

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>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Federal | \$260,000.00 | \$260,000.00 | \$100,976.13 | 38.84% | 39.99% |
| State | \$239,432,281.00 | \$240,555,653.80 | \$58,941,858.24 | 24.50% | 24.80% |
| Local | \$219,216,651.00 | \$226,800,015.59 | \$3,255,882.58 | 1.44% | 1.93% |
| Total Revenue | \$458,908,932.00 | \$467,615,669.39 | \$62,298,716.95 | 13.32% | 13.88% |
| Other Financing Sources | \$20,659,351.00 | \$20,659,351.00 | \$3,995,450.77 | 19.34% | 21.65% |
| Nonspendable Fund Balance | \$4,648,135.84 | \$4,648,135.84 | \$0.00 | 0.00% | 0.00% |
| Restricted Fund Balance | \$3,303,858.50 | \$3,303,858.50 | \$0.00 | 0.00% | 0.00% |
| Committed Fund Balance | \$14,871,214.14 | \$14,871,214.14 | \$0.00 | 0.00% | 0.00% |
| Assigned Balance | \$24,375,905.99 | \$24,375,905.99 | \$0.00 | 0.00% | 0.00% |
| Unassigned Balance | \$505,621.71 | \$505,621.71 | \$0.00 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$527,273,019.18 | \$535,979,756.57 | \$66,294,167.72 | 12.37% | 13.05% |

| <u>Appropriations and Expenditures/Encumbrances by Object:</u> | <u>Original Budgeted Expense Allotments</u> | <u>Budgeted Expense Allotments</u> | <u>Expenditures & Encumbrances</u> | <u>Percent of Budgeted Expense Allotments</u> | |
|--|---|--|--|---|----------------|
| | | | | <u>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Salaries - General | \$289,155,945.00 | \$292,722,443.41 | \$51,711,183.95 | 17.67% | 93.96% |
| Benefits - General | \$103,614,354.00 | \$106,347,381.10 | \$20,255,548.71 | 19.05% | 99.40% |
| Purchased Services | \$44,294,566.00 | \$45,411,659.18 | \$36,173,737.45 | 79.66% | 85.07% |
| Energy Services | \$11,312,921.00 | \$11,314,303.02 | \$2,297,687.26 | 20.31% | 20.10% |
| Materials & Supplies | \$26,483,376.00 | \$26,616,703.42 | \$6,873,225.55 | 25.82% | 13.32% |
| Capital Outlay | \$1,187,378.00 | \$2,018,797.15 | \$2,940,476.38 | 145.65% | 228.66% |
| Other Expenses | \$3,519,743.00 | \$4,005,629.11 | \$1,001,036.06 | 24.99% | 23.85% |
| Total Appropriations, Expenditures, and Encumbrances | \$479,568,283.00 | \$488,436,916.39 | \$121,252,895.36 | 24.82% | 87.84% |
| 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 | \$47,704,736.18 | \$47,542,840.18 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$527,273,019.18 | \$535,979,756.57 | \$121,252,895.36 | 22.62% | 80.77% |

| <u>Appropriations and Expenditures/Encumbrances by Function:</u> | <u>Original Budgeted Expense Allotments</u> | <u>Budgeted Expense Allotments</u> | <u>Expenditures & Encumbrances</u> | <u>Percent of Budgeted Expense Allotments</u> | |
|--|---|--|--|---|----------------|
| | | | | <u>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Instruction | \$292,107,980.00 | \$293,812,277.43 | \$51,956,737.97 | 17.68% | 86.34% |
| <i>Instructional Support Services:</i> | | | | | |
| Student Support Services | \$35,885,987.00 | \$36,391,785.27 | \$12,488,880.46 | 34.32% | 102.02% |
| Instructional Media Service | \$6,225,954.00 | \$6,225,954.00 | \$1,179,774.53 | 18.95% | 97.13% |
| Instruction & Curriculum Dev. Services | \$9,342,913.00 | \$8,967,500.00 | \$2,016,006.37 | 22.48% | 76.16% |
| Instructional Staff Training Services | \$1,710,008.00 | \$2,103,362.89 | \$1,125,419.96 | 53.51% | 363.98% |
| Instruction Related Technology | \$10,821,530.00 | \$10,818,580.00 | \$5,401,243.85 | 49.93% | 82.93% |
| Board | \$1,090,654.00 | \$1,090,654.00 | \$324,193.76 | 29.72% | 60.68% |
| General Administration | \$1,289,695.00 | \$1,289,695.00 | \$300,405.58 | 23.29% | 105.14% |
| School Administration | \$23,877,599.00 | \$23,832,567.30 | \$6,809,119.75 | 28.57% | 104.50% |
| Facilities Acquisition & Construction | \$10,520,373.00 | \$10,522,703.00 | \$9,837,443.57 | 93.49% | 108.13% |
| Fiscal Services | \$2,746,869.00 | \$2,746,869.00 | \$635,029.77 | 23.12% | 89.89% |
| Food Services | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Central Services | \$4,127,379.00 | \$4,151,528.76 | \$1,280,169.77 | 30.84% | 93.30% |
| Student Transportation Services | \$29,419,748.00 | \$29,412,385.12 | \$5,979,480.98 | 20.33% | 72.79% |
| Operation of Plant | \$38,655,030.00 | \$39,443,676.72 | \$16,425,393.59 | 41.64% | 77.31% |
| Maintenance of Plant | \$10,290,253.00 | \$10,295,393.05 | \$2,874,678.11 | 27.92% | 89.79% |
| Administrative Technology Services | \$1,310,994.00 | \$1,313,994.00 | \$477,969.25 | 36.38% | 81.34% |
| Community Services | \$145,317.00 | \$6,017,990.85 | \$878,020.55 | 14.59% | 71.50% |
| Debt Service | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Unallocated Employee Benefits (1) | \$0.00 | \$0.00 | \$1,262,927.54 | 0.00% | 0.00% |
| Total Instruction and Support Services | \$479,568,283.00 | \$488,436,916.39 | \$121,252,895.36 | 24.82% | 87.84% |
| 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 | \$47,704,736.18 | \$47,542,840.18 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$527,273,019.18 | \$535,979,756.57 | \$121,252,895.36 | 22.62% | 80.77% |

GENERAL FUND

| Revenue Source: | Budget | Revenue as of 9/30/2024 | Balance | Percent Collected | |
|---|-------------------------|------------------------------------|-------------------------|--------------------------|-------------------|
| | | | | Current Year | Prior Year |
| <i>Federal:</i> | | | | | |
| R.O.T.C. | \$260,000.00 | \$53,669.91 | \$206,330.09 | 20.64% | 9.65% |
| Misc Federal Thru State | \$0.00 | \$47,306.22 | (\$47,306.22) | 0.00% | 0.00% |
| Total Federal (Direct and Indirect) | \$260,000.00 | \$100,976.13 | \$159,023.87 | 38.84% | 39.99% |
| <i>State:</i> | | | | | |
| Florida Education Finance Program | \$189,979,089.00 | \$46,520,527.00 | \$143,458,562.00 | 24.49% | 24.50% |
| Work Force Development | \$594,065.00 | \$0.00 | \$594,065.00 | 0.00% | 0.00% |
| Adults with Disabilities | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Sales Tax Distribution | \$206,750.00 | \$0.00 | \$206,750.00 | 0.00% | 0.00% |
| State License Tax | \$75,000.00 | \$14,416.11 | \$60,583.89 | 19.22% | 20.49% |
| District Discretionary Lottery Funds | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Class Size Reduction Operating Funds | \$49,171,442.00 | \$12,292,860.00 | \$36,878,582.00 | 25.00% | 25.00% |
| Voluntary Pre-Kindergarten | \$172,999.80 | \$29,603.68 | \$143,396.12 | 17.11% | 25.87% |
| Full Service Schools | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Florida School Recognition Program | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Miscellaneous State | \$356,308.00 | \$84,451.45 | \$271,856.55 | 23.70% | 320.98% |
| Total State | \$240,555,653.80 | \$58,941,858.24 | \$181,613,795.56 | 24.50% | 24.80% |
| <i>Local:</i> | | | | | |
| District School Tax | \$214,260,832.00 | \$0.00 | \$214,260,832.00 | 0.00% | 0.56% |
| Tax Redemptions | \$200,000.00 | \$54,328.11 | \$145,671.89 | 27.16% | 10.19% |
| Rent | \$278,606.98 | \$442,824.50 | (\$164,217.52) | 158.94% | 135.96% |
| School Age Child Care Fees (Day Care and Camp Fees) | \$6,874,621.80 | \$1,154,506.29 | \$5,720,115.51 | 16.79% | 14.16% |
| Miscellaneous Local, including Interest | \$5,185,954.81 | \$1,494,582.38 | \$3,691,372.43 | 28.82% | 36.38% |
| Federal Indirect Cost | \$0.00 | \$109,641.30 | (\$109,641.30) | 0.00% | 0.00% |
| Total Local | \$226,800,015.59 | \$3,255,882.58 | \$223,544,133.01 | 1.44% | 1.93% |
| Total Revenue | \$467,615,669.39 | \$62,298,716.95 | \$405,316,952.44 | 13.32% | 13.88% |
| Other Financing Sources | \$20,659,351.00 | \$3,995,450.77 | \$16,663,900.23 | 19.34% | 21.65% |
| Nonspendable Fund Balance | \$4,648,135.84 | \$0.00 | \$4,648,135.84 | 0.00% | 0.00% |
| Restricted Fund Balance | \$3,303,858.50 | \$0.00 | \$3,303,858.50 | 0.00% | 0.00% |
| Committed Fund Balance | \$14,871,214.14 | \$0.00 | \$14,871,214.14 | 0.00% | 0.00% |
| Assigned Fund Balance | \$24,375,905.99 | \$0.00 | \$24,375,905.99 | 0.00% | 0.00% |
| Unassigned Fund Balance | \$505,621.71 | \$0.00 | \$505,621.71 | 0.00% | 0.00% |
| Fund Balance - July 1, 2023 | \$47,704,736.18 | \$0.00 | \$47,704,736.18 | 0.00% | 0.00% |
| Adjustment to Beginning Fund Balance | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$535,979,756.57 | \$66,294,167.72 | \$517,390,325.03 | 12.37% | 13.05% |

GENERAL FUND

| <u>Appropriations/Expenditures:</u> | <u>Budget</u> | <u>Expenditures as of 9/30/2024</u> | <u>Encumbrances as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Expended & Encumbered</u> | |
|---|-------------------------|---|---|-------------------------|--|-------------------|
| | | | | | <u>Current Year</u> | <u>Prior Year</u> |
| Instruction | \$293,812,277.43 | \$48,929,006.68 | \$3,027,731.29 | \$241,855,539.46 | 17.68% | 86.34% |
| <i>Instruction Support Services:</i> | | | | | | |
| Student Support Services | \$36,391,785.27 | \$5,768,059.50 | \$6,720,820.96 | \$23,902,904.81 | 34.32% | 102.02% |
| Instructional Media Services | \$6,225,954.00 | \$1,156,225.14 | \$23,549.39 | \$5,046,179.47 | 18.95% | 97.13% |
| Instruction & Curriculum Development | \$8,967,500.00 | \$1,958,959.27 | \$57,047.10 | \$6,951,493.63 | 22.48% | 76.16% |
| Instructional Staff Training Services | \$2,103,362.89 | \$1,051,584.67 | \$73,835.29 | \$977,942.93 | 53.51% | 363.98% |
| Instruction Related Technology | \$10,818,580.00 | \$5,239,361.98 | \$161,881.87 | \$5,417,336.15 | 49.93% | 82.93% |
| Board | \$1,090,654.00 | \$251,750.88 | \$72,442.88 | \$766,460.24 | 29.72% | 60.68% |
| General Administration | \$1,289,695.00 | \$298,894.02 | \$1,511.56 | \$989,289.42 | 23.29% | 105.14% |
| School Administration | \$23,832,567.30 | \$6,477,263.48 | \$331,856.27 | \$17,023,447.55 | 28.57% | 104.50% |
| Facilities Acquisition & Construction | \$10,522,703.00 | \$2,763,283.74 | \$7,074,159.83 | \$685,259.43 | 93.49% | 108.13% |
| Fiscal Services | \$2,746,869.00 | \$569,103.62 | \$65,926.15 | \$2,111,839.23 | 23.12% | 89.89% |
| Food Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Central Services | \$4,151,528.76 | \$1,182,251.89 | \$97,917.88 | \$2,871,358.99 | 30.84% | 93.30% |
| Student Transportation Services | \$29,412,385.12 | \$5,360,921.94 | \$618,559.04 | \$23,432,904.14 | 20.33% | 72.79% |
| Operation of Plant | \$39,443,676.72 | \$13,242,590.02 | \$3,182,803.57 | \$23,018,283.13 | 41.64% | 77.31% |
| Maintenance of Plant | \$10,295,393.05 | \$2,352,784.53 | \$521,893.58 | \$7,420,714.94 | 27.92% | 89.79% |
| Administrative Technology Services | \$1,313,994.00 | \$448,686.72 | \$29,282.53 | \$836,024.75 | 36.38% | 81.34% |
| Community Services | \$6,017,990.85 | \$831,892.09 | \$46,128.46 | \$5,139,970.30 | 14.59% | 71.50% |
| Debt Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Unallocated Employee Benefits (1) | \$0.00 | \$1,262,927.54 | \$0.00 | (\$1,262,927.54) | 0.00% | 0.00% |
| Total Instruction and Support Services | \$488,436,916.39 | \$99,145,547.71 | \$22,107,347.65 | \$367,184,021.03 | 24.82% | 87.84% |
| 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 | \$4,648,135.84 | \$0.00 | \$0.00 | \$4,648,135.84 | 0.00% | 0.00% |
| Restricted Fund Balance | \$3,303,858.50 | \$0.00 | \$0.00 | \$3,303,858.50 | 0.00% | 0.00% |
| Committed Fund Balance | \$14,871,214.14 | \$0.00 | \$0.00 | \$14,871,214.14 | 0.00% | 0.00% |
| Assigned Fund Balance | \$24,375,905.99 | \$0.00 | \$0.00 | \$24,375,905.99 | 0.00% | 0.00% |
| Unassigned Fund Balance | \$343,725.71 | \$0.00 | \$0.00 | \$343,725.71 | 0.00% | 0.00% |
| Fund Balance/Contribution - June 30, 2024 | \$47,542,840.18 | \$0.00 | \$0.00 | \$47,542,840.18 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$535,979,756.57 | \$99,145,547.71 | \$22,107,347.65 | \$414,726,861.21 | 22.62% | 80.77% |

NOTES:

(1) "Unallocated Employee Benefits" are benefits that have not been distributed within the General Fund as of this report date.
Last year at this time \$0.00 in "Unallocated Employee Benefits" had not been distributed.

BUDGET SUMMARY - FIRST COAST TECHNICAL COLLEGE

| <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>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Federal | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| State | \$5,132,130.00 | \$6,626,569.04 | \$1,810,002.04 | 27.31% | 23.42% |
| Local | \$2,935,898.00 | \$2,935,898.00 | \$764,797.36 | 26.05% | 24.35% |
| Total Revenue | \$8,068,028.00 | \$9,562,467.04 | \$2,574,799.40 | 26.93% | 23.69% |
| Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Nonspendable Fund Balance | \$76,819.74 | \$76,819.74 | \$0.00 | 0.00% | 0.00% |
| Restricted Fund Balance | \$385,174.56 | \$385,174.56 | \$0.00 | 0.00% | 0.00% |
| Committed Fund Balance | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Assigned Balance | \$3,510,183.58 | \$3,510,183.58 | \$0.00 | 0.00% | 0.00% |
| Unassigned Balance | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$12,040,205.88 | \$13,534,644.92 | \$2,574,799.40 | 19.02% | 17.49% |

| <u>Appropriations and Expenditures/Encumbrances by Object:</u> | <u>Original Budgeted Expense Allotments</u> | <u>Budgeted Expense Allotments</u> | <u>Expenditures & Encumbrances</u> | <u>Percent of Budgeted Expense Allotments</u> | |
|---|--|---|---|--|-----------------------|
| | | | | <u>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Salaries | \$4,669,042.00 | \$4,670,093.49 | \$980,833.81 | 21.00% | 77.25% |
| Benefits | \$1,437,802.00 | \$1,437,802.00 | \$272,216.39 | 18.93% | 88.15% |
| Purchased Services | \$1,080,647.00 | \$1,156,736.00 | \$677,213.40 | 58.55% | 66.28% |
| Energy Services | \$339,834.00 | \$365,334.00 | \$86,934.05 | 23.80% | 24.05% |
| Materials & Supplies | \$293,543.00 | \$545,307.33 | \$182,960.32 | 33.55% | 42.86% |
| Capital Outlay | \$18,450.00 | \$648,574.71 | \$446,155.19 | 68.79% | 139.01% |
| Other Expenses | \$228,710.00 | \$738,619.51 | \$255,604.09 | 34.61% | 24.57% |
| Total Appropriations, Expenditures, and Encumbrances | \$8,068,028.00 | \$9,562,467.04 | \$2,901,917.25 | 30.35% | 73.44% |
| Transfers Out | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Reserved for Inventory | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance/Contribution | \$3,972,177.88 | \$3,972,177.88 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$12,040,205.88 | \$13,534,644.92 | \$2,901,917.25 | 21.44% | 54.20% |

| <u>Appropriations and Expenditures/Encumbrances by Function:</u> | <u>Original Budgeted Expense Allotments</u> | <u>Budgeted Expense Allotments</u> | <u>Expenditures & Encumbrances</u> | <u>Percent of Budgeted Expense Allotments</u> | |
|---|--|---|---|--|-----------------------|
| | | | | <u>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Instruction | \$3,126,650.00 | \$4,621,089.04 | \$1,460,886.96 | 31.61% | 67.05% |
| <i>Instructional Support Services:</i> | | | | | |
| Student Support Services | \$1,192,130.00 | \$1,193,181.49 | \$222,324.26 | 18.63% | 96.00% |
| Instruction & Curriculum Dev. Services | \$342,507.00 | \$342,507.00 | \$62,671.54 | 18.30% | 95.96% |
| Instructional Staff Training Services | \$0.00 | \$0.00 | \$339.82 | 0.00% | 0.00% |
| Instruction Related Technology | \$66,258.00 | \$66,258.00 | \$15,608.79 | 23.56% | 96.15% |
| School Administration | \$1,253,355.00 | \$1,253,355.00 | \$391,997.10 | 31.28% | 68.18% |
| Facilities Acquisition & Construction | \$25,000.00 | \$25,000.00 | \$4,459.00 | 17.84% | 181.93% |
| 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 | \$1,497,519.00 | \$1,497,519.00 | \$575,981.53 | 38.46% | 65.67% |
| Maintenance of Plant | \$159,011.00 | \$159,011.00 | \$22,117.65 | 13.91% | 56.25% |
| Community Services | \$405,598.00 | \$404,546.51 | \$145,530.60 | 35.97% | 63.64% |
| Misc. Unbudgeted Holding Acct | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Instruction and Support Services | \$8,068,028.00 | \$9,562,467.04 | \$2,901,917.25 | 30.35% | 73.44% |
| Transfers Out | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Reserved for Inventory | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance/Contribution | \$3,972,177.88 | \$3,972,177.88 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$12,040,205.88 | \$13,534,644.92 | \$2,901,917.25 | 21.44% | 54.20% |

FIRST COAST TECHNICAL COLLEGE

| Revenue Source: | Budget | Revenue as of 9/30/2024 | Balance | Percent Collected | |
|--|------------------------|------------------------------------|------------------------|--------------------------|-------------------|
| | | | | Current Year | Prior Year |
| <i>Federal:</i> | | | | | |
| Federal Direct Pell | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Federal (Direct and Indirect) | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| <i>State:</i> | | | | | |
| Florida Education Finance Program | \$375,000.00 | \$0.00 | \$375,000.00 | 0.00% | 0.00% |
| Work Force Development | \$4,851,634.04 | \$1,202,784.04 | \$3,648,850.00 | 24.79% | 24.70% |
| Performance Based Incentives | \$200,000.00 | \$31,239.00 | \$168,761.00 | 15.62% | 0.00% |
| Voluntary Pre-Kindergarten | \$18,000.00 | \$0.00 | \$18,000.00 | 0.00% | 0.00% |
| Miscellaneous State | \$1,181,935.00 | \$575,979.00 | \$605,956.00 | 0.00% | 0.00% |
| Total State | \$6,626,569.04 | \$1,810,002.04 | \$4,816,567.00 | 27.31% | 23.42% |
| <i>Local:</i> | | | | | |
| Rent | \$45,000.00 | \$12,480.00 | \$32,520.00 | 27.73% | 30.73% |
| Interest on Investment | \$20,000.00 | \$44,918.86 | (\$24,918.86) | 224.59% | 639.40% |
| Adult General Education Course | \$12,000.00 | \$4,350.00 | \$7,650.00 | 36.25% | 57.00% |
| Postsecondary Vocational | \$1,046,505.00 | \$277,977.49 | \$768,527.51 | 26.56% | 22.90% |
| Continuing Workforce Education | \$41,000.00 | \$1,666.00 | \$39,334.00 | 4.06% | 32.36% |
| Capital Improvement Fees | \$50,247.00 | \$11,967.08 | \$38,279.92 | 23.82% | 23.42% |
| Postsecondary Lab Fees | \$667,236.00 | \$155,586.54 | \$511,649.46 | 23.32% | 22.76% |
| Lifelong Learning Fees | \$3,000.00 | \$905.00 | \$2,095.00 | 30.17% | 0.00% |
| GED Testing Fes | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Financial Aid Fees | \$100,492.00 | \$23,922.66 | \$76,569.34 | 23.81% | 23.38% |
| Other Student Fees | \$372,418.00 | \$106,936.18 | \$265,481.82 | 28.71% | 26.43% |
| Preschool Program Fees | \$165,000.00 | \$23,594.16 | \$141,405.84 | 14.30% | 15.85% |
| 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 | \$413,000.00 | \$100,493.39 | \$312,506.61 | 24.33% | 21.49% |
| Prior Year Refunds/Write-Off | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Local | \$2,935,898.00 | \$764,797.36 | \$2,171,100.64 | 26.05% | 24.35% |
| Total Revenue | \$9,562,467.04 | \$2,574,799.40 | \$6,987,667.64 | 26.93% | 23.69% |
| Other Financing Sources - Transfers In | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Nonspendable Fund Balance | \$76,819.74 | \$0.00 | \$76,819.74 | 0.00% | 0.00% |
| Restricted | \$385,174.56 | \$0.00 | \$385,174.56 | 0.00% | 0.00% |
| Assigned Fund Balance | \$3,510,183.58 | \$0.00 | \$3,510,183.58 | 0.00% | 0.00% |
| Fund Balance - July 1, 2023 | \$3,972,177.88 | \$0.00 | \$3,972,177.88 | 0.00% | 0.00% |
| Adjustment to Beginning Fund Balance | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$13,534,644.92 | \$2,574,799.40 | \$14,932,023.40 | 19.02% | 17.49% |

FIRST COAST TECHNICAL COLLEGE

| <u>Appropriations/Expenditures:</u> | <u>Budget</u> | <u>Expenditures as of 9/30/2024</u> | <u>Encumbrances as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Expended & Encumbered</u> | |
|---|------------------------|---|---|------------------------|--|-------------------|
| | | | | | <u>Current Year</u> | <u>Prior Year</u> |
| Instruction | \$4,621,089.04 | \$1,133,997.86 | \$326,889.10 | \$3,160,202.08 | 31.61% | 67.05% |
| <i>Instruction Support Services:</i> | | | | | | |
| Student Support Services | \$1,193,181.49 | \$222,324.26 | \$0.00 | \$970,857.23 | 18.63% | 96.00% |
| Instruction & Curriculum Development | \$342,507.00 | \$62,671.54 | \$0.00 | \$279,835.46 | 18.30% | 95.96% |
| Instructional Staff Training Services | \$0.00 | \$339.82 | \$0.00 | (\$339.82) | 0.00% | 0.00% |
| Instruction Related Technology | \$66,258.00 | \$15,608.79 | \$0.00 | \$50,649.21 | 23.56% | 96.15% |
| School Administration | \$1,253,355.00 | \$316,640.75 | \$75,356.35 | \$861,357.90 | 31.28% | 68.18% |
| Facilities Acquisition & Construction | \$25,000.00 | \$0.00 | \$4,459.00 | \$20,541.00 | 17.84% | 181.93% |
| 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 | \$1,497,519.00 | \$553,721.25 | \$22,260.28 | \$921,537.47 | 38.46% | 65.67% |
| Maintenance of Plant | \$159,011.00 | \$22,117.65 | \$0.00 | \$136,893.35 | 13.91% | 56.25% |
| Community Services | \$404,546.51 | \$139,820.45 | \$5,710.15 | \$259,015.91 | 35.97% | 63.64% |
| Misc Unbudgeted Holding Account | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Instruction and Support Services | \$9,562,467.04 | \$2,467,242.37 | \$434,674.88 | \$6,660,549.79 | 30.35% | 73.44% |
| 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 | \$76,819.74 | \$0.00 | \$0.00 | \$76,819.74 | 0.00% | 0.00% |
| Restricted Fund Balance | \$385,174.56 | \$0.00 | \$0.00 | \$385,174.56 | 0.00% | 0.00% |
| Assigned Fund Balance | \$3,510,183.58 | \$0.00 | \$0.00 | \$3,510,183.58 | 0.00% | 0.00% |
| Fund Balance/Contribution - June 30, 2024 | \$3,972,177.88 | \$0.00 | \$0.00 | \$3,972,177.88 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$13,534,644.92 | \$2,467,242.37 | \$434,674.88 | \$10,632,727.67 | 21.44% | 54.20% |

BUDGET SUMMARY - DEBT SERVICE

| <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>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Federal | \$745,347.20 | \$745,347.20 | \$0.00 | 0.00% | 50.00% |
| State | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Local | \$5,568,250.00 | \$5,568,250.00 | \$202,924.53 | 3.64% | 18.86% |
| Total Revenue | \$6,313,597.20 | \$6,313,597.20 | \$202,924.53 | 3.21% | 22.53% |
| Transfers In | \$25,200,771.25 | \$25,200,771.25 | \$589,915.87 | 2.34% | 2.61% |
| Refunding Bonds | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Premium on Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance | \$18,288,054.39 | \$18,288,054.39 | \$0.00 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$49,802,422.84 | \$49,802,422.84 | \$792,840.40 | 1.59% | 4.42% |

| <u>Appropriations and Expenditures/Encumbrances by Object:</u> | <u>Original Budgeted Expense Allotments</u> | <u>Budgeted Expense Allotments</u> | <u>Expenditures & Encumbrances</u> | <u>Percent of Budgeted Expense Allotments</u> | |
|--|---|--|--|---|----------------|
| | | | | <u>2024-25</u> | <u>2023-24</u> |
| | | | | | |
| Redemption of Principal | \$13,330,000.00 | \$13,330,000.00 | \$0.00 | 0.00% | 0.00% |
| Interest | \$17,221,316.98 | \$17,221,316.98 | \$395,200.00 | 2.29% | 3.27% |
| Dues, Fees and Issuance Costs | \$21,875.00 | \$21,875.00 | \$3,000.00 | 13.71% | 16.00% |
| 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 | \$30,573,191.98 | \$30,573,191.98 | \$398,200.00 | 1.30% | 1.48% |
| Transfer Out | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance | \$19,229,230.86 | \$19,229,230.86 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$49,802,422.84 | \$49,802,422.84 | \$398,200.00 | 0.80% | 0.89% |

DEBT SERVICE FUND

| <u>Revenue Source:</u> | <u>Budget</u> | <u>Revenue as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Collected</u> | |
|--|-----------------|------------------------------------|-----------------|--------------------------|-------------------|
| | | | | <u>Current Year</u> | <u>Prior Year</u> |
| <i>Federal:</i> | | | | | |
| IRS Interest Subsidy | \$745,347.20 | \$0.00 | \$745,347.20 | 0.00% | 50.00% |
| Total Federal | \$745,347.20 | \$0.00 | \$745,347.20 | 0.00% | 50.00% |
| <i>State:</i> | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total State | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| <i>Local:</i> | | | | | |
| I & S Taxes | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Interest, Including Profit on Investment | \$0.00 | \$180,341.53 | (\$180,341.53) | 0.00% | 0.00% |
| School District Local Sales Tax | \$5,568,250.00 | \$22,583.00 | \$5,545,667.00 | 0.41% | 15.87% |
| Excess Fees | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Local | \$5,568,250.00 | \$202,924.53 | \$5,365,325.47 | 3.64% | 18.86% |
| Total Revenue | \$6,313,597.20 | \$202,924.53 | \$6,110,672.67 | 3.21% | 22.53% |
| Transfers in from Capital Projects | \$25,200,771.25 | \$589,915.87 | \$24,610,855.38 | 2.34% | 2.61% |
| Proceeds of Refunding Bonds | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Premium on Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Premium on Refunding of Bonds | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Revenue and Transfers | \$31,514,368.45 | \$792,840.40 | \$30,721,528.05 | 2.52% | 7.13% |
| Fund Balance - July 1, 2023 | \$18,288,054.39 | \$0.00 | \$18,288,054.39 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$49,802,422.84 | \$792,840.40 | \$49,009,582.44 | 1.59% | 4.42% |

DEBT SERVICE FUND

| <u>Appropriations/Expenditures:</u> | <u>Budget</u> | <u>Expenditures as of 9/30/2024</u> | <u>Encumbrances as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Expended & Encumbered</u> | |
|---|-----------------|---|---|-----------------|--|-------------------|
| | | | | | <u>Current Year</u> | <u>Prior Year</u> |
| Redemption of Principal | \$13,330,000.00 | \$0.00 | \$0.00 | \$13,330,000.00 | 0.00% | 0.00% |
| Interest | \$17,221,316.98 | \$395,200.00 | \$0.00 | \$16,826,116.98 | 2.29% | 3.27% |
| Dues, Fees and Issuance Costs | \$21,875.00 | \$3,000.00 | \$0.00 | \$18,875.00 | 13.71% | 16.00% |
| Payments to Refunded Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Miscellaneous Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Expenditures, and Encumbrances | \$30,573,191.98 | \$398,200.00 | \$0.00 | \$30,174,991.98 | 1.30% | 1.48% |
| Transfer Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance - Reserved for Debt Service - June 30, 2025 | \$19,229,230.86 | \$0.00 | \$0.00 | \$19,229,230.86 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$49,802,422.84 | \$398,200.00 | \$0.00 | \$49,404,222.84 | 0.80% | 0.89% |

BUDGET SUMMARY - CAPITAL PROJECTS

| Revenue Source: | Original Budgeted Revenue Allotments | Budgeted Revenue Allotments | Revenues Received | Percent of Budgeted Revenue Allotments | |
|---|---|--------------------------------|----------------------|---|----------|
| | | | | 2024-25 | 2023-24 |
| | | | | | |
| CO&DS Distributed to Districts | \$1,664,055.00 | \$1,664,055.00 | \$0.00 | 0.00% | 0.00% |
| COBI | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Public Education Capital Outlay (PECO) | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Class Size Reduction | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Misc State | \$0.00 | \$0.00 | \$75,747.00 | 0.00% | 0.00% |
| District Local Capital Improvement Tax | \$85,430,954.00 | \$85,430,954.00 | \$20,286.91 | 0.02% | 0.57% |
| District Local Sales Tax | \$18,972,601.00 | \$18,972,601.00 | \$2,736,165.23 | 14.42% | 9.63% |
| Impact Fees & Gas Tax Refunds | \$18,000,000.00 | \$18,000,000.00 | \$3,474,379.44 | 19.30% | 34.53% |
| School Concurrency Proportionate Share Mitigation, including Interest | \$0.00 | \$0.00 | \$1,525,473.34 | 0.00% | 0.00% |
| Misc Local, including Interest | \$150,000.00 | \$150,000.00 | \$6,206,733.90 | 4137.82% | 2606.52% |
| Total Revenue | \$124,217,610.00 | \$124,217,610.00 | \$14,038,785.82 | 11.30% | 13.24% |
| Transfer from General Fund | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance | \$568,925,698.36 | \$568,925,698.36 | \$0.00 | 0.00% | 0.00% |
| Total Revenue and Other Financing Sources | \$693,143,308.36 | \$693,143,308.36 | \$14,038,785.82 | 2.03% | 2.87% |

| Appropriations and Expenditures/Encumbrances by Object: | Original Budgeted Expense Allotments | Budgeted Expense Allotments | Expenditures & Encumbrances | Percent of Budgeted Expense Allotments | |
|---|---|--------------------------------|--------------------------------|---|---------|
| | | | | 2024-25 | 2023-24 |
| | | | | | |
| Library Books | \$535,741.22 | \$535,741.22 | \$429,835.21 | 80.23% | 0.58% |
| Audio Visual Materials | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Buildings & Fixed Equipment | \$495,228,010.19 | \$495,228,010.19 | \$190,004,507.61 | 38.37% | 41.94% |
| Furniture, Fixtures, and Equipment | \$21,064,866.12 | \$21,064,866.12 | \$6,079,539.21 | 28.86% | 18.63% |
| Motor Vehicles/Buses | \$19,178,913.80 | \$19,178,913.80 | \$12,334,963.18 | 64.32% | 76.58% |
| Land | \$178,617.90 | \$178,617.90 | \$17,000.00 | 9.52% | 0.00% |
| Improvements Other Than Buildings | \$24,500,726.08 | \$24,500,726.08 | \$5,145,702.16 | 21.00% | 24.62% |
| Remodeling and Renovations | \$88,536,222.37 | \$88,536,222.37 | \$14,132,407.93 | 15.96% | 20.58% |
| Computer Software | \$718,277.15 | \$718,277.15 | \$83,507.00 | 11.63% | 6.55% |
| Redemption of Principal and Interest | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| 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 | \$649,941,374.83 | \$649,941,374.83 | \$228,227,462.30 | 35.12% | 37.91% |
| Transfers Out | \$43,060,122.00 | \$43,060,122.00 | \$4,506,120.70 | 10.46% | 12.14% |
| Fund Balance | \$141,811.53 | \$141,811.53 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$693,143,308.36 | \$693,143,308.36 | \$232,733,583.00 | 33.58% | 35.97% |

CAPITAL PROJECTS FUND

| <u>Revenue Source:</u> | <u>Budget</u> | <u>Revenue as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Collected</u> | |
|---|------------------|------------------------------------|------------------|--------------------------|-------------------|
| | | | | <u>Current Year</u> | <u>Prior Year</u> |
| CO&DS Distributed to District | \$1,664,055.00 | \$0.00 | \$1,664,055.00 | 0.00% | 0.00% |
| COBI | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Public Education Capital Outlay (PECO) | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Class Size Reduction | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Misc State | \$0.00 | \$75,747.00 | (\$75,747.00) | 0.00% | 0.00% |
| District Local Capital Improvement Tax | \$85,430,954.00 | \$20,286.91 | \$85,410,667.09 | 0.02% | 0.57% |
| District Local Sales Tax | \$18,972,601.00 | \$2,736,165.23 | \$16,236,435.77 | 14.42% | 9.63% |
| Impact Fees | \$18,000,000.00 | \$3,474,379.44 | \$14,525,620.56 | 19.30% | 34.53% |
| School Concurrency Proportionate Share Mitigation, including Interest | \$0.00 | \$1,525,473.34 | (\$1,525,473.34) | 0.00% | 0.00% |
| Misc Local, including Interest | \$150,000.00 | \$6,206,733.90 | (\$6,056,733.90) | 4137.82% | 2606.52% |
| Total Revenue | \$124,217,610.00 | \$14,038,785.82 | \$110,178,824.18 | 11.30% | 13.24% |
| Transfer from General Fund | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Other Financing Sources | \$0.00 | | \$0.00 | 0.00% | 0.00% |
| Total Revenue and Other Financing Sources | \$124,217,610.00 | \$14,038,785.82 | \$110,178,824.18 | 11.30% | 13.24% |
| Fund Balance - July 1, 2024 | \$568,925,698.36 | \$0.00 | \$568,925,698.36 | 0.00% | 0.00% |
| Total Revenue, Other Financing Sources and Fund Balance | \$693,143,308.36 | \$14,038,785.82 | \$679,104,522.54 | 2.03% | 2.87% |

CAPITAL PROJECTS FUND

| <u>Appropriations/Expenditures:</u> | <u>Budget</u> | <u>Expenditures as of 9/30/2024</u> | <u>Encumbrances as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Expended & Encumbered</u> | |
|---|-------------------------|---|---|-------------------------|--|-------------------|
| | | | | | <u>Current Year</u> | <u>Prior Year</u> |
| Library Books | \$535,741.22 | \$410,728.70 | \$19,106.51 | \$105,906.01 | 80.23% | 0.58% |
| Audio Visual Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Buildings & Fixed Equipment | \$495,228,010.19 | \$9,260,716.96 | \$180,743,790.65 | \$305,223,502.58 | 38.37% | 41.94% |
| Furniture, Fixtures, and Equipment | \$21,064,866.12 | \$4,797,905.02 | \$1,281,634.19 | \$14,985,326.91 | 28.86% | 18.63% |
| Motor Vehicles/Buses | \$19,178,913.80 | \$1,891,007.05 | \$10,443,956.13 | \$6,843,950.62 | 64.32% | 76.58% |
| Land | \$178,617.90 | \$0.00 | \$17,000.00 | \$161,617.90 | 9.52% | 0.00% |
| Improvements Other Than Buildings | \$24,500,726.08 | \$2,410,012.52 | \$2,735,689.64 | \$19,355,023.92 | 21.00% | 24.62% |
| Remodeling and Renovations | \$88,536,222.37 | \$8,667,304.16 | \$5,465,103.77 | \$74,403,814.44 | 15.96% | 20.58% |
| Computer Software | \$718,277.15 | \$39,607.00 | \$43,900.00 | \$634,770.15 | 11.63% | 6.55% |
| Redemption of Principal and Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Dues & Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Charter School Local Capital Improvement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Expenditures, and Encumbrances | \$649,941,374.83 | \$27,477,281.41 | \$200,750,180.89 | \$421,713,912.53 | 35.12% | 37.91% |
| Transfer to General Fund | \$17,859,351.00 | \$3,916,204.83 | \$0.00 | \$13,943,146.17 | 21.93% | 24.65% |
| Transfers to Debt Service | \$25,200,771.00 | \$589,915.87 | \$0.00 | \$24,610,855.13 | 2.34% | 2.61% |
| Fund Balance - June 30, 2025 | \$141,811.53 | \$0.00 | \$0.00 | \$141,811.53 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$693,143,308.36 | \$31,983,402.11 | \$200,750,180.89 | \$460,409,725.36 | 33.58% | 35.97% |

BUDGET SUMMARY - FOOD SERVICE

| Revenue Source: | Original Budgeted Revenue Allotments | Budgeted Revenue Allotments | Revenues Received | Percent of Budgeted Revenue Allotments | |
|---|---|--------------------------------|----------------------|---|---------|
| | | | | 2024-25 | 2023-24 |
| | | | | | |
| Federal | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Federal Through State | \$6,700,000.00 | \$6,700,000.00 | \$563,514.53 | 8.41% | 0.41% |
| State | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% | 0.00% |
| Local | \$14,789,850.00 | \$14,789,850.00 | \$3,439,715.50 | 23.26% | 26.88% |
| Total Revenue | \$21,539,850.00 | \$21,539,850.00 | \$4,003,230.03 | 18.59% | 18.04% |
| 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 | \$13,589,387.00 | \$13,589,387.00 | \$0.00 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$35,129,237.00 | \$35,129,237.00 | \$4,003,230.03 | 11.40% | 10.88% |

| Appropriations and Expenditures/Encumbrances by Object: | Original Budgeted Expense Allotments | Budgeted Expense Allotments | Expenditures & Encumbrances | Percent of Budgeted Expense Allotments | |
|---|---|--------------------------------|--------------------------------|---|---------|
| | | | | 2024-25 | 2023-24 |
| | | | | | |
| Salaries | \$6,206,949.00 | \$6,206,949.00 | \$1,096,004.56 | 17.66% | 99.76% |
| Employee Benefits | \$3,242,801.00 | \$3,242,801.00 | \$576,446.76 | 17.78% | 98.73% |
| Purchased Services | \$243,750.00 | \$243,750.00 | \$204,337.64 | 83.83% | 69.45% |
| Energy Services | \$125,500.00 | \$125,500.00 | \$128,838.28 | 102.66% | 120.62% |
| Materials & Supplies | \$10,542,000.00 | \$10,542,000.00 | \$7,747,690.42 | 73.49% | 78.48% |
| Capital Outlay | \$1,349,500.00 | \$1,349,500.00 | \$699,554.73 | 51.84% | 82.58% |
| Other Expenses | \$20,000.00 | \$20,000.00 | \$8,661.98 | 43.31% | 15.63% |
| Total Appropriations, Expenditures, and Encumbrances | \$21,730,500.00 | \$21,730,500.00 | \$10,461,534.37 | 48.14% | 88.06% |
| Transfers | \$2,800,000.00 | \$2,800,000.00 | \$0.00 | 0.00% | 0.00% |
| Reserve for Inventory | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance | \$10,598,737.00 | \$10,598,737.00 | \$0.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$35,129,237.00 | \$35,129,237.00 | \$10,461,534.37 | 29.78% | 51.82% |

FOOD SERVICE FUND

| Revenue Source: | Budget | Revenue as of 9/30/2024 | Balance | Percent Collected | |
|--|------------------------|------------------------------------|------------------------|--------------------------|-------------------|
| | | | | Current Year | Prior Year |
| <i>Federal:</i> | | | | | |
| Misc Federal Direct | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Federal | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| <i>Federal through State:</i> | | | | | |
| National School Lunch Act | \$5,750,000.00 | \$513,562.17 | \$5,236,437.83 | 8.93% | 0.00% |
| After School Snack Reimbursement | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| U.S.D.A. Donated Food | \$950,000.00 | \$0.00 | \$950,000.00 | 0.00% | 0.00% |
| Summer Food Service Program | \$0.00 | \$49,952.36 | (\$49,952.36) | 0.00% | 0.00% |
| Total Federal through State | \$6,700,000.00 | \$563,514.53 | \$6,136,485.47 | 8.41% | 0.41% |
| <i>State:</i> | | | | | |
| School Breakfast Supplement | \$18,000.00 | \$0.00 | \$18,000.00 | 0.00% | 0.00% |
| School Lunch Supplement | \$32,000.00 | \$0.00 | \$32,000.00 | 0.00% | 0.00% |
| Misc State | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total State | \$50,000.00 | \$0.00 | \$50,000.00 | 0.00% | 0.00% |
| <i>Local:</i> | | | | | |
| Food Service Sales | \$14,589,850.00 | \$3,139,766.08 | \$11,450,083.92 | 21.52% | 24.61% |
| Misc Local, including Interest | \$200,000.00 | \$299,949.42 | (\$99,949.42) | 149.97% | 177.15% |
| Total Local | \$14,789,850.00 | \$3,439,715.50 | \$11,350,134.50 | 23.26% | 26.88% |
| Total Revenue | \$21,539,850.00 | \$4,003,230.03 | \$17,536,619.97 | 18.59% | 18.04% |
| 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, 2024 | \$13,589,387.00 | \$0.00 | \$13,589,387.00 | 0.00% | 0.00% |
| Total Revenue, Transfers and Fund Balance | \$35,129,237.00 | \$4,003,230.03 | \$31,126,006.97 | 11.40% | 10.88% |

FOOD SERVICE FUND

| <u>Appropriations/Expenditures:</u> | <u>Budget</u> | <u>Expenditures as of 9/30/2024</u> | <u>Encumbrances as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Expended & Encumbered</u> | |
|---|-----------------|---|---|-----------------|--|-------------------|
| | | | | | <u>Current Year</u> | <u>Prior Year</u> |
| Salaries | \$6,206,949.00 | \$1,096,004.56 | \$0.00 | \$5,110,944.44 | 17.66% | 99.76% |
| Employee Benefits | \$3,242,801.00 | \$546,905.48 | \$29,541.28 | \$2,666,354.24 | 17.78% | 98.73% |
| Purchased Services | \$243,750.00 | \$80,201.30 | \$124,136.34 | \$39,412.36 | 83.83% | 69.45% |
| Energy Services | \$125,500.00 | \$15,478.13 | \$113,360.15 | (\$3,338.28) | 102.66% | 120.62% |
| Materials & Supplies | \$10,542,000.00 | \$1,521,612.95 | \$6,226,077.47 | \$2,794,309.58 | 73.49% | 78.48% |
| Capital Outlay | \$1,349,500.00 | \$490,688.62 | \$208,866.11 | \$649,945.27 | 51.84% | 82.58% |
| Other Expenses | \$20,000.00 | \$8,661.98 | \$0.00 | \$11,338.02 | 43.31% | 15.63% |
| Total Appropriations, Expenditures, and Encumbrances | \$21,730,500.00 | \$3,759,553.02 | \$6,701,981.35 | \$11,268,965.63 | 48.14% | 88.06% |
| Transfers Out | \$2,800,000.00 | \$0.00 | \$0.00 | \$2,800,000.00 | 0.00% | 0.00% |
| Reserve for Inventory | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Fund Balance - June 30, 2025 | \$10,598,737.00 | \$0.00 | \$0.00 | \$10,598,737.00 | 0.00% | 0.00% |
| Total Appropriations, Transfers and Fund Balance | \$35,129,237.00 | \$3,759,553.02 | \$6,701,981.35 | \$24,667,702.63 | 29.78% | 51.82% |

BUDGET SUMMARY - FEDERAL PROJECTS

| Revenue Source: | Original Budgeted | Budgeted | Revenues | Percent of Budgeted Revenue | |
|------------------------|--------------------|--------------------|----------------|-----------------------------|---------|
| | Revenue Allotments | Revenue Allotments | Received | Allotments | |
| | | | | 2024-25 | 2023-24 |
| Federal Direct | \$1,333,417.00 | \$1,389,747.37 | \$482,182.49 | 34.70% | 41.08% |
| Federal Through State | \$19,066,655.28 | \$19,987,645.93 | \$4,825,075.25 | 24.14% | 15.04% |
| Total Revenue | \$20,400,072.28 | \$21,377,393.30 | \$5,307,257.74 | 24.83% | 15.98% |

| Appropriations and Expenditures/Encumbrances by Function: | Original Budgeted | Budgeted | Expenditures & | Percent of Budgeted Expense | |
|--|--------------------|--------------------|----------------|-----------------------------|---------|
| | Expense Allotments | Expense Allotments | Encumbrances | Allotments | |
| | | | | 2024-25 | 2023-24 |
| Instruction | \$12,438,202.07 | \$13,144,989.79 | \$4,272,607.65 | 32.50% | 57.11% |
| <i>Instructional Support Services:</i> | | | | | |
| Student Support Services | \$4,269,294.46 | \$4,440,976.38 | \$1,029,666.29 | 23.19% | 79.52% |
| Instructional Media Services | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Instruction & Curriculum Development Services | \$856,415.40 | \$978,008.92 | \$308,061.81 | 31.50% | 63.41% |
| Instructional Staff Training | \$1,496,006.57 | \$1,503,361.09 | \$637,727.68 | 42.42% | 50.30% |
| Instruction Related Technology | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Board | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| General Administration | \$622,079.51 | \$580,314.48 | \$109,641.30 | 18.89% | 12.63% |
| School Administration | \$8,478.00 | \$28,299.68 | \$20,571.80 | 72.69% | 0.00% |
| Facilities Acquisition & Construction | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% | 98.10% |
| Fiscal Services | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Food Services | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Central Services | \$8,921.00 | \$20,037.81 | \$36,008.81 | 179.70% | 37.87% |
| Student Transportation Services | \$119,695.72 | \$69,682.63 | \$21,652.22 | 31.07% | 3.68% |
| Operation of Plant | \$333,185.15 | \$333,185.15 | \$331,985.15 | 99.64% | 100.01% |
| Maintenance of Plant | \$155,919.00 | \$141,419.00 | \$0.00 | 0.00% | 0.00% |
| Administrative Technology Services | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Community Services | \$88,875.40 | \$134,118.37 | \$259,126.05 | 193.21% | 180.94% |
| Proprietary and Fiduciary Expenses | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Instructional and Support Services | \$20,400,072.28 | \$21,377,393.30 | \$7,027,048.76 | 32.87% | 60.08% |

FEDERAL PROJECTS

| <u>Revenue Source:</u> | <u>Budget</u> | <u>Revenue as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Collected</u> | |
|---|------------------------|------------------------------------|------------------------|--------------------------|-------------------|
| | | | | <u>Current Year</u> | <u>Prior Year</u> |
| Headstart | \$1,333,417.00 | \$242,477.10 | \$1,090,939.90 | 18.18% | 21.06% |
| Pell Grants | \$0.00 | \$217,622.00 | (\$217,622.00) | 0.00% | 0.00% |
| Other Federal Direct | \$56,330.37 | \$22,083.39 | \$34,246.98 | 39.20% | 24.82% |
| Total Federal Direct | \$1,389,747.37 | \$482,182.49 | \$907,564.88 | 34.70% | 41.08% |
| <i>Federal Through State:</i> | | | | | |
| Vocational Education Acts | \$424,259.00 | \$53,037.92 | \$371,221.08 | 12.50% | 11.45% |
| Workforce Innovation & Opportunity Act | \$270,000.00 | \$51,492.92 | \$218,507.08 | 19.07% | 20.14% |
| Individuals With Disabilities Education Act | \$9,996,607.46 | \$1,826,765.27 | \$8,169,842.19 | 18.27% | 16.11% |
| Elementary and Secondary Ed Act, Title 1 | \$5,556,747.03 | \$1,271,468.52 | \$4,285,278.51 | 22.88% | 13.66% |
| Language Instruction - Title III | \$189,958.00 | \$37,910.85 | \$152,047.15 | 19.96% | 7.14% |
| Safe & Drug-Free Schools - Title IV | \$489,985.52 | \$97,228.64 | \$392,756.88 | 19.84% | 25.03% |
| Adult General Education | \$395,993.00 | \$50,488.86 | \$345,504.14 | 12.75% | 13.73% |
| Teacher and Principal Training - Title II | \$1,185,734.64 | \$216,016.11 | \$969,718.53 | 18.22% | 13.92% |
| Education Stabilization Funds - K-12 | \$1,410,647.28 | \$1,213,213.69 | \$197,433.59 | 86.00% | 14.71% |
| Education Stabilization Funds - Workforce | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Education Stabilization Funds - VPK | \$2,400.00 | \$2,400.00 | \$0.00 | 100.00% | 3571.90% |
| Other Federal Through State | \$65,314.00 | \$5,052.47 | \$60,261.53 | 7.74% | 8.49% |
| Total Federal Through State | \$19,987,645.93 | \$4,825,075.25 | \$15,162,570.68 | 24.14% | 15.04% |
| Total Revenue | \$21,377,393.30 | \$5,307,257.74 | \$16,070,135.56 | 24.83% | 15.98% |

FEDERAL PROJECTS

| <u>Appropriations/Expenditures:</u> | <u>Budget</u> | <u>Expenditures as of 9/30/2024</u> | <u>Encumbrances as of 9/30/2024</u> | <u>Balance</u> | <u>Percent Expended & Encumbered</u> | |
|---|------------------------|---|---|------------------------|--|-------------------|
| | | | | | <u>Current Year</u> | <u>Prior Year</u> |
| Instruction | \$13,144,989.79 | \$2,928,085.30 | \$1,344,522.35 | \$8,872,382.14 | 32.50% | 57.11% |
| <i>Instructional Support Services:</i> | | | | | | |
| Student Support Services | \$4,440,976.38 | \$707,623.36 | \$322,042.93 | \$3,411,310.09 | 23.19% | 79.52% |
| Instructional Media Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Instruction & Curriculum Development Services | \$978,008.92 | \$305,343.18 | \$2,718.63 | \$669,947.11 | 31.50% | 63.41% |
| Instructional Staff Training | \$1,503,361.09 | \$587,220.57 | \$50,507.11 | \$865,633.41 | 42.42% | 50.30% |
| Instruction Related Technology | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Board | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| General Administration | \$580,314.48 | \$109,641.30 | \$0.00 | \$470,673.18 | 18.89% | 12.63% |
| School Administration | \$28,299.68 | \$20,571.80 | \$0.00 | \$7,727.88 | 72.69% | 0.00% |
| Facilities Acquisition & Construction | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.00% | 98.10% |
| Fiscal Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Food Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Central Services | \$20,037.81 | \$36,008.81 | \$0.00 | (\$15,971.00) | 179.70% | 37.87% |
| Student Transportation Services | \$69,682.63 | \$21,652.22 | \$0.00 | \$48,030.41 | 31.07% | 3.68% |
| Operation of Plant | \$333,185.15 | \$331,985.15 | \$0.00 | \$1,200.00 | 99.64% | 100.01% |
| Maintenance of Plant | \$141,419.00 | \$0.00 | \$0.00 | \$141,419.00 | 0.00% | 0.00% |
| Administrative Technology Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Community Services | \$134,118.37 | \$259,126.05 | \$0.00 | (\$125,007.68) | 193.21% | 180.94% |
| Proprietary and Fiduciary Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Total Instructional and Support Services | \$21,377,393.30 | \$5,307,257.74 | \$1,719,791.02 | \$14,350,344.54 | 32.87% | 60.08% |

ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
For the Period Ending 9/30/2024

INTERNAL ACCOUNTS

| Facility | Beginning Balance | Received To Date | Expended To Date | Ending Balance |
|--|----------------------|---------------------|---------------------|-------------------|
| Crookshank | \$24,678.27 | 62,716.06 | 41,801.74 | \$45,592.59 |
| Cunningham Creek | \$54,335.82 | 149,551.25 | 91,668.06 | \$112,219.01 |
| Durbin Creek | \$95,140.44 | 148,899.82 | 86,475.82 | \$157,564.44 |
| Hartley | \$88,153.44 | 64,278.11 | 47,863.66 | \$104,567.89 |
| Hickory Creek | \$77,450.99 | 78,449.99 | 51,601.90 | \$104,299.08 |
| Julington Creek | \$45,383.86 | 160,010.17 | 107,715.27 | \$97,678.76 |
| Ketterlinus | \$63,734.69 | 47,155.51 | 42,910.85 | \$67,979.35 |
| Ocean Palms | \$22,974.18 | 17,677.39 | 1,869.95 | \$38,781.62 |
| Osceola | \$30,527.78 | 41,475.12 | 26,241.64 | \$45,761.26 |
| Otis A. Mason | \$84,731.71 | 77,461.45 | 52,711.11 | \$109,482.05 |
| Palencia Elementary | \$51,962.51 | 22,486.49 | 9,905.70 | \$64,543.30 |
| Picolata Crossing Elementary | \$70,196.16 | 12,689.51 | 43,412.72 | \$39,472.95 |
| PVPV / Rawlings | \$61,216.39 | 154,693.10 | 80,344.88 | \$135,564.61 |
| R. B. Hunt | \$136,099.71 | 81,329.21 | 52,777.00 | \$164,651.92 |
| South Woods | \$42,512.15 | 25,374.73 | 3,418.66 | \$64,468.22 |
| Timberlin Creek | \$289,026.80 | 175,926.19 | 97,444.21 | \$367,508.78 |
| Wards Creek | \$60,703.80 | 106,458.89 | 67,877.92 | \$99,284.77 |
| Webster Elementary | \$48,799.14 | 1,660.16 | 7,211.01 | \$43,248.29 |
| Subtotal - Elementary Schools | \$1,347,627.84 | \$1,428,293.15 | \$913,252.10 | \$1,862,668.89 |
| Freedom Crossing Academy | \$149,928.45 | 173,224.99 | 111,624.38 | \$211,529.06 |
| Liberty Pines Academy | \$144,107.79 | 164,003.22 | 122,114.89 | \$185,996.12 |
| Lakeside Academy | \$7,454.68 | 17,867.78 | 6,505.61 | \$18,816.85 |
| Mill Creek Academy | \$132,007.82 | 135,531.50 | 69,215.35 | \$198,323.97 |
| Palm Valley Academy | \$84,794.18 | 208,932.59 | 11,582.54 | \$282,144.23 |
| Patriot Oaks Academy | \$62,350.52 | 149,208.35 | 75,673.83 | \$135,885.04 |
| Pine Island Academy | \$87,110.83 | 43,010.25 | 31,557.24 | \$98,563.84 |
| Trout Creek Academy | \$7,131.12 | 26,460.70 | 10,536.59 | \$23,055.23 |
| Valley Ridge Academy | \$181,158.03 | 112,857.28 | 73,318.18 | \$220,697.13 |
| Subtotal - K-8 Schools | \$856,043.42 | \$1,031,096.66 | \$512,128.61 | \$1,375,011.47 |
| Fruit Cove Middle | \$129,106.46 | 55,054.55 | 40,639.87 | \$143,521.14 |
| Alice B. Landrum Middle | \$117,476.16 | 36,303.54 | 12,875.01 | \$140,904.69 |
| Pacetti Bay Middle | \$147,904.99 | 52,891.24 | 45,472.43 | \$155,323.80 |
| Gamble Rogers Middle | \$91,456.80 | 37,134.93 | 19,453.88 | \$109,137.85 |
| R.J. Murray Middle | \$44,631.89 | 7,709.43 | 7,296.90 | \$45,044.42 |
| Sebastian Middle | \$55,626.27 | 12,375.86 | 16,731.37 | \$51,270.76 |
| Switzerland Point Middle | \$194,850.85 | 34,699.97 | 75,961.49 | \$153,589.33 |
| Subtotal - Middle Schools | \$781,053.42 | \$236,169.52 | \$218,430.95 | \$798,791.99 |
| Allen D. Nease High | \$734,869.45 | 347,575.86 | 221,715.83 | \$860,729.48 |
| Bartram Trail High | \$473,574.26 | 292,581.41 | 271,935.81 | \$494,219.86 |
| Beachside High School | \$383,934.57 | 275,168.13 | 135,442.32 | \$523,660.38 |
| Creekside High | \$984,442.16 | 498,695.44 | 465,783.63 | \$1,017,353.97 |
| Pedro Menendez High | \$401,984.95 | 173,566.44 | 109,336.89 | \$466,214.50 |
| Ponte Vedra High | \$397,351.57 | 179,811.57 | 131,152.92 | \$446,010.22 |
| St Augustine High | \$282,027.91 | 162,228.48 | 131,549.44 | \$312,706.95 |
| Tocoi Creek High School | \$396,416.77 | 503,542.90 | 240,626.99 | \$659,332.68 |
| Subtotal - High Schools | \$4,054,601.64 | \$2,433,170.23 | \$1,707,543.83 | \$4,780,228.04 |
| District Designated Accounts | \$360,287.42 | 45,385.86 | 29,099.66 | \$376,573.62 |
| First Coast Technical College | \$38,036.02 | 1,042.87 | 1,760.45 | \$37,318.44 |
| Gaines Alternative & Transition Programs | \$24,988.80 | 55.46 | 633.60 | \$24,410.66 |
| St. Johns Technical H.S. | \$14,663.56 | 2,592.56 | 3,380.96 | \$13,875.16 |
| St. Johns Virtual School | \$27,734.95 | 908.18 | 2,193.35 | \$26,449.78 |
| Subtotal - Tech H.S. & Programs | \$465,710.75 | \$49,984.93 | \$37,068.02 | \$478,627.66 |
| Total K-12 | \$7,505,037.07 | \$5,178,714.49 | \$3,388,423.51 | \$9,295,328.05 |