

**BUDGET SUMMARY - GENERAL FUND**

<u>Revenue Source:</u>	<u>Original Budgeted Revenue Allotments</u>	<u>Budgeted Revenue Allotments</u>	<u>Revenues Received</u>	<u>Percent of Budgeted Revenue Allotments</u>	
				<u>2022-23</u>	<u>2021-22</u>
				Federal	\$260,000.00
State	\$234,169,414.00	\$244,569,709.11	\$191,426,094.83	78.27%	81.90%
Local	\$177,173,276.00	\$186,904,679.05	\$178,720,529.08	95.62%	97.23%
<b>Total Revenue</b>	<b>\$411,602,690.00</b>	<b>\$431,734,388.16</b>	<b>\$371,068,407.95</b>	<b>85.95%</b>	<b>88.69%</b>
Other Financing Sources	\$11,878,982.00	\$12,148,982.00	\$11,688,287.93	96.21%	93.31%
Nonspendable Fund Balance	\$3,829,234.54	\$3,829,234.54	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$2,650,018.85	\$2,650,018.85	\$0.00	0.00%	0.00%
Committed Fund Balance	\$12,169,490.40	\$12,169,490.40	\$0.00	0.00%	0.00%
Assigned Balance	\$27,209,233.68	\$27,209,233.68	\$0.00	0.00%	0.00%
Unassigned Balance	\$297,501.88	\$297,501.88	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$469,637,151.35</b>	<b>\$490,038,849.51</b>	<b>\$382,756,695.88</b>	<b>78.11%</b>	<b>75.82%</b>

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Percent of Budgeted Expense Allotments</u>	
				<u>2022-23</u>	<u>2021-22</u>
				Salaries - General	\$254,436,406.63
Benefits - General	\$84,250,050.33	\$99,991,413.64	\$97,865,854.65	97.87%	93.05%
Purchased Services	\$31,923,660.98	\$39,719,144.29	\$37,015,785.88	93.19%	83.75%
Energy Services	\$10,085,055.01	\$10,153,104.85	\$8,850,479.34	87.17%	79.46%
Materials & Supplies	\$41,513,086.55	\$30,756,911.11	\$13,964,001.22	45.40%	34.99%
Capital Outlay	\$1,011,048.68	\$7,616,489.30	\$5,193,433.52	68.19%	64.35%
Other Expenses	\$4,934,482.00	\$7,096,741.91	\$6,238,186.88	87.90%	106.95%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$428,153,790.18</b>	<b>\$472,428,789.69</b>	<b>\$432,066,647.21</b>	<b>91.46%</b>	<b>88.03%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$41,483,361.17	\$17,610,059.82	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$469,637,151.35</b>	<b>\$490,038,849.51</b>	<b>\$432,066,647.21</b>	<b>88.17%</b>	<b>84.47%</b>

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Percent of Budgeted Expense Allotments</u>	
				<u>2022-23</u>	<u>2021-22</u>
				Instruction	\$270,662,068.76
<b>Instructional Support Services:</b>					
Student Support Services	\$29,513,607.13	\$34,852,462.65	\$33,248,036.16	95.40%	93.72%
Instructional Media Service	\$5,662,587.16	\$6,071,509.88	\$5,799,695.04	95.52%	96.44%
Instruction & Curriculum Dev. Services	\$6,197,722.99	\$6,353,447.54	\$5,688,701.76	89.54%	76.09%
Instructional Staff Training Services	\$1,251,605.28	\$6,477,648.03	\$4,766,181.93	73.58%	73.82%
Instruction Related Technology	\$11,041,336.18	\$11,273,266.23	\$9,978,200.81	88.51%	86.91%
Board	\$1,086,830.37	\$1,157,270.35	\$806,758.60	69.71%	60.03%
General Administration	\$637,564.58	\$724,697.03	\$688,520.92	95.01%	97.06%
School Administration	\$23,830,274.49	\$27,792,124.56	\$25,914,447.87	93.24%	94.90%
Facilities Acquisition & Construction	\$7,733,730.30	\$10,591,416.69	\$10,444,987.85	98.62%	117.72%
Fiscal Services	\$2,526,204.70	\$2,543,331.96	\$2,473,504.09	97.25%	84.03%
Food Services	\$0.00	\$16,828.68	\$16,782.98	99.73%	0.00%
Central Services	\$3,969,600.10	\$3,978,785.23	\$3,822,644.73	96.08%	72.30%
Student Transportation Services	\$21,436,896.69	\$24,210,801.90	\$24,126,937.90	99.65%	88.51%
Operation of Plant	\$31,420,922.33	\$34,323,797.05	\$33,600,631.55	97.89%	87.33%
Maintenance of Plant	\$9,994,603.32	\$10,854,687.44	\$10,197,731.89	93.95%	92.75%
Administrative Technology Services	\$1,060,701.26	\$1,184,205.17	\$951,199.08	80.32%	88.41%
Community Services	\$127,534.54	\$9,249,458.72	\$4,194,678.80	45.35%	50.94%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$278,000.99	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$428,153,790.18</b>	<b>\$472,428,789.69</b>	<b>\$432,066,647.21</b>	<b>91.46%</b>	<b>88.03%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$41,483,361.17	\$17,610,059.82	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$469,637,151.35</b>	<b>\$490,038,849.51</b>	<b>\$432,066,647.21</b>	<b>88.17%</b>	<b>84.47%</b>

GENERAL FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
R.O.T.C.	\$260,000.00	\$225,106.43	\$34,893.57	86.58%	89.07%
Misc Federal Thru State	\$0.00	\$696,677.61	(\$696,677.61)	0.00%	0.00%
<b>Total Federal (Direct and Indirect)</b>	<b>\$260,000.00</b>	<b>\$921,784.04</b>	<b>(\$661,784.04)</b>	<b>354.53%</b>	<b>289.93%</b>
<i>State:</i>					
Florida Education Finance Program	\$185,412,469.00	\$140,908,564.71	\$44,503,904.29	76.00%	81.80%
Work Force Development	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Adults with Disabilities	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sales Tax Distribution	\$206,750.00	\$206,750.00	\$0.00	100.00%	100.00%
State License Tax	\$70,000.00	\$72,234.66	(\$2,234.66)	103.19%	103.16%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$49,848,354.00	\$41,457,954.00	\$8,390,400.00	83.17%	83.00%
Voluntary Pre-Kindergarten	\$997,469.14	\$891,032.48	\$106,436.66	89.33%	82.08%
Full Service Schools	\$76,365.00	\$57,273.51	\$19,091.49	75.00%	75.00%
Florida School Recognition Program	\$7,105,259.00	\$7,105,259.00	\$0.00	100.00%	0.00%
Miscellaneous State	\$853,042.97	\$727,026.47	\$126,016.50	85.23%	38.93%
<b>Total State</b>	<b>\$244,569,709.11</b>	<b>\$191,426,094.83</b>	<b>\$53,143,614.28</b>	<b>78.27%</b>	<b>81.90%</b>
<i>Local:</i>					
District School Tax	\$174,588,111.00	\$164,731,628.32	\$9,856,482.68	94.35%	97.62%
Tax Redemptions	\$270,000.00	\$356,259.18	(\$86,259.18)	131.95%	107.88%
Rent	\$957,664.01	\$1,072,558.82	(\$114,894.81)	112.00%	108.22%
School Age Child Care Fees (Day Care and Camp Fees)	\$6,447,403.72	\$5,285,329.17	\$1,162,074.55	81.98%	84.08%
Miscellaneous Local, including Interest	\$4,641,500.32	\$6,222,386.43	(\$1,580,886.11)	134.06%	84.67%
Federal Indirect Cost	\$0.00	\$1,052,367.16	(\$1,052,367.16)	0.00%	0.00%
<b>Total Local</b>	<b>\$186,904,679.05</b>	<b>\$178,720,529.08</b>	<b>\$8,184,149.97</b>	<b>95.62%</b>	<b>97.23%</b>
<b>Total Revenue</b>	<b>\$431,734,388.16</b>	<b>\$371,068,407.95</b>	<b>\$60,665,980.21</b>	<b>85.95%</b>	<b>88.69%</b>
<b>Other Financing Sources</b>	<b>\$12,148,982.00</b>	<b>\$11,688,287.93</b>	<b>\$460,694.07</b>	<b>96.21%</b>	<b>93.31%</b>
Nonspendable Fund Balance	\$3,829,234.54	\$0.00	\$3,829,234.54	0.00%	0.00%
Restricted Fund Balance	\$2,650,018.85	\$0.00	\$2,650,018.85	0.00%	0.00%
Committed Fund Balance	\$12,169,490.40	\$0.00	\$12,169,490.40	0.00%	0.00%
Assigned Fund Balance	\$27,209,233.68	\$0.00	\$27,209,233.68	0.00%	0.00%
Unassigned Fund Balance	\$297,501.88	\$0.00	\$297,501.88	0.00%	0.00%
Fund Balance - July 1, 2022	\$46,155,479.35	\$0.00	\$46,155,479.35	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$490,038,849.51</b>	<b>\$382,756,695.88</b>	<b>\$153,437,632.98</b>	<b>78.11%</b>	<b>75.82%</b>

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2023</u>	<u>Encumbrances as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$280,773,050.58	\$205,984,024.07	\$49,084,980.19	\$25,704,046.32	90.85%	87.95%
<i>Instruction Support Services:</i>						
Student Support Services	\$34,852,462.65	\$25,197,332.72	\$8,050,703.44	\$1,604,426.49	95.40%	93.72%
Instructional Media Services	\$6,071,509.88	\$4,774,053.80	\$1,025,641.24	\$271,814.84	95.52%	96.44%
Instruction & Curriculum Development	\$6,353,447.54	\$4,737,331.83	\$951,369.93	\$664,745.78	89.54%	76.09%
Instructional Staff Training Services	\$6,477,648.03	\$3,830,896.47	\$935,285.46	\$1,711,466.10	73.58%	73.82%
Instruction Related Technology	\$11,273,266.23	\$8,925,473.96	\$1,052,726.85	\$1,295,065.42	88.51%	86.91%
Board	\$1,157,270.35	\$737,107.85	\$69,650.75	\$350,511.75	69.71%	60.03%
General Administration	\$724,697.03	\$583,918.43	\$104,602.49	\$36,176.11	95.01%	97.06%
School Administration	\$27,792,124.56	\$21,873,727.90	\$4,040,719.97	\$1,877,676.69	93.24%	94.90%
Facilities Acquisition & Construction	\$10,591,416.69	\$7,547,721.84	\$2,897,266.01	\$146,428.84	98.62%	117.72%
Fiscal Services	\$2,543,331.96	\$2,069,438.45	\$404,065.64	\$69,827.87	97.25%	84.03%
Food Services	\$16,828.68	\$16,782.98	\$0.00	\$45.70	99.73%	0.00%
Central Services	\$3,978,785.23	\$3,222,579.68	\$600,065.05	\$156,140.50	96.08%	72.30%
Student Transportation Services	\$24,210,801.90	\$21,085,797.79	\$3,041,140.11	\$83,864.00	99.65%	88.51%
Operation of Plant	\$34,323,797.05	\$29,862,840.85	\$3,737,790.70	\$723,165.50	97.89%	87.33%
Maintenance of Plant	\$10,854,687.44	\$8,485,561.87	\$1,712,170.02	\$656,955.55	93.95%	92.75%
Administrative Technology Services	\$1,184,205.17	\$860,181.67	\$91,017.41	\$233,006.09	80.32%	88.41%
Community Services	\$9,249,458.72	\$3,574,791.56	\$619,887.24	\$5,054,779.92	45.35%	50.94%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$278,000.99	\$0.00	(\$278,000.99)	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$472,428,789.69</b>	<b>\$353,647,564.71</b>	<b>\$78,419,082.50</b>	<b>\$40,362,142.48</b>	<b>91.46%</b>	<b>88.03%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$3,829,234.54	\$0.00	\$0.00	\$3,829,234.54	0.00%	0.00%
Restricted Fund Balance	\$2,650,018.85	\$0.00	\$0.00	\$2,650,018.85	0.00%	0.00%
Committed Fund Balance	\$7,497,372.22	\$0.00	\$0.00	\$7,497,372.22	0.00%	0.00%
Assigned Fund Balance	\$3,293,132.33	\$0.00	\$0.00	\$3,293,132.33	0.00%	0.00%
Unassigned Fund Balance	\$340,301.88	\$0.00	\$0.00	\$340,301.88	0.00%	0.00%
Fund Balance/Contribution - June 30, 2023	\$17,610,059.82	\$0.00	\$0.00	\$17,610,059.82	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$490,038,849.51</b>	<b>\$353,647,564.71</b>	<b>\$78,419,082.50</b>	<b>\$57,972,202.30</b>	<b>88.17%</b>	<b>84.47%</b>

NOTES:

(1) "Unallocated Employee Benefits" are benefits that have not been distributed within the General Fund as of this report date. Last year at this time \$149,654.60 in "Unallocated Employee Benefits" had not been distributed.

BUDGET SUMMARY - FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue Allotments	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>2022-23</u>	<u>2021-22</u>
Federal	\$0.00	\$0.00	\$1,505.00	0.00%	0.00%
State	\$4,469,825.00	\$5,342,321.00	\$4,540,160.15	84.98%	82.35%
Local	\$2,777,367.00	\$2,699,566.91	\$2,021,916.50	74.90%	61.18%
<b>Total Revenue</b>	<b>\$7,247,192.00</b>	<b>\$8,041,887.91</b>	<b>\$6,563,581.65</b>	<b>81.62%</b>	<b>74.13%</b>
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$15,887.00	\$15,887.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$8,307.00	\$8,307.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Assigned Balance	\$2,001,824.00	\$2,001,824.00	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$9,273,210.00</b>	<b>\$10,067,905.91</b>	<b>\$6,563,581.65</b>	<b>65.19%</b>	<b>52.04%</b>

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>2022-23</u>	<u>2021-22</u>
Salaries	\$4,056,928.00	\$4,128,142.07	\$3,808,912.46	92.27%	91.09%
Benefits	\$1,244,451.00	\$1,286,349.86	\$1,139,656.26	88.60%	85.77%
Purchased Services	\$924,795.00	\$1,082,560.42	\$757,776.66	70.00%	97.77%
Energy Services	\$315,088.00	\$328,945.50	\$305,476.19	92.87%	76.26%
Materials & Supplies	\$424,900.00	\$537,364.23	\$389,683.26	72.52%	81.92%
Capital Outlay	\$91,600.00	\$689,501.32	\$383,724.55	55.65%	91.63%
Other Expenses	\$304,890.00	\$184,253.59	\$105,827.34	57.44%	278.43%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$7,362,652.00</b>	<b>\$8,237,116.99</b>	<b>\$6,891,056.72</b>	<b>83.66%</b>	<b>93.17%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$1,910,558.00	\$1,830,788.92	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$9,273,210.00</b>	<b>\$10,067,905.91</b>	<b>\$6,891,056.72</b>	<b>68.45%</b>	<b>68.08%</b>

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>2022-23</u>	<u>2021-22</u>
Instruction	\$3,190,766.00	\$3,933,592.85	\$3,015,146.02	76.65%	85.31%
<i>Instructional Support Services:</i>					
Student Support Services	\$1,331,868.00	\$1,353,765.30	\$1,307,493.77	96.58%	93.08%
Instruction & Curriculum Dev. Services	\$257,082.00	\$250,973.86	\$248,450.23	98.99%	99.66%
Instructional Staff Training Services	\$0.00	\$231.54	\$115.54	49.90%	0.00%
Instruction Related Technology	\$62,849.00	\$66,771.00	\$61,829.89	92.60%	108.43%
School Administration	\$926,910.00	\$944,765.53	\$814,798.50	86.24%	105.49%
Facilities Acquisition & Construction	\$68,270.00	\$84,832.57	\$36,562.57	43.10%	85.65%
Central Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Student Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$1,034,520.00	\$1,096,600.82	\$1,045,899.61	95.38%	84.89%
Maintenance of Plant	\$152,755.00	\$165,932.94	\$153,071.28	92.25%	96.16%
Community Services	\$337,632.00	\$339,650.58	\$207,689.31	61.15%	166.17%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$7,362,652.00</b>	<b>\$8,237,116.99</b>	<b>\$6,891,056.72</b>	<b>83.66%</b>	<b>93.17%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$1,910,558.00	\$1,830,788.92	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$9,273,210.00</b>	<b>\$10,067,905.91</b>	<b>\$6,891,056.72</b>	<b>68.45%</b>	<b>68.08%</b>

FIRST COAST TECHNICAL COLLEGE

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 4/30/2023</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
<b>Federal:</b>					
Federal Direct Pell	\$0.00	\$1,505.00	(\$1,505.00)	0.00%	0.00%
<b>Total Federal (Direct and Indirect)</b>	<b>\$0.00</b>	<b>\$1,505.00</b>	<b>(\$1,505.00)</b>	<b>0.00%</b>	<b>0.00%</b>
<b>State:</b>					
Florida Education Finance Program	\$170,000.00	\$11,077.29	\$158,922.71	6.52%	31.10%
Work Force Development	\$4,120,225.00	\$3,445,220.00	\$675,005.00	83.62%	83.33%
Performance Based Incentives	\$187,989.00	\$187,989.00	\$0.00	100.00%	88.00%
Voluntary Pre-Kindergarten	\$9,600.00	\$12,666.86	(\$3,066.86)	131.95%	128.95%
Miscellaneous State	\$854,507.00	\$883,207.00	(\$28,700.00)	131.95%	128.95%
<b>Total State</b>	<b>\$5,342,321.00</b>	<b>\$4,540,160.15</b>	<b>\$802,160.85</b>	<b>84.98%</b>	<b>82.35%</b>
<b>Local:</b>					
Rent	\$19,000.00	\$32,230.00	(\$13,230.00)	169.63%	56.48%
Interest on Investment	\$1,000.00	\$40,811.90	(\$39,811.90)	4081.19%	39.35%
Adult General Education Course	\$8,000.00	\$11,430.00	(\$3,430.00)	142.88%	152.36%
Postsecondary Vocational	\$1,052,098.43	\$755,761.76	\$296,336.67	71.83%	60.65%
Continuing Workforce Education	\$47,506.00	\$43,283.00	\$4,223.00	91.11%	37.31%
Capital Improvement Fees	\$50,856.36	\$38,215.27	\$12,641.09	75.14%	68.52%
Postsecondary Lab Fees	\$441,419.56	\$316,462.58	\$124,956.98	71.69%	56.27%
Lifelong Learning Fees	\$8,000.00	\$6,231.00	\$1,769.00	77.89%	37.19%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$101,710.71	\$75,687.10	\$26,023.61	74.41%	53.42%
Other Student Fees	\$374,717.85	\$282,131.04	\$92,586.81	75.29%	58.37%
Preschool Program Fees	\$143,138.00	\$128,297.12	\$14,840.88	89.63%	64.48%
Other Schools Courses Classes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charge for Sales	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc / Unbilled Revenue	\$452,120.00	\$291,375.73	\$160,744.27	64.45%	87.61%
Prior Year Refunds/Write-Off	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Local</b>	<b>\$2,699,566.91</b>	<b>\$2,021,916.50</b>	<b>\$677,650.41</b>	<b>74.90%</b>	<b>61.18%</b>
<b>Total Revenue</b>	<b>\$8,041,887.91</b>	<b>\$6,563,581.65</b>	<b>\$1,478,306.26</b>	<b>81.62%</b>	<b>74.13%</b>
<b>Other Financing Sources - Transfers In</b>					
Nonspendable Fund Balance	\$15,887.00	\$0.00	\$15,887.00	0.00%	0.00%
Restricted	\$8,307.00	\$0.00	\$8,307.00	0.00%	0.00%
Assigned Fund Balance	\$2,001,824.00	\$0.00	\$2,001,824.00	0.00%	0.00%
Fund Balance - July 1, 2022	\$2,026,018.00	\$0.00	\$2,026,018.00	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$10,067,905.91</b>	<b>\$6,563,581.65</b>	<b>\$5,530,342.26</b>	<b>65.19%</b>	<b>52.04%</b>

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2023</u>	<u>Encumbrances as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$3,933,592.85	\$2,553,686.98	\$461,459.04	\$918,446.83	76.65%	85.31%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,353,765.30	\$1,077,309.95	\$230,183.82	\$46,271.53	96.58%	93.08%
Instruction & Curriculum Development	\$250,973.86	\$209,126.31	\$39,323.92	\$2,523.63	98.99%	99.66%
Instructional Staff Training Services	\$231.54	\$115.54	\$0.00	\$116.00	49.90%	0.00%
Instruction Related Technology	\$66,771.00	\$52,040.33	\$9,789.56	\$4,941.11	92.60%	108.43%
School Administration	\$944,765.53	\$675,122.18	\$139,676.32	\$129,967.03	86.24%	105.49%
Facilities Acquisition & Construction	\$84,832.57	\$13,562.57	\$23,000.00	\$48,270.00	43.10%	85.65%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Student Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$1,096,600.82	\$958,797.42	\$87,102.19	\$50,701.21	95.38%	84.89%
Maintenance of Plant	\$165,932.94	\$126,489.77	\$26,581.51	\$12,861.66	92.25%	96.16%
Community Services	\$339,650.58	\$176,345.72	\$31,343.59	\$131,961.27	61.15%	166.17%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$8,237,116.99</b>	<b>\$5,842,596.77</b>	<b>\$1,048,459.95</b>	<b>\$1,346,060.27</b>	<b>83.66%</b>	<b>93.17%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$15,887.00	\$0.00	\$0.00	\$15,887.00	0.00%	0.00%
Restricted Fund Balance	\$8,307.00	\$0.00	\$0.00	\$8,307.00	0.00%	0.00%
Assigned Fund Balance	\$1,806,594.92	\$0.00	\$0.00	\$1,806,594.92	0.00%	0.00%
Fund Balance/Contribution - June 30, 2023	\$1,830,788.92	\$0.00	\$0.00	\$1,830,788.92	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$10,067,905.91</b>	<b>\$5,842,596.77</b>	<b>\$1,048,459.95</b>	<b>\$3,176,849.19</b>	<b>68.45%</b>	<b>68.08%</b>

**BUDGET SUMMARY - DEBT SERVICE**

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2022-23	2021-22
Federal	\$745,347.20	\$745,347.20	\$745,347.20	100.00%	50.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,580,250.00	\$5,580,250.00	\$2,519,170.44	45.14%	40.36%
Total Revenue	\$6,325,597.20	\$6,325,597.20	\$3,264,517.64	51.61%	41.50%
Transfers In	\$22,247,000.97	\$21,501,653.77	\$6,190,318.19	28.79%	29.82%
Premium on Sale of Bonds	\$0.00	\$865,204.15	\$865,204.15	100.00%	0.00%
Fund Balance	\$15,584,900.21	\$15,584,900.21	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$44,157,498.38	\$44,277,355.33	\$10,320,039.98	23.31%	20.10%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2022-23	2021-22
Redemption of Principal	\$15,130,347.20	\$14,385,000.00	\$4,685,000.00	32.57%	35.62%
Interest	\$12,482,324.50	\$12,482,324.50	\$6,920,618.13	55.44%	60.47%
Dues, Fees and Issuance Costs	\$18,750.00	\$883,954.15	\$868,209.38	98.22%	120.71%
Refunded Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$27,631,421.70	\$27,751,278.65	\$12,473,827.51	44.95%	46.15%
Transfer Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$16,526,076.68	\$16,526,076.68	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$44,157,498.38	\$44,277,355.33	\$12,473,827.51	28.17%	26.86%

**DEBT SERVICE FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 4/30/2023</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
<i>Federal:</i>					
IRS Interest Subsidy	\$745,347.20	\$745,347.20	\$0.00	100.00%	50.00%
<b>Total Federal</b>	<b>\$745,347.20</b>	<b>\$745,347.20</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>50.00%</b>
<i>State:</i>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total State</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<i>Local:</i>					
I & S Taxes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$364,170.44	(\$364,170.44)	0.00%	0.00%
School District Local Sales Tax	\$5,580,250.00	\$2,155,000.00	\$3,425,250.00	38.62%	40.09%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Local</b>	<b>\$5,580,250.00</b>	<b>\$2,519,170.44</b>	<b>\$3,061,079.56</b>	<b>45.14%</b>	<b>40.36%</b>
<b>Total Revenue</b>	<b>\$6,325,597.20</b>	<b>\$3,264,517.64</b>	<b>\$3,061,079.56</b>	<b>51.61%</b>	<b>41.50%</b>
Transfers in from Capital Projects	\$21,501,653.77	\$6,190,318.19	\$15,311,335.58	28.79%	29.82%
Premium on Sale of Bonds	\$865,204.15	\$865,204.15	\$0.00	100.00%	0.00%
<b>Total Revenue and Transfers</b>	<b>\$28,692,455.12</b>	<b>\$10,320,039.98</b>	<b>\$18,372,415.14</b>	<b>35.97%</b>	<b>33.09%</b>
Fund Balance - July 1, 2022	\$15,584,900.21	\$0.00	\$15,584,900.21	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$44,277,355.33</b>	<b>\$10,320,039.98</b>	<b>\$33,957,315.35</b>	<b>23.31%</b>	<b>20.10%</b>



**DEBT SERVICE FUND**

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2023</u>	<u>Encumbrances as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Redemption of Principal	\$14,385,000.00	\$4,685,000.00	\$0.00	\$9,700,000.00	32.57%	35.62%
Interest	\$12,482,324.50	\$6,920,618.13	\$0.00	\$5,561,706.37	55.44%	60.47%
Dues, Fees and Issuance Costs	\$883,954.15	\$868,209.38	\$0.00	\$15,744.77	98.22%	120.71%
Payments to Refunded Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$27,751,278.65</b>	<b>\$12,473,827.51</b>	<b>\$0.00</b>	<b>\$15,277,451.14</b>	<b>44.95%</b>	<b>46.15%</b>
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - June 30, 2023	\$16,526,076.68	\$0.00	\$0.00	\$16,526,076.68	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$44,277,355.33</b>	<b>\$12,473,827.51</b>	<b>\$0.00</b>	<b>\$31,803,527.82</b>	<b>28.17%</b>	<b>26.86%</b>

**BUDGET SUMMARY - CAPITAL PROJECTS**

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2022-23	2021-22
CO&DS Distributed to Districts	\$1,342,848.00	\$1,481,374.00	\$0.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$0.00	\$11,422,223.00	\$934,682.00	8.18%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$65,749,979.00	\$65,749,979.00	\$62,156,124.60	94.53%	97.77%
District Local Sales Tax	\$18,232,886.00	\$18,232,886.00	\$20,777,159.83	113.95%	111.82%
Impact Fees & Gas Tax Refunds	\$18,000,000.00	\$18,000,000.00	\$18,534,407.22	102.97%	137.78%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$9,839,751.06	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$724,081.00	\$8,912,314.27	1230.84%	174.90%
Total Revenue	\$103,475,713.00	\$115,610,543.00	\$121,154,438.98	104.80%	117.90%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other Financing Sources	\$99,286,787.00	\$99,286,787.00	\$99,286,786.80	100.00%	0.00%
Fund Balance	\$278,429,344.89	\$278,429,344.89	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$481,191,844.89	\$493,326,674.89	\$220,441,225.78	44.68%	28.57%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2022-23	2021-22
Library Books	\$383,615.33	\$381,835.09	\$295,354.89	77.35%	91.23%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$336,371,840.80	\$345,532,556.28	\$150,279,101.38	43.49%	28.15%
Furniture, Fixtures, and Equipment	\$20,597,936.33	\$17,677,278.75	\$10,472,392.86	59.24%	77.71%
Motor Vehicles/Buses	\$10,931,790.47	\$10,931,790.47	\$9,042,489.00	82.72%	83.92%
Land	\$18,367.90	\$309,285.60	\$290,917.70	94.06%	0.00%
Improvements Other Than Buildings	\$15,301,954.08	\$14,723,520.77	\$8,527,894.10	57.92%	56.53%
Remodeling and Renovations	\$56,253,509.03	\$61,905,976.98	\$28,837,519.84	46.58%	51.17%
Computer Software	\$941,543.42	\$1,203,143.42	\$393,792.75	32.73%	527.54%
Redemption of Principal and Interest	\$3,286,787.00	\$3,286,787.00	\$85,786.80	2.61%	5.15%
Dues & Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$444,087,344.36	\$455,952,174.36	\$208,225,249.32	45.67%	37.49%
Transfers Out	\$36,897,145.00	\$37,167,145.00	\$20,843,231.52	56.08%	54.74%
Fund Balance	\$207,355.53	\$207,355.53	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$481,191,844.89	\$493,326,674.89	\$229,068,480.84	46.43%	38.67%

**CAPITAL PROJECTS FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 4/30/2023</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
CO&DS Distributed to District	\$1,481,374.00	\$0.00	\$1,481,374.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$11,422,223.00	\$934,682.00	\$10,487,541.00	8.18%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$65,749,979.00	\$62,156,124.60	\$3,593,854.40	94.53%	97.77%
District Local Sales Tax	\$18,232,886.00	\$20,777,159.83	(\$2,544,273.83)	113.95%	111.82%
Impact Fees	\$18,000,000.00	\$18,534,407.22	(\$534,407.22)	102.97%	137.78%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$9,839,751.06	(\$9,839,751.06)	0.00%	0.00%
Misc Local, including Interest	<u>\$724,081.00</u>	<u>\$8,912,314.27</u>	<u>(\$8,188,233.27)</u>	1230.84%	174.90%
<b>Total Revenue</b>	<b>\$115,610,543.00</b>	<b>\$121,154,438.98</b>	<b>(\$5,543,895.98)</b>	<b>104.80%</b>	<b>117.90%</b>
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other Financing Sources	<u>\$99,286,787.00</u>	<u>\$99,286,786.80</u>	<u>\$0.20</u>	100.00%	0.00%
<b>Total Revenue and Other Financing Sources</b>	<b>\$214,897,330.00</b>	<b>\$220,441,225.78</b>	<b>(\$5,543,895.78)</b>	<b>102.58%</b>	<b>117.23%</b>
Fund Balance - July 1, 2022	<u>\$278,429,344.89</u>	<u>\$0.00</u>	<u>\$278,429,344.89</u>	0.00%	0.00%
<b>Total Revenue, Other Financing Sources and Fund Balance</b>	<b><u>\$493,326,674.89</u></b>	<b><u>\$220,441,225.78</u></b>	<b><u>\$272,885,449.11</u></b>	<b>44.68%</b>	<b>28.57%</b>

**CAPITAL PROJECTS FUND**

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2023</u>	<u>Encumbrances as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$381,835.09	\$292,649.18	\$2,705.71	\$86,480.20	77.35%	91.23%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$345,532,556.28	\$39,455,815.59	\$110,823,285.79	\$195,253,454.90	43.49%	28.15%
Furniture, Fixtures, and Equipment	\$17,677,278.75	\$7,884,901.16	\$2,587,491.70	\$7,204,885.89	59.24%	77.71%
Motor Vehicles/Buses	\$10,931,790.47	\$4,908,654.00	\$4,133,835.00	\$1,889,301.47	82.72%	83.92%
Land	\$309,285.60	\$290,917.70	\$0.00	\$18,367.90	94.06%	0.00%
Improvements Other Than Buildings	\$14,723,520.77	\$4,274,557.72	\$4,253,336.38	\$6,195,626.67	57.92%	56.53%
Remodeling and Renovations	\$61,905,976.98	\$14,671,846.69	\$14,165,673.15	\$33,068,457.14	46.58%	51.17%
Computer Software	\$1,203,143.42	\$370,362.75	\$23,430.00	\$809,350.67	32.73%	527.54%
Redemption of Principal and Interest	\$3,286,787.00	\$85,786.80	\$0.00	\$3,201,000.20	2.61%	5.15%
Dues & Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$455,952,174.36</b>	<b>\$72,235,491.59</b>	<b>\$135,989,757.73</b>	<b>\$247,726,925.04</b>	<b>45.67%</b>	<b>37.49%</b>
Transfer to General Fund	\$11,648,982.00	\$11,366,126.53	\$0.00	\$282,855.47	97.57%	100.00%
Transfers to Debt Service	\$22,231,376.00	\$6,190,318.19	\$0.00	\$16,041,057.81	27.84%	29.82%
Interfund Transfer (LCIF to RAN)	\$3,286,787.00	\$3,286,786.80	\$0.00	\$0.20	100.00%	100.00%
Fund Balance - June 30, 2023	\$207,355.53	\$0.00	\$0.00	\$207,355.53	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$493,326,674.89</b>	<b>\$93,078,723.11</b>	<b>\$135,989,757.73</b>	<b>\$264,258,194.05</b>	<b>46.43%</b>	<b>38.67%</b>

**BUDGET SUMMARY - FOOD SERVICE**

<b>Revenue Source:</b>	Original Budgeted <u>Revenue Allotments</u>	Budgeted <u>Revenue Allotments</u>	Revenues <u>Received</u>	Percent of Budgeted Revenue Allotments	
				<u>2022-23</u>	<u>2021-22</u>
				Federal	\$0.00
Federal Through State	\$6,588,650.00	\$7,884,091.02	\$6,615,131.41	83.90%	76.90%
State	\$50,000.00	\$50,000.00	\$48,921.00	97.84%	95.79%
Local	\$12,850,000.00	\$12,850,000.00	\$13,546,690.22	105.42%	166.77%
Total Revenue	\$19,488,650.00	\$20,784,091.02	\$20,210,742.63	97.24%	104.25%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$11,342,952.29	\$11,342,952.29	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$30,831,602.29	\$32,127,043.31	\$20,210,742.63	62.91%	75.25%

<b>Appropriations and Expenditures/Encumbrances by Object:</b>	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	Percent of Budgeted Expense Allotments	
				<u>2022-23</u>	<u>2021-22</u>
				Salaries	\$6,100,000.00
Employee Benefits	\$3,172,000.00	\$3,158,444.20	\$2,804,471.00	88.79%	86.21%
Purchased Services	\$162,250.00	\$174,250.00	\$123,233.99	70.72%	45.84%
Energy Services	\$139,000.00	\$139,000.00	\$128,575.46	92.50%	83.60%
Materials & Supplies	\$9,180,900.00	\$10,478,341.02	\$9,392,979.46	89.64%	97.82%
Capital Outlay	\$714,500.00	\$700,500.00	\$308,933.77	44.10%	43.16%
Other Expenses	\$20,000.00	\$20,000.00	\$7,998.00	39.99%	53.99%
Total Appropriations, Expenditures, and Encumbrances	\$19,488,650.00	\$20,784,091.02	\$18,477,905.25	88.90%	90.41%
Transfers	\$500,000.00	\$500,000.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$10,842,952.29	\$10,842,952.29	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$30,831,602.29	\$32,127,043.31	\$18,477,905.25	57.52%	65.60%

**FOOD SERVICE FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 4/30/2023</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
<i>Federal:</i>					
Misc Federal Direct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Federal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<i>Federal through State:</i>					
National School Lunch Act	\$7,045,441.02	\$6,615,131.41	\$430,309.61	93.89%	0.00%
After School Snack Reimbursement	\$0.00	\$0.00	\$0.00	0.00%	0.00%
U.S.D.A. Donated Food	\$838,650.00	\$0.00	\$838,650.00	0.00%	0.02%
Summer Food Service Program	\$0.00	\$0.00	\$0.00	0.00%	64.80%
<b>Total Federal through State</b>	<b>\$7,884,091.02</b>	<b>\$6,615,131.41</b>	<b>\$1,268,959.61</b>	<b>83.90%</b>	<b>76.90%</b>
<i>State:</i>					
School Breakfast Supplement	\$18,000.00	\$27,392.00	(\$9,392.00)	152.18%	94.40%
School Lunch Supplement	\$32,000.00	\$21,529.00	\$10,471.00	67.28%	96.70%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total State</b>	<b>\$50,000.00</b>	<b>\$48,921.00</b>	<b>\$1,079.00</b>	<b>97.84%</b>	<b>95.79%</b>
<i>Local:</i>					
Food Service Sales	\$12,650,000.00	\$13,001,402.56	(\$351,402.56)	102.78%	169.05%
Misc Local, including Interest	\$200,000.00	\$545,287.66	(\$345,287.66)	272.64%	105.80%
<b>Total Local</b>	<b>\$12,850,000.00</b>	<b>\$13,546,690.22</b>	<b>(\$696,690.22)</b>	<b>105.42%</b>	<b>166.77%</b>
<b>Total Revenue</b>	<b>\$20,784,091.02</b>	<b>\$20,210,742.63</b>	<b>\$573,348.39</b>	<b>97.24%</b>	<b>104.25%</b>
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2022	\$11,342,952.29	\$0.00	\$11,342,952.29	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$32,127,043.31</b>	<b>\$20,210,742.63</b>	<b>\$11,916,300.68</b>	<b>62.91%</b>	<b>75.25%</b>

**FOOD SERVICE FUND**

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2023</u>	<u>Encumbrances as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$6,113,555.80	\$4,703,861.62	\$1,007,851.95	\$401,842.23	93.43%	89.62%
Employee Benefits	\$3,158,444.20	\$2,407,999.43	\$396,471.57	\$353,973.20	88.79%	86.21%
Purchased Services	\$174,250.00	\$81,768.99	\$41,465.00	\$51,016.01	70.72%	45.84%
Energy Services	\$139,000.00	\$65,637.83	\$62,937.63	\$10,424.54	92.50%	83.60%
Materials & Supplies	\$10,478,341.02	\$7,769,795.16	\$1,623,184.30	\$1,085,361.56	89.64%	97.82%
Capital Outlay	\$700,500.00	\$204,052.99	\$104,880.78	\$391,566.23	44.10%	43.16%
Other Expenses	\$20,000.00	\$7,998.00	\$0.00	\$12,002.00	39.99%	53.99%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$20,784,091.02</b>	<b>\$15,241,114.02</b>	<b>\$3,236,791.23</b>	<b>\$2,306,185.77</b>	<b>88.90%</b>	<b>90.41%</b>
Transfers Out	\$500,000.00	\$0.00	\$0.00	\$500,000.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - June 30, 2023	\$10,842,952.29	\$0.00	\$0.00	\$10,842,952.29	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$32,127,043.31</b>	<b>\$15,241,114.02</b>	<b>\$3,236,791.23</b>	<b>\$13,649,138.06</b>	<b>57.52%</b>	<b>65.60%</b>

**BUDGET SUMMARY - FEDERAL PROJECTS**

<b>Revenue Source:</b>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2022-23	2021-22
Federal Direct	\$1,242,432.00	\$1,629,553.21	\$2,105,702.22	129.22%	81.95%
Federal Through State	\$15,124,846.88	\$51,461,595.49	\$23,536,356.84	45.74%	51.80%
<b>Total Revenue</b>	<b>\$16,367,278.88</b>	<b>\$53,091,148.70</b>	<b>\$25,642,059.06</b>	<b>48.30%</b>	<b>55.06%</b>

<b>Appropriations and Expenditures/Encumbrances by Function:</b>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2022-23	2021-22
Instruction	\$6,788,086.22	\$27,144,573.15	\$16,127,853.30	59.41%	65.39%
<i>Instructional Support Services:</i>					
Student Support Services	\$3,814,996.06	\$6,339,796.94	\$4,494,330.83	70.89%	80.73%
Instructional Media Services	\$0.00	\$16,796.80	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$3,299,529.32	\$6,293,914.31	\$4,407,695.92	70.03%	73.64%
Instructional Staff Training	\$1,346,961.66	\$6,476,017.77	\$2,333,359.28	36.03%	57.07%
Instruction Related Technology	\$0.00	\$198,029.99	\$87,850.00	44.36%	182.16%
Board	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$739,147.27	\$1,979,716.92	\$1,052,367.16	53.16%	49.47%
School Administration	\$0.00	\$144,694.64	\$20,238.84	13.99%	366.44%
Facilities Acquisition & Construction	\$0.00	\$143,486.95	\$142,234.10	99.13%	96.90%
Fiscal Services	\$0.00	\$1,274.87	\$0.00	0.00%	0.00%
Food Services	\$0.00	\$4,141.12	\$0.00	0.00%	0.00%
Central Services	\$66,747.35	\$636,681.29	\$25,969.80	4.08%	37.48%
Student Transportation Services	\$163,568.00	\$1,263,084.78	\$30,048.76	2.38%	57.90%
Operation of Plant	\$1,200.00	\$1,853,658.71	\$765,262.05	41.28%	84.10%
Maintenance of Plant	\$23,310.00	\$76,652.03	\$28,303.75	36.92%	276.56%
Administrative Technology Services	\$0.00	\$4,133.37	\$0.00	0.00%	0.00%
Community Services	\$123,733.00	\$514,495.06	\$1,244,841.95	241.95%	109.16%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$16,367,278.88</b>	<b>\$53,091,148.70</b>	<b>\$30,760,355.74</b>	<b>57.94%</b>	<b>70.15%</b>



FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,549,820.21	\$1,033,277.50	\$516,542.71	66.67%	61.41%
Pell Grants	\$0.00	\$1,017,720.00	(\$1,017,720.00)	0.00%	0.00%
Other Federal Direct	\$79,733.00	\$54,704.72	\$25,028.28	68.61%	54.23%
Total Federal Direct	\$1,629,553.21	\$2,105,702.22	(\$476,149.01)	129.22%	86.70%
<i>Federal Through State:</i>					
Vocational Education Acts	\$576,314.23	\$386,175.19	\$190,139.04	67.01%	64.95%
Workforce Innovation & Opportunity Act	\$370,000.00	\$204,184.80	\$165,815.20	55.19%	65.29%
Individuals With Disabilities Education Act	\$9,493,769.70	\$6,769,610.88	\$2,724,158.82	71.31%	53.88%
Elementary and Secondary Ed Act, Title 1	\$6,015,223.71	\$3,543,232.66	\$2,471,991.05	58.90%	54.11%
Language Instruction - Title III	\$87,635.00	\$59,154.71	\$28,480.29	67.50%	64.73%
Safe & Drug-Free Schools - Title IV	\$260,018.20	\$136,751.49	\$123,266.71	52.59%	61.98%
Adult General Education	\$445,229.15	\$239,143.14	\$206,086.01	53.71%	51.86%
Teacher and Principal Training - Title II	\$898,575.62	\$481,173.71	\$417,401.91	53.55%	64.41%
Education Stabilization Funds - K-12	\$32,966,489.90	\$11,435,886.31	\$21,530,603.59	34.69%	60.15%
Education Stabilization Funds - Workforce	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Education Stabilization Funds - VPK	\$243,539.98	\$221,158.56	\$22,381.42	90.81%	0.00%
Other Federal Through State	\$104,800.00	\$59,885.39	\$44,914.61	57.14%	97.71%
Total Federal Through State	\$51,461,595.49	\$23,536,356.84	\$27,925,238.65	45.74%	57.32%
<b>Total Revenue</b>	<b>\$53,091,148.70</b>	<b>\$25,642,059.06</b>	<b>\$27,449,089.64</b>	<b>48.30%</b>	<b>59.93%</b>

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2023</u>	<u>Encumbrances as of 4/30/2023</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$27,144,573.15	\$13,873,245.84	\$2,254,607.46	\$11,016,719.85	59.41%	65.39%
<i>Instructional Support Services:</i>						
Student Support Services	\$6,339,796.94	\$3,494,382.66	\$999,948.17	\$1,845,466.11	70.89%	80.73%
Instructional Media Services	\$16,796.80	\$0.00	\$0.00	\$16,796.80	0.00%	0.00%
Instruction & Curriculum Development Services	\$6,293,914.31	\$3,624,269.96	\$783,425.96	\$1,886,218.39	70.03%	73.64%
Instructional Staff Training	\$6,476,017.77	\$1,950,649.64	\$382,709.64	\$4,142,658.49	36.03%	57.07%
Instruction Related Technology	\$198,029.99	\$87,850.00	\$0.00	\$110,179.99	44.36%	182.16%
Board	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$1,979,716.92	\$1,052,367.16	\$0.00	\$927,349.76	53.16%	49.47%
School Administration	\$144,694.64	\$18,072.28	\$2,166.56	\$124,455.80	13.99%	366.44%
Facilities Acquisition & Construction	\$143,486.95	\$43,906.80	\$98,327.30	\$1,252.85	99.13%	96.90%
Fiscal Services	\$1,274.87	\$0.00	\$0.00	\$1,274.87	0.00%	0.00%
Food Services	\$4,141.12	\$0.00	\$0.00	\$4,141.12	0.00%	0.00%
Central Services	\$636,681.29	\$25,882.20	\$87.60	\$610,711.49	4.08%	37.48%
Student Transportation Services	\$1,263,084.78	\$30,048.76	\$0.00	\$1,233,036.02	2.38%	57.90%
Operation of Plant	\$1,853,658.71	\$204,739.46	\$560,522.59	\$1,088,396.66	41.28%	84.10%
Maintenance of Plant	\$76,652.03	\$28,303.75	\$0.00	\$48,348.28	36.92%	276.56%
Administrative Technology Services	\$4,133.37	\$0.00	\$0.00	\$4,133.37	0.00%	0.00%
Community Services	\$514,495.06	\$1,208,340.55	\$36,501.40	(\$730,346.89)	241.95%	109.16%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$53,091,148.70</b>	<b>\$25,642,059.06</b>	<b>\$5,118,296.68</b>	<b>\$22,330,792.96</b>	<b>57.94%</b>	<b>70.15%</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT  
FINANCIAL REPORT  
For the Period Ending 4/30/2023**

**INTERNAL ACCOUNTS**

Facility	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) <b>INVESTMENTS</b>		
	Beginning Balance	Received To Date	Expended To Date	Ending Balance	Idle Cash Target	Accts Payable (3 Months)	Funds Available to Invest	PFIC	Money Market	CD
Crookshank	\$26,096.72	195,389.93	176,482.83	\$45,003.82	\$100,000.00	\$0.00	\$0.00	\$45,003.82		
Cunningham Creek	\$48,911.80	453,590.06	408,679.54	\$93,822.32	\$100,000.00	\$0.00	\$0.00	\$93,822.32		
Durbin Creek	\$79,321.67	453,385.55	403,372.24	\$129,334.98	\$100,000.00	\$0.00	\$29,334.98	\$129,334.98		
Hartley	\$91,239.27	175,671.33	155,855.22	\$111,055.38	\$100,000.00	\$0.00	\$11,055.38	\$111,055.38		
Hickory Creek	\$56,654.63	317,946.17	279,787.55	\$94,813.25	\$100,000.00	\$0.00	\$0.00	\$94,813.25		
Julington Creek	\$73,310.08	569,494.30	515,698.99	\$127,105.39	\$100,000.00	\$0.00	\$27,105.39	\$114,002.10		\$13,103.29
Ketterlinus	\$54,472.97	245,529.50	218,200.70	\$81,801.77	\$100,000.00	\$51,642.81	\$0.00	\$81,801.77		
Ocean Palms	\$20,760.13	244,094.45	224,053.16	\$40,801.42	\$100,000.00	\$0.00	\$0.00	\$40,801.42		
Osceola	\$29,946.97	168,013.04	153,182.28	\$44,777.73	\$100,000.00	\$0.00	\$0.00	\$44,777.73		
Otis A. Mason	\$64,545.25	320,994.82	271,524.03	\$114,016.04	\$100,000.00	\$0.00	\$14,016.04	\$114,016.04		
Palencia Elementary	\$53,932.16	67,309.52	61,479.72	\$59,761.96	\$100,000.00	\$0.00	\$0.00	\$59,761.96		
Picolata Crossing Elementary	\$60,688.80	76,453.27	85,767.14	\$51,374.93	\$100,000.00	\$0.00	\$0.00	\$51,374.93		
PVPV / Rawlings	\$62,677.78	488,150.41	458,422.65	\$92,405.54	\$100,000.00	\$0.00	\$0.00	\$92,405.54		
R. B. Hunt	\$87,157.55	311,359.67	237,791.22	\$160,726.00	\$100,000.00	\$0.00	\$60,726.00	\$160,726.00		
South Woods	\$44,142.22	109,936.10	81,748.82	\$72,329.50	\$100,000.00	\$0.00	\$0.00	\$72,329.50		
Timberlin Creek	\$292,692.56	905,165.19	769,659.54	\$428,198.21	\$100,000.00	\$0.00	\$328,198.21	\$428,198.21		
Wards Creek	\$77,841.10	395,482.68	395,455.56	\$77,868.22	\$100,000.00	\$0.00	\$0.00	\$77,868.22		
Webster Elementary	\$37,448.24	21,854.16	21,557.59	\$37,744.81	\$100,000.00	\$0.00	\$0.00	\$37,744.81		
Subtotal - Elementary Schools	\$1,261,839.90	\$5,519,820.15	\$4,918,718.78	\$1,862,941.27		\$51,642.81	\$470,436.00	\$1,849,837.98	\$0.00	\$13,103.29
Freedom Crossing Academy	\$92,424.16	178,930.53	162,787.51	\$108,567.18	\$100,000.00	\$0.00	\$8,567.18	\$108,567.18		
Liberty Pines Academy	\$103,582.74	658,510.19	553,096.26	\$208,996.67	\$100,000.00	\$0.00	\$108,996.67	\$208,996.67		
Mill Creek Academy	\$82,540.29	362,650.81	261,116.30	\$184,074.80	\$100,000.00	\$0.00	\$84,074.80	\$184,074.80		
Palm Valley Academy	\$81,356.19	397,335.05	342,524.09	\$136,167.15	\$100,000.00	\$0.00	\$36,167.15	\$136,167.15		
Patriot Oaks Academy	\$55,231.36	496,493.57	442,120.07	\$109,604.86	\$100,000.00	\$0.00	\$9,604.86	\$109,604.86		
Pine Island Academy	\$27,121.16	110,715.72	79,671.16	\$58,165.72	\$100,000.00	\$0.00	\$0.00	\$58,165.72		
Valley Ridge Academy	\$190,628.26	424,616.87	430,777.41	\$184,467.72	\$100,000.00	\$0.00	\$84,467.72	\$184,467.72		
Subtotal - K-8 Schools	\$632,884.16	\$2,629,252.74	\$2,272,092.80	\$990,044.10		\$0.00	\$331,878.38	\$990,044.10	\$0.00	\$0.00
Fruit Cove Middle	\$124,512.82	172,533.37	165,528.39	\$131,517.80	\$100,000.00	\$0.00	\$31,517.80	\$131,517.80		
Alice B. Landrum Middle	\$117,425.95	103,436.47	110,255.08	\$110,607.34	\$100,000.00	\$0.00	\$10,607.34	\$110,607.34		
Pacetti Bay Middle	\$130,034.33	116,999.67	124,650.54	\$122,383.46	\$100,000.00	\$0.00	\$22,383.46	\$122,383.46		
Gamble Rogers Middle	\$51,740.17	251,545.17	8,764.10	\$294,521.24	\$100,000.00	\$0.00	\$194,521.24	\$294,521.24		
R.J. Murray Middle	\$36,023.52	69,821.46	51,779.50	\$54,065.48	\$100,000.00	\$0.00	\$0.00	\$54,065.48		
Sebastian Middle	\$43,861.55	35,260.97	42,216.16	\$36,906.36	\$100,000.00	\$0.00	\$0.00	\$36,906.36		
Switzerland Point Middle	\$195,414.56	202,002.66	171,505.32	\$225,911.90	\$100,000.00	\$0.00	\$125,911.90	\$225,911.90		
Subtotal - Middle Schools	\$699,012.90	\$951,599.77	\$674,699.09	\$975,913.58		\$0.00	\$384,941.74	\$975,913.58	\$0.00	\$0.00
Allen D. Nease High	\$820,664.37	931,610.46	1,024,147.91	\$728,126.92	\$100,000.00	\$0.00	\$628,126.92	\$728,126.92		
Bartram Trail High	\$485,930.52	1,150,680.54	1,084,694.19	\$551,916.87	\$100,000.00	\$0.00	\$451,916.87	\$551,916.87		
Beachside High School	\$41,886.58	479,277.67	294,265.46	\$226,898.79	\$100,000.00	\$0.00	\$126,898.79	\$226,898.79		
Creekside High	\$768,201.82	1,276,269.13	1,187,164.37	\$857,306.58	\$100,000.00	\$0.00	\$757,306.58	\$857,306.58		
Pedro Menendez High	\$288,084.86	357,806.15	247,300.77	\$398,590.24	\$100,000.00	\$0.00	\$298,590.24	\$398,590.24		
Ponte Vedra High	\$466,107.54	681,555.88	680,203.62	\$467,459.80	\$100,000.00	\$0.00	\$367,459.80	\$467,459.80		
St Augustine High	\$236,697.84	456,981.89	461,540.78	\$232,138.95	\$100,000.00	\$0.00	\$132,138.95	\$232,138.95		
Tocol Creek High School	\$209,223.98	915,413.05	661,195.52	\$463,441.51	\$100,000.00	\$0.00	\$363,441.51	\$463,441.51		
Subtotal - High Schools	\$3,316,797.51	\$6,249,594.77	\$5,640,512.62	\$3,925,879.66		\$0.00	\$3,125,879.66	\$3,925,879.66	\$0.00	\$0.00
District Designated Accounts	\$372,789.50	254,317.11	291,492.31	\$335,614.30	\$100,000.00	\$0.00	\$235,614.30	\$335,614.30		
First Coast Technical College	\$26,367.85	4,684.47	7,290.83	\$23,761.49	\$100,000.00	\$0.00	\$0.00	\$23,761.49		
Gaines Alternative & Transition Programs	\$27,919.25	148.21	2,345.60	\$25,721.86	\$100,000.00	\$0.00	\$0.00	\$25,721.86		
St. Johns Technical H.S.	\$32,084.12	24,012.89	27,258.18	\$28,838.83	\$100,000.00	\$467.88	\$0.00	\$28,838.83		
Subtotal - Tech H.S. & Programs	\$459,160.72	\$283,162.68	\$328,386.92	\$413,936.48		\$467.88	\$235,614.30	\$413,936.48	\$0.00	\$0.00
<b>Total K-12</b>	<b>\$6,369,695.19</b>	<b>\$15,633,430.11</b>	<b>\$13,834,410.21</b>	<b>\$8,168,715.09</b>		<b>\$52,110.69</b>	<b>\$4,548,750.08</b>	<b>\$8,155,611.80</b>	<b>\$0.00</b>	<b>\$13,103.29</b>

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