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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, 2009

CONTENTS:

FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
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For the Fiscal Year Ended June 30, 2009

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CONTENTS:

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2009, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 22, 2009.

Joseph A. Joyce
District Superintendent's Signature

9/22/09
Date

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Tallahassee, FL 32399-0400

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, 2009

CONTENTS:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2009, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 22, 2009.

Joseph A. Joyner
District Superintendent's Signature

9/22/09
Date

St. Johns County School District
Management's Discussion and Analysis
For the Period Ended June 30, 2009

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

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

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2008-2009 fiscal year are as follows:

- The District's assets exceeded its liabilities at June 30, 2009 by $457,646,240.74 (net assets). After deducting net assets invested in capital assets (net of related debt) and restricted net assets, the District had unrestricted net assets of $8,910,302.72.

- In total, net assets increased $26,385,628.51, which represents a 6 percent increase from the 2007-08 fiscal year.

- General revenues total $229,224,144.36, or 76 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total $71,242,769.10 or 24 percent.

- Expenses total $274,081,284.95; only $71,242,769.10 of these expenses was offset by program specific revenues, with the remainder paid from general revenues. Total revenues exceeded total expenses by $26,385,628.51.

- The unreserved fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, was $36,728,182.21 at June 30, 2009 or 17 percent of total General Fund expenditures. The total fund balance of the General Fund was $38,313,169.39, which represents an increase from the 2007-08 fiscal year by $13,632,365.35.

- The District's capital assets (net of depreciation) decreased by $1,187,075.40.

- The District's capital asset-related long-term debt decreased by a net amount of $13,540,313.55, or 9 percent.

NON-FINANCIAL HIGHLIGHTS

The District's student enrollment increased by 831 students over the preceding fiscal year.

During the 2008-2009 school year, the District had 27 schools with an "A", 4 schools with a "B", 1 school with a "D", and 1 school with an "F".

District student test scores were significantly above the state and national average as the data below indicates.

Act Scores above the State & National Average – (2008-2009)

District	21.9
State	19.5
National	21.1

SAT Scores above the State and National Average – (2008-2009)

District	1569
State	1475
National	1509

Readiness for College – (2008-2009)

In the percentage of students tested who were considered ready for college in all three areas tested (math, reading and writing), 75.6% of St. Johns County graduates were ready in all areas compared to 62.9% of high school graduates statewide. This figure places St. Johns County as number two in the state, with a 7.1% increase over last year's composite score.

FCAT (Reading, Math & Science)
Sunshine State Standards – 2008-2009

Grade 11 – 3rd in science
Grade 10 - 1st in reading and 5th in math
Grade 9 - 1st in reading and 2nd in math
Grade 8 - 3rd in reading, 2nd in math and 2nd in science
Grade 7 - 3rd in reading and 6th in math
Grade 6 - 5th in reading and 7th in math
Grade 5 - 1st in reading, 1st in math and 3rd in science
Grade 4 - 1st in reading and 1st in math
Grade 3 - 1st in reading and 1st in math

FCAT Science was given to students in Grades 5, 8 and 11. This is the third year that science scores will be included in the computation of school grades. St. Johns County 5th graders ranked third in the state, 8th graders ranked second in the state, and 11th graders ranked third in the state.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

In addition, the report presents certain required supplementary information, which includes management's discussion and analysis and other data.

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 assets 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 assets provides information about the District's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net assets, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net assets, the results of operations, during the fiscal year. An increase or decrease in net assets is an indication of whether the District's financial health is improving or deteriorating.

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

- Governmental activities - These represent most of the District's services, including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.

- Component units – The District presents aggregate financial information for three separate legal entities in this report: the ABLE School, Inc., charter school; the First Coast Technical Institute, Inc., charter technical career center; and the St. Johns County Education Foundation, Inc. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

  The District has another component unit, the St. Johns county School Board Leasing Corporation (Leasing Corporation) that is also a legally separate entity. The Leasing Corporation was formed to facilitate financing for the acquisition of facilities and equipment for the District, as further discussed in Note 6. 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.

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

Fund Financial Statements

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

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

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

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, the Debt Service – Other Debt Service Fund, the Capital Projects – Local Capital Improvement Fund, and the 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 to demonstrate compliance with the budget.

<u>Proprietary Funds</u>. Proprietary funds use the economic resources measurement focus and accrual basis of accounting. The District maintains internal service funds for its proprietary funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for its health and hospitalization self-insurance programs, which includes group medical, dental and vision coverages, and its workers' compensation liability program. Because these services predominantly benefit governmental-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

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

The District's fiduciary funds include a private-purpose trust fund to account for moneys held in escrow and 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net assets as of June 30, 2009, compared to net assets as of June 30, 2008:

Net Assets, End of Year

	Governmental Activities	
	6/30/09	6/30/08
Current and Other Assets	$ 172,797,932.10	$ 169,401,362.02
Capital Assets	505,119,614.90	506,306,690.30
Total Assets	677,917,547.00	675,708,052.32
Long-Term Liabilities	194,053,363.46	206,643,575.94
Other Liabilities	26,217,942.80	37,803,864.15
Total Liabilities	220,271,306.26	244,447,440.09
Net Assets:		
Invested in Capital Assets - Net of Related Debt	356,650,107.04	344,070,303.64
Restricted	92,085,830.98	89,793,876.55
Unrestricted (Deficit)	8,910,302.72	(2,603,567.96)
Total Net Assets	$ 457,646,240.74	$ 431,260,612.23

The largest portion of the District's net assets (78 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related outstanding debt. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net assets represents resources that are subject to external restrictions on how they may be used. Unrestricted net assets may be used to meet the government's ongoing obligations to students, employees, and creditors. The District has unrestricted net assets of $8,910,302.72 mainly due to the District's General Fund balance.

The District's net assets increased by $26,385,628.51 during the 2008-2009 fiscal year. The increase represents the degree to which ongoing revenues have exceeded ongoing expenses. The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2009, and June 30, 2008, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities 6/30/09	Governmental Activities 6/30/08
Program Revenues:		
Charges for Services	$ 17,520,238.70	$ 17,513,636.29
Operating Grants and Contributions	10,156,000.07	9,921,993.68
Capital Grants and Contributions	43,566,530.33	44,772,568.44
General Revenues:		
Property Taxes, Levied for Operational Purposes	135,767,674.33	130,709,362.60
Property Taxes, Levied for Debt Service	3,801,388.25	3,734,352.92
Property Taxes, Levied for Capital Projects	41,547,372.04	47,005,624.67
Grants and Contributions Not Restricted to Specific Programs	40,625,878.13	79,285,801.42
Unrestricted Investment Earnings	2,944,537.21	5,686,762.99
Miscellaneous	4,537,294.40	3,178,166.42
Total Revenues	300,466,913.46	341,808,269.43
Functions/Program Expenses:		
Instruction	130,868,119.63	142,172,487.09
Pupil Personnel Services	13,331,579.17	14,264,865.48
Instructional Media Sevices	4,326,422.46	4,889,540.32
Instruction and Curriculum Development Services	6,256,992.02	6,958,471.69
Instructional Staff Training Services	1,116,231.73	2,938,627.96
Instruction Related Technology	4,293,504.40	4,415,999.82
Board of Education	907,914.76	748,707.42
General Administration	709,971.11	683,478.30
School Administration	14,039,343.72	15,365,892.23
Facilities Acquisition and Construction	15,128,959.36	15,239,266.58
Fiscal Services	1,561,966.46	1,741,933.14
Food Services	9,745,405.95	9,761,921.40
Central Services	9,171,156.86	9,238,845.91
Pupil Transportation Services	11,006,461.75	12,432,169.85
Operation of Plant	19,089,150.40	19,986,509.82
Maintenance of Plant	7,385,181.07	7,641,626.64
Administrative Technology Services	615,646.14	711,974.83
Community Services	2,818,592.31	3,289,408.25
Interest on Long-Term Debt	6,975,766.88	7,367,001.91
Unallocated Depreciation Expenses	14,732,918.77	14,985,570.52
Total Functions/Program Expenses	274,081,284.95	294,834,299.16
Increase in Net Assets	$ 26,385,628.51	$ 46,973,970.27

The majority of the District's revenues for current operations are provided through the State's Florida Education Finance Program (FEFP), State categorical educational programs, and local property taxes. These revenues are included in the general revenues, which provide approximately 76 percent of total revenues, whereas program revenues provide approximately 24 percent. The majority of program revenues (94 percent) are in the facilities acquisition and construction, food services, central services, and pupil transportation services activities.

The FEFP funding formula is used to allocate State revenue sources for current District operations, and utilizing student enrollment data is designed to maintain equity in funding across all Florida school districts, considering funding ability based on taxable local property values. During the 2008-09 fiscal year, the District experienced increases in local property tax revenues of $332,906.47, or less than 1 percent, which is mainly attributed to the collection of prior year property taxes. Student enrollment increased by 831 students, from 27,737 students in the 2007-08 fiscal year to 28,568 students in the 2008-09 fiscal year, and categorical educational program funding increased by $1,096,537.16 as compared to the 2007-08 fiscal year. Because of a decrease in local property values, and state budget cuts, the FEFP funding formula produced a decrease in State FEFP funding of $7,870,051.

Instructional activities represent the majority of the District's expenses, totaling approximately 48 and 48 percent of total governmental expenses in the 2007-08 and 2008-09 fiscal years, respectively. Overall, total expenses decreased $20,753,014.21 or 7 percent, as compared to total revenues which decreased 41,341,355.97 or 12 percent. The decrease in total expenses is mainly attributable to the decrease in total revenue.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unreserved, undesignated fund balance is $7,966,577.00, while the total fund balance is $38,313,169.39. The unreserved, undesignated fund balance represents 4 percent of total General Fund expenditures, while the total fund balance represents 18 percent of such expenditures. The unreserved, undesignated fund balance decreased by $417,424.27 while the total fund balance increased by $13,632,365.35 during the fiscal year.

Key factors in these changes are as follows:

- Total revenues decreased by $3,555,345.22, or less than 1 percent, mainly from decreases in State funding.
- Total expenditures decreased by $7,944,660.42, or 4 percent, due mainly to decreased State funding and salary and benefit costs.

- Total expenditures exceeded total revenues by $13,632,365.35 and other financing sources, mainly from transfers in from the Capital Projects-Local Capital Improvement Fund, totaled $12,420,348.00.

- Unreserved, designated fund balance decreased by $417,424.27, however, management continues to plan for uses of available fund balance for budget cuts; carryover of noncategorical program, school, department, and other activity budgets; and contractual requirements through fiscal year ending 2014.

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 2008-09 fiscal year, essentially all available resources were used for current debt related expenditures and, at June 30, 2009, the fund balance was $21.98.

The Capital Projects – Local Capital Improvement Fund has a total fund balance of $47,481,750.80, all of which is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance increased by $11,276,843.69 in the current fiscal year. Expenditures of $12,665,534.44 were primarily for motor vehicle purchases and equipment, and various maintenance, remodeling, and renovation projects. Transfers out of $28,060,642.13 were mainly to fund educational plant maintenance and debt service expenditures in other funds.

The Capital Projects – Other Capital Projects Fund is mainly used to account for the financial resources received from local impact fees, certificates of participation proceeds, and other miscellaneous sources. The total fund balance decreased by $5,977,837.16 in the current fiscal year to $24,655,772.44, at June 30, 2009. The decrease in fund balance is mainly from the expenditure of proceeds from the $145,000,000 Certificates of Participation, Series 2006, for completion of two new high schools.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the course of the 2008-09 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues of $13,657,965.82. At the same time, final appropriations increased by $20,683,654.65 from the original budgeted amount. Budget revisions were necessary to recognize revenues and expenditures related to the District's charter technical career center and certain day care and extended day care programs, to increase instructional salaries and benefits costs, and to adjust planned expenditures based on actual resource needs.

Actual revenues are in line with the final budgeted amounts. Actual expenditures are $20,888,873.93 less than anticipated, mainly because instruction, operation of plant, community services, day care and extended day care program, and salary and benefit expenditures were less than planned. Also, positive budget balances include amounts designated for budget cuts; carryover of noncategorical program, school, department, and other activity budgets; and contractual requirements through fiscal year ending 2014.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2009, is $505,119,614.90 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; construction in progress; and audio visual materials and computer software.

Major capital asset events during the current fiscal year included the completion of two new high schools.

Additional information on the District's capital assets can be found in Notes 4 and 16 to the financial statements.

Long-Term Debt

At June 30, 2009, the District had total long-term debt outstanding of $151,137,543.48 related to the construction and acquisition of capital assets. This amount is comprised of $357,543.28 of Obligation Under Capital Lease; $138,795,000 of Certificates of Participation; $8,155,000 of State School Bonds; and $3,830,000 of District General Obligation Refunding Bonds. During the fiscal year, the District's long-term debt decreased a net amount of $13,540,313.55, or 9 percent from scheduled principal payments.

Additional information on the District's long-term debt can be found in Notes 5 through 8 to the financial statements.

FIRST COAST TECHNICAL INSTITUTE, INC., MAJOR COMPONENT UNIT

The District considers the First Coast Technical Institute, Inc. (FCTI), to be a major component unit based on its significance relative to the total discretely presented component units, and based upon its nature and significance to the District. FCTI is a charter technical career center established pursuant to

Section 1002.34, Florida Statutes, and is primarily responsible for operating the District's postsecondary education and workforce development programs. FCTI was funded through the District's $6,173,064 workforce development program appropriation, as well as student fees, State and Federal grants, and various other sources. FCTI's financial data is included in the component units columns in the accompanying financial statements, was derived from a compilation of their financial data for the fiscal year ended June 30, 2009.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the St. Johns County District School Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, St. Johns County District School Board, 40 Orange Street, St. Augustine, FL 32084.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF NET ASSETS
June 30, 2009

		Primary Government			
ASSETS	**Account Number**	**Governmental Activities**	**Business-type Activities**	**Total**	**Component Units**
Cash	1110	142,925,452.99		142,925,452.99	1,794,554.00
Investments	1160	221,391.81		221,391.81	291,809.00
Taxes Receivable	1120	198,782.31		198,782.31	0.00
Accounts Receivable	1130	385,695.80		385,695.80	318,198.00
Interest Receivable	1170			0.00	0.00
Due from Reinsurer	1180	215,113.69		215,113.69	0.00
Due from Component Units	1143			0.00	0.00
Due from Other Agencies	1220	15,959,430.50		15,959,430.50	262,846.00
Internal Balances				0.00	0.00
Inventory	1150	445,629.37		445,629.37	121,286.00
Prepaid Items	1230			0.00	7,125.00
Restricted Assets: Investments	1166 & 1167	12,446,435.63		12,446,435.63	0.00
Deferred Charges: Issuance Costs				0.00	0.00
Noncurrent Assets: Other Post-employment Benefits Obligation (asset)	1410			0.00	0.00
Capital Assets: Land	1310	32,206,210.33		32,206,210.33	0.00
Land Improvements - Nondepreciable	1315			0.00	0.00
Construction in Progress	1360	273,680.50		273,680.50	0.00
Improvements Other Than Buildings	1320	24,699,194.46		24,699,194.46	140,941.00
Less Accumulated Depreciation	1329	(11,900,831.87)		(11,900,831.87)	(95,241.00)
Buildings and Fixed Equipment	1330	550,130,842.60		550,130,842.60	0.00
Less Accumulated Depreciation	1339	(104,410,466.24)		(104,410,466.24)	0.00
Furniture, Fixtures and Equipment	1340	29,320,903.15		29,320,903.15	2,373,732.00
Less Accumulated Depreciation	1349	(23,097,811.53)		(23,097,811.53)	(1,131,097.00)
Motor Vehicles	1350	15,430,461.71		15,430,461.71	94,721.00
Less Accumulated Depreciation	1359	(8,193,230.80)		(8,193,230.80)	(69,903.00)
Property Under Capital Leases	1370	667,231.00		667,231.00	1,788,385.00
Less Accumulated Depreciation	1379	(400,338.62)		(400,338.62)	(485,423.00)
Audio Visual Materials	1381	4,357,809.53		4,357,809.53	0.00
Less Accumulated Depreciation	1388	(3,964,039.32)		(3,964,039.32)	0.00
Computer Software	1382			0.00	0.00
Less Accumulated Amortization	1389			0.00	0.00
Total Capital Assets net of Accum. Dep'n		505,119,614.90	0.00	505,119,614.90	2,616,115.00
Total Assets		677,917,547.00	0.00	677,917,547.00	5,411,933.00
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110	2,714,839.59		2,714,839.59	17,517.00
Payroll Deductions and Withholdings	2170	54.84		54.84	3,212.00
Accounts Payable	2120	6,382,699.98		6,382,699.98	116,200.00
Deposits Payable	2220	102,366.94		102,366.94	0.00
Construction Contracts Payable	2140	830,936.91		830,936.91	0.00
Construction Contracts Retainage Payable	2150	479,331.20		479,331.20	0.00
Matured Certificates of Participation Payable	2180	9,245,000.00		9,245,000.00	0.00
Matured Interest Payable	2190	3,201,435.63		3,201,435.63	0.00
Due to Component Units	2163	262,742.90		262,742.90	0.00
Due to Other Agencies	2230	27,419.81		27,419.81	0.00
Sales Tax Payable	2260			0.00	0.00
Deferred Revenue	2410			0.00	254,540.00
Estimated Unpaid Claims	2271	2,971,115.00		2,971,115.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Noncurrent Liabilities:					
Portion Due Within One Year: Section 1011.13, F.S., Notes Payable	2250			0.00	2,778.00
Notes Payable	2310			0.00	0.00
Obligations Under Capital Leases	2315	68,123.73		68,123.73	0.00
Bonds Payable	2320	4,370,000.00		4,370,000.00	0.00
Liability for Compensated Absences	2330	1,520,906.70		1,520,906.70	76,719.00
Certificates of Participation Payable	2340	9,585,000.00		9,585,000.00	0.00
Estimated Liability for Long-Term Claims	2350	659,748.50		659,748.50	0.00
Other Post-employment Benefits Obligation	2360			0.00	0.00
Installment Purchase Payable	2370			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Portion Due After One Year: Notes Payable	2310			0.00	0.00
Obligations Under Capital Leases	2315	289,419.75		289,419.75	0.00
Bonds Payable	2320	7,615,000.00		7,615,000.00	0.00
Liability for Compensated Absences	2330	19,139,961.28		19,139,961.28	1,036,440.00
Certificates of Participation Payable	2340	129,210,000.00		129,210,000.00	0.00
Estimated Liability for Long-Term Claims	2350	1,630,221.50		1,630,221.50	0.00
Other Post-employment Benefits Obligation	2360	19,964,982.00		19,964,982.00	0.00
Installment Purchase Payable	2370			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Total Liabilities		220,271,306.26	0.00	220,271,306.26	1,507,406.00
NET ASSETS Invested in Capital Assets, Net of Related Debt	2770	356,650,107.04		356,650,107.04	2,513,823.00
Restricted For: Categorical Carryover Programs	2780	752,790.44		752,790.44	0.00
Debt Service	2780	4,144,375.58		4,144,375.58	0.00
Capital Projects	2780	87,188,664.96		87,188,664.96	0.00
Other Purposes	2780			0.00	313,810.00
Unrestricted	2790	8,910,302.72		8,910,302.72	1,076,894.00
Total net assets		457,646,240.74	0.00	457,646,240.74	3,904,527.00
Total Liabilities and Net Assets		677,917,547.00	0.00	677,917,547.00	5,411,933.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2009

FUNCTIONS	Account Number	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Governmental Activities:									
Instruction	5000	130,868,119.63	667,159.01			(130,200,960.62)		(130,200,960.62)	
Pupil Personnel Services	6100	13,331,579.17				(13,331,579.17)		(13,331,579.17)	
Instructional Media Services	6200	4,326,422.46				(4,326,422.46)		(4,326,422.46)	
Instruction and Curriculum Development Services	6300	6,256,992.02				(6,256,992.02)		(6,256,992.02)	
Instructional Staff Training Services	6400	1,116,231.73				(1,116,231.73)		(1,116,231.73)	
Instruction Related Technology	6500	4,293,504.40				(4,293,504.40)		(4,293,504.40)	
School Board	7100	907,914.76				(907,914.76)		(907,914.76)	
General Administration	7200	709,971.11				(709,971.11)		(709,971.11)	
School Administration	7300	14,039,343.72				(14,039,343.72)		(14,039,343.72)	
Facilities Acquisition and Construction	7400	15,128,959.36			42,638,286.65	27,509,327.29		27,509,327.29	
Fiscal Services	7500	1,561,966.46				(1,561,966.46)		(1,561,966.46)	
Food Services	7600	9,745,405.95	6,829,888.14	2,825,245.07		(90,272.74)		(90,272.74)	
Central Services	7700	9,171,156.86	6,589,282.86			(2,581,874.00)		(2,581,874.00)	
Pupil Transportation	7800	11,006,461.75	584,952.17	7,330,755.00		(3,090,754.58)		(3,090,754.58)	
Operation of Plant	7900	19,089,150.40				(19,089,150.40)		(19,089,150.40)	
Maintenance of Plant	8100	7,385,181.07				(7,385,181.07)		(7,385,181.07)	
Administrative Technology Services	8200	615,646.14				(615,646.14)		(615,646.14)	
Community Services	9100	2,818,592.31	2,848,956.52			30,364.21		30,364.21	
Interest on Long-term Debt	9200	6,975,766.88			928,243.68	(6,047,523.20)		(6,047,523.20)	
Unallocated Depreciation/Amortization Expense*		14,732,918.77				(14,732,918.77)		(14,732,918.77)	
Total Governmental Activities		274,081,284.95	17,520,238.70	10,156,000.07	43,566,530.33	(202,838,515.85)		(202,838,515.85)	
Business-type Activities:									
Self Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-type Activity							0.00	0.00	
Total Business-type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		274,081,284.95	17,520,238.70	10,156,000.07	43,566,530.33	(202,838,515.85)	0.00	(202,838,515.85)	
Component Units:									
St. Johns County Education Foundation		492,061.00		713,439.00					221,378.00
ABLE School		840,523.00	19,716.00						(820,807.00)
FCTC		10,660,655.00	2,267,366.00	1,182,882.00	600,000.00				(6,610,407.00)
Total Component Units		11,993,239.00	2,287,082.00	1,896,321.00	600,000.00				(7,209,836.00)

	Governmental Activities	Business-type Activities	Total	Component Units
General Revenues:				
Taxes:				
Property Taxes, Levied for Operational Purposes	135,767,674.33		135,767,674.33	0.00
Property Taxes, Levied for Debt Service	3,801,388.25		3,801,388.25	0.00
Property Taxes, Levied for Capital Projects	41,547,372.04		41,547,372.04	0.00
Local Sales Taxes			0.00	0.00
Grants and Contributions Not Restricted to Specific Programs	40,625,878.13		40,625,878.13	779,686.00
Investment Earnings	2,944,537.21		2,944,537.21	4,512.00
Miscellaneous	4,537,294.40		4,537,294.40	7,317,611.00
Special Items			0.00	0.00
Extraordinary Items			0.00	0.00
Transfers			0.00	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	229,224,144.36	0.00	229,224,144.36	8,101,809.00
Change in Net Assets	26,385,628.51	0.00	26,385,628.51	891,973.00
Net Assets - July 1, 2008	431,260,612.23		431,260,612.23	3,012,554.00
Net Assets - June 30, 2009	457,646,240.74	0.00	457,646,240.74	3,904,527.00

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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009

	Account Number	General 100	Food Service 410	Other Federal Programs 420	ARRA Economic Stimulus Funds 430	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
ASSETS							
Cash	1110	41,624,294.74	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	152,903.84	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Due from Component Units	1143	67,628.87	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:							
Budgetary Funds	1141	659,266.62	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	165,815.58	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	169,717.06	0.00	0.00	0.00	0.00	0.00
Inventory	1150	320,938.98	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		43,160,565.69	0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Salaries, Benefits and Payroll Taxes Payable	2110	2,575,896.51	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	54.84	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,972,735.48	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Due to Component Units	2163	260,667.04	0.00	0.00	0.00	0.00	0.00
Matured Certificates of Participation Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	56.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:							
Budgetary Funds	2161	3,986.43	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	34,000.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue:							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		4,847,396.30	0.00	0.00	0.00	0.00	0.00
FUND BALANCES							
Reserved For:							
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	752,790.44	0.00	0.00	0.00	0.00	0.00
Encumbrances	2720	511,257.76	0.00	0.00	0.00	0.00	0.00
Inventory	2730	320,938.98	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:							
Designated for, reported in:							
Financial Exigencies	2760	24,635,790.74	0.00	0.00	0.00	0.00	0.00
Non-Categorical Grants & Activities	2760	4,125,814.47	0.00	0.00	0.00	0.00	0.00
Undesignated, reported in:							
General Fund	2760	7,966,577.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	38,313,169.39	0.00	0.00	0.00	0.00	0.00
Total Liabilities and Fund Balances		43,160,565.69	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009

	Account Number	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250	Other Debt Service 290	Capital Outlay Bond Issues (COBI) 310
ASSETS							
Cash	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	12,446,457.61	0.00
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Due from Component Units	1143	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	12,446,457.61	0.00
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	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	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	9,245,000.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	3,201,435.63	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Due to Component Units	2163	0.00	0.00	0.00	0.00	0.00	0.00
Matured Certificates of Participation Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	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	0.00
Due to Other Funds:							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue:							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	12,446,435.63	0.00
FUND BALANCES							
Reserved For:							
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00
Encumbrances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	2730	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:							
Designated for, reported in:							
Financial Exigencies	2760	0.00	0.00	0.00	0.00	0.00	0.00
Non-Categorical Grants & Activities	2760	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated, reported in:							
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	0.00	0.00	0.00	0.00	21.98	0.00
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	21.98	0.00
Total Liabilities and Fund Balances		0.00	0.00	0.00	0.00	12,446,457.61	0.00

The accompanying notes to financial statements are an integral part of this staten

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009

	Account Number	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370
ASSETS							
Cash	1110	0.00	0.00	0.00	0.00	0.00	47,807,989.86
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	0.00	0.00	0.00	0.00	0.00	2,852.23
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Due from Component Units	1143	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	47,810,842.09
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	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	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	329,091.29
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Due to Component Units	2163	0.00	0.00	0.00	0.00	0.00	0.00
Matured Certificates of Participation Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	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	0.00
Due to Other Funds:							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue:							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	329,091.29
FUND BALANCES							
Reserved For:							
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00
Encumbrances	2720	0.00	0.00	0.00	0.00	0.00	3,953,288.26
Inventory	2730	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:							
Designated for, reported in:							
Financial Exigencies	2760	0.00	0.00	0.00	0.00	0.00	0.00
Non-Categorical Grants & Activities	2760	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated, reported in:							
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	43,528,462.54
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	47,481,750.80
Total Liabilities and Fund Balances		0.00	0.00	0.00	0.00	0.00	47,810,842.09

The accompanying notes to financial statements are an integral part of this statem

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009

	Account Number	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	1110	0.00	24,291,919.56	0.00	0.00	8,917,071.41	122,641,275.57
Investments	1160	0.00	0.00	0.00	0.00	221,369.83	12,667,827.44
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	0.00	0.00	0.00	0.00	21,507.10	177,263.17
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Due from Component Units	1143	0.00	0.00	0.00	0.00	0.00	67,628.87
Due From Other Funds:							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	659,266.62
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	165,815.58
Due from Other Agencies	1220	0.00	445,820.08	0.00	0.00	15,343,893.36	15,959,430.50
Inventory	1150	0.00	0.00	0.00	0.00	124,690.39	445,629.37
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	24,737,739.64	0.00	0.00	24,628,532.09	152,784,137.12
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	138,943.08	2,714,839.59
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	54.84
Accounts Payable	2120	0.00	0.00	0.00	0.00	81,505.03	2,054,240.51
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	81,967.20	0.00	0.00	419,878.42	830,936.91
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	0.00	479,331.20	479,331.20
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	9,245,000.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	3,201,435.63
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Due to Component Units	2163	0.00	0.00	0.00	0.00	69,704.73	330,371.77
Matured Certificates of Participation Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	102,366.94	102,366.94
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	27,363.81	27,419.81
Due to Other Funds:							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	659,584.91	663,571.34
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	34,000.00
Deferred Revenue:							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	81,967.20	0.00	0.00	1,978,678.12	19,683,568.54
FUND BALANCES							
Reserved For:							
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	752,790.44
Encumbrances	2720	0.00	610,975.57	0.00	0.00	3,850,352.19	8,925,873.78
Inventory	2730	0.00	0.00	0.00	0.00	124,690.39	445,629.37
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:							
Designated for, reported in:							
Financial Exigencies	2760	0.00	0.00	0.00	0.00	0.00	24,635,790.74
Non-Categorical Grants & Activities	2760	0.00	0.00	0.00	0.00	0.00	4,125,814.47
Undesignated, reported in:							
General Fund	2760	0.00	0.00	0.00	0.00	0.00	7,966,577.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	637,415.25	637,415.25
Debt Service Funds	2760	0.00	0.00	0.00	0.00	4,144,353.60	4,144,375.58
Capital Projects Funds	2760	0.00	24,044,796.87	0.00	0.00	13,893,042.54	81,466,301.95
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	24,655,772.44	0.00	0.00	22,649,853.97	133,100,568.58
Total Liabilities and Fund Balances		0.00	24,737,739.64	0.00	0.00	24,628,532.09	152,784,137.12

The accompanying notes to financial statements are an integral part of this statem

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
For the Fiscal Year Ended June 30, 2009

Total Fund Balances - Governmental Funds		$ 133,100,568.58
Amounts reported for governmental activities in the statement of net assets 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.		505,119,614.90
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 assets.		10,990,668.41
Certain revenues are not considered as "available" revenues at year-end and, therefore, are not reported in governmental funds.		198,782.31
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Obligation Under Capital Lease	$ 357,543.48	
Bonds Payable	11,985,000.00	
Certificates of Participation Payable	138,795,000.00	
Compensated Absences Payable	20,660,867.98	
Postemployment Healthcare Benefits Payable	19,964,982.00	(191,763,393.46)
Total Net Assets - Governmental Activities		$ 457,646,240.74

The accompanying notes to financial statements are an integral part of this statement.
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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, 2009

	Account Number	General 100	Food Service 410	Other Federal Programs 420	ARRA Economic Stimulus Funds 430	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250
REVENUES											
Federal Direct	3100	358,815.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	66,848,834.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sources:											
Property Taxes Levied for Operational Purposes	3411	134,242,153.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		10,099,294.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	144,341,448.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		211,549,098.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES											
Current:											
Instruction	5000	125,188,052.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	11,705,049.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	4,281,329.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	3,370,237.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	536,614.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	4,260,340.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	7100	904,656.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	347,902.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	13,881,588.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	2,974,321.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	1,545,941.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	2,512,358.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	9,673,220.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	18,995,027.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	7,307,805.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	611,482.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	2,790,541.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)											
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:											
Facilities Acquisition and Construction	7420	24,108.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	377,402.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		211,287,979.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		261,118.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)											
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	1,641.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	123,008.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	13,530,521.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(283,925.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		13,371,246.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		13,632,365.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2008	2800	24,680,804.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	38,313,169.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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, 2009

	Account Number	Other Debt Service 290	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390
REVENUES											
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,623.64
Local Sources:											
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,998,912.46	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,647,899.62
Other Local Revenue		7,957.74	0.00	0.00	0.00	0.00	0.00	0.00	1,433,621.71	0.00	1,304,683.62
Total Local Sources	3400	7,957.74	0.00	0.00	0.00	0.00	0.00	0.00	42,432,534.17	0.00	4,952,583.24
Total Revenues		7,957.74	0.00	0.00	0.00	0.00	0.00	0.00	42,432,534.17	0.00	5,024,206.88
EXPENDITURES											
Current:											
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,563,550.77	0.00	852,787.86
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)											
Retirement of Principal	710	9,245,000.00	0.00	0.00	0.00	0.00	0.00	0.00	65,313.55	0.00	0.00
Interest	720	6,402,871.26	0.00	0.00	0.00	0.00	0.00	0.00	16,590.89	0.00	0.00
Dues, Fees and Issuance Costs	730	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:											
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,020,079.23	0.00	638,259.05
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		15,655,871.26	0.00	0.00	0.00	0.00	0.00	0.00	12,665,534.44	0.00	1,491,046.91
Excess (Deficiency) of Revenues Over (Under) Expenditures		(15,647,913.52)	0.00	0.00	0.00	0.00	0.00	0.00	29,766,999.73	0.00	3,533,159.97
OTHER FINANCING SOURCES (USES)											
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	15,640,294.13	0.00	0.00	0.00	0.00	0.00	0.00	9,570,486.09	0.00	59,488.96
Transfers Out	9700	(59,488.96)	0.00	0.00	0.00	0.00	0.00	0.00	(28,060,642.13)	0.00	(9,570,486.09)
Total Other Financing Sources (Uses)		15,580,805.17	0.00	0.00	0.00	0.00	0.00	0.00	(18,490,156.04)	0.00	(9,510,997.13)
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(67,108.35)	0.00	0.00	0.00	0.00	0.00	0.00	11,276,843.69	0.00	(5,977,837.16)
Fund Balances, July 1, 2008	2800	67,130.33	0.00	0.00	0.00	0.00	0.00	0.00	36,204,907.11	0.00	30,633,609.60
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	21.98	0.00	0.00	0.00	0.00	0.00	0.00	47,481,750.80	0.00	24,655,772.44

The accompanying notes to financial statements are an integral part of this statement.
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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, 2009

	Account Number	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES					
Federal Direct	3100	0.00	0.00	916,825.23	1,275,640.89
Federal Through State and Local	3200	0.00	0.00	11,826,076.12	11,826,076.12
State Sources	3300	0.00	0.00	9,994,533.54	76,914,991.96
Local Sources:					
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	134,242,153.40
Property Taxes Levied for Debt Service	3412	0.00	0.00	3,758,172.70	3,758,172.70
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	40,998,912.46
Local Sales Taxes	3418	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	6,829,888.14	6,829,888.14
Impact Fees	3496	0.00	0.00	0.00	3,647,899.62
Other Local Revenue		0.00	0.00	362,711.99	13,208,269.87
Total Local Sources	3400	0.00	0.00	10,950,772.83	202,685,296.19
Total Revenues		0.00	0.00	33,688,207.72	292,702,005.16
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	4,387,675.09	129,575,727.95
Pupil Personnel Services	6100	0.00	0.00	1,482,800.99	13,187,850.13
Instructional Media Services	6200	0.00	0.00	0.00	4,281,329.92
Instruction and Curriculum Development Services	6300	0.00	0.00	2,817,338.76	6,187,575.77
Instructional Staff Training Services	6400	0.00	0.00	571,477.34	1,108,091.98
Instruction Related Technology	6500	0.00	0.00	0.00	4,260,340.36
School Board	7100	0.00	0.00	0.00	904,656.10
General Administration	7200	0.00	0.00	358,419.14	706,321.44
School Administration	7300	0.00	0.00	0.00	13,881,588.04
Facilities Acquisition and Construction	7410	0.00	0.00	2,725,564.70	15,116,224.86
Fiscal Services	7500	0.00	0.00	0.00	1,545,941.99
Food Services	7600	0.00	0.00	9,693,286.22	9,693,286.22
Central Services	7700	0.00	0.00	44,659.10	2,557,017.56
Pupil Transportation Services	7800	0.00	0.00	131,995.55	9,805,216.27
Operation of Plant	7900	0.00	0.00	618.39	18,995,645.39
Maintenance of Plant	8100	0.00	0.00	17,957.96	7,325,763.27
Administrative Technology Services	8200	0.00	0.00	0.00	611,482.35
Community Services	9100	0.00	0.00	0.00	2,790,541.71
Debt Service: (Function 9200)					
Retirement of Principal	710	0.00	0.00	4,230,000.00	13,540,313.55
Interest	720	0.00	0.00	545,216.80	6,964,678.95
Dues, Fees and Issuance Costs	730	0.00	0.00	3,087.93	11,087.93
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	8,927,869.10	13,610,315.38
Other Capital Outlay	9300	0.00	0.00	192,783.29	570,185.52
Total Expenditures		0.00	0.00	36,130,750.36	277,231,182.64
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(2,442,542.64)	15,470,822.52
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00
Discount on Certificates of Participation (Function 9299)	893	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	1,641.39
Loss Recoveries	3740	0.00	0.00	0.00	123,008.60
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	283,925.55	39,084,716.66
Transfers Out	9700	0.00	0.00	(1,110,173.93)	(39,084,716.66)
Total Other Financing Sources (Uses)		0.00	0.00	(826,248.38)	124,649.99
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		0.00	0.00	(3,268,791.02)	15,595,472.51
Fund Balances, July 1, 2008	2800	0.00	0.00	25,918,644.99	117,505,096.07
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	0.00	0.00	22,649,853.97	133,100,568.58

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2009

Net Change in Fund Balances - Governmental Funds		$ 15,595,472.51
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period:		
Capital Outlay Expenditures	$ 14,665,518.53	
Depreciation Expense	(15,852,593.93)	
		(1,187,075.40)
Long-term debt proceeds are reported as other financing sources in the governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Government-wide statements are affected only to the extent these amounts differ:		
Long-Term Debt Issued	$ -	
Long-Term Debt Repayments	13,540,313.55	
		13,540,313.55
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of vacation and sick leave used in excess of the amount earned in the current period.		4,934,743.93
The net change in the liability for postemployment healthcare benefits is reported in the government-wide statements, but not in the governmental fund statements.		(6,305,875.00)
Revenues in the statement of activities that do not provide current financial resources are not recognized in the governmental fund.		198,782.31
Internal service funds are used by management to charge the costs of certain activities such as insurance, to individual funds. The net loss of the internal service funds is reported with governmental activities.		(390,733.39)
Change in Net Assets of Governmental Activities		$ 26,385,628.51

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2009

	Account Number	Business-type Activities - Enterprise Funds: Self Insurance Consortium 911	Self Insurance Consortium 912	Self Insurance Consortium 913	Self Insurance Consortium 914	Self Insurance Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS											
Current Assets:											
Cash	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,284,177.42
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,617.05
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,113.69
Due from Component Unit	1143	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,304.72
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,580,212.88
Noncurrent Assets:											
Restricted Cash and Cash Equivalents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:											
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,580,212.88
LIABILITIES											
Current Liabilities:											
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,328,459.47
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Component Units	2163	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Certificates of Participation Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,261,085.00
Estimated Liability for Claims Adjustment Expense	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,589,544.47
Noncurrent Liabilities:											
Liabilities Payable from Restricted Assets:											
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Noncurrent Liabilities:											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,589,544.47
NET ASSETS											
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,990,668.41
Total Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,990,668.41
Total Liabilities and Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,580,212.88

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Business-type Activities - Enterprise Funds: Self Insurance Consortium 911	Self Insurance Consortium 912	Self Insurance Consortium 913	Self Insurance Consortium 914	Self Insurance Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,125,273.03
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,187,973.02
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,313,246.05
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184,708.80
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,399.04
Other Expenses	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,798,047.11
Depreciation	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,071,154.95
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(757,908.90)
NONOPERATING REVENUES (EXPENSES)											
Interest Revenue	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,175.51
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,175.51
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(390,733.39)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(390,733.39)
Net Assets - July 1, 2008	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,381,401.80
Adjustment to Net Assets	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - June 30, 2009	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,990,668.41

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2009

	Business-type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
	Self Insurance Consortium 911	Self Insurance Consortium 912	Self Insurance Consortium 913	Self Insurance Consortium 914	Self Insurance Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,313,246.05
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,318,135.29)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,720,597.44)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(725,486.68)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,175.51
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,175.51
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(358,311.17)
Cash and cash equivalents - July 1, 2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(358,311.17)
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(757,908.90)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(59,574.93)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(158,221.54)
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11.50)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	623,293.19
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(373,063.00)
Increase (decrease) in estimated liability for claims adjustment expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,422.22
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(725,486.68)
Noncash investing, capital, and financing activities:										
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2009

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash	1110	0.00	0.00	0.00	3,085,272.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	3,085,272.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	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
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	131,815.58
Internal Accounts Payable	2290	0.00	0.00	0.00	2,953,456.42
Total Liabilities		0.00	0.00	0.00	3,085,272.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Assets		0.00	0.00	0.00	

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 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 Earnings:				
Interest	3431	0.00	3,812.28	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 Earnings		0.00	3,812.28	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	3,812.28	0.00
Total Additions		0.00	3,812.28	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 Expenses	700	0.00	306,543.72	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	306,543.72	0.00
Change In Net Assets		0.00	(302,731.44)	0.00
Net Assets - July 1, 2008	2885	0.00	302,731.44	0.00
Net Assets - June 30, 2009	2785	0.00	0.00	0.00

The accompanying 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 NET ASSETS
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2009

	Account Number	First Coast Technical College (FCTC)	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash	1110	1,189,115.00	0.00	605,439.00	1,794,554.00
Investments	1160	251,632.00	0.00	40,177.00	291,809.00
Taxes Receivable	1120	0.00	0.00	0.00	0.00
Accounts Receivable	1130	225,338.00	0.00	92,860.00	318,198.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Due from Component Units	1143	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	262,846.00	0.00	0.00	262,846.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	121,286.00	0.00	0.00	121,286.00
Prepaid Items	1230	0.00	0.00	7,125.00	7,125.00
Restricted Assets:					
Cash with Fiscal Agent	1114	0.00	0.00	0.00	0.00
Deferred Charges:					
Issuance Costs		0.00	0.00	0.00	0.00
Noncurrent assets:					
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00
Capital Assets:					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	140,941.00	140,941.00
Less Accumulated Depreciation	1329	0.00	0.00	(95,241.00)	(95,241.00)
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	2,282,554.00	0.00	91,178.00	2,373,732.00
Less Accumulated Depreciation	1349	(1,096,511.00)	0.00	(34,586.00)	(1,131,097.00)
Motor Vehicles	1350	94,721.00	0.00	0.00	94,721.00
Less Accumulated Depreciation	1359	(69,903.00)	0.00	0.00	(69,903.00)
Property Under Capital Leases	1370	1,788,385.00	0.00	0.00	1,788,385.00
Less Accumulated Depreciation	1379	(485,423.00)	0.00	0.00	(485,423.00)
Audio Visual Materials	1381	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	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		2,513,823.00	0.00	102,292.00	2,616,115.00
Total Assets		4,564,040.00	0.00	847,893.00	5,411,933.00
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110	0.00	0.00	17,517.00	17,517.00
Payroll Deductions and Withholdings	2170	0.00	0.00	3,212.00	3,212.00
Accounts Payable	2120	109,763.00	0.00	6,437.00	116,200.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Deferred Revenue	2410	254,540.00	0.00	0.00	254,540.00
Estimated Unpaid Claims	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Noncurrent Liabilities:					
Portion Due Within One Year:					
Section 1011.13, F.S., Notes Payable	2250	0.00	0.00	2,778.00	2,778.00
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	76,719.00	0.00	0.00	76,719.00
Certificates of Participation 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
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Portion Due After One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	1,036,440.00	0.00	0.00	1,036,440.00
Certificates of Participation 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
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Liabilities		1,477,462.00	0.00	29,944.00	1,507,406.00
NET ASSETS					
Invested in Capital Assets, Net of Related Debt		2,513,823.00	0.00	0.00	2,513,823.00
Restricted For:					
Categorical Carryover Programs	2710	0.00	0.00	0.00	0.00
Debt Service	2750	0.00	0.00	0.00	0.00
Capital Projects		0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	313,810.00	313,810.00
Unrestricted		572,755.00	0.00	504,139.00	1,076,894.00
Total Net Assets		3,086,578.00	0.00	817,949.00	3,904,527.00
Total Liabilities and Net Assets		4,564,040.00	0.00	847,893.00	5,411,933.00

The accompanying 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 ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
First Coast Technical College (FCTC)
For the Fiscal Year Ended June 30, 2009

FUNCTIONS	Account Number	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Component Unit Activities
Component Unit Activities:						
Instruction	5000	4,457,472.00	1,115,253.00	1,066,014.00	0.00	(2,276,205.00)
Pupil Personnel Services	6100	2,551,340.00	787,990.00	0.00	0.00	(1,763,350.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	716,303.00	0.00	116,868.00	0.00	(599,435.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	1,195,584.00	364,123.00	0.00	0.00	(831,461.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	65,240.00	0.00	0.00	0.00	(65,240.00)
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	1,182,091.00	0.00	0.00	0.00	(1,182,091.00)
Maintenance of Plant	8100	492,625.00	0.00	0.00	600,000.00	107,375.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		10,660,655.00	2,267,366.00	1,182,882.00	600,000.00	(6,610,407.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	4,512.00
Miscellaneous	7,315,406.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	7,319,918.00
Change in Net Assets	709,511.00
Net Assets - July 1, 2008	2,377,067.00
Net Assets - June 30, 2009	3,086,578.00

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

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2009

FUNCTIONS	Account Number	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Assets	0.00
Net Assets - July 1, 2008	0.00
Net Assets - June 30, 2009	0.00

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

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

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, 2009

			Program Revenues			Net (Expense) Revenue and Changes in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	349,591.00	0.00	0.00	0.00	(349,591.00)
Pupil Personnel Services	6100	417,383.00	0.00	702,551.00	0.00	285,168.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	45.00	0.00	0.00	0.00	(45.00)
Instructional Staff Training Services	6400	3,439.00	0.00	0.00	0.00	(3,439.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	154,448.00	0.00	0.00	0.00	(154,448.00)
Facilities Acquisition and Construction	7400	18,613.00	0.00	0.00	0.00	(18,613.00)
Fiscal Services	7500	39,174.00	0.00	0.00	0.00	(39,174.00)
Food Services	7600	37,043.00	19,716.00	0.00	0.00	(17,327.00)
Central Services	7700	86,917.00	0.00	10,888.00	0.00	(76,029.00)
Pupil Transportation Services	7800	9,457.00	0.00	0.00	0.00	(9,457.00)
Operation of Plant	7900	137,672.00	0.00	0.00	0.00	(137,672.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	16,000.00	0.00	0.00	0.00	(16,000.00)
Unallocated Depreciation/Amortization Expense*		62,802.00				(62,802.00)
Total Component Unit Activities		1,332,584.00	19,716.00	713,439.00	0.00	(599,429.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	779,686.00
Investment Earnings	0.00
Miscellaneous	2,205.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	781,891.00
Change in Net Assets	182,462.00
Net Assets - July 1, 2008	635,487.00
Net Assets - June 30, 2009	817,949.00

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

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

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, 2009

			Program Revenues			Net (Expense) Revenue and Changes in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
Component Unit Activities:						
Instruction	5000	4,807,063.00	1,115,253.00	1,066,014.00	0.00	(2,625,796.00)
Pupil Personnel Services	6100	2,968,723.00	787,990.00	702,551.00	0.00	(1,478,182.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	45.00	0.00	0.00	0.00	(45.00)
Instructional Staff Training Services	6400	3,439.00	0.00	0.00	0.00	(3,439.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	870,751.00	0.00	116,868.00	0.00	(753,883.00)
Facilities Acquisition and Construction	7400	18,613.00	0.00	0.00	0.00	(18,613.00)
Fiscal Services	7500	1,234,758.00	364,123.00	0.00	0.00	(870,635.00)
Food Services	7600	37,043.00	19,716.00	0.00	0.00	(17,327.00)
Central Services	7700	152,157.00	0.00	10,888.00	0.00	(141,269.00)
Pupil Transportation Services	7800	9,457.00	0.00	0.00	0.00	(9,457.00)
Operation of Plant	7900	1,319,763.00	0.00	0.00	0.00	(1,319,763.00)
Maintenance of Plant	8100	492,625.00	0.00	0.00	600,000.00	107,375.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	16,000.00	0.00	0.00	0.00	(16,000.00)
Unallocated Depreciation/Amortization Expense*		62,802.00				(62,802.00)
Total Component Unit Activities		11,993,239.00	2,287,082.00	1,896,321.00	600,000.00	(7,209,836.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	779,686.00
Investment Earnings	4,512.00
Miscellaneous	7,317,611.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	8,101,809.00
Change in Net Assets	891,973.00
Net Assets - July 1, 2008	3,012,554.00
Net Assets - June 30, 2009	3,904,527.00

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

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

➢ *Reporting Entity*

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

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

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

- Blended Component Unit - The St. Johns County School Board Leasing Corporation (Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note 6. Due to the substantive economic relationship between the St. Johns County District School Board and the Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Corporation are not published.

- Discretely Presented Component Units - The component unit columns in the basic financial statements, Exhibits B-1 and B-2, include the financial data of the District's other component units as follows:

  The St. Johns County Education Foundation, Inc. (Foundation), is a separate not for profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes, to receive, hold, invest, and administer property, and to make expenditures to, or for the benefit of, public prekindergarten through twelfth grade education in St. Johns County. The nature and significance of the Foundation's relationship with the School Board causes it to be considered a component unit. The financial data reported on the accompanying financial statements was derived from a compilation of their data for the fiscal year ended June 30, 2009.

  The ABLE School, Inc., a charter school established pursuant to Section 1002.33, Florida Statutes, and the First Coast Technical Institute, Inc., a charter technical career center established pursuant to Section 1002.34, Florida Statutes, are organized as separate not for profit corporations pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and operate under charters approved by their sponsor, the St. Johns County District School Board. The charter school and charter technical career center are considered to be component units of the District because they are fiscally dependent on the District to levy taxes for their support. The District considers the First Coast Technical Institute, Inc., to be a major component unit based on its significance relative to the total discreetly presented component units, and based on its nature and significance to the District. The financial data reported on the accompanying financial statements was derived from a compilation of their data for the fiscal year ended June 30, 2009.

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

➢ ***Basis of Presentation***

Government-wide Financial Statements - Government-wide financial statements, including the statement of net assets and the statement of activities, present information about the School District as a whole. These statements include the nonfiduciary financial activity of the primary government and its component units.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the transportation function, while remaining depreciation expense is reported as unallocated.

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. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the government-wide financial statements.

Fund Financial Statements - Fund financial statements report detailed information about the District in the governmental, proprietary and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

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, renovation and remodeling projects, and debt service payments on capital leases for relocatable school buildings and an installment-purchase for personal computers.

- 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 renovation 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.

- Private-Purpose Trust Fund – to account for resources received from Crosswater Community Church, Inc., and held in escrow for payment toward the cost of constructing a shared entrance road to the new Ponte Vedra High School.

- Agency Funds – to account for resources of the school internal funds which are used to administer moneys collected at the several schools in connection with school, student athletic, class, and club activities.

➢ ***Basis of Accounting***

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. 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.

Governmental fund financial statements are prepared using 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 45 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. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The ABLE School, Inc., a charter school, and the First Coast Technical Institute, Inc., a charter technical career center, are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

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

The Proprietary Funds are accounted for as proprietary activities under standards issued by the Financial Accounting Standards Board through November 1989 and applicable standards issued by the Governmental Accounting Standards Board. 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 internal service funds are charges to the District and employees for health, dental, vision, and workers' compensation insurance premiums. The principal operating expenses include insurance claims, insurance premiums for excess insurance and employee disability purchased insurance coverages, and administrative expenses and fees. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

- ***Deposits and Investments***

Cash deposits and certificates of deposit are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows considers cash as those accounts used as demand deposit accounts and certificates of deposit.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

Investments consist of amounts placed in State Board of Administration Debt Service accounts for investment of debt service moneys and those made locally. Investments made locally are reported at amortized cost, which approximates fair value, and consist of amounts placed in a money market mutual fund under a trust agreement in connection with certificates of participation financing arrangements. Investments made during the year also include certificates of deposits with a maturity date greater than 45 days.

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

- ***Inventories***

Inventories consist of expendable supplies held for consumption in the course of District operations. Maintenance, transportation, and purchased food inventories are stated at last invoice price, which approximates the first-in, first-out basis. United States Department of Agriculture surplus commodities 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.

- ***Restricted Assets***

Certain invested 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 assets because they are set aside for repayment of maturing debt as required by applicable debt covenants. These assets are restricted for the repayment of matured certificates of participation principal and interest reported as current liabilities on the statement of net assets, which are payable on July 1.

- ***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 assets 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. Some of the values for land and buildings acquired or constructed prior to June 30, 1971, were based on appraised values when historical costs could not be determined.

Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

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

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

➢ ***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 assets.

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

In the government-wide financial statements, compensated absences (i.e. paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability is reported in the governmental fund financial statements only for the current portion of compensated absences expected to be paid using expendable available resources.

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

➢ ***State Revenue Sources***

Revenues from State sources for current operations are primarily from 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 nine months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

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

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

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

➢ ***District Property Taxes***

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

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

The School Board adopted the 2008 tax levy on September 9, 2008. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

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

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

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

➢ ***Educational Impact Fees***

St. Johns County imposes an educational impact fee based on an ordinance adopted by the County Commission in 1987. This ordinance has been amended from time to time, most recently in March 2005, when Ordinance No. 2005-27 established, in part, revised rates to be collected. 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. Because the educational impact fee is similar to a capital-type special assessment, it is reported as a program revenue in the government-wide statements.

➢ ***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.

2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

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

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- Appropriations are controlled at the object level (e.g. salaries, purchased services, and capital outlay) within each activity (e.g. instructions, pupil personnel services, and school administration) and may be amended by resolution at any School 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.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

3. *INVESTMENTS*

As of June 30, 2009, the District has the following investments and maturities:

Investment	Maturities		Fair Value
Dreyfus Treasury Prime Cash Management (1)	51 Day Average	$	12,446,457.61
State Board of Administration Debt Service Accounts	6 Months		221,369.83
Total Investments, Reporting Entity		$	12,667,827.44

Notes: (1) These investments are held under a trust agreement in connection with the Certificates of Participation, Series 2003A and 2006 financing agreements (see Note 6).

Interest Rate Risk

- Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The District's investment policy authorizes 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 Dreyfus Treasury Prime Cash Management money market mutual fund used by the trustee is designed to maintain a $1 per share net asset value and provide immediate liquidity to meet cash flow needs.

Credit Risk

- Section 218.415(17), Florida Statutes, limits investments to the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; money market funds to Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency; investments in interest-bearing time deposits to qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy limits investments to obligations of United States Government, certificates of deposit and time deposits in qualified public depositories, State-managed cooperative investment plans, such as the Local Government Surplus Funds Trust Fund, and other forms of investment authorized by Section 218.415, Florida Statutes.

- The District's investments in the Dreyfus Treasury Prime Cash Management Fund were rated AAAm by Standard & Poor's and Aaa by Moody's Investors Service.

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

Custodial Credit Risk

- Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. The District's investment policy requires compliance with Section 218.415, Florida Statutes, when entering into third-party custodial agreements, master purchase agreements, or security purchase agreements.

- The District's investments of $12,446,457.61 in the Dreyfus Treasury Prime Cash Management Fund are held by the trustee in the District's name.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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4. *CHANGES IN CAPITAL ASSETS*

Changes in capital assets are presented in the table below:

	Balance 7/1/2008	Additions	Deletions	Balance 6/30/2009
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	$ 32,206,210.33	$ -	$ -	$ 32,206,210.33
Construction in Progress	147,940,944.60	-	147,667,264.10	273,680.50
Total Capital Assets Not Being Depreciated	180,147,154.93	-	147,667,264.10	32,479,890.83
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	24,507,724.09	191,470.37	-	24,699,194.46
Buildings and Fixed Equipment	393,519,355.75	156,611,486.85	-	550,130,842.60
Furniture, Fixtures, and Equipment	29,108,475.94	3,069,730.95	2,857,303.74	29,320,903.15
Motor Vehicles	13,704,570.21	2,356,678.46	630,786.96	15,430,461.71
Property Under Capital Lease	667,231.00	-	-	667,231.00
Audio Visual Materials and Computer Software	4,421,136.03	103,416.00	166,742.50	4,357,809.53
Total Capital Assets Being Depreciated:	465,928,493.02	162,332,782.63	3,654,833.20	624,606,442.45
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	11,269,152.92	631,678.95	-	11,900,831.87
Buildings and Fixed Equipment	93,597,410.09	10,813,056.15	-	104,410,466.24
Furniture, Fixtures, and Equipment	23,022,901.81	2,932,213.46	2,857,303.74	23,097,811.53
Motor Vehicles	7,704,342.60	1,119,675.16	630,786.96	8,193,230.80
Property Under Capital Lease	333,615.52	66,723.10	-	400,338.62
Audio Visual Materials and Computer Software	3,841,534.71	289,247.11	166,742.50	3,964,039.32
Total Accumulated Depreciation	139,768,957.65	15,852,593.93	3,654,833.20	151,966,718.38
Total Capital Assets Being Depreciated, Net	326,159,535.37	146,480,188.70	-	472,639,724.07
Governmental Activities Capital Assets, Net	$ 506,306,690.30	$ 146,480,188.70	$ 147,667,264.10	$ 505,119,614.90

The class of property under capital lease is presented in Note 5.

Depreciation expenses were charged to functions as follows:

Function	Amount
Governmental Activities	
Pupil Transportation Services	$ 1,119,675.16
Unallocated	14,732,918.77
Total Depreciation Expenses - Governmental Activities	$ 15,852,593.93

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5. *OBLIGATION UNDER CAPITAL LEASE*

The Board entered into a Master Governmental Equipment Lease Financing Agreement with a local financial institution on April 12, 2004, to finance the purchase of portable buildings under provisions of Section 1013.15, Florida Statutes. The District borrowed $667,231 at a stated interest rate of 4.22 percent. Payments are payable monthly through April 16, 2014. Future minimum capital lease payments and the present value of the minimum lease payments as of June 30 are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
2010	81,904.44	68,123.73	13,780.71
2011	81,904.44	71,054.79	10,849.65
2012	81,904.44	74,111.98	7,792.46
2013	81,904.44	77,300.72	4,603.72
2014	68,253.70	66,952.26	1,301.44
Total Lease Payments	$ 395,871.46	$ 357,543.48	$ 38,327.98

6. *CERTIFICATES OF PARTICIPATION*

Certificates of Participation at June 30, 2009, are as follows:

Series	Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount
Series 2003A	$ 15,550,000		2018	$ 23,230,000
Series 2006	123,245,000		2021	145,000,000
Total Certificates of Participation	$ 138,795,000			

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 whereby the District secured financing of various educational facilities. The financing was accomplished through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given ground leases on District properties to the St. Johns County School Board 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.

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A summary of the lease terms are as follows:

Certificates	Lease Term
Series 2003A	Earlier of date paid in full or July 1, 2023
Series 2006	Earlier of date paid in full or July 1, 2021

The District properties included in the ground leases under these arrangements include:

Certificates	Description of Properties
Series 2003A	Construction of Timberlin Creek Elementary School and South Woods Elementary School
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

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

Fiscal Year Ending June 30	Total	Principal	Interest
2010	$ 15,648,634	$ 9,585,000	$ 6,063,634
2011	15,646,546	9,940,000	5,706,546
2012	15,643,216	10,345,000	5,298,216
2013	15,648,906	10,805,000	4,843,906
2014	15,650,007	11,230,000	4,420,007
2015-2019	76,160,215	61,555,000	14,605,215
2020-2021	27,140,950	25,335,000	1,805,950
Total Minimum Lease Payments	$ 181,538,474	$ 138,795,000	$ 42,743,474

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7. *BONDS PAYABLE*

Bonds payable at June 30, 2009, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:			
Series 1999A	980,000	4.125 - 4.75	2019
Series 2000A (Partially Refunded)	125,000	5.000 - 5.125	2010
Series 2003A	460,000	3.0 - 4.25	2023
Series 2004A	650,000	3.350 - 4.625	2024
Series 2005A	230,000	4.0 - 5.0	2025
Series 2005B, Refunding	3,840,000	5	2020
Series 2006A	470,000	4.000 - 4.625	2026
Series 2008A	1,400,000	3.25 - 5.00	2028
District General Obligation Bonds:			
Refunding Bonds Series 2003	3,830,000	2.75 - 4.5	2010
Total Bonds Payable	$ 11,985,000		

The various bonds were issued to finance capital outlay projects of the District. The following is a description of bonded debt issues:

➢ **State School Bonds**

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

➢ **District General Obligation Bonds**

General Obligation Refunding Bonds, Series 2003, were authorized by Sections 132.33 through 132.47, Florida Statutes, and other applicable provisions of law, and secured by a pledge of property taxes levied pursuant to Chapter 1011, Florida Statutes.

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Annual requirements to amortize all bonded debt outstanding as of June 30, 2009, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2010	$ 924,583.75	$ 540,000.00	$ 384,583.75
2011	914,571.25	555,000.00	359,571.25
2012	919,016.25	585,000.00	334,016.25
2013	921,928.75	615,000.00	306,928.75
2014	933,135.00	655,000.00	278,135.00
2015-2019	4,223,938.75	3,330,000.00	893,938.75
2020-2024	1,581,912.50	1,270,000.00	311,912.50
2025-2028	674,062.50	605,000.00	69,062.50
Total State School Bonds	$ 11,093,148.75	$ 8,155,000.00	$ 2,938,148.75
District General Obligation Bonds:			
2010	3,886,993.75	3,830,000.00	56,993.75
Total	$ 14,980,142.50	$ 11,985,000.00	$ 2,995,142.50

8. *CHANGES IN GENERAL LONG-TERM LIABILITIES*

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

Description	Balance 7/1/08	Additions	Deductions	Balance 6/30/09	Due in One Year
GOVERNMENTAL ACTIVITIES					
Estimated Insurance Claims Payable	$ 2,711,000.00	$ 238,718.50	$ 659,748.50	$ 2,289,970.00	$ 659,748.50
Obligation Under Capital Lease	422,857.03	-	65,313.55	357,543.48	68,123.73
Bonds Payable	16,215,000.00	-	4,230,000.00	11,985,000.00	4,370,000.00
Certificates of Participation Payable	148,040,000.00	-	9,245,000.00	138,795,000.00	9,585,000.00
Compensated Absences Payable	25,595,611.91	3,078,762.77	8,013,506.70	20,660,867.98	1,520,906.70
Postemployment Health Care Benefits Payable	13,659,107.00	8,063,178.00	1,757,303.00	19,964,982.00	-
Total Governmental Activities	$ 206,643,575.94	$ 11,380,659.27	$ 23,970,871.75	$ 194,053,363.46	$ 16,203,778.93

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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Internal service funds predominately serve the governmental funds and, accordingly, long-term liabilities of those funds are included in the governmental activities. For the governmental activities, compensated absences are generally liquidated with resources of the General Fund, and postemployment healthcare benefits are generally liquidated with resources of the General and Special Revenue Funds. The estimated insurance claims are generally liquidated with resources of the Workers' Compensation Liability Program Internal Service Fund.

9. *RESERVE FOR ENCUMBRANCES*

Appropriations in governmental fund types 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 Florida Department of Education requires that fund balances be reserved at fiscal year-end to report an amount likely to be expended from the 2009-10 fiscal year budget as a result of purchase orders outstanding at June 30, 2009.

10. *INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS*

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

Funds	Interfund Receivables	Interfund Payables
Major Funds:		
General	$ 825,082.20	$ 37,986.43
Nonmajor Governmental		659,584.91
Internal Service	4,304.72	
Agency	-	131,815.58
Total	$ 829,386.92	$ 829,386.92

Interfund balances generally arise due to expenditures being adjusted between funds. The interfund amounts represent temporary loans from one fund to another and are expected to be repaid within one year.

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

Funds	Interfund Transfers In	Interfund Transfers Out
Major Funds:		
General	$ 13,530,521.93	$ 283,925.55
Debt Service - Other Debt Service	15,640,294.13	$ 59,488.06
Capital Projects - Local Capital Improvement	9,570,486.09	$ 28,060,642.13
Capital Projects - Other Capital Projects	59,488.06	$ 9,570,486.09
Nonmajor Governmental	283,925.55	1,110,173.93
Total	$ 39,084,715.76	$ 39,084,715.76

Interfund transfers represent permanent transfers of moneys 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, information technology, and maintenance departments. The transfer out of the Capital Projects – Other Capital Projects Fund to the Capital Projects – Local Capital Improvement Fund was to reimburse for debt service interest payments as reported in the Formal Allocation of Expenditures and Spending Exception report for the Series 2006 Certificates of Participation. The transfer out of the Nonmajor Governmental Fund was to reimburse General Fund for expenses related to food service operations at the schools. The transfer out of General Fund to the Nonmajor Governmental Fund was to allocate program income attributable to the District's exclusive beverage contract to the food service program. The transfer out of the Debt Service – Other Debt Service Fund to the Capital Projects – Other Capital Projects Fund was to allocate allowable funds to construction expenditures.

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11. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's State revenue for the 2008-09 fiscal year:

Source	Amount
Categorical Educational Programs:	
Class Size Reduction	$ 29,287,515.00
Transportation	7,330,755.00
Instructional Materials	3,035,942.00
School Recognition Funds	2,056,350.00
Excellent Teaching Programs	909,130.96
Other	782,477.70
Florida Education Finance Program	16,265,160.00
Gross Receipts Tax (Public Education Capital Outlay)	8,829,281.00
Workforce Development Program	6,173,064.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	1,118,034.77
Discretionary Lottery Funds	711,932.00
Pari-Mutuel Tax	206,750.00
Mobile Home License Tax	71,360.30
Food Service Supplement	63,686.00
Miscellaneous	73,553.23
Total	$ 76,914,991.96

Accounting policies relating to certain State revenue sources are described in Note 1.

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12. *PROPERTY TAXES*

The following is a summary of millages and taxes levied, budgeted, and collected on the 2008 tax roll for the 2008-2009 fiscal year:

	Millages	Taxes Levied	Taxes Budgeted (1) (2)	Taxes Collected (2)
GENERAL FUND				
Nonvoted School Tax:				
Required Local Effort	5.111	$ 125,468,757.59	$ 119,740,252.36	$ 119,740,252.36
Basic Discretionary Local Effort	0.498	12,225,286.89	11,667,119.09	11,667,119.09
Supplemental Discretionary Local Effort	0.121	2,970,401.03	2,834,781.95	2,834,781.95
DEBT SERVICE FUNDS				
Voted Tax:				
Special Tax School District No. 1 Interest and Sinking	0.162	3,976,900.55	3,758,172.70	3,758,172.70
CAPITAL PROJECTS FUNDS				
Nonvoted Tax:				
Local Capital Improvements	1.750	42,960,345.49	40,998,912.46	40,998,912.46
Total	7.642	$ 187,601,691.55	$ 178,999,238.56	$ 178,999,238.56

Notes: (1) The District budgets about 95 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.
(2) The budgeted and collected columns do not include delinquent tax receipts reported as revenue in the 2008-09 fiscal year to satisfy prior years' unpaid taxes.

13. *FLORIDA RETIREMENT SYSTEM*

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

Benefits in the Plan vest at six years of service. All vested members are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, which may include up to 4 years of credit for military 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, and death benefits and annual cost-of-living adjustments.

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in PEORP in lieu of the Plan. District employees participating in DROP are not eligible to participate in PEORP. Employer contributions are defined by law; however, the ultimate benefit depends in part on the performance of investment funds. PEORP is funded by employer contributions that are based on salary and membership class (Regular, Elected County Officers, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Benefits in PEORP vest after one year of service. There were 453 District participants during the 2008-09 fiscal year. Required contributions made to PEORP totaled $1,412,072.06.

FRS Retirement Contribution Rates

The Florida Legislature establishes, and may amend, contribution rates for each membership class of FRS. During the 2008-09 fiscal year, contribution rates were as follows:

Florida Retirement System, Regular	0.00	9.85
Florida Retirement System, Elected County Officers	0.00	16.53
Florida Retirement System, Senior Management Service	0.00	13.12
Deferred Retirement Option Program-Applicable to Members from All of the Above Classes	0.00	10.91
Drop Terminated in EOC	0.00	1.11
Florida Retirement System, Reemployed Retiree	(B)	(B)

Notes (A) Employer rates include 1.11 percent for the post-employment health subsidy. Also, employer rates, other than for DROP participants, include 0.05 percent for administrative costs of the Public Employee Optional Retirement Program.
(B) Contribution rates are dependent upon the retirement class in which reemployed.

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions for the fiscal years ended June 30, 2007, June 30, 2008, and June 30, 2009, totaled $10,727,186.28, $12,928,909.12, and $12,301,221.90 respectively, which were equal to the required contributions for each fiscal year.

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The financial statements and other supplementary information of FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained from the Florida Department of Financial Services. Also, an annual report on FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

14. SPECIAL TERMINATION BENEFITS

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

- The Board provides for the payment of a special retirement incentive to administrative, managerial, and confidential employees hired prior to January 2, 2002. The incentive is equal to 1 percent of final salary times the number of years of St. Johns County District School Board service or $10,000, whichever is greater, provided that the employee retires by the end of the first fiscal year of eligibility. Employees hired on or after January 2, 2002, are not eligible for the retirement incentive, and employees hired before that date and reclassified from another category are eligible for an incentive equal to 1 percent of final salary times the number of years of St. Johns County District School Board service or $10,000, whichever is less, provided that the employee retires by the end of the first fiscal year of eligibility.

- The Board's collective bargaining agreement with the St. Johns Education Association provides for the payment of a special retirement incentive of 30 percent of final salary or $10,000, whichever is greater, for instructional employees who retire with a minimum of 10 years of service, provided that the employee retires by the end of the first fiscal year of eligibility.

- The Board's collective bargaining agreement with the St. Johns School Support Association provides for the payment of special retirement benefits to noninstructional employees upon retirement of $3,000 for employees with 15 years of service and an additional $250 for each year of service beyond 15 years, up to a maximum of 30 years of service.

In addition to payments for accrued leave and regular termination benefits, the District reported expenditures for special termination benefits totaling $655,574.51 during the 2008-09 fiscal year.

15. POSTEMPLOYMENT HEALTH CARE BENEFITS

Plan Description. The Postemployment Health Care Benefits Plan is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District or its major component unit, First Coast Technical Institute, Inc., and eligible dependents, may continue to participate in the District's self-insured health and hospitalization plan for medical, prescription drug, dental, and vision coverages. The District subsidizes the premium rates paid by retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Additionally,

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certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees. Benefits under the plan are provided for a fixed number of years determined at the time of retirement based on the number of years worked for the District. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The Postemployment Health Care Benefits Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System or another entity.

Funding Policy. For the Postemployment Health Care Benefits Plan, contribution requirements of the District are established and may be amended through recommendations of the Insurance Committee and action from the Board. As such, during the 2008-09 fiscal year, the Board approved changes to the Postemployment Health Care Benefits Plan. These changes included an increase in the premium for Medicare eligible retirees (over 65) and an option to choose group Medicare coverage. As a result of these changes, the District's actuarial valuation as of October 1, 2007 was revised.

The District has not advance-funded or established a funding methodology for the annual Other Postemployment Benefit (OPEB) costs or the net OPEB obligation. As of the October 1, 2007, base actuarial valuation date, with updates made to recognize changes to retiree coverage, 401 retirees received postemployment healthcare benefits. The District provided required contributions of $1,757,303 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees for claims expenses (net of reinsurance), administrative expenses, reinsurance premiums, and net of retiree contributions.

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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 the parameters of Governmental Accounting Standards Board 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 year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation for postemployment healthcare benefits.

Description	Amount
Normal Cost (service cost for one year)	$ 4,881,723
Amortization of Unfunded Actuarial Accrued Liability	2,890,885
Interest on Normal Cost and Amortization	232,031
Annual Required Contribution	8,004,639
Interest on Net OPEB Obligation	546,364
Adjustment to Annual Required Contribution	(487,825)
Annual OPEB Cost (Expense)	8,063,178
Contribution Toward the OPEB Cost	(1,757,303)
Increase in Net OPEB Obligation	6,305,875
Net OPEB Obligation, Beginning of Year	13,659,107
Net OPEB Obligation, End of Year	$ 19,964,982

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2009, and the preceding two years, were as follows:

Fiscal Year Ended	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2007	4,321,247	1,102,183	25.5%	6,271,382
6/30/2008	9,440,374	2,052,649	21.7%	13,659,107
6/30/2009	8,063,178	1,757,303	21.8%	19,964,982

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

Funded Status and Funding Progress. As of October 1, 2007, the most recent actuarial valuation date, with updates made to recognize changes to retiree coverage, the actuarial accrued liability for benefits was $79,372,892, and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability of $79,372,892. The covered payroll (annual payroll of active participating employees) was $110,357,392, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 71.92 percent. The District's funded status and funding progress covering the last three valuation dates are presented in Exhibit D-2 as required supplementary information.

Updates made to the base actuarial valuation date as of October 1, 2007, includes the impact of increasing contribution amounts required from Medicare eligible retirees and the introduction of a more affordable fully insured group Medicare option. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

The District's October 1, 2007, OPEB actuarial valuation used the entry age normal cost actuarial method to estimate the unfunded actuarial liability and the 2008-09 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 4 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 4 percent per year, and an annual healthcare cost trend rate of 10 percent for the 2008-09 fiscal year, reduced by 0.5 percent per year, to an ultimate rate of 5 percent after ten years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2009, was 26 years.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

16. *CONSTRUCTION CONTRACT COMMITMENTS*

The following is a summary of major construction contract commitments remaining as of June 30, 2009:

Project	Contract Amount	Completed To Date	Balance Committed
Timberlin / Wards Creek Elementary Additions			
Architect	$ 334,530.00	$ 250,897.50	$ 83,632.50
Contractor	3,266,000.00	-	3,266,000.00
Subtotal	3,600,530.00	250,897.50	3,349,632.50
Total	$ 3,600,530.00	$ 250,897.50	$ 3,349,632.50

17. *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 is a member of the Florida School Board Insurance Trust (Trust) under which local governmental entities have established a combined limited self-insurance program for property protection, general liability, school board legal liability, automobile liability, employee fidelity, faithful performance coverage, and other coverage deemed necessary by the Board. Section 1001.42(10)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Trust is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Trustees for the Trust is comprised of elected or appointed officials from the participating members.

The interlocal agreement which establishes the Trust is not intended to create a partnership or other legal entity whereby one member assumes the obligations of another member, or the obligations of the Trust in general, except for the payment of premiums. Should a deficit develop in the Trust, after excess reinsurance recoveries, whereby claims or other expenses cannot be paid, each individual member shall assume liability for the costs of claims brought against that member as if such member was individually self-insured. Each member shall thereafter be responsible for its individual costs, including, but not limited to, claims administration without an obligation to, or right of contribution from, other members.

The District's property insurance purchased through the Trust for the 2008-09 fiscal year provided for several school districts to share combined coverage of $200,000,000 on a per occurrence basis with a $5,000 deductible for all other perils except wind damage from a named storm. The limit for named storms is $150,000,000 per occurrence and the deductible for a named storm is 5 percent of the total insured value per campus, per location subject to a minimum $100,000 deductible per occurrence.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

The District's health and hospitalization self-insurance program, which includes medical, dental, and vision coverages, is being provided on a self-insured basis up to specified limits. The District has entered into an agreement with an insurance company to provide specific excess coverage of claim amounts above $150,000 per insured per year, with a maximum lifetime benefit for medical claims of $5,000,000 per insured. The program's administrator has been approved by the Florida Department of Financial Services, Office of Insurance Regulation. The funds for these coverages were established in accordance with Chapter 112, Florida Statutes. The program is administered through the Internal Service Funds. Contributions to the program were made by the St. Johns County District School Board and the First Coast Technical Institute, Inc., and by covered current and former employees and retirees of the Board and the First Coast Technical Institute, Inc.

A liability in the amount of $2,971,115 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2009, and is reported net of excess insurance recoverable on unpaid claims.

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

	Beginning-of-Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2007-08	2,748,294.00	23,630,392.12	(23,455,538.12)	2,923,148.00
2008-09	2,923,148.00	25,108,815.94	(25,060,848.94)	2,971,115.00

The Board has also established a self-insurance program to provide workers' compensation coverage for its employees. The District currently contracts claims administration services with the Florida School Boards Insurance Trust, in that, the District has purchased a large deductible program to cover its exposure to workers' compensation losses. The District's deductible is $500,000 per occurrence with no aggregate excess insurance.

A workers' compensation program liability of $2,289,970 was actuarially determined to cover the District's liability at June 30, 2009, and is reported net of excess insurance recoverable on unpaid claims.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

The District experienced a decrease in outstanding losses between June 30, 2008 and 2009 valuations, which contributed to a decrease in the District's claims liability at June 30, 2009. The following schedule represents the changes in the liability for the past two fiscal years for the District's workers' compensation program:

	Beginning-of-Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2007-08	2,704,000.00	636,034.76	(629,034.76)	2,711,000.00
2008-09	2,711,000.00	238,718.50	(659,748.50)	2,289,970.00

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

18. *INTERNAL SERVICE FUNDS*

The following is a summary of financial information as reported in the Internal Service Funds for the 2008-09 fiscal year:

	Self-Insurance Funds				Total
	Health and Hospitalization				
	Group Medical Insurance	Group Dental Insurance	Group Vision Insurance	Workers' Compensation Liability Insurance	
Total Assets	$ 14,011,665.17	$ 1,266,430.89	$ 495,086.90	$ 4,807,029.92	$ 20,580,212.88
Liabilities and Net Assets:					
Accounts Payable	$ 4,032,500.85	$ 252,293.03	$ 42,820.69	$ 844.90	$ 4,328,459.47
Estimated Insurance Claims Payable	2,792,690.00	143,969.00	34,456.00	2,289,970.00	5,261,085.00
Unrestricted Net Assets	7,186,474.32	870,168.86	417,810.21	2,516,215.02	10,990,668.41
Total Liabilities and Net Assets	$ 14,011,665.17	$ 1,266,430.89	$ 495,086.90	$ 4,807,029.92	$ 20,580,212.88
Revenues:					
Insurance Premiums	$ 25,278,164.42	$ 2,631,653.74	$ 467,788.98	$ 1,935,638.91	$ 30,313,246.05
Interest Income	248,700.20	15,951.96	9,216.77	93,306.58	367,175.51
Total Revenues	25,526,864.62	2,647,605.70	477,005.75	2,028,945.49	30,680,421.56
Total Expenses	(26,856,850.97)	(1,942,521.35)	(543,827.25)	(1,727,955.38)	(31,071,154.95)
Change in Net Assets	$ (1,329,986.35)	$ 705,084.35	$ (66,821.50)	$ 300,990.11	$ (390,733.39)

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

19. LITIGATION

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS PLAN
June 30, 2009

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
7/1/2005	$ -	$ 47,133,660	$ 47,133,660	0%	$ 74,022,750	63.7%
10/1/2007 (Base Valuation)	-	101,836,119	101,836,119	0%	110,357,392	92.3%
10/1/2007 (Base Valuation With Changes)	-	79,372,892	79,372,892	0%	110,357,392	71.9%

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, 2009

	Account Number	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	233,749.00	369,437.59	358,815.66	(10,621.93)
Federal Through State	3200	200,000.00	455,683.00	0.00	(455,683.00)
State Sources	3300	62,015,123.50	66,838,212.85	66,848,834.78	10,621.93
Local Sources:					
Property Taxes Levied for Operational Purposes	3411	134,656,675.00	134,242,153.40	134,242,153.40	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		1,719,371.00	9,797,223.55	10,099,294.81	302,071.26
Total Local Sources	3400	136,376,046.00	144,039,376.95	144,341,448.21	302,071.26
Total Revenues		198,824,918.50	211,702,710.39	211,549,098.65	(153,611.74)
EXPENDITURES					
Current:					
Instruction	5000	124,384,558.43	140,122,196.84	125,188,052.86	14,934,143.98
Pupil Personnel Services	6100	11,251,950.32	11,762,370.90	11,705,049.14	57,321.76
Instructional Media Services	6200	4,315,155.64	4,334,563.88	4,281,329.92	53,233.96
Instruction and Curriculum Development Services	6300	3,467,345.00	3,409,456.68	3,370,237.01	39,219.67
Instructional Staff Training Services	6400	220,455.00	636,347.63	536,614.64	99,732.99
Instruction Related Technology	6500	4,265,793.50	4,260,340.36	4,260,340.36	0.00
School Board	7100	744,808.00	962,133.65	904,656.10	57,477.55
General Administration	7200	398,641.00	354,024.62	347,902.30	6,122.32
School Administration	7300	14,211,545.11	14,290,006.14	13,881,588.04	408,418.10
Facilities Acquisition and Construction	7410	2,824,212.00	3,352,048.00	2,974,321.53	377,726.47
Fiscal Services	7500	1,627,716.00	1,559,114.90	1,545,941.99	13,172.91
Food Services	7600			0.00	0.00
Central Services	7700	2,749,329.00	2,837,848.22	2,512,358.46	325,489.76
Pupil Transportation	7800	10,954,587.00	9,763,334.91	9,673,220.72	90,114.19
Operation of Plant	7900	21,846,641.00	21,440,993.08	18,995,027.00	2,445,966.08
Maintenance of Plant	8100	7,625,208.00	7,828,049.27	7,307,805.31	520,243.96
Administrative Technology Services	8200	770,475.00	709,066.85	611,482.35	97,584.50
Community Services	9100	118,704.50	4,153,447.44	2,790,541.71	1,362,905.73
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		24,108.00	24,108.00	0.00
Other Capital Outlay	9300		377,402.23	377,402.23	0.00
Total Expenditures		211,777,124.50	232,176,853.60	211,287,979.67	20,888,873.93
Excess (Deficiency) of Revenues Over (Under) Expenditures		(12,952,206.00)	(20,474,143.21)	261,118.98	20,735,262.19
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730			1,641.39	1,641.39
Loss Recoveries	3740			123,008.60	123,008.60
Proceeds of Forward Supply Contract	3760			0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	12,952,206.00	13,732,379.93	13,530,521.93	(201,858.00)
Transfers Out	9700		(283,925.55)	(283,925.55)	0.00
Total Other Financing Sources (Uses)		12,952,206.00	13,448,454.38	13,371,246.37	(77,208.01)
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	(7,025,688.83)	13,632,365.35	20,658,054.18
Fund Balances, July 1, 2008	2800	0.00	24,680,804.04	24,680,804.04	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2009	2700	0.00	17,655,115.21	38,313,169.39	20,658,054.18

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2009

	Account Number	Special Revenue Funds: Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS					
Cash and Cash Equivalents	1110	724,922.68	0.00	0.00	724,922.68
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	18,907.10	2,600.00	0.00	21,507.10
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	94,869.19	899,802.17	0.00	994,671.36
Inventory	1150	124,690.39	0.00	0.00	124,690.39
Prepaid Items	1230	0.00	0.00	0.00	0.00
Total Assets		963,389.36	902,402.17	0.00	1,865,791.53
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	37,261.72	101,681.36	0.00	138,943.08
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	37,437.67	44,067.36	0.00	81,505.03
Deposits Payable	2220	0.00	0.00	0.00	0.00
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
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	69,704.73	0.00	69,704.73
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	102,366.94	0.00	0.00	102,366.94
Due to Other Agencies	2230	0.00	27,363.81	0.00	27,363.81
Due to Other Funds:					
Budgetary Funds	2161	0.00	659,584.91	0.00	659,584.91
Internal Funds	2162	0.00	0.00	0.00	0.00
Deferred Revenue:					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		177,066.33	902,402.17	0.00	1,079,468.50
FUND BALANCES					
Reserved For:					
Endowments	2705	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00
Encumbrances	2720	24,217.39	0.00	0.00	24,217.39
Inventory	2730	124,690.39	0.00	0.00	124,690.39
Other Purposes		0.00	0.00	0.00	0.00
Unreserved:					
Designated for, reported in:					
[Specify]	2760	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00
Undesignated, reported in:					
General Fund	2760	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	637,415.25	0.00	0.00	637,415.25
Debt Service Funds	2760	0.00	0.00	0.00	0.00
Capital Projects Funds	2760	0.00	0.00	0.00	0.00
Permanent Funds	2760	0.00	0.00	0.00	0.00
Total Fund Balances	2700	786,323.03	0.00	0.00	786,323.03
Total Liabilities and Fund Balances		963,389.36	902,402.17	0.00	1,865,791.53

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2009

		Debt Service Funds						
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
ASSETS								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	3,922,983.77	0.00	3,922,983.77
Investments	1160	221,369.83	0.00	0.00	0.00	0.00	0.00	221,369.83
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:								
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		221,369.83	0.00	0.00	0.00	3,922,983.77	0.00	4,144,353.60
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	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	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	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	0.00	0.00
Due to Other Funds:								
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue:								
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES								
Reserved For:								
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Encumbrances	2720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:								
Designated for, reported in:								
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated, reported in:								
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	221,369.83	0.00	0.00	0.00	3,922,983.77	0.00	4,144,353.60
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	221,369.83	0.00	0.00	0.00	3,922,983.77	0.00	4,144,353.60
Total Liabilities and Fund Balances		221,369.83	0.00	0.00	0.00	3,922,983.77	0.00	4,144,353.60

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2009

		Capital Projects Funds									
	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Project Funds
ASSETS											
Cash and Cash Equivalents	1110	2,970,748.19	0.00	0.00	495,871.37	0.00	802,545.40	0.00	0.00	0.00	4,269,164.96
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:											
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	14,349,222.00	0.00	0.00	0.00	0.00	0.00	14,349,222.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		2,970,748.19	0.00	0.00	14,845,093.37	0.00	802,545.40	0.00	0.00	0.00	18,618,386.96
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	418,446.32	0.00	1,432.10	0.00	0.00	0.00	419,878.42
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	479,331.20	0.00	0.00	0.00	0.00	0.00	479,331.20
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:											
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue:											
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	897,777.52	0.00	1,432.10	0.00	0.00	0.00	899,209.62
FUND BALANCES											
Reserved For:											
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Encumbrances	2720	0.00	0.00	0.00	3,826,134.80	0.00	0.00	0.00	0.00	0.00	3,826,134.80
Inventory	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:											
Designated for, reported in:											
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated, reported in:											
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	2760	2,970,748.19	0.00	0.00	10,121,181.05	0.00	801,113.30	0.00	0.00	0.00	13,893,042.54
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	2,970,748.19	0.00	0.00	13,947,315.85	0.00	801,113.30	0.00	0.00	0.00	17,719,177.34
Total Liabilities and Fund Balances		2,970,748.19	0.00	0.00	14,845,093.37	0.00	802,545.40	0.00	0.00	0.00	18,618,386.96

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2009

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	1110	0.00	8,917,071.41
Investments	1160	0.00	221,369.83
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	21,507.10
Interest Receivable	1170	0.00	0.00
Due from Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Other Funds:			
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	15,343,893.36
Inventory	1150	0.00	124,690.39
Prepaid Items	1230	0.00	0.00
Total Assets		0.00	24,628,532.09
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	138,943.08
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	81,505.03
Deposits Payable	2220	0.00	0.00
Construction Contracts Payable	2140	0.00	419,878.42
Construction Contracts Payable-Retained Percentage	2150	0.00	479,331.20
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Sales Tax Payable	2260	0.00	69,704.73
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	102,366.94
Due to Other Agencies	2230	0.00	27,363.81
Due to Other Funds:			
Budgetary Funds	2161	0.00	659,584.91
Internal Funds	2162	0.00	0.00
Deferred Revenue:			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		0.00	1,978,678.12
FUND BALANCES			
Reserved For:			
Endowments	2705	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00
Encumbrances	2720	0.00	3,850,352.19
Inventory	2730	0.00	124,690.39
Other Purposes		0.00	0.00
Unreserved:			
Designated for, reported in:			
[Specify]	2760	0.00	0.00
[Specify]	2760	0.00	0.00
Undesignated, reported in:			
General Fund	2760	0.00	0.00
Special Revenue Funds	2760	0.00	637,415.25
Debt Service Funds	2760	0.00	4,144,353.60
Capital Projects Funds	2760	0.00	13,893,042.54
Permanent Funds	2760	0.00	0.00
Total Fund Balances	2700	0.00	22,649,853.97
Total Liabilities and Fund Balances		0.00	24,628,532.09

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

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, 2009

		Special Revenue Funds			
	Account Number	Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	916,825.23	0.00	916,825.23
Federal Through State and Local	3200	2,761,559.07	9,064,517.05	0.00	11,826,076.12
State Sources	3300	63,686.00	0.00	0.00	63,686.00
Local Sources:					
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	6,829,888.14	0.00	0.00	6,829,888.14
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		222,828.04	0.00	0.00	222,828.04
Total Local Sources	3400	7,052,716.18	0.00	0.00	7,052,716.18
Total Revenues		9,877,961.25	9,981,342.28	0.00	19,859,303.53
EXPENDITURES					
Current:					
Instruction	5000	0.00	4,387,675.09	0.00	4,387,675.09
Pupil Personnel Services	6100	0.00	1,482,800.99	0.00	1,482,800.99
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	2,817,338.76	0.00	2,817,338.76
Instructional Staff Training Services	6400	0.00	571,477.34	0.00	571,477.34
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	358,419.14	0.00	358,419.14
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	4,446.00	0.00	4,446.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	9,693,286.22	0.00	0.00	9,693,286.22
Central Services	7700	0.00	44,659.10	0.00	44,659.10
Pupil Transportation	7800	0.00	131,995.55	0.00	131,995.55
Operation of Plant	7900	0.00	618.39	0.00	618.39
Maintenance of Plant	8100	0.00	17,957.96	0.00	17,957.96
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)					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00	0.00
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	28,829.33	163,953.96	0.00	192,783.29
Total Expenditures		9,722,115.55	9,981,342.28	0.00	19,703,457.83
Excess (Deficiency) of Revenues Over (Under) Expenditures		155,845.70	0.00	0.00	155,845.70
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	283,925.55	0.00	0.00	283,925.55
Transfers Out	9700	(1,110,173.93)	0.00	0.00	(1,110,173.93)
Total Other Financing Sources (Uses)		(826,248.38)	0.00	0.00	(826,248.38)
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		(670,402.68)	0.00	0.00	(670,402.68)
Fund Balances, July 1, 2008	2800	1,456,725.71	0.00	0.00	1,456,725.71
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	786,323.03	0.00	0.00	786,323.03

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

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, 2009

	Account Number	Debt Service Funds SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250	Other Debt Servicve 290	Total Nonmajor Debt Service Funds
REVENUES								
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	917,076.39	0.00	0.00	0.00	0.00	0.00	917,076.39
Local Sources:								
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	3,758,172.70	0.00	3,758,172.70
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	68,189.04	0.00	68,189.04
Total Local Sources	3400	0.00	0.00	0.00	0.00	3,826,361.74	0.00	3,826,361.74
Total Revenues		917,076.39	0.00	0.00	0.00	3,826,361.74	0.00	4,743,438.13
EXPENDITURES								
Current:								
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)								
Retirement of Principal	710	515,000.00	0.00	0.00	0.00	3,715,000.00	0.00	4,230,000.00
Interest	720	376,041.80	0.00	0.00	0.00	169,175.00	0.00	545,216.80
Dues, Fees and Issuance Costs	730	706.89	0.00	0.00	0.00	1,850.00	0.00	2,556.89
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:								
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		891,748.69	0.00	0.00	0.00	3,886,025.00	0.00	4,777,773.69
Excess (Deficiency) of Revenues Over (Under) Expenditures		25,327.70	0.00	0.00	0.00	(59,663.26)	0.00	(34,335.56)
OTHER FINANCING SOURCES (USES)								
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		25,327.70	0.00	0.00	0.00	(59,663.26)	0.00	(34,335.56)
Fund Balances, July 1, 2008	2800	196,042.13	0.00	0.00	0.00	3,982,647.03	0.00	4,178,689.16
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	221,369.83	0.00	0.00	0.00	3,922,983.77	0.00	4,144,353.60

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

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, 2009

		Capital Projects Funds									
	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Project Funds
REVENUES											
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	8,829,281.00	0.00	184,490.15	0.00	0.00	0.00	9,013,771.15
Local Sources:											
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		59,147.98	0.00	0.00	73.33	0.00	12,473.60	0.00	0.00	0.00	71,694.91
Total Local Sources	3400	59,147.98	0.00	0.00	73.33	0.00	12,473.60	0.00	0.00	0.00	71,694.91
Total Revenues		59,147.98	0.00	0.00	8,829,354.33	0.00	196,963.75	0.00	0.00	0.00	9,085,466.06
EXPENDITURES											
Current:											
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	2,721,118.70	0.00	0.00	0.00	0.00	0.00	2,721,118.70
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)											
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00	0.00	0.00	531.04	0.00	0.00	0.00	531.04
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:											
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	8,926,437.00	0.00	1,432.10	0.00	0.00	0.00	8,927,869.10
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	11,647,555.70	0.00	1,963.14	0.00	0.00	0.00	11,649,518.84
Excess (Deficiency) of Revenues Over (Under) Expenditures		59,147.98	0.00	0.00	(2,818,201.37)	0.00	195,000.61	0.00	0.00	0.00	(2,564,052.78)
OTHER FINANCING SOURCES (USES)											
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		59,147.98	0.00	0.00	(2,818,201.37)	0.00	195,000.61	0.00	0.00	0.00	(2,564,052.78)
Fund Balances, July 1, 2008	2800	2,911,600.21	0.00	0.00	16,765,517.22	0.00	606,112.69	0.00	0.00	0.00	20,283,230.12
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	2,970,748.19	0.00	0.00	13,947,315.85	0.00	801,113.30	0.00	0.00	0.00	17,719,177.34

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

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, 2009

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	916,825.23
Federal Through State and Local	3200	0.00	11,826,076.12
State Sources	3300	0.00	9,994,533.54
Local Sources:			
Property Taxes Levied for Operational Purposes	3411	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	3,758,172.70
Property Taxes Levied for Capital Projects	3413	0.00	0.00
Local Sales Taxes	3418	0.00	0.00
Charges for Service - Food Service	345X	0.00	6,829,888.14
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	362,711.99
Total Local Sources	3400	0.00	10,950,772.83
Total Revenues		0.00	33,688,207.72
EXPENDITURES			
Current:			
Instruction	5000	0.00	4,387,675.09
Pupil Personnel Services	6100	0.00	1,482,800.99
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	2,817,338.76
Instructional Staff Training Services	6400	0.00	571,477.34
Instruction Related Technology	6500	0.00	0.00
School Board	7100	0.00	0.00
General Administration	7200	0.00	358,419.14
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	2,725,564.70
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	9,693,286.22
Central Services	7700	0.00	44,659.10
Pupil Transportation	7800	0.00	131,995.55
Operation of Plant	7900	0.00	618.39
Maintenance of Plant	8100	0.00	17,957.96
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
Debt Service: (Function 9200)			
Retirement of Principal	710	0.00	4,230,000.00
Interest	720	0.00	545,216.80
Dues, Fees and Issuance Costs	730	0.00	3,087.93
Miscellaneous Expenditures	790	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	8,927,869.10
Other Capital Outlay	9300	0.00	192,783.29
Total Expenditures		0.00	36,130,750.36
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(2,442,542.64)
OTHER FINANCING SOURCES (USES)			
Long-Term Bonds Issued	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00
Loans Incurred	3720	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	283,925.55
Transfers Out	9700	0.00	(1,110,173.93)
Total Other Financing Sources (Uses)		0.00	(826,248.38)
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	(3,268,791.02)
Fund Balances, July 1, 2008	2800	0.00	25,918,644.99
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2009	2700	0.00	22,649,853.97

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2009

	Account Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
Current Assets:									
Cash and Cash Equivalents	1110	13,720,325.90	1,266,179.33	494,946.99	4,802,725.20	0.00	0.00	0.00	20,284,177.42
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	76,225.58	251.56	139.91	0.00	0.00	0.00	0.00	76,617.05
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	215,113.69	0.00	0.00	0.00	0.00	0.00	0.00	215,113.69
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	4,304.72	0.00	0.00	0.00	4,304.72
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		14,011,665.17	1,266,430.89	495,086.90	4,807,029.92	0.00	0.00	0.00	20,580,212.88
Noncurrent Assets:									
Restricted Cash and Cash Equivalents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		14,011,665.17	1,266,430.89	495,086.90	4,807,029.92	0.00	0.00	0.00	20,580,212.88
LIABILITIES									
Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	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	0.00	0.00	0.00
Accounts Payable	2120	4,032,500.85	252,293.03	42,820.69	844.90	0.00	0.00	0.00	4,328,459.47
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	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	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	2271	2,792,690.00	143,969.00	34,456.00	2,289,970.00	0.00	0.00	0.00	5,261,085.00
Estimated Liability for Claims Adjustment Expense	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	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	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		6,825,190.85	396,262.03	77,276.69	2,290,814.90	0.00	0.00	0.00	9,589,544.47
Noncurrent Liabilities:									
Liabilities Payable from Restricted Assets:									
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Noncurrent Liabilities:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	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	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		6,825,190.85	396,262.03	77,276.69	2,290,814.90	0.00	0.00	0.00	9,589,544.47
NET ASSETS									
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	7,186,474.32	870,168.86	417,810.21	2,516,215.02	0.00	0.00	0.00	10,990,668.41
Total Net Assets		7,186,474.32	870,168.86	417,810.21	2,516,215.02	0.00	0.00	0.00	10,990,668.41
Total Liabilities and Net Assets		14,011,665.17	1,266,430.89	495,086.90	4,807,029.92	0.00	0.00	0.00	20,580,212.88

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	24,117,108.31	2,604,736.83	467,788.98	1,935,638.91	0.00	0.00	0.00	29,125,273.03
Other Operating Revenues	3489	1,161,056.11	26,916.91	0.00	0.00	0.00	0.00	0.00	1,187,973.02
Total Operating Revenues		25,278,164.42	2,631,653.74	467,788.98	1,935,638.91	0.00	0.00	0.00	30,313,246.05
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	184,708.80	0.00	0.00	0.00	0.00	0.00	0.00	184,708.80
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	88,399.04	0.00	0.00	0.00	0.00	0.00	0.00	88,399.04
Other Expenses	700	26,583,743.13	1,942,521.35	543,827.25	1,727,955.38	0.00	0.00	0.00	30,798,047.11
Depreciation/Amortization	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		26,856,850.97	1,942,521.35	543,827.25	1,727,955.38	0.00	0.00	0.00	31,071,154.95
Operating Income (Loss)		(1,578,686.55)	689,132.39	(76,038.27)	207,683.53	0.00	0.00	0.00	(757,908.90)
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430	248,700.20	15,951.96	9,216.77	93,306.58	0.00	0.00	0.00	367,175.51
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		248,700.20	15,951.96	9,216.77	93,306.58	0.00	0.00	0.00	367,175.51
Income (Loss) Before Operating Transfers		(1,329,986.35)	705,084.35	(66,821.50)	300,990.11	0.00	0.00	0.00	(390,733.39)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Assets		(1,329,986.35)	705,084.35	(66,821.50)	300,990.11	0.00	0.00	0.00	(390,733.39)
Net Assets - July 1, 2008		8,516,460.67	165,084.51	484,631.71	2,215,224.91	0.00	0.00	0.00	11,381,401.80
Adjustments to Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - June 30, 2009		7,186,474.32	870,168.86	417,810.21	2,516,215.02	0.00	0.00	0.00	10,990,668.41

The accompanying 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 CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2009

	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	25,278,164.42	2,631,653.74	467,788.98	1,935,638.91	0.00	0.00	0.00	30,313,246.05
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(3,425,877.72)	(279,654.32)	(123,987.43)	(1,488,615.82)	0.00	0.00	0.00	(5,318,135.29)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	(22,884,123.34)	(1,763,258.35)	(413,467.25)	(659,748.50)	0.00	0.00	0.00	(25,720,597.44)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	(1,031,836.64)	588,741.07	(69,665.70)	(212,725.41)	0.00	0.00	0.00	(725,486.68)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	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	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	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	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	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	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	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	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	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	0.00	0.00	0.00
Interest and dividends received	248,700.20	15,951.96	9,216.77	93,306.58	0.00	0.00	0.00	367,175.51
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	248,700.20	15,951.96	9,216.77	93,306.58	0.00	0.00	0.00	367,175.51
Net increase (decrease) in cash and cash equivalents	(783,136.44)	604,693.03	(60,448.93)	(119,418.83)	0.00	0.00	0.00	(358,311.17)
Cash and cash equivalents - July 1, 2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2009	(783,136.44)	604,693.03	(60,448.93)	(119,418.83)	0.00	0.00	0.00	(358,311.17)
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	(1,578,686.55)	689,132.39	(76,038.27)	207,683.53	0.00	0.00	0.00	(757,908.90)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	(60,704.49)	411.77	(83.24)	801.03	0.00	0.00	0.00	(59,574.93)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	(158,221.54)	0.00	0.00	0.00	0.00	0.00	0.00	(158,221.54)
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	185.91	22.99	3.44	(223.84)	0.00	0.00	0.00	(11.50)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	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	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	640,630.03	(21,267.08)	3,886.37	43.87	0.00	0.00	0.00	623,293.19
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims	124,960.00	(79,559.00)	2,566.00	(421,030.00)	0.00	0.00	0.00	(373,063.00)
Increase (decrease) in estimated liability for claims adjustment expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	546,849.91	(100,391.32)	6,372.57	(420,408.94)	0.00	0.00	0.00	32,422.22
Net cash provided (used) by operating activities	(1,031,836.64)	588,741.07	(69,665.70)	(212,725.41)	0.00	0.00	0.00	(725,486.68)
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	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	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2009

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
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	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	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
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Assets		0.00	0.00	0.00	0.00

The accompanying 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 CHANGES IN NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	3,812.28	0.00	0.00	3,812.28
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		3,812.28	0.00	0.00	3,812.28
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		3,812.28	0.00	0.00	3,812.28
Total Additions		3,812.28	0.00	0.00	3,812.28
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other Expenses	700	306,543.72	0.00	0.00	306,543.72
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		306,543.72	0.00	0.00	306,543.72
Change In Net Assets		(302,731.44)	0.00	0.00	(302,731.44)
Net Assets - July 1, 2008	2885	302,731.44	0.00	0.00	302,731.44
Net Assets - June 30, 2009	2785	0.00	0.00	0.00	0.00

The accompanying 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 FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2009

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	3,085,272.00	0.00	0.00	3,085,272.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		3,085,272.00	0.00	0.00	3,085,272.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	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
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161	131,815.58	0.00	0.00	131,815.58
Internal Accounts Payable	2290	2,953,456.42	0.00	0.00	2,953,456.42
Total Liabilities		3,085,272.00	0.00	0.00	3,085,272.00

The accompanying 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 CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2009

	Account Number	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
ASSETS					
Cash and Cash Equivalents	1110	2,658,689.00	10,076,656.00	9,650,073.00	3,085,272.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		2,658,689.00	10,076,656.00	9,650,073.00	3,085,272.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	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
Due to Other Funds Budgetary	2161	455,156.70	0.00	323,341.12	131,815.58
Internal Accounts Payable	2290	2,203,532.30	749,924.12	0.00	2,953,456.42
Total Liabilities		2,658,689.00	749,924.12	323,341.12	3,085,272.00

The accompanying 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 CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 30, 2009

	Account Number	Total Agency Fund Balances July 1, 2008	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2009
ASSETS					
Cash and Cash Equivalents	1110	2,658,689.00	10,076,656.00	9,650,073.00	3,085,272.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		2,658,689.00	10,076,656.00	9,650,073.00	3,085,272.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	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
Due to Other Funds Budgetary	2161	455,156.70	0.00	323,341.12	131,815.58
Internal Accounts Payable	2290	2,203,532.30	749,924.12	0.00	2,953,456.42
Total Liabilities		2,658,689.00	749,924.12	323,341.12	3,085,272.00

The accompanying 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 NET ASSETS
NONMAJOR COMPONENT UNITS
June 30, 2009

	Account Number	St. Johns County Education Foundation, Inc.	ABLE School	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	466,699.00	138,740.00	0.00	605,439.00
Investments	1160	40,177.00	0.00	0.00	40,177.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, net	1130	92,860.00	0.00	0.00	92,860.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	1,000.00	6,125.00	0.00	7,125.00
Restricted Assets:					
Cash with Fiscal Agent	1114	0.00	0.00	0.00	0.00
Deferred Charges:					
Issuance Costs		0.00	0.00	0.00	0.00
Noncurrent assets:					
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00
Capital Assets:					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	140,941.00	0.00	140,941.00
Less Accumulated Depreciation	1329	0.00	(95,241.00)	0.00	(95,241.00)
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	5,103.00	86,075.00	0.00	91,178.00
Less Accumulated Depreciation	1349	(850.00)	(33,736.00)	0.00	(34,586.00)
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audio Visual Materials	1381	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	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		4,253.00	98,039.00	0.00	102,292.00
Total assets		604,989.00	242,904.00	0.00	847,893.00
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110	4,517.00	13,000.00	0.00	17,517.00
Payroll Deductions and Withholdings	2170	0.00	3,212.00	0.00	3,212.00
Accounts Payable	2120	6,437.00	0.00	0.00	6,437.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Noncurrent Liabilities:					
Portion Due Within One Year:					
Section 1011.13 Notes Payable	2250	0.00	2,778.00	0.00	2,778.00
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	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	0.00
Certificates of Participation 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
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Portion Due After One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	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	0.00
Certificates of Participation 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
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Liabilities		10,954.00	18,990.00	0.00	29,944.00
NET ASSETS					
Invested in Capital Assets, Net of Related Debt		0.00	0.00	0.00	0.00
Restricted For:					
Categorical Carryover Programs	2710	0.00	0.00	0.00	0.00
Debt Service	2750	0.00	0.00	0.00	0.00
Capital Projects		0.00	0.00	0.00	0.00
Other Purposes		313,810.00	0.00	0.00	313,810.00
Unrestricted		280,225.00	223,914.00	0.00	504,139.00
Total Net Assets		594,035.00	223,914.00	0.00	817,949.00
Total Liabilities and Net Assets		604,989.00	242,904.00	0.00	847,893.00

The accompanying 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 ACTIVITIES
NONMAJOR COMPONENT UNITS
St. Johns County Educational Foundation, Inc.
For the Fiscal Year Ended June 30, 2009

FUNCTIONS	Account Number	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	417,383.00	0.00	702,551.00	0.00	285,168.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	74,678.00	0.00	10,888.00	0.00	(63,790.00)
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		492,061.00	0.00	713,439.00	0.00	221,378.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Assets	221,378.00
Net Assets - July 1, 2008	372,657.00
Net Assets - June 30, 2009	594,035.00

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

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
ABLE School
For the Fiscal Year Ended June 30, 2009

			Program Revenues			Net (Expense) Revenue and Changes in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	349,591.00	0.00	0.00	0.00	(349,591.00)
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	45.00	0.00	0.00	0.00	(45.00)
Instructional Staff Training Services	6400	3,439.00	0.00	0.00	0.00	(3,439.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	154,448.00	0.00	0.00	0.00	(154,448.00)
Facilities Acquisition and Construction	7400	18,613.00	0.00	0.00	0.00	(18,613.00)
Fiscal Services	7500	39,174.00	0.00	0.00	0.00	(39,174.00)
Food Services	7600	37,043.00	19,716.00	0.00	0.00	(17,327.00)
Central Services	7700	12,239.00	0.00	0.00	0.00	(12,239.00)
Pupil Transportation Services	7800	9,457.00	0.00	0.00	0.00	(9,457.00)
Operation of Plant	7900	137,672.00	0.00	0.00	0.00	(137,672.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	16,000.00	0.00	0.00	0.00	(16,000.00)
Unallocated Depreciation/Amortization Expense*		62,802.00				(62,802.00)
Total Component Unit Activities		840,523.00	19,716.00	0.00	0.00	(820,807.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	779,686.00
Investment Earnings	0.00
Miscellaneous	2,205.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	781,891.00
Change in Net Assets	(38,916.00)
Net Assets - July 1, 2008	262,830.00
Net Assets - June 30, 2009	223,914.00

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

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

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, 2009

			Program Revenues			Net (Expense) Revenue and Changes in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
Component Unit Activities:						
Instruction	5000	349,591.00	0.00	0.00	0.00	(349,591.00)
Pupil Personnel Services	6100	417,383.00	0.00	702,551.00	0.00	285,168.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	45.00	0.00	0.00	0.00	(45.00)
Instructional Staff Training Services	6400	3,439.00	0.00	0.00	0.00	(3,439.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	154,448.00	0.00	0.00	0.00	(154,448.00)
Facilities Acquisition and Construction	7400	18,613.00	0.00	0.00	0.00	(18,613.00)
Fiscal Services	7500	39,174.00	0.00	0.00	0.00	(39,174.00)
Food Services	7600	37,043.00	19,716.00	0.00	0.00	(17,327.00)
Central Services	7700	86,917.00	0.00	10,888.00	0.00	(76,029.00)
Pupil Transportation Services	7800	9,457.00	0.00	0.00	0.00	(9,457.00)
Operation of Plant	7900	137,672.00	0.00	0.00	0.00	(137,672.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	16,000.00	0.00	0.00	0.00	(16,000.00)
Unallocated Depreciation/Amortization Expense*		62,802.00				(62,802.00)
Total Component Unit Activities		1,332,584.00	19,716.00	713,439.00	0.00	(599,429.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	779,686.00
Investment Earnings	0.00
Miscellaneous	2,205.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	781,891.00
Change in Net Assets	182,462.00
Net Assets - July 1, 2008	635,487.00
Net Assets - June 30, 2009	817,949.00

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

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

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, 2009

Exhibit K-1
DOE Page 1
Fund 100

	Account Number	
REVENUES		
Federal Direct:		
Federal Impact, Current Operation	3121	
Reserve Officers Training Corps (ROTC)	3191	219,716.11
Miscellaneous Federal Direct	3199	139,099.55
Total Federal Direct	3100	358,815.66
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	0.00
State:		
Florida Education Finance Program	3310	16,265,160.00
Workforce Development	3315	5,959,666.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	102,024.00
Adults with Disabilities	3318	111,374.00
CO&DS Withheld for Administrative Expense	3323	16,468.23
Categoricals:		
Florida Teacher Lead Program	3334	399,495.00
Instructional Materials	3336	3,035,942.00
District Discretionary Lottery Funds	3344	711,932.00
Pupil Transportation	3354	7,330,755.00
Class Size Reduction/Operating Funds	3355	29,287,515.00
School Recognition Funds	3361	2,056,350.00
Excellent Teaching Program	3363	909,130.96
Voluntary Prekindergarten Program	3371	308,278.20
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	74,704.50
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	206,750.00
State Forest Funds	3342	
State License Tax	3343	71,360.30
Other Miscellaneous State Revenue	3399	1,929.59
Total State	3300	66,848,834.78
Local:		
District School Taxes	3411	134,242,153.40
Tax Redemptions	3421	1,525,520.93
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	481,534.21
Interest on Investments	3431	978,487.20
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	466,849.74
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	800.00
Preschool Program Fees	3471	260,481.50
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	2,848,956.52
Other School, Course and Class Fees	3479	405,877.51
Miscellaneous Local:		
Bus Fees	3491	67,617.82
Transportation Services-School Activities	3492	517,334.35
Sale of Junk	3493	101,531.58
Receipt of Federal Indirect Cost Rate	3494	358,419.14
Other Miscellaneous Local Sources	3495	1,792,456.61
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	8,950.42
Collections for Lost, Damaged and Sold Textbooks	3498	40,219.28
Receipt of Food Service Indirect Costs	3499	244,258.00
Total Local	3400	144,341,448.21
Total Revenues	3000	211,549,098.65

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, 2009

Exhibit K-1
DOE Page 2
Fund 100

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	80,858,941.55	26,256,331.11	11,976,065.45	2,343.71	4,157,459.77	220,367.08	1,716,544.19	125,188,052.86
Pupil Personnel Services	6100	8,170,593.24	2,758,348.04	726,687.42		48,235.29	418.90	766.25	11,705,049.14
Instructional Media Services	6200	2,878,660.90	1,021,830.10	77,000.54		105,967.60	196,172.78	1,698.00	4,281,329.92
Instruction and Curriculum Development Services	6300	2,335,661.39	688,241.80	286,813.60		57,490.89	1,613.91	415.42	3,370,237.01
Instructional Staff Training Services	6400	300,248.22	85,803.73	110,855.94		7,874.37	4,089.79	27,742.59	536,614.64
Instruction Related Technology	6500	2,117,158.06	722,394.72	1,137,015.87	4,263.69	1,093.54	278,414.48		4,260,340.36
School Board	7100	208,029.06	81,652.41	300,066.72		3,125.91		311,782.00	904,656.10
General Administration	7200	232,991.45	70,839.84	24,307.60		7,521.27		12,242.14	347,902.30
School Administration	7300	10,070,957.10	3,249,586.63	381,390.18		128,530.78	33,476.45	17,646.90	13,881,588.04
Facilities Acquisition and Construction	7410	812,957.10	239,828.33	1,901,241.56	1,526.12	5,857.12	3,799.25	9,112.05	2,974,321.53
Fiscal Services	7500	1,022,985.43	334,490.45	106,663.26		32,724.91	1,555.48	47,522.46	1,545,941.99
Food Services	7600								0.00
Central Services	7700	1,552,939.80	489,449.25	398,764.16	2,539.41	57,483.76	4,033.93	7,148.15	2,512,358.46
Pupil Transportation Services	7800	5,207,363.61	2,449,635.97	282,686.37	1,281,661.73	337,451.50	2,615.47	111,806.07	9,673,220.72
Operation of Plant	7900	5,969,261.94	2,727,663.30	3,017,588.83	6,255,505.41	757,679.52	74,711.46	192,616.54	18,995,027.00
Maintenance of Plant	8100	3,793,169.97	1,353,090.32	876,540.31	111,079.27	807,985.65	365,939.79		7,307,805.31
Administrative Technology Services	8200	265,812.04	78,066.46	176,001.89		12,505.26	79,096.70		611,482.35
Community Services	9100	1,790,720.68	639,690.85	84,990.89	7,610.67	246,321.13	20,703.19	504.30	2,790,541.71
Capital Outlay:									
Facilities Acquisition and Construction	7420						24,108.00		24,108.00
Other Capital Outlay	9300						377,402.23		377,402.23
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		127,588,451.54	43,246,943.31	21,864,680.59	7,666,530.01	6,775,308.27	1,688,518.89	2,457,547.06	211,287,979.67
Excess (Deficiency) of Revenues Over Expenditures									261,118.98

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, 2009

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	1,641.39
Loss Recoveries	3740	123,008.60
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	12,420,348.00
From Special Revenue Funds	3640	1,110,173.93
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	13,530,521.93
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(283,925.55)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(283,925.55)
Total Other Financing Sources (Uses)		13,371,246.37
Net Change In Fund Balance		13,632,365.35
Fund Balance, July 1, 2008	2800	24,680,804.04
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	38,313,169.39

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - FOOD SERVICES
For the Fiscal Year Ended June 30, 2009

Exhibit K-2
DOE Page 4
Fund 410

	Account Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	1,899,084.46
School Breakfast Reimbursement	3262	488,660.74
After School Snack Reimbursement	3263	4,994.14
Child Care Food Program	3264	11,482.12
USDA Donated Foods	3265	297,458.11
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	59,879.50
Nutrition Education and Training Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,761,559.07
State:		
School Breakfast Supplement	3337	29,036.00
School Lunch Supplement	3338	34,650.00
Other Miscellaneous State Revenues	3399	
Total State	3300	63,686.00
Local:		
Interest on Investments	3431	22,288.38
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,519,843.60
Student Breakfasts	3452	107,301.75
Adult Breakfasts/Lunches	3453	6,416.55
Student and Adult a la Carte	3454	5,183,005.76
Student Snacks	3455	
Other Food Sales	3456	13,320.48
Other Miscellaneous Local Sources	3495	200,539.66
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	7,052,716.18
Total Revenues	3000	9,877,961.25

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2009

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	3,327,268.91
Employee Benefits	200	1,706,385.25
Purchased Services	300	123,136.45
Energy Services	400	98,466.27
Materials and Supplies	500	4,161,979.22
Capital Outlay	600	10,800.61
Other Expenses	700	265,249.51
Other Capital Outlay (Function 9300)	600	28,829.33
Total Expenditures		9,722,115.55
Excess (Deficiency) of Revenues Over Expenditures		155,845.70
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	283,925.55
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	283,925.55
Transfers Out: (Function 9700)		
To General Fund	910	(1,110,173.93)
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	(1,110,173.93)
Total Other Financing Sources (Uses)		(826,248.38)
Net Change in Fund Balance		(670,402.68)
Fund Balance, July 1, 2008	2800	1,456,725.71
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	786,323.03

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2009

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	916,825.23
Total Federal Direct	3100	916,825.23
Federal Through State and Local:		
Vocational Education Acts	3201	431,736.61
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	570,233.24
Drug Free Schools	3227	119,339.43
Individuals with Disabilities Education Act	3230	4,810,740.43
Elementary and Secondary Education Act, Title I	3240	2,837,658.96
Adult General Education	3251	159,354.99
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	11,469.47
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	123,983.92
Total Federal Through State and Local	3200	9,064,517.05
State:		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	9,981,342.28

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)

For the Fiscal Year Ended June 30, 2009

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	1,645,992.82	588,635.77	1,310,704.65		308,790.65	268,681.56	264,869.64	4,387,675.09
Pupil Personnel Services	6100	1,004,918.40	298,221.47	105,595.88		71,941.70	1,713.59	409.95	1,482,800.99
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	2,095,799.06	611,427.62	94,038.01		10,382.63	3,084.04	2,607.40	2,817,338.76
Instructional Staff Training Services	6400	219,384.52	50,188.95	153,510.36		51,653.25	49,238.25	47,502.01	571,477.34
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							358,419.14	358,419.14
School Administration	7300								0.00
Facilities Acquisition and Construction	7410			4,446.00					4,446.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	33,869.00	10,790.10						44,659.10
Pupil Transportation Services	7800			131,962.69	32.86				131,995.55
Operation of Plant	7900			191.00		427.39			618.39
Maintenance of Plant	8100			4,993.00			12,964.96		17,957.96
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						163,953.96		163,953.96
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		4,999,963.80	1,559,263.91	1,805,441.59	32.86	443,195.62	499,636.36	673,808.14	9,981,342.28
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	State Fiscal Stabilization Funds **(431)**	Targeted ARRA Stimulus Funds **(432)**	Other ARRA Stimulus Grants **(433)**	Totals
REVENUES					
Federal Direct:					
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct	3100			0.00	0.00
Federal Through State:					
State Fiscal Stabilization Funds – K-12	3210				0.00
State Fiscal Stabilization Funds – Workforce	3211				0.00
State Fiscal Stabilization Funds – VPK	3212				0.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	0.00	0.00	0.00
Local:					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Refund of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - STATE FISCAL STABILIZATION FUNDS (Continued)
For the Fiscal Year Ended June 30, 2009

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2009

Exhibit K-4
DOE Page 10
Fund 432

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2009

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2009

Exhibit K-5
DOE Page 12
Fund 490

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	Totals
REVENUES								
State:								
CO & DS Distributed	3321							0.00
CO & DS Withheld for SBE/COBI Bonds	3322	916,803.14						916,803.14
Cost of Issuing SBE/COBI Bonds	3324							0.00
Interest on Undistributed CO&DS	3325							0.00
SBE/COBI Bond Interest	3326	273.25						273.25
Racing Commission Funds	3341							0.00
Other Miscellaneous State Revenue	3399							0.00
Total State Sources	3300	917,076.39	0.00	0.00	0.00	0.00	0.00	917,076.39
Local:								
District Interest and Sinking Taxes	3412					3,758,172.70		3,758,172.70
Local Sales Tax	3418							0.00
Tax Redemptions	3421					43,215.55		43,215.55
Payments in Lieu of Taxes	3422							0.00
Excess Fees	3423							0.00
Interest on Investments	3431					24,973.49	7,957.74	32,931.23
Gain on Sale of Investments	3432							0.00
Net Increase (Decrease) in Fair Value of Investments	3433							0.00
Gifts, Grants, and Bequests	3440							0.00
Miscellaneous Local Revenues	3495							0.00
Impact Fees	3496							0.00
Refunds of Prior Year Expenditures	3497							0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	3,826,361.74	7,957.74	3,834,319.48
Total Revenues	3000	917,076.39	0.00	0.00	0.00	3,826,361.74	7,957.74	4,751,395.87
EXPENDITURES (Function 9200)								
Redemption of Principal	710	515,000.00				3,715,000.00	9,245,000.00	13,475,000.00
Interest	720	376,041.80				169,175.00	6,402,871.26	6,948,088.06
Dues and Fees	730	706.89				1,850.00	8,000.00	10,556.89
Miscellaneous Expenses	790							0.00
Total Expenditures		891,748.69	0.00	0.00	0.00	3,886,025.00	15,655,871.26	20,433,644.95
Excess (Deficiency) of Revenues Over Expenditures		25,327.70	0.00	0.00	0.00	(59,663.26)	(15,647,913.52)	(15,682,249.08)
OTHER FINANCING SOURCES (USES)								
Sale of Bonds	3710							0.00
Premium on Sale of Bonds	3791							0.00
Proceeds of Refunding Bonds	3715							0.00
Premium on Refunding Bonds	3792							0.00
Proceeds of Loans	3720							0.00
Proceeds of Certificates of Participation	3750							0.00
Premium on Certificates of Participation	3793							0.00
Proceeds of Forward Supply Contract	3760							0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760							0.00
Discounts on Sale of Bonds (Function 9299)	891							0.00
Discounts on Refunding Bonds (Function 9299)	892							0.00
Discounts on Certificates of Participation (Function 9299)	893							0.00
Transfers In:								
From General Fund	3610							0.00
From Capital Projects Funds	3630						15,640,294.13	15,640,294.13
From Special Revenue Funds	3640							0.00
Interfund	3650							0.00
From Permanent Funds	3660							0.00
From Internal Service Funds	3670							0.00
From Enterprise Funds	3690							0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	15,640,294.13	15,640,294.13
Transfers Out: (Function 9700)								
To General Fund	910							0.00
To Capital Projects Funds	930						(59,488.96)	(59,488.96)
To Special Revenue Funds	940							0.00
Interfund	950							0.00
To Permanent Funds	960							0.00
To Internal Service Funds	970							0.00
To Enterprise Funds	990							0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(59,488.96)	(59,488.96)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	15,580,805.17	15,580,805.17
Net Change in Fund Balances		25,327.70	0.00	0.00	0.00	(59,663.26)	(67,108.35)	(101,443.91)
Fund Balances, July 1, 2008	2800	196,042.13				3,982,647.03	67,130.33	4,245,819.49
Adjustments to Fund Balances	2891							0.00
Fund Balances, June 30, 2009	2700	221,369.83				3,922,983.77	21.98	4,144,375.58

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
REVENUES							
Federal:							
Miscellaneous Federal Direct	3199						
Miscellaneous Federal Through State	3299						
State:							
CO&DS Distributed	3321						173,322.86
Interest on Undistributed CO&DS	3325						11,167.29
SBE/COBI Bond Interest	3326						
Racing Commission Funds	3341						
Public Education Capital Outlay (PECO)	3391				8,829,281.00		
Classrooms First Program	3392						
School Infrastructure Thrift Program	3393						
Effort Index Grant	3394						
Smart Schools Small County Assistance Program	3395						
Class Size Reduction/Capital Funds	3396						
Charter School Capital Outlay Funding	3397						
Other Miscellaneous State Revenue	3399						
Total State Sources	3300	0.00	0.00	0.00	8,829,281.00	0.00	184,490.15
Local:							
District Local Capital Improvement Tax	3413						
Local Sales Tax	3418						
Tax Redemptions	3421						
Interest on Investments	3431	59,147.98			73.33		12,473.60
Gain on Sale of Investments	3432						
Net Increase (Decrease) in Fair Value of Investments	3433						
Gifts, Grants, and Bequests	3440						
Miscellaneous Local Sources	3495						
Impact Fees	3496						
Total Local Sources	3400	59,147.98	0.00	0.00	73.33	0.00	12,473.60
Total Revenues	3000	59,147.98	0.00	0.00	8,829,354.33	0.00	196,963.75
EXPENDITURES (Function 7400)							
Library Books	610				403,554.08		
Audio-Visual Materials (Non-consumable)	620						
Buildings and Fixed Equipment	630				5,548,365.57		1,432.10
Furniture, Fixtures and Equipment	640				2,796,387.50		
Motor Vehicles (Including Buses)	650						
Land	660						
Improvements Other than Buildings	670				36,182.84		
Remodeling and Renovations	680				2,820,716.19		
Computer Software	690				42,349.52		
Debt Service (Function 9200)							
Redemption of Principal	710						
Interest	720						
Dues and Fees	730						531.04
Miscellaneous Expenses	790						
Total Expenditures		0.00	0.00	0.00	11,647,555.70	0.00	1,963.14
Excess (Deficiency) of Revenues Over Expenditures		59,147.98	0.00	0.00	(2,818,201.37)	0.00	195,000.61

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, 2009

	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
REVENUES						
Federal:						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
State:						
CO&DS Distributed	3321					173,322.86
Interest on Undistributed CO&DS	3325					11,167.29
SBE/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341					0.00
Public Education Capital Outlay (PECO)	3391					8,829,281.00
Classrooms First Program	3392					0.00
School Infrastructure Thrift Program	3393					0.00
Effort Index Grant	3394					0.00
Smart Schools Small County Assistance Program	3395					0.00
Class Size Reduction/Capital Funds	3396					0.00
Charter School Capital Outlay Funding	3397					0.00
Other Miscellaneous State Revenue	3399			71,623.64		71,623.64
Total State Sources	3300	0.00	0.00	71,623.64	0.00	9,085,394.79
Local:						
District Local Capital Improvement Tax	3413	40,998,912.46				40,998,912.46
Local Sales Tax	3418					0.00
Tax Redemptions	3421	548,459.58				548,459.58
Interest on Investments	3431	879,180.08		592,779.90		1,543,654.89
Gain on Sale of Investments	3432					0.00
Net Increase (Decrease) in Fair Value of Investments	3433					0.00
Gifts, Grants, and Bequests	3440					0.00
Miscellaneous Local Sources	3495	5,982.05		711,903.72		717,885.77
Impact Fees	3496			3,647,899.62		3,647,899.62
Total Local Sources	3400	42,432,534.17	0.00	4,952,583.24	0.00	47,456,812.32
Total Revenues	3000	42,432,534.17	0.00	5,024,206.88	0.00	56,542,207.11
EXPENDITURES (Function 7400)						
Library Books	610	144,716.65		19,024.17		567,294.90
Audio-Visual Materials (Non-consumable)	620	768.45				768.45
Buildings and Fixed Equipment	630	101,833.18		91,125.68		5,742,756.53
Furniture, Fixtures and Equipment	640	3,300,788.14		534,595.26		6,631,770.90
Motor Vehicles (Including Buses)	650	2,236,044.00				2,236,044.00
Land	660	10,964.50				10,964.50
Improvements Other than Buildings	670	1,363,103.30		485,626.74		1,884,912.88
Remodeling and Renovations	680	5,425,411.78		360,675.06		8,606,803.03
Computer Software	690					42,349.52
Debt Service (Function 9200)						
Redemption of Principal	710	65,313.55				65,313.55
Interest	720	16,590.89				16,590.89
Dues and Fees	730					531.04
Miscellaneous Expenses	790					0.00
Total Expenditures		12,665,534.44	0.00	1,491,046.91	0.00	25,806,100.19
Excess (Deficiency) of Revenues Over Expenditures		29,766,999.73	0.00	3,533,159.97	0.00	30,736,106.92

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, 2009

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
OTHER FINANCING SOURCES (USES)							
Sale of Bonds	3710						
Premium on Sale of Bonds	3791						
Proceeds of Refunding Bonds	3715						
Premium on Refunding Bonds	3792						
Loans	3720						
Sales of Capital Assets	3730						
Loss Recoveries	3740						
Proceeds of Certificates of Participation	3750						
Premium on Certificates of Participation	3793						
Proceeds of Forward Supply Contract	3760						
Proceeds from Special Facilities Construction Advance	3770						
Payments to Refunded Bond Escrow Agent (Function 9299)	760						
Discounts on Sale of Bonds (Function 9299)	891						
Discounts on Refunding Bonds (Function 9299)	892						
Discounts on Certificates of Participation (Function 9299)	893						
Transfers In:							
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Interfund	3650						
From Permanent Funds	3660						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)							
To General Fund	910						
To Debt Service Funds	920						
To Special Revenue Funds	940						
Interfund	950						
To Permanent Funds	960						
To Internal Service Funds	970						
To Enterprise Funds	990						
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		59,147.98	0.00	0.00	(2,818,201.37)	0.00	195,000.61
Fund Balances, July 1, 2008	2800	2,911,600.21			16,765,517.22		606,112.69
Adjustments to Fund Balances	2891						
Fund Balances, June 30, 2009	2700	2,970,748.19			13,947,315.85		801,113.30

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, 2009

	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730					0.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750					0.00
Premium on Certificates of Participation	3793					0.00
Proceeds of Forward Supply Contract	3760					0.00
Proceeds from Special Facilities Construction Advance	3770					0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760					0.00
Discounts on Sale of Bonds (Function 9299)	891					0.00
Discounts on Refunding Bonds (Function 9299)	892					0.00
Discounts on Certificates of Participation (Function 9299)	893					0.00
Transfers In:						
From General Fund	3610					0.00
From Debt Service Funds	3620			59,488.96		59,488.96
From Special Revenue Funds	3640					0.00
Interfund	3650	9,570,486.09				9,570,486.09
From Permanent Funds	3660					0.00
From Internal Service Funds	3670					0.00
From Enterprise Funds	3690					0.00
Total Transfers In	3600	9,570,486.09	0.00	59,488.96	0.00	9,629,975.05
Transfers Out: (Function 9700)						
To General Fund	910	(12,420,348.00)				(12,420,348.00)
To Debt Service Funds	920	(15,640,294.13)				(15,640,294.13)
To Special Revenue Funds	940					0.00
Interfund	950			(9,570,486.09)		(9,570,486.09)
To Permanent Funds	960					0.00
To Internal Service Funds	970					0.00
To Enterprise Funds	990					0.00
Total Transfers Out	9700	(28,060,642.13)	0.00	(9,570,486.09)	0.00	(37,631,128.22)
Total Other Financing Sources (Uses)		(18,490,156.04)	0.00	(9,510,997.13)	0.00	(28,001,153.17)
Net Change in Fund Balances		11,276,843.69	0.00	(5,977,837.16)	0.00	2,734,953.75
Fund Balances, July 1, 2008	2800	36,204,907.11		30,633,609.60		87,121,746.83
Adjustments to Fund Balances	2891					0.00
Fund Balances, June 30, 2009	2700	47,481,750.80		24,655,772.44		89,856,700.58

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2009

Exhibit K-8
DOE Page 18
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Self Insurance Consortium (911)	Self Insurance Consortium (912)	Self Insurance Consortium (913)	Self Insurance Consortium (914)	Self Insurance Consortium (915)	Other (921)	Other (922)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2008	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2009	2780								0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY

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

For the Fiscal Year Ended June 30, 2009

	Account Number	Self Insurance (711)	Self Insurance (712)	Self Insurance (713)	Self Insurance (714)	Self Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	24,117,108.31	2,604,736.83	467,788.98	1,935,638.91				29,125,273.03
Other Operating Revenue	3489	1,161,056.11	26,916.91						1,187,973.02
Total Operating Revenues		25,278,164.42	2,631,653.74	467,788.98	1,935,638.91	0.00	0.00	0.00	30,313,246.05
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	184,708.80							184,708.80
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600	88,399.04							88,399.04
Other Expenses	700	26,583,743.13	1,942,521.35	543,827.25	1,727,955.38				30,798,047.11
Depreciation	780								0.00
Total Operating Expenses		26,856,850.97	1,942,521.35	543,827.25	1,727,955.38	0.00	0.00	0.00	31,071,154.95
Operating Income (Loss)		(1,578,686.55)	689,132.39	(76,038.27)	207,683.53	0.00	0.00	0.00	(757,908.90)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	248,700.20	15,951.96	9,216.77	93,306.58				367,175.51
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		248,700.20	15,951.96	9,216.77	93,306.58	0.00	0.00	0.00	367,175.51
Income (Loss) Before Operating Transfers		(1,329,986.35)	705,084.35	(66,821.50)	300,990.11	0.00	0.00	0.00	(390,733.39)
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		(1,329,986.35)	705,084.35	(66,821.50)	300,990.11	0.00	0.00	0.00	(390,733.39)
Net Assets, July 1, 2008	2880	8,516,460.67	165,084.51	484,631.71	2,215,224.91				11,381,401.80
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2009	2780	7,186,474.32	870,168.86	417,810.21	2,516,215.02				10,990,668.41

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2009

Exhibit K-11
DOE Page 21
Fund 891

	Account Number	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
ASSETS					
Cash	1110	2,658,689.00	10,076,656.00	9,650,073.00	3,085,272.00
Investments	1160	0.00			0.00
Accounts Receivable, Net	1130	0.00			0.00
Interest Receivable	1170	0.00			0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00			0.00
Inventory	1150	0.00			0.00
Due from Other Agencies	1220	0.00			0.00
Total Assets		2,658,689.00	10,076,656.00	9,650,073.00	3,085,272.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00			0.00
Payroll Deductions and Withholdings	2170	0.00			0.00
Accounts Payable	2120	0.00			0.00
Due to Budgetary Funds	2161	455,156.70		323,341.12	131,815.58
Internal Accounts Payable	2290	2,203,532.30	749,924.12		2,953,456.42
Total Liabilities		2,658,689.00	749,924.12	323,341.12	3,085,272.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2009

Exhibit K-12
DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2009 [1]	Business-type Activities Total Balance June 30, 2009 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	357,543.48		357,543.48
Bonds Payable	2320	11,985,000.00		11,985,000.00
Liability for Compensated Absences	2330	20,660,867.98		20,660,867.98
Certificates of Participation Payable	2340	138,795,000.00		138,795,000.00
Estimated Liability for Long-term Claims	2350	2,289,970.00		2,289,970.00
Other Post-employment Benefits Obligation	2360	19,964,982.00		19,964,982.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		194,053,363.46	0.00	194,053,363.46

[1] Include total current and noncurrent liability balances at June 30, 2009.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF STATE CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2009

CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [3]	Balance June 30, 2009	
(Revenue Number) [Footnote]	Number	June 30, 2008	To DOE	2008-09	2008-09	2008-09	Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740			29,287,515.00	29,287,515.00			
Class Size Reduction/Capital Funds (3396)	91050	15,825,490.16			10,661,943.50		2,573,934.53	2,589,612.13
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	425,895.43		1,206,515.00	1,284,972.03		427.58	347,010.82
Excellent Teaching (3363)	90570	123,166.30		909,130.96	946,598.61			85,698.65
Florida Teacher Lead Program (3334)	97580	4,151.08		399,495.00	395,918.09			7,727.99
Instructional Materials (3336) [1]	90880			2,868,847.00	2,868,847.00			
Library Media (3336) [1]	90881			167,095.00	167,095.00			
Preschool Projects (3372)	97950							
Public School Technology (3375)	90320							
Safe Schools (FEFP Earmark) [2]	90803			568,326.00	568,326.00			
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040	206,146.95		2,056,350.00	2,065,112.21		13,790.22	183,594.52
Supplemental Academic Instruction (FEFP Earmark)	91280			6,011,508.00	6,011,508.00			
Teacher Recruitment and Retention (3362)	93460							
Teacher Training (3376)	91290							
Pupil Transportation (3354)	90830			7,330,755.00	7,330,755.00			
Voluntary Prekindergarten - School Year Program (3371)	96440	91,613.41		282,980.32	292,772.06			81,821.67
Voluntary Prekindergarten - Summer Program (3371)	96441	16,807.43		25,297.88	9,386.32			32,718.99

[1] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[2] Combine all programs funded from the Safe Schools allocation on one line "Safe Schools."
[3] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2009

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
ENERGY EXPENDITURES:						
Natural Gas	410					0.00
Bottled Gas	420	19,107.87	97,848.52			116,956.39
Electricity	430	6,178,468.38				6,178,468.38
Heating Oil	440	71,276.94				71,276.94
Total		6,268,853.19	97,848.52	0.00	0.00	6,366,701.71
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Gasoline	450	3,647.30		32.86		3,680.16
Diesel	460	1,254,919.52				1,254,919.52
Oil & Grease	540	25,528.81				25,528.81
Total		1,284,095.63		32.86	0.00	1,284,128.49

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Capital Projects Funds	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				2,216,996.00	2,216,996.00
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:						
Audio Visual Materials	621					0.00

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to $25,000	311					0.00
Subrecipient awards greater than $25,000	312					0.00
Subrecipient awards up to $25,000	391					0.00
Subrecipient awards greater than $25,000	392					0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2009

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	56,330,902.00	472,755.00		56,803,657.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	1,082,167.91	81,648.88		1,163,816.79
Total Basic Program Salaries		57,413,069.91	554,403.88	0.00	57,967,473.79
Other Programs 130 (ESOL) (Function 5100)	120	285,346.00	5,054.00		290,400.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	5,578.98	880.25		6,459.23
Total Other Program Salaries		290,924.98	5,934.25	0.00	296,859.23
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	22,766,576.00	899,383.00		23,665,959.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	437,485.32	155,351.75		592,837.07
Total ESE Program Salaries		23,204,061.32	1,054,734.75	0.00	24,258,796.07
Career Program 300 (Function 5300)	120	1,277,280.00	122.00		1,277,402.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	24,485.54	23.79		24,509.33
Total Career Program Salaries		1,301,765.54	145.79	0.00	1,301,911.33

Textbooks (used for classroom instruction)	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
Textbooks (Function 5000)	520	2,144,426.50	0.00	0.00	2,144,426.50

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2009

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

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Fund	5900	
Total:	5900	0.00

MEDICAID EXPENDITURE REPORT Medicaid Expenditures are used in federal reporting	Unexpended July 1, 2008	Earnings 2008-2009	Expenditures 2008-2009	Unexpended June 30, 2009
Earnings, Expenditures, and Carryforward Amounts:	0.00	455,683.00	455,683.00	0.00
Expenditure Program or Activity: Exceptional Student Education - All expenditures of 455,683 were related to Exceptional Student Education.				455,683.00
Other: Please limit explanation to 100 characters.				

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2009

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:				
Florida Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	321	488,660.74	
National School Lunch Program	10.555	300	1,904,078.60	
Summer Food Service Program for Children	10.559	323	59,879.50	
Florida Department of Agriculture and Consumer Services:				
National School Lunch Program	10.555 (2)	None	297,458.11	
Total Child Nutrition Cluster			2,750,076.95	
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A1927	11,482.12	
Total United States Department of Agriculture			2,761,559.07	
Federal Emergency Management Agency:				
Indirect:				
Florida Department of Community Affairs:				
Public Assistance Grants	97.036	1785	76,753.39	
United States Department of Education:				
Indirect				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	263	4,634,475.17	
Special Education - Preschool Grants	84.173	267	190,190.26	
University of South Florida:				
Special Education - Grants to States	84.027	None	76,042.35	
Total Special Education Cluster			4,900,707.78	
Florida Department of Education:				
Adult Education - State Grant Program	84.002	191,193	159,354.99	159,354.99
Title I Grants to Local Educational Agencies	84.010	212,222,223,226,228	2,661,456.18	
Title I Program for Neglected and Delinquent Children	84.013	223	45,672.51	
Career and Technical Education - Basic Grants to States	84.048	151	419,425.71	255,812.00
Safe and Drug-Free Schools and Communities - State Grants	84.186	103	119,339.43	
Charter Schools	84.282	298	56,631.42	56,631.42
State Grants for Innovative Programs	84.298	113	11,469.47	
Education Technology State Grants	84.318	121,122	28,399.05	
English Language Acquisition Grants	84.365	102	37,570.94	
Improving Teacher Quality State Grants	84.367	224	570,233.24	
School Improvement Grants	84.377	9CS01	116,605.27	
St. Johns River Community College:				
Career and Technical Education - Basic Grants to States	84.048	21168	12,310.90	
Tech-Prep Education	84.243	None	169.00	
Total United States Department of Education			9,139,345.89	471,798.41
United States Department of Health and Human Services:				
Direct				
Head Start	93.600 (3)	N/A	916,825.23	
Corporation for National and Community Services:				
Direct:				
Retired and Senior Volunteer Program	94.002	N/A	73,749.00	
Indirect:				
Florida Department of Education:				
Learn & Serve America - School and Community Based Programs	94.004	234	1,213.51	
Total Corporation for National and Community Services			74,962.51	
United States Department of Defense:				
Direct				
Army Junior Reserve Officers Training Corps	None	N/A	65,818.56	
Air Force Junior Reserve Officers Training Corps	None	N/A	55,219.11	
Navy Junior Reserve Officers Training Corps	None	N/A	108,192.36	
Total United States Department of Defense			229,230.03	
Total Expenditures of Federal Awards			13,198,676.12	471,798.41

Notes: (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2008-09 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 the amounts recorded in the Districts accounting records from which the basic financial statements have been reported.

(2) Noncash Assistance - National School Lunch Program. Represents the amount of donated food used during the 2008-09 fiscal year. Commodities are valued at fair value as determined at the time of donation.

(3) Head Start. Expenditures of $916,825.23 are for grant number/program year 04CH0594/12.

FUND- 1
SCHL- 0000 ST. JOHNS COUNTY SCHOOLS

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
K-3 BASIC	101	19962424	6481958	169051	681789	396679	41989	27733893	14063724	41797618	1550082	43347700
4-8 BASIC	102	19670709	6387236	462397	779050	417290	66784	27783469	16416385	44199855	1640081	45839936
9-12 BASIC	103	16697768	5421899	1208766	1600521	406825	87603	25423385	16870967	42294353	1417440	43711793
BASIC REP SEQ		56330902	18291094	1840215	3061362	1220795	196377	80940748	47351078	128291826	4607605	132899431
ENG/ESOL K-3	130	285346	92654	13122	12318	5189	765	409396	207710	617106	21881	638988
DOP REP SEQ		285346	92654	13122	12318	5189	765	409396	207710	617106	21881	638988
K-3 BASIC, WITH	111	8122010	2630631	141170	250710	157108	14323	11315954	5499223	16815178	620284	17435462
4-8 BASIC, WITH	112	8851941	2866533	402748	332043	170219	26641	12650127	6897621	19547748	729802	20277551
9-12 BASIC, WIT	113	3266406	1058151	901931	297963	68840	14580	5607873	3157649	8765522	282474	9047996
SUPPORT LEVEL 4	254	1560636	505485	64120	46245	31739	2512	2210739	1107780	3318520	118925	3437446
SUPPORT LEVEL 5	255	965580	312734	27851	40580	22335	1937	1371020	668421	2039441	74205	2113647
ESE STU 111-255		22766576	7373536	1537823	967542	450243	59994	33155715	17330696	50486412	1825692	52312104
VOCATIONAL 6-12	300	1277280	414743	128824	118101	30679	7685	1977314	1383333	3360648	111270	3471918
VOC ED 300/6-12		1277280	414743	128824	118101	30679	7685	1977314	1383333	3360648	111270	3471918
CONTINUING WORK	341											
CONT WRKFRC 341												
AG AND NAT RES	351											
BUSINESS EDU	352											
FAM & CON SCI	353											
HEALTH SCIENCE	354											
INDUSTRIAL	355											
MARKETING	356											
PUBLIC SERVICE	357											
OTHER CTE	359											
PST SEC 351-359												
HEALTH SCIENCE	364											
APPL TECH 364												
CLASS INSTR RTI	371											
ON-THE-JOB TRAI	372											
APPRENT 371-372												
LIT/AD BAS ABE	401											
AD HIGH SCH	402											
GED PREP	403											
ESOL	404											
VOC PREP INSTR	405											
OTH AD GEN ED	409											

FUND- 4
SCHL- 0000 ST. JOHNS COUNTY SCHOOLS

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
K-3 BASIC	101	345373	100760	125878	67025	3670	91525	734234	472948	1207183		1207183
4-8 BASIC	102	125794	36691	64531	36663	1204	40532	305418	287383	592801		592801
9-12 BASIC	103	1587	455	46919	15507	681	12999	78151	166893	245045		245045
BASIC REP SEQ		472755	137908	237329	119197	5556	145057	1117804	927226	2045030		2045030
ENG/ESOL K-3	130	5054	1471	2539	693	29	662	10449	6536	16985		16985
DOP REP SEQ		5054	1471	2539	693	29	662	10449	6536	16985		16985
K-3 BASIC, WITH	111	388273	141177	192463	52242	76860	77739	928756	1243112	2171868	30035	2201903
4-8 BASIC, WITH	112	322045	126510	193605	35431	88345	48073	814012	1318745	2132758	35063	2167821
9-12 BASIC, WIT	113	91805	39348	112866	10126	33800	15576	303522	505638	809161	13548	822710
SUPPORT LEVEL 4	254	65551	24481	37190	8930	15123	20321	171598	243412	415010	5717	420728
SUPPORT LEVEL 5	255	31708	12605	18571	3762	9215	7380	83244	138256	221500	3600	225100
ESE STU 111-255		899383	344123	554697	110493	223345	169091	2301134	3449165	5750300	87963	5838264
VOCATIONAL 6-12	300	122	35	32450	52911	8973	54998	149491	45187	194679		194679
VOC ED 300/6-12		122	35	32450	52911	8973	54998	149491	45187	194679		194679
CONTINUING WORK	341											
CONT WRKFRC 341												
AG AND NAT RES	351											
BUSINESS EDU	352											
FAM & CON SCI	353											
HEALTH SCIENCE	354											
INDUSTRIAL	355											
MARKETING	356											
PUBLIC SERVICE	357											
OTHER CTE	359											
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VOC PREP INSTR	405											
OTH AD GEN ED	409											