

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

BUDGET SUMMARY - GENERAL FUND

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue Allotments	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	2021-22	2020-21
	Federal	\$200,000.00	\$200,000.00	\$417,409.80	208.70%
State	\$204,838,840.00	\$206,840,011.56	\$95,598,482.27	46.22%	47.57%
Local	\$156,266,982.00	\$163,055,119.10	\$91,684,597.69	56.23%	56.10%
Total Revenue	\$361,305,822.00	\$370,095,130.66	\$187,700,489.76	50.72%	51.30%
Other Financing Sources	\$6,169,138.00	\$6,169,138.00	\$5,025,216.70	81.46%	102.97%
Nonspendable Fund Balance	\$6,037,121.00	\$6,037,121.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$2,818,527.00	\$2,818,527.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$10,715,545.00	\$10,715,545.00	\$0.00	0.00%	0.00%
Assigned Balance	\$39,455,079.00	\$39,455,080.00	\$0.00	0.00%	0.00%
Unassigned Balance	\$6,427,012.00	\$6,427,012.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$432,928,244.00	\$441,717,553.66	\$192,725,706.46	43.63%	44.54%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	2021-22	2020-21
	Salaries - General	\$227,996,653.00	\$240,710,608.49	\$228,763,691.47	95.04%
Benefits - General	\$89,048,260.00	\$94,396,725.25	\$84,814,862.96	89.85%	93.51%
Purchased Services	\$26,680,480.00	\$35,276,640.32	\$25,345,242.97	71.85%	68.27%
Energy Services	\$9,314,088.00	\$9,519,488.71	\$3,920,187.48	41.18%	31.02%
Materials & Supplies	\$36,529,702.00	\$33,115,191.00	\$10,240,572.99	30.92%	30.49%
Capital Outlay	\$941,638.00	\$4,972,804.50	\$2,604,238.28	52.37%	44.32%
Other Expenses	\$4,656,250.00	\$5,523,573.85	\$3,135,116.99	56.76%	53.30%
Total Appropriations, Expenditures, and Encumbrances	\$395,167,071.00	\$423,515,032.12	\$358,823,913.14	84.73%	81.92%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$37,761,173.00	\$18,202,521.54	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$432,928,244.00	\$441,717,553.66	\$358,823,913.14	81.23%	77.19%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	2021-22	2020-21
	Instruction	\$243,959,660.00	\$249,232,646.81	\$214,971,024.45	86.25%
<i>Instructional Support Services:</i>					
Student Support Services	\$26,598,286.00	\$31,152,623.60	\$29,387,527.28	94.33%	84.61%
Instructional Media Service	\$5,640,896.00	\$5,653,393.70	\$5,413,385.07	95.75%	89.38%
Instruction & Curriculum Dev. Services	\$6,543,616.00	\$6,959,017.67	\$5,169,429.53	74.28%	78.07%
Instructional Staff Training Services	\$1,192,856.00	\$5,908,043.59	\$4,518,171.19	76.47%	67.47%
Instruction Related Technology	\$10,713,523.00	\$10,882,222.68	\$8,674,851.95	79.72%	84.81%
Board	\$1,137,886.00	\$1,201,395.53	\$661,512.09	55.06%	56.16%
General Administration	\$631,818.00	\$652,379.31	\$625,539.46	95.89%	101.85%
School Administration	\$21,643,517.00	\$24,045,694.31	\$22,411,425.04	93.20%	91.91%
Facilities Acquisition & Construction	\$5,094,850.00	\$5,760,880.40	\$6,123,118.55	106.29%	99.93%
Fiscal Services	\$2,558,977.00	\$2,589,548.75	\$2,019,194.14	77.97%	80.84%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$5,346,178.00	\$5,321,280.70	\$3,728,662.86	70.07%	105.31%
Student Transportation Services	\$22,650,109.00	\$22,906,710.10	\$17,619,650.70	76.92%	71.85%
Operation of Plant	\$29,963,391.00	\$31,455,848.48	\$23,550,796.14	74.87%	71.99%
Maintenance of Plant	\$10,436,612.00	\$10,516,514.57	\$9,118,997.45	86.71%	80.91%
Administrative Technology Services	\$925,811.00	\$1,072,775.47	\$898,744.69	83.78%	72.69%
Community Services	\$129,085.00	\$8,204,056.45	\$3,931,882.55	47.93%	46.96%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$395,167,071.00	\$423,515,032.12	\$358,823,913.14	84.73%	81.92%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$37,761,173.00	\$18,202,521.54	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$432,928,244.00	\$441,717,553.66	\$358,823,913.14	81.23%	77.19%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

GENERAL FUND

Revenue Source:	Budget	Revenue as of 12/31/2021	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal:</i>					
R.O.T.C.	\$200,000.00	\$92,019.25	\$107,980.75	46.01%	26.94%
Misc Federal Thru State	\$0.00	\$325,390.55	(\$325,390.55)	0.00%	0.00%
Total Federal (Direct and Indirect)	\$200,000.00	\$417,409.80	(\$217,409.80)	208.70%	65.24%
<i>State:</i>					
Florida Education Finance Program	\$158,205,637.00	\$71,829,815.00	\$86,375,822.00	45.40%	46.78%
Work Force Development	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Adults with Disabilities	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sales Tax Distribution	\$206,750.00	\$0.00	\$206,750.00	0.00%	0.00%
State License Tax	\$67,000.00	\$46,917.10	\$20,082.90	70.03%	55.05%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$46,359,453.00	\$23,179,728.00	\$23,179,725.00	50.00%	50.00%
Voluntary Pre-Kindergarten	\$1,109,091.80	\$351,858.71	\$757,233.09	31.72%	69.24%
Full Service Schools	\$76,364.68	\$19,091.17	\$57,273.51	25.00%	0.00%
Florida School Recognition Program	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous State	\$815,715.08	\$171,072.29	\$644,642.79	20.97%	45.69%
Total State	\$206,840,011.56	\$95,598,482.27	\$111,241,529.29	46.22%	47.57%
<i>Local:</i>					
District School Tax	\$153,484,965.00	\$86,561,581.73	\$66,923,383.27	56.40%	56.45%
Tax Redemptions	\$250,000.00	\$186,431.12	\$63,568.88	74.57%	528.46%
Rent	\$395,346.08	\$467,571.13	(\$72,225.05)	118.27%	129.03%
School Age Child Care Fees (Day Care and Camp Fees)	\$5,889,484.94	\$2,648,436.90	\$3,241,048.04	44.97%	29.49%
Miscellaneous Local, including Interest	\$3,035,323.08	\$1,475,985.98	\$1,559,337.10	48.63%	52.08%
Federal Indirect Cost	\$0.00	\$344,590.83	(\$344,590.83)	0.00%	45.73%
Total Local	\$163,055,119.10	\$91,684,597.69	\$71,370,521.41	56.23%	56.10%
Total Revenue	\$370,095,130.66	\$187,700,489.76	\$182,394,640.90	50.72%	51.30%
Other Financing Sources	\$6,169,138.00	\$5,025,216.70	\$1,143,921.30	81.46%	102.97%
Nonspendable Fund Balance	\$6,037,121.00	\$0.00	\$6,037,121.00	0.00%	0.00%
Restricted Fund Balance	\$2,818,527.00	\$0.00	\$2,818,527.00	0.00%	0.00%
Committed Fund Balance	\$10,715,545.00	\$0.00	\$10,715,545.00	0.00%	0.00%
Assigned Fund Balance	\$39,455,080.00	\$0.00	\$39,455,080.00	0.00%	0.00%
Unassigned Fund Balance	\$6,427,012.00	\$0.00	\$6,427,012.00	0.00%	0.00%
Fund Balance - July 1, 2021	\$65,453,285.00	\$0.00	\$65,453,285.00	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$441,717,553.66	\$192,725,706.46	\$314,445,132.20	43.63%	44.54%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2021</u>	<u>Encumbrances as of 12/31/2021</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$249,232,646.81	\$93,527,171.76	\$121,443,852.69	\$34,261,622.36	86.25%	83.42%
<i>Instruction Support Services:</i>						
Student Support Services	\$31,152,623.60	\$10,997,043.14	\$18,390,484.14	\$1,765,096.32	94.33%	84.61%
Instructional Media Services	\$5,653,393.70	\$2,438,186.40	\$2,975,198.67	\$240,008.63	95.75%	89.38%
Instruction & Curriculum Development	\$6,959,017.67	\$2,542,750.01	\$2,626,679.52	\$1,789,588.14	74.28%	78.07%
Instructional Staff Training Services	\$5,908,043.59	\$2,044,406.48	\$2,473,764.71	\$1,389,872.40	76.47%	67.47%
Instruction Related Technology	\$10,882,222.68	\$5,422,524.67	\$3,252,327.28	\$2,207,370.73	79.72%	84.81%
Board	\$1,201,395.53	\$424,909.68	\$236,602.41	\$539,883.44	55.06%	56.16%
General Administration	\$652,379.31	\$326,052.49	\$299,486.97	\$26,839.85	95.89%	101.85%
School Administration	\$24,045,694.31	\$11,146,970.45	\$11,264,454.59	\$1,634,269.27	93.20%	91.91%
Facilities Acquisition & Construction	\$5,760,880.40	\$3,185,661.43	\$2,937,457.12	(\$362,238.15)	106.29%	99.93%
Fiscal Services	\$2,589,548.75	\$1,090,305.55	\$928,888.59	\$570,354.61	77.97%	80.84%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$5,321,280.70	\$1,948,108.75	\$1,780,554.11	\$1,592,617.84	70.07%	105.31%
Student Transportation Services	\$22,906,710.10	\$9,396,666.83	\$8,222,983.87	\$5,287,059.40	76.92%	71.85%
Operation of Plant	\$31,455,848.48	\$15,625,387.04	\$7,925,409.10	\$7,905,052.34	74.87%	71.99%
Maintenance of Plant	\$10,516,514.57	\$4,760,922.59	\$4,358,074.86	\$1,397,517.12	86.71%	80.91%
Administrative Technology Services	\$1,072,775.47	\$619,543.91	\$279,200.78	\$174,030.78	83.78%	72.69%
Community Services	\$8,204,056.45	\$1,894,801.09	\$2,037,081.46	\$4,272,173.90	47.93%	46.96%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$423,515,032.12	\$167,391,412.27	\$191,432,500.87	\$64,691,118.98	84.73%	81.92%
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$894,720.96	\$0.00	\$0.00	\$894,720.96	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$10,715,544.60	\$0.00	\$0.00	\$10,715,544.60	0.00%	0.00%
Assigned Fund Balance	\$165,243.98	\$0.00	\$0.00	\$165,243.98	0.00%	0.00%
Unassigned Fund Balance	\$6,427,012.00	\$0.00	\$0.00	\$6,427,012.00	0.00%	0.00%
Fund Balance/Contribution - July 1, 2022	\$18,202,521.54	\$0.00	\$0.00	\$18,202,521.54	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$441,717,553.66	\$167,391,412.27	\$191,432,500.87	\$82,893,640.52	81.23%	77.19%

NOTES:

(1) "Unallocated Employee Benefits" are benefits that have not been distributed within the General Fund as of this report date. Last year at this time \$0 in "Unallocated Employee Benefits" had not been distributed.

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

BUDGET SUMMARY - FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue Allotments	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>2021-22</u>	<u>2020-21</u>
Federal	\$0.00	\$0.00	\$370.00	0.00%	0.00%
State	\$4,400,530.00	\$4,400,530.00	\$2,112,424.50	48.00%	48.88%
Local	\$2,798,224.00	\$2,791,953.17	\$963,754.76	34.52%	46.17%
Total Revenue	\$7,198,754.00	\$7,192,483.17	\$3,076,549.26	42.77%	47.97%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$24,796.00	\$24,796.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Assigned Balance	\$3,033,427.00	\$3,033,427.00	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$10,256,977.00	\$10,250,706.17	\$3,076,549.26	30.01%	34.77%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>2021-22</u>	<u>2020-21</u>
Salaries	\$4,227,900.00	\$4,193,199.36	\$3,520,454.17	83.96%	85.80%
Benefits	\$1,322,842.00	\$1,351,081.11	\$1,123,667.09	83.17%	90.08%
Purchased Services	\$670,393.00	\$746,570.49	\$526,121.09	70.47%	79.31%
Energy Services	\$343,700.00	\$343,984.31	\$134,131.72	38.99%	29.98%
Materials & Supplies	\$375,270.00	\$321,840.06	\$178,209.32	55.37%	36.39%
Capital Outlay	\$101,925.00	\$322,111.86	\$327,352.43	101.63%	41.27%
Other Expenses	\$156,724.00	\$157,451.98	\$143,869.78	91.37%	-58.06%
Total Appropriations, Expenditures, and Encumbrances	\$7,198,754.00	\$7,436,239.17	\$5,953,805.60	80.06%	78.32%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$3,058,223.00	\$2,814,467.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$10,256,977.00	\$10,250,706.17	\$5,953,805.60	58.08%	57.37%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>2021-22</u>	<u>2020-21</u>
Instruction	\$3,064,947.00	\$3,052,717.36	\$2,174,130.27	71.22%	68.53%
<i>Instructional Support Services:</i>					
Student Support Services	\$1,395,309.00	\$1,376,789.00	\$1,302,345.06	94.59%	93.36%
Instruction & Curriculum Dev. Services	\$225,716.00	\$242,255.15	\$242,689.46	100.18%	97.51%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction Related Technology	\$62,654.00	\$66,174.00	\$26,025.67	39.33%	98.00%
School Administration	\$844,509.00	\$839,353.00	\$734,894.94	87.55%	91.95%
Facilities Acquisition & Construction	\$40,880.00	\$294,211.66	\$281,116.24	95.55%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Student Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$1,083,646.00	\$1,083,646.00	\$750,640.62	69.27%	71.96%
Maintenance of Plant	\$158,163.00	\$158,163.00	\$150,612.91	95.23%	95.95%
Community Services	\$322,930.00	\$322,930.00	\$291,350.43	90.22%	54.33%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$7,198,754.00	\$7,436,239.17	\$5,953,805.60	80.06%	78.32%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$3,058,223.00	\$2,814,467.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$10,256,977.00	\$10,250,706.17	\$5,953,805.60	58.08%	57.37%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

FIRST COAST TECHNICAL COLLEGE

Revenue Source:	Budget	Revenue as of 12/31/2021	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal:</i>					
Federal Direct Pell	\$0.00	\$370.00	(\$370.00)	0.00%	0.00%
Total Federal (Direct and Indirect)	\$0.00	\$370.00	(\$370.00)	0.00%	0.00%
<i>State:</i>					
Florida Education Finance Program	\$161,000.00	\$0.00	\$161,000.00	0.00%	0.00%
Work Force Development	\$4,039,530.00	\$2,019,768.00	\$2,019,762.00	50.00%	50.00%
Performance Based Incentives	\$200,000.00	\$91,330.00	\$108,670.00	45.67%	26.80%
Voluntary Pre-Kindergarten	\$0.00	\$1,326.50	(\$1,326.50)	0.00%	0.00%
Miscellaneous State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$4,400,530.00	\$2,112,424.50	\$2,288,105.50	48.00%	48.88%
<i>Local:</i>					
Rent	\$27,000.00	\$11,580.00	\$15,420.00	42.89%	49.93%
Interest on Investment	\$6,000.00	\$1,579.01	\$4,420.99	26.32%	29.62%
Adult General Education Course	\$7,000.00	\$6,090.00	\$910.00	87.00%	27.78%
Postsecondary Vocational	\$1,245,865.00	\$428,627.54	\$817,237.46	34.40%	46.88%
Continuing Workforce Education	\$87,000.00	\$13,953.00	\$73,047.00	16.04%	16.74%
Capital Improvement Fees	\$58,310.00	\$23,576.30	\$34,733.70	40.43%	44.85%
Postsecondary Lab Fees	\$426,055.00	\$137,595.50	\$288,459.50	32.30%	59.65%
Lifelong Learning Fees	\$10,000.00	\$0.00	\$10,000.00	0.00%	6.25%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$128,390.00	\$41,128.21	\$87,261.79	32.03%	50.57%
Other Student Fees	\$441,880.00	\$156,809.48	\$285,070.52	35.49%	63.11%
Preschool Program Fees	\$134,494.00	\$44,186.80	\$90,307.20	32.85%	29.06%
Other Schools Courses Classes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charge for Sales	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc / Unbilled Revenue	\$219,959.17	\$98,628.92	\$121,330.25	44.84%	39.37%
Prior Year Refunds/Write-Off	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$2,791,953.17	\$963,754.76	\$1,828,198.41	34.52%	46.17%
Total Revenue	\$7,192,483.17	\$3,076,549.26	\$4,115,933.91	42.77%	47.97%
<i>Other Financing Sources - Transfers In</i>					
Nonspendable Fund Balance	\$24,796.00	\$0.00	\$24,796.00	0.00%	0.00%
Assigned Fund Balance	\$3,033,427.00	\$0.00	\$3,033,427.00	0.00%	0.00%
Fund Balance - July 1, 2021	\$3,058,223.00	\$0.00	\$3,058,223.00	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$10,250,706.17	\$3,076,549.26	\$10,232,379.91	30.01%	34.77%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2021</u>	<u>Encumbrances as of 12/31/2021</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$3,052,717.36	\$1,293,414.46	\$880,715.81	\$878,587.09	71.22%	68.53%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,376,789.00	\$633,362.93	\$668,982.13	\$74,443.94	94.59%	93.36%
Instruction & Curriculum Development	\$242,255.15	\$121,535.05	\$121,154.41	(\$434.31)	100.18%	97.51%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction Related Technology	\$66,174.00	\$26,025.67	\$0.00	\$40,148.33	39.33%	98.00%
School Administration	\$839,353.00	\$385,902.62	\$348,992.32	\$104,458.06	87.55%	91.95%
Facilities Acquisition & Construction	\$294,211.66	\$117,987.81	\$163,128.43	\$13,095.42	95.55%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Student Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$1,083,646.00	\$552,772.49	\$197,868.13	\$333,005.38	69.27%	71.96%
Maintenance of Plant	\$158,163.00	\$72,368.14	\$78,244.77	\$7,550.09	95.23%	95.95%
Community Services	\$322,930.00	\$199,200.72	\$92,149.71	\$31,579.57	90.22%	54.33%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$7,436,239.17	\$3,402,569.89	\$2,551,235.71	\$1,482,433.57	80.06%	78.32%
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$24,796.00	\$0.00	\$0.00	\$24,796.00	0.00%	0.00%
Assigned Fund Balance	\$2,789,671.00	\$0.00	\$0.00	\$2,789,671.00	0.00%	0.00%
Fund Balance/Contribution - July 1, 2022	\$2,814,467.00	\$0.00	\$0.00	\$2,814,467.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$10,250,706.17	\$3,402,569.89	\$2,551,235.71	\$4,296,900.57	58.08%	57.37%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

BUDGET SUMMARY - DEBT SERVICE

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2021-22	2020-21
Federal	\$745,347.20	\$745,347.20	\$372,673.60	50.00%	50.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,582,250.00	\$5,582,250.00	\$346,080.95	6.20%	7.75%
Total Revenue	\$6,327,597.20	\$6,327,597.20	\$718,754.55	11.36%	12.71%
Transfers In	\$16,270,866.77	\$16,270,866.77	\$4,457,582.01	27.40%	9.94%
Premium on Sale of Bonds	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Fund Balance	\$14,604,277.12	\$14,604,277.12	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$37,202,741.09	\$37,202,741.09	\$5,176,336.56	13.91%	9.43%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2021-22	2020-21
Redemption of Principal	\$12,520,000.00	\$12,520,000.00	\$4,460,000.00	35.62%	23.90%
Interest	\$9,123,287.50	\$9,123,287.50	\$4,617,393.75	50.61%	53.42%
Dues, Fees and Issuance Costs	\$14,000.00	\$14,000.00	\$10,650.00	76.07%	111.80%
Refunded Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$21,657,287.50	\$21,657,287.50	\$9,088,043.75	41.96%	34.39%
Transfer Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$15,545,453.59	\$15,545,453.59	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$37,202,741.09	\$37,202,741.09	\$9,088,043.75	24.43%	19.62%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

DEBT SERVICE FUND

Revenue Source:	Budget	Revenue as of 12/31/2021	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal:</i>					
IRS Interest Subsidy	\$745,347.20	\$372,673.60	\$372,673.60	50.00%	50.00%
Total Federal	\$745,347.20	\$372,673.60	\$372,673.60	50.00%	50.00%
<i>State:</i>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<i>Local:</i>					
I & S Taxes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$6,164.27	(\$6,164.27)	0.00%	0.00%
School District Local Sales Tax	\$5,582,250.00	\$339,916.68	\$5,242,333.32	6.09%	7.41%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$5,582,250.00	\$346,080.95	\$5,236,169.05	6.20%	7.75%
Total Revenue	\$6,327,597.20	\$718,754.55	\$5,608,842.65	11.36%	12.71%
Transfers in from Capital Projects	\$16,270,866.77	\$4,457,582.01	\$11,813,284.76	27.40%	9.94%
Premium on Sale of Bonds	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Total Revenue and Transfers	\$22,598,463.97	\$5,176,336.56	\$17,422,127.41	22.91%	17.93%
Fund Balance - July 1, 2021	\$14,604,277.12	\$0.00	\$14,604,277.12	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$37,202,741.09	\$5,176,336.56	\$32,026,404.53	13.91%	9.43%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2021</u>	<u>Encumbrances as of 12/31/2021</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Redemption of Principal	\$12,520,000.00	\$4,460,000.00	\$0.00	\$8,060,000.00	35.62%	23.90%
Interest	\$9,123,287.50	\$4,617,393.75	\$0.00	\$4,505,893.75	50.61%	53.42%
Dues, Fees and Issuance Costs	\$14,000.00	\$10,650.00	\$0.00	\$3,350.00	76.07%	111.80%
Payments to Refunded Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$21,657,287.50	\$9,088,043.75	\$0.00	\$12,569,243.75	41.96%	34.39%
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - July 1, 2021	\$15,545,453.59	\$0.00	\$0.00	\$15,545,453.59	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$37,202,741.09	\$9,088,043.75	\$0.00	\$28,114,697.34	24.43%	19.62%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

BUDGET SUMMARY - CAPITAL PROJECTS

Revenue Source:	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2021-22	2020-21
CO&DS Distributed to Districts	\$1,342,848.00	\$1,342,848.00	\$0.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$18,112,261.00	\$53,392,265.00	\$30,168,473.96	56.50%	310.87%
District Local Sales Tax	\$53,392,265.00	\$18,112,261.00	\$11,335,484.40	62.58%	15.66%
Impact Fees & Gas Tax Refunds	\$12,000,000.00	\$12,000,000.00	\$9,114,856.91	75.96%	77.39%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$5,988,810.52	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$120,797.74	80.53%	186.16%
Total Revenue	\$84,997,374.00	\$84,997,374.00	\$56,728,423.53	66.74%	78.06%
Transfer from General Fund	\$0.00	\$0.00	\$84,674.58	0.00%	0.00%
Other Financing Sources	\$3,287,349.00	\$3,287,349.00	\$0.00	0.00%	94.36%
Fund Balance	\$274,007,677.00	\$274,007,677.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$362,292,400.00	\$362,292,400.00	\$56,813,098.11	15.68%	29.36%

Appropriations and Expenditures/Encumbrances by Object:	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2021-22	2020-21
Library Books	\$606,936.00	\$606,936.00	\$551,674.56	90.90%	43.47%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$239,738,712.00	\$239,738,712.00	\$64,306,541.76	26.82%	59.11%
Furniture, Fixtures, and Equipment	\$25,535,687.00	\$25,535,687.00	\$13,600,614.36	53.26%	54.97%
Motor Vehicles/Buses	\$6,576,997.00	\$6,576,997.00	\$5,513,769.00	83.83%	94.74%
Land	\$18,368.00	\$18,368.00	\$0.00	0.00%	7.49%
Improvements Other Than Buildings	\$12,239,779.00	\$12,239,779.00	\$4,018,320.85	32.83%	37.47%
Remodeling and Renovations	\$48,691,975.00	\$48,691,975.00	\$18,880,470.99	38.78%	26.91%
Computer Software	\$161,887.00	\$161,887.00	\$820,937.74	507.11%	27.85%
Redemption of Principal and Interest	\$3,287,349.00	\$3,287,349.00	\$84,674.58	2.58%	3.81%
Dues & Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$336,857,690.00	\$336,857,690.00	\$107,777,003.84	31.99%	53.84%
Transfers Out	\$25,227,354.00	\$25,227,354.00	\$10,211,394.59	40.48%	29.53%
Fund Balance	\$207,356.00	\$207,356.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$362,292,400.00	\$362,292,400.00	\$117,988,398.43	32.57%	52.20%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

CAPITAL PROJECTS FUND

Revenue Source:	Budget	Revenue as of 12/31/2021	Balance	Percent Collected	
				Current Year	Prior Year
CO&DS Distributed to District	\$1,342,848.00	\$0.00	\$1,342,848.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$53,392,265.00	\$30,168,473.96	\$23,223,791.04	56.50%	310.87%
District Local Sales Tax	\$18,112,261.00	\$11,335,484.40	\$6,776,776.60	62.58%	15.66%
Impact Fees	\$12,000,000.00	\$9,114,856.91	\$2,885,143.09	75.96%	77.39%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$5,988,810.52	(\$5,988,810.52)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$120,797.74	\$29,202.26	80.53%	186.16%
Total Revenue	\$84,997,374.00	\$56,728,423.53	\$28,268,950.47	66.74%	78.06%
Transfer from General Fund	\$0.00	\$84,674.58	(\$84,674.58)	0.00%	0.00%
Other Financing Sources	\$3,287,349.00	\$0.00	\$3,287,349.00	0.00%	94.36%
Total Revenue and Other Financing Sources	\$88,284,723.00	\$56,813,098.11	\$31,556,299.47	64.35%	85.48%
Fund Balance - July 1, 2021	\$274,007,677.00	\$0.00	\$274,007,677.00	0.00%	0.00%
Total Revenue, Other Financing Sources and Fund Balance	\$362,292,400.00	\$56,813,098.11	\$305,563,976.47	15.68%	29.36%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2021</u>	<u>Encumbrances as of 12/31/2021</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$606,936.00	\$489,447.19	\$62,227.37	\$55,261.44	90.90%	43.47%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$239,738,712.00	\$30,360,516.36	\$33,946,025.40	\$175,432,170.24	26.82%	59.11%
Furniture, Fixtures, and Equipment	\$25,535,687.00	\$9,590,078.19	\$4,010,536.17	\$11,935,072.64	53.26%	54.97%
Motor Vehicles/Buses	\$6,576,997.00	\$102,457.00	\$5,411,312.00	\$1,063,228.00	83.83%	94.74%
Land	\$18,368.00	\$0.00	\$0.00	\$18,368.00	0.00%	7.49%
Improvements Other Than Buildings	\$12,239,779.00	\$2,148,497.10	\$1,869,823.75	\$8,221,458.15	32.83%	37.47%
Remodeling and Renovations	\$48,691,975.00	\$7,493,292.36	\$11,387,178.63	\$29,811,504.01	38.78%	26.91%
Computer Software	\$161,887.00	\$83,937.74	\$737,000.00	(\$659,050.74)	507.11%	27.85%
Redemption of Principal and Interest	\$3,287,349.00	\$84,674.58	\$0.00	\$3,202,674.42	2.58%	3.81%
Dues & Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$336,857,690.00	\$50,352,900.52	\$57,424,103.32	\$229,080,686.16	31.99%	53.84%
Transfer to General Fund	\$5,669,138.00	\$5,669,138.00	\$0.00	\$0.00	100.00%	100.00%
Transfers to Debt Service	\$16,270,867.00	\$4,457,582.01	\$0.00	\$11,813,284.99	27.40%	9.94%
Interfund Transfer (LCIF to RAN)	\$3,287,349.00	\$84,674.58	\$0.00	\$3,202,674.42	2.58%	3.81%
Fund Balance - July 1, 2021	\$207,356.00	\$0.00	\$0.00	\$207,356.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$362,292,400.00	\$60,564,295.11	\$57,424,103.32	\$244,304,001.57	32.57%	52.20%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

BUDGET SUMMARY - FOOD SERVICE

Revenue Source:	Original Budgeted <u>Revenue Allotments</u>	Budgeted <u>Revenue Allotments</u>	Revenues <u>Received</u>	Percent of Budgeted Revenue Allotments	
				<u>2021-22</u>	<u>2020-21</u>
				Federal	\$0.00
Federal Through State	\$12,677,747.00	\$12,677,747.00	\$7,726,621.29	60.95%	54.10%
State	\$36,750.00	\$36,750.00	\$0.00	0.00%	0.00%
Local	\$5,400,000.00	\$5,550,000.00	\$4,033,636.67	72.68%	25.05%
Total Revenue	\$18,114,497.00	\$18,264,497.00	\$11,760,257.96	64.39%	36.15%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$7,039,151.00	\$7,039,151.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$25,153,648.00	\$25,303,648.00	\$11,760,257.96	46.48%	31.15%

Appropriations and Expenditures/Encumbrances by Object:	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	Percent of Budgeted Expense Allotments	
				<u>2021-22</u>	<u>2020-21</u>
				Salaries	\$5,800,000.00
Employee Benefits	\$3,145,000.00	\$3,145,000.00	\$2,662,954.65	84.67%	95.73%
Purchased Services	\$349,750.00	\$364,750.00	\$196,871.75	53.97%	85.70%
Energy Services	\$125,500.00	\$125,500.00	\$97,408.61	77.62%	83.51%
Materials & Supplies	\$7,233,247.00	\$7,348,747.00	\$4,843,318.01	65.91%	61.95%
Capital Outlay	\$562,500.00	\$547,500.00	\$134,921.36	24.64%	51.79%
Other Expenses	\$25,000.00	\$28,000.00	\$14,682.18	52.44%	4.53%
Total Appropriations, Expenditures, and Encumbrances	\$17,240,997.00	\$17,359,497.00	\$13,144,145.72	75.72%	77.02%
Transfers	\$500,000.00	\$500,000.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$7,412,651.00	\$7,444,151.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$25,153,648.00	\$25,303,648.00	\$13,144,145.72	51.95%	65.68%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

FOOD SERVICE FUND

Revenue Source:	Budget	Revenue as of 12/31/2021	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal:</i>					
Misc Federal Direct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Federal	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<i>Federal through State:</i>					
National School Lunch Act	\$0.00	\$0.00	\$0.00	0.00%	14.77%
After School Snack Reimbursement	\$0.00	\$15,596.00	(\$15,596.00)	0.00%	0.00%
U.S.D.A. Donated Food	\$777,747.00	\$133.24	\$777,613.76	0.02%	0.00%
Summer Food Service Program	\$11,900,000.00	\$7,710,892.05	\$4,189,107.95	64.80%	2515.80%
Total Federal through State	\$12,677,747.00	\$7,726,621.29	\$4,951,125.71	60.95%	54.10%
<i>State:</i>					
School Breakfast Supplement	\$14,500.00	\$0.00	\$14,500.00	0.00%	0.00%
School Lunch Supplement	\$22,250.00	\$0.00	\$22,250.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$36,750.00	\$0.00	\$36,750.00	0.00%	0.00%
<i>Local:</i>					
Food Service Sales	\$5,350,000.00	\$4,015,657.46	\$1,334,342.54	75.06%	24.07%
Misc Local, including Interest	\$200,000.00	\$17,979.21	\$182,020.79	8.99%	60.27%
Total Local	\$5,550,000.00	\$4,033,636.67	\$1,516,363.33	72.68%	25.05%
Total Revenue	\$18,264,497.00	\$11,760,257.96	\$6,504,239.04	64.39%	36.15%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2021	\$7,039,151.00	\$0.00	\$7,039,151.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$25,303,648.00	\$11,760,257.96	\$13,543,390.04	46.48%	31.15%

ST. JOHNS COUNTY SCHOOL DISTRICT
 FINANCIAL REPORT
 AS OF 12/31/2021

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2021</u>	<u>Encumbrances as of 12/31/2021</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$5,800,000.00	\$2,400,434.28	\$2,793,554.88	\$606,010.84	89.55%	94.65%
Employee Benefits	\$3,145,000.00	\$1,185,394.08	\$1,477,560.57	\$482,045.35	84.67%	95.73%
Purchased Services	\$364,750.00	\$76,101.12	\$120,770.63	\$167,878.25	53.97%	85.70%
Energy Services	\$125,500.00	\$26,386.39	\$71,022.22	\$28,091.39	77.62%	83.51%
Materials & Supplies	\$7,348,747.00	\$3,641,954.01	\$1,201,364.00	\$2,505,428.99	65.91%	61.95%
Capital Outlay	\$547,500.00	\$72,385.13	\$62,536.23	\$412,578.64	24.64%	51.79%
Other Expenses	\$28,000.00	\$14,682.18	\$0.00	\$13,317.82	52.44%	4.53%
Total Appropriations, Expenditures, and Encumbrances	\$17,359,497.00	\$7,417,337.19	\$5,726,808.53	\$4,215,351.28	75.72%	77.02%
Transfers Out	\$500,000.00	\$0.00	\$0.00	\$500,000.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2021	\$7,444,151.00	\$0.00	\$0.00	\$7,444,151.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$25,303,648.00	\$7,417,337.19	\$5,726,808.53	\$12,159,502.28	51.95%	65.68%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

BUDGET SUMMARY - FEDERAL PROJECTS

Revenue Source:	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2021-22	2020-21
Federal Direct	\$1,237,699.00	\$2,554,585.63	\$1,217,543.15	47.66%	70.42%
Federal Through State	\$18,923,437.00	\$22,961,523.41	\$8,869,205.79	38.63%	36.61%
Total Revenue	\$20,161,136.00	\$25,516,109.04	\$10,086,748.94	39.53%	39.66%

Appropriations and Expenditures/Encumbrances by Function:	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2021-22	2020-21
Instruction	\$7,386,564.52	\$9,771,596.97	\$6,777,511.77	69.36%	67.46%
<i>Instructional Support Services:</i>					
Student Support Services	\$5,011,661.15	\$5,345,917.58	\$4,111,030.09	76.90%	73.72%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$3,443,942.85	\$4,023,269.89	\$3,015,563.55	74.95%	81.23%
Instructional Staff Training	\$2,386,799.90	\$3,341,465.01	\$1,993,860.87	59.67%	56.15%
Instruction Related Technology	\$0.00	\$26,991.66	\$26,991.66	100.00%	0.00%
General Administration	\$831,377.83	\$915,976.53	\$344,590.83	37.62%	29.54%
School Administration	\$0.00	\$66,970.94	\$9,432.53	14.08%	38.14%
Facilities Acquisition & Construction	\$10,000.00	\$156,313.69	\$135,101.69	86.43%	7.27%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$65,569.75	\$75,344.80	\$83,592.64	110.95%	76.70%
Student Transportation Services	\$86,120.00	\$190,330.19	\$119,052.14	62.55%	52.27%
Operation of Plant	\$794,100.00	\$901,259.51	\$527,733.61	58.56%	8.63%
Maintenance of Plant	\$40,000.00	\$20,369.64	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$105,000.00	\$680,302.63	\$531,115.81	78.07%	673.88%
Total Instructional and Support Services	\$20,161,136.00	\$25,516,109.04	\$17,675,577.19	69.27%	71.13%

**ST JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

FEDERAL PROJECTS

Revenue Source:	Budget	Revenue as of 12/31/2021	Balance	Percent Collected	
				Current Year	Prior Year
Headstart	\$1,333,350.13	\$508,485.91	\$824,864.22	38.14%	32.79%
Pell Grants	\$0.00	\$409,436.00	(\$409,436.00)	0.00%	0.00%
Other Federal Direct	\$1,221,235.50	\$299,621.24	\$921,614.26	24.53%	31.94%
Total Federal Direct	\$2,554,585.63	\$1,217,543.15	\$1,337,042.48	47.66%	70.42%
<i>Federal Through State:</i>					
Vocational Education Acts	\$465,419.31	\$193,933.64	\$271,485.67	41.67%	29.79%
Workforce Innovation & Opportunity Act	\$550,000.00	\$209,522.33	\$340,477.67	38.09%	35.94%
Individuals With Disabilities Education Act	\$7,887,471.13	\$2,860,607.64	\$5,026,863.49	36.27%	34.11%
Elementary and Secondary Ed Act, Title 1	\$4,208,102.40	\$1,193,920.46	\$3,014,181.94	28.37%	29.39%
Language Instruction - Title III	\$75,849.00	\$19,511.91	\$56,337.09	25.72%	30.32%
Safe & Drug-Free Schools - Title IV	\$270,835.95	\$103,896.06	\$166,939.89	38.36%	30.35%
Adult General Education	\$320,168.00	\$96,650.59	\$223,517.41	30.19%	37.56%
Teacher and Principal Training - Title II	\$918,213.55	\$380,469.45	\$537,744.10	41.44%	40.08%
Education Stabilization Funds - K-12	\$8,173,501.17	\$3,755,457.48	\$4,418,043.69	45.95%	51.29%
Education Stabilization Funds - Workforce	\$0.00	\$0.00	\$0.00	0.00%	22.42%
Other Federal Through State	\$91,962.90	\$55,236.23	\$36,726.67	60.06%	56.30%
Total Federal Through State	\$22,961,523.41	\$8,869,205.79	\$14,092,317.62	38.63%	36.61%
Total Revenue	\$25,516,109.04	\$10,086,748.94	\$15,429,360.10	39.53%	39.66%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 12/31/2021**

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2021</u>	<u>Encumbrances as of 12/31/2021</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,771,596.97	\$4,309,677.13	\$2,467,834.64	\$2,994,085.20	69.36%	67.46%
<i>Instructional Support Services:</i>						
Student Support Services	\$5,345,917.58	\$1,639,161.80	\$2,471,868.29	\$1,234,887.49	76.90%	73.72%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$4,023,269.89	\$1,385,697.72	\$1,629,865.83	\$1,007,706.34	74.95%	81.23%
Instructional Staff Training	\$3,341,465.01	\$1,376,846.94	\$617,013.93	\$1,347,604.14	59.67%	56.15%
Instruction Related Technology	\$26,991.66	\$26,991.66	\$0.00	\$0.00	100.00%	0.00%
General Administration	\$915,976.53	\$344,590.83	\$0.00	\$571,385.70	37.62%	29.54%
School Administration	\$66,970.94	\$7,674.53	\$1,758.00	\$57,538.41	14.08%	38.14%
Facilities Acquisition & Construction	\$156,313.69	\$102,017.47	\$33,084.22	\$21,212.00	86.43%	7.27%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$75,344.80	\$48,465.86	\$35,126.78	(\$8,247.84)	110.95%	76.70%
Student Transportation Services	\$190,330.19	\$119,052.14	\$0.00	\$71,278.05	62.55%	52.27%
Operation of Plant	\$901,259.51	\$263,156.56	\$264,577.05	\$373,525.90	58.56%	8.63%
Maintenance of Plant	\$20,369.64	\$0.00	\$0.00	\$20,369.64	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$680,302.63	\$463,416.30	\$67,699.51	\$149,186.82	78.07%	673.88%
Total Instructional and Support Services	\$25,516,109.04	\$10,086,748.94	\$7,588,828.25	\$7,840,531.85	69.27%	71.13%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
For the Period Ending 12/31/2021**

INTERNAL ACCOUNTS

Facility	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (9) (10) INVESTMENTS		
	Beginning Balance	Received To Date	Expended To Date	Ending Balance	Idle Cash Target	Accts Payable (3 Months)	Funds Available to Invest	PFIC (A)	Money Market (B)	CD (C)
Crookshank	\$24,286.10	109,146.30	86,914.27	\$46,518.13	\$100,000.00	\$0.00	\$0.00	\$46,518.13		
Cunningham Creek	\$43,401.20	209,045.36	169,265.73	\$83,180.83	\$100,000.00	\$0.00	\$0.00	\$83,180.83		
Durbin Creek	\$73,819.05	267,750.30	222,752.38	\$118,816.97	\$100,000.00	\$0.00	\$18,816.97	\$118,816.97		
Hartley	\$86,650.86	76,116.41	63,117.02	\$99,650.25	\$100,000.00	\$0.00	\$0.00	\$99,650.25		
Hickory Creek	\$40,390.26	161,080.71	130,807.43	\$70,663.54	\$100,000.00	\$0.00	\$0.00	\$70,663.54		
Jullington Creek	\$60,202.07	255,910.53	221,223.41	\$94,889.19	\$100,000.00	\$63,021.84	\$0.00	\$81,788.54		\$13,100.65
Ketterlinus	\$46,032.00	115,480.29	106,115.51	\$55,396.78	\$100,000.00	\$21,730.50	\$0.00	\$55,396.78		
Ocean Palms	\$19,662.20	123,407.29	111,541.82	\$31,527.67	\$100,000.00	\$0.00	\$0.00	\$31,527.67		
Osceola	\$41,107.27	67,332.35	60,944.06	\$47,495.56	\$100,000.00	\$0.00	\$0.00	\$47,495.56		
Otis A. Mason	\$55,847.53	151,101.97	128,796.08	\$78,153.42	\$100,000.00	\$0.00	\$0.00	\$78,153.42		
Palencia Elementary	\$62,445.47	85,242.47	94,627.86	\$53,060.08	\$100,000.00	\$0.00	\$0.00	\$53,060.08		
Picolata Crossing Elementary	\$34,235.98	31,648.08	18,171.95	\$47,712.11	\$100,000.00	\$0.00	\$0.00	\$47,712.11		
PVPV / Rawlings	\$61,093.93	298,267.17	251,396.50	\$107,964.60	\$100,000.00	\$0.00	\$7,964.60	\$107,964.60		
R. B. Hunt	\$81,976.24	140,704.78	71,895.33	\$150,785.69	\$100,000.00	\$63,174.75	\$0.00	\$150,785.69		
South Woods	\$41,960.61	55,255.63	44,274.43	\$52,941.81	\$100,000.00	\$0.00	\$0.00	\$52,941.81		
Timberlin Creek	\$193,853.83	364,162.63	263,774.84	\$294,241.62	\$100,000.00	\$118.05	\$194,123.57	\$294,241.62		
Wards Creek	\$67,223.31	163,325.90	159,951.02	\$70,598.19	\$100,000.00	\$0.00	\$0.00	\$70,598.19		
Webster Elementary	\$43,270.29	21,750.00	28,220.65	\$36,799.64	\$100,000.00	\$0.00	\$0.00	\$36,799.64		
Subtotal - Elementary Schools	\$1,077,458.20	\$2,696,728.17	\$2,233,790.29	\$1,540,396.08		\$148,045.14	\$220,905.14	\$1,527,295.43	\$0.00	\$13,100.65
Freedom Crossing Academy	\$70,439.03	82,521.78	58,536.94	\$94,423.87	\$100,000.00	\$150.00	\$0.00	\$94,423.87		
Liberty Pines Academy	\$96,076.33	321,121.58	282,212.08	\$134,985.83	\$100,000.00	\$0.00	\$34,985.83	\$134,985.83		
Mill Creek Academy	\$56,360.93	192,905.26	151,013.24	\$98,252.95	\$100,000.00	\$0.00	\$0.00	\$98,252.95		
Palm Valley Academy	\$57,536.84	248,585.28	221,502.95	\$84,619.17	\$100,000.00	\$0.00	\$0.00	\$84,619.17		
Patriot Oaks Academy	\$52,078.71	258,616.37	222,972.92	\$87,722.16	\$100,000.00	\$0.00	\$0.00	\$87,722.16		
Pine Island Academy	\$7,188.92	44,994.98	30,252.82	\$21,931.08	\$100,000.00	\$0.00	\$0.00	\$21,931.08		
Valley Ridge Academy	\$111,257.95	279,916.55	165,494.57	\$225,679.93	\$100,000.00	\$0.00	\$125,679.93	\$225,679.93		
Subtotal - K-8 Schools	\$450,938.71	\$1,428,661.80	\$1,131,985.52	\$747,614.99		\$150.00	\$160,665.76	\$747,614.99	\$0.00	\$0.00
Fruit Cove Middle	\$96,996.49	64,465.30	40,987.27	\$120,474.52	\$100,000.00	\$0.00	\$20,474.52	\$120,474.52		
Alice B. Landrum Middle	\$107,618.02	57,397.93	36,406.11	\$128,609.84	\$100,000.00	\$0.00	\$28,609.84	\$128,609.84		
Pacetti Bay Middle	\$80,872.43	83,459.86	43,930.63	\$120,401.66	\$100,000.00	\$0.00	\$20,401.66	\$120,401.66		
Gamble Rogers Middle	\$55,314.80	7,694.81	9,556.00	\$53,453.61	\$100,000.00	\$0.00	\$0.00	\$53,453.61		
R.J. Murray Middle	\$26,643.90	27,648.19	16,243.48	\$38,048.61	\$100,000.00	\$0.00	\$0.00	\$38,048.61		
Sebastian Middle	\$47,376.84	31,325.95	32,994.40	\$45,708.39	\$100,000.00	\$2,360.70	\$0.00	\$45,708.39		
Switzerland Point Middle	\$152,480.28	86,706.60	69,627.87	\$169,559.01	\$100,000.00	\$0.00	\$69,559.01	\$169,559.01		
Subtotal - Middle Schools	\$567,302.76	\$358,698.64	\$249,745.76	\$676,255.64		\$2,360.70	\$139,045.03	\$676,255.64	\$0.00	\$0.00
Allen D. Nease High	\$683,819.46	545,724.24	384,127.83	\$845,415.87	\$100,000.00	\$0.00	\$745,415.87	\$845,415.87		
Bartram Trail High	\$479,227.04	537,195.64	430,690.80	\$585,731.88	\$100,000.00	\$0.00	\$485,731.88	\$585,731.88		
Creekside High	\$571,974.95	537,650.10	290,764.11	\$818,860.94	\$100,000.00	\$0.00	\$718,860.94	\$818,860.94		
Pedro Menendez High	\$225,800.05	153,075.93	97,004.89	\$281,871.09	\$100,000.00	\$0.00	\$181,871.09	\$281,871.09		
Ponte Vedra High	\$450,065.43	281,174.57	206,816.37	\$524,423.63	\$100,000.00	\$0.00	\$424,423.63	\$524,423.63		
St Augustine High	\$176,768.47	300,266.33	175,809.52	\$301,225.28	\$100,000.00	\$0.00	\$201,225.28	\$301,225.28		
Toci Creek High School	\$54,650.43	273,613.99	182,688.91	\$145,575.51	\$100,000.00	\$1,200.00	\$44,375.51	\$145,575.51		
Subtotal - High Schools	\$2,642,305.83	\$2,628,700.80	\$1,767,902.43	\$3,503,104.20		\$1,200.00	\$2,801,904.20	\$3,503,104.20	\$0.00	\$0.00
District Designated Accounts	\$361,349.29	167,033.44	123,490.09	\$404,892.64	\$100,000.00	\$0.00	\$304,892.64	\$404,892.64		
First Coast Technical College	\$22,426.96	667.30	3,031.48	\$20,062.78	\$100,000.00	\$0.00	\$0.00	\$20,062.78		
Gaines Alternative & Transition Programs	\$28,690.74	25.43	2,125.96	\$26,590.21	\$100,000.00	\$0.00	\$0.00	\$26,590.21		
St. Johns Technical H.S.	\$34,584.98	10,087.42	6,385.37	\$38,287.03	\$100,000.00	\$0.00	\$0.00	\$38,287.03		
Subtotal - Tech H.S. & Programs	\$447,051.97	\$177,813.59	\$135,032.90	\$489,832.66		\$0.00	\$304,892.64	\$489,832.66	\$0.00	\$0.00
Total K-12	\$5,185,057.47	\$7,290,603.00	\$5,518,456.90	\$6,957,203.57		\$151,605.84	\$3,627,412.77	\$6,944,102.92	\$0.00	\$13,100.65

Ending Balance (4) less Idle Cash Target (5) less 3 months of Accounts Payable (6) = Funds Available to Invest (7)

- (A) Public Funds Interest Checking (PFIC) = .18%
- (B) Money Market rate = .07
- (C) 6 month CD rate = .75