

ST. JOHNS COUNTY
SCHOOL DISTRICT
Department of Accounting

2024-2025 ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2025

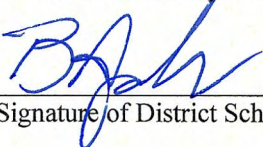
Report of Financial Data to the Commissioner of Education (ESE 348)

**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, 2025**

Email completed form to:
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or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2025, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 11, 2025.



Signature of District School Superintendent

September 11, 2025

Signature Date

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, 2025

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	311,506.98
Miscellaneous Federal Direct	3199	1,080.00
Total Federal Direct	3100	312,586.98
<i>Federal Through State and Local:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	697,929.45
Total Federal Through State and Local	3200	697,929.45
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	187,155,714.00
Workforce Development	3315	4,539,130.00
Workforce Development Capitalization Incentive Grant	3316	3,195,912.73
Workforce Education Performance Incentives	3317	321,288.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	33,894.75
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	206,750.00
State Forest Funds	3342	
State License Tax	3343	71,197.66
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	49,206,486.00
Florida School Recognition Funds	3361	5,900,254.00
Voluntary Prekindergarten Program	3371	1,150,450.92
Preschool Projects	3372	36,375.15
<i>Other State:</i>		
Reading Programs	3373	316,162.00
Full-Service Schools Program	3378	160,078.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,044,884.82
Total State	3300	254,338,578.03
<i>Local:</i>		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	215,464,048.67
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	211,743.48
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	2,495,820.87
Interest on Investments	3431	3,169,544.14
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	289,018.24
Gifts, Grants and Bequests	3440	1,309,356.48
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	17,270.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,255,415.51
Continuing Workforce Education Course Fees	3463	10,186.00
Capital Improvement Fees	3464	59,253.83
Postsecondary Lab Fees	3465	767,727.65
Lifelong Learning Fees	3466	4,465.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	118,343.53
Other Student Fees	3469	483,894.57
<i>Other Fees:</i>		
Preschool Program Fees	3471	832,604.25
Prekindergarten Early Intervention Fees	3472	262,767.58
School-Age Child Care Fees	3473	5,926,483.03
Other Schools, Courses and Classes Fees	3479	592,733.86
<i>Miscellaneous Local:</i>		
Bus Fees	3491	95,734.47
Transportation Services Rendered for School Activities	3492	688,229.17
Sale of Junk	3493	140,296.78
Receipt of Federal Indirect Cost Rate	3494	594,773.75
Other Miscellaneous Local Sources	3495	4,187,369.92
Refunds of Prior Year's Expenditures	3497	13,706.05
Collections for Lost, Damaged and Sold Textbooks	3498	10,623.28
Receipt of Food Service Indirect Costs	3499	237,731.46
Total Local	3400	239,239,141.57
Total Revenues	3100	290,895,336.03

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, 2025

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	187,871,197.15	72,618,980.16	13,137,218.07	46,854.16	9,963,131.35	2,185,784.99	6,964,693.97	292,787,859.85
Student Support Services	6100	22,872,509.75	9,216,381.33	7,659,289.51		143,256.31	16,648.30	3,931.22	39,912,016.42
Instructional Media Services	6200	4,451,894.19	1,880,927.15	86,446.53	2,038.46	132,460.19	140,572.45	28,116.26	6,722,455.23
Instruction and Curriculum Development Services	6300	6,929,030.28	2,490,296.30	166,004.04		22,064.73	4,017.57	5,501.91	9,616,914.83
Instructional Staff Training Services	6400	4,040,842.94	1,533,445.71	395,402.43		11,155.09	342.36	112,050.29	6,093,238.82
Instruction-Related Technology	6500	4,878,711.49	1,827,094.49	5,335,222.79	3,762.62	872.80	79.99		12,045,744.18
Board	7100	301,221.02	140,761.39	468,760.94		1,745.67		23,749.00	936,238.02
General Administration	7200	704,004.71	320,529.93	40,462.47		2,857.54		21,420.00	1,089,274.65
School Administration	7300	21,381,526.09	7,918,566.99	601,884.70		264,637.95	140,626.19	126,867.19	30,434,109.11
Facilities Acquisition and Construction	7410	1,363,084.62	514,155.98	8,478,287.08	5,800.05	4,200.94	1,304,365.09	179,100.97	11,848,994.73
Fiscal Services	7500	1,504,018.90	579,101.94	271,027.65		15,693.40	4,977.01	165,182.06	2,540,000.96
Food Services	7600	14,355.03	3,824.75						18,179.78
Central Services	7700	3,325,887.49	1,273,342.91	403,764.01	3,567.52	33,083.25	9,492.63	10,001.47	5,059,139.28
Student Transportation Services	7800	15,782,379.80	7,165,905.01	1,122,523.90	2,054,754.85	1,406,907.34	90,480.20	479,599.07	28,102,550.17
Operation of Plant	7900	14,140,711.81	6,683,370.99	12,131,501.87	8,035,602.16	1,635,392.89	470,274.92	582,271.55	43,679,126.19
Maintenance of Plant	8100	5,750,531.18	2,307,189.40	938,698.60		860,816.82	496,454.84	1,405.00	10,482,739.78
Administrative Technology Services	8200	285,022.85	110,973.78	482,078.20		18,845.43	20,104.88	250.00	917,275.14
Community Services	9100	3,405,973.47	1,497,979.65	70,413.83		251,941.93	16,729.10	188,001.87	5,431,039.85
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						2,165,489.91		2,165,489.91
Debt Service: (Function 9200)									
Redemption of Principal	710							162,060.00	162,060.00
Interest	720							118,125.00	118,125.00
Total Expenditures		299,002,902.77	118,082,827.86	51,788,986.62	10,280,023.76	14,769,063.63	7,066,440.43	9,172,326.83	510,162,571.90
Excess (Deficiency) of Revenues Over Expenditures									(15,574,335.87)

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, 2025

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	490,953.09
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	18,010,341.00
From Special Revenue Funds	3640	2,800,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	20,810,341.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		21,301,294.09
Net Change In Fund Balance		5,726,958.22
Fund Balance, July 1, 2024	2800	51,676,914.06
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	6,590,753.63
Restricted Fund Balance	2720	4,099,261.20
Committed Fund Balance	2730	13,568,472.22
Assigned Fund Balance	2740	32,292,251.73
Unassigned Fund Balance	2750	853,133.50
Total Fund Balances, June 30, 2025	2700	57,403,872.28

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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, 2025

Exhibit K-2

FDOE Page 4

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	5,316,889.61
School Breakfast Reimbursement	3262	1,096,733.14
Afterschool Snack Reimbursement	3263	48,599.65
Child Care Food Program	3264	
USDA-Donated Commodities	3265	995,638.79
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	104,297.83
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	7,562,159.02
<i>State:</i>		
School Breakfast Supplement	3337	24,364.00
School Lunch Supplement	3338	43,084.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	67,448.00
<i>Local:</i>		
Interest on Investments	3431	587,989.22
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,978,985.36
Student Breakfasts	3452	135,165.05
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	11,271,458.65
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	260,274.36
Refunds of Prior Year's Expenditures	3497	1,862.00
Total Local	3400	16,235,734.64
Total Revenues	3000	23,865,341.66

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, 2025

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	6,525,070.12
Employee Benefits	200	3,499,083.70
Purchased Services	300	189,071.87
Energy Services	400	99,917.59
Materials and Supplies	500	10,077,837.28
Capital Outlay	600	257,296.00
Other	700	257,667.95
Other Capital Outlay (Function 9300)	600	827,500.55
Total Expenditures		21,733,445.06
Excess (Deficiency) of Revenues Over Expenditures		2,131,896.60
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	(2,800,000.00)
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(2,800,000.00)
Total Other Financing Sources (Uses)		(2,800,000.00)
Net Change in Fund Balance		(668,103.40)
Fund Balance, July 1, 2024	2800	13,589,386.83
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	750,634.89
Restricted Fund Balance	2720	12,170,648.54
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	12,921,283.43

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	1,304,306.63
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,439,543.00
Miscellaneous Federal Direct	3199	73,974.93
Total Federal Direct	3100	2,817,824.56
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	860,334.10
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	9,820,107.16
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	387,481.04
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	269,445.70
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	5,356,819.88
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,167,564.09
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	178,752.76
Twenty-First Century Schools - Title IV	3242	470,220.10
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	18,510,724.83
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
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	21,328,549.39

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, 2025

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	6,662,961.66	3,049,804.49	1,548,995.19		478,853.46	118,020.81	129,662.79	11,988,298.40
Student Support Services	6100	2,512,804.87	946,530.44	298,205.50		37,160.99	38,420.17		3,833,121.97
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	744,481.74	271,101.38	79,974.52		1,186.79		540.00	1,097,284.43
Instructional Staff Training Services	6400	956,621.60	243,092.26	368,435.00		33,536.11	1,716.00	90,131.92	1,693,532.89
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							570,902.70	570,902.70
School Administration	7300	1,522.89	821.90						2,344.79
Facilities Acquisition and Construction	7410						4,353.48		4,353.48
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	22,940.00	1,846.61	26,465.21					51,251.82
Student Transportation Services	7800			31,808.25				33,899.07	65,707.32
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	110,697.29	46,432.66	6,371.80		95,876.82		1,343,666.18	1,603,044.75
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						418,706.84		418,706.84
Total Expenditures		11,012,030.05	4,559,629.74	2,360,255.47	0.00	646,614.17	581,217.30	2,168,802.66	21,328,549.39
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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						
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2800		0.00						
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720		0.00						
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700		0.00						

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2025

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271					1,258,510.81	85,473.29	1,343,984.10
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273						2,400.00	2,400.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	1,258,510.81	87,873.29	1,346,384.10
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	1,258,510.81	87,873.29	1,346,384.10

ESE 348

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
 For the Fiscal Year Ended June 30, 2025

Exhibit K-4
 FDOE Page 9
 Fund 441

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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
<i>Capital Outlay:</i>									
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								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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							
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							

ESE 348

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2025

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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
<i>Capital Outlay:</i>									
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								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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						
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2800		0.00						
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720		0.00						
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700		0.00						

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2025

Exhibit K-4
FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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
<i>Capital Outlay:</i>									
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								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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						
<i>Transfers Out: (Function 9700)</i>									
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						0.00
Net Change in Fund Balance			0.00						0.00
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700		0.00						0.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2025

Exhibit K-4
FDOE Page 12
Fund 444

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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
<i>Capital Outlay:</i>									
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								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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							
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2025

Exhibit K-4
 FDOE Page 13
Fund 445

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	336,366.63	74,533.54	53,615.00		121,720.13	80,196.36		666,431.66
Student Support Services	6100	3,943.17	1,010.14						4,953.31
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	35,571.52	10,207.33						45,778.85
Instructional Staff Training Services	6400	121,433.28	9,775.56	7,309.48				1,669.83	140,188.15
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							23,138.58	23,138.58
School Administration	7300	18,000.00	1,449.00						19,449.00
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							17,042.53	17,042.53
Operation of Plant	7900						331,985.15		331,985.15
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						9,543.58		9,543.58
Total Expenditures		515,314.60	96,975.57	60,924.48	0.00	121,720.13	421,725.09	41,850.94	1,258,510.81
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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						
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2800		0.00						
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720		0.00						
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700		0.00						

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2025

Exhibit K-4
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000					1,226.53	60,881.71		62,108.24
Student Support Services	6100	12,090.59	3,620.72	4,679.49				928.62	21,319.42
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	1,857.88	142.12	1,200.00					3,200.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							732.47	732.47
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			513.16					513.16
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		13,948.47	3,762.84	6,392.65	0.00	1,226.53	60,881.71	1,661.09	87,873.29
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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							
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	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, 2025

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								0.00
<i>State:</i>									
Other Miscellaneous State Revenues	3399								
<i>Local:</i>									
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								21,793,692.00
Total Local	3400								21,793,692.00
Total Revenues	3000								21,793,692.00
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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							21,343,868.00	21,343,868.00
<i>Capital Outlay:</i>									
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	21,343,868.00	21,343,868.00
Excess (Deficiency) of Revenues over Expenditures									449,824.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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
<i>Transfers Out: (Function 9700)</i>									
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									449,824.00
Fund Balance, July 1, 2024	2800								7,519,559.00
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								7,969,383.00
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								

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, 2025

Exhibit K-6
FD0E Page 16
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 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
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							745,347.20	745,347.20
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
COARDS Withheld for SBE/COBI Bonds	3322	284,809.84							284,809.84
SBE/COBI Bond Interest	3326	876.27							876.27
Sales Tax Distribution (s. 212.20(6)(d)6 a, F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	285,686.11	0.00	0.00	0.00	0.00	0.00	0.00	285,686.11
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419						5,691,000.00		5,691,000.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						47,989.34	659,612.07	707,601.41
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	0.00	5,738,989.34	659,612.07	6,398,601.41
Total Revenues	3000	285,686.11	0.00	0.00	0.00	0.00	5,738,989.34	1,404,959.27	7,429,634.72
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	240,000.00					15,935,000.00		16,175,000.00
Interest	720	52,150.00					20,728,873.25	790,400.00	21,571,423.25
Deas and Fees	730	48.70					29,246.32	3,750.00	33,045.02
Other Debt Service	791								0.00
Total Expenditures		292,198.70	0.00	0.00	0.00	0.00	36,693,119.57	794,150.00	37,779,468.27
Excess (Deficiency) of Revenues Over Expenditures		(6,512.59)	0.00	0.00	0.00	0.00	(30,954,130.23)	610,809.27	(30,349,833.55)
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								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								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 Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						31,055,850.30	239,527.15	31,295,377.45
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	31,055,850.30	239,527.15	31,295,377.45
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								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	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	31,055,850.30	239,527.15	31,295,377.45
Net Change in Fund Balances		(6,512.59)	0.00	0.00	0.00	0.00	101,720.07	850,336.42	945,543.90
Fund Balance, July 1, 2024	2800	27,928.37					5,360,742.67	12,981,794.71	18,370,425.75
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	21,415.78					5,462,462.74	13,832,091.13	19,315,969.65
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Ending Fund Balance	2700	21,415.78					5,462,462.74	13,832,091.13	19,315,969.65

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, 2025

Exhibit K-7
 FDOE Page 17
 Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,940,945.41					1,940,945.41
Interest on Undistributed CO&DS	3325						82,198.09					82,198.09
Sales Tax Distribution (s. 212.20(6)(b), F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				3,562,511.50							3,562,511.50
Classrooms First Program	3392											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									145,285.00		145,285.00
Other Miscellaneous State Revenues	3399									408,326.00		408,326.00
Total State Sources	3300	0.00	0.00	0.00	3,562,511.50	0.00	2,023,143.50	0.00	0.00	553,611.00	0.00	6,139,266.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							85,546,869.51				85,546,869.51
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									35,068,149.79		35,068,149.79
Tax Redemption	3421							79,398.02				79,398.02
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431			147,231.04			143,505.11	3,888,104.82		21,533,290.94		25,712,131.91
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				790.88		12,617.46	310,146.28		11,313,206.11		11,636,760.73
Impact Fees	3496									16,210,167.25		16,210,167.25
Refunds of Prior Year's Expenditures	3497									80.06		80.06
Total Local Sources	3400	0.00	0.00	147,231.04	790.88	0.00	156,122.57	89,824,518.63	0.00	84,124,894.15	0.00	174,253,557.27
Total Revenues	3000	0.00	0.00	147,231.04	3,563,302.38	0.00	2,179,266.07	89,824,518.63	0.00	84,678,505.15	0.00	180,392,821.27
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610							247,934.49		247,483.47		495,417.96
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630				1,746,182.18		349,460.05	201,644.89		111,908,560.88		114,205,848.00
Furniture, Fixtures and Equipment	640							5,403,043.08		8,198,651.38		13,601,694.46
Motor Vehicles (Including Buses)	650							7,791,981.48				7,791,981.48
Land	660									17,000.00		17,000.00
Improvements Other Than Buildings	670							4,820,090.32		2,214,590.33		7,034,680.65
Remodeling and Renovations	680							16,715,670.81		7,896,039.47		24,611,710.28
Computer Software	690							2,041.20		766,134.14		268,175.54
Charter School Local Capital Improvement	793							97,589.00				97,589.00
Charter School Capital Outlay Sales Tax	795											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dees and Fees	730							2,495.14				2,495.14
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	1,746,182.18	0.00	351,955.19	35,279,995.27	0.00	130,748,459.87	0.00	168,126,592.51
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	147,231.04	1,817,120.20	0.00	1,827,310.88	54,544,523.36	0.00	(46,069,954.72)	0.00	12,266,230.76

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, 2025

Exhibit K-7
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 Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
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											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
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	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(17,865,056.00)		(145,285.00)		(18,010,341.00)
To Debt Service Funds	920							(31,295,377.45)				(31,295,377.45)
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	(49,160,433.45)	0.00	(145,285.00)	0.00	(49,305,718.45)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(49,160,433.45)	0.00	(145,285.00)	0.00	(49,305,718.45)
Net Change in Fund Balances		0.00	0.00	147,231.04	1,817,120.20	0.00	1,827,310.88	5,384,089.91	0.00	(46,215,239.72)	0.00	(37,039,487.69)
Fund Balance, July 1, 2024	2800			2,981,225.82	(2,331,967.25)		3,718,621.73	81,984,323.87		472,021,408.36		558,373,612.53
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720			3,128,456.86	(514,847.05)		5,545,932.61	87,368,413.78		425,806,168.64		521,334,124.84
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	3,128,456.86	(514,847.05)	0.00	5,545,932.61	87,368,413.78	0.00	425,806,168.64	0.00	521,334,124.84

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2025

Exhibit K-8
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Fund 000

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	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
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	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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							
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	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, 2025

Exhibit K-9
 FDOE Page 20
Funds 900

INCOME OR (LOSS)	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
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	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									
<i>Transfers In:</i>									
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
<i>Transfers Out: (Function 9700)</i>									
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, 2024	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	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, 2025

Exhibit K-10
 FDOE Page 21
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	66,282,133.62	4,441,666.16	1,187,063.12	2,359,482.26				74,270,345.16
Other Operating Revenues	3489	7,262,206.76							7,262,206.76
Total Operating Revenues		73,544,340.38	4,441,666.16	1,187,063.12	2,359,482.26	0.00	0.00	0.00	81,532,551.92
OPERATING EXPENSES (Function 9900)									
Salaries	100	342,309.53			210,993.00				553,302.53
Employee Benefits	200	130,014.06			74,651.00				204,665.06
Purchased Services	300	2,964,298.59							2,964,298.59
Energy Services	400	12,916.18							12,916.18
Materials and Supplies	500	2,919.85							2,919.85
Capital Outlay	600	206.88							206.88
Other	700	76,587,221.54	4,272,307.05	1,200,146.61	1,101,869.14				83,161,544.34
Depreciation and Amortization Expense	780	26,265.40							26,265.40
Total Operating Expenses		80,066,152.03	4,272,307.05	1,200,146.61	1,387,513.14	0.00	0.00	0.00	86,926,118.83
Operating Income (Loss)		(6,521,811.65)	169,359.11	(13,083.49)	971,969.12	0.00	0.00	0.00	(5,393,566.91)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	2,204,555.11	34,676.27	79,199.61	304,964.98				2,623,395.97
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)		2,204,555.11	34,676.27	79,199.61	304,964.98	0.00	0.00	0.00	2,623,395.97
Income (Loss) Before Operating Transfers		(4,317,256.54)	204,035.38	66,116.12	1,276,934.10	0.00	0.00	0.00	(2,770,170.94)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
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		(4,317,256.54)	204,035.38	66,116.12	1,276,934.10	0.00	0.00	0.00	(2,770,170.94)
Net Position, July 1, 2024	2880	50,635,898.18	753,036.99	1,877,969.93	7,180,251.50				60,447,156.60
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780	46,318,641.64	957,072.37	1,944,086.05	8,457,185.60				57,676,985.66

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

Exhibit K-11
FDOE Page 22

Fund 891					
June 30, 2025					
ASSETS	Account Number	Beginning Balance July 1, 2024	Additions	Deductions	Ending Balance June 30, 2025
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2025

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315	2,171,166.00		2,171,166.00	162,060.00	176,703.00	117,300.00	108,561.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	861,000.00		861,000.00	240,000.00	240,000.00	52,150.00	40,530.00
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	5,420,000.00		5,420,000.00	5,936,772.00		400,125.00	135,500.00
Total Bonds Payable	2320	6,281,000.00	0.00	6,281,000.00	6,176,772.00	240,000.00	452,275.00	176,030.00
Liability for Compensated Absences	2330	42,041,078.00		42,041,078.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	401,097,168.00		401,097,168.00	13,819,512.00	16,139,512.00	20,328,748.00	17,569,638.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	16,000,000.00		16,000,000.00			790,400.00	790,400.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	417,097,168.00	0.00	417,097,168.00	13,819,512.00	16,139,512.00	21,119,148.00	18,360,038.00
Estimated Liability for Long-Term Claims	2350	107,782.00		107,782.00				
Net Other Postemployment Benefits Obligation	2360	31,606,312.00		31,606,312.00				
Net Pension Liability	2365	286,251,656.00		286,251,656.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		785,556,162.00	0.00	785,556,162.00	20,158,344.00	16,556,215.00	21,688,723.00	18,644,629.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, 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, 2025

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Returned To FDOE	Revenues 2024-25	Expenditures 2024-25	Flexibility [1] 2024-25	Unexpended June 30, 2025
Class Size Reduction Operating Funds (3355)	94740			49,206,486.00	49,206,486.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	120,953.00					120,953.00
Florida School Recognition Funds (3361)	92040	1,001,711.12		5,900,254.00	5,847,350.95		1,054,614.17
Instructional Materials (FEFP Earmark) [2]	90880						0.00
Library Media (FEFP Earmark) [2]	90881						0.00
Mental Health Assistance (FEFP Earmark)	90280	1,594,634.66		3,184,886.00	3,074,073.32		1,705,447.34
Preschool Projects (3372)	97950			36,375.15	36,375.15		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803			4,073,166.00	4,073,166.00		0.00
Student Transportation (FEFP Earmark)	90830			16,892,165.00	16,892,165.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280			12,488,929.00	12,488,929.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	393,300.15		1,126,684.61	1,092,226.42		427,758.34
Voluntary Prekindergarten - Summer Program (3371)	96441	98,300.74		23,766.31	73,784.92		48,282.13

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

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

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

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

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

For the Fiscal Year Ended June 30, 2025

Exhibit K-14
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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	1,658,939.31				1,658,939.31
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	1,641,385.70				1,641,385.70
Natural Gas - All Functions	411	60,013.80	21,415.74			81,429.54
Natural Gas - <i>Functions 7900 & 8100</i>	411	60,013.80				60,013.80
Bottled Gas - All Functions	421	49,799.12	70,264.44			120,063.56
Bottled Gas - <i>Functions 7900 & 8100</i>	421	8,659.34				8,659.34
Electricity - All Functions	430	7,961,997.71				7,961,997.71
Electricity - <i>Functions 7900 & 8100</i>	430	7,937,031.28				7,937,031.28
Heating Oil - All Functions	440	8,793.42				8,793.42
Heating Oil - <i>Functions 7900 & 8100</i>	440	8,793.42				8,793.42
Gasoline - All Functions	450	166,140.26	8,237.41			174,377.67
Gasoline - <i>Functions 7900 & 8100</i>	450	122,000.31				122,000.31
Diesel Fuel - All Functions	460	2,033,279.45				2,033,279.45
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	26,747.95				26,747.95
Other Energy Services - All Functions	490					0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490					0.00
Subtotal - Functions 7900 & 8100		9,804,631.80	0.00	0.00	0.00	9,804,631.80
Total - All Functions		11,938,963.07	99,917.59	0.00	0.00	12,038,880.66
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	24,435.97				24,435.97
Diesel Fuel	460	2,003,264.94				2,003,264.94
Oil and Grease	540	19,176.67				19,176.67
Total		2,046,877.58		0.00	0.00	2,046,877.58

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	5,880.00			7,455,357.00	7,461,237.00

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

Exhibit K-14
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TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319					0.00
Technology-Related Repairs and Maintenance	359	438,866.13	1,325.05			440,191.18
Technology-Related Rentals	369	6,175,110.79	468,594.58	29,318.00		6,673,023.37
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399	397,095.50	52,001.27			449,096.77
Technology-Related Materials and Supplies	5X9	228,554.19	11,135.15	1,294.99		240,984.33
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	1,305,094.34	79,443.19	135,972.71	5,632,267.86	7,152,778.10
Technology-Related Noncapitalized Fixtures and Equipment	649	100,570.11	17,201.40		486,273.24	604,044.75
Noncapitalized Software	692	13,862.53			268,175.54	282,038.07
Miscellaneous Technology-Related	799					0.00
Total		8,659,153.59	629,700.64	166,585.70	6,386,716.64	15,842,156.57

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	655,582.36	47,737.54	2,094.58	1,445,994.31	2,151,408.79
Technology-Related Capitalized Fixtures and Equipment	648	465,556.26	11,399.00		20,339.06	497,294.32
Capitalized Software	691	28,451.00				28,451.00
Total		1,149,589.62	59,136.54	2,094.58	1,466,333.37	2,677,154.11

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

Exhibit K-14
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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	926,761.99
Food	570	8,334,928.35
Donated Foods	580	815,244.19

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	111,464,929.12	731,651.59	181,339.63	112,377,920.34
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	3,332,706.01	4,128.45		3,336,834.46
Total Basic Program Salaries		114,797,635.13	735,780.04	181,339.63	115,714,754.80
Other Programs 130 (ESOL) (Function 5100)	120	2,769,038.00	63,224.57	2,282.00	2,834,544.57
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	83,876.83	359.85		84,236.68
Total Other Program Salaries		2,852,914.83	63,584.42	2,282.00	2,918,781.25
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	67,615,641.00	4,751,320.57	148,742.00	72,515,703.57
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	2,024,227.48	26,808.74		2,051,036.22
Total ESE Program Salaries		69,639,868.48	4,778,129.31	148,742.00	74,566,739.79
Career Program 300 (Function 5300)	120	5,113,834.00	251,277.57	4,003.00	5,369,114.57
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	150,978.30	1,416.50		152,394.80
Total Career Program Salaries		5,264,812.30	252,694.07	4,003.00	5,521,509.37
TOTAL		192,555,230.74	5,830,187.84	336,366.63	198,721,785.21

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	4,322,352.75		58,156.40	4,380,509.15

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	138,063,682.00	20,172,205.00	3,241,374.00	161,477,261.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	83,279,200.00	10,900,200.00	2,619,852.00	96,799,252.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	9,970,699.00	579,485.00	466,407.00	11,016,591.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	5,618,748.00	8,548,698.00	67,675.00	14,235,121.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7400)	100 through 700	3,579,295.00		14,440.00	3,596,817.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2025

Exhibit K-14
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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	3,985,417.10	145,285.00		89,536.10		4,220,238.20
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX			97,589.00			97,589.00
Total Charter School Distributions		3,985,417.10	145,285.00	97,589.00	89,536.10	0.00	4,317,827.20

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	2,374.75
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	2,374.75

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2024-25	Expenditures 2024-25	Unexpended June 30, 2025
Earnings, Expenditures and Carryforward Amounts:		746,905.78	746,905.78	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			746,905.78	
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			746,905.78	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2025		
Total Assets and Deferred Outflows of Resources	100	68,452,399.46
Total Liabilities and Deferred Inflows of Resources	100	2,104,837.10

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2025

Exhibit K-15

FDOE Page 29

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	691,964.77	280,991.42	1,102.53		12,307.18	2,099.94	21,429.10	1,009,894.94
Student Support Services	6100	69,073.16	31,642.57						100,715.73
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	86,629.33	32,568.93	2,389.75					121,588.01
Instructional Staff Training Services	6400	2,972.58	269.56						3,242.14
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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					1,118.02			1,118.02
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		850,639.84	345,472.48	3,492.28	0.00	13,425.20	2,099.94	21,429.10	1,236,558.84

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

ESE 348

PC - 3/4 Report

Report Created: 09/08/2025 01:02:04 PM in Edit Mode

Fund: 1 General Fund

School: 0000 St.Johns

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	40,909,597	15,902,736	333,700	1,323,847	1,027,121	249,957	59,746,958	31,409,946	91,156,904	2,493,669	93,650,573
4-8 Basic	102	41,446,215	16,119,647	443,848	1,866,236	1,053,740	382,781	61,312,467	36,383,628	97,696,095	2,666,981	100,363,076
9-12 Basic	103	29,109,117	11,300,643	1,544,796	2,354,230	939,763	242,589	45,491,138	28,075,800	73,566,938	1,762,953	75,329,891
Basic		111,464,929	43,323,025	2,322,344	5,544,313	3,020,624	875,326	166,550,561	95,869,373	262,419,934	6,923,604	269,343,538
K-3 Basic with	111	18,228,471	7,093,743	1,144,377	522,188	753,571	99,798	27,842,148	15,392,844	43,234,992	1,654,777	44,889,769
4-8 Basic with	112	25,582,720	9,959,830	1,682,149	1,104,553	1,063,134	226,439	39,618,825	23,351,480	62,970,305	2,357,146	65,327,451
9-12 Basic with	113	17,665,926	6,842,138	1,793,585	1,349,779	855,604	185,077	28,692,109	17,702,006	46,394,115	1,522,503	47,916,618
Level 4	254	4,941,321	1,914,451	346,504	161,059	185,021	49,801	7,598,157	4,167,298	11,765,455	410,279	12,175,734
Level 5	255	1,197,203	468,844	246,158	42,350	43,956	5,699	2,004,210	1,029,655	3,033,865	106,384	3,140,249
ESE		67,615,641	26,279,007	5,212,774	3,179,929	2,901,286	566,813	105,755,450	61,643,283	167,398,733	6,051,089	173,449,822
ESOL	130	2,769,038	1,076,960	41,974	131,916	69,285	18,850	4,108,023	2,095,865	6,203,888	166,476	6,370,364
ESOL		2,769,038	1,076,960	41,974	131,916	69,285	18,850	4,108,023	2,095,865	6,203,888	166,476	6,370,364
Career	300	3,212,173	1,217,755	919,559	601,596	180,228	1,282,948	7,414,259	2,964,233	10,378,492	179,609	10,558,101
Cnt Wrk Frc Ed	341	10,701	2,257	1,423	1,957	3,700	4,767	24,805	17,828	42,633	250	42,883
Ag and Nat Res	351	64,293	13,559	6,419	8,828	16,695	21,508	131,302	80,423	211,725	1,130	212,855
Business Ed	352	46,553	9,820	6,110	8,402	15,890	20,471	107,246	76,537	183,783	1,075	184,858
Fam & Con Sci	353	84,226	17,766	10,412	14,317	27,078	34,884	188,683	130,417	319,100	1,832	320,932
Health Science	354	393,722	83,062	59,590	81,946	154,982	199,660	972,962	746,530	1,719,492	10,487	1,729,979
Industrial	355	597,818	126,103	78,070	107,358	203,044	261,577	1,373,970	978,069	2,352,039	13,740	2,365,779
Public Service	357	247,933	52,318	46,199	63,531	120,155	154,793	684,929	578,867	1,263,796	8,131	1,271,927

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
App Tech Diplom	364	122,670	25,885	22,865	31,443	59,468	76,611	338,942	286,472	625,414	4,024	629,438
L/ABE	401	110,865	23,388	16,119	22,167	41,924	54,009	268,472	201,946	470,418	2,837	473,255
Adult High Scho	402	2,612	551	259	357	675	869	5,323	3,230	8,553	46	8,599
GED/P	403	107,922	22,769	17,333	23,836	45,080	58,075	275,015	217,199	492,214	3,050	495,264
ESOL	404	108,353	22,859	16,354	22,489	42,533	54,794	267,382	204,887	472,269	2,878	475,147
Other Adult Gen	409	3,994	842	452	621	1,175	1,514	8,598	5,664	14,262	80	14,342
CE		5,113,834	1,618,934	1,201,164	988,848	912,628	2,226,483	12,061,891	6,492,304	18,554,195	229,169	18,783,364
Total FEFP		186,963,442	72,297,927	8,778,256	9,845,006	6,903,823	3,687,473	288,475,927	166,100,825	454,576,752	13,370,338	467,947,090
Food Service									18,180			
Transportation									27,718,513		388,140	

District Indirect costs are Functionally distributed as reported below.

6100	Student Support Svcs	1,513,790	6200	Instr Media Svcs	6300	Instr and Currm Dev	2,397,848	
6400	Instr Staff Training	374,784	6500	Instr Related Tech	7100	Board of Education	936,238	
7200	General Admin	1,089,275	7400	Fac Acq and Const	1,727,497	7500	Fiscal Services	2,540,001
7700	Central Services	1,746,515	7900	Operation of Plant	8100	Maintenance of Plant	102,104	
8200	Admin Tech Svcs	942,286						

-----Reconciliation to Annual Financial Reports-----

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding/ Difference
1,041,778	855,505	2,346,769	5,435,705	280,185		4,130,702	510,162,566	510,162,572	-6

Fund: 4 Special Revenue Fund

School: 0000 St.Johns

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	318,676	109,265	90,608	63,204	6,475	15,999	604,227	858,118	1,462,345	8,303	1,470,648
4-8 Basic	102	358,583	126,822	70,140	41,688	3,590	10,523	611,346	613,451	1,224,797	8,054	1,232,851
9-12 Basic	103	54,392	18,061	49,483	39,156	2,939	5,648	169,679	217,116	386,795	3,215	390,010
Basic		731,652	254,148	210,231	144,048	13,004	32,170	1,385,253	1,688,684	3,073,937	19,572	3,093,509
K-3 Basic with	111	1,479,045	704,454	355,905	73,128	6,167	12,605	2,631,304	1,392,644	4,023,948	20,197	4,044,145
4-8 Basic with	112	1,996,184	984,739	462,064	84,035	5,943	10,920	3,543,885	1,433,859	4,977,744	13,395	4,991,139
9-12 Basic with	113	555,038	276,869	296,148	58,459	2,622	5,144	1,194,280	714,380	1,908,660	6,581	1,915,241
Level 4	254	588,344	298,113	88,094	21,970	1,285	2,621	1,000,427	311,096	1,311,523	4,297	1,315,820
Level 5	255	132,711	66,353	23,670	6,417	460	563	230,174	78,757	308,931	1,078	310,009
ESE		4,751,321	2,330,528	1,225,881	244,007	16,478	31,853	8,600,068	3,930,736	12,530,804	45,548	12,576,352
ESOL	130	63,225	22,342	48,393	5,394	265	7,353	146,972	49,833	196,805	549	197,354
ESOL		63,225	22,342	48,393	5,394	265	7,353	146,972	49,833	196,805	549	197,354
Career	300	2,188	614	33,496	5,082	22,164	2,275	65,819	272,211	338,030	23,151	361,181
Ag and Nat Res	351			75	571	246	1,623	2,515	15,986	18,501		18,501
Business Ed	352			71	543	234	1,545	2,393	15,215	17,608		17,608
Fam & Con Sci	353			122	926	399	2,633	4,080	25,928	30,008		30,008
Health Science	354			695	5,298	2,286	15,071	23,350	148,398	171,748		171,748
Industrial	355			911	6,941	2,995	19,744	30,591	194,418	225,009		225,009
Public Service	357			539	4,107	1,773	11,684	18,103	115,050	133,153		133,153
App Tech Diplom	364			267	2,033	877	5,783	8,960	56,941	65,901		65,901
L/ABE	401	81,374	27,653	3,047	2,591	618	8,408	123,691	9,199	132,890		132,890
Adult High Scho	402	1,014	344	49	42	10	135	1,594	148	1,742		1,742
GED/P	403	101,053	34,340	3,276	2,786	665	9,041	151,161	9,892	161,053		161,053
ESOL	404	63,884	21,709	3,091	2,628	627	8,530	100,469	9,333	109,802		109,802
Other Adult Gen	409	1,765	600	85	73	17	236	2,776	258	3,034		3,034

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
CE		251,278	85,261	45,725	33,619	32,914	86,707	535,504	872,977	1,408,481	23,151	1,431,632
Total FEFP		5,797,475	2,692,279	1,530,231	427,069	62,661	158,082	10,667,797	6,542,231	17,210,028	88,820	17,298,848
Food Service									20,997,956		377,144	
Transportation									31,808			

District Indirect costs are Functionally distributed as reported below.

6100	Student Support Svcs			6200	Instr Media Svcs		6300	Instr and Currm Dev	78,731
6400	Instr Staff Training	10,089		6500	Instr Related Tech		7100	Board of Education	
7200	General Admin			7400	Fac Acq and Const		7500	Fiscal Services	
7700	Central Services			7900	Operation of Plant		8100	Maintenance of Plant	
8200	Admin Tech Svcs								

-----Reconciliation to Annual Financial Reports-----

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding/ Difference
21,343,868	1,857,423	124,967	1,518,720		854,060	1,070	64,405,864	64,405,864	

Fund: 9 ESSER III Fund

School: 0000 St.Johns

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	84,679	18,764	9,849	25,530		12,472	151,294	39,920	191,214	1,051	192,265
4-8 Basic	102	50,952	11,290	11,481	28,422		24,432	126,577	49,115	175,692	1,225	176,917
9-12 Basic	103	45,709	10,128	10,827	19,509		10,841	97,014	34,697	131,711	913	132,624
Basic		181,340	40,182	32,156	73,461		47,745	374,884	123,733	498,617	3,188	501,805
K-3 Basic with	111	68,156	15,102	4,415	10,961		5,583	104,217	17,870	122,087	470	122,557
4-8 Basic with	112	39,142	8,673	7,112	16,935		13,832	85,694	31,279	116,973	758	117,731
9-12 Basic with	113	30,467	6,751	6,814	11,507		6,356	61,895	20,343	82,238	535	82,773
Level 4	254	8,855	1,962	1,277	2,749		1,749	16,592	5,104	21,696	131	21,827
Level 5	255	2,122	470	294	642		371	3,899	1,288	5,187	31	5,218
ESE		148,742	32,959	19,912	42,794		27,892	272,299	75,883	348,182	1,925	350,107
ESOL	130	2,282	506	572	1,391		901	5,652	2,234	7,886	58	7,944
ESOL		2,282	506	572	1,391		901	5,652	2,234	7,886	58	7,944
Career	300	4,003	887	975	1,834		1,019	8,718	3,263	11,981	86	12,067
CE		4,003	887	975	1,834		1,019	8,718	3,263	11,981	86	12,067
Total FEFP		336,367	74,534	53,615	119,480		77,557	661,553	205,112	866,665	5,257	871,922
Food Service												
Transportation												

District Indirect costs are Functionally distributed as reported below.

6100 Student Support Svcs		6200 Instr Media Svcs		6300 Instr and Currm Dev	4,115
6400 Instr Staff Training	1,142	6500 Instr Related Tech		7100 Board of Education	
7200 General Admin		7400 Fac Acq and Const		7500 Fiscal Services	
7700 Central Services		7900 Operation of Plant		8100 Maintenance of Plant	
8200 Admin Tech Svcs					

-----Reconciliation to Annual Financial Reports-----									Rounding/ Difference
Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	
		331,985			40,181	14,424	1,258,512	1,258,511	1

Fund: 10 GEER III Fund

School: 0000 St.Johns

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101				485		24,088	24,573	9,690	34,263	11	34,274
4-8 Basic	102				223		11,078	11,301	4,456	15,757	5	15,762
Basic					709		35,165	35,874	14,146	50,020	16	50,036
K-3 Basic with	111				299		14,834	15,133	5,968	21,101	7	21,108
4-8 Basic with	112				116		5,757	5,873	2,316	8,189	3	8,192
Level 4	254				74		3,688	3,762	1,484	5,246	2	5,248
Level 5	255				15		727	742	293	1,035		1,035
ESE					504		25,007	25,511	10,060	35,571	11	35,582
ESOL	130				14		710	724	286	1,010		1,010
ESOL					14		710	724	286	1,010		1,010
Total FEFP					1,227		60,882	62,109	24,492	86,601	27	86,628
Food Service												
Transportation												

District Indirect costs are Functionally distributed as reported below.

6100	Student Support Svcs		6200	Instr Media Svcs		6300	Instr and Currm Dev
6400	Instr Staff Training	27	6500	Instr Related Tech		7100	Board of Education
7200	General Admin		7400	Fac Acq and Const		7500	Fiscal Services
7700	Central Services		7900	Operation of Plant		8100	Maintenance of Plant
8200	Admin Tech Svcs						

-----Reconciliation to Annual Financial Reports-----									
Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding/ Difference
			513		732		87,873	87,873	

Changes in Long-term Liabilities Schedule

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. Debt premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds and certificates of participation payable are reported net of the applicable premium or discount.

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 during the current period. The face amount of debt issued and premiums on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses.

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Certificates of Participation Payable:					
Certificates of Participation	\$ 375,850,000	\$ -	\$ 10,770,000	\$ 365,080,000	\$ 13,090,000
Unamortized Premium	55,066,680	-	3,049,512	52,017,168	3,049,512
Total Certificates of Participation Payable	430,916,680	-	13,819,512	417,097,168	16,139,512
Bonds Payable:					
District Sales Tax Revenue Bonds	10,585,000	-	5,165,000	5,420,000	5,420,000
Unamortized Premium	771,772	-	771,772	-	-
Total District Sales Tax Revenue Bonds	11,356,772	-	5,936,772	5,420,000	5,420,000
State School Bonds	1,101,000	-	240,000	861,000	240,000
Total Bonds Payable	12,457,772	-	6,176,772	6,281,000	5,660,000
Other Long-Term Liabilities:					
Lease Payable	2,333,226	-	162,060	2,171,166	176,703
Estimated Insurance Claims Payable	120,579	3,643	16,440	107,782	16,440
Compensated Absences Payable	37,855,677	7,240,798	3,055,397	42,041,078	3,055,397
Other Postemployment Benefits Payable	30,503,246	17,456,781	16,353,715	31,606,312	1,420,531
Net Pension Liability	315,536,601	108,384,591	137,669,536	286,251,656	-
Total Governmental Activities	\$ 829,723,781	\$ 133,085,813	\$ 177,253,432	\$ 785,556,162	\$ 26,468,583

Fund Balance Schedule

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

The District reports its governmental fund balances in categories Nonspendable, Restricted, and Committed.

The following is a schedule of fund balances by category as of June 30, 2025:

	Major Funds					
	General	Debt Service - Other Debt Service	Capital Projects - Local Capital Improvement	Capital Projects - Other Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:						
Inventories	\$ 1,743,717	\$ -	\$ -	\$ -	\$ 750,635	\$ 2,494,352
Prepaid Items	4,847,037	-	-	-	-	4,847,037
Total Nonspendable	6,590,754	-	-	-	750,635	7,341,389
Restricted for:						
State Required Carryover Programs	3,357,055	-	-	-	-	3,357,055
Pipeline Grant	251,146	-	-	-	-	251,146
Student Success Career & Tech Ed Grant	39,930	-	-	-	-	39,930
Open Door Grant	207,355	-	-	-	-	207,355
Florida First Responder Grant	28,885	-	-	-	-	28,885
Full Service Schools	50,103	-	-	-	-	50,103
Division of Vocational Rehabilitation	164,787	-	-	-	-	164,787
Food Service	-	-	-	-	12,170,649	12,170,649
Debt Service	-	5,462,463	-	-	13,853,507	19,315,970
Capital Projects	-	-	87,368,414	425,806,169	8,159,542	521,334,125
School Internal Funds	-	-	-	-	7,969,383	7,969,383
Total Restricted Fund Balance	4,099,261	5,462,463	87,368,414	425,806,169	42,153,081	564,889,388
Committed for:						
Economic Stabilization	13,568,472	-	-	-	-	13,568,472
Total Committed Fund Balance	13,568,472	-	-	-	-	13,568,472
Assigned for:						
School Programs and Services	14,724,636	-	-	-	-	14,724,636
Extended Day Programs	6,170,545	-	-	-	-	6,170,545
District Programs and Services	5,491,284	-	-	-	-	5,491,284
First Coast Technical College	5,290,070	-	-	-	-	5,290,070
Department Operations	453,395	-	-	-	-	453,395
School Concurrency	162,322	-	-	-	-	162,322
Total Assigned Fund Balance	32,292,252	-	-	-	-	32,292,252
Unassigned Fund Balance	853,133	-	-	-	-	853,133
Total Fund Balances	\$ 57,403,872	\$ 5,462,463	\$ 87,368,414	\$ 425,806,169	\$ 42,903,716	\$ 618,944,634