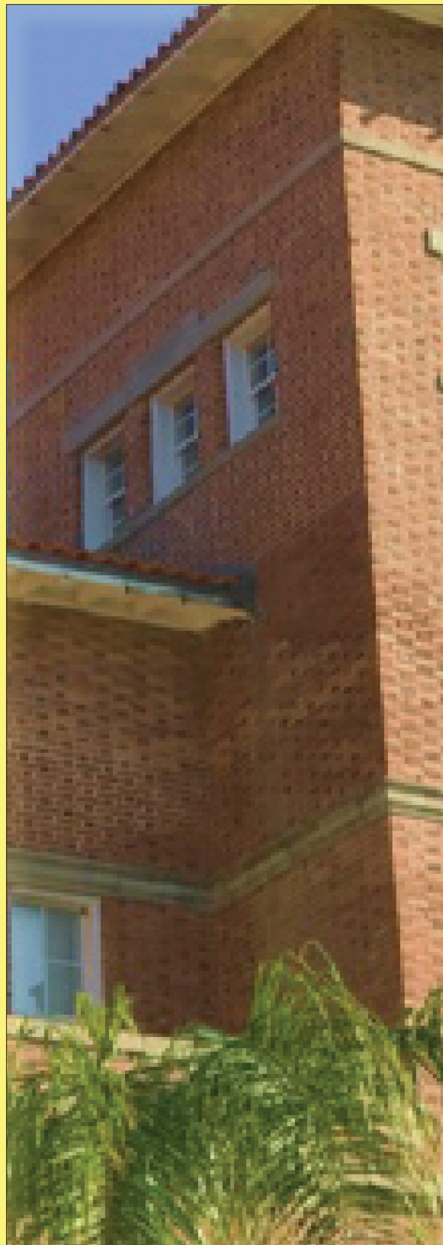

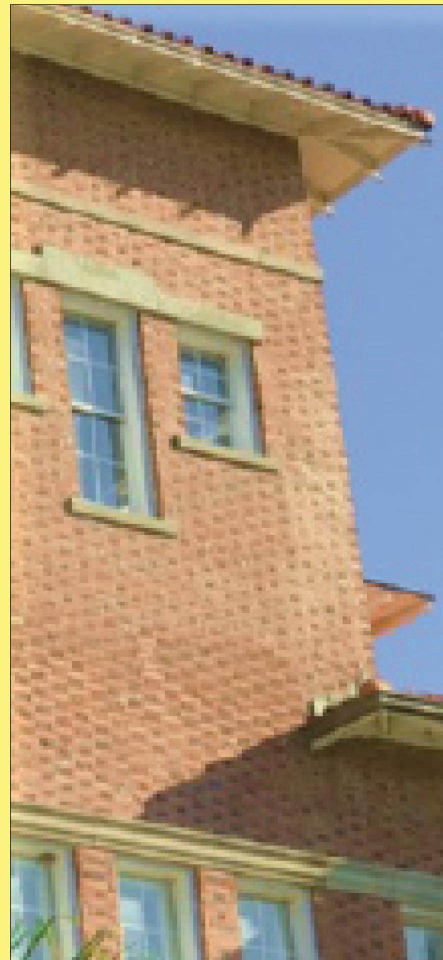

ST. JOHNS COUNTY
SCHOOL DISTRICT
Department of Accounting

2025-2026 ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2026

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

Email completed form to:
OFFRSubmissions@fldoe.org
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

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, 2026

INDEX:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2026, 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 08, 2026.

Signature of District School Superintendent

September 08, 2026
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, 2026

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	293,498.38
Miscellaneous Federal Direct	3199	1,405.00
Total Federal Direct	3100	294,903.38
Federal Through State and Local:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,218,049.33
Total Federal Through State and Local	3200	1,218,049.33
State:		
Florida Education Finance Program (FEFP)	3310	184,613,972.00
Workforce Development	3315	4,611,049.00
Workforce Development Capitalization Incentive Grant	3316	1,890,079.29
Workforce Education Performance Incentives	3317	270,276.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	34,417.35
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	66,127.46
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	49,357,084.00
Florida School Recognition Funds	3361	3,956,107.00
Voluntary Prekindergarten Program	3371	1,153,884.73
Preschool Projects	3372	16,185.66
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	164,960.64
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,436,188.64
Total State	3300	248,777,081.77
Local:		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	230,758,325.42
District Voted Additional Operating Tax	3414	60,523,625.05
Tax Redemptions	3421	219,289.96
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	2,400,473.61
Interest on Investments	3431	3,058,908.53
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	252,891.03
Gifts, Grants and Bequests	3440	1,036,558.77
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	12,000.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,317,008.47
Continuing Workforce Education Course Fees	3463	6,670.00
Capital Improvement Fees	3464	62,638.71
Postsecondary Lab Fees	3465	926,009.13
Lifelong Learning Fees	3466	2,610.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	125,426.48
Other Student Fees	3469	582,299.37
Other Fees:		
Preschool Program Fees	3471	1,577,770.03
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	6,176,322.90
Other Schools, Courses and Classes Fees	3479	744,664.02
Miscellaneous Local:		
Bus Fees	3491	108,563.56
Transportation Services Rendered for School Activities	3492	764,297.87
Sale of Junk	3493	485,012.13
Receipt of Federal Indirect Cost Rate	3494	708,001.56
Other Miscellaneous Local Sources	3495	5,330,026.02
Refunds of Prior Year's Expenditures	3497	31,827.66
Collections for Lost, Damaged and Sold Textbooks	3498	9,437.51
Receipt of Food Service Indirect Costs	3499	357,822.28
Total Local	3400	317,578,480.07
Total Revenues	3000	567,868,514.55

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2026

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	223,508,980.39	82,270,303.73	20,483,054.02	56,326.06	10,340,749.79	3,162,047.35	8,892,728.55	348,714,189.89
Student Support Services	6100	24,623,512.45	10,175,504.81	7,717,582.57		74,264.49	11,242.53	9,604.67	42,611,711.52
Instructional Media Services	6200	4,496,341.58	1,943,177.15	78,598.07	2,540.92	108,245.18	170,084.16	45,106.59	6,844,093.65
Instruction and Curriculum Development Services	6300	7,452,227.41	2,693,149.60	135,058.16		22,851.43	3,973.99	5,390.95	10,312,651.54
Instructional Staff Training Services	6400	4,285,763.55	1,642,126.59	399,643.95		6,641.72		111,246.07	6,445,421.88
Instruction-Related Technology	6500	5,310,511.19	2,033,562.37	5,174,085.97	4,711.30	7,685.55	940.76		12,531,497.14
Board	7100	308,634.36	133,637.63	658,339.39		2,637.60		23,975.25	1,127,224.23
General Administration	7200	925,880.09	348,874.28	42,613.47		1,984.39	237.37	40,603.02	1,360,192.62
School Administration	7300	22,033,225.12	8,311,761.57	600,303.68		229,654.05	138,870.75	152,274.02	31,466,089.19
Facilities Acquisition and Construction	7410	1,289,715.53	495,107.47	8,815,945.66	7,412.76	7,859.55	1,562,891.56	542,204.97	12,721,137.50
Fiscal Services	7500	1,546,660.38	592,290.72	266,995.83		14,183.01	351.22	71,525.16	2,492,006.32
Food Services	7600								0.00
Central Services	7700	8,771,898.50	2,542,252.31	603,549.10	4,654.29	27,044.35	8,827.80	38,697.06	11,996,923.41
Student Transportation Services	7800	17,086,548.20	7,920,137.25	1,249,184.08	2,501,327.28	1,634,525.34	90,353.64	521,060.18	31,003,135.97
Operation of Plant	7900	15,017,431.48	7,041,329.51	11,841,372.69	8,221,642.15	1,580,678.58	189,263.19	647,222.89	44,538,940.49
Maintenance of Plant	8100	5,941,241.24	2,415,796.72	1,274,148.97	164,922.12	1,366,766.59	490,618.06	1,405.35	11,654,899.05
Administrative Technology Services	8200	288,999.86	118,130.10	417,071.64		13,192.80	139,148.39	250.00	976,792.79
Community Services	9100	3,435,782.62	1,501,761.24	75,590.27		257,762.23	40,634.04	136,981.54	5,448,511.94
Capital Outlay:									
Facilities Acquisition and Construction	7420						1,195,045.39		1,195,045.39
Other Capital Outlay	9300						1,299,656.11		1,299,656.11
Debt Service: (Function 9200)									
Redemption of Principal	710							176,703.00	176,703.00
Interest	720							111,885.30	111,885.30
Total Expenditures		346,323,353.95	132,178,903.05	59,833,137.52	10,963,536.88	15,696,726.65	8,504,186.31	11,528,864.57	585,028,708.93
Excess (Deficiency) of Revenues Over Expenditures									(17,160,194.38)

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2026

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	516,541.49
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	24,400,058.00
From Special Revenue Funds	3640	2,867,976.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	27,268,034.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		27,784,575.49
Net Change In Fund Balance		10,624,381.11
Fund Balance, July 1, 2025	2800	57,403,872.28
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	8,222,005.75
Restricted Fund Balance	2720	8,287,539.24
Committed Fund Balance	2730	14,364,725.91
Assigned Fund Balance	2740	35,163,946.01
Unassigned Fund Balance	2750	1,990,036.48
Total Fund Balances, June 30, 2026	2700	68,028,253.39

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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, 2026

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	5,505,314.07
School Breakfast Reimbursement	3262	1,218,956.12
Afterschool Snack Reimbursement	3263	42,879.06
Child Care Food Program	3264	
USDA-Donated Commodities	3265	888,897.99
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	91,374.71
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	7,747,421.95
State:		
School Breakfast Supplement	3337	24,210.00
School Lunch Supplement	3338	39,746.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	63,956.00
Local:		
Interest on Investments	3431	465,047.55
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	4,077,008.25
Student Breakfasts	3452	159,191.95
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	11,724,924.99
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	247,972.22
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	16,674,144.96
Total Revenues	3000	24,485,522.91

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE Exhibit K-2
FUNDS - FOOD SERVICES (Continued) FDOE Page 5
For the Fiscal Year Ended June 30, 2026 **Fund 410**

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	6,844,284.04
Employee Benefits	200	3,756,369.23
Purchased Services	300	198,774.75
Energy Services	400	98,175.48
Materials and Supplies	500	10,254,904.98
Capital Outlay	600	1,282,696.21
Other	700	381,435.39
Other Capital Outlay (Function 9300)	600	177,174.64
Total Expenditures		22,993,814.72
Excess (Deficiency) of Revenues Over Expenditures		1,491,708.19
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	(2,867,976.00)
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	(2,867,976.00)
Total Other Financing Sources (Uses)		(2,867,976.00)
Net Change in Fund Balance		(1,376,267.81)
Fund Balance, July 1, 2025	2800	12,921,283.43
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	690,601.95
Restricted Fund Balance	2720	10,854,413.67
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	11,545,015.62

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2026

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	1,244,138.84
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,528,361.00
Miscellaneous Federal Direct	3199	74,770.28
Total Federal Direct	3100	2,847,270.12
Federal Through State and Local:		
Career and Technical Education	3201	658,311.22
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	9,012,730.48
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	404,504.96
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	298,819.06
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	4,050,192.01
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,031,736.80
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	241,332.00
Twenty-First Century Schools - Title IV	3242	984,609.75
Federal Through Local	3280	7,183,017.87
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	23,865,254.15
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	26,712,524.27

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	5,827,672.85	2,782,139.83	1,668,438.60		232,580.33	204,572.00	411,446.04	11,126,849.65
Student Support Services	6100	2,332,308.32	869,939.56	287,987.06		46,687.36		20,321.82	3,557,244.12
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	621,888.41	215,462.26	44,706.98		451.26	18,984.23	540.00	902,033.14
Instructional Staff Training Services	6400	565,703.17	131,192.41	300,154.50		33,437.48	29,680.00	150,962.97	1,211,130.53
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							694,948.92	694,948.92
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						77,384.67		77,384.67
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			3,884.34					3,884.34
Student Transportation Services	7800			29,312.83				44,539.68	73,852.51
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	110,237.47	47,248.31	7,337.20		83,367.83		1,444,993.17	1,693,183.98
Capital Outlay:									
Facilities Acquisition and Construction	7420						7,183,017.87		7,183,017.87
Other Capital Outlay	9300						188,994.54		188,994.54
Total Expenditures		9,457,810.22	4,045,982.37	2,341,821.51	0.00	396,524.26	7,702,633.31	2,767,752.60	26,712,524.27
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	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
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, 2026

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
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271							0.00
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
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	0.00	0.00	0.00
Local:								
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	0.00	0.00	0.00

ESE 348

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student 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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

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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, 2026

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student 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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	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, 2026

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
Current:									
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

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, 2026

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
Current:									
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

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, 2026

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
Current:									
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student 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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	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, 2026

Exhibit K-5
FDOE Page 15
Fund 490

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	22,937,778.00
Total Local	3400	22,937,778.00
Total Revenues	3000	22,937,778.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student 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							22,480,762.00	22,480,762.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	22,480,762.00	22,480,762.00
Excess (Deficiency) of Revenues over Expenditures									457,016.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		457,016.00
Fund Balance, July 1, 2025	2800	7,969,383.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	8,426,399.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	8,426,399.00

ESE 348

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, 2026

Exhibit K-6
FDOE 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
Federal:									
Miscellaneous Federal Direct	3199							745,347.20	745,347.20
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	273,553.60							273,553.60
SBE/COBI Bond Interest	3326	708.78							708.78
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	274,262.38	0.00	0.00	0.00	0.00	0.00	0.00	274,262.38
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419						129,825.32		129,825.32
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						54,690.11	583,352.33	638,042.44
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								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	184,515.43	583,352.33	767,867.76
Total Revenues	3000	274,262.38	0.00	0.00	0.00	0.00	184,515.43	1,328,699.53	1,787,477.34
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	240,000.00					18,510,000.00		18,750,000.00
Interest	720	40,530.00					17,705,137.50	790,400.00	18,536,067.50
Dues and Fees	730	41.61					27,147.72	4,725.00	31,914.33
Other Debt Service	791								0.00
Total Expenditures		280,571.61	0.00	0.00	0.00	0.00	36,242,285.22	795,125.00	37,317,981.83
Excess (Deficiency) of Revenues Over Expenditures		(6,309.23)	0.00	0.00	0.00	0.00	(36,057,769.79)	533,574.53	(35,530,504.49)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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
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 Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						30,642,201.81	284,560.49	30,926,762.30
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	30,642,201.81	284,560.49	30,926,762.30
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								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	30,642,201.81	284,560.49	30,926,762.30
Net Change in Fund Balances		(6,309.23)	0.00	0.00	0.00	0.00	(5,415,567.98)	818,135.02	(4,603,742.19)
Fund Balance, July 1, 2025	2800	21,415.78					5,462,462.74	13,832,091.13	19,315,969.65
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	15,106.55					46,894.76	14,650,226.15	14,712,227.46
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2026	2700	15,106.55	0.00	0.00	0.00	0.00	46,894.76	14,650,226.15	14,712,227.46

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, 2026

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
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						1,986,519.05					1,986,519.05
Interest on Undistributed CO&DS	3325						101,503.87					101,503.87
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				554,994.50							554,994.50
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									508,389.00		508,389.00
Other Miscellaneous State Revenues	3399									382,168.00		382,168.00
Total State Sources	3300	0.00	0.00	0.00	554,994.50	0.00	2,088,022.92	0.00	0.00	890,557.00	0.00	3,533,574.42
Local:												
District Local Capital Improvement Tax	3413							91,764,975.63				91,764,975.63
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									41,193,664.57		41,193,664.57
Tax Redemptions	3421							84,193.46				84,193.46
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431			129,462.71			183,581.12	3,491,110.28		15,992,935.61		19,797,089.72
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						1.26	319,354.28		4,658,004.97		4,977,360.51
Impact Fees	3496									12,655,557.71		12,655,557.71
Refunds of Prior Year's Expenditures	3497							10,737.20				10,737.20
Total Local Sources	3400	0.00	0.00	129,462.71	0.00	0.00	183,582.38	95,670,370.85	0.00	74,500,162.86	0.00	170,483,578.80
Total Revenues	3000	0.00	0.00	129,462.71	554,994.50	0.00	2,271,605.30	95,670,370.85	0.00	75,390,719.86	0.00	174,017,153.22
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610							5,753.76		256,628.29		262,382.05
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630				39,356.57			2,490,187.64		62,016,192.58		64,545,736.79
Furniture, Fixtures and Equipment	640							2,942,531.84		7,297,522.36		10,240,054.20
Motor Vehicles (Including Buses)	650							7,265,525.00				7,265,525.00
Land	660											0.00
Improvements Other Than Buildings	670							5,170,754.03		7,197,352.68		12,368,106.71
Remodeling and Renovations	680				790.88			26,769,458.51		7,459,928.50		34,230,177.89
Computer Software	690									362,633.35		362,633.35
Charter School Local Capital Improvement	793							508,930.00				508,930.00
Charter School Capital Outlay Sales Tax	795									176,149.11		176,149.11
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						2,875.14					2,875.14
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	40,147.45	0.00	2,875.14	45,153,140.78	0.00	84,766,406.87	0.00	129,962,570.24
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	129,462.71	514,847.05	0.00	2,268,730.16	50,517,230.07	0.00	(9,375,687.01)	0.00	44,054,582.98

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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, 2026

Exhibit K-7
FDOE Page 18
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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
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							(23,891,669.00)		(508,389.00)		(24,400,058.00)
To Debt Service Funds	920							(30,926,762.30)				(30,926,762.30)
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	(54,818,431.30)	0.00	(508,389.00)	0.00	(55,326,820.30)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(54,818,431.30)	0.00	(508,389.00)	0.00	(55,326,820.30)
Net Change in Fund Balances		0.00	0.00	129,462.71	514,847.05	0.00	2,268,730.16	(4,301,201.23)	0.00	(9,884,076.01)	0.00	(11,272,237.32)
Fund Balance, July 1, 2025	2800			3,128,456.86	(514,847.05)		5,545,932.61	87,368,413.78		425,806,168.64		521,334,124.84
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720			3,257,919.57			7,814,662.77	83,067,212.55		415,922,092.63		510,061,887.52
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2026	2700	0.00	0.00	3,257,919.57	0.00	0.00	7,814,662.77	83,067,212.55	0.00	415,922,092.63	0.00	510,061,887.52

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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, 2026

Exhibit K-8
FDOE Page 19
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 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student 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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	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, 2026

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
Depreciation and Amortization	780								0.00
Other	700								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
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								0.00
Transfers from General Fund	3610								0.00
Transfers from Special Revenue Funds	3640								0.00
Transfers from Interfund	3650								0.00
Transfers from Internal Service Funds	3670								0.00
To General Fund	910								0.00
To Special Revenue Funds	940								0.00
To Interfund	950								0.00
To Internal Service Funds	970								0.00
Total Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss) and Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430								0.00
Gifts, Grants and Bequests - Restricted for capital assets	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Capital Assets	3780								0.00
Loss on Disposition of Capital Assets (Function 9900)	810								0.00
Transfers from General Fund - Restricted for capital assets	3610								0.00
Transfers from Capital Projects Funds	3630								0.00
Total Other Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2025	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2026	2780								0.00

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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	71,392,369.74	4,730,522.60	1,262,393.72	2,009,168.52				79,394,454.58
Other Operating Revenues	3489	9,558,883.86							9,558,883.86
Total Operating Revenues		80,951,253.60	4,730,522.60	1,262,393.72	2,009,168.52	0.00	0.00	0.00	88,953,338.44
OPERATING EXPENSES (Function 9900)									
Salaries	100	338,542.49			213,439.45				551,981.94
Employee Benefits	200	127,977.19			77,457.14				205,434.33
Purchased Services	300	4,484,296.55							4,484,296.55
Energy Services	400	15,364.98							15,364.98
Materials and Supplies	500	1,265.23							1,265.23
Capital Outlay	600	146.99							146.99
Depreciation and Amortization	780	38,270.01							38,270.01
Other	700	89,761,521.66	4,718,715.99	1,347,138.75	1,746,442.66				97,573,819.06
Total Operating Expenses		94,767,385.10	4,718,715.99	1,347,138.75	2,037,339.25	0.00	0.00	0.00	102,870,579.09
Operating Income (Loss)		(13,816,131.50)	11,806.61	(84,745.03)	(28,170.73)	0.00	0.00	0.00	(13,917,240.65)
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								0.00
Transfers from General Fund	3610								0.00
Transfers from Special Revenue Funds	3640								0.00
Transfers from Interfund	3650								0.00
Transfers from Enterprise Funds	3690								0.00
To General Fund	910								0.00
To Special Revenue Funds	940								0.00
To Interfund	950								0.00
To Enterprise Funds	990								0.00
Total Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss) and Noncapital Subsidies		(13,816,131.50)	11,806.61	(84,745.03)	(28,170.73)	0.00	0.00	0.00	(13,917,240.65)
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	1,605,194.00	34,284.88	68,090.03	281,860.37				1,989,429.28
Gifts, Grants and Bequests - Restricted for capital assets	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Capital Assets	3780								0.00
Loss on Disposition of Capital Assets (Function 9900)	810								0.00
Transfers from General Fund - Restricted for capital assets	3610								0.00
Transfers from Capital Projects Funds	3630								0.00
Total Other Nonoperating Revenues (Expenses)		1,605,194.00	34,284.88	68,090.03	281,860.37	0.00	0.00	0.00	1,989,429.28
CHANGES IN NET POSITION									
Change in Net Position		(12,210,937.50)	46,091.49	(16,655.00)	253,689.64	0.00	0.00	0.00	(11,927,811.37)
Net Position, July 1, 2025	2880	46,318,641.64	957,072.37	1,944,086.05	8,457,185.60				57,676,985.66
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2026	2780	34,107,704.14	1,003,163.86	1,927,431.05	8,710,875.24				45,749,174.29

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2026

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2025	Additions	Deductions	Ending Balance June 30, 2026
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, 2026

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2026	Business-Type Activities Total Balance [1] June 30, 2026	Total	Governmental Activities - Debt Principal Payments 2025-26	Governmental Activities - Principal Due Within One Year 2026-27	Governmental Activities - Debt Interest Payments 2025-26	Governmental Activities - Interest Due Within One Year 2026-27
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315	1,994,463.00		1,994,463.00	176,703.00	193,843.00	108,561.00	98,967.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	621,000.00		621,000.00	240,000.00	216,000.00	40,530.00	28,530.00
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			0.00	5,420,000.00		135,500.00	
Total Bonds Payable	2320	621,000.00	0.00	621,000.00	5,660,000.00	216,000.00	176,030.00	28,530.00
Liability for Compensated Absences	2330	42,525,289.00		42,525,289.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	384,957,656.00		384,957,656.00	16,139,512.00	16,364,512.00	17,569,638.00	16,915,138.00
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	400,957,656.00	0.00	400,957,656.00	16,139,512.00	16,364,512.00	18,360,038.00	17,705,538.00
Estimated Liability for Long-Term Claims	2350	96,155.00		96,155.00				
Net Other Postemployment Benefits Obligation	2360	41,422,332.00		41,422,332.00				
Net Pension Liability	2365	225,794,713.00		225,794,713.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		713,411,608.00	0.00	713,411,608.00	21,976,215.00	16,774,355.00	18,644,629.00	17,833,035.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2026, including discounts and premiums.

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2026

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2025	Returned To FDOE	Revenues 2025-26	Expenditures 2025-26	Flexibility [1] 2025-26	Unexpended June 30, 2026
Academic Acceleration Options Supplement (FEFP Earmark)	C0001			19,388,637.00	14,528,310.00		4,860,327.00
Class Size Reduction Operating Funds (3355)	94740			49,357,084.00	49,357,084.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280			12,620,342.00	12,620,342.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	120,953.00			120,953.00		0.00
Florida School Recognition Funds (3361)	92040	1,054,614.17		3,956,107.00	3,984,157.29		1,026,563.88
Instructional Materials (FEFP Earmark) [2]	90880						0.00
Library Media (FEFP Earmark) [2]	90881						0.00
Mental Health Assistance (FEFP Earmark)	90280	1,705,447.34		3,255,146.00	3,928,494.93		1,032,098.41
Preschool Projects (3372)	97950			16,185.66	16,185.66		0.00
Safe Schools (FEFP Earmark) [4]	90803			4,147,059.00	4,147,059.00		0.00
Student Transportation (FEFP Earmark)	90830			15,503,492.00	15,503,492.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	427,758.34		1,119,173.94	1,025,076.28		521,856.00
Voluntary Prekindergarten - Summer Program (3371)	96441	48,282.13		34,710.79	57,258.02		25,734.90

[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, 2026

	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**	1,849,526.56				1,849,526.56
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	1,830,861.30				1,830,861.30
Natural Gas - All Functions	**411**	64,591.58	24,654.06			89,245.64
Natural Gas - ***Functions 7900 & 8100***	411	64,591.58				64,591.58
Bottled Gas - All Functions	**421**	46,516.18	64,427.70			110,943.88
Bottled Gas - ***Functions 7900 & 8100***	421	9,739.00				9,739.00
Electricity - All Functions	**430**	8,143,543.70				8,143,543.70
Electricity - ***Functions 7900 & 8100***	430	8,116,670.66				8,116,670.66
Heating Oil - All Functions	**440**	11,941.85				11,941.85
Heating Oil - ***Functions 7900 & 8100***	440	11,941.85				11,941.85
Gasoline - All Functions	**450**	189,122.62	9,093.72			198,216.34
Gasoline - ***Functions 7900 & 8100***	450	151,355.20				151,355.20
Diesel Fuel - All Functions	**460**	2,507,820.95				2,507,820.95
Diesel Fuel - ***Functions 7900 & 8100***	460	32,265.98				32,265.98
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		10,217,425.57	0.00	0.00	0.00	10,217,425.57
Total - All Functions		12,813,063.44	98,175.48	0.00	0.00	12,911,238.92
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	9,056.66				9,056.66
Diesel Fuel	460	2,463,754.52				2,463,754.52
Oil and Grease	540	19,796.26				19,796.26
Total		2,492,607.44		0.00	0.00	2,492,607.44

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				6,960,873.00	6,960,873.00

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

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 Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319					0.00
Technology-Related Repairs and Maintenance	359	457,074.89	1,067.18			458,142.07
Technology-Related Rentals	369	7,192,517.02	287,094.60			7,479,611.62
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399	367,661.36	25,390.25			393,051.61
Technology-Related Materials and Supplies	5X9	214,692.50	28,337.18			243,029.68
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	1,994,312.70	212,423.76		5,253,890.36	7,460,626.82
Technology-Related Noncapitalized Fixtures and Equipment	649	165,276.05	9,011.24		422,569.90	596,857.19
Noncapitalized Software	692	5,082.53			362,633.35	367,715.88
Miscellaneous Technology-Related	799					0.00
Total		10,396,617.05	563,324.21	0.00	6,039,093.61	16,999,034.87

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure	643				258,933.87	258,933.87
Technology-Related Capitalized Fixtures and Equipment	648	51,192.50				51,192.50
Capitalized Software	691					0.00
Total		51,192.50	0.00	0.00	258,933.87	310,126.37

* 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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	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:						
Professional and Technical Services:						
Subawards Under Subagreements - First $50,000	311					0.00
Subawards Under Subagreements - In Excess of $50,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $50,000	391					0.00
Subawards Under Subagreements - In Excess of $50,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	850,584.48
Food	570	8,437,646.89
Donated Foods	580	966,399.71

	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	131,091,167.82	497,908.00		131,589,075.82
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	4,203,935.43	27,182.85		4,231,118.28
Total Basic Program Salaries		135,295,103.25	525,090.85	0.00	135,820,194.10
Other Programs 130 (ESOL) (Function 5100)	120	3,336,125.00	50,719.00		3,386,844.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	106,843.50	2,772.65		109,616.15
Total Other Program Salaries		3,442,968.50	53,491.65	0.00	3,496,460.15
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	81,284,517.00	4,163,409.70		85,447,926.70
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	2,606,981.31	227,248.56		2,834,229.87
Total ESE Program Salaries		83,891,498.31	4,390,658.26	0.00	88,282,156.57
Career Program 300 (Function 5300)	120	6,387,681.00	268,296.00		6,655,977.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	205,139.52	14,624.37		219,763.89
Total Career Program Salaries		6,592,820.52	282,920.37	0.00	6,875,740.89
TOTAL		229,222,390.58	5,252,161.13	0.00	234,474,551.71

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	4,516,380.43			4,516,380.43

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	207,794,372.00	10,956,999.00		218,751,371.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	125,167,982.00	7,461,120.00		132,629,102.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	17,837,596.00	2,578,447.00		20,416,043.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	16,133,037.00	914,426.00		17,047,463.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	7,992,989.00	122.00		7,993,111.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
I. Instruction:						
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
II. School Safety:						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. Instruction:						
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
II. School Safety:						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
Expenditures:							
General Fund	100	9,303,529.25	508,389.00		304,507.16		10,116,425.41
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			685,079.11			685,079.11
Total Charter School Distributions		9,303,529.25	508,389.00	685,079.11	304,507.16	0.00	10,801,504.52

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	926.30
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	926.30

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2025	Earnings 2025-26	Expenditures 2025-26	Unexpended June 30, 2026
Earnings, Expenditures and Carryforward Amounts:		1,514,383.53	1,514,383.53	
Expenditure Program or Activity:				
Exceptional Student Education			1,514,383.53	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			1,514,383.53	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2026		
Total Assets and Deferred Outflows of Resources	100	81,816,351.94
Total Liabilities and Deferred Inflows of Resources	100	13,788,098.55

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2026

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	1,017,556.61	497,528.64	37.73		56,485.81	18,892.04	29,327.51	1,619,828.34
Student Support Services	6100	24,912.00	11,352.83						36,264.83
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	85,010.76	30,144.73	2,961.07					118,116.56
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						14,981.88	48,080.65	63,062.53
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	35,678.45	10,727.70						46,406.15
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,163,157.82	549,753.90	2,998.80	0.00	56,485.81	33,873.92	77,408.16	1,883,678.41

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

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PC - 3/4 Report

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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	46,122,563	17,036,533	387,092	1,366,732	1,552,961	227,184	66,693,065	32,277,819	98,970,884	3,130,737	102,101,621
4-8 Basic	102	50,001,096	18,470,086	463,618	1,768,782	1,619,549	433,480	72,756,611	39,150,244	111,906,855	3,528,722	115,435,577
9-12 Basic	103	34,419,292	12,694,881	2,012,798	2,630,111	1,403,813	708,199	53,869,094	29,160,805	83,029,899	2,301,036	85,330,935
Basic		130,542,951	48,201,500	2,863,509	5,765,625	4,576,324	1,368,864	193,318,773	100,588,868	293,907,641	8,960,495	302,868,136
K-3 Basic with	111	20,672,908	7,679,067	1,515,493	586,996	779,570	114,138	31,348,172	16,203,752	47,551,924	1,797,506	49,349,430
4-8 Basic with	112	30,331,331	11,243,859	2,254,772	1,043,042	1,015,567	236,133	46,124,704	25,248,147	71,372,851	2,691,084	74,063,935
9-12 Basic with	113	21,096,686	7,790,130	2,505,641	1,498,341	865,313	401,308	34,157,419	19,062,191	53,219,610	1,775,908	54,995,518
Level 4	254	7,340,368	2,717,852	552,863	232,264	294,789	72,061	11,210,197	5,854,181	17,064,378	604,167	17,668,545
Level 5	255	1,493,546	562,117	157,027	51,599	55,535	7,668	2,327,492	1,263,714	3,591,206	132,751	3,723,957
ESE		80,934,839	29,993,026	6,985,795	3,412,242	3,010,773	831,307	125,167,982	67,631,986	192,799,968	7,001,416	199,801,384
ESOL	130	3,324,763	1,228,146	52,240	134,874	111,624	29,992	4,881,639	2,237,291	7,118,930	222,535	7,341,465
ESOL		3,324,763	1,228,146	52,240	134,874	111,624	29,992	4,881,639	2,237,291	7,118,930	222,535	7,341,465
Career	300	4,662,317	1,655,756	440,998	367,695	225,560	350,272	7,702,598	4,282,069	11,984,667	240,000	12,224,667
Cnt Wrk Frc Ed	341	11,707	2,638	1,662	1,809	3,459	5,127	26,402	15,123	41,525	264	41,789
Ag and Nat Res	351	105,193	23,344	12,670	13,789	26,364	39,078	220,438	114,850	335,288	2,010	337,298
Business Ed	352	84,878	19,276	12,978	14,124	27,005	40,027	198,288	117,677	315,965	2,059	318,024
Fam & Con Sci	353	132,612	29,834	18,506	20,140	38,509	57,079	296,680	167,819	464,499	2,936	467,435
Health Science	354	553,643	126,182	87,445	95,166	181,962	269,709	1,314,107	792,840	2,106,947	13,874	2,120,821
Industrial	355	1,020,611	230,930	150,696	164,002	313,577	464,794	2,344,610	1,366,471	3,711,081	23,909	3,734,990
Public Service	357	226,784	52,439	40,521	44,099	84,319	124,981	573,143	367,319	940,462	6,429	946,891

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	175,142	40,511	31,373	34,143	65,283	96,764	443,216	284,446	727,662	4,977	732,639
L/ABE	401	77,731	18,856	19,405	21,118	40,379	59,851	237,340	175,932	413,272	3,079	416,351
GED/P	403	123,872	28,882	23,628	25,714	49,167	72,877	324,140	214,246	538,386	3,749	542,135
ESOL	404	120,576	28,352	24,490	26,652	50,960	75,535	326,565	222,054	548,619	3,885	552,504
Other Adult Gen	409	1,870	420	259	281	538	798	4,166	2,315	6,481	41	6,522
CE		7,296,935	2,257,420	864,631	828,733	1,107,082	1,656,891	14,011,692	8,123,162	22,134,854	307,211	22,442,065
Total FEFP		222,099,489	81,680,092	10,766,175	10,141,474	8,805,803	3,887,053	337,380,086	178,581,306	515,961,392	16,491,658	532,453,050
Food Service												
Transportation									30,553,089		427,834	

District Indirect costs are Functionally distributed as reported below.

6100	Student Support Svcs	1,587,310	6200	Instr Media Svcs		6300	Instr and Currm Dev	2,565,204
6400	Instr Staff Training	366,428	6500	Instr Related Tech		7100	Board of Education	1,127,224
7200	General Admin	1,360,193	7400	Fac Acq and Const	1,767,411	7500	Fiscal Services	2,492,006
7700	Central Services	4,137,758	7900	Operation of Plant		8100	Maintenance of Plant	111,331
8200	Admin Tech Svcs	976,793						

---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
1,198,129	1,651,158	3,197,750	5,447,198	288,588		9,811,918	585,028,713	585,028,709	4

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	226,344	86,572	24,894	8,673	10,513	4,448	361,444	662,845	1,024,289	6,352	1,030,641
4-8 Basic	102	225,368	85,554	26,931	10,499	5,929	4,385	358,666	510,117	868,783	6,478	875,261
9-12 Basic	103	46,196	14,885	5,710	2,189	789	983	70,752	190,936	261,688	2,407	264,095
Basic		497,908	187,011	57,534	21,361	17,231	9,816	790,861	1,363,898	2,154,759	15,237	2,169,996
K-3 Basic with	111	1,261,241	636,535	211,507	27,199	76,334	6,730	2,219,546	1,119,800	3,339,346	17,934	3,357,280
4-8 Basic with	112	1,694,068	863,423	286,311	41,679	100,717	11,475	2,997,673	1,240,589	4,238,262	11,075	4,249,337
9-12 Basic with	113	406,977	205,888	177,699	24,464	27,866	4,054	846,948	652,786	1,499,734	5,591	1,505,325
Level 4	254	659,299	343,611	72,042	18,011	25,344	33,192	1,151,499	369,808	1,521,307	4,958	1,526,265
Level 5	255	141,825	73,037	15,569	3,646	5,055	6,321	245,453	72,204	317,657	1,011	318,668
ESE		4,163,410	2,122,495	763,128	114,998	235,317	61,772	7,461,120	3,455,187	10,916,307	40,569	10,956,876
ESOL	130	50,719	18,288	56,473	3,046	268	12,819	141,613	47,716	189,329	502	189,831
ESOL		50,719	18,288	56,473	3,046	268	12,819	141,613	47,716	189,329	502	189,831
Career	300	3,368	977	38,261	2,423	22,013	80,184	147,226	209,144	356,370	17,200	373,570
Ag and Nat Res	351			72	1,586	184	7,188	9,030	6,642	15,672		15,672
Business Ed	352			74	1,625	189	7,362	9,250	6,804	16,054		16,054
Fam & Con Sci	353			106	2,317	269	10,498	13,190	9,702	22,892		22,892
Health Science	354			499	10,947	1,273	49,607	62,326	45,844	108,170		108,170
Industrial	355			859	18,866	2,193	85,489	107,407	79,004	186,411		186,411
Public Service	357			231	5,073	590	22,987	28,881	21,244	50,125		50,125
App Tech Diplom	364			179	3,928	457	17,798	22,362	16,448	38,810		38,810
L/ABE	401	96,902	33,441	1,698	1,947	282	1,756	136,026	11,434	147,460		147,460
GED/P	403	89,836	31,003	2,067	2,371	344	2,138	127,759	13,922	141,681		141,681
ESOL	404	77,685	26,810	2,142	2,457	356	2,216	111,666	14,430	126,096		126,096
Other Adult Gen	409	505	174	23	26	4	23	755	152	907		907
CE		268,296	92,405	46,210	53,566	28,154	287,247	775,878	434,770	1,210,648	17,200	1,227,848

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
Total FEFP		4,980,333	2,420,199	923,345	192,971	280,970	371,654	9,169,472	5,301,572	14,471,044	73,509	14,544,553
Food Service									21,218,129		381,099	
Transportation									29,313			

District Indirect costs are Functionally distributed as reported below.

6100	Student Support Svcs		6200	Instr Media Svcs		6300	Instr and Currm Dev	65,380
6400	Instr Staff Training	8,129	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
22,480,762	1,794,832	8,298,686	1,610,468		1,123,380	705,877	72,187,099	72,187,101	-2

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	$ 365,080,000	$ -	$ 13,090,000	$ 351,990,000	$ 13,315,000
Unamortized Premium	52,017,168	-	3,049,512	48,967,656	3,049,512
Total Certificates of Participation Payable	417,097,168	-	16,139,512	400,957,656	16,364,512
Bonds Payable:					
District Sales Tax Revenue Bonds	5,420,000	-	5,420,000	-	-
Unamortized Premium	-	-	-	-	-
Total District Sales Tax Revenue Bonds	5,420,000	-	5,420,000	-	-
State School Bonds	861,000	-	240,000	621,000	216,000
Total Bonds Payable	6,281,000	-	5,660,000	621,000	216,000
Other Long-Term Liabilities:					
Lease Payable	2,171,166	-	176,703	1,994,463	193,843
Estimated Insurance Claims Payable	107,782	5,956	17,583	96,155	17,583
Compensated Absences Payable	42,041,078	20,977,559	20,493,348	42,525,289	20,493,348
Other Postemployment Benefits Payable	31,606,312	24,709,748	14,893,728	41,422,332	1,749,483
Net Pension Liability	286,251,656	83,760,712	144,217,655	225,794,713	-
Total Governmental Activities	$ 785,556,162	$ 129,453,975	$ 201,598,529	$ 713,411,608	$ 39,034,769

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, 2026:

	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	$ 1,491,830	$ -	$ -	$ -	$ 690,602	$ 2,182,432
Prepaid Items	6,730,176	-	-	-	-	6,730,176
Total Nonspendable	8,222,006	-	-	-	690,602	8,912,608
Restricted for:						
State Required Carryover Programs	7,466,580	-	-	-	-	7,466,580
Pipeline Grant	284,603	-	-	-	-	284,603
Workforce Development Cap Grant	30,161	-	-	-	-	30,161
Open Door Grant	158,810	-	-	-	-	158,810
Florida First Responder Grant	42,962	-	-	-	-	42,962
Industrial Agriculture Program	66,400					66,400
Full Service Schools	70,054	-	-	-	-	70,054
Division of Vocational Rehabilitation	167,969	-	-	-	-	167,969
Food Service	-	-	-	-	10,854,414	10,854,414
Debt Service	-	46,895	-	-	14,665,333	14,712,228
Capital Projects	-	-	83,067,212	415,922,093	11,072,582	510,061,887
School Internal Funds	-	-	-	-	8,426,399	8,426,399
Total Restricted Fund Balance	8,287,539	46,895	83,067,212	415,922,093	45,018,728	552,342,467
Committed for:						
Economic Stabilization	14,364,726	-	-	-	-	14,364,726
Total Committed Fund Balance	14,364,726	-	-	-	-	14,364,726
Assigned for:						
School Programs and Services	15,552,344	-	-	-	-	15,552,344
Extended Day Programs	6,565,997	-	-	-	-	6,565,997
District Programs and Services	8,357,424	-	-	-	-	8,357,424
First Coast Technical College	4,155,464	-	-	-	-	4,155,464
Department Operations	369,595	-	-	-	-	369,595
School Concurrency	163,122	-	-	-	-	163,122
Total Assigned Fund Balance	35,163,946	-	-	-	-	35,163,946
Unassigned Fund Balance	1,990,036	-	-	-	-	1,990,036
Total Fund Balances	$ 68,028,253	$ 46,895	$ 83,067,212	$ 415,922,093	$ 45,709,330	$ 612,773,783