

BUDGET SUMMARY - GENERAL FUND

Revenue Source:	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2024-25	2023-24
Federal	\$260,000.00	\$355,697.27	\$358,942.16	100.91%	142.59%
State	\$239,432,281.00	\$247,882,880.02	\$166,689,397.62	67.25%	65.98%
Local	\$219,216,651.00	\$228,788,754.95	\$209,639,307.24	91.63%	91.02%
Total Revenue	\$458,908,932.00	\$477,027,332.24	\$376,687,647.02	78.97%	78.00%
Other Financing Sources	\$20,659,351.00	\$20,659,351.00	\$13,730,299.35	66.46%	73.99%
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	\$545,391,419.42	\$390,417,946.37	71.58%	71.61%

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 - General	\$289,155,945.00	\$301,657,092.70	\$289,147,255.08	95.85%	95.14%
Benefits - General	\$103,614,354.00	\$115,135,176.54	\$112,282,789.79	97.52%	96.93%
Purchased Services	\$44,294,566.00	\$51,528,328.97	\$44,507,259.49	86.37%	88.68%
Energy Services	\$11,312,921.00	\$11,652,565.88	\$6,356,626.38	54.55%	56.76%
Materials & Supplies	\$26,483,376.00	\$33,358,173.65	\$10,529,704.73	31.57%	25.02%
Capital Outlay	\$1,187,378.00	\$7,044,904.17	\$4,540,949.53	64.46%	63.41%
Other Expenses	\$3,519,743.00	\$5,246,385.39	\$4,836,748.22	92.19%	75.87%
Total Appropriations, Expenditures, and Encumbrances	\$479,568,283.00	\$525,622,627.30	\$472,201,333.22	89.84%	88.84%
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	\$19,768,792.12	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$527,273,019.18	\$545,391,419.42	\$472,201,333.22	86.58%	85.99%

Appropriations and Expenditures/Encumbrances by Function:	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2024-25	2023-24
Instruction	\$292,107,980.00	\$303,416,846.39	\$273,032,008.16	89.99%	88.57%
Instructional Support Services:					
Student Support Services	\$35,885,987.00	\$38,514,794.84	\$37,933,099.69	98.49%	96.65%
Instructional Media Service	\$6,225,954.00	\$6,809,017.58	\$6,516,158.55	95.70%	97.67%
Instruction & Curriculum Dev. Services	\$9,342,913.00	\$9,287,633.62	\$9,237,200.46	99.46%	79.27%
Instructional Staff Training Services	\$1,710,008.00	\$7,885,769.44	\$5,781,534.96	73.32%	77.43%
Instruction Related Technology	\$10,821,530.00	\$11,092,435.62	\$11,523,762.36	103.89%	95.52%
Board	\$1,090,654.00	\$1,096,604.13	\$782,761.97	71.38%	77.82%
General Administration	\$1,289,695.00	\$1,304,081.21	\$1,044,593.52	80.10%	100.92%
School Administration	\$23,877,599.00	\$30,283,048.85	\$28,603,961.63	94.46%	96.93%
Facilities Acquisition & Construction	\$10,520,373.00	\$12,876,381.86	\$12,358,720.41	95.98%	92.68%
Fiscal Services	\$2,746,869.00	\$2,709,018.80	\$2,521,821.77	93.09%	93.52%
Food Services	\$0.00	\$18,213.44	\$18,213.44	100.00%	0.00%
Central Services	\$4,127,379.00	\$5,249,977.99	\$4,896,209.34	93.26%	94.60%
Student Transportation Services	\$29,419,748.00	\$29,807,285.36	\$25,677,622.36	86.15%	85.49%
Operation of Plant	\$38,655,030.00	\$42,426,654.69	\$36,548,006.92	86.14%	88.29%
Maintenance of Plant	\$10,290,253.00	\$10,759,258.34	\$9,506,373.07	88.36%	91.94%
Administrative Technology Services	\$1,310,994.00	\$1,235,765.75	\$1,016,626.30	82.27%	81.07%
Community Services	\$145,317.00	\$10,849,839.39	\$4,790,882.29	44.16%	43.67%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$411,776.02	0.00%	0.00%
Total Instruction and Support Services	\$479,568,283.00	\$525,622,627.30	\$472,201,333.22	89.84%	88.84%
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	\$19,768,792.12	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$527,273,019.18	\$545,391,419.42	\$472,201,333.22	86.58%	85.99%

GENERAL FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/2025</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	\$176,638.67	\$83,361.33	67.94%	44.80%
Misc Federal Thru State	\$95,697.27	\$182,303.49	(\$86,606.22)	190.50%	890.40%
Total Federal (Direct and Indirect)	\$355,697.27	\$358,942.16	(\$3,244.89)	100.91%	142.59%
<i>State:</i>					
Florida Education Finance Program	\$189,979,089.00	\$126,903,175.00	\$63,075,914.00	66.80%	65.86%
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	\$95,125.00	\$111,625.00	46.01%	46.01%
State License Tax	\$75,000.00	\$59,590.30	\$15,409.70	79.45%	81.28%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$49,171,442.00	\$32,780,960.00	\$16,390,482.00	66.67%	66.25%
Voluntary Pre-Kindergarten	\$1,033,902.27	\$575,991.11	\$457,911.16	55.71%	64.68%
Full Service Schools	\$76,364.68	\$38,182.34	\$38,182.34	50.00%	50.00%
Florida School Recognition Program	\$5,900,254.00	\$5,900,254.00	\$0.00	100.00%	0.00%
Miscellaneous State	\$846,013.07	\$336,119.87	\$509,893.20	39.73%	77.46%
Total State	\$247,882,880.02	\$166,689,397.62	\$81,193,482.40	67.25%	65.98%
<i>Local:</i>					
District School Tax	\$214,260,832.00	\$197,834,316.08	\$16,426,515.92	92.33%	90.06%
Tax Redemptions	\$200,000.00	\$197,867.37	\$2,132.63	98.93%	48.51%
Rent	\$1,311,052.71	\$1,523,813.57	(\$212,760.86)	116.23%	116.99%
School Age Child Care Fees (Day Care and Camp Fees)	\$6,926,955.47	\$4,575,775.72	\$2,351,179.75	66.06%	66.74%
Miscellaneous Local, including Interest	\$6,089,914.77	\$5,141,729.23	\$948,185.54	84.43%	140.90%
Federal Indirect Cost	\$0.00	\$365,805.27	(\$365,805.27)	0.00%	0.00%
Total Local	\$228,788,754.95	\$209,639,307.24	\$19,149,447.71	91.63%	91.02%
Total Revenue	\$477,027,332.24	\$376,687,647.02	\$100,339,685.22	78.97%	78.00%
Other Financing Sources	\$20,659,351.00	\$13,730,299.35	\$6,929,051.65	66.46%	73.99%
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, 2024	\$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	\$545,391,419.42	\$390,417,946.37	\$202,678,209.23	71.58%	71.61%

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/2025</u>	<u>Encumbrances as of 2/28/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$303,416,846.39	\$175,279,111.05	\$97,752,897.11	\$30,384,838.23	89.99%	88.57%
<i>Instruction Support Services:</i>						
Student Support Services	\$38,514,794.84	\$23,021,569.72	\$14,911,529.97	\$581,695.15	98.49%	96.65%
Instructional Media Services	\$6,809,017.58	\$4,190,947.91	\$2,325,210.64	\$292,859.03	95.70%	97.67%
Instruction & Curriculum Development	\$9,287,633.62	\$6,051,020.00	\$3,186,180.46	\$50,433.16	99.46%	79.27%
Instructional Staff Training Services	\$7,885,769.44	\$3,674,135.73	\$2,107,399.23	\$2,104,234.48	73.32%	77.43%
Instruction Related Technology	\$11,092,435.62	\$9,332,156.11	\$2,191,606.25	(\$431,326.74)	103.89%	95.52%
Board	\$1,096,604.13	\$607,872.81	\$174,889.16	\$313,842.16	71.38%	77.82%
General Administration	\$1,304,081.21	\$749,492.48	\$295,101.04	\$259,487.69	80.10%	100.92%
School Administration	\$30,283,048.85	\$19,129,134.23	\$9,474,827.40	\$1,679,087.22	94.46%	96.93%
Facilities Acquisition & Construction	\$12,876,381.86	\$8,215,467.00	\$4,143,253.41	\$517,661.45	95.98%	92.68%
Fiscal Services	\$2,709,018.80	\$1,813,364.23	\$708,457.54	\$187,197.03	93.09%	93.52%
Food Services	\$18,213.44	\$18,213.44	\$0.00	\$0.00	100.00%	0.00%
Central Services	\$5,249,977.99	\$3,290,753.51	\$1,605,455.83	\$353,768.65	93.26%	94.60%
Student Transportation Services	\$29,807,285.36	\$18,168,618.79	\$7,509,003.57	\$4,129,663.00	86.15%	85.49%
Operation of Plant	\$42,426,654.69	\$29,075,474.56	\$7,472,532.36	\$5,878,647.77	86.14%	88.29%
Maintenance of Plant	\$10,759,258.34	\$6,537,298.19	\$2,969,074.88	\$1,252,885.27	88.36%	91.94%
Administrative Technology Services	\$1,235,765.75	\$826,992.38	\$189,633.92	\$219,139.45	82.27%	81.07%
Community Services	\$10,849,839.39	\$3,192,333.61	\$1,598,548.68	\$6,058,957.10	44.16%	43.67%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$411,776.02	\$0.00	(\$411,776.02)	0.00%	0.00%
Total Instruction and Support Services	\$525,622,627.30	\$313,585,731.77	\$158,615,601.45	\$53,421,294.08	89.84%	88.84%
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	\$11,473,072.07	\$0.00	\$0.00	\$11,473,072.07	0.00%	0.00%
Assigned Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	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, 2025	\$19,768,792.12	\$0.00	\$0.00	\$19,768,792.12	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$545,391,419.42	\$313,585,731.77	\$158,615,601.45	\$73,190,086.20	86.58%	85.99%

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 \$292,231.60 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	\$284,405.00	\$1,080.00	0.38%	0.00%
State	\$5,132,130.00	\$10,529,500.93	\$5,531,012.93	52.53%	68.82%
Local	\$2,935,898.00	\$2,939,088.00	\$2,194,923.19	74.68%	79.61%
Total Revenue	\$8,068,028.00	\$13,752,993.93	\$7,727,016.12	56.18%	71.88%
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	\$17,725,171.81	\$7,727,016.12	43.59%	53.50%

<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	\$4,734,416.07	\$4,339,606.33	91.66%	86.14%
Benefits	\$1,437,802.00	\$1,530,290.56	\$1,417,510.61	92.63%	90.57%
Purchased Services	\$1,080,647.00	\$1,297,234.19	\$809,937.08	62.44%	71.81%
Energy Services	\$339,834.00	\$384,135.37	\$246,810.79	64.25%	65.19%
Materials & Supplies	\$293,543.00	\$1,133,726.09	\$426,799.78	37.65%	54.06%
Capital Outlay	\$18,450.00	\$4,308,372.08	\$1,205,073.38	27.97%	76.98%
Other Expenses	\$228,710.00	\$900,721.86	\$740,115.79	82.17%	59.27%
Total Appropriations, Expenditures, and Encumbrances	\$8,068,028.00	\$14,288,896.22	\$9,185,853.76	64.29%	80.41%
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	\$3,436,275.59	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$12,040,205.88	\$17,725,171.81	\$9,185,853.76	51.82%	62.70%

<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	\$9,146,777.44	\$4,731,236.65	51.73%	76.40%
Instructional Support Services:					
Student Support Services	\$1,192,130.00	\$1,059,634.20	\$1,026,952.43	96.92%	96.36%
Instruction & Curriculum Dev. Services	\$342,507.00	\$342,507.00	\$330,069.82	96.37%	98.14%
Instructional Staff Training Services	\$0.00	\$16,827.00	\$4,587.63	27.26%	0.00%
Instruction Related Technology	\$66,258.00	\$66,258.00	\$66,006.66	99.62%	98.22%
General Administration	\$0.00	\$5,359.00	\$0.00	0.00%	0.00%
School Administration	\$1,253,355.00	\$1,402,679.53	\$1,399,310.82	99.76%	72.93%
Facilities Acquisition & Construction	\$25,000.00	\$195,568.99	\$24,575.22	12.57%	52.16%
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	\$1,501,743.45	\$1,127,203.48	75.06%	80.08%
Maintenance of Plant	\$159,011.00	\$152,255.22	\$125,452.00	82.40%	88.34%
Community Services	\$405,598.00	\$399,286.39	\$350,459.05	87.77%	64.51%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$8,068,028.00	\$14,288,896.22	\$9,185,853.76	64.29%	80.41%
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	\$3,436,275.59	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$12,040,205.88	\$17,725,171.81	\$9,185,853.76	51.82%	62.70%

FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
Federal Direct Pell	\$0.00	\$1,080.00	(\$1,080.00)	0.00%	0.00%
Misc Federal Thru State	\$284,405.00	\$0.00	\$284,405.00	0.00%	0.00%
Total Federal (Direct and Indirect)	\$284,405.00	\$1,080.00	\$283,325.00	0.38%	0.00%
<i>State:</i>					
Florida Education Finance Program	\$375,000.00	\$0.00	\$375,000.00	0.00%	0.00%
Work Force Development	\$8,442,834.04	\$3,755,334.04	\$4,687,500.00	44.48%	65.86%
Performance Based Incentives	\$263,191.00	\$183,379.00	\$79,812.00	69.68%	94.53%
Voluntary Pre-Kindergarten	\$18,000.00	\$9,153.10	\$8,846.90	50.85%	45.50%
Miscellaneous State	\$1,430,475.89	\$1,583,146.79	(\$152,670.90)	50.85%	45.50%
Total State	\$10,529,500.93	\$5,531,012.93	\$4,998,488.00	52.53%	68.82%
<i>Local:</i>					
Rent	\$45,000.00	\$42,165.00	\$2,835.00	93.70%	135.93%
Interest on Investment	\$20,000.00	\$110,859.22	(\$90,859.22)	554.30%	1840.29%
Adult General Education Course	\$12,000.00	\$11,540.00	\$460.00	96.17%	165.38%
Postsecondary Vocational	\$1,046,505.00	\$772,613.65	\$273,891.35	73.83%	76.65%
Continuing Workforce Education	\$41,000.00	\$8,330.00	\$32,670.00	20.32%	84.70%
Capital Improvement Fees	\$50,247.00	\$36,687.45	\$13,559.55	73.01%	77.61%
Postsecondary Lab Fees	\$667,236.00	\$481,779.34	\$185,456.66	72.21%	72.23%
Lifelong Learning Fees	\$3,000.00	\$3,505.00	(\$505.00)	116.83%	319.85%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$100,492.00	\$73,152.70	\$27,339.30	72.79%	76.37%
Other Student Fees	\$372,418.00	\$296,988.34	\$75,429.66	79.75%	83.39%
Preschool Program Fees	\$165,000.00	\$80,532.11	\$84,467.89	48.81%	56.16%
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	\$416,190.00	\$273,457.12	\$142,732.88	65.70%	70.21%
Prior Year Refunds/Write-Off	\$0.00	\$3,313.26	(\$3,313.26)	0.00%	0.00%
Total Local	\$2,939,088.00	\$2,194,923.19	\$744,164.81	74.68%	79.61%
Total Revenue	\$13,752,993.93	\$7,727,016.12	\$6,025,977.81	56.18%	71.88%
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, 2024	\$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	\$17,725,171.81	\$7,727,016.12	\$13,970,333.57	43.59%	53.50%

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/2025</u>	<u>Encumbrances as of 2/28/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,146,777.44	\$3,264,111.89	\$1,467,124.76	\$4,415,540.79	51.73%	76.40%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,059,634.20	\$680,698.11	\$346,254.32	\$32,681.77	96.92%	96.36%
Instruction & Curriculum Development	\$342,507.00	\$214,262.48	\$115,807.34	\$12,437.18	96.37%	98.14%
Instructional Staff Training Services	\$16,827.00	\$4,587.63	\$0.00	\$12,239.37	27.26%	0.00%
Instruction Related Technology	\$66,258.00	\$44,209.70	\$21,796.96	\$251.34	99.62%	98.22%
General Administration	\$5,359.00	\$0.00	\$0.00	\$5,359.00	0.00%	0.00%
School Administration	\$1,402,679.53	\$934,279.18	\$465,031.64	\$3,368.71	99.76%	72.93%
Facilities Acquisition & Construction	\$195,568.99	\$16,000.00	\$8,575.22	\$170,993.77	12.57%	52.16%
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	\$1,501,743.45	\$948,870.56	\$178,332.92	\$374,539.97	75.06%	80.08%
Maintenance of Plant	\$152,255.22	\$81,714.69	\$43,737.31	\$26,803.22	82.40%	88.34%
Community Services	\$399,286.39	\$281,572.00	\$68,887.05	\$48,827.34	87.77%	64.51%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$14,288,896.22	\$6,470,306.24	\$2,715,547.52	\$5,103,042.46	64.29%	80.41%
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	\$2,974,281.29	\$0.00	\$0.00	\$2,974,281.29	0.00%	0.00%
Fund Balance/Contribution - June 30, 2025	\$3,436,275.59	\$0.00	\$0.00	\$3,436,275.59	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$17,725,171.81	\$6,470,306.24	\$2,715,547.52	\$8,539,318.05	51.82%	62.70%

BUDGET SUMMARY - DEBT SERVICE

<u>Revenue Source:</u>	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2024-25	2023-24
Federal	\$745,347.20	\$745,347.20	\$745,347.20	100.00%	100.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,568,250.00	\$5,568,250.00	\$604,950.31	10.86%	103.65%
Total Revenue	\$6,313,597.20	\$6,313,597.20	\$1,350,297.51	21.39%	103.22%
Transfers In	\$25,200,771.25	\$25,200,771.25	\$11,483,795.32	45.57%	27.37%
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	\$12,834,092.83	25.77%	27.64%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2024-25	2023-24
Redemption of Principal	\$13,330,000.00	\$13,330,000.00	\$5,165,000.00	38.75%	33.22%
Interest	\$17,221,316.98	\$17,221,316.98	\$12,329,704.50	71.60%	53.78%
Dues, Fees and Issuance Costs	\$21,875.00	\$21,875.00	\$16,746.32	76.55%	36.00%
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	\$17,511,450.82	57.28%	42.46%
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	\$17,511,450.82	35.16%	25.43%

DEBT SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/2025</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	\$745,347.20	\$0.00	50.00%	100.00%
Total Federal	\$745,347.20	\$745,347.20	\$0.00	50.00%	100.00%
<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	\$469,452.31	(\$469,452.31)	0.00%	0.00%
School District Local Sales Tax	\$5,568,250.00	\$135,498.00	\$5,432,752.00	31.73%	95.19%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$5,568,250.00	\$604,950.31	\$4,963,299.69	35.79%	103.65%
Total Revenue	\$6,313,597.20	\$1,350,297.51	\$4,963,299.69	37.47%	103.22%
Transfers in from Capital Projects	\$25,200,771.25	\$11,483,795.32	\$13,716,975.93	2.61%	27.37%
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	\$12,834,092.83	\$18,680,275.62	10.52%	44.58%
Fund Balance - July 1, 2024	\$18,288,054.39	\$0.00	\$18,288,054.39	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$49,802,422.84	\$12,834,092.83	\$36,968,330.01	6.52%	27.64%

DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/2025</u>	<u>Encumbrances as of 2/28/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Redemption of Principal	\$13,330,000.00	\$5,165,000.00	\$0.00	\$8,165,000.00	38.75%	33.22%
Interest	\$17,221,316.98	\$12,329,704.50	\$0.00	\$4,891,612.48	71.60%	53.78%
Dues, Fees and Issuance Costs	\$21,875.00	\$16,746.32	\$0.00	\$5,128.68	76.55%	36.00%
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	\$17,511,450.82	\$0.00	\$13,061,741.16	57.28%	42.46%
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	\$17,511,450.82	\$0.00	\$32,290,972.02	35.16%	25.43%

BUDGET SUMMARY - CAPITAL PROJECTS

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2024-25	2023-24
<u>Revenue Source:</u>					
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	\$732,863.00	\$132,562.00	18.09%	0.00%
District Local Capital Improvement Tax	\$85,430,954.00	\$85,430,954.00	\$78,621,578.65	92.03%	90.08%
District Local Sales Tax	\$18,972,601.00	\$18,972,601.00	\$19,525,225.16	102.91%	70.29%
Impact Fees & Gas Tax Refunds	\$18,000,000.00	\$18,000,000.00	\$10,493,096.06	58.29%	124.39%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$3,818,664.13	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$14,540,276.14	9693.52%	7423.98%
Total Revenue	\$124,217,610.00	\$124,950,473.00	\$127,131,402.14	101.75%	108.19%
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	\$693,876,171.36	\$127,131,402.14	18.32%	23.43%

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2024-25	2023-24
<u>Appropriations and Expenditures/Encumbrances by Object:</u>					
Library Books	\$535,741.22	\$535,741.22	\$479,044.26	89.42%	34.25%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$495,228,010.19	\$489,726,525.16	\$192,859,815.50	39.38%	46.04%
Furniture, Fixtures, and Equipment	\$21,064,866.12	\$20,804,859.31	\$12,773,401.41	61.40%	50.86%
Motor Vehicles/Buses	\$19,178,913.80	\$19,178,913.80	\$14,217,221.48	74.13%	79.93%
Land	\$178,617.90	\$178,617.90	\$17,000.00	9.52%	0.00%
Improvements Other Than Buildings	\$24,500,726.08	\$19,127,584.95	\$7,938,646.39	41.50%	36.03%
Remodeling and Renovations	\$88,536,222.37	\$100,004,518.65	\$34,866,492.73	34.86%	38.26%
Computer Software	\$718,277.15	\$1,033,277.15	\$259,086.48	25.07%	33.60%
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	\$97,589.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$649,941,374.83	\$650,590,038.14	\$263,508,297.25	40.50%	45.40%
Transfers Out	\$43,060,122.00	\$43,163,416.00	\$25,068,924.56	58.08%	52.08%
Fund Balance	\$141,811.53	\$122,717.22	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$693,143,308.36	\$693,876,171.36	\$288,577,221.81	41.59%	45.88%

CAPITAL PROJECTS FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/2025</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	\$732,863.00	\$132,562.00	\$600,301.00	18.09%	0.00%
District Local Capital Improvement Tax	\$85,430,954.00	\$78,621,578.65	\$6,809,375.35	92.03%	90.08%
District Local Sales Tax	\$18,972,601.00	\$19,525,225.16	(\$552,624.16)	102.91%	70.29%
Impact Fees	\$18,000,000.00	\$10,493,096.06	\$7,506,903.94	58.29%	124.39%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$3,818,664.13	(\$3,818,664.13)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$14,540,276.14	(\$14,390,276.14)	9693.52%	7423.98%
Total Revenue	\$124,950,473.00	\$127,131,402.14	(\$2,180,929.14)	101.75%	108.19%
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	\$124,950,473.00	\$127,131,402.14	(\$2,180,929.14)	101.75%	108.19%
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	\$693,876,171.36	\$127,131,402.14	\$566,744,769.22	18.32%	23.43%

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/2025</u>	<u>Encumbrances as of 2/28/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$535,741.22	\$426,699.64	\$52,344.62	\$56,696.96	89.42%	34.25%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$489,726,525.16	\$55,889,423.56	\$136,970,391.94	\$296,866,709.66	39.38%	46.04%
Furniture, Fixtures, and Equipment	\$20,804,859.31	\$10,389,124.85	\$2,384,276.56	\$8,031,457.90	61.40%	50.86%
Motor Vehicles/Buses	\$19,178,913.80	\$3,972,677.02	\$10,244,544.46	\$4,961,692.32	74.13%	79.93%
Land	\$178,617.90	\$17,000.00	\$0.00	\$161,617.90	9.52%	0.00%
Improvements Other Than Buildings	\$19,127,584.95	\$4,693,638.50	\$3,245,007.89	\$11,188,938.56	41.50%	36.03%
Remodeling and Renovations	\$100,004,518.65	\$14,410,545.57	\$20,455,947.16	\$65,138,025.92	34.86%	38.26%
Computer Software	\$1,033,277.15	\$118,436.28	\$140,650.20	\$774,190.67	25.07%	33.60%
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	\$97,589.00	\$0.00	(\$97,589.00)	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$650,590,038.14	\$90,015,134.42	\$173,493,162.83	\$387,179,329.89	40.50%	45.40%
Transfer to General Fund	\$17,962,645.00	\$13,585,129.24	\$0.00	\$4,377,515.76	75.63%	84.51%
Transfers to Debt Service	\$25,200,771.00	\$11,483,795.32	\$0.00	\$13,716,975.68	45.57%	27.37%
Fund Balance - June 30, 2025	\$122,717.22	\$0.00	\$0.00	\$122,717.22	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$693,876,171.36	\$115,084,058.98	\$173,493,162.83	\$405,396,538.55	41.59%	45.88%

BUDGET SUMMARY - FOOD SERVICE

<u>Revenue Source:</u>	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	\$3,696,137.39	55.17%	51.73%
State	\$50,000.00	\$50,000.00	\$33,724.00	67.45%	70.41%
Local	\$14,789,850.00	\$14,789,850.00	\$11,362,869.50	76.83%	88.74%
Total Revenue	\$21,539,850.00	\$21,539,850.00	\$15,092,730.89	70.07%	75.41%
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	\$15,092,730.89	42.96%	46.25%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2024-25	2023-24
Salaries	\$6,206,949.00	\$6,372,539.74	\$6,483,856.35	101.75%	103.12%
Employee Benefits	\$3,242,801.00	\$3,310,263.54	\$3,455,116.69	104.38%	104.37%
Purchased Services	\$243,750.00	\$351,850.00	\$264,784.57	75.25%	96.00%
Energy Services	\$125,500.00	\$160,500.00	\$145,247.02	90.50%	85.69%
Materials & Supplies	\$10,542,000.00	\$11,682,061.74	\$9,990,409.28	85.52%	67.32%
Capital Outlay	\$1,349,500.00	\$2,413,701.00	\$1,414,176.86	58.59%	171.95%
Other Expenses	\$20,000.00	\$20,000.00	\$13,362.18	66.81%	52.78%
Total Appropriations, Expenditures, and Encumbrances	\$21,730,500.00	\$24,310,916.02	\$21,766,952.95	89.54%	86.12%
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	\$8,018,320.98	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$35,129,237.00	\$35,129,237.00	\$21,766,952.95	61.96%	54.23%

FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<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	\$3,646,185.03	\$2,103,814.97	63.41%	58.74%
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	\$3,696,137.39	\$3,003,862.61	55.17%	51.73%
<i>State:</i>					
School Breakfast Supplement	\$18,000.00	\$12,182.00	\$5,818.00	67.68%	75.62%
School Lunch Supplement	\$32,000.00	\$21,542.00	\$10,458.00	67.32%	67.48%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$50,000.00	\$33,724.00	\$16,276.00	67.45%	70.41%
<i>Local:</i>					
Food Service Sales	\$14,589,850.00	\$10,787,814.12	\$3,802,035.88	73.94%	84.70%
Misc Local, including Interest	\$200,000.00	\$575,055.38	(\$375,055.38)	287.53%	356.51%
Total Local	\$14,789,850.00	\$11,362,869.50	\$3,426,980.50	76.83%	88.74%
Total Revenue	\$21,539,850.00	\$15,092,730.89	\$6,447,119.11	70.07%	75.41%
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	\$15,092,730.89	\$20,036,506.11	42.96%	46.25%

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	Budget	Expenditures as of 2/28/2025	Encumbrances as of 2/28/2025	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Salaries	\$6,372,539.74	\$4,079,258.49	\$2,404,597.86	(\$111,316.61)	101.75%	103.12%
Employee Benefits	\$3,310,263.54	\$2,264,759.47	\$1,190,357.22	(\$144,853.15)	104.38%	104.37%
Purchased Services	\$351,850.00	\$120,149.63	\$144,634.94	\$87,065.43	75.25%	96.00%
Energy Services	\$160,500.00	\$62,700.51	\$82,546.51	\$15,252.98	90.50%	85.69%
Materials & Supplies	\$11,682,061.74	\$6,294,656.40	\$3,695,752.88	\$1,691,652.46	85.52%	67.32%
Capital Outlay	\$2,413,701.00	\$924,769.09	\$489,407.77	\$999,524.14	58.59%	171.95%
Other Expenses	\$20,000.00	\$13,362.18	\$0.00	\$6,637.82	66.81%	52.78%
Total Appropriations, Expenditures, and Encumbrances	\$24,310,916.02	\$13,759,655.77	\$8,007,297.18	\$2,543,963.07	89.54%	86.12%
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	\$8,018,320.98	\$0.00	\$0.00	\$8,018,320.98	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$35,129,237.00	\$13,759,655.77	\$8,007,297.18	\$13,362,284.05	61.96%	54.23%

BUDGET SUMMARY - FEDERAL PROJECTS

<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 Direct	\$1,333,417.00	\$1,389,747.37	\$1,679,105.76	120.82%	125.47%
Federal Through State	\$19,066,655.28	\$28,382,476.75	\$13,076,871.78	46.07%	55.58%
Total Revenue	\$20,400,072.28	\$29,772,224.12	\$14,755,977.54	49.56%	58.04%

<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	\$12,438,202.07	\$13,346,615.98	\$12,546,333.44	94.00%	82.20%
<i>Instructional Support Services:</i>					
Student Support Services	\$4,269,294.46	\$4,451,420.82	\$4,053,847.07	91.07%	99.86%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$856,415.40	\$1,091,059.41	\$1,053,458.37	96.55%	92.66%
Instructional Staff Training	\$1,496,006.57	\$1,968,387.83	\$1,499,418.95	76.17%	65.24%
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	\$580,216.68	\$365,805.27	63.05%	46.76%
School Administration	\$8,478.00	\$27,927.00	\$21,793.79	78.04%	0.00%
Facilities Acquisition & Construction	\$3,000.00	\$7,617,108.00	\$7,614,108.00	99.96%	99.87%
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	\$52,043.12	\$48,258.79	92.73%	43.44%
Student Transportation Services	\$119,695.72	\$80,409.31	\$54,211.89	67.42%	11.53%
Operation of Plant	\$333,185.15	\$333,185.15	\$332,105.05	99.68%	100.00%
Maintenance of Plant	\$155,919.00	\$79,742.79	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$88,875.40	\$144,108.03	\$1,014,468.38	703.96%	342.26%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$20,400,072.28	\$29,772,224.12	\$28,603,809.00	96.08%	84.77%

FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,333,417.00	\$773,700.77	\$559,716.23	58.02%	64.57%
Pell Grants	\$0.00	\$857,493.00	(\$857,493.00)	0.00%	0.00%
Other Federal Direct	\$56,330.37	\$47,911.99	\$8,418.38	85.06%	82.79%
Total Federal Direct	\$1,389,747.37	\$1,679,105.76	(\$289,358.39)	120.82%	125.47%
<i>Federal Through State and Local:</i>					
Vocational Education Acts	\$996,645.00	\$267,267.67	\$729,377.33	26.82%	59.65%
Workforce Innovation & Opportunity Act	\$270,000.00	\$184,253.07	\$85,746.93	68.24%	67.07%
Individuals With Disabilities Education Act	\$9,996,607.46	\$6,538,744.43	\$3,457,863.03	65.41%	60.27%
Elementary and Secondary Ed Act, Title 1	\$5,781,747.03	\$3,532,193.86	\$2,249,553.17	61.09%	46.53%
Language Instruction - Title III	\$239,958.00	\$83,747.77	\$156,210.23	34.90%	48.94%
Safe & Drug-Free Schools - Title IV	\$489,985.52	\$260,102.21	\$229,883.31	53.08%	56.45%
Adult General Education	\$395,993.00	\$198,503.69	\$197,489.31	50.13%	56.13%
Teacher and Principal Training - Title II	\$1,185,734.64	\$634,214.33	\$551,520.31	53.49%	42.58%
Education Stabilization Funds - K-12	\$1,343,984.10	\$1,343,984.10	\$0.00	100.00%	56.49%
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%	89.18%
Federal Through Local	\$7,614,108.00	\$0.00	\$7,614,108.00	0.00%	0.00%
Other Federal Through State	\$65,314.00	\$31,460.65	\$33,853.35	48.17%	34.87%
Total Federal Through State and Local	\$28,382,476.75	\$13,076,871.78	\$15,305,604.97	46.07%	55.58%
Total Revenue	\$29,772,224.12	\$14,755,977.54	\$15,016,246.58	49.56%	58.04%

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	Budget	Expenditures as of 2/28/2025	Encumbrances as of 2/28/2025	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Instruction	\$13,346,615.98	\$8,660,577.43	\$3,885,756.01	\$800,282.54	94.00%	82.20%
<i>Instructional Support Services:</i>						
Student Support Services	\$4,451,420.82	\$2,409,205.38	\$1,644,641.69	\$397,573.75	91.07%	99.86%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$1,091,059.41	\$718,403.85	\$335,054.52	\$37,601.04	96.55%	92.66%
Instructional Staff Training	\$1,968,387.83	\$1,182,795.76	\$316,623.19	\$468,968.88	76.17%	65.24%
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	\$580,216.68	\$365,805.27	\$0.00	\$214,411.41	63.05%	46.76%
School Administration	\$27,927.00	\$21,793.79	\$0.00	\$6,133.21	78.04%	0.00%
Facilities Acquisition & Construction	\$7,617,108.00	\$0.00	\$7,614,108.00	\$3,000.00	99.96%	99.87%
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	\$52,043.12	\$48,258.79	\$0.00	\$3,784.33	92.73%	43.44%
Student Transportation Services	\$80,409.31	\$54,211.89	\$0.00	\$26,197.42	67.42%	11.53%
Operation of Plant	\$333,185.15	\$332,105.05	\$0.00	\$1,080.10	99.68%	100.00%
Maintenance of Plant	\$79,742.79	\$0.00	\$0.00	\$79,742.79	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$144,108.03	\$962,820.33	\$51,648.05	(\$870,360.35)	703.96%	342.26%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$29,772,224.12	\$14,755,977.54	\$13,847,831.46	\$1,168,415.12	96.08%	84.77%

ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
For the Period Ending 2/28/2025

INTERNAL ACCOUNTS

Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance
Crookshank	\$24,678.27	172,078.58	150,054.30	\$46,702.55
Cunningham Creek	\$54,335.82	462,853.79	369,697.87	\$147,491.74
Durbin Creek	\$95,140.44	384,396.42	324,175.40	\$155,361.46
Hartley	\$88,153.44	178,116.75	161,710.43	\$104,559.76
Hickory Creek	\$77,450.99	233,253.72	212,694.43	\$98,010.28
Julington Creek	\$45,383.86	425,842.02	384,453.35	\$86,772.53
Ketterlinus	\$63,734.69	172,209.26	164,168.38	\$71,775.57
Ocean Palms	\$22,974.18	130,718.21	123,430.82	\$30,261.57
Osceola	\$30,527.78	123,026.11	109,209.53	\$44,344.36
Otis A. Mason	\$84,731.71	286,721.11	252,779.22	\$118,673.60
Palencia Elementary	\$51,962.51	100,236.44	69,082.92	\$83,116.03
Picolata Crossing Elementary	\$70,196.16	74,829.81	92,804.26	\$52,221.71
PVPV / Rawlings	\$61,216.39	355,996.00	292,681.93	\$124,530.46
R. B. Hunt	\$136,099.71	187,626.58	170,541.03	\$153,185.26
South Woods	\$42,512.15	101,368.64	76,605.39	\$67,275.40
Timberlin Creek	\$289,026.80	533,049.86	463,885.42	\$358,191.24
Wards Creek	\$60,703.80	292,415.24	238,763.89	\$114,355.15
Webster Elementary	\$48,799.14	13,680.79	24,123.83	\$38,356.10
Subtotal - Elementary Schools	\$1,347,627.84	\$4,228,419.33	\$3,680,862.40	\$1,895,184.77
Freedom Crossing Academy	\$149,928.45	449,738.16	432,355.27	\$167,311.34
Liberty Pines Academy	\$144,107.79	549,315.66	407,048.38	\$286,375.07
Lakeside Academy	\$7,454.68	71,122.16	30,886.13	\$47,690.71
Mill Creek Academy	\$132,007.82	403,168.72	273,707.67	\$261,468.87
Palm Valley Academy	\$84,794.18	480,824.52	352,853.42	\$212,765.28
Patriot Oaks Academy	\$62,350.52	423,595.90	346,309.76	\$139,636.66
Pine Island Academy	\$87,110.83	140,743.14	119,979.70	\$107,874.27
Trout Creek Academy	\$7,131.12	154,586.65	102,374.84	\$59,342.93
Valley Ridge Academy	\$181,158.03	388,633.28	331,315.69	\$238,475.62
Subtotal - K-8 Schools	\$856,043.42	\$3,061,728.19	\$2,396,830.86	\$1,520,940.75
Fruit Cove Middle	\$129,106.46	139,480.13	72,346.82	\$196,239.77
Alice B. Landrum Middle	\$117,476.16	78,317.73	79,935.93	\$115,857.96
Pacetti Bay Middle	\$147,904.99	182,187.50	192,388.68	\$137,703.81
Gamble Rogers Middle	\$91,456.80	70,235.15	60,546.42	\$101,145.53
R.J. Murray Middle	\$44,631.89	52,830.08	33,177.55	\$64,284.42
Sebastian Middle	\$55,626.27	31,195.15	34,862.46	\$51,958.96
Switzerland Point Middle	\$194,850.85	110,735.29	170,632.77	\$134,953.37
Subtotal - Middle Schools	\$781,053.42	\$664,981.03	\$643,890.63	\$802,143.82
Allen D. Nease High	\$734,869.45	975,580.74	717,890.82	\$992,559.37
Bartram Trail High	\$473,574.26	804,069.80	845,280.35	\$432,363.71
Beachside High School	\$383,934.57	771,135.46	594,513.09	\$560,556.94
Creekside High	\$984,442.16	1,254,344.23	1,338,199.05	\$900,587.34
Pedro Menendez High	\$401,984.95	416,575.81	383,631.47	\$434,929.29
Ponte Vedra High	\$397,351.57	591,436.07	558,484.59	\$430,303.05
St Augustine High	\$282,027.91	448,931.09	409,052.18	\$321,906.82
Tocoi Creek High School	\$396,416.77	1,195,482.69	878,404.94	\$713,494.52
Subtotal - High Schools	\$4,054,601.64	\$6,457,555.89	\$5,725,456.49	\$4,786,701.04
District Designated Accounts	\$360,287.42	240,188.13	114,992.40	\$485,483.15
First Coast Technical College	\$38,036.02	8,265.20	13,647.84	\$32,653.38
Gaines Alternative & Transition Programs	\$24,988.80	3,045.53	4,284.84	\$23,749.49
St. Johns Technical H.S.	\$14,663.56	21,471.05	12,648.40	\$23,486.21
St. Johns Virtual School	\$27,734.95	2,723.74	4,809.97	\$25,648.72
Subtotal - Tech H.S. & Programs	\$465,710.75	\$275,693.65	\$150,383.45	\$591,020.95
Total K-12	\$7,505,037.07	\$14,688,378.09	\$12,597,423.83	\$9,595,991.33