort	5.094	\$ 102,453,216	\$ 98,373,242	\$ 98,718,354
Basic Discretionary Local Effort	0.748	15,044,171	14,445,070	14,495,746
CAPITAL PROJECTS FUNDS				
Nonvoted Tax:				
Local Capital Improvements	1.500	30,168,791	28,967,386	29,069,009
Total	7.342	\$147,666,178	\$ 141,785,698	\$142,283,109

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 2014-15 fiscal year to satisfy prior years' unpaid taxes.

P. Interfund Transfers

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

Funds	Interfund				
	Transfers In		Transfers Ou		
Major:					
General	\$	6,093,087	\$	-	
Other Debt Service		17,907,087			
Capital Projects:					
Local Capital Improvement Fund				13,883,734	
Other Capital Projects				10,143,339	
Nonmajor Governmental		1,005,899	-	979,000	
Total	\$	25,006,073	\$	25,006,073	

Interfund transfers represent permanent transfers of monies between funds. 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 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. The transfers out of the nonmajor governmental funds were to reimburse the General Fund for expenses related to school food service operations.

VI. INTERNAL SERVICE FUNDS

The following is a summary of financial information as reported in the internal service funds for the 2014-15 fiscal year:

	_	Group Group Group Medical Dental Vision Insurance Insurance Insurance		Vision	Workers' Compensation Liability Insurance		 Total		
Total Assets	\$	2,581,866	\$ ^	1,927,793	\$	1,014,147	\$	5,346,816	\$ 10,870,622
Liabilities and Net Position:									
Accounts Payable	\$	3,121,597	\$	12	\$	13,281	\$	9,906	\$ 3,144,796
Estimated Insurance Claims									
Payable		2,535,388		261,362		43,506		694,483	3,534,739
Net Position:		276 624							276,631
Net Investment in Capital Assets Unrestricted Net Position (Deficit)		276,631 (3,351,750)		- 1,666,419		957,360		4,642,427	3,914,456
Offestilled Net Fostion (Denoit)		(0,001,700)		1,000,410		007,000		1,012,121	 0,014,400
Total Liabilities and Net Position	\$	2,581,866	\$ ´	1,927,793	\$	1,014,147	\$	5,346,816	\$ 10,870,622
Revenues:									
Insurance Premiums	\$	40,461,951	\$ 2	2,463,196	\$	683,304	\$	1,596,324	\$ 45,204,775
Interest Revenue		582		4,241	_	1,892		10,308	 17,023
Total Revenues		40,462,533	2	2,467,437		685,196		1,606,632	45,221,798
Total Expenses		(36,241,964)		2,983,732)		(547,181)	,	(1,386,718)	(41,159,595)
· · · · · · · · · · · · · · · · · · ·								<u>, , , , , , , , , , , , , , , , , , , </u>	
Increase (Decrease) in Net Position	\$	4,220,569	\$	(516,295)	\$	138,015	\$	219,914	\$ 4,062,203

VII. SUBSEQUENT EVENTS

In a special referendum election, on November 3, 2015, a 10 year, half-cent sales tax increase was approved by the voters of St. Johns County to meet the capital needs of the school district. The sales tax increase will be effective January 1, 2016 through December 31, 2025, and is estimated to generate 150 million over the 10 year period.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF FUNDING PROGRESS -OTHER POSTEMPLOYMENT BENEFITS PLAN

Actuarial Valuation	Actuarial Value of Assets		Actuarial Accrued	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of
Date		Li	ability (AAL) - (1)				Covered Payroll
	(A)		(B)	(B-A)	(A/B)	(C)	[(B-A)/C]
January 1, 2009	\$ C		\$ 112,079,956	\$ 112,079,956	0.0%	\$ 121,342,166	92.4%
January 1, 2012	C		93,305,724	93,305,724	0.0%	124,302,642	75.1%
January 1, 2014	C		53,625,376	53,625,376	0.0%	131,804,532	40.7%

Note: (1) The District's OPEB actuarial valuation used the entry age normal cost method to estimate the actuarial accrued liability.

Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan (1)

	2014	2013
District's proportion of the FRS net pension liability (asset)	.406030045%	.389856442%
District's proportionate share of the FRS net pension liability (asset)	\$ 24,773,804	\$ 67,111,642
District's covered-employee payroll	\$142,416,195	\$132,401,222
District's proportionate share of the FRS net pension liability (asset) as a percentage of its covered-employee payroll	17.40%	50.69%
FRS Plan fiduciary net position as a percentage of the total pension liability	96.09%	88.54%

Schedule of the District Contributions – Florida Retirement System Pension Plan (1)

	2015	2014
Contractually required FRS contribution	\$ 10,297,105	\$ 8,893,781
FRS contributions in relation to the		
contractually required contribution	 10,297,105	 8,893,781
FRS contribution deficiency (excess)	\$ -	\$ _
District's covered-employee payroll	\$ 151,156,449	\$ 142,416,195
FRS contributions as a percentage of		
covered-employee payroll	6.81%	6.24%

Note (1) The amounts presented for each fiscal year were determined as of June 30.

Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan (1)

	2014	2013
District's proportion of the HIS net pension liability (asset)	.551221367%	.523120679%
District's proportionate share of the HIS net pension liability (asset)	\$ 51,540,543	\$ 45,544,533
District's covered-employee payroll	\$163,730,832	\$ 152,046,642
District's proportionate share of the HIS net pension liability (asset) as a percentage of its covered-employee payroll	31.49%	29.95%
HIS Plan fiduciary net position as a percentage of the total pension liability	.99%	1.78%

Schedule of the District Contributions – Health Insurance Subsidy Pension Plan (1)

	2015		2014
Contractually required HIS contribution	\$ 2,207,102	\$	1,888,299
HIS contributions in relation to the contractually required contribution	 2,207,102		1,888,299
HIS contribution deficiency (excess)	\$ -	\$	-
District's covered-employee payroll	\$ 175,268,188	\$ 1	163,730,832
HIS contributions as a percentage of covered-employee payroll	1.26%		1.15%

Note (1) The amounts presented for each fiscal year were determined as of June 30.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND For the Fiscal Year Ended June 30, 2015

		Budgeted Ame	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES Federal Direct	2100	000.000.00	202.222.22		
Federal Direct Federal Through State and Local	3100	200,000.00	200,000.00	222,451.57	22,451.57
State Sources	3300	118,090,410.00	126,922,385.54	126,930,703.87	0.00 8,318.33
Local Sources:		110,070,110.00	120,722,505.54	120,000,000,00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	113,168,312.00	113,168,312.00	113,363,872.78	195,560.78
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			0.00	0.00
Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		1,866,528.00	9,507,676.35	10,902,773.79	1,395,097.44
Total Local Sources	3400	115,034,840.00	122,675,988.35	124,266,646.57	1,590,658.22
Total Revenues		233,325,250.00	249,798,373.89	251,419,802.01	1,621,428.12
EXPENDITURES					
Current: Instruction	5000	165 270 162 61	160 001 507 00	1/0 303 307 5/	0.700.110.15
Student Support Services	6100	165,378,162.61	<u>169,831,506.93</u> 17,286,827.08	160,202,387.56	<u>9,629,119.37</u> 298,888.74
Instructional Media Services	6200	4,746,123,42	4,723,598.63	4,596,138.68	298,888.74 127,459.95
Instruction and Curriculum Development Services	6300	5,158,760.34	3,938,130.91	3,845,518.72	92,612.19
Instructional Staff Training Services	6400	1,134,201.81	4,297,976.86	4,084,498.04	213,478.82
Instruction-Related Technology	6500	6,621,004.55	6,426,786.22	6,325,528.95	101,257.27
Board	7100	801,697.16	1,141,189.57	1,113,640.33	27,549.24
General Administration	7200	347,235.00	377,543.03	366,423.99	11,119.04
School Administration	7300	14,891,043.13	16,281,757.89	15,676,630.16	605,127.73
Facilities Acquisition and Construction Fiscal Services	7410	6,188,149.64	4,558,517.39	3,963,465.22	595,052.17
Fiscal Services	7500	1,776,911.00	1,771,110.00	1,754,238.50	16,871.50
Central Services	7700	3,489,823.00	3,539,678.80	0.00	0.00
Student Transportation Services	7800	12,096,757.30	12,561,390.59	11,861,638.37	699,752.22
Operation of Plant	7900	22,346,714.82	22,757,235.63	21,022,296.14	1,734,939.49
Maintenance of Plant	8100	8,585,596.67	8,774,883.80	8,209,006.06	565,877.74
Administrative Technology Services	8200	623,953.94	722,814.74	673,692.26	49,122.48
Community Services	9100	2,889,883.28	6,579,140.18	3,562,109.85	3,017,030.33
Debt Service: (Function 9200)					· · · · · · · · · · · · · · · · · · ·
Redemption of Principal	710			0.00	0.00
Interest Due and Fees	720	· · · · · · · · · · · · · · · · · · ·		0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:				0.00	0.00
Facilities Acquisition and Construction	7420	8,476.25	2,179,849.68	969,825.69	1,210,023.99
Other Capital Outlay	9300	491,560.42	581,174.15	315,504.58	265,669.57
Total Expenditures		274,070,872.24	288,331,112.08	268,963,641,13	19,367,470.95
Excess (Deficiency) of Revenues Over (Under) Expenditures		(40,745,622.24)	(38,532,738.19)	(17,543,839.12)	20,988,899.07
OTHER FINANCING SOURCES (USES)	2710			0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 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	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			50,087.85	50,087.85
Transfers In	3600	5,558,252.00	6,093,087.00	6,093,087.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	5,558,252.00	6,093,087,00	0.00 6,143,174.85	0.00 50,087.85
SPECIAL ITEMS		3,330,232.00	0,023,007.00		
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Del	<u> </u>	(25 107 270 24)	(22.420.651.10)	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2014	2800	(35,187,370.24) 59,630,402.73	(32,439,651.19)	(11,400,664.27) 59,630,402.73	21,038,986.92
Adjustments to Fund Balances	2800	(5,399.75)	59,630,402.73	0.00	0.00 5,399.75
Adjustments to Fund Balances				0.00	

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

I. BUDGETARY BASIS OF ACCOUNTING

The Board follows procedures established by State statutes and SBE 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 SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student 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.

II. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS

The January 1, 2012, unfunded actuarial accrued liability of \$93,305,724 was significantly higher than the January 1, 2014, liability of \$53,625,376 as a result of changes in benefit and other key assumptions as discussed below:

- The average cost of coverage provided to employees, retirees, and their dependents decreased from \$902 per subscriber per month (as expected for the 2011-12 plan year) to \$858 per subscriber per month for the 2013-14 plan year. This change had a significant decreasing effect on the cost and liability.
- Subsidized retiree contributions are scheduled to increase at a rate faster than previously assumed. As of the January 1, 2014, valuation date, the retiree contribution rate for eligible retirees under the age of 65 increased from \$300 per month for single coverage to \$450 per month as of July 1, 2014. This had a substantial decreasing effect on the costs and liabilities.
- The assumption that retirees becoming eligible for Medicare benefits will discontinue coverage under the District's core plan and migrate to the more affordable group Medicare health insurance option increased from 60 percent to 75 percent. This had a substantial decreasing effect on the costs and liabilities.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2015

			Special Reve	nue Funds	
		Food	Other Federal	Federal Economic	Total Nonmajor
	Account	Services	Programs	Stimulus Programs	Special Revenue
	Number	410	420	430	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	1,388,167.35	0.00	0.00	1,388,167.35
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	452.45	705.12	0.00	1,157.57
Due From Other Agencies	1220	0.00	1,211,382.50	46,830.01	1,258,212.51
Due From Budgetary Funds Due From Component Units	1141 1143	0.00	0.00	0.00	0.00
Due From Internal Funds	1143	0.00	0.00	0.00	0.00
Inventory	1142	288,555.48	0.00	0.00	288,555.48
Prepaid Items	1230	0.00	245,469.90	0.00	245,469.90
Total Assets	12.50	1,677,175.28	1,457,557.52	46,830.01	3,181,562.81
DEFERRED OUTFLOWS OF RESOURCES		1,077,110.20	1,107,007,02		5,101,502.01
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1120	0,00	0,00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,677,175.28	1,457,557.52	46,830.01	3,181,562.81
LIABILITIES, DEFERRED INFLOWS OF RESOURCES					
AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits	2110	41,746.06	68,796.72	9,852.55	120,395.33
Payroll Deductions and Withholdings	2170	15,505.04	24,314.80	1,483.28	41,303.12
Accounts Payable	2120	11,632.63	49,084.24	0.00	60,716.87
Due To Component Units	2163	0.00	86,575.53	0.00	86,575.53
Deposits Payable	2220	316,494.91	0.00	0.00	316,494.91
Due to Other Agencies	2230	0.00	30,861.93	0.00	30,861.93
Due to Budgetary Funds	2161	0.00	1,197,924.30	35,494.18	1,233,418.48
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0,00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0,00
Total Liabilities		385,378.64	1,457,557.52	46,830.01	1,889,766.17
DEFERRED INFLOWS OF RESOURCES					
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0,00	0.00
Deferred Revenues/Unavailable Land Contribution	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:	2711	200 555 40	0.00	0.00	000 555 A0
Inventory Total Nonspendable Fund Balances	2711 2710	288,555.48	0.00	0.00	288,555.48
Restricted for:	2710	200,555.40	0.00	0.00	200,555.40
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0,00	0.00	0,00	0.00
Capital Projects	2726	0.00	0.00	0,00	0,00
Restricted for Special Revenue - Food Service	2729	1,003,241,16	0,00	0.00	1,003,241.16
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	1,003,241.16	0,00	0.00	1,003,241.16
Committed to:					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0,00	0.00	0.00	0.00
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0,00
Permanent Fund	2744	0,00	0.00	0.00	0.00
Assigned for Other	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0,00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,291,796.64	0.00	0.00	1,291,796.64
Total Liabilities, Deferred Inflows of					
Resources and Fund Balances		1,677,175.28	1,457,557.52	46,830.01	3,181,562.81

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2015

	Debt Service Funds						
		SBE/COBI	ARRA	Total Nonmajor			
	Account	Bonds	Debt Service	Debt Service			
	Number	210	299	Funds			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00			
Investments	1160	134,996.93	3,764,934.93	3,899,931.86			
Accounts Receivable, Net	1131	0.00	0.00	0.00			
Due From Other Agencies	1220	0.00	0.00	0.00			
Due From Budgetary Funds Due From Component Units	1141	0.00	0.00	0.00			
Due From Lorenal Funds	1143	0.00	0.00	0.00			
Inventory	1142	0.00	0.00	0.00			
Prepaid Items	1230	0.00	0.00	0.00			
Total Assets	1230	134,996.93	0.00	0.00 3,899,931.86			
DEFERRED OUTFLOWS OF RESOURCES		134,990.93	5,704,934.93	3,699,931.80			
Net Carrying Amount of Debt Refunding	1920	0.00	0,00	0.00			
Total Deferred Outflows of Resources	1920	0.00	0.00	0.00			
Total Assets and Deferred Outflows of Resources		134,996.93	3,764,934.93	3,899,931.86			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		134,990.95	5,704,934.95				
AND FUND BALANCES							
LIABILITIES							
Accrued Salaries and Benefits	2110	0,00	0.00	0.00			
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00			
Accounts Payable	2120	0.00	0.00	0.00			
Due To Component Units	2163	0.00	0.00	0.00			
Deposits Payable	2220	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			
Construction Contracts Payable	2140	0.00	0.00	0.00			
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00			
Matured Bonds Payable	2180	0.00	0.00	0.00			
Matured Interest Payable	2190	0.00	0.00	0.00			
Total Liabilities		0,00	0,00	0.00			
DEFERRED INFLOWS OF RESOURCES							
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00			
Deferred Revenues/Unavailable Land Contribution	2630	0.00	0.00	0.00			
Total Deferred Inflows of Resources		0.00	0,00	0.00			
FUND BALANCES							
Nonspendable:							
Inventory	2711	0.00	0.00	0.00			
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00			
Restricted for:							
Economic Stabilization	2721	0.00	0.00	0.00			
Federal Required Carryover Programs	2722	0.00	0.00	0.00			
State Required Carryover Programs	2723	0.00	0.00	0.00			
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00			
Debt Service	2725	134,996.93	3,764,934.93	3,899,931.86			
Capital Projects	2726	0.00	0.00	0,00			
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00			
Restricted for Other Restrictions	2729	0.00	0.00	0.00			
Total Restricted Fund Balances	2720	134,996.93	3,764,934.93	3,899,931.86			
Committed to:							
Economic Stabilization	2731	0.00	0.00	0,00			
Contractual Agreements	2732	0.00	0.00	0.00			
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00			
Total Committed Fund Balances	2730	0.00	0,00	0.00			
Assigned to:							
Special Revenue	2741	0.00	0.00	0.00			
Debt Service	2742	0.00	0.00	0.00			
Capital Projects	2743	0.00	0.00	0.00			
Permanent Fund	2744	0.00	0.00	0.00			
Assigned for Other	2749	0,00	0.00	0.00			
Assigned for	2749	0.00	0.00	0.00			
Total Assigned Fund Balances		0.00	0,00	0.00			
Total Unassigned Fund Balances	2750	0.00	0.00	0.00			
Total Fund Balances	2700	134,996.93	3,764,934.93	3,899,931.86			
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances		134,996.93	3,764,934.93	3,899,931.86			

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2015

	Capital Projects Funds							
	Account	Capital Outlay Bond Issues (COBI)	Public Education Capital Outlay (PECO)	Capital Outlay and Debt Service	Total Nonmajor Capital Projects			
	Number	310	340	360	Funds			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00			
Investments	1160	0.00	0.00	0.00	0.00			
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00			
Due From Other Agencies	1220	0.00	3,700,490.00	416,784.84	4,117,274.84			
Due From Budgetary Funds	1141	0.00	0,00	0.00	0.00			
Due From Component Units	1143	0.00	0.00	0.00	0.00			
Due From Internal Funds	1142	0.00	0.00	0.00	0.0			
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.0			
Total Assets	1230	0.00	3,700,490.00	416,784.84	4,117,274,84			
DEFERRED OUTFLOWS OF RESOURCES		0.00	5,700,490,00	410,704.04	7,117,277.0			
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00			
Total Deferred Outflows of Resources	1720	0.00	0.00	0.00	0.00			
Total Assets and Deferred Outflows of Resources	Ì	0.00	3,700,490.00	416,784.84	4,117,274.84			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES					.,,			
AND FUND BALANCES								
LIABILITIES								
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.0			
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0,0			
Accounts Payable	2120	0.00	143,940.96	0.00	143,940.90			
Due To Component Units	2163	0.00	0.00	0.00	0.0			
Deposits Payable	2220	0.00	0.00	0.00	0.0			
Due to Other Agencies	2230	0.00	0.00	0.00	0.00			
Due to Budgetary Funds	2161	0.00	345,260.59	0.00	345,260.59			
Construction Contracts Payable	2140	0.00	81,501.00	0.00	81,501.00			
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00			
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00			
Matured Interest Payable	2190	0.00	0.00	0.00	0.00			
Total Liabilities DEFERRED INFLOWS OF RESOURCES	1	0.00	570,702.55	0.00	570,702.55			
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0,00	0.00	0.00			
Deferred Revenues/Unavailable Land Contribution	2620	0.00	0.00	56,838,89	56,838,89			
Total Deferred Inflows of Resources	2030	0.00	0.00	56,838.89	56,838.89			
FUND BALANCES		0.00	0.00	00,000107				
Nonspendable:								
Inventory	2711	0.00	0,00	0.00	0.00			
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00			
Restricted for:								
Economic Stabilization	2721	0.00	0.00	0.00	0.00			
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0,00			
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00			
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00			
Debt Service	2725	0.00	0.00	0.00	0.00			
Capital Projects	2726	0.00	3,129,787.45	359,945.95	3,489,733.40			
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00	0.00			
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00			
Total Restricted Fund Balances	2720	0.00	3,129,787.45	339,945.95	3,489,733.40			
Committed to:	2721	0.00	0.00	0.00	0.00			
Economic Stabilization	2731	0.00	0.00	0.00	0.00			
Contractual Agreements Committed for .25 Discretionary Millage	2732 2739	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00			
Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00			
Assigned to:	2/30	0.00	0.00	0,00	0.00			
Special Revenue	2741	0.00	0.00	0.00	0.00			
Debt Service	2742	0.00	0.00	0.00	0.00			
Capital Projects	2742	0.00	0.00	0.00	0.00			
Permanent Fund	2744	0.00	0.00	0.00	0.00			
Assigned for Other	2749	0.00	0.00	0.00	0.00			
Assigned for	2749	0.00	0.00	0.00	0.0			
Total Assigned Fund Balances	2740	0,00	0.00	0.00	0.0			
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.0			
Total Fund Balances	2700	0,00	3,129,787.45	359,945.95	3,489,733.4			
Total Liabilities, Deferred Inflows of								
	1	0.00	3,700,490.00	416,784.84	4,117,274.8			

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2015

			Total
		Permanent	Nonmajor
	Account Number	Fund 000	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Indiliber	000	runus
ASSETS			
Cash and Cash Equivalents	1110	0.00	1,388,167.35
Investments	1160	0.00	3,899,931.86
Accounts Receivable, Net	1131	0.00	1,157.57
Due From Other Agencies	1220	0.00	5,375,487.35
Due From Budgetary Funds	1141	0.00	0.00
Due From Component Units	1143	0.00	0,00
Due From Internal Funds	1142	0.00	0.00
Inventory	1150	0.00	288,555.48
Prepaid Items	1230	0.00	245,469.90
Total Assets		0.00	11,198,769.51
DEFERRED OUTFLOWS OF RESOURCES	1020	0.00	0.00
Net Carrying Amount of Debt Refunding Total Deferred Outflows of Resources	1920	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	11,198,769.51
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0,00	11,190,709,51
AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	120,395.33
Payroll Deductions and Withholdings	2170	0.00	41,303.12
Accounts Payable	2120	0.00	204,657.83
Due To Component Units	2163	0.00	86,575.53
Deposits Payable	2220	0.00	316,494.91
Due to Other Agencies	2230	0.00	30,861.93
Due to Budgetary Funds	2161	0.00	1,578,679.07
Construction Contracts Payable	2140	0.00	81,501.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	2,460,468.72
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00
Deferred Revenues/Unavailable Land Contribution	2630	0.00	56,838.89
Total Deferred Inflows of Resources	2050	0.00	56,838.89
FUND BALANCES		0,00	
Nonspendable:			
Inventory	2711	0.00	288,555.48
Total Nonspendable Fund Balances	2710	0.00	288,555,48
Restricted for:			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
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	3,899,931.86
Capital Projects	2726	0.00	3,489,733.40
Restricted for Special Revenue - Food Service Restricted for Other Restrictions	2729	0.00	1,003,241.10
Total Restricted Fund Balances	2729	0.00	8,392,906.42
Committed to:	2720	0.00	6,372,700.42
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0,00
Committed for .25 Discretionary Millage	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
Assigned to:			· ·
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0,00
Permanent Fund	2744	0.00	0.00
Assigned for Other	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0,00
Total Unassigned Fund Balances	2750	0.00	0.00
Total Fund Balances	2700	0.00	8,681,461.90
Total Liabilities, Deferred Inflows of Recourses and Fund Releases		0.00	11 100 570 51
Resources and Fund Balances		0.00	11,198,769.51

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, 2015

· · · · · · · · · · · · · · · · · · ·	Special Revenue Funds							
		Food	Other Federal	Federal Economic	Total Nonmajor			
	Account	Services	Programs	Stimulus Programs	Special Revenue			
	Number	410	420	430	Funds			
REVENUES	I Hantoor	110	120	450	1 (1145)			
Federal Direct	3100	0.00	1,060,963.02	0.00	1,060,963.02			
Federal Through State and Local	3200	4,685,625.85	11,456,116.24	159,549.76	16,301,291.85			
State Sources	3300			<u> </u>				
	3300	62,962.00	0.00	0.00	62,962.00			
Local Sources:								
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.	0.00	0.00	0.00	0.00			
Capital Projects	3423	0.00	0.00	0.00	0.00			
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00			
Charges for Service - Food Service	345X	6,829,933.32	0.00	0.00	6,829,933.32			
Impact Fees	3496	0.00	0.00	0.00	0.00			
Other Local Revenue		130,008.48	0.00	0.00	130,008.48			
Total Local Sources	3400	6,959,941.80	0.00	0,00	6,959,941.80			
Total Revenues		11,708,529.65	12,517,079.26	159,549.76	24,385,158.67			
EXPENDITURES								
Current:								
Instruction	5000	0.00	6,051,723.80	31,018.62	6,082,742.42			
Student Support Services	6100	0.00	2,175,369,19	0.00	2,175,369.19			
Instructional Media Services	6200	0.00	0.00	0.00	2,175,509.19			
		0.00			2,140,501.98			
Instruction and Curriculum Development Services	6300		2,069,923.83	70,578.15				
Instructional Staff Training Services	6400	0.00	1,437,107.07	56,061.14	1,493,168.21			
Instruction-Related Technology	6500	0.00	0.00	0.00	0,00			
Board	7100	0.00	0.00	0.00	0.00			
General Administration	7200	0.00	582,761.78	1,891.85	584,653.63			
School Administration	7300	0.00	0.00	0.00	0,00			
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	10,499,785.01	0.00	0,00	10,499,785.01			
Central Services	7700	0.00	0.00	0.00	0.00			
	7800	0.00	74,994.41	0.00	74,994.41			
Student Transportation Services								
Operation of Plant	7900	0.00	211.69	0.00	211.69			
Maintenance of Plant	8100	0.00	8,314.19	0.00	8,314.19			
Administrative Technology Services	8200	0.00	0.00	0.00	0.00			
Community Services	9100	0.00	60,534.02	0.00	60,534.02			
Debt Service: (Function 9200)								
Redemption 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:		0.00	0100		0.00			
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00			
Other Capital Outlay	9300		56,139.28	0.00	252,710.12			
	9300	196,570.84						
Total Expenditures		10,696,355.85	12,517,079.26	159,549.76	23,372,984.87			
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,012,173.80	0.00	0,00	1,012,173.80			
OTHER FINANCING SOURCES (USES)								
Loss Recoveries	3740	0.00	0.00	0.00	0.00			
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00			
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00			
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00			
Premium on Refunding Lease-Purchase Agreements	3794	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	(979,000.00)	0.00	0.00	(979,000.00)			
Total Other Financing Sources (Uses)	2700	(979,000.00)	0.00	0.00	(979,000.00)			
SPECIAL ITEMS		(979,000.00)	0.00	0.00	(979,000.00)			
		0.00	0.00	0.00	0.00			
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00			
	+				· · · · · · · · · · · · · · · · · · ·			
Net Change in Fund Balances	-	33,173.80	0.00	0.00	33,173.80			
Fund Balances, July 1, 2014	2800	1,258,622.84	0.00	0.00	1,258,622.84			
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00			
Fund Balances, June 30, 2015	2700	1,291,796.64	0.00	0.00	1,291,796.64			

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

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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, 2015

· · · · · · · · · · · · · · · · · · ·	Debt Service Funds					
		SBE/COBI	ARRA	Total Nonmajor		
	Account	Bonds	Debt Service	Debt Service		
	Number	210	299	Funds		
REVENUES	INUITIOG	210	239	1 0103		
Federal Direct	3100	0.00	733,096.00	733,096.00		
Federal Through State and Local	3200	0.00	0,00	0.00		
State Sources	3300	951,487.43	0.00	951,487.43		
Local Sources:	3300	951,487.45	0.00	551,467,45		
	2411 2421					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00	0.00		
Operational Purposes	3423	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00		
Debt Service	3423	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00		
Local Sales Taxes	3418, 3419	0.00	0.00	0.00		
Charges for Service - Food Service	345X	0.00	0.00	0.00		
Impact Fees	3496	0.00	0.00	0.00		
Other Local Revenue		0.00	230.80	230,80		
Total Local Sources	3400	0.00	230.80	230.80		
Total Revenues		951,487.43	733,326.80	1,684,814.23		
EXPENDITURES				/ /		
Current:		1				
Instruction	5000	0.00	0.00	0.00		
Student Support Services	6100	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00		
Instruction-Related Technology	6500	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00		
Facilities Acquisition and Construction	7410	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00		
Student Transportation Services	7800	0.00	0.00	0,00		
Operation of Plant	7900	0,00	0.00	0.00		
Maintenance of Plant	8100	0,00	0,00	0.00		
Administrative Technology Services	8200	0.00	0.00	0,00		
Community Services	9100	0.00	0.00	0,00		
Debt Service: (Function 9200)	9100	0.00	0.00	0,00		
Redemption of Principal	710	(85,000,00	0.00	685,000.00		
		685,000.00				
Interest	720	245,495.92	790,400.00	1,035,895.92		
Dues and Fees	730	3,072.35	7,450.00	10,522.35		
Miscellaneous	790	0.00	0.00	0.00		
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00		
Other Capital Outlay	9300	0.00	0.00	0.00		
Total Expenditures		933,568.27	797,850.00	1,731,418.27		
Excess (Deficiency) of Revenues Over (Under) Expenditures		17,919.16	(64,523.20)	(46,604.04)		
OTHER FINANCING SOURCES (USES)						
Loss Recoveries	3740	0.00	0.00	0.00		
Proceeds of Forward Supply Contract	3760	0.00	0,00	0.00		
Face Value of Refunding Bonds	3715	1,526,000.00	0.00	1,526,000.00		
Premium on Refunding Bonds	3792	145,062.54	0.00	145,062.54		
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00		
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299)	760	(1.881,120,22)	0.00	(1,881,120.22)		
Transfers In	3600	0.00	1,005,899.35	1,005,899.35		
	9700	0.00	0.00	0.00		
Transfers Out	3700					
Total Other Financing Sources (Uses)	+	(210,057.68)	1,005,899.35	795,841.67		
SPECIAL ITEMS						
	+ +	0.00	0.00	0.00		
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00		
Net Change in Fund Balances		(192,138.52)	941,376.15	749,237.63		
Fund Balances, July 1, 2014	2800	327,135.45	2,823,558.78	3,150,694.23		
	2891	0.00	0.00	0.00		
Adjustments to Fund Balances						

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

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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, 2015
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			Capital Proje	ects Funds	
	Account Number	Capital Outlay Bond Issues (COBI) 310	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service 360	Total Nonmajor Capital Projects Funds
REVENUES	INULIQUE	510	340	500	Funos
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	3,674,775.00	360,689.03	4,035,464.03
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423	0.00	0.00	0.00	0,00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		77.42	18,417.56	7.55	18,502.53
Total Local Sources	3400	77.42	18,417.56	7.55	18,502.53
Total Revenues		77.42	3,693,192.56	360,696.58	4,053,966.56
EXPENDITURES					
Current: Instruction	FORA	0.07	0.07	0.00	A
	5000	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200 6300	0,00	0.00	0.00	0.00
A	6400	0.00			
Instructional Staff Training Services Instruction-Related Technology	6500	0.00	0.00	0.00	0,00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7200	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	3,083,754.97	0.00	3,083,754.97
Fiscal Services	7410	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
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	9100	0.00	0,00	0.00	0.00
Debt Service: (Function 9200)					
Redemption 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	743.08	743.08
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	68,601.20	290,952.80	19,409.14	378,963.14
Other Capital Outlay	9300	0.00	63,682.68	0.00	63,682.68
Total Expenditures		68,601.20	3,438,390.45	20,152.22	3,527,143.87
Excess (Deficiency) of Revenues Over (Under) Expenditures		(68,523.78)	254,802.11	340,544.36	526,822.69
OTHER FINANCING SOURCES (USES)					
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
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	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 Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
Lotol Lithen Kineneing Neuroes (Lises)		0.00	0,00	0.00	0.00
		1			
SPECIAL ITEMS			0.00	0.00	0.00
SPECIAL ITEMS		0.00		0.00	
SPECIAL ITEMS EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances		0.00 (68,523.78)	0.00	0.00 340,544.36	0.00
SPECIAL ITEMS EXTRAORDINARY ITEMS	<u>2800</u> 2891	0.00	0.00	0.00	0.00

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, 2015

		Permanent	Total Nonmajor
	Account	Funds	Governmental
	Number	000	Funds
REVENUES			
Federal Direct	3100	0.00	1,794,059.02
Federal Through State and Local	3200	0.00	16,301,291.85
State Sources	3300	0.00	5,049,913.46
Local Sources:			
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,		
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	3418, 3419	0.00	0.00
Charges for Service - Food Service Impact Fees	345X	0.00	6,829,933.32
Other Local Revenue	3496	0.00	0.00 148,741.81
Total Local Sources	3400	0.00	6,978,675.13
Total Revenues	5400	0.00	30,123,939.46
EXPENDITURES		0.00	50,125,757.40
Current:			
Instruction	5000	0.00	6,082,742.42
Student Support Services	6100	0,00	2,175,369.19
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	2,140,501.98
Instructional Staff Training Services	6400	0.00	1,493,168.21
Instruction-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	584,653.63
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	3,083,754.97
Fiscal Services	7500	0,00	0.00
Food Services	7600	0.00	10,499,785.01
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	74,994.41
Operation of Plant	7900	0.00	211.69
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	8,314.19
Community Services	9100	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	00,334.02
Redemption of Principal	710	0.00	685,000.00
Interest	720	0.00	1,035,895.92
Dues and Fees	730	0.00	11,265.43
Miscellaneous	790	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	378,963.14
Other Capital Outlay	9300	0.00	316,392.80
Total Expenditures		0.00	28,631,547.01
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,492,392.45
OTHER FINANCING SOURCES (USES)			
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	1,526,000.00
Premium on Refunding Bonds	3792	0.00	145,062.54
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	(1,881,120.22)
Transfers In	3600	0.00	1,005,899.35
Transfers Out	9700	0.00	(979,000.00)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	(183,158.33)
		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	1,309,234.12
Fund Balances, July 1, 2014	2800	0.00	7,372,227.78
Adjustments to Fund Balances	2891	0.00	0,00
Fund Balances, June 30, 2015	2700	0.00	8,681,461.90

The notes to financial statements are an integral part of this statement. $\ensuremath{\mathsf{ESE}}$ 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2015

ASSETS Cash and Cash Equivalents Investments Accounts Receivable, Net	Number 1110			713	714	
Investments	1110					
	11.40	2,138,155.65	1,926,707.00	1,013,848.74	5,346,815.82	10,425,527.21
Accounts Receivable, Net	1160	0.00	0.00	0.00 298.25	0.00	0.00 168,464.53
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0,00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Capital Assets:						
Land Land Improvements - Nondepreciable	1310	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0,00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0,00	0.00	0,00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0,00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	299,292.00	0.00	0.00	0.00	299,292.00
Accumulated Depreciation Furniture, Fixtures and Equipment	1339	(72,328.90)	0.00	0.00	0.00	(72,328.90) 158,700.00
Accumulated Depreciation	1340	(109,032.20)	0.00	0.00	0.00	(109,032.20)
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0,00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0,00	0.00	0.00	0,00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net Total Capital Assets		276,630.90	0.00	0,00	0.00	276,630.90 276,630.90
Total Assets	1	2,581,866.43	1,927,793.40	1,014,146.99	5,346,815.82	10,870,622.64
DEFERRED OUTFLOWS OF RESOURCES				.,,.	., ,	, , , , ,
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0,00	0,00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0,00
Total Deferred Outflows of Resources	_	0.00	0.00	0.00	0.00	0.00
LIABILITIES Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	3,121,597.53	12.24	13,280.78	9,905,78	3,144,796.33
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271	2,535,388.00	261,362.00	43,506.00	694,483.00 0.00	3,534,739.00
Noncurrent Liabilities:	2272	0.00	0.00	0.00	0,00	0.00
Portion Due Within One Year:						
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0,00	0,00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00
Oher Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00
Due Within One Year Portion Due After One Year:		0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0,00	0.00	0.00	0.00	0,00
Estimated Liability for Long-Term Claims	2350	0,00	0.00	0.00	0.00	0,00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	+	0.00	0.00	0.00	0.00	0.00
Total Liabilities	<u> </u>	5,656,985.53	261,374.24	56,786.78	704,388.78	6,679,535.33
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0,00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
NET POSITION						
Net Investment in Capital Assets	2770	276,630.90	0.00	0.00	0.00	276,630.90
Restricted for	2780	(3,351,750.00)	0.00	0.00 957,360,21	4,642,427.04	0.00
Total Net Position	2190	(3,075,119.10)	1,666,419.16 1,666,419.16	957,360.21	4,642,427.04	3,914,456.41 4,191,087.31

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, 2015

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Total Internal
	Number	711	712	713	714	Service Funds
OPERATING REVENUES						
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	39,894,873.78	2,463,195.50	683,304.44	1,596,324.29	44,637,698.01
Other Operating Revenues	3489	566,288.42	0.00	0.00	0.00	566,288,42
Total Operating Revenues		40,461,162.20	2,463,195.50	683,304.44	1,596,324.29	45,203,986.43
OPERATING EXPENSES						
Salaries	100	0.00	0.00	0,00	0,00	0,00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	2,431,493.41	0.00	0.00	0,00	2,431,493.41
Energy Services	400	0.00	0,00	0.00	0,00	0.00
Materials and Supplies	500	10,599.27	0.00	0,00	0,00	10,599,27
Capital Outlay	600	8,298.00	0.00	0.00	0.00	8,298.00
Other	700	33,753,594.39	2,983,731.55	547,181.44	1,386,718.29	38,671,225.67
Depreciation/Amortization Expense	780	37,978.80	0.00	0.00	0.00	37,978.80
Total Operating Expenses		36,241,963.87	2,983,731.55	547,181.44	1,386,718.29	41,159,595.15
Operating Income (Loss)		4,219,198.33	(520,536.05)	136,123.00	209,606.00	4,044,391.28
NONOPERATING REVENUES (EXPENSES)						
Investment Income	3430	582.48	4,241.26	1,892.28	10,307.96	17,023.98
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	787.86	0.00	0.00	0.00	787.86
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		1,370.34	4,241.26	1,892.28	10,307.96	17,811.84
Income (Loss) Before Operating Transfers		4,220,568.67	(516,294.79)	138,015.28	219,913.96	4,062,203.12
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Change In Net Position		4,220,568.67	(516,294.79)	138,015.28	219,913.96	4,062,203.12
Net Position, July 1, 2014	2880	(7,295,687.77)	2,182,713.95	819,344.93	4,422,513.08	128,884.19
Adjustments to Net Position	2896	0.00	0.00	0,00	0.00	0.00
Net Position, June 30, 2015	2780	(3,075,119.10)	1,666,419,16	957,360,21	4,642,427.04	4,191,087.31

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2015

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	40,461,950.06	2,463,195.50	683,304.44	1,596,324.29	45,204,774.29
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(8,685,673.05)	(267,061.78)	(68,819.94)	(1,283,773.55)	(10,305,328.32)
Payments to employees	0.00	0.00	0.00	0.00	0,00
Payments for interfund services used	(29,842,245.97)	(2,719,681.70)	(487,855,44)	(142,893.50)	(33,192,676.61)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	1,934,031.04	(523,547.98)	126,629,06	169,657.24	1,706,769.36
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			/ /		
Subsidies from operating grants	0.00	0,00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED					
FINANCING ACTIVITIES					
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0,00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0,00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0,00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0,00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0,00
Interest and dividends received	582.48	4,241.26	1,892.28	10,307.96	17,023,98
Purchase of investments	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	582.48	4,241.26	1,892.28	10,307.96	17,023.98
Net increase (decrease) in cash and cash equivalents	1,934,613.52	(519,306.72)	128,521.34	179,965.20	1,723,793.34
Cash and cash equivalents - July 1, 2014	203,542.13	2,446,013.72	885,327.40	5,166,850.62	8,701,733.87
Cash and cash equivalents - June 30, 2015	2,138,155.65	1,926,707.00	1,013,848.74	5,346,815.82	10,425,527.21
Reconciliation of operating income (loss) to net cash provided					
(used) by operating activities:					
Operating income (loss)	4,219,986.19	(520,536.05)	136,123.00	209,606.00	4,045,179.14
Adjustments to reconcile operating income (loss) to net cash					
provided (used) by operating activities:					
Depreciation/Amortization expense	37,978.80	0.00	0.00	0.00	37,978.80
Commodities used from USDA program	0.00	0,00	0.00	0.00	0.00
Change in assets and liabilities:					
(Increase) decrease in accounts receivable	8,781.14	949.58	134.13	54.56	9,919.41
(Increase) decrease in due from insurer	0.00	0.00	0,00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0,00	0.00	0.00	0.00
Increase (decrease) in accounts payable	(205,381.81)	(49,647.51)	(15,974.07)	1,041.68	(269,961.71)
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	(2,116,969.28)	0.00	0.00	0.00	(2,116,969.28)
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(10,364.00)	45,686.00	6,346.00	(41,045.00)	623.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00
Total adjustments	(2,285,955.15)	(3,011.93)	(9,493.94)	(39,948.76)	(2,338,409.78)
Net cash provided (used) by operating activities	1,934,031.04	(523,547.98)	126,629.06	169,657.24	1,706,769.36
Noncash investing, capital and financing activities:					
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	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
Capital asset trade-ins	0.00	0.00	0.00	0.00	0,00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0,00	0.00

The notes to financial statements are an integral part of this statement. $\ensuremath{\operatorname{ESE}}$ 145

Exhibit I-7 Page 33

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2015

	Account	School Internal Funds	Agency Fund Name	
	Number	891	89X	Total Agency Funds
ASSETS				
Cash and Cash Equivalents	1110	3,657,858.00	0.00	3,657,858.00
Investments	1160	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00
Pension Contributions Receivable	1132			
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Total Assets		3,657,858.00	0.00	3,657,858.00
DEFERRED OUTFLOWS OF RESOURCES		· · · ·		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	X/////////////////////////////////////		
Pension	1940	<i>\////////////////////////////////////</i>		
Total Deferred Outflows of Resources		<i>\////////////////////////////////////</i>		
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00
Internal Accounts Payable	2290	3,516,818.28	0,00	3,516,818.28
Due to Other Agencies	2230			
Due to Budgetary Funds	2161	141,039.72	0.00	141,039.72
Total Liabilities		3,657,858.00	0.00	3,657,858.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<u> </u>		
Pension	2640	<u> </u>		
Total Deferred Inflows of Resources		<i>\////////////////////////////////////</i>		

The notes to financial statements are an integral part of this statement. $\ensuremath{\mathsf{ESE}}$ 145

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2015

		1	l		
	Account	Balance			Balance
	Number	July 1, 2014	Additions	Deductions	June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	3,531,319.00	12,205,997.00	12,079,458.00	3,657,858,00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132		X/////////////////////////////////////		
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	84.00	0.00	84.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		3,531,403.00	12,205,997.00	12,079,542.00	3,657,858.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		X/////////////////////////////////////		X/////////////////////////////////////
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	3,363,999.46	152,818.82	0,00	3,516,818.28
Due to Other Agencies	2230	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////
Due to Budgetary Funds	2161	167,403.54	0.00	26,363.82	141,039.72
Total Liabilities		3,531,403.00	152,818.82	26,363.82	3,657,858.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	X/////////////////////////////////////	X/////////////////////////////////////		X/////////////////////////////////////
Pension	2640	X/////////////////////////////////////	X/////////////////////////////////////		X/////////////////////////////////////
Total Deferred Inflows of Resources		\//////////////////////////////////////	X/////////////////////////////////////		

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2015

		Total Agency Funds		· · · · · · · · · · · · · · · · · · ·	Total Agency Funds
	Account	Balances	Total Agency Funds	Total Agency Funds	Balances
	Number	July 1, 2014	Additions	Deductions	June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	3,531,319.00	12,205,997.00	12,079,458.00	3,657,858.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	X/////////////////////////////////////			
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	84.00	0.00	84.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		3,531,403.00	12,205,997.00	12,079,542.00	3,657,858.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	3,363,999.46	152,818.82	0.00	3,516,818.28
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	167,403.54	0,00	26,363.82	141,039.72
Total Liabilities		3,531,403.00	152,818.82	26,363.82	3,657,858.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	X/////////////////////////////////////			
Pension	2640	\//////////////////////////////////////			
Total Deferred Inflows of Resources		X/////////////////////////////////////			

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2015

ASSETS	Account Number	ABLE School	First Coast Technical College	St. Augustine Public Montessori	St. Johns County Education Foundation
Cash and Cash Equivalents	1110	64,455.00	986,114,00	61,194.00	708,852.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, net	1131	0.00	570,918.00	0.00	58,228.00
Due From Other Agencies	1220	0,00	0.00	0.00	0.00
Deposits Receivable Inventory	1210	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	174,213.00	2,414.00	2,273.00
Capital Assets:	1200	0.00	20,010.00	2,414,00	2,213.00
Land	1310	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1320	(204,720.00)	0,00	29,030,00 (4,838.00)	0.00
Buildings and Fixed Equipment	1330	0.00	2,717,254.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	(1,355,129.00)	0.00	0.00
Furniture, Fixtures and Equipment	1340	118,709.00	3,157,206.00	0.00	8,500.00
Less Accumulated Depreciation	1349	(117,255.00)	(1,986,518.00)	0.00	(2,512.00)
Motor Vehicles	1350	0.00	254,196.00	0.00	0.00
Less Accumulated Depreciation Property Under Capital Leases	1359	0.00	(169,336.00)	0.00	0.00
Less Accumulated Depreciation	1370	0.00	0.00	0.00	0.00
Audiovisual Materials	1379	0,00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0,00	0.00
Computer Software	1382	0.00	8,860.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	(8,860.00)	0.00	0.00
Depreciable Capital Assets, Net		1,454.00	2,617,673.00	24,192.00	5,988.00
Total Capital Assets Total Assets		1,454.00	2,617,673.00	24,192.00	5,988.00
DEFERRED OUTFLOWS OF RESOURCES		05,909.00	4,377,433.00	87,800.00	775,341.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	24,797.00	0.00	13,201.00	14,259.00
Payroll Deductions and Withholdings Accounts Payable	2170	0,00	0.00	0.00 9,825.00	5,833.00
Current Notes Payable	2250	0.00	0.00	9,825.00	0,00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	45,077.00	0.00	9,221.00
Unearned Revenues	2410	0.00	92,941.00	0.00	0.00
Noncurrent Liabilities: Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	250,685.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Due Within One Year Portion Due After One Year:		0.00	250,685.00	0.00	0.00
Notes Payable	2310	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	333,684.00	0,00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Due in More than One Year Total Long-Term Liabilities	+	0.00	333,684.00	0.00	0.00
Total Long-1 erm Liabilities		25,846.00	584,369.00	23,026.00	29,313.00
DEFERRED INFLOWS OF RESOURCES		25,040.00		25,020.00	
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0,00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources NET POSITION		0.00	0.00	0.00	0,00
Net Investment in Capital Assets	2770	1,454.00	2,617,673.00	24,192.00	5,988.00
Restricted For:	2110	1,434,00	2,017,073,00	24,172.00	5,766.00
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0,00	0.00
	2780	0.00	0.00	0,00	0.00
Capital Projects					
Capital Projects Other Purposes Unrestricted	2780	6,336.00 32,273.00	0.00	0.00 40,582.00	390,494.00 349,546.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2015

ASSETS Cash and Cash Equivalents Investments Accounts Receivable, net Due From Other Agencies Deposits Receivable Inventory Prepaid Items Capital Assets: Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1110 1160 1131 1220 1210 1150 1230 1310 1360	11,197.00 0.00 781.00 0.00	306,882.31 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 104,818.80 (23,628.50) 0.00 32,847.66 (29,299.78) 0.00	268,020,34 0,00 0,00 0,00 0,00 0,00 265,00 0,00	2,406,714.65 0.00 629,146.00 781.00 0.00 174,213.00 33,467.00 0.01 0.2,717,254.00 (1.355,129.00) 3.324,946.62 (2.140,244.74) 2.54.166.00
Investments Accounts Receivable, net Due From Other Agencies Deposits Receivable Inventory Prepaid Items Capital Assets: Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1160 1131 1220 1210 1210 1300 1300 1360 1320 1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 0.00 781.00 0.00 0.00 0.00 0.00 0.00 0.00 61,986.00 (61,986.00 (61,986.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 265.00 0.00	0.00 629,146.00 781.00 0.00 174,213.00 33,467.00 0.00 0.00 0.00 0.00 0.00 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Due From Other Agencies Deposits Receivable Inventory Prepaid Items Capital Assets: Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1220 1210 1150 1230 1310 1360 1320 1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 781.00 0.00 0.00 0.00 0.00 0.00 61,986.00 (61,986.00) 0.00 5,361.00 (2,337.00) 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 265.00 0.00	629,146.00 781.00 0.00 174,213.00 33,467.00 0.00 0.00 0.00 400,554.80 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Deposits Receivable Inventory Prepaid Items Capital Assets: Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1210 1150 1230 1310 1360 1320 1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 0.00 0.00 0.00 0.00 61,986.00 0.00 61,986.00 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 104,818.80 (23,628.50) 0.00 0.00 32,847.66 (29,299.78) 0.00 0.00 0.00	0.00 0.00 265.00 0.00	0.00 174,213.00 33,467.00 0.00 0.00 400,554.80 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Inventory Prepaid Items Capital Assets: Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1150 1230 1310 1360 1320 1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 0.00 0.00 0.00 0.00 61,986.00 (61,986.00) 0.00 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 104,818.80 (23,628.50) 0.00 0.00 32,847.66 (29,299.78) 0.00 0.00 0.00	0.00 265.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.2,322.96 (2,322.96) 0.00	174,213.00 33,467.00 0.00 0.00 400,554.80 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Prepaid Items Capital Assets: Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1230 1310 1360 1320 1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 0.00 0.00 0.00 (61,986.00) 0.00 0.00 5,361.00 (2,337.00) 0.00 0	0.00 0.00 0.00 104,818.80 (23,628.50) 0.00 0.00 32,847.66 (29,299.78) 0.00 0.00	265.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,322.96 (2,322.96) 0.00	33,467.00 0.00 0.00 400,554.80 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Capital Assets: Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1310 1360 1329 1330 1339 1340 1350 1359 1370 1379 1381	0.00 0.00 61,986.00 0.00 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00 0.00	0.00 0.00 104,818,80 (23,628,50) 0.00 0.00 32,847,66 (29,299,78) 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,322.96 (2,322.96) 0.00	0.00 0.00 0.00 (295,172.50) 2,717,254.80 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Land Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1360 1320 1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 0.00 61,986.00 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00 0.00	0.00 0.00 104,818.80 (23,628.50) 0.00 0.00 32,847.66 (29,299.78) 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 2,322.96 (2,322.96) 0.00	0.00 0.00 400,554.80 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1320 1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 61,986.00 (61,986.00) 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00	0.00 104,818.80 (23,628.50) 0.00 0.00 32,847.66 (29,299.78) 0.00 0.00	0.00 0.00 0.00 0.00 2,322.96 (2,322.96) 0.00	0.00 400,554.80 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	61,986.00 (61,986.00) 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00	104,818.80 (23,628.50) 0.00 0.00 32,847.66 (29,299.78) 0.00 0.00	0.00 0.00 0.00 2,322.96 (2,322.96) 0.00	400,554.80 (295,172.50) 2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation	1329 1330 1339 1340 1349 1350 1359 1370 1379 1381	(61,986.00) 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00	(23,628.50) 0.00 32,847,66 (29,299.78) 0.00 0.00	0.00 0.00 2,322.96 (2,322.96) 0.00	(295,172,50) 2,717,254,00 (1,355,129,00) 3,324,946,62 (2,140,244,74)
Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Audiovisual Materials	1330 1339 1340 1349 1350 1359 1370 1379 1381	0.00 0.00 5,361.00 (2,337.00) 0.00 0.00 0.00	0.00 0.00 32,847.66 (29,299.78) 0.00 0.00	0.00 0.00 2,322.96 (2,322.96) 0.00	2,717,254.00 (1,355,129.00) 3,324,946.62 (2,140,244.74)
Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Audiovisual Materials	1339 1340 1349 1350 1359 1370 1379 1381	0.00 5,361.00 (2,337.00) 0.00 0.00 0.00	0.00 32,847.66 (29,299.78) 0.00 0.00	0.00 2,322.96 (2,322.96) 0.00	(1,355,129.00) 3,324,946.62 (2,140,244.74)
Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Accumulated Depreciation Audiovisual Materials	1349 1350 1359 1370 1379 1381	(2,337.00) 0.00 0.00 0.00	(29,299.78) 0.00 0.00	(2,322.96)	3,324,946.62 (2,140,244.74)
Motor Vehicles Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Audiovisual Materials	1350 1359 1370 1379 1381	0.00 0.00 0.00	0.00	0.00	
Less Accumulated Depreciation Property Under Capital Leases Less Accumulated Depreciation Audiovisual Materials	1359 1370 1379 1381	0.00	0.00		254,196.00
Property Under Capital Leases Less Accumulated Depreciation Audiovisual Materials	1370 1379 1381	0.00			
Less Accumulated Depreciation Audiovisual Materials	1379 1381			0.00	(169,336.00) 0.00
Audiovisual Materials	1381	0.001	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1300	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	8,860.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	(8,860.00)
Depreciable Capital Assets, Net Total Capital Assets		3,024.00	84,738.18	0.00	2,737,069.18
Total Assets		3,024.00	84,738.18 391,620.49	0.00	2,737,069.18 5,981,390.83
DEFERRED OUTFLOWS OF RESOURCES		15,002.00	571,020.47	200,200,04	5,761,570,05
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES	2110	0.00	2 1 60 81	5 057 75	(0.4(0.0)
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110	0.00	3,158.81	5,053.25	<u> </u>
Accounts Payable	2120	14,958.00	2,159.10	2,481.43	266,670,53
Current Notes Payable	2250	21,533.00	0.00	0.00	21,533.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent Unearned Revenues	2240 2410	0.00	0.00	0.00	54,298.00 92,941.00
Noncurrent Liabilities:	2410	0.00	0.00	0,00	92,941.00
Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Bonds Payable	2320	0,00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	250,685.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	250,685.00
Portion Due After One Year:					
Notes Payable	2310	27,765.00	0.00	0.00	27,765.00
Bonds Payable	2320	0.00	0,00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	0.00	333,684.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Due in More than One Year		27,765.00	0.00	0.00	361,449.00
Total Long-Term Liabilities		27,765.00	0.00	0.00	612,134.00
Total Liabilities		64,256.00	5,525.41	7,856.44	1,108,574.85
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00		0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	(29,774.00)	84,738.18	0,00	2,704,271.18
Restricted For: Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	396,830.00
Unrestricted Total Net Position	2790	(19,480.00) (49,254.00)	301,356.90	260,428.90	<u>1,771,714.80</u> 4,872,815.98

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS ABLE School For the Fiscal Year Ended June 30, 2015

				Program Revenues		Net (Exnense)
	-			Onerating	Canital	Devenue and Chancer
	Account		Charges for	Grants and	Grants and	nevenue and Changes in Nat Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:					2	
Instruction	5000	338,949.00	92.00	0.00	0.00	(338 857 00)
Student Support Services	6100	0.00	0.00	0.00	0.00	000
Instructional Media Services	6200	00.0	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	2,495.00	0.00	0.0	00.0	(7 405 00)
Instructional Staff Training Services	6400	00.0	0.00	00.0	000	00.0
Instruction-Related Technology	6500	0.00	0.00	0.0		000
Board	7100	0.00	0.0	00.0	00.0	000
General Administration	7200	0.00	0.00	00.0	0.00	000
School Administration	7300	306,824.00	46,800.00	00.0	28 195 00	1031 820 001
Facilities Acquisition and Construction	7400	0.00	0.00	00.0	000	(00.720,102)
Fiscal Services	7500	0.00	0.00	00.0		000
Food Services	7600	0.00	0.00	00.0		000
Central Services	7700	0.00	0.00	00.0	000	0.00
Student Transportation Services	7800	0.00	0.00	00.0		000
Operation of Plant	7900	0.00	0.00	0.00	00.0	000
Maintenance of Plant	8100	0.00	0.00	00.0	000	00.0
Administrative Technology Services	8200	0.00	0.00	00.0	000	000
Community Services	9100	0.00	0.00	0.00	000	000
Interest on Long-Term Debt	9200	0.00	0.00	00.0	0.00	000
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		648,268.00	46,892.00	0.00	28,195.00	(573,181.00)

General Revenues: Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Proverty Taxes Levied for Coniced	Local Sales Taxes, Extend for Capital Frogects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings	Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers	Change in Net Position Net Position, July 1, 2014 Adjustments to Net Position Net Position, June 30, 2015
General Taxes: Proper Proper	Local (Local (Grants ar Investme Miscellar	Special I Extraordi Transfers Total Ge	Change Net Positi Adjustme Net Positi

0.00	0.00	0.00	0.00	538,035.00	16.00	0.00	0.00	0.00	0.00	538,051.00	(35, 130.00)	75,193.00	0.00	40,063.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS First Coast Technical College For the Fiscal Year Ended June 30, 2015

			-	Program Revenues		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:	-					
Instruction	5000	3,514,802.00	2,097,946.00	631.094.00	93.147.00	(602 615 00)
Student Support Services	6100	0.00	00.0	0.00	00.0	0.00
Instructional Media Services	6200	0.00	0.00	0.00	00.0	
Instruction and Curriculum Development Services	6300	1,735,375.00	290,551.00	602.111.00	0.00	(847 713 00)
Instructional Staff Training Services	6400	00.0	0.00	0.00	0.00	000
Instruction-Related Technology	6500	0.00	00.0	0.00	0.00	000
Board	7100	0.00	0.00	0.00	00.0	000
General Administration	7200	0.00	0.00	0.00	000	00.0
School Administration	7300	345,014.00	96,084.00	00.0	00.0	0000
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	60.248.00	60.248 00
Fiscal Services	7500	377,511.00	260,937.00	00.0	0.00	(116 574 00)
Food Services	7600	0.00	0.00	0.00	00.0	000
Central Services	7700	1,054,721.00	0.00	00.0	0.00	1 054 721 001
Student Transportation Services	7800	0.00	0.00	0.00	0.00	000
Operation of Plant	7900	1,466,702.00	00.0	0.00	12.699.00	(1 454 003 00)
Maintenance of Plant	8100	642,335.00	56,353.00	0.00	231 488 00	(354 494 00)
Administrative Technology Services	8200	428,476.00	0.00	00.0	0.00	(428 476 00)
Community Services	9100	305,329.00	0.00	00.0	000	(00.011,021)
Interest on Long-Term Debt	9200	0.00	0.00	00.0	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		9,870,265.00	2,801,871.00	1,233,205.00	397,582.00	(5,437,607.00)

Revenues:	
General	Taxes:

Property Taxes. Levied for Onerational Purnoses	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, 2014	Adjustments to Net Position	Net Position, June 30, 2015
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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS St. Augustine Public Montessori For the Fiscal Year Ended June 30, 2015

FUNCTIONS Number						
				Operating	Capital	Revenue and Changes
	ount		Charges for	Grants and	Grants and	in Net Position
Component Unit Activition	nber	Expenses	Services	Contributions	Contributions	Component Unit
Instruction 5000	00	246,782.00	9,325.00	0.00	0.00	(737 457 00)
Student Support Services 6100	00	0.00	0.00	00.0		000
Instructional Media Services 6200	00	0.00	0.00	0.00	00.0	0.00
Instruction and Curriculum Development Services 6300	00	9,433.00	0.00	0.00	00.0	(0.433.00)
Instructional Staff Training Services 6400	00	0.00	0.00	0.00	00.0	0.00
Instruction-Related Technology 6500	00	0.00	0.00	0.00	00.0	0.00
Board 7100	00	0.00	0.00	0.00	00.0	000
General Administration 7200	00	0.00	0.00	0.00	0000	000
School Administration 7300	00	172,278.00	0.00	0.00	000	(177 778 00)
Facilities Acquisition and Construction 7400	00	0.00	0.00	0.0		0.00
Fiscal Services 7500	00	0.00	0.00	00 0		0.00
Food Services 7600	00	0.00	0.00	000	0.00	0.00
Central Services 7700	00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services 7800	00	0.00	0.00	0.00	0.00	0.00
Operation of Plant 7900	00	0.00	0.00	0.00	00.0	000
Maintenance of Plant 8100	00	23,619.00	0.00	000	00.0	(73 610 00)
Administrative Technology Services 8200	00	0.00	0.00	0.00	00.0	000
Community Services 9100	00	6,266.00	0.00	0.00		(0) 99C 9)
Interest on Long-Term Debt 9200	00	0.00	0.00	0.00	000	00.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		458,378.00	9,325.00	0.00	0.00	(449,053.00)

Revenues:	
General	Taxes:

Exhibit J-2c Page 39 Exhibit J-2d Page 40

> DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS St. Johns County Education Foundation For the Fiscal Year Ended June 30, 2015

				Program Revenues		Nat (Evnance)
		1				(astradyar) tavi
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Comparent II-it
Component Unit Activities:						COMPONENT ONL
Instruction	5000	811,299.00	0.00	349 898 00	0.00	(461 AD1 000
Student Support Services	6100	0.00	0.0	000	0.00	(UU.TU+, TU+)
Instructional Media Services	6200	0.00	0.00	000	00.0	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	000	000	00.0
Instructional Staff Training Services	6400	0.00	00.0	000	00.0	00.0
Instruction-Related Technology	6500	0.00	00.0	00.0	0.00	0.00
Board	7100	0.00	00.0	000	0.00	0.00
General Administration	7200	00.0	000	0.00	0.00	0.00
School Administration	7300	00.0	000	00.0	0.00	0.00
Facilities Acquisition and Construction	7400	00.0	000	00.0	0.00	0.00
Fiscal Services	7500	000	00.0	00.0	0.00	0.00
Food Services	7600	000	00.0	00.0	0.00	0.00
Central Services	7700	00.0	00.0	0.00	0.00	0.00
Student Transportation Services	7800	00.0	0.00	0.00	0.00	(34,599.00)
Operation of Plant	0062	0.00	0.00	00.0	0.00	0.00
Maintenance of Plant	8100	0.00	00.0	000	0.00	00.0
Administrative Technology Services	8200	0.00	0.00	000	0.00	00.0
Community Services	9100	0.00	00.0	00.0	00.0	0.00
Interest on Long-Term Debt	9200	0.00	00.0	000	00.0	0.00
Unallocated Deprectation/Amortization Expense		00.0				0.00
Total Component Unit Activities		845,898.00	00.0	349.898.00		0.00
				A0:000	00.0	(420,000.00)

Revenues:	
General	Taxes:

0.00	0.00	0.00	0.00	495,142.00	1,479.00	0.00	0.00	0.00	0.00	496,621.00	621.00	745,407.00	0.00	746,028.00
i														

Exhibit J-2e Page 41

> 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, 2015

				Program Davanas		
				I LUGIAIII ACVEILUCS		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Compared 11-11
Component Unit Activities:						Component Unit
Instruction	5000	219,716.00	420.405.00	00.0	000	
Student Support Services	6100	0.00	0.00	000	0.00	200,689.00
Instructional Media Services	6200	00.0	000	00.0	0.00	0.00
Instruction and Curriculum Development Services	6300	2.716.00	00.0	0.0	0.00	0.00
Instructional Staff Training Services	6400		00.0	0.0	0.00	(2,716.00)
Instruction-Related Technology	6500	000	00.0	0.00	0.00	0.00
Board	7100	8 750 00	0.00	0.00	0.00	0.00
General Administration	0011	00.001,0	0.00	0.00	0.00	(8,750.00)
School Administration	0077	0.00	0.00	00.0	0.00	0.00
	/300	131,852.00	0.00	0.00	0.00	(131 852 00)
racultues Acquisition and Construction	7400	0.00	0.00	0.00	00.0	
FISCAL SETVICES	7500	1,859.00	0.00	0.00	00.0	0.00
Food Services	7600	5,980.00	0.00	00.0	000	(1,02,020)
Central Services	7700	0.00	0.00	000	00.0	[00.094'C]
Student Transportation Services	7800	808.00	00.0	00.0	0.00	0.00
Operation of Plant	7900	55.435.00		00.0	0.00	(808.00)
Maintenance of Plant	8100	0.00	000	00.0	0.00	(55,435.00)
Administrative Technology Services	8200	0000	00.0	00.0	0.00	0.00
Community Services	0100	000	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	0000	00.0	00.00	0.00	0.00	0.00
Inallocated Devreciation/Amortization Durance	0076	2,966.00	00.0	0.00	0.00	(2.966.00)
Total Commonent Pluit A officiation		21,734.00				(21.734.00)
A VIAL COULDUCILL OILL ACTIVITIES		451,816.00	420,405.00	0.00	0.00	(3141100)
						122000000

Revenues:	
General]	Tawar.

I	0.00	8	0.00	8	0.00	8	8	8	00	8	2	0	Ô	2	Q
	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.(00.0	0.00	31,411.00)	17,843.00)	0.00	(49, 254, 00)
												(31	(17		(49

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY Therapeutic Learning Center For the Fiscal Year Ended June 30, 2015

				Program Revenues		
		1				Net (Expense)
				Operating	Capital	Revenue and Changes
FUNCTIONS	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Compared 11-11
Component Unit Activities:						
Instruction	5000	197,413.38	208,006.08	21 303 00	000	1 001 10
Student Support Services	6100	0.00	000	000	0.0	01.6895.10
Instructional Media Services	6200	0.00		000	0.00	0.00
Instruction and Curriculum Development Services	6300	2.013.33		00.0	0.00	0.00
Instructional Staff Training Services	6400	0.0		00.0	0.00	(2,013.33)
Instruction-Related Technology	6500	000	000	0.00	0.00	0.00
Board	7100	000	0.00	0.00	0.00	0.00
General Administration	7200	00.0	0.00	0.00	0.00	0.00
School Administration	0071	00.0	0.00	0.00	0.00	0.00
	/200	19,438.07	0.00	0.00	00.0	(10 126 01)
	7400	48,000.00	0.00	00.0	3 760 00	(/0.967421)
Fiscal Services	7500	0.00	00.0	00.0	00.001,6	(44,240.00)
Food Services	2600	00.0	000	0.00	0.00	0.00
Central Services	7700		00.0	0.00	0.00	0.00
Student Transportation Services	7800	0000	0.00	0.00	0.00	0.00
Operation of Plant	7000	00.0 17 EAC 2	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0,391.04	0.00	0.00	00.0	(6,397.64)
Administrative Technology Services	8200	10.260,01	0.00	0.00	0.00	(13,892.57)
Community Services	0100	0.00	00.0	0.00	0.00	0.00
Interest on Long-Term Debt	9100	0.00	0.00	0.00	0.00	0.00
Inallocated Damaciotics /	0076	0.00	0.00	0.00	00.0	000
Total Comment IT 1: 4 A 4: 12		11,546.56				(11 546 56)
AUGU COMPUTER UNIT ACTIVITIES		298,701.55	208,006.08	21,303.00	3 760 00 1	(00:040:11)
					1 00100162	(74.200,00)

Revenues:	
General	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 Extraordinary Items Fortal General Revenues, Special Items, Extraordinary Items and Transfers Over Position Net Position Net Position

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	(65,632.47)	451,727.55	0.00	386,095.08

Exhibit J-2g Page 43

> DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS St. Johns Community Campus For the Fiscal Year Ended June 30, 2015

				Program Revenues		Nat (Exnanca)
				Onservice		(Selled and the selled
	Account		Charges for	Crants and	Capital	Revenue and Changes
FUNCTIONS	Number	Expenses	Services	Contributions		In Net Position
Component Unit Activities:					CONTRACTOR	Component Unit
Instruction	5000	182.030.25	409 046 66	00.000 C		
Student Support Services	6100	00.0		0.000	0.00	229,016.41
Instructional Media Services	6200	000		0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1 00.0	0.00	00:0	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	(4,087.15)
Instruction-Related Technology	6500	00.0	00.0	0.00	0.00	0.00
Board	7100	00.0	000	0.00	00.0	0.00
General Administration	0017	00.0	0.00	0.00	0.00	0.00
School Administration	2007	00.0	0.00	0.00	0.00	0.00
	0000/	61,317.13	0.00	0.00	00.0	(67 217 13)
racilities Acquisition and Construction	7400	46,000.00	00.0	000	0.551.00	(51.116.10)
Fiscal Services	7500	00.0	000	00.0	0.400.6	(30,446.00)
Food Services	7600		00.0	0.00	0.00	0.00
Central Services	1700	0000	00.0	0.00	0.00	0.00
Student Transportation Services	7800	71 010 03	0.00	0.00	0.00	0.00
Operation of Plant	7900	7 110 77	0.00	0.00	0.00	(24,818.03)
Maintenance of Plant	8100	17:611()	00.0	0.00	0.00	(7,119.27)
Administrative Technology Services	8200	1 000 00	0.00	0.00	0.00	(12,271.75)
Community Services	0100	1,000.00	0.00	0.00	0.00	(1,880.00)
Interest on Long-Term Debt	0010	0.00	0.00	0.00	0.00	0.00
Unallocated Denreciation/Amortization Exnense	0076	0.00	0.00	0.00	0.00	0.00
Total Component Unit Activities		17.601				(159.21)
		345,682.79	409,046.66	2,000.00	9.554.00	74 017 87
						10.11/61 1

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, 2014	Adjustments to Net Position	Net Position, June 30, 2015

	0	6	-	-	-	-			-	-	-		-	
0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1.0	0.00	8.9(
											74,917.87	185,511.03		260,428.90
											1	18		26
\Box														

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, 2015

				Program Revenues		Net (Exnense)
				Onenetica		(Jenders) tot
	Account		Charges for	Operating Grants and	Capital	Revenue and Changes
FUNCTIONS	Number	Expenses	Services	Contributions	Control of the second	in Net Position
Component Unit Activities:			222		CONTENDED	Component Unit
Instruction	5000	5.510.991.63	3 144 820 74	1 001 205 001		
Student Support Services	6100	0.00	000	0.001,000	95,147.00	(1,268,728.89)
Instructional Media Services	6200	00.0	000	0.00	0.0	0.00
Instruction and Curriculum Development Services	6300	1 756 110 48	00:0	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	00.100,022	602,111.00	0.00	(863,457.48)
Instruction-Related Technology	6500	00.0	0.00	0.00	00.00	0.00
Board	7100	00.0	0.00	0.00	0.00	0.00
General Administration	100	8,/20.00	0.00	0.00	0.00	(8 750 00)
	/200	0.00	0.00	0.00	00.0	000
School Auministration	7300	1,042,723.20	142.884.00	00.0	00 102 00	0.00
Facilities Acquisition and Construction	7400	94,000.00	0.00	000	72 552 00	(8/1,644.20)
Fiscal Services	7500	379.370.00	00 250 057 00	00.0	00.205,57	(20,438.00)
Food Services	7600	\$ 080 00	00.002	0.00	0.00	(118,433.00)
Central Services	0022	00.097,0	0.00	0.00	0.00	(5,980.00)
Student Transportation Services	7800	1,009,320.00	0.00	0.00	0.00	(1,089,320.00)
Operation of Plant	7900	1 525 553 01	0.00	0.00	0.00	(25,626.03)
Maintenance of Plant	8100	16.000,000,1	0.00	0.00	12,699.00	(1,522,954.91)
Administrative Technology Services	0100	032,110.32	00,505,00	0.00	231,488.00	(404,277.32))
Community Services	0700	430,356.00	00.00	0.00	0.00	(430,356,00)
Interest on Long-Term Dahr	9100	311,595.00	00.0	0.00	0.00	(311.595.00)
I Inglineated Demericition / A most reation D	0076	2,966.00	0.00	0.00	0.00	00 996 ()
Total Component I'n it Activities		33,439.77				(33 439 77)
		12,919,009.34	3,895,545.74	1,606,406.00	439.091.00	(6 977 966 60)
						100.00/11/00

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 Transfers Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Otal General Revenues, Special Items, Extraordinary Items and Transfers Intransfers Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Net Position, July 1, 2014 Adjustments to Net Position Net Position, June 30, 2015

Exhibit J-2h Page 44

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2015

Exhibit K-1 FDOE Page 1 Fund 100

For the Fiscal Year Ended June 30, 2015	······································	Fund 1
REVENUES	Account	
	Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	222,451,:
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	222,451.
Federal Through State and Local:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0,0
State:		
Florida Education Finance Program (FEFP)	3310	81,016,794.0
Workforce Development	3315	4,406,365.0
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	160,868.0
Adults with Disabilities	3318	84,936.0
CO&DS Withheld for Administrative Expenditure	3323	20,160.0
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	206,750.0
State Forest Funds	3342	
State License Tax	3343	66,156.0
District Discretionary Lottery Funds	3344	125,216.0
Categorical Programs:		
Class Size Reduction Operating Funds	3355	37,283,259.0
Florida School Recognition Funds	3361	2,572,747.0
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	724,056,6
Preschool Projects	3372	124,000,0
Other State:	5572	
Reading Programs	3373	
Full-Service Schools Program	3378	76 264 6
State Through Local	3380	76,364.6
Other Miscellaneous State Revenues	3399	107.031.3
Total State	3300	187,031.3
ocal:		126,930,703.8
District School Taxes	3411	112 214 000 5
Tax Redemptions	3421	113,214,099.5
Payment in Lieu of Taxes	3421	149,773.2
Excess Fees		
Tuition	3423	
Rent	3424	<u> </u>
Interest on Investments	3425	582,277.3
	3431	161,009.2
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments		
	3433	
Gifts, Grants and Bequests		
Student Fees:	3433	
Student Fees: Adult General Education Course Fees	3433 3440 3461	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees	3433 3440 3461 3462	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees	3433 3440 3461 3462 3463	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees	3433 3440 3461 3462	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees	3433 3440 3461 3462 3463	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees	3433 3440 3461 3462 3463 3463 3464	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees	3433 3440 3461 3462 3463 3464 3465	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees	3433 3440 3461 3462 3463 3464 3465 3466	
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468	733,755.9
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467	733,755.9
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469	733,755.9
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471	733,755.9 7,710.0 265,022.2
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Prekindergarten Early Intervention Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472	733,755.9 7,710.0 265,022.2 79,554.0
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees	3433 3440 3461 3462 3463 3464 3465 3466 3466 3468 3469 3471 3473	733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472	733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local:	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479	733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.30
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.3 108,778.7
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493 3494	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.3 108,778.7 584,653.6
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3433 3440 3461 3462 3463 3464 3465 3466 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493 3494 3495	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.3 108,778.7 584,653.6
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493 3494	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.3 108,778.7 584,653.6
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3433 3440 3461 3462 3463 3464 3465 3466 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493 3494 3495	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.3 108,778.7 584,653.6 2,062,295.8
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493 3494 3495 3496	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.3 108,778.7 584,653.6 2,062,295.8 79,841.00
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493 3494 3495 3497	5,696.9 733,755.9 733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.30 108,778.7 584,653.6 2,062,295.8 79,841.00 32,419.4 311,330.6
Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees Capital Improvement Fees Postsecondary Lab Fees Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk 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	3433 3440 3461 3462 3463 3464 3465 3466 3467 3468 3469 3471 3472 3473 3479 3491 3492 3493 3494 3495 3496 3497 3498	733,755.9 733,755.9 7,710.0 265,022.2 79,554.0 4,840,603.9 476,338.9 22,222.4 549,263.3 108,778.7 584,653.6 2,062,295.8 79,841.00

FYPENDTURS Address 100 200 400 600 700 700 Moreti Number Satisfies Services Services Services Gamalia Omer 300 000 1003/32815 Total Moreti Services Services Services Services Services 125/3216 125/3216 1003/32815	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, 2015	VTY ND CHANGE	S IN FUND BALANCE -	- GENERAL FUND (Co	ntinued)					Exhibit K-1 FDOE Page 2 Fund 100	
XYPENDITURES Name Same Beneficies Denegics Denegics Denegics Control Control Control Same		Account	100	200	300	400	500	600	700		
interfere 500 103701 (39.64 34.50(18.06 array 24.59(18.06 array 2.559 (15 array 2.559 (15 array 2.644.277 (25 array 2.648.774 (25 array 2.640.754 (27 rray 2.640.754 (27 rray	EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Sumplies	Capital Outlav	-	Totals	
	Current:						Condition pro-	Cunud	Oliid		
evector 6100 12.04.412.02 4.20.15.304 2.93.93.68 2.97.06 2.87.06 2.97.06	Instruction	5000	103,701,039.64	34,530,218.90	11,482,026.87	2,559.15	6,544,277.62	1,293,540.82	2.648.724.56	160.202.387.56	
	Student Support Services	6100	12,084,422.22	4,201,562.80	595,959.68		76,240.06	28,926.58	827.00	16.987.938.34	
	Instructional Media Services	6200	3,127,594.16	1,164,224.61	38,878.18		67,142.81	197,798.92	500.00	4.596,138.68	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Instruction and Curriculum Development Services	6300	2,828,063.12	828,215.65	86,315.25		78,137.56	23,446.74	1.340.40	3.845.518.72	
d Technology 6500 $2819,675,50$ $9172,173$ $2.576,665,73$ $3.770,82$ $8601,82$ $101,46,55$ 7000 $733,80,75$ 7000 $734,40,75$ 7000 $734,61,75$ 7000 $734,61,75$ 7000 $13,30,94$ 7000 $13,41,112,81$ $3.022,406,05$ $2.567,700$ $2.155,732$ $415,007$ $13,30,94$ 7000 $13,41,112,81$ $3.022,406,05$ $2.567,700$ $2.155,732$ $415,007$ $13,30,94$ 7000 $13,30,94$ 7000 $13,30,94$ 7000 $13,30,94$ 7000 $13,30,94$ 7000 $13,30,54,07$ $13,30,54,07$ $13,30,54,07$ $13,30,54,07$ $13,30,54,07$ $13,20,64,07$ <t< td=""><td>Instructional Staff Training Services</td><td>6400</td><td>2,736,947.59</td><td>838,216.44</td><td>445,433.08</td><td></td><td>20,106.75</td><td>957.99</td><td>42.836.19</td><td>4.084.498.04</td></t<>	Instructional Staff Training Services	6400	2,736,947.59	838,216.44	445,433.08		20,106.75	957.99	42.836.19	4.084.498.04	
initial 7100 223,40.73 118,321.03 759,63.57.8 2162.77 2162.77 100 7300 $11,321.12.8$ $325,617.60$ $11,32.81.24$ 7100 $13,30.94$ 7100 7300 $11,451.112.86$ $325,617.60$ $12,557.32$ $415,61.72$ $413,61.67$ $428,106.67$ $510,264.67$ $510,246.67$ $510,266.67$ $510,266$	Instruction-Related Technology	6500	2,819,676.50	907,337.54	2,576,045.72	3,720.82	8,601.82	10,146.55		6.325.528.95	
interf 2300 $2.54,19.4$ 68,132,49 $2.56,27.60$ $4.733,82$ $415,00$ $13,380,94$ interf 7300 $1.474,112.28$ $3.622,40.03$ $2.052,40.03$ $2.052,40.03$ $2.035,40.7$ $13,540.7$ $13,00,448$ interf 7300 $1.175,823,23$ $3.82,01.817$ $1.22,441,23$ $8.68,77$ $2.135,906$ $1.635,924,507$ $1.206,439$ $3.0,748,65$ $3.0,246,53$ $3.0,247,67$ $4.206,439$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,748,65$ $3.0,743,65$	Board	7100	223,460.75	118,321.03	769,625.78		2,162.77		70.00	1.113.640.33	
nind 7300 11.451.112.58 3.02.240.03 2.06.250.08 1.25.67.32 1.39.247.07 4.2046.48 ion and Construction 7410 973.9380 3.02.340.03 2.06.250.08 2.15.567.32 1.39.247.07 42.046.48 1.56.44.07 ion and Construction 7300 1.175.83.23 382.08.17 2.05.365.82 2.239.546.03 1.25.467.23 1.26.407 42.04.26 5.07.34 1.56.44.07 1.45.44.05 1.47.44.02 1.56.44.07 1.47.44.02 1.47.44.02 1.56.44.07 1.56.44.07 1.41.44.09 1.41.44.07 1.41.40.06 1.41.40.06 1.41.40.06 1.41.40.06 1.41.40.06 1.41.40.06 1.41.40.06 1.41.40.06 1.44.40.05 1.44.40.06 1.44.40.06 1.44.40.06 <	General Administration	7200	254,134.14	68,132.49	25,627.60		4,733.82	415.00	13,380.94	366.423.99	
ion and Construction7410973.938.03302.86.552.229.348.088.668.77 $6.864.30$ $4.28,105.42$ $13.654.07$ $13.654.07$ 7000 $1,175.82.323$ 382.018.17 $112.464.25$ $21.590.08$ $1.658.95$ $50,734.86$ $50,734.86$ 7000 7700 $2,338,173.11$ $760.998.54$ $21.245.67$ $21.535.67$ $1.455.65$ $1.457.69$ $51.204.246$ $5.402.96$ atton Services7900 $6,200.983.54$ $2.738,173.11$ $760.998.54$ $3.10.25.56$ $3.10.25.56$ $3.11.204.24$ $21.1204.24$ attom Services8000 $4.3731.16$ $2.338,173.11$ $760.983.54$ $3.20.535.47$ $3.12.367.61$ $7.127.78$ $211.204.24$ attom Services8000 $4.2331.480.0$ $3.200.983.54$ $3.209.285.547$ $1.965.610.79$ $114.020.58$ $3.70.292.56$ attom Construction8000 $2.321.457.0$ $8.3.70.92.62.347$ $5.448.149.96$ $1.016.510.79$ $114.020.58$ $3.70.292.96$ attom Construction9100 $2.332.500.31$ $82.1796.47$ $77.91.97$ $6.717.72$ $4.492.56$ $3.70.292.96$ and Construction740 $1.916.510.79$ $1.94.92.216$ $7.24.91.67$ $3.74.92.96$ $3.70.292.96$ and Construction740 $1.916.510.79$ $1.94.92.56$ $7.24.91.76$ $3.74.91.96$ and Construction740 $1.92.21.946$ $1.916.56.76$ $3.74.92.96$ and Construction740 1.200 $1.92.21.946$ $1.916.926$ $3.74.91.96$ and Co	School Administration	7300	11,451,112.58	3,622,406.03	206,250.08		215,567.32	139,247.67	42.046.48	15.676.630.16	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Facilities Acquisition and Construction	7410	973,938.03	302,866.55	2,229,348.08	8,688.77	6,864.30	428,105.42	13,654.07	3.963.465.22	
760 738,173.11 760,998,54 265,563.82 5,022.59 45,731.19 14,265,46 5,402.98 5 ation Services 7900 6,200,983.54 2,794,638.8 3,022.59 45,731.19 14,265,46 5,402.98 2,402.94 ation Services 7900 7,121,652.68 3,200,983.54 3,600,975 5,448,149 1,115,088.20 200,00 th 200 8100 4,233,480.9 1,492,404.34 75,04910 149,221.97 466,494,46 1,115,088.20 200.00 cbmology Services 8200 23,135.69 266,253.47 149,221.97 466,494,46 1,115,088.20 200.00 cbmology Services 8200 23,135.69 266,253.47 149,221.97 466,492.46 1,115,088.20 21,030.6 cbmology Services 8200 23,540.10 149,221.97 466,492.46 1,115,088.20 21,030.6 cbmology Services 8200 31,541.48 77,177 466,493.46 1,116,088.20 21,059.69 cbm 920 7400 140,141.49 77,01	Fiscal Services	7500	1,175,823.23	382,018.17	122,464.23		21,559.08	1.638.93	50.734.86	1 754 238 50	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Food Services	7600								0.00	
ation Services 7800 6,200,983.54 2,794,628.81 5,12,43.57 1,585,54.613 5,49,582.30 7,257.78 2,11,204,24 24 24 24 24 24 24 24 24 24 24 24 24 2	Central Services	7700	2,338,173.11	760,998.54	265,565.82	5,022.59	43,731.19	14,265,46	5.402.98	3 433 159 69	
t79007,121,635.683,200,585.943,690,973.65 $5,448,149.96$ $1,016,510.79$ $174,020.58$ $370,429.56$ latt8100 $4,233,148.09$ $1,492,149$ $1,492,21,97$ $466,894.46$ $1,115,088,20$ $200,00$ collopy Services8200 $2,331,157.02$ $85,373,49$ $1,492,21,97$ $466,894.46$ $1,115,088,20$ $200,00$ collopy Services8200 $2,351,360,31$ $82,377,693$ $772,04910$ $149,221,97$ $466,894.46$ $1,115,088,20$ $370,429,36$ collopy Services 9100 $2,352,500,31$ $82,3175,69$ $77,191,49$ $77,191,49$ $6,717,72$ $46,492,36$ $370,429,236$ $370,429,36$ collopy Services 9100 $2,352,500,31$ $82,1736,47$ $77,191,49$ $96,825,60$ $315,698,20$ $316,698,00$ collop and Construction 720 9100 9100 $2,352,309,71$ $82,1,796,47$ $71,1772$ $46,492,36$ $370,435,80$ lay 710 9100 710 $909,825,60$ $910,100$ $909,825,60$ $910,100$ lay 710 $910,100$ $909,825,70$ $9371,862,26$ $4,819,129,37$ $3,454,188,87$ lay 100 $16,3853,799,71$ $56,119,307,90$ $24,142,43,73$ $7,202,909,29$ $9,371,862,26$ $4,819,129,37$ $3,454,188,87$ lay 100 100 $100,100$ $100,100$ $9,371,862,26$ $4,819,129,37$ $3,454,188,87$ lay 100 $100,100$ $100,100$ $9,371,862,26$ $4,819,129,37$	Student Transportation Services	7800	6,200,983.54	2,794,628.81	512,435.67	1,585,546.03	549,582.30	7,257.78	211.204.24	11.861.638.37	
Int 8100 4.233,148.09 1,492,404.24 752,049.10 149,221.97 466,894.46 1,115,088.20 200.00 270.00 200.00 270.00 24.42.43.73 7.202.00.20 23.53.79.71 24.42.43.73 7.202.00.20 9.371.86.20 3.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87 2.454.188.87	Operation of Plant	7900	7,121,625.68	3,200,585.94	3,690,973.63	5,448,149.96	1,016,510.79	174,020.58	370,429,56	21.022.296.14	
chinology Services 82.00 23.1,157.02 83.373.69 2.66,253.47 6,717.72 46,492.36 37,698.00 15,139.59 ces 9100 2.352.500.31 82.1,756.47 77,191.49 77,191.49 6,717.72 46,492.36 37,698.00 15,139.59 ces 7420 9100 2.352.500.31 82.1,756.47 77,191.49 969.825.69 15,139.59 969.825.69 15,139.59 969.825.69 15,139.56 15,139.56	Maintenance of Plant	8100	4,233,148.09	1,492,404.24	752,049.10	149,221.97	466,894.46	1,115,088.20	200.00	8.209.006.06	
ces 9100 2.353.500.31 821,796.47 77,191.49 32,430.18 52,450.10 15,139.59 <th 14,13<="" td=""><td>Administrative Technology Services</td><td>8200</td><td>231,157.02</td><td>85,373.69</td><td>266,253.47</td><td></td><td>6,717.72</td><td>46,492.36</td><td>37,698.00</td><td>673,692,26</td></th>	<td>Administrative Technology Services</td> <td>8200</td> <td>231,157.02</td> <td>85,373.69</td> <td>266,253.47</td> <td></td> <td>6,717.72</td> <td>46,492.36</td> <td>37,698.00</td> <td>673,692,26</td>	Administrative Technology Services	8200	231,157.02	85,373.69	266,253.47		6,717.72	46,492.36	37,698.00	673,692,26
ion and Construction 7420 4420 453 69 451 69 4	Community Services	9100	2,352,500.31	821,796.47	77,191.49		243,031.89	52,450,10	15.139.59	3.562.109.85	
By 9300 W////////////////////////////////////	Capital Outlay: Facilities Acquisition and Construction	7420						969 825 69		960 875 60	
tion 9200) incipal 100 100 100 101 101 101 101 10	Other Capital Outlay	9300						315 504 58		315 504 58	
morpal 710 7110 71111111111111111111111111111	Debt Service: (Function 9200)									00.100.010	
730 710 710 710 710 710 710 720 9371 86.118.87 7.34.43.73 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.302.909.29 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.35 9.371.862.26 4.819.129.37 3.454,188.87 7.35 7.35 9.357 3.454,188.87 7.355 9.371.862.36 9.357 3.454,188.87 7.355 9.356 9.357 3.454,188.77 7.355 9.356 9.356 9.357 3.454,188.77 7.355 9.356 9.356 9.356 9.356	Kedemption of Principal	710								0.00	
of Revenues Over Expenditures 21/11/11/11/11/11/11/11/11/11/11/11/11/1	Interest	720								0.00	
	Total Expenditures		163,853,799.71	56,119,307.90	24,142,443.73	7,202,909.29	9,371,862.26	4,819,129.37	3,454,188.87	268,963,641.13	
	Excess (Deficiency) of Revenues Over Expenditures									(17,543,839.12)	

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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, 2015

OTHER FINANCING SOURCES (USES) Account and CHANGES IN FUND BALANCES Number Loans 3720 Sale of Capital Assets 3730 Loss Recoveries 3740 50,087.85 Transfers In: From Debt Service Funds 3620 From Capital Projects Funds 3630 5,114,087.00 From Special Revenue Funds 3640 979,000.00 From Permanent Funds 3660 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 6,093,087.00 Transfers Out: (Function 9700) To Debt Service Funds 920 To Capital Projects Funds 930 To Special Revenue Funds 940 To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 0.00 **Total Other Financing Sources (Uses)** 6,143,174.85 Net Change In Fund Balance (11,400,664.27)Fund Balance, July 1, 2014 2800 59,630,402.73 Adjustments to Fund Balance 2891 Ending Fund Balance: Nonspendable Fund Balance 2710 446,664.43 Restricted Fund Balance 2720 558,518.56 Committed Fund Balance 2730 9,343,316.20 Assigned Fund Balance 2740 31,916,339.47 Unassigned Fund Balance 2750 5,964,899.80

2700

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Total Fund Balances, June 30, 2015

Exhibit K-1 FDOE Page 3 Fund 100

48,229,738.46

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

Exhibit K-2 FDOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2015

For the Fiscal Year Ended June 30, 2015		Fund 41
REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	3,243,642.44
School Breakfast Reimbursement	3262	746,152.10
Afterschool Snack Reimbursement	3263	37,753.97
Child Care Food Program	3264	
USDA-Donated Commodities	3265	556,033.39
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	102,043.95
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	4,685,625.85
State:		
School Breakfast Supplement	3337	25,892.00
School Lunch Supplement	3338	37,070.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	62,962.00
Local:		
Interest on Investments	3431	4,903.70
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,817,136.00
Student Breakfasts	3452	76,993.90
Adult Breakfasts/Lunches	3453	1,480.60
Student and Adult á la Carte Fees	3454	4,934,322.82
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	125,104.78
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,959,941.80
Total Revenues	3000	11,708,529.65

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, 2015

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2015	Account	Fund 41
EXPENDITURES (Function 7600/9300)	Number	
Salaries	100	3,825,902.88
Employee Benefits	200	1,804,918.59
Purchased Services	300	103,650.63
Energy Services	400	86,723.32
Materials and Supplies	500	4,323,547.50
Capital Outlay	600	16,441.19
Other	700	338,600.90
Other Capital Outlay (Function 9300)	600	196,570.84
Total Expenditures		10,696,355.85
Excess (Deficiency) of Revenues Over Expenditures		1,012,173.80
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	(979,000.00)
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(979,000.00)
Total Other Financing Sources (Uses)		(979,000.00)
Net Change in Fund Balance		33,173.80
Fund Balance, July 1, 2014	2800	1,258,622.84
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	288,555.48
Restricted Fund Balance	2720	1,003,241.16
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	1,291,796.64

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, 2015

Exhibit K-3 FDOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2015		Fund 420
REVENUES	Account Number	
Federal Direct:	Transor	· · · · · · · · · · · · · · · · · · ·
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	1,060,963.02
Total Federal Direct	3100	1,060,963.02
Federal Through State and Local:		1,000,705.02
Career and Technical Education	3201	386,803.64
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	6,504,332.75
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	279,973.00
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	3,604,523.47
Teacher and Principal Training and Recruiting - Title II, Part A	3225	597,098.94
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	83,384.44
Total Federal Through State and Local	3200	11,456,116.24
State:		
State Through Local	3380	
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	12,517,079.26

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For the Fiscal Year Ended June 10, 2015		100	, UNE	- 1	007				FLXOE Page 7 Fund 820
EXPENDITURES	Account Number	100 1-1-1-1	Employee	Purchased	400 Energy	500 Materials	600 Capital	700	Totals
Current:		Salaries	Benelits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	2,546,638.80	690.081.17	1,506,053.31		268.156.19	19 211 92	11 107 FTF	00 KHL 130 V
Student Support Services	6100	1,500,724.26	479,660.26	133,070.96		53,096,96	8,816.75	#//100/LT2	01 021 221 C
Instructional Media Services	6200								0.0
Instruction and Currentum Development Services	6300	1,469,586.49	397,908.70	182.570.47		8,232.40	7,880.46	3,745.31	2,069,923.83
fortuntion Delated Technologue	6400	711,525.54	188,962.11	477.765.73		14,975.29	2,844.66	41,033.74	1,437,107.07
und determined twintongy Board	0004								0.00
General Administration	7200								0.00
School Administration	7300							582,761.78	582,763.78
Facilities Acquisition and Construction	7410								000
Fiscal Services	7500								0.00
Food Services	7600								100
Central Services	7700								000
Student Transportation Services	7800			74,994,41					74,994,41
()peration of Plant	1900			68.29		143.40			211.69
Maintenance of Flan	8100	-		2,423.37			5,890.82		61.415,8
Prominumiariye Textinology Services	8200								0.00
Capital Outlay:	0016	4 995 36		11111111111111111111		222.40	65.09		60,534.02
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300						22 130 78		0.00
Total Expenditures		6,273,470.45	2,070,147.37	2.378,662,58	00'0	344 826 64	407.740.67	11111111111111	56,136,28
Excess (Deficiency) of Revenues over Expenditures		111111111111111							12,517,079,26
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								007.8
Luans	3720								
Sale of Capital Assets	3730								
Loss Recoveries Transfere In:	3740								
From General Fund	10195								
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 Transfers Out: (Buscien 9700)	3600	0.00							
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Punds	960								
To Internal Service Funds	970								
To Enterprise Funds	066								
Total Transfers Out	00/.6	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2014	2800	0.00							
Adjustments to Fund Halance Ending Fund Balance:	2891								
Nonspendable Fund Halance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance Total Pind Balances Inner \$0, 2015	2750								
TURE Lance presentational faulty FO, ALLS	700/7	0.00							

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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, 2015					Exhibit K-4 FDOE Page 8
REVENUES	Account	Targeted ARRA Stimulus Funds	Other ARRA Stimulus Grants	ARRA Race to the Top	runds 430 Totals
Federal Direct:	DOULINN	434	433	434	
Workforce Innovation and Opportunity Act (WIOA)	3170				
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100		000		0.00
Federal Through State and Local:		200	0.00	00.0	0.00
Career and Technical Education	3201				
Race to the Top	3214			26 202 021	000
Individuals with Disabilities Education Act (IDEA)	3230			01.710,00	0/~646,661
Elementary and Secondary Education Act - Title I	3240				0.90
Other Food Services	3269				0.00
Federal Through Local	3280				0,00
Miscellaneous Federal Through State	3299				000
Total Federal Through State and Local	3200	0.00	00.0	150 540 75	0.00
State:			000	07.440,601	0).640,901
State Through Local	3380				000
Other Miscellaneous State Revenues	3399				0.0
Total State	3300	0.00	00.0	0.0	0.00
local. Interest on Investments	3431				
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				00.0
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	00.0	000	0.00
Total Revenues	3000	0.00	0.00	159 549 76	150 540 75
				2	1.7.240'20T

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued) For the Fiscal Year Ended June 20, 2015	INCES IN FUND BALANCE - SP	ECIAL REVENUE FL	NDS - TARGETED ARRA	STIMULUS FUNDS (Continue					Exhibit L - FDOE [2g - 9 Bood and
EXPENDITURES	Account	100 Salarian	200 Employee	300 Purchased	400 Energy	500 Materials	600 Cupital	700	Totals
Current:	-	salanes	Benefits	Services	Services	and Supplies	Outlav	Other	
Instruction	5000								0.03
instructional Media Services	6100								0.00
Instruction and Curriculum Development Services	6300				-				0.09
Instructional Staff Training Services	6400								0,00
Instruction-Related Technology	6500								6,00
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
Pood 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								900
Administrative Technology Services	8200		i						1.00
Community Services	0016								000
Capital Outlay:									001
racturities Acquisition and Construction	7420								0.00
Tutel Events Milay	0026								0.00
				000	0.00	0.04	0.00	0.00	0.00
EXCESS (Deticiency) of Revenues over Expenditures OTHER FUNANCING SOURCES (USES)	۴								0.0.
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Comments of the second s									
From Dair Smrtine Funda	3610								
From Conjust Besized a Busiced a	3620								
riun cupitat projects runas	3630								
Rom Permanent Funds	0705								
From Internal Service Finds	0000								
From Fratemeter Street unde	36/0								
Total Transferes In	0600								
Trunsfers Out: (Function 9700)	3600	0.00							
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Intertiund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	066								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2014	2800	0.00							
Adjustments to Fund Batance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Kestindted Fund Balance	2720								
Continued Fund Balance	2730								
Unassigned Fund Bulance	2750								
Total Fund Balances, June 30, 2015	2700	0.00							
		22.2							

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Default Not Mat Nat Nat Nat Nat Nat Nat Nat Matrix 1 <td< th=""><th>Detroliti Inter Mart Mart</th><th></th><th>Account</th><th>Account 100 230 300</th><th>200</th><th>300</th><th>400</th><th>200</th><th>009</th><th></th><th>Fund 413</th></td<>	Detroliti Inter Mart		Account	Account 100 230 300	200	300	400	200	009		Fund 413
matrix matrix<	me me<	EXPENDITURES	Number	Salaries	Employee Banafite	Purchased	Energy	Muterials	Capitul	002	Totals
Bits Water, Bits Wa	Balancia	Current:			convince.	Scivics	Services	and Supplies	Outlav	Other	
Holdstructure 101 <	Interface Control Contro Control Control <	Instruction	5000								
metalentitation gt of	matche	Student Support Services	6100								6,00
All balantic balantid balantic balantic balantic balantic balantic bal	Model Inc. Inc. </td <td>Instructional Media Services</td> <td>6200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>000</td>	Instructional Media Services	6200								000
Anticipitation Bit Ano	answertige 40	Instruction and Curriculum Development Services	6300								000
Institution (a) (b) (c)	much de la latter ord	Instructional Staff Training Services	6400								0.00
0. 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.00000000000000000000000000000000000	IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Instruction-Rulated Technology	6500								000
Alternite Index	Attention 20 10 10 10 10 10 10 Attention 20	Board	7100								9.6
All Open	Alternitie 100	General Administration	7200								0.00
Bit Display Display <thdisplay< th=""> <thdisplay< th=""> <thdispl< td=""><td>All I</td><td>School Administration</td><td>7300</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>100</td></thdispl<></thdisplay<></thdisplay<>	All I	School Administration	7300								100
Abb Bob Bob <td>Alteration No No No No No Alteration No No No No No No Alteration No No</td> <td>Facilities Acquisition and Construction</td> <td>7410</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Alteration No No No No No Alteration No No No No No No Alteration No	Facilities Acquisition and Construction	7410								0.00
Alter Sect Sect <t< td=""><td>Alter Not Not<!--</td--><td>Fiscal Services</td><td>7500</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.0</td></td></t<>	Alter Not Not </td <td>Fiscal Services</td> <td>7500</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0</td>	Fiscal Services	7500								0.0
Bolto Distribution Distribution <thdistribution< th=""> Distribution</thdistribution<>	dubble 0 <td>Food Services</td> <td>2600</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0</td>	Food Services	2600								0.0
Indecented Indecen	Information 30 10 10 10 10 Information 20 20 20 20 20 Information 20 20 20 20 20 20 Information 20	Central Services	7700								0.00
method 36 40 40 40 40 40 method 100 100 100 100 100 100 method 100 100 100 100 100 100 100 method 100 100 100 100 100 100 100 100 method 100 <td>Bit Bit Bit<td>Student Transportation Services</td><td>7800</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td>	Bit Bit <td>Student Transportation Services</td> <td>7800</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Student Transportation Services	7800								0.00
medication 10	Interdiction 0.0 0.0 0.0 0.0 0.0 Rest 0.0 0.0 0.0 0.0 0.0 0.0 Rest 0.0 </td <td>Operation of Plant</td> <td>2900</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Operation of Plant	2900								0.00
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Building Optimization	Instruction Instruction <thinstruction< th=""> <thinstruction< th=""></thinstruction<></thinstruction<>	Administrative Technology Services	8200								0.00
Answer Answer<	Answer No No <th< td=""><td>Community Services</td><td>0100</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>	Community Services	0100								0.00
Control Control <t< td=""><td>Bit All All all all all all all all all all</td><td>Capital Outlay:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>000</td></t<>	Bit All	Capital Outlay:									000
Anstant No Anstant No Anstant No Internationation No No No No No Internationation No No No No No No Internationation No No No No No No No No Internationation No	Anstant No Anstant No Anstant Anstant No No No No No Entendimentation No No No No No Entendimentation No No No No No No Entendimentation No No <td>Facilities Acquisition and Construction</td> <td>7420</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Facilities Acquisition and Construction	7420								
materia materia <t< td=""><td>matrix matrix matrix<</td><td>Uther Capital Outlay</td><td>9300</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	matrix matrix<	Uther Capital Outlay	9300								
Unitational constraints const total constraints const doctor All	OTTARE RELATION BALANCES Account uninger Nininger uning Areas 3730 uning Areas 3630 uning Areas 3630 <td>Evers (Infinited at Decension French 19</td> <td></td> <td></td> <td></td> <td>000</td> <td>000</td> <td>000</td> <td>00.0</td> <td>0000</td> <td></td>	Evers (Infinited at Decension French 19				000	000	000	00.0	0000	
mdddattrent mddatt blat mddatt Tig dafa	mod CHANCES IN FOLDD BALANCES Number Bibli Acess 3720 Dial Acess 3720 Dial Acess 3720 Oversity 3720 Arr 3600 Arr 3610 Arr 3610 Arr 3650 Arr 3600 <	OTHER FINANCING SOURCES (USES)	Account		N .						0.00
tion of Acrescian and Acrescia	Bind Asses. 3720 Diral Asses. 3730 Ostrists 3740 Astrict 3510 Ostrists 3740 Astrict 3510 Christ Projecie Fundis 3610 Christ Projecie Fundis 3650 Christ Projecie Fundis 3650 Eremant Francis 3650 Internation 3650 Internation 3650 Eremant Francis 3650 Internation 3650 </td <td>*nd CHANGES IN FUND BALANCES</td> <td>Number</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	*nd CHANGES IN FUND BALANCES	Number								
memory 37.30 37.30 Owners 37.40 37.40 Owners 36.00 36.00 Dental Projects Funds 36.00 36.00 Dental Service Funds 36.00 36.00 Dental Service Funds 36.00 36.00 Utileteries Funds 36.00 36.00 Owners 36.00 36.00 Owners 36.00 36.00 Differencies Funds 36.00 36.00 Owners 9.00 9.00 9.00 Differencies Funds 9.00 9.00 9.00 Dint Funds 9	Answers 37.30 Answers 37.40 Answers 37.40 Answers 37.60 Answers 36.00 Answers	Lotuis Soli of Commission America	3720								
Stretce 3.40 Corrent Foud 3610 Corrent Foud 3610 Debt Service Funds 3610 Debt Service Funds 3650 Deft 3700 Deft 3700 Deft 3700 Deft 3700 Deft 3700 <td>number 3740 Offerent Foud 3610 Offerent Foud 3610 Offerent Fouds 3600 Difference Funds 3600 Difference Funds 3600 Difference Funds 3600 Ofference Funds 3600 Ofference Funds 3600 Ofference Funds 3600 Ofference Funds 900 Ofference Funds 900</td> <td>Tore Derivities</td> <td>3730</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	number 3740 Offerent Foud 3610 Offerent Foud 3610 Offerent Fouds 3600 Difference Funds 3600 Difference Funds 3600 Difference Funds 3600 Ofference Funds 3600 Ofference Funds 3600 Ofference Funds 3600 Ofference Funds 900	Tore Derivities	3730								
Afferent Fund 3610 3610 Debt Service Funds 3620 3630 Contal Prejects Funds 3650 3650 Contal Prejects Funds 3650 3650 Renument Funds 3650 3650 Renument Funds 3660 3650 Internal Service Funds 3660 3650 Internal Service Funds 3660 3660 Internal Service Funds 3660 3670 Internal Service Funds 3660 3670 Internal Service Funds 3660 3670 Internal Service Funds 910 910 Retrait 920 920 920 Internal Service Funds 920 920 920	Afferent Fund 3610 3610 Debt Service Funds 3620 3650 Comal Projects Funds 3650 3650 total 3650 3650 total 3660 3660 total 3600 3670 total 3670 3700 total 3700 3700 total 3700 3700 total 3700 3700 total <td>Transfers In:</td> <td>3740</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Transfers In:	3740								
Det Revice Funds 35,00 35,00 fund 36,00 36,00 fund	Debt Service Funds 35,00 35,00 Contral Projects Funds 36,00 36,00 Remainer Frands 36,00 36,00 Chart Remainer Frands 36,00 36,00 Chart Remainer Frands 36,00 36,00 Chart Remainer Remain	From General Fund	3610								
Carriel Projects Funda 950 Ind 3550 Remain Francis 3560 Remain Francis 3600 Remain Francis 3600 Remain Francis 3600 Remain Francis 3600 Remain Francis 9600 Transfers Francis 9600 Cours Planet Francis 920 Restrice Francis <	Carrinal Previewes Funda 96,00 95,00 Returnent Funds 35,50 35,50 Perturnent Funds 36,00 36,00 Returnent Funds 36,00 96,00 Utherent Funds 36,00 96,00 Transfers funds 96,00 96,00 Utherent Funds 96,00 96,00 Court Preview 970(y) 91,00 91,00 Court Preview 970(y) 91,00 91,00 Court Preview 970(y) 92,00 92,00 Court Preview 970(y) 92,00 92,00 Court Preview 970(y) 92,00 92,00 Court Preview 10,00 92,00 92,00 Uth Sciebe Funds 92,00 92,00 Uth Sciebe Funds 92,00 92,00 Uth L 2014 93,00 93,00 93,00 Uth Sciebe Funds 92,00 93,00 93,00 Uth Sciebe Funds 92,00 93,00 93,00 Uth Sciebe Funds 93,00 93,00 93,00 Uth Sciebe Funds <t< td=""><td>From Debt Service Funds</td><td>3620</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	From Debt Service Funds	3620								
Ind 36.0 PErtament Funds 36.0 Internal Service Funds 36.0 Internal Service Funds 36.0 Transfers In 36.0 Transfers In 36.0 Out. (Funds) 36.0 Out. (Funds) 36.0 Out. (Funds) 36.0 Out. (Funds) 90.0 Intensity Sources (Uses)	Induction 36.0 36.0 P.Enument Funds 36.0 36.0 Utherents Funds 36.0 36.0 Utherents Funds 36.0 36.0 Timetres funds 36.0 36.0 Utherents Funds 36.0 36.0 Timetres funds 36.0 36.0 Out. (Investion 9700) 90.0 90.0 Util Strice Funds 90.0 90.0	From Capital Projects Funds	3630								
Permanent Frands 360 Infertand Service Frands 3670 Infertand Service Frands 3670 Cont. (Function 5700) 3670 Cont. (Function 5700) 3600 Cont. (Function 5700) 910 Efferential 910 Efferential 910 Efferential 910 Efferential 910 Efferential 920 Efferential 920 Efferential 920 Efferential 920 Efferential 920 Efferential 920 Erential 920	Permanent Funds 360 Internal Service Funds 360 Internal Service Funds 360 Timrétres II. 360 Timrétres II. 360 Cut: (Fundecon 5700) 360 Cut: (Fundecon 5700) 360 Cut: (Fundecon 5700) 910 Bibli Projess Funds 920 Bibli Projess Funds 920 Bibli Projess Funds 920 Bibli Projess Funds 920 Bibli Strends 920 Bibli Strends 920 Transfers (Loss) 920	laterfund	3650								
Internal Service Funds 3670 Unternets Funds 5600 Unternets Funds 5600 On: Phenotom 9700 5600 On: Phenotom 9700 910 On: Phenotom 9700 910 of Service Funds 920 e Gronen End 920 et Service Funds 920 et Service Funds 970 et Service Funds 970 etentil Service Funds 970 eten Baltence 970 eten Baltence 2710 eteter Baltence 2710	Internal Service Funds 3670 Internal Service Funds 3670 Unternates Funds 9600 Our. Humenton J700 960 Our. Humenton J700 910 Efference J700 910 Efference J700 910 Our. Humenton J700 910 Efference J700 920 Our Humenton J700 920 Efference J700 920 Our Humenton J700 970 Efference J700 970 Internet Funds 970	From Permanent Funds	3660								
Hatterreise, Funds 1660 Ott: (Freericines 9700) 1660 Ott: (Freericines 9700) 910 General Funds 920 ed Services Funds 920 ed Services Funds 930 et Services Funds 930 et Service Funds 930 et Service Funds 930 intensity Funds 930 ferral Service Funds 930 intensities Out 930 ferral Service Funds 930 intensities Out 930 ferral Service Funds 930 ferral Service Actions 930 intensities Fund Service 930 ferral Britnes 2800 and Evant Britnes 2800 and Evant Britnes 2710 etter Hablanes 2710 ford Fund Balanes 2730 ford Fund Balanes 2730 ford Fund Balanes 2730 ford Fund Balanes 2730	Utilentrics, Funds 1600 Turnetion, 9700, 1600 Out, (howerlow, 9700) 910 Construction, 9700, 910 of Construction, 9700, 920 of Service, Funds 920 of Service, Funds 920 of Service, Funds 920 of Service, Funds 920 total Revice, Funds 920 total Revice 9200 total Revic	From Internal Service Funds	3670								
Timeticality 160.0 Timeticality 910 eGeneral Panda 920 eGreneral Panda 920 edit Service Funda 920 tabil Projects Funda 920 tabil 950 tabil 950 tabil 950 tabil 950 tabil 960 tabil 960 tabil 970 tabil 970 tabil 970 tability 970 tability <td< td=""><td>Transfers 1000 Transfers 1000 Content Pradi 910 Content Pradi 920 ett Service Fundis 920 ett Service Fundis 920 und 930 mittern Fundis 930 mitter Fundis 9</td><td>From Enterprise Funds</td><td>3690</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Transfers 1000 Transfers 1000 Content Pradi 910 Content Pradi 920 ett Service Fundis 920 ett Service Fundis 920 und 930 mittern Fundis 930 mitter Fundis 9	From Enterprise Funds	3690								
Construction 700y 910 Construction 700y 920 Ret Service Funds 920 Und 920 Timent Funds 930 Enterstein Funds 930 Timent Funds 930 Enterstein Fund Balinnee 2300 Ethen Enterstein Funds Balinnee 2720 Ethen Enterstein Funds Balinnee 2730 Ethen Enterstein Fund Balinnee 2730 Ethen Enterstein Enterstein Fund Balinnee 2730 Ethen Enterstein Enterstein Fund Balinnee 2730 Ethen Enterstein Enterstein Fund Balinnee 2730	Const. Function 700y 910 det Service Fundis 920 upidal Freides Fundis 920 matter Fundis 950 ferral Service Fundis 950 matter Fundis 970 ferral Service Fundis 970 matter Fundis 970 ferral Service Fundis 970 matter Fundis 270 matter	Total Transfers In	3600	0.00							
exercising from the second sec	exercision fraid exercision fraid agrial Profests Funds agrial Profests Funds manners Funds manners Funds ferail Service Funds ferail Service Funds ferail Service Funds ferail Service Funds ferail Service Funds ferail Service (Uses) fer Fund Searvee (Uses) fer Fund Searvee (Uses) fer for Fund Searvee for Fund Searvee for Fund Searvee ferail Faunce for Fund Searvee for										
rest set to the set of	ex server rause an server rause tind tind free pands free pands free pands free pands free pands free pand free pand	To Date General Fund	910								
active rotes ratio 990 1990 1990 1990 1990 1990 1990 1990	acture troptes ratios arminecti Funds 990 990 990 990 990 990 990 990 990 99	To Control Devices, Family	076								
unta manter Funds 950 950 950 950 950 950 950 950 950 950	under Funds. 950 950 950 950 950 950 950 950 950 950	10 Capital Projects Funds	930								
mutators 9/0 memory runais 9/0 terpite Franks 9/0 ter Franks 2/10	mandent runas 940 Interfactorie Fundis 970 Interfactorie Fundis 2800 Interfactorie Fundis 2800 Interfactorie Fundis 2800 Interfactorie Fundis 2710 Interfactorie Fundis 2730		950								
ternal Service Funds 970 errors error	ternal Service Funds. 970 errors funds and funds. 970 errors 9700 errors 101 1 2014 errors 2000 errors 2014 for fund Balance 2710 errors 2710 errors 2710 errors fund for fund Balance 2710 errors 271	to remanent runds	960								
terprite Funds. 990 horizon 2000 horizon 2010 horizon 201	Interface Finals. 990 Transfers Out 9700 Transfers Out 9700 Rein Brinne 9700 ment, 12014 2800 ment, 12014 2710	To Internal Service Funds	970								
Transfers Out 9700 9700 1700 1700 1700 1700 1700 1700	Transfers Out 9700 9700 Fransfers Out 9700 9700 Free Frantises (Uses) 9700 8700 8700 8700 8700 8700 8700 8700	To Enterprise Funds	066								
ter Financiang Sources (Usea) · · · · · · · · · · · · · · · · · · ·	ter Filmencieg Sources (Uses)	Total Transfers Out	9700	0.00							
ge in Fourd Brinnee uner, July 1, 2014 2800 2800 2800 2801 2801 2801 2801 2801	gc in Fourd Brinnes 2800 uses, July 1, 2014 2800 uses, July 1, 2014 2800 use for Part Halmos 2891 at 8 to Fund Halmos 2891 at 8 to Fund Halmos 2891 Balances 2710 Brind Fund Balance 2730	Total Other Financing Sources (Uses)		0.00							
unex, July 1, 2014 2800 2800 ide lo Fund Ratance 3691 2601 and Bolance 370 2700 ide Fund Balance 2730 2730 infield Fund Balance 2730 2730	mer. July 1, 2014 2800 2800 atta to Fund Falance 3891 2801 Behance 3591 2710 Rendah France 2710 2720 Rendah France 2730 2730 Rendah France 2730 2730 Rendah France 2730 2730 Rendah France 2730 2740 Rendah France 2730 2740 Rendah France 2730 2740 Rendah France 2730 2740	Net Change in Fund Balance		0.00							
Aff to Fund Balance 3891 and Bolance: 2710 and Bolance: 2710 certable Balance: 2730 and Fluid Balance: 2730 and Balance: 2730	uts to Fund Faltance 2891 (2011) and Balance: 2710 (2011) eerdable Fund Balance 2720 (2011) tetel Fund Balance 2730 (2011) del Fund Balance 2730 (2011) époel Fund Balance 2730 (2011)	Fund Balance, July 1, 2014	2800								
and Bolance: eendable brand Balance. 2710 Antief Fraud Balance. 2730 net Primed Balance. 2730 red Frand Balance. 2730 Spard Frand Balance. 2730 Fraud Balance. 2730	and Biolance: terradable Finad Balance 2710 tetel Fund Balance 2720 inter Fund Balance 2730 inter Balance 2730 gened Fund Balance 2730 Fund Balances June 30, 2015	Adjustments to Fund Balance	2891								
eendahe Frand Balance 2710 teter Frand Balance 2720 teter Frand Balance 2730 ned Frand Lakance 2730 sigmed Frand Balance 2730 Frand Balance 20, 2015 2700	rendable Frand Balance 2710 2720 cered Fund Balance 2720 2730 2730 cered Fund Balance 2730 2730 cered Frand Balance 2730 2740 2740 cered Frand Balance 2730 2730 2730 2730 2730 2730 2730 2730	Ending Fund Bolance:									
teted Fund Balance 2720 27790 2790 2	tered Fund Balance 2220 international and the second secon	Nonspendable Fund Balance	2710								
miree France 2730 2730 med Pinel Balance 2730 igned Fund Balance 2750 2750 Fund Balances Jure 30, 2015 2700	miter Freque Stainsee 27:90 77:90	Kestneted Fund Balance	2720								
rea e tren usatares 2740 ispect Fund Balances 2750 Fund Balances Jure 30, 2015 2700	nos cum usuanose 2240 - 2240 - 2240 - 2240 - 2240 - 2240 - 2240 - 2240 - 2240 - 24	Committed Fund Balance	2730								
puero Luna pananaci Puaró Balances, June 30, 2015 2700	Puerter at una contenter. Fund Ballances, June 20, 2015	Assigned fund Islance	2740								
		Trief End Poloneer Lune 20, 2015	2750								
	012/02/11/02	lotal Fund Balances, June 30, 2015	2700	0.00							

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY

STRICT SCHOOL BOARD OF ST. JOHNS COUNTY MRINING STATEMENT OF DEVICINGS EXPENSION		TALL OF A LAND
LCT SCHOO	COUNTY	VBENDERIOF
88	ISTRICT SCHOO	

COMPLANCE AND REMEMBER AND A REVENUED RESEARCH CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued) For the Fiscal Year Paded June 30, 2015	NGES IN FUND	BALANCE - SPECLAL REVENUE	FUNDS - ARRA RACE TO THE 1	rOP (Continued)					Exhibit K-4 FDOE Page 11
EXPENDITURES	Account Number	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Cunital	700	Fund 934
Current:		Summers	benelits	Services	Services	and Supplies	Outlav	Other	e interest
Instruction	5000						31,018.62		31018 47
Instructional Media Services	0019								0.00
Instruction and Curriculum Development Services	0000	() KU 73							0.60
Instructional Staff Training Services	0019	07.621.00	(0.664)41						70,578.15
Instruction-Related Technology	6500	000/177517	10,001,1	049./3				32,587,22	56,061.14
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300							1,891.85	1,891.85
Facilities Acquisition and Construction	7410								000
Fiscal Services	7500								0.00
Food Services	7600								0.00
Contral Services	7700								0.00
Student Transportation Services	7800								0,00
Operation of Plant	2900								0.00
Maintemance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services Capital Outlaw	0016								000
Facilities Acquisition and Construction	0042								000
Other Capitel Outlay	0006								0.00
Total Expenditures		PROPERTY AND	1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/						0.00
Excess (Deficiency) of Revenues over Expenditures						000	31.018.62	34,479.07	159.549.76
OTHER FINANCING SOURCES (USES)	Account								0.00
Ind CHAIVCES IN FUND BALANCES	Number								
Colorof Commission America	3720								
Dure of cupital Assets	3730								
Transfers In: Transfers In:	3740								
From General Fund	3610								
From Debt Scrvice Funds	3620								
From Capital Projects Punds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Iranger Out: (runction 9700)									
10 the citebrail Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	066								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2014	2800	0.00							
Adjustments to Fund Balance	2891								
Arrang Parto Datance: Naterondelle Fried Dolaries									
Restricted Fund Balance	01/7								
Conunitted Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Pund Balance	2750								
Totul Fund Balances. June 30, 2015	2700	000							

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DISTRICT SCHOOL ROARD OF ST. JOHNS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Freque Year Ended June 30, 2018 REVENUES Account

For the Fiscal Year Ended June 30, 2015									FDOE Page 12
REVENUES	Number		_						Fund 490
Federal Through State and Local:			1						
Federal Through Local Total Rederal Through State and 1 and	3280								
Local:	9700	0.00							
Interest on Investments	3431								
Gain on Sele of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Misuellaneous Local Sources	3495								
iotul Local	3400	0.00							
L DIAL KEVERIHES	3000	100 0.00		005					
EXPENDITURES	Number		Employee	Purchased	400 Energy	500 Materials	600 Capital	700	Tadada
Current		Calal ICS	Benefits	Scrvices	Services	and Supplies	Outlav	Other	1 01013
Instruction Student Strengt Consistent	2000								000
protector appoint Services Instructional Media Services	6100								000
Instruction and Curriculum Development Services	0029								0.00
Instructional Staff Training Services	6400								000
Instruction-Related Technology	6500								0:00
Board	7100								0.00
General Administration	7200								000
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Oncration of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Escilities Accusition and Construction									000
Other Capital Outlaw	0300			<u> </u>					0.00
Total Expenditures	0000	000							00.0
Excess (Deficiency) of Revenues over Experidi lirres					000	000	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	Account				<i>VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII</i>				000
Loss Recoveries	Number								
Transfers In:	9.40								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Iransfers Out: (Function 9700)									
To General Fund	016								
10 Liett Scrytec Funds	920								
1 o Capital Projects Funds	930								
	950								
To futured Service 1974	960								
To Education Service Funds	970								
	066								
	9700	0.00							
Lotat Uther Financing Sources (Uses)		0.00							
Prest Condige un Fund Balance Druck Balance - tales - anno		0.00							
	2800								
Adjustments to Fund Halance Ending Faund Balance:	2891								
Nonspendable Fund Balance	2710								
Restricted Fund Bulance	2720								
Committed Fund Balance	2730								
Assigned Pund Palance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances. June 30. 2015	2700	00'0							
FCE 1.12									

For the Fiscal Year Ended June 30, 2015 Funds 200 Account SBE/COBI REVENUES Other Debt ARRA Economic Stimulus Number Totals Bonds Debt Service Service 210 <u>290</u> 299 Federal Miscellaneous Federal Direct 3199 733,096.00 733.096.00 Miscellaneous Federal Through State 3299 0.00 CO&DS Withheld for SBE/COBI Bonds 3322 950,676.17 950,676,17 SBE/COBI Bond Interest 3326 811.26 811.26 Racing Commission Funds 3341 0,00 Other Miscellaneous State Revenues 3399 Total State Sources 0.00 3300 951,487.43 0.00 0.00 951,487.43 Local: District Debt Service Taxes 3412 0.00 County Local Sales Tax 3418 0.00 School District Local Sales Tax 3419 0.00 Tax Redemptions 3421 Payment in Lieu of Taxes 0.00 3422 0.00 Excess Fees 3423 0.00 Interest on Investments 3431 64.84 230.80 295.64 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 Impact Fees 3496 0.00 Refunds of Prior Year's Expenditures 3497 0,00 Total Local Sources 3400 0.00 64 84 230.80 295.64 Total Revenues 3000 951.487.43 64.84 733,326.80 1,684,879,07 EXPENDITURES Debt Service (Function 9200) Redemption of Principal 710 685,000.00 12,955,000.00 13,640,000.00 Interest 720 245,495.92 4,962,143.25 790,400,00 5,998,039.17 Dues and Fees 730 3,072.35 430.597.30 7,450.00 441,119.65 Miscellaneous 790 0.00 Total Expenditures 933,568.27 18,347,740.55 797,850.00 20,079,158.82 Excess (Deficiency) of Revenues Over Expenditures 17,919,16 (18,347,675.71) (64,523.20) (18,394,279,75) SBE/COBI OTHER FINANCING SOURCES (USES) Other Debt ARRA Economic Stimulus Account Bonds and CHANGES IN FUND BALANCE Number Service Debt Service Totals 210 290 299 Issuance of Bonds 3710 0,00 Premium on Sale of Bonds 3791 0.00 Discount on Sale of Bonds (Function 9299) 891 0.00 Proceeds of Lease-Purchase Agreements 3750 0.00 Premium on Lease-Purchase Agreements 3793 0.00 Discount on Lease-Purchase Agreements (Function 9299) 893 0.00 Loans 3720 0.00 Proceeds of Forward Supply Contract 3760 0.00 Face Value of Refunding Bonds 3715 1,526,000.00 1,526,000.00 Premium on Refunding Bonds 3792 145,062.54 145,062.54 Discount on Refunding Bonds (Function 9299) 892 0.00 Payments to Refunded Bonds Escrow Agent (Function 9299) 761 (1,881,120.22) (1,881,120.22)Refunding Lease-Purchase Agreements 3755 54,845,000.00 54,845,000,00 Premium on Refunding Lease-Purchase Agreements 3794 8,418,612.05 8,418,612.05 Discount on Refunding Lease-Purchase Agmnts (Function 9299) 894 0.00 Payments to Refunded Lease-Purchase Escrow Agent (Function 9 762 (62,833,857.00) (62,833,857.00) Transfers In. From General Fund 3610 0.00 From Capital Projects Funds 3630 17,907,086.80 1.005.899.35 18,912,986.15 From Special Revenue Funds 3640 0.00 Interfund 3650 0.00 From Permanent Funds 3660 0.00 From Internal Service Funds 3670 0.00 From Enterprise Funds 3690 0.00 Total Transfers In 3600 0.00 17,907,086.80 1,005,899.35 18.912.986.15 ransfers Out: (Function 9700) To General Fund 910 0.00 To Capital Projects Funds 930 0.00 To Special Revenue Funds 940 0.00 Interfund 950 0.00 To Permanent Funds 960 To Internal Service Funds 0.00 970 0.00 To Enterprise Funds 990 0.00 Total Transfers Out 9700 0.00 0.00 0.00 0.00 Total Other Financing Sources (Uses) (210,057,68) 18.336.841.85 1,005,899.35 19,132,683.52 Net Change in Fund Balances (192,138.52) (10,833.86) 941,376.15 738,403.77 Fund Balance, July 1, 2014 2800 327,135.45 26,917.41 2,823,558.78 3,177,611.64 Adjustments to Fund Balances 2891 Ending Fund Balance: 0.00 Nonspendable Fund Balance 2710 0.00 Restricted Fund Balance 2720 134,996,93 16,083.55 3,764,934.93 3,916,015.41 Committed Fund Balance 2730 0.00 Assigned Fund Balance 2740 0.00 Unassigned Fund Balance 2750 0.00

Total Fund Balances, June 30, 2015

2700

134,996.93

16,083.55

3,764,934,93

3,916,015,41

Exhibit K-6 FDOE Page 13

FUNDS Note of the second	VENUES t t kbbs	Capital Outlay Bond Issues (COBI)			-		
190 190 <th>kebs kebs kebs kebs kebs kebs kebs kebs</th> <th>310</th> <th>Public Education Capital Outlay (PECO) 340</th> <th>Capital Outlay and Debt Service Program (CO&DS) 360</th> <th>Nonvoted Cap. Improvement Section 1011.71(2), F.S.</th> <th>Other Capital Projects</th> <th>Totals</th>	kebs kebs kebs kebs kebs kebs kebs kebs	310	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Other Capital Projects	Totals
198 198 <td>the second secon</td> <td></td> <td>5</td> <td>000</td> <td>n/c</td> <td>390</td> <td></td>	the second secon		5	000	n/c	390	
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3391 3264,775,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00 3.74,96,00	liev (PECO) liev (PECO) liev (PECO) liev Assistance Program liev Assistance Program Lievenues La count venues lievenues lievenues lievenues lievenues lievenues lieves lievenues lieveenues lievenues lieveenues lievenues lievenu						0.00
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n 3335 1365 14106.00 411000.00 41000.00<	IV Assistance Program Outlay Y Funding Account Account ement Tax ement Tax ax if Value of Investments DITURES						0.00
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3413 3413 32000.00670 72900.00670 72900.00670 72900.00670 72900.00670 73000.0000 7300000000 730000.00	ement Tax ax ir Value of Investments urrees DITURES	0.00	00.0//, 4/0.6	360,689.03	0.00	130,948.34	4,166,412.37
318 313 200000 313,285.57 32000 313,285.57 32000 313,285.57 32000 313,285.57 320,000 313,285.57 313,285.55 314,285.56 314,255.57 313,285.57 313,285.57 313,285.57 313,285.57 313,285.57 313,285.57 313,285.55 314,255.57 313,285.55 313,285.55 314,255.57 313,285.57 313,285.57 313,285.57 313,285.57 313,285.57 313,285.57	ax ir Value of Investments ources DITURES						
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133 133 133 133 134 <td>ir Value of Investments ources DITURES</td> <td></td> <td></td> <td></td> <td>701001 17 0</td> <td>101,000,401</td> <td>1220,CC1</td>	ir Value of Investments ources DITURES				701001 17 0	101,000,401	1220,CC1
340 3410 8417.56 8417.56 8417.56 75.439.04 5.857,435.45 5.949.25 3405 77.42 18.417.56 7.55 30.211.212 16.835.411.52.4 0.687.43 3406 77.42 18.417.56 7.55 30.231.213.22 16.835.411.52 0.685.79.48 5.949.25 3400 77.42 3.693.192.56 3.605.66.58 2.9231.213.22 16.966.79.98 3.241.20.92 610 610 7.91 3.693.192.56 3.605.90.58 3.241.20.92 3.341.20 610 610 7.41 3.693.192.56 3.605.60.58 3.241.20.92 3.341.20 610 610 7.41 1.24.805.10 8.81.79 2.646.493.42 2.735.30 610 610 7.344.00 7.33.83 3.306.222.48 5.112.12 1.246.493.42 2.613.23 650 650 7.33.83 7.46.495.42 2.735.30 2.646.493.42 2.612.27.1 650 650 7.23.58.10 7.23.58.10 2.666.97.42 2.127.1 <	DITURES	_					0.00
3495 18,417.56 18,417.56 18,417.56 7.5,439.04 5.857.435.47 5.990.2 3206 77.42 $18,417.56$ $18,417.56$ $360.66.58$ $29,231.213.22$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.874.31.5.24$ $10.855.56.595$ $30.241.296$	DITURES						0.00
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3400 77.42 18,417.56 7.55 $29231,213.22$ $16,835,811,34$ 4 3000 77.42 3,693,192.56 360,696,58 29,231,213.22 $16,366,759,88$ 5 610 610 77.42 3,693,192.56 360,696,58 29,231,213.22 $16,966,759,88$ 5 620 620 0 640 799,13 2,646,493,42 $841,79$ 640 630 $41,063.29$ $41,063.29$ $19,409,14$ $2763,383,99$ $3,306,292,48$ 5 650 660 $73,344,00$ $73,344,00$ $73,365,329,48$ $3,306,292,48$ 5 650 660 $73,344,00$ $73,366,193,47$ $79,913$ $3,306,292,48$ 5 660 670 $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$ $79,213,00,12$	DITURES					10.874.315.24	0.2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/
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610 334120.92 620 620 68.601.20 19,409.14 799.13 2,646,393.42 630 640 1 19,409.14 799.13 2,646,393.42 640 1 10,600.120 11,063.29 10,409.14 2,765,383.39 3,306,292.48 650 650 52,344.00 1,234.803.00 1,234.803.00 3,306,292.48 660 660 702,763.00 702,763.00 1,234.803.00 3,306,292.48 660 50 52,343.00 1,234.803.00 3,306,292.48 5,306,93 660 560 52,343.00 5,543.83.90 5,306,93 5,306,93 660 560 2,642,220.16 3,207,759.70 5,83,86,95 5,856,95 660 710 2,543.83 1,049,408,18 2,590.00 2,590.00 2,590.00 710 710 710 3,207,759.70 2,590.00 2,590.00 2,590.00 2,590.00 2,590.00 2,590.00 2,590.00 2,590.00 2,590.00 2,590.00 2,59	DI LUKES	77.42	3,693,192.56	360,696.58	29,231,213.22	16.966.759.88	50 751 020 KK
0.0 0.0 $3.34,120,92$ 6.0 6.0 6.0 9.10 $3.24,120,92$ 6.0 6.0 6.0 $9.60,120$ $1.063,29$ $7.91,13$ $2.4,120,92$ 6.0 6.0 9.0 $9.60,120$ $41,063,29$ $7.91,32$ $2.646,493,42$ 6.0 6.0 $7.02,743,00$ $7.02,763,00$ $5.23,44,00$ $1.234,805,00$ $3.306,292,48$ 6.0 6.0 $7.02,763,00$ $702,763,00$ $6.93,43,80$ $1.049,408,18$ 6.0 6.0 $702,763,00$ $702,763,00$ $6.93,43,80$ $1.049,408,18$ 6.0 6.0 $7.02,763,00$ $702,763,00$ $6.93,43,80$ $1.049,408,18$ 6.0 6.0 $7.2,763,00$ $7.2,7759,70$ $7.3,67,59,70$ $7.93,66,19$ 710 6.0 7.0 $7.2,77,759,70$ $7.3,759,70$ $7.3,90,60$ 710 7.0 $7.0,73,70,10$ $7.3,73,759,70$ $7.913,60,27$ $7.913,60,27$ 710 6.0							00.0006
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						841.79	841.79
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		68,601.20		19,409.14	799.13	2,646,493.42	2,735,302.89
			41,063.29		2,765,358.39	3,306,292.48	6,112,714.16
600 $702.763.00$ $702.763.00$ $603.543.88$ $1,049,408,18$ 2.3 670 680 $2,642.220.16$ $3,207,759.70$ $583.85.95$ 6.4 680 $2,642.220.16$ $3,207,759.70$ $583.85.95$ 6.4 710 690 $-2,900.00$ $-2,900.00$ $-2,900.00$ 710 710 $-7,00$ $-2,900.00$ $-2,900.00$ 710 710 $-7,00$ $-2,900.00$ $-2,900.00$ 710 $7,00$ $-7,00$ $-7,00$ $-2,900.00$ $-2,900.00$ 720 720 $-7,00$ $-7,00$ $-7,00$ $-2,900.00$ $-2,900.00$ 720 $7,00$ $-7,$			52,344.00		1,234,805.00		1,287,149.00
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$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	naings		702,763.00		603,543.88	1,049,408.18	2,355,715.06
			2,642,220.16		3,207,759.70	583,856.95	6,433,836.81
710 710 720 743.08						2 590 00	2 590 00
710 710 743.08 743.08 743.08 73.08 73.06 7.913.603.74 19.253 790 68.601.20 3.438.390.45 20.152.22 7.812.266.10 7.913.603.74 19.253							00'02'5
720 743.08 743.08 743.08 790 790 68.601.20 3.438.390.45 20.152.22 7.812.266.10 7.913,603.74 19.253							0.00
790 743.08 743.08 743.08 10,253 790 68.601.20 3,438,390.45 20,152.22 7,812.266.10 7,913,603.74 19,253	d Base						0.00
790 68.601.20 3.438,390.45 20,152.22 7,812,266.10 7,913,603.74 19,253,0				743.08			743.08
812,206,10 3,438,390,45 20,152.22 7,812,266,10 7,913,603.74							0.00
	Events (Definitant) of Dominic American Jimme	68,601.20	3,438,390.45	20,152.22	7,812,266.10	7,913,603.74	19,253,013.71

TINN FLANCING SOURCE (FLAR) Amont Colume and the control of the control	DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fiscal Year Ended June 30, 2015	ES AND CHAN	WGES IN FUND BALANCES	- CAPITAL PROJECTS FI	JNDS (Continued)			Exhibit K-7 FDOE Page 15 D200
Mill 310 110 Mile Mile <th< th=""><th>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</th><th>Account Number</th><th>Capital Outlay Bond Issues (COBI) 310</th><th>Public Education Capital Outlay (PECO) 340</th><th>Capital Outlay and Debt Service Program (CO&DS) 360</th><th>Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370</th><th>Other Capital Projects</th><th>Funds 300 Totals</th></th<>	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Other Capital Projects	Funds 300 Totals
Bubble Laboral Contractione State Accessione 373 373 373 373 Action Strate Laboral Contractione State Accessione 373 373 414 414 414 Action Strate Laboral Contractione Strate Accessione 373 373 414 414 414 Action Strate Laboral Contractione Strate S	Issuance of Bonds	3710				0/0	ncc	000
No. No. <td>Premium on Sale of Bonds</td> <td>3791</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Premium on Sale of Bonds	3791						0.00
dues Agreenents 310 100	Discount on Sale of Bonds (Function 9299)	168						0.00
Interview 323 132 133 1	Proceeds of Lease-Purchase Agreements	3750						0.00
Durbles Acreations (7) and (1)	Premium on Lease-Purchase Agreements	3793						000
370 370 <td>Discount on Lease-Purchase Agreements (Function 9299)</td> <td>893</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Discount on Lease-Purchase Agreements (Function 9299)	893						0.00
3740 37400 37400 37400	Loans	3720						0,00
3740 3740 <th< td=""><td>Sale of Capital Assets</td><td>3730</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>	Sale of Capital Assets	3730						0.00
opply Connet 370 <t< td=""><td>Loss Recoveries</td><td>3740</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	Loss Recoveries	3740						0.00
funds 3(0 3(0 10 </td <td>Proceeds of Forward Supply Contract</td> <td>3760</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Proceeds of Forward Supply Contract	3760						0.00
Inde 300 <td>Transfers In:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Transfers In:							0.00
Image 500 7000 700 700 700	From General Fund	3610						000
me Funds 3640	From Debt Service Funds	3620						0.00
mt 350 350 360	From Special Revenue Funds	3640						0.00
lot 360 960 <td>Interfund</td> <td>3650</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Interfund	3650						0.00
eFinade 3670 3770 3670 3770 3670 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 3770 37700 37700	From Permanent Funds	3660						0.00
def 360 000 <td>From Internal Service Funds</td> <td>3670</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	From Internal Service Funds	3670						0.00
in 700 in 600 in 000	From Enterprise Funds	3690						0.00
inv 7700 inv 77000 inv 7700 inv 7700	Total Transfers In	3600	0.00	0.00	0.00	00.0	000	0.00
mth 910 mth $(5,07,2,78,00)$ $(41,500,0)$ $(41,500,0)$ Funds 920 920 920 $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,10,330,37)$ $(10,14,3,392,7)$	Transfers Out: (Function 9700)					00.0	00.0	0.00
mds 920 <td>To General Fund</td> <td>910</td> <td></td> <td></td> <td></td> <td>(5,072,578.00)</td> <td>(41.509.00)</td> <td>(5 114 087 00)</td>	To General Fund	910				(5,072,578.00)	(41.509.00)	(5 114 087 00)
Funds940 <th< td=""><td>To Debt Service Funds</td><td>920</td><td></td><td></td><td></td><td>(8,811,155.78)</td><td>(10.101 830 37)</td><td>(18 012 086 15)</td></th<>	To Debt Service Funds	920				(8,811,155.78)	(10.101 830 37)	(18 012 086 15)
statistic 950 910 9	To Special Revenue Funds	940					(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7000
s 960 900 900 910	Interfund	950						000
Funds9709709709709709709709700 <td>To Permanent Funds</td> <td>960</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	To Permanent Funds	960						0.00
s9909009009009100091000910009100091000091000091000009100000091000000000000000000000000000000000000	To Internal Service Funds	970						000
gSources (Uses)9700000000000000(13,83,73,78)(10,143,339,37)gSources (Uses) \sim \sim $(8,523,78)$ $254,802,11$ $340,544,36$ $7,335,213,34$ (10,143,339,37)Salances \sim $(8,523,78)$ $2,54,802,11$ $340,544,36$ $7,335,213,34$ (10,143,339,37)Old \sim $(8,523,78)$ $2,874,985,34$ $19,401,59$ $16,236,807,06$ $52,999,587,99$ Old \sim $2,800$ $(6,8,523,78)$ $2,874,985,34$ $19,401,59$ $(10,143,332,31)$ Old \sim $2,800$ $(0,0)$ $3,129,787,45$ $345,945,95$ $23,772,020,40$ $51,909,375,56$ Balance $2,710$ $(0,0)$ $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ Almee $2,730$ $(0,0)$ $3,129,787,45$ $3359,945,95$ $23,772,020,40$ $51,909,375,56$ Almee $2,730$ $(0,0)$ $3,129,787,45$ $3359,945,95$ $23,772,020,40$ $51,909,375,56$ Almee $2,730$ $(0,0)$ $3,129,787,45$ $3359,945,95$ $23,772,020,40$ $51,909,375,56$	To Enterprise Funds	066	-					0.00
g Sources (Uses) 0.00 0.00 0.00 0.00 0.00 0.00 $0.013,339,37$ $0.00,13,339,37$ alances 2800 $68,523,78$ $254,802,11$ $340,544,36$ $7,535,213,34$ $(1,00,183,23)$ 0.014 2800 $68,523,78$ $2,874,985,34$ $19,401,59$ $16,236,807,06$ $52,999,558,79$ 0.14 2801 0.8 $0.85,33,78$ $2,874,985,34$ $19,401,59$ $16,236,807,06$ $52,999,558,79$ alances 2710 2891 0.00 $68,533,73$ $0.01,75$ $0.02,99,558,79$ Balance 2710 2710 0.00 $31,29,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ Ance 2730 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ Ance 2730 0.00 $3,129,787,45$ $23,772,020,40$ $51,909,375,56$ Ance 2730 270 0.00 $3,129,787,45$ $23,772,020,40$ $51,909,375,56$ An	Total Transfers Out	9700	0.00	0.00	0.00	(13 883 733 78)	(10 143 230 27)	00.0 Vav 200 200 40)
Balances (88,533,78) $254,802.11$ $340,544.36$ $7,555,213.34$ $(1,090,183,23)$ 004 2800 $68,523,78$ $2,874,985,34$ $19,401.59$ $7,555,213.34$ $(1,090,183,23)$ 014 2800 $68,523,78$ $2,874,985,34$ $19,401.59$ $16,236,807,06$ $52,999,558,79$ $alances$ 2710 $68,523,78$ $2,874,985,34$ $19,401.59$ $16,236,807,06$ $52,999,558,79$ Balance 2710 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ Bance 2730 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ Bance 2730 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ Ance 2730 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ Ance 2730 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$	Total Other Financing Sources (Uses)		00.0	0.00	00.0	(11 883 733 78)	(10.42.220,01)	(21.07,027,15)
014 2800 $68,23,78$ $2,874,985,34$ $19,401,59$ $16,236,807,06$ $52,999,587,79$ $72,199,2$ alances 2891 0.6 $2,995,587,79$ $72,199,2$ $72,199,2$ alances 2710 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ $79,11,11$ ance 2770 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ $79,171,11$ ance 2770 2770 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ $79,171,11$ ance 2770 2770 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ $79,171,11$ ance 2770 2770 0.00 $3,129,787,45$ $359,945,95$ $23,772,020,40$ $51,909,375,56$ $79,171,11$	Net Change in Fund Balances		(68,523.78)	254.802.11	340 544 36	7 535 713 34	(10,000,011,01)	(01.070,120,42)
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Balance 2710 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,11 ance 2730 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,11	Adjustments to Fund Balances	2891			10.101.01	10,100,002,01	61.0000,666,70	12,199,276.56
ce 2710 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,12 2730 2730 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,12 30,2015 2700 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,12	Ending Fund Balance:							0.00
2720 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,12 2730 2740 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,12 30,2015 2700 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,12	Ivonspendaole Fund Balance	2710		-				0.00
2730 2730 2740 2740 2750 3,129,787.45 30,2015 23,772,020.40 51,909,375.56 79,171,12	Restricted Fund Balance	2720	0.00	3,129,787.45	359,945.95	23,772,020.40	51,909,375.56	79.171.129.36
2740 2740 2740 2750 30,2015 339,945.95 23,772,020.40 51,909,375.56 79,171,12	Committed Fund Balance	2730						0.00
2750 2750 2750 30, 2015 339, 945, 95 23, 772, 020, 40 51, 909, 375, 56 79, 171, 12	Assigned Fund Balance	2740						000
2700 0.00 3,129,787.45 359,945.95 23,772,020.40 51,909,375.56 79,171,12	Unassigned Fund Balance	2750						0.00
	Total Fund Balances, June 30, 2015	2700	0.00	3,129,787.45	359,945.95	23,772,020.40	51,909,375.56	79.171.129.36

Exhibit K-7

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY			
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND	JES IN FUND B	3ALANCE - PERMANENT FUNE	0
For the Fiscal Year Ended June 30, 2015			
SZUNAMA	Account		
NEVENUES.	Number		
Federal Direct	3100		

Exhibit K-8	OE Page 16	Fund 000
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Answerstender Answers	103 103 103 104 104 104 104 105 104 104 104 105 104 104 104 104 105 104 104 104 104 105 104 104 104 104 105 104 104 104 104 106 106 104 104 104 107 104 104 104 104 108 108 104 104 104 108 108 104 104 104 108 104 104 104 104 108 104 104 104 104 108 104 104 104 104 108 104 104 104 104 108 104 104 104 104 108 104 104 104 104 <td< th=""><th></th><th>2100</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>		2100								
multiple	mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm mm		3200								
Mill Mill <th< td=""><td>mt mt mt<</td><td>Lond Courses</td><td>0050</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	mt mt<	Lond Courses	0050								
Control Main	Territorial Secto Description Secto	Local Jources	3400								
Definition matrix matrix <thmatrix< th=""> <thmatrix< th=""> <thmatrix< td=""><td>THURUS New Open <!--</td--><td></td><td>3000</td><td></td><td></td><td>UUE</td><td>400</td><td>200</td><td></td><td></td><td></td></td></thmatrix<></thmatrix<></thmatrix<>	THURUS New Open Open </td <td></td> <td>3000</td> <td></td> <td></td> <td>UUE</td> <td>400</td> <td>200</td> <td></td> <td></td> <td></td>		3000			UUE	400	200			
min min <thmin< th=""> <thmin< th=""> <thmin< th=""></thmin<></thmin<></thmin<>	Difference Sector Sector Sector Other	EXPENDITURES	Account Number	Colorise Colorise	Employee	Purchased	Energy	Materials	600 Capital	200	Totals
Bit Bit <td>Bit Marketing Bit <</td> <td>Current:</td> <td></td> <td>24161123</td> <td>Delicitis</td> <td>Services</td> <td>Services</td> <td>and Supplies</td> <td>Outlay</td> <td>Other</td> <td></td>	Bit Marketing Bit <	Current:		24161123	Delicitis	Services	Services	and Supplies	Outlay	Other	
Brit Brit <th< td=""><td>Martheritike Other Other</td><td>Instruction</td><td>5000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>000</td></th<>	Martheritike Other	Instruction	5000								000
But b	Build and the stand	Student Support Services	6100								0.00
multiplication 200	Interfactor 100 <th< td=""><td>Instructional Media Services</td><td>6200</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>	Instructional Media Services	6200								0.00
Michaele Off O <tho< td=""><td>All and the forme All All</td><td>Instruction and Curriculum Development Services</td><td>6300</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></tho<>	All and the forme All	Instruction and Curriculum Development Services	6300								0.00
media 0.00 model	Interfluence Op	Instructional Staff Training Services	6400								00.0
100 100 <td>Lut Lut <thlut< th=""> <thlut< th=""> <thlut< th=""></thlut<></thlut<></thlut<></td> <td>Instruction-Related Technology</td> <td>6500</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>00.0</td>	Lut Lut <thlut< th=""> <thlut< th=""> <thlut< th=""></thlut<></thlut<></thlut<>	Instruction-Related Technology	6500								00.0
Title Title <th< td=""><td>Ritherite 32 </td><td>Board</td><td>7100</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td></th<>	Ritherite 32	Board	7100								00.0
Control 201	Mathematication 300 300 300 300 400	General Administration	7200								0.00
Other Trop Trop Trop Trop Trop 618 319 319 319 319 319 319 618 319 319 319 319 319 319 319 618 319 319 319 319 319 319 319 319 319 319 319 319 319 319 319 319 319 319 310 <td>Bit Administration (notation) 100 10</td> <td>School Administration</td> <td>7300</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Bit Administration (notation) 100 10	School Administration	7300								0.00
130 30 14 14 14 111 130 130 140 140 140 140 111 130 130 140 140 140 140 140 111 130 130 140	Constant Dial	Facilities Acquisition and Construction	7410								0.00
100 100 <td>State State <th< td=""><td>Fiscal Services</td><td>7500</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.00</td></th<></td>	State State <th< td=""><td>Fiscal Services</td><td>7500</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.00</td></th<>	Fiscal Services	7500								00.00
mtt 300 100 <td>Information 00 00 00 00 00 00 Information 00 00 00 00 00 00 00 Information 00 <t< td=""><td>Central Services</td><td>2700</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<></td>	Information 00 00 00 00 00 00 Information 00 00 00 00 00 00 00 Information 00 <t< td=""><td>Central Services</td><td>2700</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	Central Services	2700								0.00
million 900	Instruction Not Not <th< td=""><td>Student Transnortation Services</td><td>7800</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>	Student Transnortation Services	7800								0.00
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meter for familiers i mmmm familiers mm mm <thm< th=""> mm <thm< th=""> <th< td=""><td>meditar n<!--</td--><td>Interest</td><td>720</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td></th<></thm<></thm<>	meditar n </td <td>Interest</td> <td>720</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Interest	720								0.00
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2700	Fund Balances, June 30, 2015 2700	Unassigned Fund Balance	2750								
	APE 43	1 01al Fund Batances, June 30, 2015	2700	0.00							

	Account Number	Self-Insurance - Consortium Self-Insur 911	Self-Insurance - Consortium	ance - Consortium Self-Insurance - Consortium Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Ente	Totals
OPERATING REVENUES					11/	CT/	176	776	
Charges for Services	3481								0.0
Premium Revenue	3452								0.0
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	00.0	10
OPERATING EXPENSES (Function 9900)	-							00'0	19
Saures Employee Benefits	700								6.00
Purchased Services	300								0.0
Energy Services	400								0.00
Materials and Supplies	500								000
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.0
10tat Opti aturg Expenses Onerating Income (1 acc)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENIES (EXPENSES)		00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interest on Investments	3431								
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.0
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.0
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								00.0
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	1 200								0.00
Total Nonoperating Revenues (Exnenses)	010	000	0.0	~~~~					0.00
Net Income (Loss) Refore Oneroting Transform			0.0	00.0	000	0.00	00.00	0.00	0.00
The Antonic (2005) Delote Operating 1 Failsters		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION							_		
Transfers In:									
From General Fund	3610			-					č
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.0
From Special Revenue Funds	3640								000
	3650								0.0
From Internal Carries Funds	3660								0.0
Total Transfere In	0/05	000	~~~~						000
Transfers Out: (Function 9700)		0000	0000	0.00	0.00	0.00	00'0	0.00	0.0
	910								0.00
To Debt Service Funds	920								0.00
To Capital Flojects Funds To Searing December 5-144	066								0.00
	940								00.0
To Demanant Funds	920								0.00
To futureal Service Funds	040								0.00
Total Transfers Out	010	99.0	000						000
Change in Net Position	00/6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000
Net Position Tuly 1 2014	0000	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0:00
Adjustments to Not Desition	7007								0.00
Net Dorition June 20, 2015	7020								00.0
Vet Position. June 34. 2015	0000								

Exhibit K-9 FDOE Page 17

Account Self-Insurance 711 3481 Self-Insurance 711 3481 3482 39,894,873.78 3484 39,894,873.78 3489 566,288.42 3489 40,461,162.20 100 2,431,493.41 400 2,431,493.41 400 33,753,594.39 700 33,753,594.39 780 33,753,594.39 780 34,241,963.87 3431 582.48 3433 3433	Self-Insurance 712 2,463,195.50 2,463,195.50 2,463,195.50 2,983,731.55 2,983,731.55 2,983,731.55	Self-Insurance 713 683,304.44 683,304.44 683,304.44 583,304.44 583,304.44 547,181.44 547,181.44 547,181.44	Self-Insurance 714 1,596,324.29	Totals
39,894,873.78 366,288,42 566,288,42 40,461,162.20 2,431,493,41 10,599,27 8,298,00 33,753,594,39 37,978,80 33,753,594,39 37,978,80 33,753,594,39 37,978,80 36,241,963,87 4,219,198,33 582,48	2,463,195.50 2,463,195.50 2,463,195.50 2,983,731.55 2,983,731.55 2,983,731.55	683,304.44 683,304.44 683,304.44 683,304.44 547,181.44 547,181.44 547,181.44 136,123.00	114	
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39,894,873.78 566,288.42 40,461,162.20 2,431,493.41 10,599.27 8,298.00 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 33,753,594.39 35,241,9138.33 35,241,242,242,352 35,241,342,352,352,352,352,352,352,352,352,352,35	2,463,195.50 2,463,195.50 2,463,195.50 2,983,731.55 2,983,731.55 2,983,731.55	683,304.44 683,304.44 583,304.44 547,181.44 547,181.44 547,181.44 136,123.00	1,596,324.29	0.00
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37,978,80 36,241,963,87 4,219,198,33 582,48	2,983,731.55 (520,536.05)	547,181,44 136,123.00	1,386,718.29	38.671.225.67
50.241,905.87 4,219,198.33 582.48 582.48	(520,536.05)	547,181.44 136,123.00		37,978.80
582.48	(cn.0cc,0zc)	136,123.00	1,386,718.29	41,159,595.15
582.48			209,606.00	4,044,391.28
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1,022 000 1	4,241.20	1,892.28	10,307.96	17,811.84
4,220,008.07	(916,294.79)	138,015.28	219,913.96	4,062,203.12
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				0.00
0.00	00.0	0.00	0.00	0.00
4,220,568.67	(516,294.79)	138,015.28	219,913.96	4.062.203.12
(7,295,687.77)	2,182,713.95	819,344.93	4,422,513.08	128,884.19
				0.00
(3,075,119.10)]	1,666,419.16	957,360.21	4,642,427.04	4,191,087.31
	0.00 0.00 4,220,568.67 (7,295,687.77) (3,075,119,10)		0.00 0.00 (516,294.79) 2,182,713.95 2,182,713.95 1,666,419.16	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

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

Exhibit K-11	FDOE Page 19	Eurod 201
Ш	ΕD	

June 30. 2015					FDOE Page 19
		- - - -			Fund 891
ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	3,531,319.00	12,205,997.00	12.079.458.00	3.657.858.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141	84.00		84.00	000
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		3,531,403.00	12.205.997.00	12.079.542.00	3 657 858 00
LIABILITIES					00.000,000,0
Cash Overdraft	2125				000
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	3,363,999.46	152,818.82		3 516 818 28
Due to Budgetary Funds	2161	167,403.54		26,363.82	141.039.72
Total Liabilities		3,531,403.00	152,818.82	26,363.82	3.657,858.00

Exhibit K-12 FDOE Page 20

			-					
	Account Number	Governmental Activities Total Balance [1]	Business-Type Activities Total Balance [1]	Total	Governmental Activities - Debt Principal Payments	Governmental Activities - Principal Due Within One	Governmental Activities - Debt Interest Payments	Governmental Activities - Interest Due Within One
		June 30, 2015	June 30, 2015		2014-15	2015-16	2014-15	7015-16
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	5,487,000.00		5,487,000,00	685.000.00	706 000 00	245 496 00	00 211 CAC
District Bonds Payable	2322			0.00			00.071.014	0077111707
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			000				
Sales Surtax Bonds Payable	2326			000				
Total Bonds Payable	2320	5,487,000.00	0.00	5.487.000.00	685 000 00	706 000 00	045 405 005	N 11 C2C
Liability for Compensated Absences	2330	25,812,313.00		25.812.313.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	109,205,953.00		109,205,953.00	12,955,000.00	13.410.000.00	4 962 143 00	00 007 223 400 00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0,00				00.4020140
Qualified School Construction Bonds (QSCB) Payable	2343	16,000,000.00		16,000,000,00	000	000	00 007 00L	00 007 002
Build America Bonds (BAB) Payable	2344			0.00			00.001.01	00.004,001
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	125,205,953.00	0.00	125.205.953.00	12.955.000.00	13 410 000 00	5 757 543 00	\$ 043 807 00
Estimated Liability for Long-Term Claims	2350	694,483.00		694,483.00				
Net Other Postemployment Benefits Obligation	2360	57,321,892.00		57,321,892,00				
Net Pension Liability	2365	76,314,347.00		76,314,347.00				
Estimated PECO Advance Payable	2370			00.0				
Other Long-Term Liabilities	2380			00.0				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		290,835,988.00	00.0	290 835 988 00	13 640 000 00	14 116 000 00	5 000 020 000 5	

Report carrying amount of total liability due within one year and due after one year on June 30, 2015, including discounts and premiums. ESE 348

DURING DE OF CALEGOMICAL I NOUNAMD	0						
FOR THE FIGURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2015							Exhibit K-13
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Exnenditures	Flevihility [2]	FDUE Page 21
(Revenue Number) [Footnote]	Number	June 30, 2014	To FDOE	2014-15	2014-15	2014-15	Unexpended
Class Size Reduction Operating Funds (3355)	94740			37,283,259.00	37,283,259,00		0.00
Class Size Reduction Capital Outlay (3396)	91050			0.00	0.00		000
Excellent Teaching Program (3363)	90570			0.00	0.00		000
Florida Digital Classrooms (FEFP Earmark)	98250			529,872.00	529.872.00		000
Florida School Recognition Funds (3361)	92040	276,898.28		2,572,747.00	2.545.521.51		304 123 77
Instructional Materials (FEFP Earmark) [3]	90880			2,895,407.00	2.895.407.00		0.00
Library Media (FEFP Earmark) [3]	90881			164,726.00	164.726.00		0.00
Preschool Projects (3372)	97950			0.00	0.00		0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			1,640,988.00	1.640.988.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			588,408.00	588,408.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						000
Student Transportation (FEFP Earmark)	90830			8,430,294.00	8,430,294.00		000
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			6,510,859.00	6,510,859.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	4,644.75		570,371.00	575,015.75		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	105,794.76		693,663.74	691,776.60		107.681.90
Voluntary Prekindergarten - Summer Program (3371)	96441	16,486.74		30,392.87	8,020.71		38,858.90

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY SCHEDULE OF CATEGORICAL PROGRAMS

Include both state and local revenue sources.

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

Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts assessment, should be included in expenditures. Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools." E E E E

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2015						Exhibit K-14 FDOE Page 22
	Subobject	General Fund 100	Special Revenue Food Services	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	
ENERGY EXPENDITURES:			011	074	430	I otal
Natural Gas	411	15,608.15	6,233.59			21 841 74
Bottled Gas	421	22,902.52	77,873.72			100 776 34
Electricity	430	5,380,393,69				£ 200 202 £0
Heating Oil	440	28,798.86				20.025,000,0 20 007 00
Total		5,447,703.22	84.107.31	00.0	000	20,170.00 5 521 010 57
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:					00.0	6C.010,16C,C
Compressed Natural Gas	412					
Liquefied Petroleum Gas	422					0.00
Gasoline	450					00.0
Diesel Fuel	460	1.564 552 46				0.00
Oil and Grease	540	36 758 62				1,204,202.40
Total		c0.907.00				36,758.63
A Utat		1,601,311.09		0.00	0.00	1,601,311.09
		General Bund	Special Revenue Other	Special Revenue Federal Economic Stimulus		
	Subobject	100	redetat riogiams 420	Programs 430	Capital Projects Funds	
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					VVC	10031
Buses	651				1.234.805.00	1 234 805 00
EXPENDITURES FOR CAPITALIZED AV MATERIALS: Capitalized Audiovisual Materials						000
						0.00
		General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	
SUBAWARDS FOR INDIRECT COST RATE:	Suboolect	100	410	420	430	Total
1 rejessionai una Tecnnicai Services: Suhawards [Inder Suhaoreements - Eiret \$25 000	311					
Subawards Under Subareements - In Excess of \$25,000	212					0.00
Other Purchased Services:	710					0.00
Subawards Under Subagreements - First \$25,000	391					00.0
Subawards Under Subagreements - In Excess of \$25,000	392					0.00
		Special Revenue				

FOOD SERVICE SUPPLIES SUBOBJECT Food Services Supplies 510 329,962,90 Food 570 3,471,879,09 Donated Foods 580 521,705,51			special kevenue
D SERVICE SUPPLIES SUBOBJECT Subobject 4 ies 510 ies 570 ied Foods 580			Food Services
D SERVICE SUPPLIES SUBOBJECT 510 ies 570 ted Foods 580		Subobject	410
ies 510 570 ted Foods 580	FOOD SERVICE SUPPLIES SUBOBJECT		
ted Foods 570 580 580	Supplies	510	329,962.90
580	Food	570	3,471,879.09
	Donated Foods	580	521,705.51

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2015					Exhibit K-14 FDOF Page 21
			Special Revenue Other	Special Revenue Federal Economic Stimulus	C7 190 1 100 1
	Subobiect	General Fund 100	Federal Programs	Programs	E
TEACHER SALARIES			044	001	1 01a1
Basic Programs 101, 102 and 103 (Function 5100)	120	71,406,457.00	624.634.00	00.0	72 031 001 00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.1/0,1/0,1/0
Basic Programs 101, 102 and 103 (Function 5100)	750	1,466,468.04	101.106.99	000	0.00
Total Basic Program Salaries		72.872.925.04	725 740 99	000	77 500 XX 00
Other Programs 130 (ESOL) (Function 5100)	120	449,346.00	17.317.00	0.00	50'000'04C'C'
Other Programs 130 (ESOL) (Function 5100)	140			00.0	00,000
Other Programs 130 (ESOL) (Function 5100)	750	9,157.43	2.813.53	000	11 070 02
Total Other Program Salaries		458,503.43	20.130.53	0.00	11,770.90
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	30,495,039.00	1.585.729.00		00 075 080 25
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00.00.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	626,326.23	256,753.36	0.00	883 079 59
Total ESE Program Salaries		31,121,365.23	1,842,482.36	0.00	37 963 847 50
Career Program 300 (Function 5300)	120	1,350,197.00	209.00	00.0	1 350 A06 00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	27,685.28	36.07	00.0	0.00
Total Career Program Salaries		1,377,882.28	245.07	0.00	1 378 177 35
Total		105,830,675.98	2,588,598.95	0.00	108.419.274.93
				- - - - - -	
			Special Revenue Other	Special Revenue Federal Economic Stimulus	
TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Federal Programs 420	Programs	Totol
Textbooks (Function 5000)	520	3,444,988.09	0.00	000	2 444 000 00
			2000	00.0	0,444,988.09

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fissal Vear Ended June 30, 2015	D OTHER DATA C	OLLECTION						Exhibit K-14
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic	Research-Based Reading Instruction	Instructional Materials	Instructional Materials /	Totals
Instruction:				UODOD DSUIT			Library Media	
Basic	5100							
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
								0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	000	
							~~~~	

Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	00.0	
				22.5	
DISTRIBUTIONS TO CHARTER SCHOOLS	Fund	Direct Payment	Amount Withheld for	Payments and Carriers on	
(Charter school information is used in federal reporting)	Number	(Object 393)	Administration	Rehalf of Charter Schools	Total Amount
Expenditures:				SUCCESSION OF CHIRDEN DOLLOGING	
General Fund	100	84.936.08			00 100 10
Food Service Special Revenue Fund	410				54,930.08
Other Boda 1 B C					0.00
Uther rederal Programs Special Kevenue Fund	420	518,040.95	6.585.95	-	574 676 90
Federal Economic Stimulus Special Revenue Funds	430				0.040,742
					0.00
<b>Total Charter School Distributions</b>		602.977.03	6 585 95 1	000	80 673 007
			01.000	0.00	86.790,600

LIFELONG LEARNING	Account	
(Lifelong Learning expenditures are used in federal reporting)	Number	Amount
enditures:		
General Fund	5900	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	20065	
Total:	5900	0000

MEDICALD EVDENDITYIDE DEDOUT					
(Medicaid expenditures are used in federal reporting)		Unexpended June 30, 2014	Earnings 2014-15	Expenditures	Unexpended
Earnings, Expenditures and Carryforward Amounts:		0.00	422 201 42	CT-10- CL	
Expenditure Program or Activity:			41.104,444	442,401,421	0
Exceptional Student Education				CF 100 CCF	
School Nurses and Health Care Services				76.107.774	
Occupational Therapy, Physical Therapy and Other Therapy Services					
ESE Professional and Technical Services					
Gifted Student Education					
Staff Training and Curriculum Development					
Medicaid Administration and Billing Services					
Student Services					
Consultants					
Other					
Total Expenditures				01 100 001	
				422,201.42	
General Fund Balance Sheet Information	Fund				
(This information is used in state reporting)	Number	Amount			
Balance Sheet Amount:					

0.00

00.00 0.00

100

Total Assets and Deferred Outflows of Resources Total Liabilities and Deferred Inflows of Resources

0.00

0.00

0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2015	Y AM								Exhibit K-15 FDOE Page 25
VOLUNTARY PREKINDERGARTEN PROGRAM	Account	100	200	300	400	500	600	Supplementa	Supplemental Schedule - Fund 100
[1] GENERAL FUND EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials	Capital	007	
Current:					DULTICO	sanddne pile	Outlay	Other	Totals
Prekindergarten	5500	407,492.83	166,089.00	9.821.00		10 280 64	1 0 2 2 0 1		
Student Support Services	6100	33,358,20	12.781.63			+0.207.01	10,000.79	4,687.48	609,048.94
Instructional Media Services	6200								46,139.83
Instruction and Curriculum Development Services	6300	34,594.08	9.471.70	542.76					0.00
Instructional Staff Training Services	6400								44,608.54
Instruction-Related Technology	6500								0.00
Board	0012								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								00.0
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: Eacilities A conjection and Communication									0.00
Other Capital Outlay	0747								.000
Debt Service: (Function 9200)									0.00
Interest	720								0.00
Total Expenditures		475,445.11	188.342.33	10 363 76					0.00
					00.0	10,207,04	10,000.99	4,687.48	699,797.31

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

PC - 3/4 Report Report Created: 09/03/2015 01:40:35 PM in Post Mode

Fund: 1 General Fund

School: 0000 St. Johns

LUIU. I GENEIAI LUIU	D D	arruiu			SCIINUI.		2					
	- CARLE	「「「「「「「		Purchased	Material	Other	Capital	Total	School	School	District	The second s
Category	Nbr	Salaries	Benefits	Services	Supplies	Expenses	Outlay	Direct	Indirect	Cost	Indirect	Total
K-3 Basic	101	26,025,737	8,672,485	318,889	849,931	31 626,246	8 212,463	36,705,751	18,792,427	55,498,178	2,009,694	57,507,872
4-8 Basic	102	25,712,519	8,568,112	2 672,740	1,460,31	19 712,855	5 320,775	37,447,320	20,822,112	58,269,432	2,059,237	60,328,669
9-12 Basic	103	19,668,200	6,553,980	1,450,291	2,327,240	40 579,076	504,774	31,083,561	17,741,666	48,825,227	1,455,150	50,280,377
Basic		71,406,457	23,794,577	7 2,441,920	4,637,490	90 1,918,177	7 1,038,011	105,236,632	57,356,205	162,592,837	5,524,081	168,116,918
K-3 Basic with	111	10,186,830	3,389,850	0 272,156	307,260	50 208,298	8 77,482	14,441,876	7,340,228	21,782,104	824,302	22,606,406
4-8 Basic with	112	12,709,450	4,229,749	9 571,533	662,11	14 322,869	9 132,473	18,628,188	10,288,575	28,916,763	1,061,936	29,978,699
9-12 Basic with	113	5,972,046	1,981,903	3 859,793	675,438	38 136,389	132,586	9,758,155	5,297,147	15,055,302	470,769	15,526,071
Level 4	254	1,205,745	397,921	1 96,293	53,122	22 16,870	0 14,727	1,784,678	863,182	2,647,860	91,681	2,739,541
Level 5	255	420,968	136,561	1 30,143	23,947	47 7,630	6,018	625,267	308,422	933,689	32,967	966,656
ESE		30,495,039	10,135,985	5 1,829,918	1,721,881	81 692,055	363,286	45,238,164	24,097,554	69,335,718	2,481,655	71,817,373
ESOL	130	449,346	149,734	4 7,480	24,906	06 10,248	4,828	646,542	328,229	974,771	34,782	1,009,553
ESOL		449,346	149,734	4 7,480	24,906	06 10,248	4,828	646,542	328,229	974,771	34,782	1,009,553
Career	300	1,350,197	449,922	2 160,243	160,00	00 28,245	35,056	2,183,663	1,372,842	3,556,505	100,932	3,657,437
Ч		1,350,197	449,922	2 160,243	160,00	00 28,245	35,056	2,183,663	1,372,842	3,556,505	100,932	3,657,437
Total FEFP		103,701,039	34,530,219	9 4,439,561	6,544,27	78 2,648,725	1,441,182	153,305,004	83,154,830	236,459,834	8,141,449	244,601,283
Food Service												
Transportation									11,659,752		201,889	
District Indirect costs are Functionally distributed as renorted helow	octe a	re Ernotionally	distributed as I	renorted helow								
	2 2120											

Page 1 of 151

1,307,500

6300 Instr & Curr

Darie 1 of

6200 Instructional Media

532,940

3100 Pupil Personnel

1,113,640 1,754,239 75,576	Rounding/
t	AFR Total 268,963,641
Board of Education Fiscal Services Maintenance of Plant	Total Reported 268,963,646
7100 7500 8100	Charter Schools 7,064,943
595,149	gm Community Debt Federal ital Service Service Indirect 390 3,538,689
Instr Tech Services Facilities Acq-Constr Operation of Plant	-Reconciliation to Anr Debt Service
6500 Ir 7400 F 7900 O	Community Service 3,538,689
374,948 366,424 1,343,525 677,508	Non-Pgm Capital 1,897,090
g rices	Pre-K
Instr Staff Training General Central Services Admin Tech Services	Other Instruction
6400 7200 7700 8200	

District Indirect costs are Functionally distributed as reported below.

Page 2 of 151

School: (	
: 4 Special Rev	

0000 St.Johns

				Purchased	Material	Other	Capital	Total	School	School	District	The second s
Category	Nbr	Salaries	Benefits	Services	Supplies	Expenses		Direct	Indirect			Total
K-3 Basic	101	287,434	4 88,306	38,005	5,147	13,442	33,874	536,208	1 C	1.014.231	33.969	1 048 200
4-8 Basic	102	323,403	99,291	47,836	40,455	17,274	70,695	598,954			36.021	1 0.84 306
9-12 Basic	103	13,797	4,336	8,461	692	249	3,488	31,023			3.438	222.376
Basic		624,634	191,932	94,301	116,294	30,965	108,057	1,166,183	1,115,269	2	73.428	2 354 880
K-3 Basic with	111	597,677	244,242	227,410	58,695	116,978	51,634	1,296,636			16.372	2 665 746
4-8 Basic with	112	578,974	t 232,930	296,281	39,385	148,781	71,554	1,367,905			22.620	3 094 960
9-12 Basic with	113	221,140	102,604	126,222	3,332	61,099	14,437	528,834			2 345	1 261 433
Level 4	254	158,427	73,882	134,698	7,203	13,323	9,727	397,260			2,421	539.219
Level 5	255	29,512	13,671	34,279	1,090	4,799	2,139	85,490			434	136 176
ESE		1,585,729	667,329	818,891	109,705	344,981	149,490	3.676.125	3.9	2	44 191	7 607 540
ESOL	130	17,317	5,393	14,973	1,370	218	592	39.863			457	210,000
ESOL		17,317	5,393	14,973			592	39.863		50.542	104	20,333
Career	300	209	65	45,616	15,829	12,344	64,505	138,568			150	10/ 7/5
CE		209	65	45,616	15,829	12,344	64.505	138.568			150	104 745
Total FEFP		2,227,889	864,719	973,781	243,199	388,508	322,645	5,020,741	5.1	10.	118 235	10 208 160
⁻ ood Service									10,196,058		186 588	001 002 01
<b>Fransportation</b>									74.214			

District Indirect costs are Functionally distributed as reported below.

Instructional Media				
6200	6500	7400	7900	
	11,682			
Pupil Personnel	Instr Staff Training	General	Central Services	Admin Tech Services
100	400	200	200	200

<u></u>
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of
55
Page

106,553

Maintenance of Plant

7500 8100

Board of Education **Fiscal Services** 

Instr & Curr

6300 7100

Rounding	Difference	-			
AFR	Total	23,213,435			
	Reported	20,410,450			
	Schools EAO E77				
Reconciliation to Annual Financial Reports nity Debt Federal	Indirect 845 388				
onciliation to Annua Debt	Service				
Community	Service 60.534				
Non-Pgm	Capital 8.270				
2	Pre-K 994.538				
Other	Instruction				

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Fund: 8 Race to the T	Race t	o the Top			School:	School: 0000 St.Johns	suhs			
Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital	Total	School	-
K-3 Basic	101						Cauay	7 Roel		57 7

Cost     40,133       32,237     40,133       32,458     40,408       32,456     40,408       32,456     109,014       12,343     15,366       15,786     19,653       6,990     8,702       1,369     1,704       1,369     1,704       1,366     19,653       6,990     8,702       1,369     1,704       1,369     1,704       1,536     1,912       1,536     1,912       26,639     157,658					Purchased	Material	Other	Capital	Total	School	School	ol District	THE REAL PROPERTY IN
sic         101         7,896         7,896         7,896         32,237         40,133           sic         102         0         7,950         7,950         32,237         40,136           sic         103         7,950         7,950         7,950         32,237         40,136           sic         101         7,950         7,950         7,950         32,637         40,136           sic         111         21,448         21,448         87,566         109,014           sic         112         21,448         21,448         87,566         109,014           sic         112         21,448         87,566         109,014         36,97         36,97         36,97         36,97           sic         113         214         21,448         87,566         109,014         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97         36,97	Category	Nbr Sal	aries	Benefits	Services	Supplies	Expenses	Outlav	Direct	Indiract	Cost		
sic         102         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103 <td>K-3 Basic</td> <td>101</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>5000</td> <td></td> <td></td> <td></td> <td>I Otal</td>	K-3 Basic	101							5000				I Otal
asic         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103         103 </td <td>4-8 Basic</td> <td>102</td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td>32,231</td> <td>40,133</td> <td>40,133</td>	4-8 Basic	102					_				32,231	40,133	40,133
100 $100$ $5,602$ $5,602$ $5,602$ $22,874$ $111$ $111$ $21,448$ $21,448$ $87,566$ $1$ $112$ $112$ $21,448$ $21,448$ $87,566$ $1$ $112$ $21,448$ $21,448$ $21,342$ $87,566$ $1$ $112$ $254$ $3,023$ $3,023$ $12,343$ $3367$ $15,786$ $256$ $254$ $9,057$ $3,867$ $15,786$ $1,712$ $6,990$ $255$ $256$ $1,712$ $1,712$ $1,712$ $6,990$ $1369$ $256$ $1,712$ $1,712$ $1,712$ $1,712$ $1,956$ $130$ $130$ $1,712$ $1,712$ $1,712$ $1,956$ $130$ $130$ $1,712$ $1,712$ $1,712$ $1,956$ $130$ $1,996$ $1,712$ $1,712$ $1,712$ $1,956$ $130$ $1,996$ $1,712$ $1,712$ $1,772$ $1,$	9-12 Basic	103						2			32,458	40,408	40,408
ic with         11         21,448         21,448         87,566         1           sic with         112         3,023         3,023         12,343         87,566         1           sic with         113         3,021         3,023         15,748         87,566         1           sic with         113         3,67         1,712         6,990         336         1,578           sic with         113         136         1,712         1,712         1,578         1,569           130         255         1,712         1,712         1,712         1,578         1,369           130         255         1,712         1,712         1,712         1,712         6,990           130         130         1,712         1,712         1,712         1,712         6,990           130         130         1,712         1,712         1,712         1,716         7,891           130         130         1,712         1,712         1,712         6,990         7           130         130         1,712         1,712         1,712         1,712         6,917           130         130         1,712         1,712         1,712	Rasir	2						5,6			22,871	28,473	28,473
Sec with         111 $3,023$ $3,023$ $3,023$ $12,343$ sic with         112 $3,867$ $3,867$ $15,786$ asic with         113 $1,712$ $1,712$ $15,786$ asic with         113 $1,712$ $1,712$ $6,990$ asic with         113 $3135$ $1,712$ $6,990$ asic with         255 $9,057$ $9,057$ $36,977$ $130$ $265$ $9,057$ $9,057$ $36,977$ $130$ $130$ $137$ $137$ $560$ $130$ $9,057$ $9,057$ $36,977$ $560$ $130$ $130$ $9,057$ $9,057$ $36,977$ $130$ $9,057$ $9,057$ $36,977$ $560$ $130$ $9,057$ $9,057$ $36,977$ $560$ $130$ $9,057$ $9,057$ $36,977$ $560$ $130$ $9,057$ $9,057$ $37,99$ $1,536$ $110$ <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>21,4.</td><td></td><td></td><td>87,566</td><td>109,014</td><td>109.014</td></td<>								21,4.			87,566	109,014	109.014
sic with         112         3,867         3,867         15,786           asic with         113         1,712         1,712         6,990           asic with         130         120         1,712         6,990           130         130         137         137         560            300         137         137         560            300         137         137         560            130         137         376         1,536           FFP         1         376         3709         1,536           FFP         1         31,019         126,639         1           Attation         1         31,019         126,639         1	N-0 Dasic with			-				3,02			12 343	15 366	10.00
asic with       113       113       11712       11712       11712       11712       11712       11712       11712       11712       11712       11369         255       255       130       136       120       120       126       486         130       130       137       137       137       137       560         -       300       10       137       137       137       560         -       300       137       137       137       560         -       100       137       137       560       1,536         -       100       137       137       1560       1,536         -       100       137       137       1,536       1,536         -       100       137       1,137       1,536       1,536         -       101       137       1,137       1,536       1,536         -       11       1137       1,137       1,536       1,536       1,536         -       11       1,137       1,137       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536 <t< td=""><td>4-8 Basic with</td><td>112</td><td></td><td></td><td></td><td></td><td></td><td>3.8</td><td></td><td></td><td>16 706</td><td>10,000</td><td>000'01</td></t<>	4-8 Basic with	112						3.8			16 706	10,000	000'01
254       1,712       6,990         255       335       1,365         255       136       335       1,369         130       130       120       120       486         130       131       137       560       36,977       4         -       300       137       137       560       137       560         -       300       137       137       560       1,536       1,536         -       130       137       376       1,536       1,536       1,536         -       1410       137       376       1,536       1,536       1,536       1,536         -       1410       1019       126,639       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536       1,536	9-12 Basic with	113									10,100	18,003	19,653
254         335         1,369           255         1         335         1,369           265         10         120         130         120         489           130         131         137         9,057         36,977         2           300         130         137         137         560         1,536           300         10         137         137         560         1,536           FEFP         1         137         376         376         1,536           FUCe         1         376         376         1,536         1,536           FULth         1         31,019         31,019         126,633         15		25.4						1'1		1,712	6,990	8,702	8,702
Z55         205         120         486           130         9,057         9,057         36,977         2           130         137         137         137         560           -         300         137         137         137         560           -         300         9,057         36,977         2           FEFP         8         137         137         560           -         300         9,057         376         1,536           FEFP         8         376         1,536         1,536           FEFP         9         31,019         31,019         126,639         15           ortation         9         91,019         91,016         126,639         15		204						ň	35	335	1,369	1,704	1 704
130       9,057       9,057       36,977       5         130       137       137       137       560         300       300       137       137       560         140       137       137       560       1,536         141       137       137       560       1,536         141       141       147       156       1,536         141       141       141       1,536       1,536         141       141       1,019       31,019       126,639       156,639         141       141       141       141       141       141	C level D	CCZ						1:	20	120	489	600	
130       130       137       137       137       560         -       300       137       137       137       560         130       376       376       137       560         140       137       137       560       1560         141       141       147       156       1560         141       141       147       1566       1566         141       141       140       1456       1566         141       140       140       140       1566         141       140       140       140       1456         141       140       140       140       140       1456         141       140       140       140       140       140       140	ESE	_						4U 6			22.0 20	100.04	200
-     13/     13/     13/     560       300     300     137     137     560       300     376     376     376     1,536       FEFP     8     8     8     1,536       Ferb     8     8     8     1,536       Funce     9     9     9     1,536       envice     9     9     9     1,536       ortation     9     9     9     1,536		130						5			112,00	40,034	46,034
300     137     137     560       300     376     1,536     1,536       1     376     376     1,536       1     376     376     1,536       1     376     376     1,536       1     376     376     1,536       1     31,019     31,019     126,639								1	3/	137	560	269	269
300     376     376     1,536       310     376     1,536     1,536       310     31,019     31,019     126,639		000						10	37	137	560	697	269
376     376     1,536       31,019     31,019     126,639		200						37	76	376	1,536	1,912	1 912
31,019 31,019 126,639 15								37	76	376	1,536	1.912	1 010
	I otal FEFP							31.01			16 630	157 250	210(1
Transportation	⁻ ood Service										0000	000'101	15/,658
	Transportation										_		
		-									_		

District Indirect costs are Functionally distributed as reported below.

0 Instructional Media			7900 Oneration of Diant	
Pupil Personnel 6200	Instr Staff Training	General	Central Services	Admin Tech Services
100	400	200	200	200

Maintenance of Plant

Fiscal Services

Instr & Curr Board of Education

6300 7100 7500 8100

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Rounding Difference			
AFR Total	159,550		
Total Reported	159,550		
Charter Schools			
ity Debt Federal Reports	1,892		
onciliation to Annual Debt Service			
Community Service			
Non-Pgm Capital			
Pre-K			
Other Instruction			

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Exhibit K-18 DOE Page 28

## SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Fiscal Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor 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	13002	746,152,10	
National School Lunch Program	10.555 (2)	13001, 13003	3,837,429.80	
Summer Food Service Program for Children	10.559	13006, 13007	102,043.95	
Total Child Nutrition Cluster			4,685,625.85	
United States Department of Education:				
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	263	6,369,202.60	
Special Education - Preschool Grants	84.173	267	135,130.15	
Volusia County District School Board:				
Special Education - Grants to States	84.027	7754	420.23	
Total Special Education Cluster			6,504,752.98	
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	101 100		
Title I Grants to Local Educational Agencies	84.002	191,193	279,973.00	279,973.0
Career and Technical Education - Basic Grants to States	84.048	212,223,226	3,604,523,47	
Education of Homeless Children and Youth	84.196	161	386,803.64	198,332.0
English Language Acquisition Grants		127	42,750.00	
Improving Teacher Quality State Grants	84.365	102	40,214.21	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive	84.367	224	597,098.94	
Grants, Recovery Act	84.395	RA111,RA211	159,549.76	
Total United States Department of Education			5 110 012 02	(70.005.0
			5,110,913.02	478,305.0
Inited States Department of Health and Human Services: Direct:				
Head Start Cluster:				
Head Start	93.600	N/A	1,000,429.00	
Total United States Department of Health and Human Services			1,000,429.00	
orporation for National and Community Service:				
Direct:				
Retired and Senior Volunteer Program	94.002	N/A	60,534.02	
Total Corporation for National and Community Service			60,534.02	
nited States Department of Defense: Direct:				
	None	N/A	67.153.75	
Direct: Army Junior Reserve Officers Training Corps Air Force Junior Reserve Officers Training Corps	None None	N/A N/A	67,153.75 57,625.57	
Direct: Army Junior Reserve Officers Training Corps			67,153,75 57,625.57 118,585.59	
Direct: Army Junior Reserve Officers Training Corps Air Force Junior Reserve Officers Training Corps	None	N/A	57,625.57	

Notes: (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in 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. Includes \$556,033.39 of donated food received during the fiscal year. Donated foods are valued

at fair value as determined at the time of donation.