Return completed form to:
Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 824
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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, 2013

CONTENTS:

FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
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For the Fiscal Year Ended June 30, 2013

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 10, 2013.

District Superintendent's Signature

September 10, 2013
Date

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

Return completed form to:
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CONTENTS:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 10, 2013.

District Superintendent's Signature

September 10, 2013
Date

St. Johns County School District
Management's Discussion and Analysis
For the Period Ended June 30, 2013

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

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

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2012-2013 fiscal year are as follows:

- The District's assets exceeded its liabilities at June 30, 2013 by $441,117,630.89 (net assets). After deducting net assets invested in capital assets (net of related debt) and restricted net assets, the District had a deficit unrestricted net assets of $8,521,150.83.

- In total, net assets decreased $5,159,699.99, which represents a 1.2 percent decrease from the 2011-12 fiscal year.

- General revenues total $247,240,593.33, or 85 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total $44,983,865.60 or 15 percent.

- Expenses total $297,384,158.92; only $44,983,865.60 of these expenses was offset by program specific revenues, with the remainder paid from general revenues. Total expenses exceeded total revenues by $5,159,699.99.

- The total assigned and unassigned portion of the General Fund balance, which represents net current financial resources available for general appropriation by the Board, was $56,764,319.86 at June 30, 2013 or 25 percent of total General Fund expenditures.

- The District's capital asset-related long-term debt increased by a net amount of $21,787,699.28, mainly because of the issuance of $35,000,000 Certificates of Participation for the construction of two K-8 schools.

- The District's Health and Hospitalization – Group Medical Self-Insurance Fund continues to have a deficit net assets. The Fund's deficit net assets are less than the previous fiscal year deficit because of the change in net assets of $2,232,422.28, which is comprised of a $1,993,767.94 transfer of cash from the District's Operating Fund. This transfer is further disclosed in Note 14 to the financial statements. To improve the Fund's net asset position, the District has implemented increases in employer contributions beginning September 15, 2012 and increased retiree premiums beginning October 1, 2012. Operating expenses have been reduced by increasing the deductible of the stop loss insurance beginning July 1, 2012 and through vendor fee reductions. In addition, effective May 1, 2013, copays and deductibles have increased, as well as a mandatory switch to generic prescriptions.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

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

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net 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 the 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 five separate legal entities in this report: the ABLE School, Inc., charter school; Saint Augustine Montessori Community, Inc., charter school; St. Paul School of Excellence, Inc., charter school; the First Coast Technical Institute, Inc., doing business as First Coast Technical College, charter technical career center; and the St. Johns County Education Foundation, Inc. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

The District has another component unit, the St. Johns County School Board Leasing Corporation (Corporation) that is also a legally separate entity. The Corporation was formed to facilitate financing for the acquisition of facilities and equipment for the District, as further discussed in Note 8. Due to the substantive economic relationship between the District and the Corporation, the Corporation has been included as an integral part of the primary government.

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

Fund Financial Statements

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

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

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

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

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

Proprietary Funds. 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.

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

Notes to 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, 2013, compared to net assets as of June 30, 2012:

Net Assets, End of Year

	Governmental Activities	
	6/30/13	6/30/12
Current and Other Assets	$ 200,839,147.61	$ 161,806,209.03
Capital Assets (Net)	507,758,002.43	512,457,951.67
Total Assets	708,597,150.04	674,264,160.70
Long-Term Liabilities	230,454,285.89	198,393,092.34
Other Liabilities	37,025,233.26	29,593,737.48
Total Liabilities	267,479,519.15	227,986,829.82
Net Assets:		
Invested in Capital Assets - Net of Related Debt	385,966,273.54	386,087,240.92
Restricted	63,672,508.18	60,943,370.87
Unrestricted (Deficit)	(8,521,150.83)	(753,280.91)
Total Net Assets	$ 441,117,630.89	$ 446,277,330.88

The largest portion of the District's net assets (87 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 (14 percent) represents resources that are subject to external restrictions on how they may be used. The District currently has a deficit unrestricted net assets balance of $8,521,150.83.

The District's net assets decreased by $5,159,699.99 during the 2012-2013 fiscal year. The decrease represents the degree to which ongoing expenses have exceeded ongoing revenues. The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2013, and June 30, 2012, are as follows:

Operating Results
for the Fiscal Year Ended

	Governmental Activities	
	6/30/13	6/30/12
Program Revenues:		
Charges for Services	$ 20,631,358.86	$ 19,685,961.02
Operating Grants and Contributions	11,740,414.55	11,611,789.81
Capital Grants and Contributions	12,612,092.19	7,871,805.22
General Revenues:		
Property Taxes, Levied for Operational Purposes	109,605,169.43	117,952,144.53
Property Taxes, Levied for Debt Service	161.03	1,539.92
Property Taxes, Levied for Capital Projects	26,586,164.78	27,311,388.23
Grants and Contributions Not Restricted to Specific Programs	105,766,468.34	87,959,836.11
Unrestricted Investment Earnings	358,579.41	382,110.12
Miscellaneous	4,924,050.34	3,681,097.12
Total Revenues	292,224,458.93	276,457,672.08
Functions/Program Expenses:		
Instruction	157,997,830.23	154,917,562.79
Pupil Personnel Services	16,255,386.54	15,666,971.34
Instructional Media Sevices	4,624,281.94	4,482,158.81
Instruction and Curriculum Development Services	6,650,112.02	6,724,688.27
Instructional Staff Training Services	4,589,316.06	5,537,121.11
Instruction Related Technology	5,348,639.37	4,858,653.23
Board of Education	811,347.39	776,476.79
General Administration	857,607.69	802,005.86
School Administration	14,196,371.56	14,085,673.65
Facilities Acquisition and Construction	11,401,141.19	16,169,014.50
Fiscal Services	1,885,777.15	1,940,256.36
Food Services	10,942,672.75	10,330,383.09
Central Services	11,439,124.23	10,620,862.47
Pupil Transportation Services	12,789,655.81	12,778,048.93
Operation of Plant	20,031,089.89	19,738,297.94
Maintenance of Plant	8,088,888.41	8,173,519.06
Administrative Technology Services	915,740.91	1,122,670.48
Community Services	3,429,051.05	3,442,863.67
Interest on Long-Term Debt	5,130,124.73	6,459,711.25
Total Functions/Program Expenses	297,384,158.92	298,626,939.60
Decrease in Net Assets	$ (5,159,699.99)	$ (22,169,267.52)

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 85 percent of total revenues, whereas program revenues provide approximately 15 percent. The majority of program revenues (85 percent) are in the facilities acquisition and construction, food services, central services, and pupil transportation services activities.

The FEFP funding formula is used to allocate State revenue sources for current District operations, and utilizing student enrollment data is designed to maintain equity in funding across all Florida school districts, considering funding ability based on taxable local property values. The District experienced reductions in program revenue – capital grants and contributions and property taxes levied for capital projects. The reduction in program revenue resulted mainly from a decrease in State capital outlay funding and a decrease in property taxes levied for capital projects and operating as a result of decreasing property values.

Student full-time equivalent (FTE) enrollment increased by 1,021 students, from 31,356 in the 2011-12 fiscal year to 32,377 in the 2012-13 fiscal year. Grants and contributions not restricted to specific programs increased by $17,806,632.23 as compared to the prior fiscal year, mainly because of an increase in FEFP funding.

Instructional activities represent the majority of the District's expenses, totaling approximately 53 percent of total governmental expenses in both the 2011-12 and 2012-13 fiscal years. Instruction expenses increased by $3,080,267.44 or 2 percent, mainly as a result of a hiring additional teachers to address the increase in student enrollment. Overall, total expenses decreased $1,242,780.68 or less than 1 percent, as compared to total revenues, which increased $15,766,786.85, or 6 percent.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total assigned and unassigned fund balance is $56,764,319.86, while the total fund balance is $67,425,043.69. For the 2012-13 fiscal year, total fund balance increased by $419,248.53.

Key factors in these changes are as follows:

- Total revenues increased by $10,214,388.17, or 4.8 percent, mainly from an increase in the funding from the State's Florida Education Finance Program (FEFP).

- Total expenditures increased by $5,763,170.13, or 2.6 percent, due mainly to increased salary and benefit costs.

- Total revenues exceeded total expenditures by $419,248.53 and net other financing sources, mainly from transfers in from the Capital Project Funds.

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 2012-13 fiscal year, all available resources were used for current debt related expenditures.

The Debt Service – ARRA Economic Stimulus Fund is used to account for the financial resources used to service principal, interest, and related costs for the Qualified School Construction Bonds. For the 2012-13 fiscal year, resources are available for the principal payment due in 2027.

The Capital Projects – Other Capital Projects Fund is mainly used to account for the financial resources received from local impact fees, certificates of participation proceeds, and other miscellaneous sources. The total fund balance increased by $38,725,104.60 in the current fiscal year to $72,164,103.39, at June 30, 2013.

The Capital Projects – ARRA Economic Stimulus Fund is used to account for the financial resources of the $16,000,000 Certificates of Participation, Qualified School Construction Bonds, Series 2010-QSCB. The total fund balance at June 30, 2013 is $722,225.50.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the course of the 2012-13 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues of $12,680,889.04. At the same time, final appropriations increased by $25,171,137.60 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 $30,450,010.22 less than anticipated, mainly because instruction, operation of plant, community services, day care and extended day care program, and salary and benefit expenditures were less than planned. Also, positive budget balances include amounts designated for budget cuts; carryover of noncategorical program, school, department, and other activity budgets; and medical plan recovery.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2013, is $507,758,002.43 (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.

Additional information on the District's capital assets can be found in Note 5 to the financial statements.

Long-Term Debt

At June 30, 2013, the District had total long-term debt outstanding of $154,891,952.26 related to the construction and acquisition of capital assets. This amount is comprised of $66,952.26 of Obligation Under Capital Lease; $147,790,000 of Certificates of Participation; and $7,035,000 of State School Bonds. During the fiscal year, the District's long-term debt increased a net amount of $21,787,699.28, or 16 percent from the issuance and refunding of Certificates of Participation.

Additional information on the District's long-term debt can be found in Notes 7 through 11 to the financial statements.

FIRST COAST TECHNICAL INSTITUTE, INC., MAJOR COMPONENT UNIT
d/b/a First Coast Technical College

The District considers the First Coast Technical College (FCTC), 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. FCTC 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. FCTC was funded through the District's $5,371,752 workforce development program appropriation, as well as student fees, State and Federal grants, and various other sources. FCTC's financial data is included in the component units columns in the accompanying financial statements, was derived from a draft compilation of their audit report for the fiscal year ended June 30, 2013.

REQUEST FOR INFORMATION

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF NET POSITION
June 30, 2013

ASSETS	Account Number	Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: First Coast Technical College (FCTC)	Component Units: Major Component Unit Name	Component Units: Total Nonmajor Component Units
Current Assets							
Cash and Cash Equivalents	1110	132,683,439.21		132,683,439.21	1,560,594.00	0.00	887,909.00
Investments	1160	5,207,242.78		5,207,242.78	0.00	0.00	57,383.00
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	294,577.62		294,577.62	422,669.00	0.00	35,601.00
Interest Receivable on Investments	1170			0.00	949.00	0.00	0.00
Due from Reinsurer	1180			0.00	0.00	0.00	0.00
Due from Component Units	1143	8,179.82		8,179.82	0.00	0.00	6,121.00
Due From Other Agencies	1220	3,597,525.41		3,597,525.41	103,284.00	0.00	1,114.00
Internal Balances				0.00	0.00	0.00	0.00
Inventory	1150	649,102.19		649,102.19	75,487.00	0.00	0.00
Prepaid Items	1230			0.00	18,777.00	0.00	5,053.00
Total Current Assets		142,440,067.03	0.00	142,440,067.03	2,181,760.00	0.00	993,181.00
Restricted and Noncurrent Assets:							
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Investments	1166 - 1168	58,399,080.58		58,399,080.58	0.00	0.00	0.00
Total Restricted and Noncurrent Assets		58,399,080.58	0.00	58,399,080.58	0.00	0.00	0.00
Capital Assets:							
Land	1310	34,488,947.83		34,488,947.83	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315			0.00	0.00	0.00	0.00
Construction in Progress	1360	7,150,255.73		7,150,255.73	0.00	0.00	0.00
Improvements Other Than Buildings	1320	24,795,305.46		24,795,305.46	0.00	0.00	266,706.00
Less Accumulated Depreciation	1329	(14,422,612.16)		(14,422,612.16)	0.00	0.00	(217,479.00)
Buildings and Fixed Equipment	1330	597,446,682.67		597,446,682.67	2,461,235.00	0.00	0.00
Less Accumulated Depreciation	1339	(152,604,251.95)		(152,604,251.95)	(1,033,666.00)	0.00	0.00
Furniture, Fixtures and Equipment	1340	25,055,142.09		25,055,142.09	2,671,752.00	0.00	123,959.00
Less Accumulated Depreciation	1349	(20,986,144.59)		(20,986,144.59)	(1,651,617.00)	0.00	(111,277.00)
Motor Vehicles	1350	18,149,141.62		18,149,141.62	169,435.00	0.00	0.00
Less Accumulated Depreciation	1359	(11,587,875.51)		(11,587,875.51)	(131,207.00)	0.00	0.00
Property Under Capital Lease	1370	667,231.00		667,231.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	(661,670.77)		(661,670.77)	0.00	0.00	0.00
Audiovisual Materials	1381	26,358.97		26,358.97	0.00	0.00	0.00
Less Accumulated Depreciation	1388	(14,617.26)		(14,617.26)	0.00	0.00	0.00
Computer Software	1382	4,341,140.35		4,341,140.35	8,860.00	0.00	0.00
Less Accumulated Amortization	1389	(4,085,031.05)		(4,085,031.05)	(5,316.00)	0.00	0.00
Other Capital Assets, Net of Depreciation		466,118,798.87	0.00	466,118,798.87	2,489,476.00	0.00	61,909.00
Total Capital Assets		507,758,002.43	0.00	507,758,002.43	2,489,476.00	0.00	61,909.00
Total Assets		708,597,150.04	0.00	708,597,150.04	4,671,236.00	0.00	1,055,090.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Current Liabilities:							
Accrued Salaries and Benefits	2110	1,270,700.57		1,270,700.57	38,277.00	0.00	51,204.00
Payroll Deductions and Withholdings	2170	669,628.16		669,528.16	532.00	0.00	0.00
Accounts Payable	2120	5,738,990.62		5,738,990.62	137,904.00	0.00	35,422.00
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	2,582,860.14		2,582,860.14	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	421,812.20		421,812.20	0.00	0.00	0.00
Matured Certificates of Participation Payable	2180	20,125,000.00		20,125,000.00	1,016.00	0.00	0.00
Matured Interest Payable	2190	2,992,206.08		2,992,206.08	0.00	0.00	0.00
Due to Component Units	2163	50,497.00		50,497.00	0.00	0.00	0.00
Deposits Payable	2220	248,053.23		248,053.23	0.00	0.00	0.00
Due to Other Agencies	2230	18,222.26		18,222.26	54,087.00	0.00	0.00
Current Notes Payable	2250			0.00	0.00	0.00	37,686.00
Deferred Revenues	2410			0.00	72,864.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	2,907,263.00		2,907,263.00	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
Total Current Liabilities		37,025,233.26	0.00	37,025,233.26	304,680.00	0.00	124,312.00
Long-Term Liabilities							
Portion Due Within One Year:							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	66,952.26		66,952.26	0.00	0.00	0.00
Bonds Payable	2320	670,000.00		670,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	1,552,347.51		1,552,347.51	240,681.00	0.00	0.00
Certificates of Participation Payable	2340	12,530,000.00		12,530,000.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	62,174.91		62,174.91	0.00	0.00	0.00
Other Post-Employment Benefits Liability	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
Due Within One Year		14,881,474.68	0.00	14,881,474.68	240,681.00	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	6,365,000.00		6,365,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	22,115,761.12		22,115,761.12	360,302.00	0.00	0.00
Certificates of Participation Payable	2340	135,260,000.00		135,260,000.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	520,850.09		520,850.09	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	51,311,200.00		51,311,200.00	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
Due in More than One Year		215,572,811.21	0.00	215,572,811.21	360,302.00	0.00	0.00
Total Long-Term Liabilities		230,454,285.89	0.00	230,454,285.89	600,983.00	0.00	0.00
Total Liabilities		267,479,519.15	0.00	267,479,519.15	905,663.00	0.00	124,312.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	385,966,273.54		385,966,273.54	2,489,476.00	0.00	24,223.00
Restricted For:							
Categorical Carryover Programs	2780	326,697.29		326,697.29	0.00	0.00	0.00
Food Service	2780	868,194.23		868,194.23	0.00	0.00	0.00
Debt Service	2780	2,094,496.73		2,094,496.73	0.00	0.00	0.00
Capital Projects	2780	60,383,119.93		60,383,119.93	0.00	0.00	0.00
Other Purposes	2780			0.00	0.00	0.00	300,215.00
Unrestricted	2790	(8,521,150.83)		(8,521,150.83)	1,276,097.00	0.00	606,340.00
Total Net Position		441,117,630.89	0.00	441,117,630.89	3,765,573.00	0.00	930,778.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

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 Position — Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Governmental Activities:									
Instruction	5000	157,997,830.23	972,222.03			(157,025,608.20)		(157,025,608.20)	
Student Personnel Services	6100	16,255,386.54				(16,255,386.54)		(16,255,386.54)	
Instructional Media Services	6200	4,624,281.94				(4,624,281.94)		(4,624,281.94)	
Instruction and Curriculum Development Services	6300	6,650,112.02				(6,650,112.02)		(6,650,112.02)	
Instructional Staff Training Services	6400	4,589,316.06				(4,589,316.06)		(4,589,316.06)	
Instructional-Related Technology	6500	5,348,639.37				(5,348,639.37)		(5,348,639.37)	
Board	7100	811,347.39				(811,347.39)		(811,347.39)	
General Administration	7200	857,607.69				(857,607.69)		(857,607.69)	
School Administration	7300	14,196,371.56				(14,196,371.56)		(14,196,371.56)	
Facilities Acquisition and Construction	7400	11,401,141.19			11,624,793.97	223,652.78		223,652.78	
Fiscal Services	7500	1,885,777.15				(1,885,777.15)		(1,885,777.15)	
Food Services	7600	10,942,672.75	7,313,047.26	3,996,578.55		366,953.06		366,953.06	
Central Services	7700	11,439,124.23	8,153,733.45			(3,285,390.78)		(3,285,390.78)	
Student Transportation Services	7800	12,789,655.81	536,742.45	7,743,836.00		(4,509,077.36)		(4,509,077.36)	
Operation of Plant	7900	20,031,089.89				(20,031,089.89)		(20,031,089.89)	
Maintenance of Plant	8100	8,088,888.41				(8,088,888.41)		(8,088,888.41)	
Administrative Technology Services	8200	915,740.91				(915,740.91)		(915,740.91)	
Community Services	9100	3,429,051.05	3,655,613.67			226,562.62		226,562.62	
Interest on Long-Term Debt	9200	5,130,124.73			987,298.22	(4,142,826.51)		(4,142,826.51)	
Unallocated Depreciation/Amortization Expense*						0.00		0.00	
Total Governmental Activities		297,384,158.92	20,631,358.86	11,740,414.55	12,612,092.19	(252,400,293.32)		(252,400,293.32)	
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		297,384,158.92	20,631,358.86	11,740,414.55	12,612,092.19	(252,400,293.32)	0.00	(252,400,293.32)	
Component Units:									
Major Component Unit First Coast Technical College (FCTC)		10,376,341.00	3,038,687.00	1,164,109.00	444,561.00				(5,728,984.00)
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		2,151,494.00	42,459.00	373,107.00	34,462.00				(1,701,466.00)
Total Component Units		12,527,835.00	3,081,146.00	1,537,216.00	479,023.00				(7,430,450.00)
General Revenues:									
Taxes:									
Property Taxes, Levied for Operational Purposes						109,605,169.43		109,605,169.43	0.00
Property Taxes, Levied for Debt Service						161.03		161.03	0.00
Property Taxes, Levied for Capital Projects						26,586,164.78		26,586,164.78	0.00
Local Sales Taxes								0.00	0.00
Grants and Contributions Not Restricted to Specific Programs						105,766,468.34		105,766,468.34	7,392,186.00
Investment Earnings						358,579.41		358,579.41	8,704.00
Miscellaneous						4,924,050.34		4,924,050.34	99,780.00
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						247,240,593.33	0.00	247,240,593.33	7,500,670.00
Change in Net Position						(5,159,699.99)	0.00	(5,159,699.99)	70,220.00
Net Position - July 1, 2012						446,277,330.88		446,277,330.88	4,626,131.00
Net Position - June 30, 2013						441,117,630.89	0.00	441,117,630.89	4,696,351.00

*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
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	59,870,734.11	0.00	0.00	21,612.99	0.00	0.00	0.00
Investments	1160	5,022,248.55	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
Accounts Receivable, Net	1130	93,321.43	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	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
Due From Component Unit	1143	62,535.35	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:								
Budgetary Funds	1141	5,376,742.46	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	121,724.59	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	398,863.24	0.00	0.00	67,039.81	0.00	0.00	0.00
Inventory	1150	408,685.99	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
Restricted Assets								
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		71,354,855.72	0.00	0.00	88,652.80	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		71,354,855.72	0.00	0.00	88,652.80	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries and Benefits	2110	1,207,356.95	0.00	0.00	7,506.95	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	635,776.10	0.00	0.00	3,537.31	0.00	0.00	0.00
Accounts Payable	2120	1,965,739.01	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	0.00
Construction Contracts Payable	2140	93,000.00	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
Sales Tax Payable	2260	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
Due to Component Unit	2163	25,498.97	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	2,441.00	0.00	0.00	15,781.26	0.00	0.00	0.00
Current Notes Payable	2250	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	61,827.28	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:								
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		3,929,812.03	0.00	0.00	88,652.80	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES								
Nonspendable:								
Inventory	2711	408,685.99	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	408,685.99	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:								
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	326,697.29	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other Restrictions	2729	85,145.06	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	411,842.35	0.00	0.00	0.00	0.00	0.00	0.00
Committed to:								
Economic Stabilization	2731	6,508,903.14	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	3,331,292.35	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	9,840,195.49	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other	2749	34,230,980.32	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	34,230,880.32	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	22,537,439.54	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	67,425,043.69	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		71,354,855.72	0.00	0.00	88,652.80	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	23,144,355.52	1,882,353.06	0.00	0.00
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 on Investments	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
Due From Component Unit	1143	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
Restricted Assets								
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	23,144,355.52	1,882,353.06	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	23,144,355.52	1,882,353.06	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries and Benefits	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
Judgments Payable	2130	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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	20,125,000.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	2,992,206.08	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
Due to Component Unit	2163	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
Current Notes Payable	2250	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 Revenues:								
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	23,117,206.08	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES								
Nonspendable:								
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:								
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	27,149.44	1,882,353.06	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	27,149.44	1,882,353.06	0.00	0.00
Committed to:								
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	27,149.44	1,882,353.06	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	23,144,355.52	1,882,353.06	0.00	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	41,554,816.51
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	32,629,789.07
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 on Investments	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
Due From Component Unit	1143	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	1,278,070.83
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
Restricted Assets								
Cash with Fiscal/Service Agents	1114	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	75,462,676.41
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	75,462,676.41
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries and Benefits	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	3,599.00
Judgments Payable	2130	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	2,080,846.89
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	421,812.20
Sales Tax Payable	2260	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
Due to Component Unit	2163	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
Current Notes Payable	2250	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	792,314.93
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:								
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	3,298,573.02
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES								
Nonspendable:								
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:								
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	70,178,792.73
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	0.00	70,178,792.73
Committed to:								
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	1,985,310.66
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	1,985,310.66
Total Unassigned Fund Balance	2750	0.00	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	0.00	72,164,103.39
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	75,462,676.41

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	22,106,890.55	123,554,054.16
Investments	1160	742,582.93	0.00	184,994.23	63,606,323.36
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	23,454.75	116,776.18
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Due From Component Unit	1143	0.00	0.00	0.00	62,535.35
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	5,376,742.46
Internal Funds	1142	0.00	0.00	0.00	121,724.59
Due From Other Agencies	1220	0.00	0.00	1,853,551.53	3,597,525.41
Inventory	1150	0.00	0.00	240,416.20	649,102.19
Prepaid Items	1230	0.00	0.00	0.00	0.00
Restricted Assets					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets		742,582.93	0.00	24,409,307.26	197,084,783.70
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		742,582.93	0.00	24,409,307.26	197,084,783.70
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	55,836.67	1,270,700.57
Payroll Deductions and Withholdings	2170	0.00	0.00	30,314.75	669,628.16
Accounts Payable	2120	203.96	0.00	374,135.78	2,343,677.75
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	409,013.25	2,582,860.14
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	421,812.20
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	20,125,000.00
Matured Interest Payable	2190	0.00	0.00	0.00	2,992,206.08
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Due to Component Unit	2163	0.00	0.00	79,354.03	104,853.00
Deposits Payable	2220	0.00	0.00	248,053.23	248,053.23
Due to Other Agencies	2230	0.00	0.00	0.00	18,222.26
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Due to Other Funds:					
Budgetary Funds	2161	20,153.47	0.00	1,562,396.68	2,436,692.36
Internal Funds	2162	0.00	0.00	0.00	0.00
Deferred Revenues:					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		20,357.43	0.00	2,759,104.39	33,213,705.75
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory	2711	0.00	0.00	240,416.20	649,102.19
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	240,416.20	649,102.19
Restricted for:					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	326,697.29
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	184,994.23	2,094,496.73
Capital Projects	2726	722,225.50	0.00	20,597,014.41	91,498,032.64
Restricted for Special Revenue - Food Service	2729	0.00	0.00	627,778.03	627,778.03
Restricted for Other Restrictions	2729	0.00	0.00	0.00	85,145.06
Total Restricted Fund Balance	2720	722,225.50	0.00	21,409,786.67	94,632,149.75
Committed to:					
Economic Stabilization	2731	0.00	0.00	0.00	6,508,903.14
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00	3,331,292.35
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	9,840,195.49
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	1,985,310.66
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for Other	2749	0.00	0.00	0.00	34,230,880.32
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	36,216,190.98
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	22,533,439.54
Total Fund Balances	2700	722,225.50	0.00	21,650,202.87	163,871,077.95
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		742,582.93	0.00	24,409,307.26	197,084,783.70

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, 2013

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	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
REVENUES											
Federal Direct	3100	279,736.79	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	1,602,951.02	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	98,787,660.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sources:											
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	109,605,169.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	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		10,028,266.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	119,633,436.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		218,700,833.23	0.00	0.00	1,602,951.02	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES											
Current:											
Instruction	5000	135,486,545.19	0.00	0.00	512,415.66	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	12,377,702.47	0.00	0.00	6,795.69	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	4,093,340.42	0.00	0.00	5,661.85	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	3,198,625.54	0.00	0.00	81,057.90	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	2,532,496.28	0.00	0.00	617,633.10	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	4,828,095.37	0.00	0.00	128,177.49	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	771,198.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	343,176.83	0.00	0.00	7,093.92	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	12,533,483.14	0.00	0.00	3,387.16	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	3,987,054.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	1,690,578.93	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	2,789,243.99	0.00	0.00	108,052.59	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	10,860,111.00	0.00	0.00	33,805.28	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	18,689,919.11	0.00	0.00	96,082.80	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	7,375,059.44	0.00	0.00	1,132.27	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	879,687.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	3,054,956.96	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 and Fees	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:											
Facilities Acquisition and Construction	7420	122,400.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	313,784.00	0.00	0.00	1,655.31	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		225,927,459.38	0.00	0.00	1,602,951.02	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,226,626.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)											
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	97,201.35	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
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	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
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding 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	9,542,441.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(1,993,767.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		7,645,874.68	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		419,248.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	67,005,795.16	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, 2013	2700	67,425,043.69	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, 2013

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380
REVENUES											
Federal Direct	3100	0.00	790,400.00	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	0.00
Local Sources:											
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	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		0.17	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.17	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.17	790,400.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES											
Current:											
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
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
Student 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	20,125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	5,414,159.21	790,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	528,854.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00
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		26,068,013.77	790,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(26,068,013.60)	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)											
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	9,510,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	469,399.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	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
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding 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	16,115,764.04	941,176.47	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)		26,095,163.04	941,176.47	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		27,149.44	941,176.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	941,176.47	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, 2013	2700	27,149.44	1,882,353.06	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.
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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, 2013

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	993,177.52	2,063,314.31
Federal Through State and Local	3200	0.00	0.00	0.00	14,889,404.26	16,492,355.28
State Sources	3300	117,127.19	0.00	0.00	1,293,551.94	100,198,339.51
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	109,605,169.43
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	161.03	161.03
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	26,586,164.78	26,586,164.78
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	7,313,047.26	7,313,047.26
Impact Fees	3496	11,252,793.31	0.00	0.00	0.00	11,252,793.31
Other Local Revenue		83,800.87	0.86	0.00	220,164.82	10,332,233.47
Total Local Sources	3400	11,336,594.18	0.86	0.00	34,119,537.89	165,089,569.28
Total Revenues		11,453,721.37	0.86	0.00	51,295,671.61	283,843,578.38
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	5,723,053.69	141,722,014.54
Student Personnel Services	6100	0.00	0.00	0.00	2,000,179.72	14,384,677.88
Instructional Media Services	6200	0.00	0.00	0.00	0.00	4,099,002.27
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	2,601,701.83	5,881,385.27
Instructional Staff Training Services	6400	0.00	0.00	0.00	976,518.25	4,126,647.63
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	4,956,272.86
Board	7100	0.00	0.00	0.00	0.00	771,198.98
General Administration	7200	0.00	0.00	0.00	465,985.01	816,255.76
School Administration	7300	0.00	0.00	0.00	3,597.50	12,540,467.80
Facilities Acquisition and Construction	7410	237,218.88	927,957.77	0.00	6,099,579.40	11,251,810.36
Fiscal Services	7500	0.00	0.00	0.00	0.00	1,690,578.93
Food Services	7600	0.00	0.00	0.00	10,258,058.32	10,258,058.32
Central Services	7700	0.00	0.00	0.00	0.00	2,897,296.53
Student Transportation Services	7800	0.00	0.00	0.00	63,309.54	10,957,225.82
Operation of Plant	7900	0.00	0.00	0.00	362.62	18,786,364.53
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	7,376,191.71
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	879,687.05
Community Services	9100	0.00	0.00	0.00	14,763.49	3,069,720.45
Debt Service: (Function 9200)						
Retirement of Principal	710	77,300.72	0.00	0.00	640,000.00	20,842,300.72
Interest	720	4,603.72	0.00	0.00	360,227.06	6,569,389.99
Dues and Fees	730	0.00	4,750.00	0.00	16,529.18	550,133.74
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	3,914,121.97	1,246,141.91	0.00	6,955,216.94	12,237,881.19
Other Capital Outlay	9300	0.00	0.00	0.00	138,482.80	453,922.11
Total Expenditures		4,233,245.29	2,178,849.68	0.00	36,317,565.35	297,118,484.49
Excess (Deficiency) of Revenues Over (Under) Expenditures		7,220,476.08	(2,178,848.82)	0.00	14,978,106.26	(13,274,906.11)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	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
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	33,480,000.00	0.00	0.00	0.00	42,990,000.00
Premium on Lease-Purchase Agreements	3793	1,520,000.00	0.00	0.00	0.00	1,989,399.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	97,201.35
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	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
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	161.03	0.00	0.00	0.00	26,599,542.81
Transfers Out	9700	(3,495,532.51)	0.00	0.00	(23,104,010.30)	(28,593,310.75)
Total Other Financing Sources (Uses)		31,504,628.52	0.00	0.00	(23,104,010.30)	43,082,832.41
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		38,725,104.60	(2,178,848.82)	0.00	(8,125,904.04)	29,807,926.30
Fund Balances, July 1, 2012	2800	33,438,998.79	2,901,074.32	0.00	29,776,106.91	134,063,151.65
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	72,164,103.39	722,225.50	0.00	21,650,202.87	163,871,077.95

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

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, 2013

Net Change in Fund Balances - Governmental Funds		$29,807,926.30
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount of capital outlays in excess of depreciation expense in the current period:		
Capital Outlay Expenditures	12,691,803.30	
Depreciation Expense	(17,503,925.21)	
Donations and Adjustments	112,172.67	(4,699,949.24)
Long-term debt proceeds are reported as other financing sources in the governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. The following details the amount of long-term bonded debt that was issued during the current period:		
Certificates of Participation	(33,480,000.00)	
Refunding of Certificates of Participation	(9,510,000.00)	
Refunding of Bonds Payable	(360,000.00)	(43,350,000.00)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment long-term liabilities in the statement of net assets. The following details the amount of long-term debt principal repaid in the current period:		
Certificates of Participation Payable	20,125,000.00	
Bonds Payable	1,000,000.00	
Capital Lease Payable	77,300.72	21,202,300.72
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.		(3,130,514.27)
Postemployment healthcare benefits costs are recorded in the statement of activities under the full accrual basis of accounting, but are not recorded in the governmental funds until paid. This is the net increase in the postemployment healthcare benefits liability for the current fiscal year.		(7,179,368.00)
Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net expense of internal service funds is reported with governmental activities.		2,189,904.50
Change in Net Assets of Governmental Activities		($5,159,699.99)

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2013

		Business-Type Activities - Enterprise Funds									
	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS											
Current Assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,129,385.05
Investments	1160	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	56,076.85
Interest Receivable on Investments	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 Budgetary Funds	1141	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	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	9,185,461.90
Noncurrent Assets:											
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	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
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	299,292.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(42,399.70)
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,700.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(63,003.76)
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 Lease	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
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,588.54
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,588.54
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,538,050.44
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES											
Current Liabilities:											
Accrued Salaries and Benefits	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	3,395,312.40
Judgments Payable	2130	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 Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,940,050.10
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 Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,490,288.00
Estimated Liability for Claims Adjustment	2272	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	9,825,650.50
Long-Term Liabilities											
Portion Due Within One Year:											
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 Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:											
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 Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term 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	9,825,650.50
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION											
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,588.54
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	(640,188.60)
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(287,600.06)

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, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2013

		Business-Type Activities - Enterprise Funds									
	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	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	36,715,240.96
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	462,343.21
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,177,584.17
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	2,351,922.99
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	7,003.31
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314.95
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,639,979.44
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,979.04
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,037,199.73
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,384.44
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,773.08
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
Other 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	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	17,773.08
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,157.52
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,993,767.94
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 Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,151,925.46
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,439,525.52)
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(287,600.06)

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, 2013

	Business-Type Activities - Enterprise Funds									Governmental
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Activities - Internal Service Funds
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	37,177,584.17
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	(8,554,053.37)
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	(30,306,987.51)
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	(1,683,456.71)
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	1,993,767.94
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	1,993,767.94
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	17,773.08
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	17,773.08
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	328,084.31
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,801,300.74
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,129,385.05
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	140,384.44
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	37,979.04
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	44,665.19
(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	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
(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	(2,125,085.54)
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	946,282.16
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 advanced/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 - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(727,682.00)
Increase (decrease) in estimated liability for claims adjustment	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	(1,823,841.15)
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	(1,683,456.71)
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, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	3,553,265.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	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	3,553,265.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	121,724.59
Internal Accounts Payable	2290	0.00	0.00	0.00	3,431,540.41
Total Liabilities		0.00	0.00	0.00	3,553,265.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2013

	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 on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00
Net Position - June 30, 2013	2785	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 NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	First Coast Technical College (FCTC)	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Current Assets:					
Cash and Cash Equivalents	1110	1,560,594.00	0.00	887,909.00	2,448,503.00
Investments	1160	0.00	0.00	57,383.00	57,383.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	422,669.00	0.00	35,601.00	458,270.00
Interest Receivable on Investments	1170	949.00	0.00	0.00	949.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	6,121.00	6,121.00
Due from Other Agencies	1220	103,284.00	0.00	1,114.00	104,398.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	75,487.00	0.00	0.00	75,487.00
Prepaid Items	1230	18,777.00	0.00	5,053.00	23,830.00
Total Current Assets		2,181,760.00	0.00	993,181.00	3,174,941.00
Noncurrent Assets:					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets		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	266,706.00	266,706.00
Less Accumulated Depreciation	1329	0.00	0.00	(217,479.00)	(217,479.00)
Buildings and Fixed Equipment	1330	2,461,235.00	0.00	0.00	2,461,235.00
Less Accumulated Depreciation	1339	(1,033,666.00)	0.00	0.00	(1,033,666.00)
Furniture, Fixtures and Equipment	1340	2,671,752.00	0.00	123,959.00	2,795,711.00
Less Accumulated Depreciation	1349	(1,651,617.00)	0.00	(111,277.00)	(1,762,894.00)
Motor Vehicles	1350	169,435.00	0.00	0.00	169,435.00
Less Accumulated Depreciation	1359	(131,207.00)	0.00	0.00	(131,207.00)
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual 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	8,860.00	0.00	0.00	8,860.00
Less Accumulated Amortization	1389	(5,316.00)	0.00	0.00	(5,316.00)
Other Capital Assets, Net of Depreciation		2,489,476.00	0.00	61,909.00	2,551,385.00
Total Capital Assets		2,489,476.00	0.00	61,909.00	2,551,385.00
Total Assets		4,671,236.00	0.00	1,055,090.00	5,726,326.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Current Liabilities:					
Accrued Salaries and Benefits	2110	38,277.00	0.00	51,204.00	89,481.00
Payroll Deductions and Withholdings	2170	532.00	0.00	0.00	532.00
Accounts Payable	2120	137,904.00	0.00	35,422.00	173,326.00
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 Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	1,016.00	0.00	0.00	1,016.00
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	54,087.00	0.00	0.00	54,087.00
Current Notes Payable	2250	0.00	0.00	37,686.00	37,686.00
Deferred Revenues	2410	72,864.00	0.00	0.00	72,864.00
Estimated Unpaid Claims - Self-Insurance Program	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
Total Current Liabilities		304,680.00	0.00	124,312.00	428,992.00
Long-Term Liabilities					
Portion Due Within 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	240,681.00	0.00	0.00	240,681.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	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
Due within One Year		240,681.00	0.00	0.00	240,681.00
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	360,302.00	0.00	0.00	360,302.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	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
Due in More than One Year		360,302.00	0.00	0.00	360,302.00
Total Long-Term Liabilities		600,983.00	0.00	0.00	600,983.00
Total Liabilities		905,663.00	0.00	124,312.00	1,029,975.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	2,489,476.00	0.00	24,223.00	2,513,699.00
Restricted For:					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	300,215.00	300,215.00
Unrestricted	2790	1,276,097.00	0.00	606,340.00	1,882,437.00
Total Net Position		3,765,573.00	0.00	930,778.00	4,696,351.00

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
First Coast Technical College (FCTC)
For the Fiscal Year Ended June 30, 2013

			Program Revenues			Net (Expense) Revenue and Changes in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	4,087,952.00	2,311,087.00	535,403.00	34,140.00	(1,207,322.00)
Student Personnel Services	6100	3,145,937.00	274,677.00	628,706.00	45,439.00	(2,197,115.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	615,824.00	103,091.00	0.00	15,831.00	(496,902.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	373,476.00	0.00	0.00	5,189.00	(368,287.00)
Food Services	7600	136,308.00	0.00	0.00	0.00	(136,308.00)
Central Services	7700	104,830.00	0.00	0.00	24,948.00	(79,882.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	1,054,274.00	0.00	0.00	79,356.00	(974,918.00)
Maintenance of Plant	8100	562,100.00	59,369.00	0.00	239,658.00	(263,073.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	295,640.00	290,463.00	0.00	0.00	(5,177.00)
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		10,376,341.00	3,038,687.00	1,164,109.00	444,561.00	(5,728,984.00)

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	5,753,282.00
Investment Earnings	5,819.00
Miscellaneous	99,028.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	5,858,129.00
Change in Net Position	129,145.00
Net Position - July 1, 2012	3,636,428.00
Net Position - June 30, 2013	3,765,573.00

*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, 2013

			Program Revenues			Net (Expense) Revenue and Changes in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	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
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		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 Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	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, 2013

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 Position: Component Units Activities
Component Unit Activities:						
Instruction	5000	1,485,480.00	7,734.00	373,107.00	0.00	(1,104,639.00)
Student Personnel Services	6100	444.00	0.00	0.00	0.00	(444.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,774.00	0.00	0.00	0.00	(5,774.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	526,081.00	34,725.00	0.00	34,462.00	(456,894.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	8,349.00	0.00	0.00	0.00	(8,349.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	35,501.00	0.00	0.00	0.00	(35,501.00)
Student Transportation Services	7800	8,717.00	0.00	0.00	0.00	(8,717.00)
Operation of Plant	7900	32,116.00	0.00	0.00	0.00	(32,116.00)
Maintenance of Plant	8100	17,697.00	0.00	0.00	0.00	(17,697.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	9,424.00	0.00	0.00	0.00	(9,424.00)
Interest on Long-Term Debt	9200	906.00	0.00	0.00	0.00	(906.00)
Unallocated Depreciation/Amortization Expense*		21,005.00				(21,005.00)
Total Component Unit Activities		2,151,494.00	42,459.00	373,107.00	34,462.00	(1,701,466.00)

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	1,638,904.00
Investment Earnings	2,885.00
Miscellaneous	752.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	1,642,541.00
Change in Net Position	(58,925.00)
Net Position - July 1, 2012	989,703.00
Net Position - June 30, 2013	930,778.00

*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, 2013

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 Position: Total Component Units Activities
Component Unit Activities:						
Instruction	5000	5,573,432.00	2,318,821.00	908,510.00	34,140.00	(2,311,961.00)
Student Personnel Services	6100	3,146,381.00	274,677.00	628,706.00	45,439.00	(2,197,559.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,774.00	0.00	0.00	0.00	(5,774.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,141,905.00	137,816.00	0.00	50,293.00	(953,796.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	381,825.00	0.00	0.00	5,189.00	(376,636.00)
Food Services	7600	136,308.00	0.00	0.00	0.00	(136,308.00)
Central Services	7700	140,331.00	0.00	0.00	24,948.00	(115,383.00)
Student Transportation Services	7800	8,717.00	0.00	0.00	0.00	(8,717.00)
Operation of Plant	7900	1,086,390.00	0.00	0.00	79,356.00	(1,007,034.00)
Maintenance of Plant	8100	579,797.00	59,369.00	0.00	239,658.00	(280,770.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	305,064.00	290,463.00	0.00	0.00	(14,601.00)
Interest on Long-Term Debt	9200	906.00	0.00	0.00	0.00	(906.00)
Unallocated Depreciation/Amortization Expense*		21,005.00				(21,005.00)
Total Component Unit Activities		12,527,835.00	3,081,146.00	1,537,216.00	479,023.00	(7,430,450.00)

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	7,392,186.00
Investment Earnings	8,704.00
Miscellaneous	99,780.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	7,500,670.00
Change in Net Position	70,220.00
Net Position - July 1, 2012	4,626,131.00
Net Position - June 30, 2013	4,696,351.00

*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, 2013

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

➢ ***Reporting Entity***

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

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

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

- Blended Component Unit. The St. Johns County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note 8. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

- Discretely Presented Component Units. The component unit columns in the government-wide financial statements include the financial data of the District's five component units as follows:

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

The ABLE School, Inc., Saint Augustine Montessori Community, Inc., and St. Paul School of Excellence, Inc., are charter schools established pursuant to Section 1002.33, Florida Statutes, and the First Coast Technical Institute, Inc., d/b/a First Coast Technical College, a charter technical career center established pursuant to Section 1002.34, Florida Statutes, are organized as not-for-profit corporations pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act. The charter schools and the charter technical career center operate under charters approved by their sponsor, the St. Johns County District School Board. The charter school and the charter technical career center are considered to be component units of the District since they are fiscally dependent on the District to levy taxes for their support. The District considers First Coast Technical College to be a major component unit based on its significance relative to the total discretely presented component units and based on its nature and significance to the District.

The financial data reported on the accompanying statements for the Foundation, the charter schools, and the charter technical career center represents a compilation of their audited financial statements for the fiscal year ended June 30, 2013.

The District also considered the Therapeutic Learning Center Charter School and the St. Johns Community Campus Charter School operated by The ARC of the St. 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, the charter schools do not meet the criteria for inclusion as District component units. The charter school's financial statements were audited by an independent certified public accountant and are filed in the District's administrative offices.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

➢ ***Basis of Presentation***

Government-wide Financial Statements - Government-wide financial statements, i.e., the statement of net assets and the statement of activities, present information about the District as a whole. These statements include the nonfiduciary financial activity of the District 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 is allocated to the various expense functions based on actual and estimated usage of the assets in those functions.

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, except for interfund services provided and used.

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
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The District reports the following major governmental funds:

- General Fund - to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

- Special Revenue – Federal Economic Stimulus Fund – to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act (ARRA) and other Federal stimulus programs.

- 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.

- Debt Service – ARRA Economic Stimulus Fund – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs of Qualified School Construction Bonds (QSCBs).

- Capital Projects – Other Capital Projects Fund - to account mainly for the financial resources received from local impact fees, certificates of participation proceeds, and other miscellaneous sources to be used for educational capital outlay needs, including new construction and renovations and remodeling projects.

- Capital Projects – ARRA Economic Stimulus Fund – to account for the financial resources of the QSCBs to be used for certain capital construction.

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

- Internal Service Funds – to account for the District's self-insured health and hospitalization programs, which include medical, dental, and vision plans, and the District's self-insured workers' compensation program (for claims incurred prior to June 30, 2008).

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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➤ ***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.

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 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State and other grant resources, revenue is recognized at the time the expenditure is made. 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, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

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 GASB. 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, purchased workers'

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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compensation and employee disability insurance, contracted healthcare clinic costs, and administrative expenses and fees. All revenues and expenses not meeting this definition 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. When committed, assigned, or unassigned resources are available for use in governmental fund financial statements, it is the District's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

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

The Foundation is 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.

➢ ***Deposits and Investments***

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

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

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

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

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

Types and amounts of investments held at fiscal year-end are described in Note 3.

➢ ***Restricted Investments***

Certain assets held by a trustee under a trust agreement, in the name of the District, in connection with certificates of participation financing arrangements, including Qualified School Construction Bonds (QSCBs), are classified as restricted assets on the statement of net assets because they are set aside for repayment of maturing debt or represent proceeds for the construction of certain projects as required by applicable debt covenants. These assets consist of $23,144,355.52 restricted for the repayment of certificates of participation principal and interest, all of which is payable on July 1, 2013, and reported as current liabilities on the statement of net assets, $1,882,353.06 restricted for the repayment of QSCBs principal that is maintained in a sinking fund account, $32,629,789.07 of certificate of participation proceeds for the construction of two K-8 schools in north St. Johns County, and $742,582.93 of QSCBs proceeds restricted for the construction of Palencia Elementary.

➢ ***Inventories***

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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➢ ***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. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

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

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

Capital assets are defined by First Coast Technical College, a major component unit, as assets costing $1,000 or more, with an estimated useful life of more than one year. These assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Furniture, Fixtures and Equipment	5 - 15 years
Motor Vehicles	5 years
Leasehold Improvements	10 - 30 years
Intangible	5 years

Current year information relative to changes in capital assets is described in Note 5.

> ***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 debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources, while premiums on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the government-wide financial statements, compensated absences (i.e. paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements.

Changes in long-term liabilities for the current year are reported in Note 11.

> ***Compensated Absences***

The District has implemented the provisions of GASB Statement No. 16, *Accounting for Compensated Absences.* Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and state laws.

> ***State Revenue Sources***

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the

Department. The Department performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain 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 these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

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

A schedule of revenue from State sources for the current fiscal year is presented in Note 15.

➢ ***District Property Taxes***

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

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

The School Board adopted the 2012 tax levy on September 18, 2012. 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.

**DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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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 Note 16.

- ***Educational Impact Fees***

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

- ***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.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

2. *BUDGETARY COMPLIANCE AND ACCOUNTABILITY*

➢ ***Budgetary Information***

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, as described below:

  - By July 1st (or the Date of Certification, whichever is later) the property appraiser provides certified tax values within the jurisdiction of the school district.

  - Within 24 days of the certification of taxable value, the Superintendent sends the budget to the school board for approval.

  - Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates.

  - Within 2 to 5 days of the ads for the tentative budget hearing, the school district holds a public hearing on the tentative budget and millage. At this hearing, the school district adopts the tentative millage rates and tentative budget, and publicly announces the percent, if any, by which the millage rates exceed the rolled-back rate.

  - Within 65 to 80 days of certification of value, the school district will hold a public hearing on the final budget and millage rates. At this meeting, the school district amends the tentatively adopted budget and millage rate, and publicly announces the percent, if any, by which the re-computed millage exceeds the rolled-back rate, and adopts a final millage and budget.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.

- 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.

➢ ***Deficit Net Assets in Proprietary Funds – Internal Service Fund***

The following Internal Service Fund has a deficit net asset balance at June 30, 2013.

	Beginning Net Assets	Change in Net Assets Fiscal Year 2012-13	Ending Net Assets
Health and Hospitalization - Group Medical Self-Insurance Fund	$ (9,997,458.85)	$ 2,232,422.28	$ (7,765,036.57)

The Health and Hospitalization – Group Medical Self-Insurance Fund continues to have a deficit net assets. The Fund's deficit net assets are less than the previous fiscal year deficit because of the change in net assets of $2,232,422.28, which is comprised of a $1,993,767.94 transfer of cash from the District's Operating Fund. This transfer is further disclosed in Note 14. To improve the Fund's net asset position, the District has implemented increases in employer contributions beginning September 15, 2012 and increased retiree premiums beginning October 1, 2012. Operating expenses have been reduced by increasing the deductible of the stop loss insurance beginning July 1, 2012 and through vendor fee reductions. In addition, effective May 1, 2013, copays and deductibles have increased, as well as a mandatory switch to generic prescriptions.

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NOTES TO THE FINANCIAL STATEMENTS
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3. *INVESTMENTS*

As of June 30, 2013, the District has the following investments and maturities:

Investment	Maturities		Fair Value
Dreyfus Treasury Prime Cash Management Fund (1)	52 Day Average	$	58,399,080.58
Florida Education Investment Trust Fund (2)	44 Day Average	$	5,022,248.55
State Board of Administration			
Debt Service Accounts	6 Months		184,994.23
Total Investments, Primary Government		$	63,606,323.36

Notes: (1) These investments are held under a trust agreement in connection with the Certificates of Participation, Series 2003A, 2006, 2010-QSCB, and 2013 financing agreements (see Note 8) and are reported as restricted cash equivalents for financial reporting purposes.

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

Interest Rate Risk

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

Credit Risk

- Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the State Board of Administration (SBA) Local Government Surplus Funds Trust Fund Investment Pool, known as Florida PRIME, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and

Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy does not further limit its investment choices.

- As of June 30, 2013, the District's investments in the Florida Education Investment Trust Fund were rated AAAm by Standard and Poor's and the investments in Dreyfus Treasury Prime Cash Management Fund were rated AAAm by Standard and Poor's and Aaa by Moody's Investors Service.

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

4. DUE FROM OTHER AGENCIES

The $ 3,597,525.41 reported as due from other agencies primarily consists of $1,600,960 due from the Florida Department of Education for reimbursement of Federal grant expenditures, and $1,256,942.37 due from St. Johns County for the collection of educational impact fees.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

5. *CHANGES IN CAPITAL ASSETS*

Changes in capital assets are presented in the table below:

	Balance 7-1-12	Additions	Deletions	Balance 6-30-13
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	$ 34,488,947.83	$ -	$ -	$ 34,488,947.83
Construction in Progress	13,032,401.02	6,789,231.47	12,671,376.76	7,150,255.73
Total Capital Assets Not Being Depreciated	47,521,348.85	6,789,231.47	12,671,376.76	41,639,203.56
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	24,795,305.46	-	-	24,795,305.46
Buildings and Fixed Equipment	580,065,186.63	17,381,496.04	-	597,446,682.67
Furniture, Fixtures, and Equipment	27,225,233.61	1,108,042.42	3,278,133.94	25,055,142.09
Motor Vehicles	18,573,102.62	128,834.00	552,795.00	18,149,141.62
Property Under Capital Lease	667,231.00	-	-	667,231.00
Audio - Visual Materials and	26,358.97	-	-	26,358.97
Intangible Assets	33,186.80	-	-	33,186.80
Computer Software	4,514,298.05	67,748.80	274,093.30	4,307,953.55
Total Capital Assets Being Depreciated:	655,899,903.14	18,686,121.26	4,105,022.24	670,481,002.16
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	13,773,222.22	649,389.94	-	14,422,612.16
Buildings and Fixed Equipment	139,239,399.62	13,364,852.33	-	152,604,251.95
Furniture, Fixtures, and Equipment	22,488,749.64	1,775,528.89	3,278,133.94	20,986,144.59
Motor Vehicles	10,721,491.07	1,419,179.44	552,795.00	11,587,875.51
Property Under Capital Lease	594,947.68	66,723.09	-	661,670.77
Audio - Visual Materials and	7,907.76	6,709.50	-	14,617.26
Computer Software	4,118,764.13	214,904.58	274,093.30	4,059,575.41
Intangible Assets	18,818.20	6,637.44	-	25,455.64
Total Accumulated Depreciation	190,963,300.32	17,503,925.21	4,105,022.24	204,362,203.29
Total Capital Assets Being Depreciated, Net	464,936,602.82	1,182,196.05	-	466,118,798.87
Governmental Activities Capital Assets, Net	$ 512,457,951.67	$ 7,971,427.52	$ 12,671,376.76	$ 507,758,002.43

The class of property under capital lease is presented in Note 7.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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	Balance 7-1-12	Additions	Deletions	Balance 6-30-13
MAJOR COMPONENT UNIT - FIRST COAST TECHNICAL COLLEGE				
Capital Assets Being Depreciated:				
Furniture, Fixtures, and Equipment	$ 2,595,210	$ 76,543	$ -	$ 2,671,753
Motor Vehicles	169,435	-	-	169,435
Leasehold Improvements	2,125,826	335,408	-	2,461,234
Intangible Assets	8,860	-	-	8,860
Total Capital Assets Being Depreciated	$ 4,899,331	$ 411,951	$ -	$ 5,311,282
Less Accumulated Depreciation for:				
Furniture, Fixtures, and Equipment	$ 1,481,164	$ 170,453	$ -	$ 1,651,617
Motor Vehicles	115,484	15,723	-	131,207
Leasehold Improvements	884,912	148,754	-	1,033,666
Intangible Assets	3,544	1,772	-	5,316
Total Accumulated Depreciation	$ 2,485,104	$ 336,702	$ -	$ 2,821,806
Major Component Unit Capital Assets, Net	$ 2,414,227	$ 75,249	$ -	$ 2,489,476

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Depreciation expense was charged to functions as follows:

Function		Amount
Governmental Activities		
Instruction	$	10,136,769.37
Pupil Personnel Services	$	1,165,099.35
Instructional Media Services	$	327,150.36
Instruction and Curriculum Development Services	$	478,772.06
Instructional Staff Training Services	$	288,155.34
Instruction Related Technology	$	244,370.47
School Board	$	25,004.90
General Administration	$	25,754.47
School Administration	$	1,031,316.33
Facilities Acquisition and Construction	$	93,005.00
Fiscal Services	$	121,571.75
Food Services	$	426,385.92
Central Services	$	256,034.88
Pupil Transportation Services	$	1,419,179.44
Operation of Plant	$	775,229.59
Maintenance of Plant	$	443,875.89
Administrative Technology Services	$	22,454.77
Community Services	$	223,795.32
Total Depreciation Expenses - Governmental Activities	$	17,503,925.21

MAJOR COMPONENT UNIT - FIRST COAST TECHNICAL COLLEGE

Instruction	$ 95,951
Pupil Personnel Services	22,453
School Administration	5,536
Central Services	1,148
Operation of Plant	32,163
Maintenance of Plant	176,494
Fiscal and Community Services	2,957
Total Depreciation Expense - Major Component Unit	$ 336,702

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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6. *DUE TO COMPONENT UNITS*

The $50,497 reported as due to component units mainly represents amounts due to the First Coast Technical College (FCTC), mainly to provide Federal program funding from the District to FCTC.

7. *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
2014	$ 68,253.70	$ 66,952.26	$ 1,301.44

8. *CERTIFICATES OF PARTICIPATION*

Certificates of Participation at June 30, 2013, are as follows:

Series	Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount
Series 2006	88,860,000	3.90 - 5.25	2021	145,000,000
Series 2010-QSCB	16,000,000	4.94 (1)	2027	16,000,000
Series 2012, Refunding	$ 9,450,000	3.50 - 4.10	2018	$ 9,510,000
Series 2013	33,480,000	2.00 - 5.00	2033	33,480,000
Total Minimum Lease Payments	$ 147,790,000			

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

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

As a condition of the financing arrangement, the District has given a ground lease on District properties to the Leasing Corporation, with a rental fee of $10 per year. The properties covered by the ground leases are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to term, the District may be required to surrender the properties included under the Ground Lease Agreements for the benefit of the securers of the certificates for the remaining term of the ground leases or until the certificates are paid in full.

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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On December 20, 2012, the District issued advanced refunding Certificates of Participation in the amount of $9,510,000 with an interest rate of 1.08 percent and a final maturity date coterminous with the outstanding refunded certificates of July 1, 2018. The advanced refunding certificates were issued through a private placement bid process and the purpose of the issuance was to lower interest costs to maturity by capitalizing on the net present value savings.

On January 9, 2013, the District issued Certificates of Participation in the amount of $33,480,000 with interest rates ranging from 2.0 percent to 5.0 percent and a final maturity on July 1, 2033. The purpose of these certificates was to build two new K-8 Schools in the northern tier of the county.

A summary of the lease terms are as follows:

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

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

Certificates	Description of Properties
Series 2006	Construction of Wards Creek Elementary School, Pacetti Bay Middle School, a Ninth Grade Center at the Existing Bartram Trail High School, Ponte Vedra High School, and Creekside High School
Series 2010-QSCB	Construction of Palencia Elementary
Series 2012, Refunding	Construction of Timberlin Creek Elementary School and South Woods Elementary School
Series 2013	Construction of two K-8 schools

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

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Fiscal Year Ending June 30	Total	Principal	Interest
2014	$ 18,728,795.00	$ 12,530,000.00	$ 6,198,795.00
2015	18,727,485.00	12,955,000.00	5,772,485.00
2016	18,731,641.50	13,410,000.00	5,321,641.50
2017	18,730,179.50	13,950,000.00	4,780,179.50
2018	18,726,851.50	14,465,000.00	4,261,851.50
2019-2023	56,741,457.50	44,485,000.00	12,256,457.50
2024-2028	31,631,675.00	25,090,000.00	6,541,675.00
2029-2033	12,080,587.50	10,905,000.00	1,175,587.50
Total Minimum Lease Payments	$ 194,098,672.50	$ 147,790,000.00	$ 46,308,672.50

9. *BONDS PAYABLE*

Bonds payable at June 30, 2013, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:			
Series 2004A	$ 520,000	4.000 - 4.625	2024
Series 2005A	190,000	4.0 - 5.0	2025
Series 2005B, Refunding	2,500,000	5.0	2020
Series 2006A	390,000	4.000 - 4.625	2026
Series 2008A	1,250,000	3.5 - 5.0	2028
Series 2009A, Refunding	590,000	4.0 - 5.0	2019
Series 2009A	580,000	4.0 - 5.0	2029
Series 2010A	695,000	3.5 - 5.0	2030
Series 2011A, Refunding	320,000	3.0 - 5.0	2023
Total Bonds Payable	$ 7,035,000		

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

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Annual requirements to amortize all bonded debt outstanding as of June 30, 2013, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2014	$ 1,001,003.75	$ 670,000.00	$ 331,003.75
2015	988,703.75	690,000.00	298,703.75
2016	999,783.75	735,000.00	264,783.75
2017	1,003,608.75	775,000.00	228,608.75
2018	980,408.75	790,000.00	190,408.75
2019-2023	2,362,658.75	1,790,000.00	572,658.75
2024-2028	1,586,375.00	1,365,000.00	221,375.00
2029-2030	231,987.50	220,000.00	11,987.50
Total State School Bonds	$ 9,154,530.00	$ 7,035,000.00	$ 2,119,530.00

10. *DEFEASED DEBT*

Refunding State School Bonds. In prior year, the Florida Department of Education issued Capital Outlay Refunding Bonds, Series 2011A, dated January 5, 2012, to advance-refund callable portions of the District's State School Bonds, Series 2003A. The Refunding Bonds were issued to advance-refund the $360,000 principal amount of the District's State School Bonds, Series 2003A, that matures on January 1, 2014. On January 1, 2013, the $360,000 principal amount of the State School Bonds, Series 2003A, was considered defeased in substance and the liability was removed from the government-wide financial statements as of June 30, 2013.

Refunding Certificates of Participation. The District issued Certificates of Participation 2012, dated December 20, 2012, to advance-refund callable portions of the District's Certificates of Participation, Series 2003A. The Refunding Bonds are being issued to advance-refund the $9,260,000 principal amount of the District's Certificate of Participation, Series 2003A, that matures on July 1 in the years 2014 through 2018. These bonds are considered to be in-substance defeased and the liability was removed from the government wide financial statements as of June 30, 2013.

The Series 2012 Certificates of Participation bonds were issued to reduce the total debt service payments over the next 5 years by approximately $872,002.74 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of $675,277.82.

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11. *CHANGES IN LONG-TERM LIABILITIES*

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

Description	Balance 7/1/12	Additions	Deductions	Balance 6/30/13	Due in One Year
GOVERNMENTAL ACTIVITIES					
Estimated Insurance Claims Payable	$ 619,413.00	$ -	$ 36,388.00	583,025.00	$ 62,174.91
Obligation Under Capital Lease	144,252.98	-	77,300.72	66,952.26	66,952.26
Bonds Payable	8,035,000.00	-	1,000,000.00	7,035,000.00	670,000.00
Certificates of Participation Payable	124,925,000.00	42,990,000.00	20,125,000.00	147,790,000.00	12,530,000.00
Compensated Absences Payable	20,537,594.36	4,682,861.78	1,552,347.51	23,668,108.63	1,552,347.51
Other Postemployment Benefits Payable	44,131,832.00	8,836,418.00	1,657,050.00	51,311,200.00	-
Total Governmental Activities	$ 198,393,092.34	$ 56,509,279.78	$ 24,448,086.23	$ 230,454,285.89	$ 14,881,474.68
MAJOR COMPONENT UNIT First Coast Technical College					
Compensated Absences Payable	$ 693,525.00	$ 360,621.00	$ 453,163.00	$ 600,983.00	$ 240,681.00

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

The increase in the District's compensated absences accrual for the fiscal year ended June 30, 2013, is mainly due to the District incorporating a forfeiture rate for sick leave payments when estimating compensated absences at year end.

12. *FUND BALANCE REPORTING*

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

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

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➢ ***Nonspendable***.

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

➢ ***Restricted***.

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

➢ ***Committed***.

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

Economic Stabilization Arrangement. Board Rule 7101, *School District Budget* System, provides that the Board shall commit an amount equal to 3 percent of its estimated revenue from the first Florida Education Finance Program calculation under a stabilization arrangement for use in an emergency situation. The District classifies the stabilization arrangement monies as committed fund balance and defines the circumstances that constitute an emergency as non-routine in nature and to specifically include the following:

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- Failure to pay loans or debt service when due as a result of lack of funds;
- Failure to pay uncontested claims to creditors within ninety (90) days due to lack of funds;
- Failure to transfer taxes, social security or retirement/benefits for employees; and
- Failure for one pay period to pay wages, salaries or retirement benefits to employees.

Discretionary Millage. In accordance with Section 1011.71(1), Florida Statutes, the District levied an additional 0.25 discretionary millage for critical operating needs. The School Board adopted the additional discretionary millage on September 28, 2010, and specified that the monies be used to support the maintenance and equipment needs of its educational facilities. The unspent portion of the additional discretionary millage monies is classified as committed fund balance.

➢ ***Assigned*.**

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

➢ ***Unassigned*.**

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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The following is a schedule of fund balances by category at June 30, 2013:

	Major Funds					Nonmajor Governmental Funds	Total Governmental Funds
	General	Capital Projects - Other Capital Projects	Capital Projects - ARRA Economic Stimulus	Debt Service - COPS	Debt Service - ARRA Economic Stimulus		
Fund Balances:							
Nonspendable:							
Inventories	$ 408,685.99					$ 240,416.20	$ 649,102.19
Spendable:							
Restricted:							
State Required Carryover Programs	326,697.29						326,697.29
Full Service Schools	85,145.06						85,145.06
Dori Slossberg Driver Education	0.00						0.00
Retired & Senior Volunteer Program	0.00						0.00
Debt Service				27,149.44	1,882,353.06	184,994.23	2,094,496.73
Capital Projects		70,178,792.73	722,225.50			20,597,014.41	91,498,032.64
Food Service						627,778.03	627,778.03
Total Restricted	411,842.35	70,178,792.73	722,225.50	27,149.44	1,882,353.06	21,409,786.67	94,632,149.75
Committed:							
Economic Stabilization	6,508,903.14						6,508,903.14
0.25 Discretionary Millage	3,331,292.35						3,331,292.35
Total Committed	9,840,195.49						9,840,195.49
Assigned:							
2013-14 Budget Shortfalls	20,054,653.75						20,054,653.75
Program and Services	4,539,982.84						4,539,982.84
Schools	3,429,542.47						3,429,542.47
2013-14 Medical Plan Recovery	2,940,050.10						2,940,050.10
Extended Day	2,305,737.83						2,305,737.83
New School Opening	617,919.00						617,919.00
Departments	286,712.61						286,712.61
School Concurrency	36,419.36						36,419.36
Beverage Program	19,862.36						19,862.36
Capital Projects		1,985,310.66					1,985,310.66
Total Assigned	34,230,880.32	1,985,310.66					36,216,190.98
Unassigned	22,533,439.54						22,533,439.54
Total Fund Balances	$ 67,425,043.69	$ 72,164,103.39	$ 722,225.50	$ 27,149.44	$ 1,882,353.06	$ 21,650,202.87	$ 163,871,077.95

13. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

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

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The following is a schedule of encumbrances at June 30, 2013.

Major Funds				Nonmajor Governmental Funds	Total Governmental Funds
General	Capital Projects - Other Capital Projects	Capital Projects - ARRA Economic Stimulus	Special Revenue - Federal Economic Stimulus		
$ 721,537.72	$ 39,463,484.48	$ 26,335.10	$ 21,005.54	$ 5,046,728.20	$ 45,279,091.04

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

Durbin K-8 School "HH"			
Architect	$ 1,314,265.00	$ 1,045,383.40	$ 268,881.60
Contractor	18,520,291.19	2,401,352.00	$ 16,118,939.19
Direct Purchases	3,598,512.06	892,954.43	$ 2,705,557.63
Sub Total	23,433,068.25	4,339,689.83	19,093,378.42
Nocatee K-8 School "H"			
Architect	$ 713,310.00	$ 432,217.50	$ 281,092.50
Contractor	17,905,190.72	1,816,770.00	$ 16,088,420.72
Direct Purchases	4,205,243.39	435,162.07	$ 3,770,081.32
Sub Total	22,823,744.11	2,684,149.57	20,139,594.54
TOTAL	$ 46,256,812.36	$ 7,023,839.40	$ 39,232,972.96

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14. 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:		
General	$5,498,467.05	
Special Revenue:		
ARRA Economic Stimulus		$ 61,827.28
Capital Projects:		
Other Capital Projects		792,314.93
ARRA Economic Stimulus		20,153.47
Nonmajor Governmental		1,562,396.68
Proprietary Fund:		
Internal Service Fund - Medical		2,940,050.10
Agency		121,724.59
Total	$5,498,467.05	$ 5,498,467.05

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

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

Funds	Interfund Transfers In	Interfund Transfers Out
Major:		
General	$ 9,542,441.27	$ 1,993,767.94
Debt Service:		
Other Debt Service	16,115,764.04	
ARRA Economic Stimulus	941,176.47	
Capital Projects:		
Other Capital Projects	161.03	3,495,532.51
Nonmajor Governmental		23,104,010.30
Proprietary Fund:		
Internal Service Fund - Medical	1,993,767.94	
Total	$ 28,593,310.75	$ 28,593,310.75

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

15. *SCHEDULE OF STATE REVENUE SOURCES*

The following is a schedule of the District's State revenue sources for the 2012-13 fiscal year:

Source		Amount
Florida Education Finance Program (FEFP):		
Transportation	$	7,743,836.00
Supplemental Academic Instruction	$	6,252,795.00
Instructional Materials	$	2,489,872.00
Comprehensive Reading Plan	$	1,551,126.00
Safe Schools	$	570,246.00
Florida Teachers Lead	$	385,285.00
Other FEFP	$	37,517,918.61
Categorical Educational Program - Class Size Reduction	$	34,429,631.00
Workforce Development Program	$	5,371,752.00
School Recognition	$	2,016,898.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	$	1,247,126.21
Adults With Disabilities	$	85,834.00
Mobile Home License Tax	$	67,452.90
Food Service Supplement	$	64,894.00
Miscellaneous	$	403,672.79
Total	$	100,198,339.51

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

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16. PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2012 tax roll and amounts budgeted and collected for the 2012-2013 fiscal year:

	Millages	Taxes	Taxes Budgeted (1) (2)	Collected (2)
GENERAL FUND				
Nonvoted School Tax:				
Required Local Effort	5.435	$ 99,522,110	$ 96,000,595	$ 96,000,595
Basic Discretionary Local Effort	.748	13,696,879	13,212,225	13,212,225
Other Operating Needs	.000	-	-	-
CAPITAL PROJECTS FUNDS				
Nonvoted Tax:				
Local Capital Improvements	1.500	27,467,004	26,368,090	26,495,105
Total	7.683	$ 140,685,993	$ 135,580,910	$ 135,707,925

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

(2) The budgeted and collected columns do not include delinquent tax receipts reported as revenue in the 2012-13 fiscal year to satisfy prior years' unpaid taxes.

17. FLORIDA RETIREMENT SYSTEM

All regular employees of the District are covered by the State-administered Florida Retirement System (FRS). 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 FRS. FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined benefit pension plan (Plan), a Deferred Retirement Option Program (DROP), and a defined contribution plan, referred to as the Public Employee Optional Retirement Program (PEORP).

Employees 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, death benefits, and annual cost-of-living adjustments.

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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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. Employees in PEORP vest after one year of service.

FRS Retirement Contribution Rates

The Florida Legislature establishes, and may amend, contribution rates for each membership class of FRS. During the 2012-13 fiscal year, contribution rates were as follows:

Class or Plan	Percent of Gross Salary	
	Employee	Employer (A)
Florida Retirement System, Regular	3.00	5.18
Florida Retirement System, Elected County Officers	3.00	10.23
Florida Retirement System, Senior Management Service	3.00	6.30
Deferred Retirement Option Program-Applicable to Members from All of the Above Classes	0.00	5.44
Employees Terminated from DROP and FRS	0.00	1.11
Florida Retirement System, Reemployed Retiree	(B)	(B)

Notes (A) Employer rates include 1.11 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.03 percent for administrative costs of PEORP.

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

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan for the fiscal years ended June 30, 2011, June 30, 2012, and June 30, 2013, totaled $14,114,868.20, $6,115,413.27 and $6,630,916.12 respectively, which were equal to the required contributions for each fiscal year. There were 586 PEORP participants during the 2012-13 fiscal year. Required contributions made to PEORP totaled $990,006.95.

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.

Effective July 1, 2011, all members of the FRS, except for DROP participants and reemployed retirees who are not eligible for renewed membership, are required to contribute three percent of compensation to the FRS.

18. SPECIAL TERMINATION BENEFITS

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

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
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- 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 $680,214.45 during the 2012-13 fiscal year.

19. OTHER POSTEMPLOYMENT HEALTH CARE BENEFITS

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

Funding Policy. Contribution requirements of the District and Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advance-funded or established a funding methodology for the annual other postemployment benefit (OPEB) costs or the net OPEB obligation, and the Plan is financed on a pay-as-you-go basis. For the 2012-13 fiscal year, 408 retirees received other postemployment benefits. The District provided required contributions of $1,657,050 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees for claims expenses (net of excess insurance), administrative expenses, and excess insurance premiums, net of retiree contributions totaling $2,105,262. Retiree contributions represent 1.2 percent of covered payroll.

Annual OPEB Cost and Net OPEB Obligation. The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.* The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the District's annual OPEB cost for the fiscal year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation.

Description	Amount
Normal Cost (service cost for one year)	$ 5,390,363
Amortization of Unfunded Actuarial Accrued Liability	3,860,344
Interest on Normal Cost and Amortization	-
Annual Required Contribution	9,250,707
Interest on Net OPEB Obligation	1,323,955
Adjustment to Annual Required Contribution	(1,738,244)
Annual OPEB Cost (Expense)	8,836,418
Contribution Toward the OPEB Cost	(1,657,050)
Increase in Net OPEB Obligation	7,179,368
Net OPEB Obligation, Beginning of Year	44,131,832
Net OPEB Obligation, End of Year	$ 51,311,200

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

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, 2013, and the preceding two years, were as follows:

Fiscal Year	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2010-11	$ 11,359,774	$ 2,098,732	18.5%	$38,250,359
2011-12	8,465,466	2,583,993	30.5%	44,131,832
2012-13	8,836,418	1,657,050	18.8%	51,311,200

Funded Status and Funding Progress. As of January 1, 2012, the most recent valuation date, the actuarial accrued liability for benefits was $93,305,724, and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability of $93,305,724, and a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was $124,302,642, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 75.1 percent.

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

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

The District's January 1, 2012, OPEB actuarial valuation, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2013, and the District's 2012-13 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 3.5 percent per year, and an annual healthcare cost trend rate of 8.5 percent initially for the 2012-13 fiscal year, reduced by 0.5 percent per year, to an ultimate rate of 4.5 percent after eight years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2013, was 23 years.

20. RISK MANAGEMENT PROGRAMS

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

The District's health and hospitalization self-insurance program, which includes medical, dental, and vision coverage, is being provided on a self-insured basis up to specified limits. The District has entered into an agreement with an insurance company to provide specific excess coverage of claim amounts

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

above $200,000 per insured per year. The program's administrator has been approved by the Florida Department of Financial Services, Office of Insurance Regulation. The funds for these coverages were established in accordance with Chapter 112, Florida Statutes. The program is administered through the Internal Service Funds. Contributions to the program were made by the St. Johns County District School Board and the First Coast Technical College, and by covered current and former employees and retirees of the Board and the First Coast Technical College.

A liability in the amount of $2,907,263 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2013, 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 health and hospitalization self-insurance program:

	Beginning-of-Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2011-12	$ 3,172,277.00	$ 34,202,044.52	$ (33,775,764.52)	$ 3,598,557.00
2012-13	3,598,557.00	29,553,518.60	(30,244,812.60)	2,907,263.00

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

A workers' compensation program liability of $583,025 was actuarially determined to cover the District's liability at June 30, 2013 (for plan years ending June 30, 2008 and prior), and is reported net of excess insurance recoverable on unpaid claims.

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

	Beginning-of-Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2011-12	$ 931,947.00	$ (210,975.67)	$ (101,558.33)	$ 619,413.00
2012-13	619,413.00	25,786.91	(62,174.91)	583,025.00

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

21. *INTERNAL SERVICE FUNDS*

The following is a summary of financial information as reported in the internal service funds for the 2012-13 fiscal year:

	Self-Insurance Funds				
	Group Medical Insurance	Group Dental Insurance	Group Vision Insurance	Workers' Compensation Liability Insurance	Total
Total Assets	$ 934,513.66	$ 2,837,767.64	$ 750,426.54	$ 5,015,342.60	$ 9,538,050.44
Liabilities and Net Assets:					
Accounts Payable	$ 3,030,987.13	$ 309,145.04	$ 50,770.28	$ 4,409.95	$ 3,395,312.40
Due To Budgetary	2,940,050.10				$ 2,940,050.10
Estimated Insurance Claims Payable	2,728,513.00	142,534.00	36,216.00	583,025.00	3,490,288.00
Net Assets:					
Invested in Capital Assets	352,588.54				352,588.54
Unrestricted Net Assets (Deficit)	(8,117,625.11)	2,386,088.60	663,440.26	4,427,907.65	(640,188.60)
Total Liabilities and Net Assets	$ 934,513.66	$ 2,837,767.64	$ 750,426.54	$ 5,015,342.60	$ 9,538,050.44
Revenues:					
Insurance Premiums	$ 32,977,662.20	$ 2,193,290.33	$ 614,510.31	$ 1,392,121.33	$ 37,177,584.17
Transfers In	$ 1,993,767.94				$ 1,993,767.94
Interest Income	571.28	6,097.55	1,383.41	9,720.84	17,773.08
Total Revenues	34,972,001.42	2,199,387.88	615,893.72	1,401,842.17	39,189,125.19
Total Expenses	(32,739,579.14)	(2,509,389.37)	(530,878.07)	(1,257,353.15)	(37,037,199.73)
Change in Net Assets (Deficit)	$ 2,232,422.28	$ (310,001.49)	$ 85,015.65	$ 144,489.02	$ 2,151,925.46

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

22. *COMPONENT UNITS*

As discussed in Note 1, the District had three component units, the ABLE School, Inc., charter school; the First Coast Technical College (FCTC), charter technical career center; and the St. Johns County Education Foundation, Inc. The District considers the FCTC 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. FCTC is primarily funded through the District's $5,371,752 workforce development program appropriation. In addition, the District processes and pays the salaries and benefits of FCTC employees, which are subsequently reimbursed by FCTC.

23. *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 POST-EMPLOYMENT BENEFITS PLAN
June 30, 2013

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]
July 1, 2005	$ -	$ 47,133,660	$ 47,133,660	0.00%	$ 74,022,750	63.7%
October 1, 2007	$ -	$ 101,836,119	$ 101,836,119	0.00%	$ 110,357,392	92.3%
October 1, 2007	$ -	$ 79,372,892	$ 79,372,892	0.00%	$ 110,357,392	71.9%
January 1, 2009	$ -	$ 112,079,956	$ 112,079,956	0.00%	$ 121,342,166	92.4%
January 1, 2012 (1)	$ -	$ 93,305,724	$ 93,305,724	0.00%	$ 124,302,642	75.1%

(1) The significant changes, which caused the unfunded actuarial liability to decrease from $112,079,956 to $93,305,724, are discussed below.

⇒ The average cost of coverage for retirees for the fiscal year beginning July 1, 2012, is less than projected for that year at the time the prior valuation was performed.

⇒ The required retiree contribution increased by $150 (doubled) to $300 per month as of July 1, 2012.

⇒ The assumption increased pertaining to the rate that retirees becoming eligible for Medicare benefits will discontinue the District's plan and migrate to the more affordable group Medicare health insurance option.

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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	239,898.00	279,736.79	279,736.79	0.00
Federal Through State and Local	3200	300,000.00	0.00	0.00	0.00
State Sources	3300	93,127,184.00	98,790,207.48	98,787,660.38	(2,547.10)
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	109,013,369.00	109,605,169.43	109,605,169.43	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		1,137,465.00	7,823,691.34	10,028,266.63	2,204,575.29
Total Local Sources	3400	110,150,834.00	117,428,860.77	119,633,436.06	2,204,575.29
Total Revenues		203,817,916.00	216,498,805.04	218,700,833.23	2,202,028.19
EXPENDITURES					
Current:					
Instruction	5000	142,559,996.20	154,805,244.42	135,486,545.19	19,318,699.23
Student Personnel Services	6100	12,535,051.00	12,530,997.30	12,377,702.47	153,294.83
Instructional Media Services	6200	4,351,242.00	4,111,939.65	4,093,340.42	18,599.23
Instruction and Curriculum Development Services	6300	4,032,462.80	3,370,573.40	3,198,625.54	171,947.86
Instructional Staff Training Services	6400	345,973.00	2,626,746.63	2,532,496.28	94,250.35
Instructional-Related Technology	6500	4,759,950.50	5,008,618.22	4,828,095.37	180,522.85
Board	7100	688,298.00	779,367.03	771,198.98	8,168.05
General Administration	7200	303,161.00	347,725.43	343,176.83	4,548.60
School Administration	7300	12,596,650.00	13,128,112.74	12,533,483.14	594,629.60
Facilities Acquisition and Construction	7410	3,905,019.00	6,798,884.96	3,987,054.31	2,811,830.65
Fiscal Services	7500	1,895,379.00	1,818,314.03	1,690,578.93	127,735.10
Food Services	7600			0.00	0.00
Central Services	7700	3,116,147.00	3,149,456.72	2,789,243.99	360,212.73
Student Transportation Services	7800	11,267,111.78	11,697,512.60	10,860,111.00	837,401.60
Operation of Plant	7900	20,286,129.46	20,461,038.49	18,689,919.11	1,771,119.38
Maintenance of Plant	8100	7,694,565.76	8,278,629.13	7,375,059.44	903,569.69
Administrative Technology Services	8200	690,532.50	1,008,788.85	879,687.05	129,101.80
Community Services	9100	116,421.00	5,553,933.71	3,054,956.96	2,498,976.75
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	1,000.00	480,802.52	122,400.37	358,402.15
Other Capital Outlay	9300	61,242.00	420,783.77	313,784.00	106,999.77
Total Expenditures		231,206,332.00	256,377,469.60	225,927,459.38	30,450,010.22
Excess (Deficiency) of Revenues Over (Under) Expenditures		(27,388,416.00)	(39,878,664.56)	(7,226,626.15)	32,652,038.41
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			97,201.35	97,201.35
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	8,438,980.00	9,542,441.27	9,542,441.27	0.00
Transfers Out	9700		(1,993,767.94)	(1,993,767.94)	0.00
Total Other Financing Sources (Uses)		8,438,980.00	7,548,673.33	7,645,874.68	97,201.35
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		(18,949,436.00)	(32,329,991.23)	419,248.53	32,749,239.76
Fund Balances, July 1, 2012	2800	18,949,436.00	30,336,447.16	67,005,795.16	36,669,348.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	(1,993,544.07)	67,425,043.69	69,418,587.76

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100		0.00	0.00	0.00
Federal Through State	3200	1,450,412.06	1,602,951.02	1,602,951.02	0.00
State Sources	3300		0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423		0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423		0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423		0.00	0.00	0.00
Local Sales Taxes	3418, 3419		0.00	0.00	0.00
Charges for Service - Food Service	345X		0.00	0.00	0.00
Impact Fees	3496		0.00	0.00	0.00
Other Local Revenue			0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		1,450,412.06	1,602,951.02	1,602,951.02	0.00
EXPENDITURES					
Current:					
Instruction	5000	592,684.19	512,415.66	512,415.66	0.00
Student Personnel Services	6100	7,000.00	6,795.69	6,795.69	0.00
Instructional Media Services	6200	7,200.00	5,661.85	5,661.85	0.00
Instruction and Curriculum Development Services	6300	57,480.80	81,057.90	81,057.90	0.00
Instructional Staff Training Services	6400	478,473.84	617,633.10	617,633.10	0.00
Instructional-Related Technology	6500	128,177.49	128,177.49	128,177.49	0.00
Board	7100		0.00	0.00	0.00
General Administration	7200	11,693.10	7,093.92	7,093.92	0.00
School Administration	7300	3,600.00	3,387.16	3,387.16	0.00
Facilities Acquisition and Construction	7410		0.00	0.00	0.00
Fiscal Services	7500		0.00	0.00	0.00
Food Services	7600		0.00	0.00	0.00
Central Services	7700	54,331.86	108,052.59	108,052.59	0.00
Student Transportation Services	7800	10,000.00	33,805.28	33,805.28	0.00
Operation of Plant	7900	95,138.00	96,082.80	96,082.80	0.00
Maintenance of Plant	8100	1,200.00	1,132.27	1,132.27	0.00
Administrative Technology Services	8200		0.00	0.00	0.00
Community Services	9100		0.00	0.00	0.00
Debt Service: (Function 9200)					
Retirement of Principal	710		0.00	0.00	0.00
Interest	720		0.00	0.00	0.00
Dues and Fees	730		0.00	0.00	0.00
Miscellaneous	790		0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		0.00	0.00	0.00
Other Capital Outlay	9300	3,432.78	1,655.31	1,655.31	0.00
Total Expenditures		1,450,412.06	1,602,951.02	1,602,951.02	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
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
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Special Revenue Funds Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	905,972.95	0.00	0.00	905,972.95
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	9,778.53	1,818.72	0.00	11,597.25
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Due From Component Unit	1143	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	0.00	1,853,551.53	0.00	1,853,551.53
Inventory	1150	240,416.20	0.00	0.00	240,416.20
Prepaid Items	1230	0.00	0.00	0.00	0.00
Restricted Assets:					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets		1,156,167.68	1,855,370.25	0.00	3,011,537.93
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,156,167.68	1,855,370.25	0.00	3,011,537.93
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits	2110	20,159.95	35,676.72	0.00	55,836.67
Payroll Deductions and Withholdings	2170	11,218.67	19,096.08	0.00	30,314.75
Accounts Payable	2120	8,541.60	158,846.74	0.00	167,388.34
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 Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	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
Due to Component Unit	2163	0.00	79,354.03	0.00	79,354.03
Deposits Payable	2220	248,053.23	0.00	0.00	248,053.23
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Due to Other Funds:					
Budgetary Funds	2161	0.00	1,562,396.68	0.00	1,562,396.68
Internal Funds	2162	0.00	0.00	0.00	0.00
Deferred Revenues:					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		287,973.45	1,855,370.25	0.00	2,143,343.70
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory	2711	240,416.20	0.00	0.00	240,416.20
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	240,416.20	0.00	0.00	240,416.20
Restricted for:					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for Special Revenue - Food Service	2729	627,778.03	0.00	0.00	627,778.03
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	627,778.03	0.00	0.00	627,778.03
Committed to:					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for Other	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	868,194.23	0.00	0.00	868,194.23
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		1,156,167.68	1,855,370.25	0.00	3,011,537.93

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, 2013

	Account Number	Debt Service Funds 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	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23
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 on Investments	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
Due From Component Unit	1143	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
Restricted Assets:								
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries and Benefits	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
Judgments Payable	2130	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
Sales Tax Payable	2260	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
Due to Component Unit	2163	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
Current Notes Payable	2250	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 Revenues:								
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
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES								
Nonspendable:								
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:								
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23
Committed to:								
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23

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 BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Capital Projects Funds									
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES											
ASSETS											
Cash and Cash Equivalents	1110	1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	18,033,530.20	0.00	0.00	21,200,917.60
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 on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	11,857.50	0.00	0.00	11,857.50
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 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	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
Restricted Assets:											
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	18,045,387.70	0.00	0.00	21,212,775.10
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	18,045,387.70	0.00	0.00	21,212,775.10
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES											
LIABILITIES											
Accrued Salaries and Benefits	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	206,747.44	0.00	0.00	206,747.44
Judgments Payable	2130	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	0.00	0.00	0.00	409,013.25	0.00	0.00	409,013.25
Construction Contracts Payable - Retained Percentage	2150	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
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
Due to Component Unit	2163	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
Current Notes Payable	2250	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 Revenues:											
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	0.00	0.00	0.00	615,760.69	0.00	0.00	615,760.69
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES											
Nonspendable:											
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:											
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	17,429,627.01	0.00	0.00	20,597,014.41
Restricted for Special Revenue - Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other Restrictions	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	17,429,627.01	0.00	0.00	20,597,014.41
Committed to:											
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:											
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	17,429,627.01	0.00	0.00	20,597,014.41
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	18,045,387.70	0.00	0.00	21,212,775.10

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, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	22,106,890.55
Investments	1160	0.00	184,994.23
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	23,454.75
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Due From Component Unit	1143	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	1,853,551.53
Inventory	1150	0.00	240,416.20
Prepaid Items	1230	0.00	0.00
Restricted Assets:			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets		0.00	24,409,307.26
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	24,409,307.26
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	55,836.67
Payroll Deductions and Withholdings	2170	0.00	30,314.75
Accounts Payable	2120	0.00	374,135.78
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	409,013.25
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
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
Due to Component Unit	2163	0.00	79,354.03
Deposits Payable	2220	0.00	248,053.23
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Due to Other Funds:			
Budgetary Funds	2161	0.00	1,562,396.68
Internal Funds	2162	0.00	0.00
Deferred Revenues:			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		0.00	2,759,104.39
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
Nonspendable:			
Inventory	2711	0.00	240,416.20
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	240,416.20
Restricted for:			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	184,994.23
Capital Projects	2726	0.00	20,597,014.41
Restricted for Special Revenue - Food Service	2729	0.00	627,778.03
Restricted for Other Restrictions	2729	0.00	0.00
Total Restricted Fund Balance	2720	0.00	21,409,786.67
Committed to:			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for .25 Discretionary Millage	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00
Assigned to:			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Funds	2744	0.00	0.00
Assigned for Other	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	0.00	21,650,202.87
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	24,409,307.26

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 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Special Revenue Funds Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	993,177.52	0.00	993,177.52
Federal Through State and Local	3200	3,931,684.55	10,957,719.71	0.00	14,889,404.26
State Sources	3300	64,894.00	0.00	0.00	64,894.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	7,313,047.26	0.00	0.00	7,313,047.26
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		150,959.71	0.00	0.00	150,959.71
Total Local Sources	3400	7,464,006.97	0.00	0.00	7,464,006.97
Total Revenues		11,460,585.52	11,950,897.23	0.00	23,411,482.75
EXPENDITURES					
Current:					
Instruction	5000	0.00	5,723,053.69	0.00	5,723,053.69
Student Personnel Services	6100	0.00	2,000,179.72	0.00	2,000,179.72
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	2,601,701.83	0.00	2,601,701.83
Instructional Staff Training Services	6400	0.00	976,518.25	0.00	976,518.25
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	465,985.01	0.00	465,985.01
School Administration	7300	0.00	3,597.50	0.00	3,597.50
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	10,258,058.32	0.00	0.00	10,258,058.32
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	63,309.54	0.00	63,309.54
Operation of Plant	7900	0.00	362.62	0.00	362.62
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	14,763.49	0.00	14,763.49
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 and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	37,057.22	101,425.58	0.00	138,482.80
Total Expenditures		10,295,115.54	11,950,897.23	0.00	22,246,012.77
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,165,469.98	0.00	0.00	1,165,469.98
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	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
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	(1,426,732.51)	0.00	0.00	(1,426,732.51)
Total Other Financing Sources (Uses)		(1,426,732.51)	0.00	0.00	(1,426,732.51)
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		(261,262.53)	0.00	0.00	(261,262.53)
Fund Balances, July 1, 2012	2800	1,129,456.76	0.00	0.00	1,129,456.76
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	868,194.23	0.00	0.00	868,194.23

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, 2013

		Debt Service Funds						
	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	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	987,298.22	0.00	0.00	0.00	0.00	0.00	987,298.22
Local Sources:								
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	161.03	0.00	161.03
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	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	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	161.03	0.00	161.03
Total Revenues		987,298.22	0.00	0.00	0.00	161.03	0.00	987,459.25
EXPENDITURES								
Current:								
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Student Transportation Services	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	640,000.00	0.00	0.00	0.00	0.00	0.00	640,000.00
Interest	720	360,227.06	0.00	0.00	0.00	0.00	0.00	360,227.06
Dues and Fees	730	15,869.94	0.00	0.00	0.00	0.00	0.00	15,869.94
Miscellaneous	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		1,016,097.00	0.00	0.00	0.00	0.00	0.00	1,016,097.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(28,798.78)	0.00	0.00	0.00	161.03	0.00	(28,637.75)
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	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
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding 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	(161.03)	0.00	(161.03)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	(161.03)	0.00	(161.03)
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		(28,798.78)	0.00	0.00	0.00	0.00	0.00	(28,798.78)
Fund Balances, July 1, 2012	2800	213,793.01	0.00	0.00	0.00	0.00	0.00	213,793.01
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	184,994.23	0.00	0.00	0.00	0.00	0.00	184,994.23

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 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Capital Projects Funds: Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Projects 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	0.00	0.00	241,359.72	0.00	0.00	0.00	241,359.72
Local Sources:											
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	26,586,164.78	0.00	0.00	26,586,164.78
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		8,726.53	0.00	0.00	20.56	0.00	2,940.36	57,517.66	0.00	0.00	69,205.11
Total Local Sources	3400	8,726.53	0.00	0.00	20.56	0.00	2,940.36	26,643,682.44	0.00	0.00	26,655,369.89
Total Revenues		8,726.53	0.00	0.00	20.56	0.00	244,300.08	26,643,682.44	0.00	0.00	26,896,729.61
EXPENDITURES											
Current:											
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	22,814.62	0.00	1,229.82	6,075,534.96	0.00	0.00	6,099,579.40
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
Student 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	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 and Fees	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	659.24	0.00	0.00	0.00	659.24
Capital Outlay:											
Facilities Acquisition and Construction	7420	2,277,939.94	0.00	0.00	7,716.92	0.00	278,299.42	4,391,260.66	0.00	0.00	6,955,216.94
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		2,277,939.94	0.00	0.00	30,531.54	0.00	280,188.48	10,466,795.62	0.00	0.00	13,055,455.58
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,269,213.41)	0.00	0.00	(30,510.98)	0.00	(35,888.40)	16,176,886.82	0.00	0.00	13,841,274.03
OTHER FINANCING SOURCES (USES)											
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	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
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding 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	(21,677,116.76)	0.00	0.00	(21,677,116.76)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(21,677,116.76)	0.00	0.00	(21,677,116.76)
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		(2,269,213.41)	0.00	0.00	(30,510.98)	0.00	(35,888.40)	(5,500,229.94)	0.00	0.00	(7,835,842.73)
Fund Balances, July 1, 2012	2800	4,110,691.32	0.00	0.00	30,510.98	0.00	1,361,797.89	22,929,856.95	0.00	0.00	28,432,857.14
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, 2013	2700	1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	17,429,627.01	0.00	0.00	20,597,014.41

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, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	993,177.52
Federal Through State and Local	3200	0.00	14,889,404.26
State Sources	3300	0.00	1,293,551.94
Local Sources:			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	161.03
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	26,586,164.78
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	7,313,047.26
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	220,164.82
Total Local Sources	3400	0.00	34,119,537.89
Total Revenues		0.00	51,295,671.61
EXPENDITURES			
Current:			
Instruction	5000	0.00	5,723,053.69
Student Personnel Services	6100	0.00	2,000,179.72
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	2,601,701.83
Instructional Staff Training Services	6400	0.00	976,518.25
Instructional-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	465,985.01
School Administration	7300	0.00	3,597.50
Facilities Acquisition and Construction	7410	0.00	6,099,579.40
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	10,258,058.32
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	63,309.54
Operation of Plant	7900	0.00	362.62
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	14,763.49
Debt Service: (Function 9200)			
Retirement of Principal	710	0.00	640,000.00
Interest	720	0.00	360,227.06
Dues and Fees	730	0.00	16,529.18
Miscellaneous	790	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	6,955,216.94
Other Capital Outlay	9300	0.00	138,482.80
Total Expenditures		0.00	36,317,565.35
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	14,978,106.26
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
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
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	(23,104,010.30)
Total Other Financing Sources (Uses)		0.00	(23,104,010.30)
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	(8,125,904.04)
Fund Balances, July 1, 2012	2800	0.00	29,776,106.91
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	21,650,202.87

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2013

	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	527,287.63	2,836,742.93	750,011.89	5,015,342.60	0.00	0.00	0.00	9,129,385.05
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	54,637.49	1,024.71	414.65	0.00	0.00	0.00	0.00	56,076.85
Interest Receivable on Investments	1170	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	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	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		581,925.12	2,837,767.64	750,426.54	5,015,342.60	0.00	0.00	0.00	9,185,461.90
Noncurrent Assets:									
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	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
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	299,292.00	0.00	0.00	0.00	0.00	0.00	0.00	299,292.00
Accumulated Depreciation	1339	(42,399.70)	0.00	0.00	0.00	0.00	0.00	0.00	(42,399.70)
Furniture, Fixtures and Equipment	1340	158,700.00	0.00	0.00	0.00	0.00	0.00	0.00	158,700.00
Accumulated Depreciation	1349	(63,003.76)	0.00	0.00	0.00	0.00	0.00	0.00	(63,003.76)
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 Lease	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
Other Capital Assets, Net of Depreciation		352,588.54	0.00	0.00	0.00	0.00	0.00	0.00	352,588.54
Total Capital Assets		352,588.54	0.00	0.00	0.00	0.00	0.00	0.00	352,588.54
Total Assets		934,513.66	2,837,767.64	750,426.54	5,015,342.60	0.00	0.00	0.00	9,538,050.44
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Current Liabilities:									
Accrued Salaries and Benefits	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	3,030,987.13	309,145.04	50,770.28	4,409.95	0.00	0.00	0.00	3,395,312.40
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 Budgetary Funds	2161	2,940,050.10	0.00	0.00	0.00	0.00	0.00	0.00	2,940,050.10
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	2,728,513.00	142,534.00	36,216.00	583,025.00	0.00	0.00	0.00	3,490,288.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		8,699,550.23	451,679.04	86,986.28	587,434.95	0.00	0.00	0.00	9,825,650.50
Long-Term Liabilities:									
Portion Due Within One Year:									
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 Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:									
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 Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		8,699,550.23	451,679.04	86,986.28	587,434.95	0.00	0.00	0.00	9,825,650.50
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770	352,588.54	0.00	0.00	0.00	0.00	0.00	0.00	352,588.54
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	(8,117,625.11)	2,386,088.60	663,440.26	4,427,907.65	0.00	0.00	0.00	(640,188.60)
Total Net Position		(7,765,036.57)	2,386,088.60	663,440.26	4,427,907.65	0.00	0.00	0.00	(287,600.06)

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 POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	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	32,515,318.99	2,193,290.33	614,510.31	1,392,121.33	0.00	0.00	0.00	36,715,240.96
Other Operating Revenues	3489	462,343.21	0.00	0.00	0.00	0.00	0.00	0.00	462,343.21
Total Operating Revenues		32,977,662.20	2,193,290.33	614,510.31	1,392,121.33	0.00	0.00	0.00	37,177,584.17
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	2,351,922.99	0.00	0.00	0.00	0.00	0.00	0.00	2,351,922.99
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	7,003.31	0.00	0.00	0.00	0.00	0.00	0.00	7,003.31
Capital Outlay	600	314.95	0.00	0.00	0.00	0.00	0.00	0.00	314.95
Other	700	30,342,358.85	2,509,389.37	530,878.07	1,257,353.15	0.00	0.00	0.00	34,639,979.44
Depreciation/Amortization Expense	780	37,979.04	0.00	0.00	0.00	0.00	0.00	0.00	37,979.04
Total Operating Expenses		32,739,579.14	2,509,389.37	530,878.07	1,257,353.15	0.00	0.00	0.00	37,037,199.73
Operating Income (Loss)		238,083.06	(316,099.04)	83,632.24	134,768.18	0.00	0.00	0.00	140,384.44
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	571.28	6,097.55	1,383.41	9,720.84	0.00	0.00	0.00	17,773.08
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other 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	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		571.28	6,097.55	1,383.41	9,720.84	0.00	0.00	0.00	17,773.08
Income (Loss) Before Operating Transfers		238,654.34	(310,001.49)	85,015.65	144,489.02	0.00	0.00	0.00	158,157.52
Transfers In	3600	1,993,767.94	0.00	0.00	0.00	0.00	0.00	0.00	1,993,767.94
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		2,232,422.28	(310,001.49)	85,015.65	144,489.02	0.00	0.00	0.00	2,151,925.46
Net Position - July 1, 2012	2880	(9,997,458.85)	2,696,090.09	578,424.61	4,283,418.63	0.00	0.00	0.00	(2,439,525.52)
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	(7,765,036.57)	2,386,088.60	663,440.26	4,427,907.65	0.00	0.00	0.00	(287,600.06)

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, 2013

	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	32,977,662.20	2,193,290.33	614,510.31	1,392,121.33	0.00	0.00	0.00	37,177,584.17
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(7,009,015.03)	(289,005.54)	(19,163.38)	(1,236,869.42)	0.00	0.00	0.00	(8,554,053.37)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	(27,520,576.05)	(2,238,788.48)	(485,448.07)	(62,174.91)	0.00	0.00	0.00	(30,306,987.51)
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	(1,551,928.88)	(334,503.69)	109,898.86	93,077.00	0.00	0.00	0.00	(1,683,456.71)
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	1,993,767.94	0.00	0.00	0.00	0.00	0.00	0.00	1,993,767.94
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	1,993,767.94	0.00	0.00	0.00	0.00	0.00	0.00	1,993,767.94
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	571.28	6,097.55	1,383.41	9,720.84	0.00	0.00	0.00	17,773.08
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	571.28	6,097.55	1,383.41	9,720.84	0.00	0.00	0.00	17,773.08
Net increase (decrease) in cash and cash equivalents	442,410.34	(328,406.14)	111,282.27	102,797.84	0.00	0.00	0.00	328,084.31
Cash and cash equivalents - July 1, 2012	84,877.29	3,165,149.07	638,729.62	4,912,544.76	0.00	0.00	0.00	8,801,300.74
Cash and cash equivalents - June 30, 2013	527,287.63	2,836,742.93	750,011.89	5,015,342.60	0.00	0.00	0.00	9,129,385.05
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	238,083.06	(316,099.04)	83,632.24	134,768.18	0.00	0.00	0.00	140,384.44
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	37,979.04	0.00	0.00	0.00	0.00	0.00	0.00	37,979.04
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	45,585.41	(646.70)	(273.52)	0.00	0.00	0.00	0.00	44,665.19
(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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	(2,095,394.55)	(52,973.95)	28,586.14	(5,303.18)	0.00	0.00	0.00	(2,125,085.54)
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	946,282.16	0.00	0.00	0.00	0.00	0.00	0.00	946,282.16
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 advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(724,464.00)	35,216.00	(2,046.00)	(36,388.00)	0.00	0.00	0.00	(727,682.00)
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	(1,790,011.94)	(18,404.65)	26,266.62	(41,691.18)	0.00	0.00	0.00	(1,823,841.15)
Net cash provided (used) by operating activities	(1,551,928.88)	(334,503.69)	109,898.86	93,077.00	0.00	0.00	0.00	(1,683,456.71)
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.
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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2013

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	3,553,265.00	0.00	0.00	3,553,265.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	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		3,553,265.00	0.00	0.00	3,553,265.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	121,724.59	0.00	0.00	121,724.59
Internal Accounts Payable	2290	3,431,540.41	0.00	0.00	3,431,540.41
Total Liabilities		3,553,265.00	0.00	0.00	3,553,265.00

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, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	3,492,856.00	10,282,504.00	10,222,095.00	3,553,265.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	5,858.85	0.00	5,858.85	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		3,498,714.85	10,282,504.00	10,227,953.85	3,553,265.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	211,767.77	0.00	90,043.18	121,724.59
Internal Accounts Payable	2290	3,286,947.08	144,593.33	0.00	3,431,540.41
Total Liabilities		3,498,714.85	144,593.33	90,043.18	3,553,265.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 30, 2013

	Account Number	Total Agency Fund Balances July 1, 2012	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	3,492,856.00	10,282,504.00	10,222,095.00	3,553,265.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	5,858.85	0.00	5,858.85	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		3,498,714.85	10,282,504.00	10,227,953.85	3,553,265.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	211,767.77	0.00	90,043.18	121,724.59
Internal Accounts Payable	2290	3,286,947.08	144,593.33	0.00	3,431,540.41
Total Liabilities		3,498,714.85	144,593.33	90,043.18	3,553,265.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	St. Johns County Education Foundation, Inc.	ABLE School	St. Augustine Public Montessori School	St. Paul School of Excellence	Total Nonmajor Component Units
ASSETS						
Current Assets:						
Cash and Cash Equivalents	1110	674,147.00	139,560.00	67,658.00	6,544.00	887,909.00
Investments	1160	57,383.00	0.00	0.00	0.00	57,383.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, net	1130	35,601.00	0.00	0.00	0.00	35,601.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	6,121.00	0.00	0.00	6,121.00
Due From Other Agencies	1220	0.00	1,114.00	0.00	0.00	1,114.00
Internal Balances		0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	3,273.00	0.00	1,515.00	265.00	5,053.00
Total Current Assets		770,404.00	146,795.00	69,173.00	6,809.00	993,181.00
Noncurrent assets:						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00
Capital Assets:						
Land	1310	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	204,720.00	0.00	61,986.00	266,706.00
Less Accumulated Depreciation	1329	0.00	(197,104.00)	0.00	(20,375.00)	(217,479.00)
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	3,500.00	118,709.00	0.00	1,750.00	123,959.00
Less Accumulated Depreciation	1349	(500.00)	(110,147.00)	0.00	(630.00)	(111,277.00)
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00
Audio Visual Materials	1381	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		3,000.00	16,178.00	0.00	42,731.00	61,909.00
Total Capital Assets		3,000.00	16,178.00	0.00	42,731.00	61,909.00
Total Assets		773,404.00	162,973.00	69,173.00	49,540.00	1,055,090.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES						
Current Liabilities:						
Accrued Salaries and Benefits	2110	9,059.00	39,927.00	2,218.00	0.00	51,204.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	20,745.00	5,218.00	347.00	9,112.00	35,422.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	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
Sales Tax Payable	2260	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
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	37,686.00	37,686.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		29,804.00	45,145.00	2,565.00	46,798.00	124,311.00
Long-Term Liabilities:						
Portion Due Within One Year:						
Notes Payable	2310	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
Bonds Payable	2320	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
Lease-Purchase Agreements Payable	2340	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
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:						
Notes Payable	2310	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
Bonds Payable	2320	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
Lease-Purchase Agreements Payable	2340	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
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00
Total Liabilities		29,804.00	45,145.00	2,565.00	46,798.00	124,311.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
NET POSITION						
Net Investment in Capital Assets	2770	3,000.00	16,178.00	0.00	5,045.00	24,223.00
Restricted For:						
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00	0.00
Other Purposes	2780	300,215.00	0.00	0.00	0.00	300,215.00
Unrestricted	2790	440,385.00	101,650.00	66,608.00	(2,303.00)	606,340.00
Total Net Position		743,600.00	117,828.00	66,608.00	2,742.00	930,778.00

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

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
St. Johns County Education Foundation, Inc.
For the Fiscal Year Ended June 30, 2013

			Program Revenues			Net (Expense) Revenue and Changes in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	769,329.00	0.00	373,107.00	0.00	(396,222.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	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	35,501.00	0.00	0.00	0.00	(35,501.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		804,830.00	0.00	373,107.00	0.00	(431,723.00)

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	404,711.00
Investment Earnings	2,664.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	407,375.00
Change in Net Position	(24,348.00)
Net Position - July 1, 2012	767,948.00
Net Position - June 30, 2013	743,600.00

*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
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
ABLE School
For the Fiscal Year Ended June 30, 2013

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 Position: Component Unit Activities
Component Unit Activities:						
Instruction	5000	476,454.00	4,365.00	0.00	0.00	(472,089.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,774.00	0.00	0.00	0.00	(5,774.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	315,694.00	34,725.00	0.00	34,462.00	(246,507.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		797,922.00	39,090.00	0.00	34,462.00	(724,370.00)

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	681,649.00
Investment Earnings	221.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	681,870.00
Change in Net Position	(42,500.00)
Net Position - July 1, 2012	160,328.00
Net Position - June 30, 2013	117,828.00

*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
St. Augustine Public Montessori School
For the Fiscal Year Ended June 30, 2013

			Program Revenues			Net (Expense) Revenue and Changes in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	104,905.00	3,369.00	0.00	0.00	(101,536.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	113,824.00	0.00	0.00	0.00	(113,824.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	17,697.00	0.00	0.00	0.00	(17,697.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	9,424.00	0.00	0.00	0.00	(9,424.00)
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		245,850.00	3,369.00	0.00	0.00	(242,481.00)

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	247,662.00
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	247,662.00
Change in Net Position	5,181.00
Net Position - July 1, 2012	61,427.00
Net Position - June 30, 2013	66,608.00

*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
St. Paul School of Excellence
For the Fiscal Year Ended June 30, 2013

			Program Revenues			Net (Expense) Revenue and Changes in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	134,792.00	0.00	0.00	0.00	(134,792.00)
Student Personnel Services	6100	444.00	0.00	0.00	0.00	(444.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	96,563.00	0.00	0.00	0.00	(96,563.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	8,349.00	0.00	0.00	0.00	(8,349.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	8,717.00	0.00	0.00	0.00	(8,717.00)
Operation of Plant	7900	32,116.00	0.00	0.00	0.00	(32,116.00)
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	906.00	0.00	0.00	0.00	(906.00)
Unallocated Depreciation/Amortization Expense*		21,005.00				(21,005.00)
Total Component Unit Activities		302,892.00	0.00	0.00	0.00	(302,892.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	304,882.00
Investment Earnings	0.00
Miscellaneous	752.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	305,634.00
Change in Net Position	2,742.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	2,742.00

*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, 2013

			Program Revenues			Net (Expense) Revenue and Changes in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
Component Unit Activities:						
Instruction	5000	1,485,480.00	7,734.00	373,107.00	0.00	(1,104,639.00)
Student Personnel Services	6100	444.00	0.00	0.00	0.00	(444.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,774.00	0.00	0.00	0.00	(5,774.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	526,081.00	34,725.00	0.00	34,462.00	(456,894.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	8,349.00	0.00	0.00	0.00	(8,349.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	35,501.00	0.00	0.00	0.00	(35,501.00)
Student Transportation Services	7800	8,717.00	0.00	0.00	0.00	(8,717.00)
Operation of Plant	7900	32,116.00	0.00	0.00	0.00	(32,116.00)
Maintenance of Plant	8100	17,697.00	0.00	0.00	0.00	(17,697.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	9,424.00	0.00	0.00	0.00	(9,424.00)
Interest on Long-Term Debt	9200	906.00	0.00	0.00	0.00	(906.00)
Unallocated Depreciation/Amortization Expense*		21,005.00				(21,005.00)
Total Component Unit Activities		2,151,494.00	42,459.00	373,107.00	34,462.00	(1,701,466.00)

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	1,638,904.00
Investment Earnings	2,885.00
Miscellaneous	752.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,642,541.00
Change in Net Position	(58,925.00)
Net Position - July 1, 2012	989,703.00
Net Position - June 30, 2013	930,778.00

*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, 2013

Exhibit K-1
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REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	238,906.38
Miscellaneous Federal Direct	3199	40,830.41
Total Federal Direct	3100	279,736.79
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 (FEFP)	3310	55,976,611.00
Workforce Development	3315	5,296,219.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	75,533.00
Adults with Disabilities	3318	85,834.00
CO&DS Withheld for Administrative Expenditure	3323	18,468.27
Categoricals:		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	34,429,631.00
School Recognition Funds	3361	2,016,898.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	534,467.61
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	76,364.60
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	206,750.00
State Forest Funds	3342	
State License Tax	3343	67,452.90
Other Miscellaneous State Revenues	3399	3,431.00
Total State	3300	98,787,660.38
Local:		
District School Taxes	3411	109,212,820.80
Tax Redemptions	3421	392,348.63
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	6,645.00
Rent	3425	486,974.75
Interest on Investments	3431	176,454.26
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	10,098.36
Gifts, Grants, and Bequests	3440	508,965.53
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	8,200.07
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	287,040.52
Prekindergarten Early Intervention Fees	3472	60,953.00
School-Age Child Care Fees	3473	3,655,613.67
Other Schools, Courses, and Classes Fees	3479	609,383.44
Miscellaneous Local:		
Bus Fees	3491	13,137.08
Transportation Services Rendered for School Activities	3492	523,605.37
Sale of Junk	3493	89,444.10
Receipt of Federal Indirect Cost Rate	3494	473,078.93
Other Miscellaneous Local Sources	3495	2,822,782.82
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	13,596.77
Collections for Lost, Damaged, and Sold Textbooks	3498	32,134.56
Receipt of Food Service Indirect Costs	3499	250,158.40
Total Local	3400	119,633,436.06
Total Revenues	3000	218,700,833.23

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, 2013

Exhibit K-1
DOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	88,771,260.55	26,737,207.15	11,091,320.92	2,441.79	5,783,475.49	900,727.11	2,200,112.18	135,486,545.19
Student Personnel Services	6100	9,031,583.59	2,746,571.90	505,800.67		66,446.06	21,247.14	6,053.11	12,377,702.47
Instructional Media Services	6200	2,868,127.58	952,343.22	67,117.76		52,735.55	151,872.83	1,143.48	4,093,340.42
Instruction and Curriculum Development Services	6300	2,427,279.35	609,172.10	85,200.38		53,921.60	22,863.11	189.00	3,198,625.54
Instructional Staff Training Services	6400	1,780,142.79	506,474.42	188,752.38		21,387.18		35,739.51	2,537,496.28
Instructional-Related Technology	6500	2,190,196.21	667,797.99	1,814,458.37	4,866.88	3,431.00	147,344.92		4,828,095.37
Board	7100	211,066.19	81,374.41	450,250.54		9,672.47	1,581.43	17,253.94	771,198.98
General Administration	7200	226,236.19	74,970.97	24,821.46		4,404.26		12,743.95	343,176.83
School Administration	7300	9,358,224.31	2,699,977.23	182,900.03		189,513.18	77,208.17	25,660.22	12,533,483.14
Facilities Acquisition and Construction	7410	874,170.61	213,553.91	2,629,739.06	4,543.91	7,756.30	243,722.45	13,568.07	3,987,054.31
Fiscal Services	7500	1,111,607.66	310,214.54	202,190.71		17,696.90	4,427.09	44,442.03	1,690,578.93
Food Services	7600								0.00
Central Services	7700	1,895,675.18	546,508.05	272,979.59	4,102.97	44,516.02	19,106.16	6,356.02	2,789,243.99
Student Transportation Services	7800	5,557,427.08	2,422,974.03	345,007.22	1,871,088.19	494,030.22	4,981.86	164,602.40	10,860,111.00
Operation of Plant	7900	6,333,788.35	2,636,470.17	3,436,638.60	4,897,255.94	948,994.47	133,630.82	303,140.76	18,689,919.11
Maintenance of Plant	8100	3,931,086.18	1,259,058.22	623,228.25	145,893.00	470,783.19	944,960.60	50.00	7,375,059.44
Administrative Technology Services	8200	204,396.34	58,219.71	533,873.58		5,937.67	68,859.75	8,400.00	879,687.05
Community Services	9100	1,979,738.64	624,412.74	118,604.13	19,194.11	251,907.77	60,842.60	256.97	3,054,956.96
Capital Outlay:									
Facilities Acquisition and Construction	7420						122,400.37		122,400.37
Other Capital Outlay	9300						313,784.00		313,784.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		138,752,006.80	43,147,300.76	22,572,883.65	6,949,386.79	8,426,609.33	3,239,560.41	2,839,711.64	225,927,459.38
Excess (Deficiency) of Revenues Over Expenditures									(7,226,626.15)

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, 2013

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	97,201.35
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,115,708.76
From Special Revenue Funds	3640	1,426,732.51
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	9,542,441.27
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(1,993,767.94)
To Enterprise Funds	990	
Total Transfers Out	9700	(1,993,767.94)
Total Other Financing Sources (Uses)		7,645,874.68
Net Change In Fund Balance		419,248.53
Fund Balance, July 1, 2012	2800	67,005,795.16
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	408,685.99
Restricted Fund Balance	2720	411,842.35
Committed Fund Balance	2730	9,840,195.49
Assigned Fund Balance	2740	34,230,880.32
Unassigned Fund Balance	2750	22,533,439.54
Total Fund Balance, June 30, 2013	2700	67,425,043.69

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

Exhibit K-2
DOE Page 4
Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,722,392.73
School Breakfast Reimbursement	3262	674,220.21
Afterschool Snack Reimbursement	3263	23,185.50
Child Care Food Program	3264	
USDA Donated Commodities	3265	441,098.88
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	70,787.23
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,931,684.55
State:		
School Breakfast Supplement	3337	28,285.00
School Lunch Supplement	3338	36,609.00
Other Miscellaneous State Revenues	3399	
Total State	3300	64,894.00
Local:		
Interest on Investments	3431	4,184.98
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	1,497,891.20
Student Breakfasts	3452	106,988.95
Adult Breakfasts/Lunches	3453	2,411.30
Student and Adult a la Carte Fees	3454	5,705,755.81
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	139,103.09
Refunds of Prior Year's Expenditures	3497	7,671.64
Total Local	3400	7,464,006.97
Total Revenues	3000	11,460,585.52

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

Exhibit K-2
DOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	3,403,289.65
Employee Benefits	200	1,583,435.97
Purchased Services	300	133,097.41
Energy Services	400	92,444.19
Materials and Supplies	500	4,710,903.82
Capital Outlay	600	63,453.75
Other	700	271,433.53
Other Capital Outlay (Function 9300)	600	37,057.22
Total Expenditures		10,295,115.54
Excess (Deficiency) of Revenues Over Expenditures		1,165,469.98
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	(1,426,732.51)
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	(1,426,732.51)
Total Other Financing Sources (Uses)		(1,426,732.51)
Net Change in Fund Balance		(261,262.53)
Fund Balance, July 1, 2012	2800	1,129,456.76
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	240,416.20
Restricted Fund Balance	2720	627,778.03
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	868,194.23

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2013

Exhibit K-3
DOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	993,177.52
Total Federal Direct	3100	993,177.52
Federal Through State and Local:		
Vocational Education Acts	3201	489,778.62
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II Part B	3226	715,756.62
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	5,936,087.87
Elementary and Secondary Education Act, Title I	3240	3,427,367.08
Adult General Education	3251	285,991.99
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	102,737.53
Total Federal Through State and Local	3200	10,957,719.71
State:		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	11,950,897.23

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	2,070,770.60	731,743.25	1,775,397.21		318,734.32	498,575.61	327,832.70	5,723,053.69
Student Personnel Services	6100	1,441,906.15	399,368.44	77,015.51		66,994.74	14,532.91	361.97	2,000,179.72
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	2,018,133.94	473,797.72	55,839.97		9,826.98	37,478.22	6,625.00	2,601,701.83
Instructional Staff Training Services	6400	396,848.84	92,199.41	352,224.92		46,394.23	1,116.68	87,734.17	976,518.25
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300							465,985.01	465,985.01
Facilities Acquisition and Construction	7410			3,597.50					3,597.50
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900			63,309.54					63,309.54
Maintenance of Plant	8100	199.73	27.73	91.85		43.31			362.62
Administrative Technology Services	8200								0.00
Community Services	9100	10,235.84	2,973.78	1,529.53		24.34			14,763.49
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						101,425.58		101,425.58
Total Expenditures		5,938,095.10	1,700,110.33	2,329,006.03	0.00	442,017.92	653,129.00	888,538.85	11,950,897.23
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS
For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
Federal Direct:							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State:							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				806,658.86		806,658.86
Education Jobs Act	3215					93,738.00	93,738.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240		702554.16				702,554.16
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
Total Federal Through State	3200	0.00	702,554.16	0.00	806,658.86	93,738.00	1,602,951.02
State:							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
Local:							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants, and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refunds of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	702,554.16	0.00	806,658.86	93,738.00	1,602,951.02

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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	176,276.24	37,206.20	59,961.00		24,072.29	71,675.70		369,191.43
Student Personnel Services	6100	6,000.00	795.69						6,795.69
Instructional Media Services	6200	5,000.00	661.85						5,661.85
Instruction and Curriculum Development Services	6300	14,000.00	1,853.50	6,700.00					22,553.50
Instructional Staff Training Services	6400	201,451.33	54,234.20			1,996.65			257,682.18
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	3,000.00	387.16						3,387.16
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			33,805.28					33,805.28
Operation of Plant	7900	2,000.00	344.80						2,344.80
Maintenance of Plant	8100	1,000.00	132.27						1,132.27
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		408,727.57	95,615.67	100,466.28	0.00	26,068.94	71,675.70	0.00	702,554.16
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

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

Exhibit K-4
DOE Page 12
Fund 434

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	22,800.05	5,637.25	2,998.00		36,941.59	74,549.34	298.00	143,224.23
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	44,844.76	10,317.64	3,342.00					58,504.40
Instructional Staff Training Services	6400	267,141.62	71,580.32	19,372.20		1,202.10		654.68	359,950.92
Instructional-Related Technology	6500			128,177.49					128,177.49
Board	7100								0.00
General Administration	7200							7,093.92	7,093.92
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	86,890.00	21,162.59						108,052.59
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,655.31		1,655.31
Total Expenditures		421,676.43	108,697.80	153,889.69	0.00	38,143.69	76,204.65	8,046.60	806,658.86
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	100
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

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

Exhibit K-4
DOE Page 13
Fund 435

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	73,375.71	20,362.29						93,738.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		73,375.71	20,362.29	0.00	0.00	0.00	0.00	0.00	93,738.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2013

Exhibit K-5
DOE Page 14
Fund 490

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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
Federal:									
Miscellaneous Federal Direct	3199							790,400.00	790,400.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO & DS Withheld for SBE/COBI Bonds	3322	983,003.42							983,003.42
SBE/COBI Bond Interest	3326	4,294.80							4,294.80
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	987,298.22	0.00	0.00	0.00	0.00	0.00	0.00	987,298.22
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421					161.03			161.03
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						0.17	0.12	0.29
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	161.03	0.17	0.12	161.32
Total Revenues	3000	987,298.22	0.00	0.00	0.00	161.03	0.17	790,400.12	1,777,859.54
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	640,000.00					20,125,000.00		20,765,000.00
Interest	720	360,227.06					5,414,159.21	790,400.00	6,564,786.27
Dues and Fees	730	15,869.94					528,854.56		544,724.50
Miscellaneous	790								0.00
Total Expenditures		1,016,097.00	0.00	0.00	0.00	0.00	26,068,013.77	790,400.00	27,874,510.77
Excess (Deficiency) of Revenues Over Expenditures		(28,798.78)	0.00	0.00	0.00	161.03	(26,068,013.60)	0.12	(26,096,651.23)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750						9,510,000.00		9,510,000.00
Premium on Lease-Purchase Agreements	3793						469,399.00		469,399.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agrmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						16,115,764.04	941,176.47	17,056,940.51
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	16,115,764.04	941,176.47	17,056,940.51
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930					(161.03)			(161.03)
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	(161.03)	0.00	0.00	(161.03)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	(161.03)	26,095,163.04	941,176.47	27,036,178.48
Net Change in Fund Balances		(28,798.78)	0.00	0.00	0.00	0.00	27,149.44	941,176.59	939,527.25
Fund Balances, July 1, 2012	2800	213,793.01				0.00	0.00	941,176.47	1,154,969.48
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	184,994.23					27,149.44	1,882,353.06	2,094,496.73
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	184,994.23	0.00	0.00	0.00	0.00	27,149.44	1,882,353.06	2,094,496.73

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, 2013

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						229,746.31					229,746.31
Interest on Undistributed CO&DS	3325						11,613.41					11,613.41
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									38,675.00		38,675.00
Other Miscellaneous State Revenues	3399									78,452.19		78,452.19
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	241,359.72	0.00	0.00	117,127.19	0.00	358,486.91
Local:												
District Local Capital Improvement Tax	3413							26,495,104.50				26,495,104.50
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							91,060.28				91,060.28
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431	8,726.53			20.56		2,940.36	57,517.66		80,862.47	0.86	150,068.44
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									2,938.40		2,938.40
Impact Fees	3496									11,252,793.31		11,252,793.31
Total Local Sources	3400	8,726.53	0.00	0.00	20.56	0.00	2,940.36	26,643,682.44	0.00	11,336,594.18	0.86	37,991,964.93
Total Revenues	3000	8,726.53	0.00	0.00	20.56	0.00	244,300.08	26,643,682.44	0.00	11,453,721.37	0.86	38,350,451.84
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610										105,546.44	105,546.44
Audiovisual Materials	620										1,103.37	1,103.37
Buildings and Fixed Equipment	630	2,277,939.94			7,716.92		279,529.24	4,980.00		3,915,544.87	1,103,127.37	7,588,838.34
Furniture, Fixtures, and Equipment	640							1,843,763.11			951,216.74	2,794,979.85
Motor Vehicles (Including Buses)	650							54,766.00				54,766.00
Land	660									2,900.00		2,900.00
Improvements Other Than Buildings	670							1,072,636.74		229,781.26	12,360.76	1,314,778.76
Remodeling and Renovations	680				22,814.62			7,490,649.77		3,114.72	745.00	7,517,324.11
Computer Software	690											0.00
Debt Service (Function 9200)												
Redemption of Principal	710									77,300.72		77,300.72
Interest	720									4,603.72		4,603.72
Dues and Fees	730						659.24				4,750.00	5,409.24
Miscellaneous	790											0.00
Total Expenditures		2,277,939.94	0.00	0.00	30,531.54	0.00	280,188.48	10,466,795.62	0.00	4,233,245.29	2,178,849.68	19,467,550.55
Excess (Deficiency) of Revenues Over Expenditures		(2,269,213.41)	0.00	0.00	(30,510.98)	0.00	(35,888.40)	16,176,886.82	0.00	7,220,476.08	(2,178,848.82)	18,882,901.29

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, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750									33,480,000.00		33,480,000.00
Premium on Lease-Purchase Agreements	3793									1,520,000.00		1,520,000.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620									161.03		161.03
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.03	0.00	161.03
Transfers Out: (Function 9700)												
To General Fund	910							(8,077,033.76)		(38,675.00)		(8,115,708.76)
To Debt Service Funds	920							(13,600,083.00)		(3,456,857.51)		(17,056,940.51)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(21,677,116.76)	0.00	(3,495,532.51)	0.00	(25,172,649.27)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(21,677,116.76)	0.00	31,504,628.52	0.00	9,827,511.76
Net Change in Fund Balances		(2,269,213.41)	0.00	0.00	(30,510.98)	0.00	(35,888.40)	(5,500,229.94)	0.00	38,725,104.60	(2,178,848.82)	28,710,413.05
Fund Balances, July 1, 2012	2800	4,110,691.32			30,510.98		1,361,797.89	22,929,856.95		33,438,998.79	2,901,074.32	64,772,930.25
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	1,841,477.91					1,325,909.49	17,429,627.01		70,178,792.73	722,225.50	91,498,032.64
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									1,985,310.66		1,985,310.66
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	1,841,477.91	0.00	0.00	0.00	0.00	1,325,909.49	17,429,627.01	0.00	72,164,103.39	722,225.50	93,483,343.30

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, 2013

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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2013

Exhibit K-9

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00

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

Exhibit K-10
DOE Page 20

OPERATING REVENUES	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	32,515,318.99	2,193,290.33	614,510.31	1,392,121.33				36,715,240.96
Other Operating Revenues	3489	462,343.21							462,343.21
Total Operating Revenues		32,977,662.20	2,193,290.33	614,510.31	1,392,121.33	0.00	0.00	0.00	37,177,584.17
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	2,351,922.99							2,351,922.99
Energy Services	400								0.00
Materials and Supplies	500	7,003.31							7,003.31
Capital Outlay	600	314.95							314.95
Other	700	30,342,358.85	2,509,389.37	530,878.07	1,257,353.15				34,639,979.44
Depreciation and Amortization Expense	780	37,979.04							37,979.04
Total Operating Expenses		32,739,579.14	2,509,389.37	530,878.07	1,257,353.15	0.00	0.00	0.00	37,037,199.73
Operating Income (Loss)		238,083.06	(316,099.04)	83,632.24	134,768.18	0.00	0.00	0.00	140,384.44
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	571.28	6,097.55	1,383.41	9,720.84				17,773.08
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		571.28	6,097.55	1,383.41	9,720.84	0.00	0.00	0.00	17,773.08
Income (Loss) Before Operating Transfers		238,654.34	(310,001.49)	85,015.65	144,489.02	0.00	0.00	0.00	158,157.52
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	1,993,767.94							1,993,767.94
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	1,993,767.94	0.00	0.00	0.00	0.00	0.00	0.00	1,993,767.94
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		2,232,422.28	(310,001.49)	85,015.65	144,489.02	0.00	0.00	0.00	2,151,925.46
Net Position, July 1, 2012	2880	(9,997,458.85)	2,696,090.09	578,424.61	4,283,418.63				(2,439,525.52)
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780	(7,765,036.57)	2,386,088.60	663,440.26	4,427,907.65				(287,600.06)

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

Exhibit K-11
DOE Page 21
Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	3,492,856.00	10,282,504.00	10,222,095.00	3,553,265.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141	5,858.85		5,858.85	0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		3,498,714.85	10,282,504.00	10,227,953.85	3,553,265.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161	211,767.77		90,043.18	121,724.59
Internal Accounts Payable	2290	3,286,947.08	144,593.33		3,431,540.41
Total Liabilities		3,498,714.85	144,593.33	90,043.18	3,553,265.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	66,952.26		66,952.26	77,300.72	66,952.26		
Bonds Payable								
SBE/COBI Bonds Payable	2321	7,035,000.00		7,035,000.00	1,000,000.00	670,000.00		
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	7,035,000.00	0.00	7,035,000.00	1,000,000.00	670,000.00	0.00	0.00
Liability for Compensated Absences	2330	23,668,108.63		23,668,108.63				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	131,790,000.00		131,790,000.00	20,125,000.00	12,530,000.00		
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	16,000,000.00		16,000,000.00	0.00	0.00		
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	147,790,000.00	0.00	147,790,000.00	20,125,000.00	12,530,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	583,025.00		583,025.00				
Other Post-Employment Benefits Liability	2360	51,311,200.00		51,311,200.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		230,454,285.89	0.00	230,454,285.89	21,202,300.72	13,266,952.26	0.00	0.00

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

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

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740			34,429,631.00	34,429,631.00		
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800			1,551,126.00	1,551,126.00		
Excellent Teaching (3363)	90570	98.67			98.67		
Florida Teachers Lead Program (FEFP Earmark)	97580	3,758.95		385,285.00	382,047.60		6,996.35
Instructional Materials (FEFP Earmark) [1]	90880			2,489,872.00	2,489,872.00		
Library Media (FEFP Earmark) [1]	90881			149,919.00	149,919.00		
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			570,246.00	570,246.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	220,178.00		2,016,898.00	1,965,976.93		271,099.07
Supplemental Academic Instruction (FEFP Earmark) [5]	91280			6,252,795.00	6,252,795.00		
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830			7,743,836.00	7,743,836.00		
Voluntary Prekindergarten - School Year Program (3371)	96440	30,935.87		520,781.42	507,539.34		44,177.95
Voluntary Prekindergarten - Summer Program (3371)	96441	4,585.12		13,686.19	13,847.39		4,423.92

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

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

Exhibit K-14
DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	18,101.13	6,037.39			24,138.52
Bottled Gas	421	12,300.89	84,256.31			96,557.20
Electricity	430	4,837,351.42				4,837,351.42
Heating Oil	440	31,004.00				31,004.00
Total		4,898,757.44	90,293.70	0.00	0.00	4,989,051.14
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460	1,861,238.25				1,861,238.25
Oil and Grease	540	46,868.25				46,868.25
Total		1,908,106.50		0.00	0.00	1,908,106.50

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
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

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	352,028.59
Food	570	3,921,685.15
Commodities	580	437,190.08

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

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	63,294,508.00	502,260.00	76,746.00	63,873,514.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	1,462,869.13	83,708.63		1,546,577.76
Total Basic Program Salaries		64,757,377.13	585,968.63	76,746.00	65,420,091.76
Other Programs 130 (ESOL) (Function 5100)	120	448,826.00	11,591.00	190.00	460,607.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	10,258.55	1,931.80		12,190.35
Total Other Program Salaries		459,084.55	13,522.80	190.00	472,797.35
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	23,768,809.00	1,225,153.00	114,257.00	25,108,219.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	549,858.25	204,188.66		754,046.91
Total ESE Program Salaries		24,318,667.25	1,429,341.66	114,257.00	25,862,265.91
Career Program 300 (Function 5300)	120	1,259,105.00	75.00	7,884.00	1,267,064.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	28,723.94	12.76		28,736.70
Total Career Program Salaries		1,287,828.94	87.76	7,884.00	1,295,800.70
TOTAL		90,822,957.87	2,028,920.85	199,077.00	93,050,955.72

Textbooks (used for classroom instruction)	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (Function 5000)	520	2,904,496.86	0.00	0.00	2,904,496.86

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

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

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)	Object Number	Amount
Expenditures:		
General Fund	390	85,834.00
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	451,965.71
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		537,799.71

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	9,483.27
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	9,483.27

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:	0.00	1,189,166.41	1,189,166.41	0.00
Expenditure Program or Activity:				
Exceptional Student Education			1,189,166.41	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			1,189,166.41	

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

Exhibit K-15
DOE Page 27
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten Instruction	5500	342,027.89	110,734.97	2,134.15		5,215.00	3,182.79	7,873.28	471,168.08
Student Personnel Services	6100	21,554.16	7,267.32						28,821.48
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	17,452.24	3,944.93						21,397.17
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		381,034.29	121,947.22	2,134.15	0.00	5,215.00	3,182.79	7,873.28	521,386.73

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

FUND- 1
SCHL- 0000 ST. JOHN'S SCHOOL BOARD

PROGRAM CATEGORY	NBR	DIRECT SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	23162854	6979438	266919	1098011	556664	174540	32238429	15843083	48081513	1821556	49903070
4-8 BASIC	102	21599359	6508326	378355	1062513	571938	265991	30386484	16649565	47036050	1724682	48760733
9-12 BASIC	103	18532293	5584156	1277770	2051187	454778	259959	28160146	15959589	44119735	1424994	45544730
K-12BASIC		63294508	19071921	1923045	4211712	1583380	700491	90785060	48452239	139237299	4971234	144208533
ESOL	130	448826	135240	6206	25611	10916	3244	630045	319144	949190	35943	985133
ESOL		448826	135240	6206	25611	10916	3244	630045	319144	949190	35943	985133
K-BASIC-ESE	111	8102624	2438421	176806	376933	184265	63335	11342387	5507142	16849529	673820	17523349
4-8BASIC - ESE	112	10032619	3020051	276759	496940	262496	115423	14204291	7692260	21896552	860134	22756687
9-12 BASIS- ESE	113	4090931	1231509	596201	436599	98738	46281	6500261	3747741	10248003	357360	10605364
ESE 254	254	1070726	320617	17051	58385	18384	6767	1491932	784038	2275971	86710	2362681
ESE 255	255	471907	140011	7006	29004	10733	4844	663508	336420	999929	38861	1038791
EXCEPTIONAL		23768809	7150612	1073825	1397863	574616	236653	34202381	18067604	52269985	2016888	54286874
6-12 VOCATIONAL	300	1259105	379394	102500	140639	31189	17545	1930376	1531670	3462046	106933	3568980
VOCATIONAL 6-12		1259105	379394	102500	140639	31189	17545	1930376	1531670	3462046	106933	3568980
CWORKE	341											
CONTINUING WORK												
AG AND NAT RES	351											
CHARTER SCHOOL	352											
FAM & CON SCI	353											
HEALTH SCIENCE	354											
INDUSTRIAL	355											
PUBLIC SERVICE	357											
ADULT VOCATIONA												
HEALTH SCIENCE	364											
APPLIED TECHNIC												
CLASS INSTR RTI	371											
ON-THE-JOB TRAI	372											
APPRENTICESHIP												
L/ABE	401											
AD HIGH SCHOOL	402											
GED/P	403											
ESOL	404											
VOC PREP INSTR	405											
ADULT GENERAL E												
TOTAL FOR FEFP		88771250	26737168	3105578	5775827	2200103	957934	127547864	68370658	195918522	7130998	203049521

FUND- 4
SCHL- 0000 ST. JOHN'S SCHOOL BOARD

PROGRAM CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	DIRECT MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	204962	62752	90075	82025	7501	101694	549012	445520	994532	53224	1047756
4-8 BASIC	102	263515	80678	105974	50087	7610	116260	624127	368170	992298	51806	1044104
9-12 BASIC	103	33782	10342	49557	9448	223	14432	117787	202635	320423	25849	346273
K-12BASIC		502260	153773	245608	141561	15335	232387	1290927	1016326	2307254	130880	2438134
ESOL	130	11591	4328	21692	1611	147	2231	41602	20753	62356	1086	63442
ESOL		11591	4328	21692	1611	147	2231	41602	20753	62356	1086	63442
K-BASIC-ESE	111	475776	175516	487800	69111	98294	94458	1400958	1298816	2699775	19962	2719738
4-8BASIC - ESE	112	462770	170308	292986	35578	123940	73608	1159193	1613217	2772410	26557	2798967
9-12 BASIS- ESE	113	135792	56373	55909	11760	50124	17313	327273	766892	1094166	6817	1100984
ESE 254	254	114989	46495	17727	8546	12965	12096	212820	154431	367252	3239	370491
ESE 255	255	35824	14081	4219	3167	5792	4677	67763	72511	140275	1214	141489
EXCEPTIONAL		1225153	462776	858643	128164	291116	202155	3168009	3905870	7073880	57790	7131670
6-12 VOCATIONAL	300	75	23	160824	19965	2602	100941	284433	54109	338543	1825	340368
VOCATIONAL 6-12		75	23	160824	19965	2602	100941	284433	54109	338543	1825	340368
CWORKE	341											
CONTINUING WORK												
AG AND NAT RES	351											
CHARTER SCHOOL	352											
FAM & CON SCI	353											
HEALTH SCIENCE	354											
INDUSTRIAL	355											
PUBLIC SERVICE	357											
ADULT VOCATIONA												
HEALTH SCIENCE	364											
APPLIED TECHNIC												
CLASS INSTR RTI	371											
ON-THE-JOB TRAI	372											
APPRENTICESHIP												
L/ABE	401											
AD HIGH SCHOOL	402											
GED/P	403											
ESOL	404											
VOC PREP INSTR	405											
ADULT GENERAL E												
TOTAL FOR FEFP		1739081	620901	1286768	291302	309201	537715	4784973	4997060	9782033	191581	9973615

FUND- 6
SCHL- 0000 ST. JOHN'S SCHOOL BOARD

PROGRAM CATEGORY	NBR	SALARIES	BENEFITS	DIRECT PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	14460	3052	6510	2613		7782	34420	32545	66966		66966
9-12 BASIC	103	52242	11026	19554	7850		23374	114048	97655	211704		211704
K-12BASIC		66703	14078	26065	10464		31157	148469	130201	278670		278670
ESOL	130	190	40	173	69		206	679	865	1545		1545
ESOL		190	40	173	69		206	679	865	1545		1545
4-8BASIC - ESE	112	26091	5507	7951	3192		9504	52247	39780	92028		92028
9-12 BASIS- ESE	113	81580	17218	24213	9720		28944	161678	120933	282611		282611
ESE 255	255	384	81	350	140		418	1375	1756	3132		3132
EXCEPTIONAL		108057	22807	32515	13053		38867	215301	162470	377771		377771
6-12 VOCATIONAL	300	1325	279	1207	484		1442	4739	6020	10760		10760
VOCATIONAL 6-12		1325	279	1207	484		1442	4739	6020	10760		10760
TOTAL FOR FEFP		176275	37206	59960	24071		71674	369189	299557	668747		668747
FOOD SERVICE												
TRANSPORTATION									33804			

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL
6200 INSTRUCTIONAL MEDIA
6300 INSTR & CURR DEVLPMNT
6400 INSTR STAFF TRAINING
7100 BOARD OF EDUCATION
7200 GENERAL ADMINISTRATIO
7400 FACILITIES ACQ-CONSTR
7500 FISCAL SERVICES
7700 CENTRAL SERVICES
7900 OPERATION OF PLANT
8100 MAINTENANCE OF PLANT
8200 ADMIN. TECH. SERVICES
6500 INSTR. TECH. SERVICES

RECONCILIATION TO ANNUAL FINANCIAL REPORT

RECREAT & ENRICHMNT	OTHER	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
							702552	702554	2

FUND- 8
SCHL- 0000 ST. JOHN'S SCHOOL BOARD

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								123620	123620	28609	152230
4-8 BASIC	102	10043	2482	489	6030	48	12440	31535	127383	158918	26468	185386
9-12 BASIC	103								95006	95006	21987	116994
K-12BASIC		10043	2482	489	6030	48	12440	31535	346010	377545	77065	454611
ESOL	130								2455	2455	568	3023
ESOL									2455	2455	568	3023
K-BASIC-ESE	111								42074	42074	9737	51811
4-8BASIC - ESE	112	3910	966	597	7365	59	15193	28091	68863	96955	12258	109213
9-12 BASIS- ESE	113	2290	566	1820	22428	180	46265	73550	70202	143753	5044	148797
ESE 254	254								5424	5424	1255	6679
ESE 255	255								2445	2445	565	3010
EXCEPTIONAL		6200	1532	2417	29793	240	61458	101642	189010	290652	28861	319513
6-12 VOCATIONAL	300	6559	1621	90	1117	9	2306	11704	9153	20857	1559	22417
VOCATIONAL 6-12		6559	1621	90	1117	9	2306	11704	9153	20857	1559	22417
TOTAL FOR FEFP		22802	5637	2997	36941	297	76204	144881	546629	691511	108054	799566
FOOD SERVICE												
TRANSPORTATION												

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL		7100 BOARD OF EDUCATION		7700 CENTRAL SERVICES		108054
6200 INSTRUCTIONAL MEDIA		7200 GENERAL ADMINISTRATIO		7900 OPERATION OF PLANT		
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT		
6400 INSTR STAFF TRAINING		7500 FISCAL SERVICES		8200 ADMIN. TECH. SERVICES		
				6500 INSTR. TECH. SERVICES		

RECONCILIATION TO ANNUAL FINANCIAL REPORT

RECREAT & ENRICHMNT	OTHER	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
					7094		806660	806659	1-

FUND- 9
SCHL- 0000 ST. JOHN'S SCHOOL BOARD

PROGRAM CATEGORY	NBR	DIRECT SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101								26000	26000		26000
4-8 BASIC	102								8788	8788		8788
K-12BASIC									34788	34788		34788
ESOL	130								18286	18286		18286
ESOL									18286	18286		18286
K-BASIC-ESE	111								7676	7676		7676
4-8BASIC - ESE	112								3138	3138		3138
ESE 254	254								22227	22227		22227
ESE 255	255								7620	7620		7620
EXCEPTIONAL									40663	40663		40663
TOTAL FOR FEFP									93737	93737		93737
FOOD SERVICE												
TRANSPORTATION												

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

RECONCILIATION TO ANNUAL FINANCIAL REPORT

RECREAT & ENRICHMNT	OTHER	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
							93737	93738	1

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

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Education:				
School Breakfast Program	10.553	321	674,220.21	
National School Lunch Program	10.555	300	2,745,578.23	
Summer Food Service Program for Children	10.559	323	70,787.23	
Florida Department of Agriculture and Consumer Services:				
National School Lunch Program	10.555 (2)	None	441,098.88	
Total Child Nutrition Cluster			3,931,684.55	
United States Department of Education:				
Indirect:				
Title I, Part A Cluster:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212,223,226	3,280,376.87	
Total Title I, Part A Cluster			3,280,376.87	
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	263	5,787,329.26	
Special Education - Preschool Grants	84.173	267	148,758.61	
Volusia County District School Board:				
Special Education - Grants to States	84.027	7751	1,193.84	
Total Special Education Cluster			5,937,281.71	
Education of Homeless Children and Youth Cluster:				
Florida Department of Education:				
Education of Homeless Children and Youth	84.196	127	60,946.04	
Total Education of Homeless Children and Youth Cluster			60,946.04	
School Improvement Grants Cluster:				
Florida Department of Education:				
School Improvement Grants	84.377	126	146,990.21	
ARRA - School Improvement Grants, Recovery Act	84.388	126	702,554.16	
Total School Improvement Grants Cluster			849,544.37	
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191,193	285,991.99	285,991.99
Career and Technical Education - Basic Grants to States	84.048	161	489,778.62	163,577.17
English Language Acquisition Grants	84.365	102	40,597.65	
Improving Teacher Quality State Grants	84.367	224	715,756.62	
Education Jobs Fund	84.410	541	93,738.00	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RL1,RS6,RG3,RD2	806,658.86	
Total United States Department of Education			12,560,670.73	449,569.16
United States Department of Health and Human Services:				
Direct:				
Head Start Cluster:				
Head Start	93.600 (3)	N/A	978,414.03	
Total United States Department of Health and Human Services			978,414.03	
Corporation for National and Community Service:				
Direct:				
Retired and Senior Volunteer Program	94.002	N/A	60,063.60	
Total Corporation for National and Community Service			60,063.60	
Total Expenditures of Federal Awards			17,530,832.91	449,569.16

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

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

(3) Head Start. Expenditures include $11,338.02 for grant number/program year 04CH0594/15 and $967,076.01 for grant number/program year 04CH0594/16.