

**BUDGET SUMMARY - GENERAL FUND**

<b><u>Revenue Source:</u></b>	Original Budgeted <u>Revenue Allotments</u>	Budgeted <u>Revenue Allotments</u>	Revenues <u>Received</u>	Percent of Budgeted Revenue <u>Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Federal	\$260,000.00	\$410,597.27	\$641,536.54	156.24%	155.65%
State	\$239,432,281.00	\$245,625,905.05	\$205,675,409.94	83.74%	83.74%
Local	\$219,216,651.00	\$229,784,472.47	\$223,357,701.68	97.20%	96.29%
Total Revenue	\$458,908,932.00	\$475,820,974.79	\$429,674,648.16	90.30%	89.80%
Other Financing Sources	\$20,659,351.00	\$20,659,351.00	\$14,838,362.32	71.82%	86.66%
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	\$544,185,061.97	\$444,513,010.48	81.68%	82.52%

<b><u>Appropriations and Expenditures/Encumbrances by Object:</u></b>	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	Percent of Budgeted Expense <u>Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Salaries - General	\$289,155,945.00	\$298,633,936.63	\$289,940,571.91	97.09%	99.59%
Benefits - General	\$103,614,354.00	\$115,241,145.60	\$113,598,977.52	98.58%	99.19%
Purchased Services	\$44,294,566.00	\$51,855,593.26	\$48,048,686.16	92.66%	94.40%
Energy Services	\$11,312,921.00	\$11,665,315.05	\$8,240,967.63	70.65%	67.95%
Materials & Supplies	\$26,483,376.00	\$33,907,932.65	\$12,082,677.75	35.63%	25.29%
Capital Outlay	\$1,187,378.00	\$7,360,096.57	\$5,311,961.08	72.17%	68.08%
Other Expenses	\$3,519,743.00	\$5,752,250.09	\$6,408,676.03	111.41%	98.61%
Total Appropriations, Expenditures, and Encumbrances	\$479,568,283.00	\$524,416,269.85	\$483,632,518.08	92.22%	92.16%
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	\$544,185,061.97	\$483,632,518.08	88.87%	89.22%

<b><u>Appropriations and Expenditures/Encumbrances by Function:</u></b>	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	Percent of Budgeted Expense <u>Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Instruction	\$292,107,980.00	\$301,458,690.68	\$279,669,859.70	92.77%	92.02%
<i>Instructional Support Services:</i>					
Student Support Services	\$35,885,987.00	\$38,982,119.56	\$38,097,324.58	97.73%	100.10%
Instructional Media Service	\$6,225,954.00	\$6,747,087.55	\$6,564,385.00	97.29%	98.52%
Instruction & Curriculum Dev. Services	\$9,342,913.00	\$9,551,708.17	\$9,290,236.11	97.26%	91.05%
Instructional Staff Training Services	\$1,710,008.00	\$8,386,481.26	\$5,888,003.56	70.21%	77.29%
Instruction Related Technology	\$10,821,530.00	\$10,809,000.67	\$11,777,644.35	108.96%	99.02%
Board	\$1,090,654.00	\$1,097,548.09	\$845,752.40	77.06%	86.55%
General Administration	\$1,289,695.00	\$1,114,475.20	\$1,051,856.47	94.38%	100.17%
School Administration	\$23,877,599.00	\$30,296,613.62	\$28,734,173.93	94.84%	95.70%
Facilities Acquisition & Construction	\$10,520,373.00	\$13,086,818.78	\$12,485,953.09	95.41%	99.33%
Fiscal Services	\$2,746,869.00	\$2,662,759.70	\$2,496,894.30	93.77%	94.60%
Food Services	\$0.00	\$18,213.44	\$18,176.56	99.80%	0.00%
Central Services	\$4,127,379.00	\$5,110,139.27	\$5,070,430.21	99.22%	98.50%
Student Transportation Services	\$29,419,748.00	\$29,589,926.78	\$27,148,976.30	91.75%	90.13%
Operation of Plant	\$38,655,030.00	\$42,669,053.00	\$38,547,489.91	90.34%	92.58%
Maintenance of Plant	\$10,290,253.00	\$10,787,124.35	\$9,937,379.83	92.12%	93.73%
Administrative Technology Services	\$1,310,994.00	\$1,235,765.75	\$1,028,362.11	83.22%	81.59%
Community Services	\$145,317.00	\$10,812,743.98	\$4,936,921.52	45.66%	45.26%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$42,698.15	0.00%	0.00%
Total Instruction and Support Services	\$479,568,283.00	\$524,416,269.85	\$483,632,518.08	92.22%	92.16%
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	\$544,185,061.97	\$483,632,518.08	88.87%	89.22%

**GENERAL FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 4/30/2025</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
<i>Federal:</i>					
R.O.T.C.	\$260,000.00	\$207,439.85	\$52,560.15	79.78%	68.09%
Misc Federal Thru State	\$150,597.27	\$434,096.69	(\$283,499.42)	288.25%	490.46%
<b>Total Federal (Direct and Indirect)</b>	<b>\$410,597.27</b>	<b>\$641,536.54</b>	<b>(\$230,939.27)</b>	<b>156.24%</b>	<b>155.65%</b>
<i>State:</i>					
Florida Education Finance Program	\$187,630,215.00	\$157,367,234.17	\$30,262,980.83	83.87%	80.59%
Work Force Development	\$594,065.00	\$0.00	\$594,065.00	0.00%	25.00%
Adults with Disabilities	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sales Tax Distribution	\$206,750.00	\$206,750.00	\$0.00	100.00%	100.00%
State License Tax	\$75,000.00	\$64,986.43	\$10,013.57	86.65%	87.66%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$49,206,486.00	\$40,993,724.00	\$8,212,762.00	83.31%	82.08%
Voluntary Pre-Kindergarten	\$1,057,668.58	\$671,586.12	\$386,082.46	63.50%	75.78%
Full Service Schools	\$76,364.68	\$57,273.51	\$19,091.17	75.00%	75.00%
Florida School Recognition Program	\$5,900,254.00	\$5,900,254.00	\$0.00	100.00%	0.00%
Miscellaneous State	\$879,101.79	\$413,601.71	\$465,500.08	47.05%	77.33%
<b>Total State</b>	<b>\$245,625,905.05</b>	<b>\$205,675,409.94</b>	<b>\$39,950,495.11</b>	<b>83.74%</b>	<b>83.74%</b>
<i>Local:</i>					
District School Tax	\$214,260,832.00	\$207,819,985.07	\$6,440,846.93	96.99%	94.41%
Tax Redemptions	\$200,000.00	\$211,743.48	(\$11,743.48)	105.87%	62.68%
Rent	\$1,714,721.48	\$1,944,308.25	(\$229,586.77)	113.39%	112.18%
School Age Child Care Fees (Day Care and Camp Fees)	\$6,928,355.47	\$5,778,534.73	\$1,149,820.74	83.40%	81.74%
Miscellaneous Local, including Interest	\$6,680,563.52	\$7,131,045.37	(\$450,481.85)	106.74%	159.12%
Federal Indirect Cost	\$0.00	\$472,084.78	(\$472,084.78)	0.00%	0.00%
<b>Total Local</b>	<b>\$229,784,472.47</b>	<b>\$223,357,701.68</b>	<b>\$6,426,770.79</b>	<b>97.20%</b>	<b>96.29%</b>
<b>Total Revenue</b>	<b>\$475,820,974.79</b>	<b>\$429,674,648.16</b>	<b>\$46,146,326.63</b>	<b>90.30%</b>	<b>89.80%</b>
Other Financing Sources	\$20,659,351.00	\$14,838,362.32	\$5,820,988.68	71.82%	86.66%
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%
<b>Fund Balance - July 1, 2024</b>	<b>\$47,704,736.18</b>	<b>\$0.00</b>	<b>\$47,704,736.18</b>	<b>0.00%</b>	<b>0.00%</b>
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$544,185,061.97</b>	<b>\$444,513,010.48</b>	<b>\$147,376,787.67</b>	<b>81.68%</b>	<b>82.52%</b>

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2025</u>	<u>Encumbrances as of 4/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$301,458,690.68	\$224,793,959.76	\$54,875,899.94	\$21,788,830.98	92.77%	92.02%
<i>Instruction Support Services:</i>						
Student Support Services	\$38,982,119.56	\$28,816,436.94	\$9,280,887.64	\$884,794.98	97.73%	100.10%
Instructional Media Services	\$6,747,087.55	\$5,415,994.77	\$1,148,390.23	\$182,702.55	97.29%	98.52%
Instruction & Curriculum Development	\$9,551,708.17	\$7,669,138.90	\$1,621,097.21	\$261,472.06	97.26%	91.05%
Instructional Staff Training Services	\$8,386,481.26	\$4,756,465.52	\$1,131,538.04	\$2,498,477.70	70.21%	77.29%
Instruction Related Technology	\$10,809,000.67	\$10,692,732.63	\$1,084,911.72	(\$968,643.68)	108.96%	99.02%
Board	\$1,097,548.09	\$764,287.83	\$81,464.57	\$251,795.69	77.06%	86.55%
General Administration	\$1,114,475.20	\$905,946.69	\$145,909.78	\$62,618.73	94.38%	100.17%
School Administration	\$30,296,613.62	\$24,164,996.73	\$4,569,177.20	\$1,562,439.69	94.84%	95.70%
Facilities Acquisition & Construction	\$13,086,818.78	\$10,103,947.94	\$2,382,005.15	\$600,865.69	95.41%	99.33%
Fiscal Services	\$2,662,759.70	\$2,173,313.59	\$323,580.71	\$165,865.40	93.77%	94.60%
Food Services	\$18,213.44	\$18,176.56	\$0.00	\$36.88	99.80%	0.00%
Central Services	\$5,110,139.27	\$4,153,885.76	\$916,544.45	\$39,709.06	99.22%	98.50%
Student Transportation Services	\$29,589,926.78	\$23,571,230.65	\$3,577,745.65	\$2,440,950.48	91.75%	90.13%
Operation of Plant	\$42,669,053.00	\$34,774,010.20	\$3,773,479.71	\$4,121,563.09	90.34%	92.58%
Maintenance of Plant	\$10,787,124.35	\$8,283,634.72	\$1,653,745.11	\$849,744.52	92.12%	93.73%
Administrative Technology Services	\$1,235,765.75	\$922,061.91	\$106,300.20	\$207,403.64	83.22%	81.59%
Community Services	\$10,812,743.98	\$4,180,588.69	\$756,332.83	\$5,875,822.46	45.66%	45.26%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$42,698.15	\$0.00	(\$42,698.15)	0.00%	0.00%
Total Instruction and Support Services	\$524,416,269.85	\$396,203,507.94	\$87,429,010.14	\$40,783,751.77	92.22%	92.16%
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$544,185,061.97</b>	<b>\$396,203,507.94</b>	<b>\$87,429,010.14</b>	<b>\$60,552,543.89</b>	<b>88.87%</b>	<b>89.22%</b>

NOTES:

(1) "Unallocated Employee Benefits" are benefits that have not been distributed within the General Fund as of this report date.  
Last year at this time \$158,773.92 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	\$319,405.00	\$1,080.00	0.34%	0.00%
State	\$5,132,130.00	\$10,881,210.72	\$6,683,706.08	61.42%	85.59%
Local	\$2,935,898.00	\$2,939,088.00	\$2,910,564.46	99.03%	100.35%
Total Revenue	\$8,068,028.00	\$14,139,703.72	\$9,595,350.54	67.86%	89.67%
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	\$18,111,881.60	\$9,595,350.54	52.98%	67.18%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Percent of Budgeted Expense Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Salaries	\$4,669,042.00	\$4,760,436.21	\$4,549,653.48	95.57%	91.06%
Benefits	\$1,437,802.00	\$1,552,367.42	\$1,426,909.82	91.92%	93.08%
Purchased Services	\$1,080,647.00	\$1,284,269.46	\$877,215.60	68.30%	78.58%
Energy Services	\$339,834.00	\$384,135.37	\$310,496.71	80.83%	80.48%
Materials & Supplies	\$293,543.00	\$1,113,010.69	\$531,225.97	47.73%	65.22%
Capital Outlay	\$18,450.00	\$4,387,381.19	\$1,740,632.86	39.67%	88.51%
Other Expenses	\$228,710.00	\$1,194,005.67	\$1,041,697.25	87.24%	69.63%
Total Appropriations, Expenditures, and Encumbrances	\$8,068,028.00	\$14,675,606.01	\$10,477,831.69	71.40%	86.11%
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	\$18,111,881.60	\$10,477,831.69	57.85%	67.51%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Percent of Budgeted Expense Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Instruction	\$3,126,650.00	\$9,507,987.23	\$5,788,685.79	60.88%	82.94%
<i>Instructional Support Services:</i>					
Student Support Services	\$1,192,130.00	\$1,049,634.20	\$1,037,982.84	98.89%	97.40%
Instruction & Curriculum Dev. Services	\$342,507.00	\$388,007.00	\$330,611.62	85.21%	98.32%
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	\$66,122.94	99.80%	98.39%
General Administration	\$0.00	\$5,359.00	\$0.00	0.00%	0.00%
School Administration	\$1,253,355.00	\$1,430,679.53	\$1,418,238.47	99.13%	85.83%
Facilities Acquisition & Construction	\$25,000.00	\$195,568.99	\$104,691.60	53.53%	47.52%
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	\$1,462,068.43	\$1,219,252.94	83.39%	86.01%
Maintenance of Plant	\$159,011.00	\$153,930.24	\$125,679.35	81.65%	88.49%
Community Services	\$405,598.00	\$399,286.39	\$381,978.51	95.67%	72.51%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$8,068,028.00	\$14,675,606.01	\$10,477,831.69	71.40%	86.11%
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	\$18,111,881.60	\$10,477,831.69	57.85%	67.51%

**FIRST COAST TECHNICAL COLLEGE**

<b><u>Revenue Source:</u></b>	<b><u>Budget</u></b>	<b><u>Revenue as of 4/30/2025</u></b>	<b><u>Balance</u></b>	<b><u>Percent Collected</u></b>	
				<b><u>Current Year</u></b>	<b><u>Prior Year</u></b>
<b><i>Federal:</i></b>					
Federal Direct Pell	\$0.00	\$1,080.00	(\$1,080.00)	0.00%	0.00%
Misc Federal Thru State	\$319,405.00	\$0.00	\$319,405.00	0.00%	0.00%
<b>Total Federal (Direct and Indirect)</b>	<b>\$319,405.00</b>	<b>\$1,080.00</b>	<b>\$318,325.00</b>	<b>0.34%</b>	<b>0.00%</b>
<b><i>State:</i></b>					
Florida Education Finance Program	\$375,000.00	\$86,960.83	\$288,039.17	23.19%	25.76%
Work Force Development	\$8,500,931.04	\$4,511,854.04	\$3,989,077.00	53.07%	83.33%
Performance Based Incentives	\$263,191.00	\$321,288.00	(\$58,097.00)	122.07%	104.43%
Voluntary Pre-Kindergarten	\$18,000.00	\$10,517.42	\$7,482.58	58.43%	66.45%
Miscellaneous State	\$1,724,088.68	\$1,753,085.79	(\$28,997.11)	58.43%	66.45%
<b>Total State</b>	<b>\$10,881,210.72</b>	<b>\$6,683,706.08</b>	<b>\$4,197,504.64</b>	<b>61.42%</b>	<b>85.59%</b>
<b><i>Local:</i></b>					
Rent	\$45,000.00	\$51,935.00	(\$6,935.00)	115.41%	162.40%
Interest on Investment	\$20,000.00	\$141,030.23	(\$121,030.23)	705.15%	2436.90%
Adult General Education Course	\$12,000.00	\$14,000.00	(\$2,000.00)	116.67%	189.00%
Postsecondary Vocational	\$1,046,505.00	\$1,029,325.53	\$17,179.47	98.36%	97.06%
Continuing Workforce Education	\$41,000.00	\$9,996.00	\$31,004.00	24.38%	112.46%
Capital Improvement Fees	\$50,247.00	\$49,004.36	\$1,242.64	97.53%	94.38%
Postsecondary Lab Fees	\$667,236.00	\$638,946.33	\$28,289.67	95.76%	91.43%
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	\$98,006.68	\$2,485.32	97.53%	93.80%
Other Student Fees	\$372,418.00	\$390,978.07	(\$18,560.07)	104.98%	101.17%
Preschool Program Fees	\$165,000.00	\$103,267.68	\$61,732.32	62.59%	72.45%
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	\$377,256.32	\$38,933.68	90.65%	90.53%
Prior Year Refunds/Write-Off	\$0.00	\$3,313.26	(\$3,313.26)	0.00%	0.00%
<b>Total Local</b>	<b>\$2,939,088.00</b>	<b>\$2,910,564.46</b>	<b>\$28,523.54</b>	<b>99.03%</b>	<b>100.35%</b>
<b>Total Revenue</b>	<b>\$14,139,703.72</b>	<b>\$9,595,350.54</b>	<b>\$4,544,353.18</b>	<b>67.86%</b>	<b>89.67%</b>
<b>Other Financing Sources - Transfers In</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$18,111,881.60</b>	<b>\$9,595,350.54</b>	<b>\$12,488,708.94</b>	<b>52.98%</b>	<b>67.18%</b>

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2025</u>	<u>Encumbrances as of 4/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,507,987.23	\$4,558,858.25	\$1,229,827.54	\$3,719,301.44	60.88%	76.65%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,049,634.20	\$864,136.02	\$173,846.82	\$11,651.36	98.89%	96.58%
Instruction & Curriculum Development	\$388,007.00	\$275,291.44	\$55,320.18	\$57,395.38	85.21%	98.99%
Instructional Staff Training Services	\$16,827.00	\$4,587.63	\$0.00	\$12,239.37	27.26%	49.90%
Instruction Related Technology	\$66,258.00	\$55,592.42	\$10,530.52	\$135.06	99.80%	92.60%
General Administration	\$5,359.00	\$0.00	\$0.00	\$5,359.00	0.00%	0.00%
School Administration	\$1,430,679.53	\$1,168,562.52	\$249,675.95	\$12,441.06	99.13%	85.83%
Facilities Acquisition & Construction	\$195,568.99	\$95,861.36	\$8,830.24	\$90,877.39	53.53%	47.52%
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	\$1,462,068.43	\$1,127,366.85	\$91,886.09	\$242,815.49	83.39%	86.01%
Maintenance of Plant	\$153,930.24	\$103,990.09	\$21,689.26	\$28,250.89	81.65%	88.49%
Community Services	\$399,286.39	\$347,229.85	\$34,748.66	\$17,307.88	95.67%	72.51%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$14,675,606.01	\$8,601,476.43	\$1,876,355.26	\$4,197,774.32	71.40%	86.11%
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$18,111,881.60</b>	<b>\$8,601,476.43</b>	<b>\$1,876,355.26</b>	<b>\$7,634,049.91</b>	<b>57.85%</b>	<b>67.51%</b>

**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	\$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	\$2,564,605.60	46.06%	107.35%
Total Revenue	\$6,313,597.20	\$6,313,597.20	\$3,309,952.80	52.43%	106.49%
Transfers In	\$25,200,771.25	\$25,200,771.25	\$11,483,795.32	45.57%	36.08%
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	\$14,793,748.12	29.70%	75.26%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Percent of Budgeted Expense Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Redemption of Principal	\$13,330,000.00	\$13,330,000.00	\$5,165,000.00	38.75%	44.71%
Interest	\$17,221,316.98	\$17,221,316.98	\$12,465,204.50	72.38%	57.40%
Dues, Fees and Issuance Costs	\$21,875.00	\$21,875.00	\$26,996.32	123.41%	5820.82%
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	\$17,657,200.82	57.75%	122.11%
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	\$17,657,200.82	35.45%	73.15%

DEBT SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 4/30/2025</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	\$577,273.60	(\$577,273.60)	0.00%	0.00%
School District Local Sales Tax	\$5,568,250.00	\$1,987,332.00	\$3,580,918.00	31.73%	96.78%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$5,568,250.00	\$2,564,605.60	\$3,003,644.40	35.79%	107.35%
<b>Total Revenue</b>	\$6,313,597.20	\$3,309,952.80	\$3,003,644.40	37.47%	106.49%
Transfers in from Capital Projects	\$25,200,771.25	\$11,483,795.32	\$13,716,975.93	2.61%	36.08%
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%
<b>Total Revenue and Transfers</b>	\$31,514,368.45	\$14,793,748.12	\$16,720,620.33	10.52%	121.38%
Fund Balance - July 1, 2024	\$18,288,054.39	\$0.00	\$18,288,054.39	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	\$49,802,422.84	\$14,793,748.12	\$35,008,674.72	6.52%	75.26%



DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2025</u>	<u>Encumbrances as of 4/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; 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%	44.71%
Interest	\$17,221,316.98	\$12,465,204.50	\$0.00	\$4,756,112.48	72.38%	57.40%
Dues, Fees and Issuance Costs	\$21,875.00	\$26,996.32	\$0.00	(\$5,121.32)	123.41%	5820.82%
Payments to Refunded Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	\$30,573,191.98	\$17,657,200.82	\$0.00	\$12,915,991.16	57.75%	122.11%
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	\$49,802,422.84	\$17,657,200.82	\$0.00	\$32,145,222.02	35.45%	73.15%

**BUDGET SUMMARY - CAPITAL 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>
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	\$363,486.00	49.60%	0.00%
District Local Capital Improvement Tax	\$85,430,954.00	\$85,430,954.00	\$82,591,303.15	96.68%	94.45%
District Local Sales Tax	\$18,972,601.00	\$18,972,601.00	\$22,960,808.44	121.02%	97.21%
Impact Fees & Gas Tax Refunds	\$18,000,000.00	\$18,000,000.00	\$12,496,676.67	69.43%	158.88%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$10,960,515.71	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$19,164,913.23	12776.61%	10173.97%
Total Revenue	\$124,217,610.00	\$124,950,473.00	\$148,537,703.20	118.88%	124.13%
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	\$148,537,703.20	21.41%	60.35%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Percent of Budgeted Expense Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Library Books	\$535,741.22	\$535,741.22	\$510,242.66	95.24%	139.21%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$495,228,010.19	\$489,726,525.16	\$195,518,434.93	39.92%	43.19%
Furniture, Fixtures, and Equipment	\$21,064,866.12	\$20,804,859.31	\$14,173,402.16	68.13%	60.49%
Motor Vehicles/Buses	\$19,178,913.80	\$19,178,913.80	\$14,219,121.48	74.14%	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	\$11,119,940.06	58.14%	41.73%
Remodeling and Renovations	\$88,536,222.37	\$100,004,518.65	\$41,604,590.79	41.60%	41.39%
Computer Software	\$718,277.15	\$1,033,277.15	\$278,130.48	26.92%	41.33%
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	\$277,538,451.56	42.66%	44.36%
Transfers Out	\$43,060,122.00	\$43,163,416.00	\$26,138,302.35	60.56%	62.88%
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	\$303,676,753.91	43.77%	45.72%

**CAPITAL PROJECTS FUND**

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 4/30/2025</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	\$363,486.00	\$369,377.00	49.60%	0.00%
District Local Capital Improvement Tax	\$85,430,954.00	\$82,591,303.15	\$2,839,650.85	96.68%	94.45%
District Local Sales Tax	\$18,972,601.00	\$22,960,808.44	(\$3,988,207.44)	121.02%	97.21%
Impact Fees	\$18,000,000.00	\$12,496,676.67	\$5,503,323.33	69.43%	158.88%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$10,960,515.71	(\$10,960,515.71)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$19,164,913.23	(\$19,014,913.23)	12776.61%	10173.97%
Total Revenue	\$124,950,473.00	\$148,537,703.20	(\$23,587,230.20)	118.88%	124.13%
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%
<b>Total Revenue and Other Financing Sources</b>	\$124,950,473.00	\$148,537,703.20	(\$23,587,230.20)	118.88%	278.74%
Fund Balance - July 1, 2024	\$568,925,698.36	\$0.00	\$568,925,698.36	0.00%	0.00%
<b>Total Revenue, Other Financing Sources and Fund Balance</b>	\$693,876,171.36	\$148,537,703.20	\$545,338,468.16	21.41%	60.35%

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2025</u>	<u>Encumbrances as of 4/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$535,741.22	\$449,337.88	\$60,904.78	\$25,498.56	139.21%	97.37%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$489,726,525.16	\$75,417,421.87	\$120,101,013.06	\$294,208,090.23	43.19%	43.91%
Furniture, Fixtures, and Equipment	\$20,804,859.31	\$11,167,761.24	\$3,005,640.92	\$6,631,457.15	60.49%	52.25%
Motor Vehicles/Buses	\$19,178,913.80	\$4,198,954.48	\$10,020,167.00	\$4,959,792.32	79.93%	79.93%
Land	\$178,617.90	\$17,000.00	\$0.00	\$161,617.90	0.00%	0.00%
Improvements Other Than Buildings	\$19,127,584.95	\$5,631,880.06	\$5,488,060.00	\$8,007,644.89	41.73%	36.83%
Remodeling and Renovations	\$100,004,518.65	\$17,182,665.89	\$24,421,924.90	\$58,399,927.86	41.39%	40.15%
Computer Software	\$1,033,277.15	\$247,174.28	\$30,956.20	\$755,146.67	41.33%	34.72%
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%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	\$650,590,038.14	\$114,409,784.70	\$163,128,666.86	\$373,149,175.58	44.36%	44.18%
Transfer to General Fund	\$17,962,645.00	\$14,654,507.03	\$0.00	\$3,308,137.97	98.06%	91.25%
Transfers to Debt Service	\$25,200,771.00	\$11,483,795.32	\$0.00	\$13,716,975.68	36.08%	36.08%
Fund Balance - June 30, 2025	\$122,717.22	\$0.00	\$0.00	\$122,717.22	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$693,876,171.36</b>	<b>\$140,548,087.05</b>	<b>\$163,128,666.86</b>	<b>\$390,297,006.45</b>	<b>45.72%</b>	<b>45.34%</b>

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	\$4,369,788.27	65.22%	75.65%
State	\$50,000.00	\$50,000.00	\$67,448.00	134.90%	70.41%
Local	\$14,789,850.00	\$14,789,850.00	\$14,667,251.37	99.17%	112.52%
Total Revenue	\$21,539,850.00	\$21,539,850.00	\$19,104,487.64	88.69%	99.19%
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	\$19,104,487.64	54.38%	60.83%

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	\$6,372,539.74	\$6,484,473.54	101.76%	104.18%
Employee Benefits	\$3,242,801.00	\$3,310,263.54	\$3,485,223.39	105.29%	105.84%
Purchased Services	\$243,750.00	\$351,850.00	\$278,965.76	79.29%	111.58%
Energy Services	\$125,500.00	\$160,500.00	\$151,977.73	94.69%	88.68%
Materials & Supplies	\$10,542,000.00	\$11,682,061.74	\$9,959,224.61	85.25%	77.92%
Capital Outlay	\$1,349,500.00	\$2,413,701.00	\$1,837,921.73	76.15%	204.43%
Other Expenses	\$20,000.00	\$20,000.00	\$16,055.82	80.28%	54.46%
Total Appropriations, Expenditures, and Encumbrances	\$21,730,500.00	\$24,310,916.02	\$22,213,842.58	91.37%	93.70%
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	\$22,213,842.58	63.23%	59.01%

FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 4/30/2025</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	\$4,319,835.91	\$1,430,164.09	75.13%	86.11%
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	\$4,369,788.27	\$2,330,211.73	65.22%	75.65%
<i>State:</i>					
School Breakfast Supplement	\$18,000.00	\$24,364.00	(\$6,364.00)	135.36%	75.62%
School Lunch Supplement	\$32,000.00	\$43,084.00	(\$11,084.00)	134.64%	67.48%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$50,000.00	\$67,448.00	(\$17,448.00)	134.90%	70.41%
<i>Local:</i>					
Food Service Sales	\$14,589,850.00	\$13,944,431.82	\$645,418.18	95.58%	107.30%
Misc Local, including Interest	\$200,000.00	\$722,819.55	(\$522,819.55)	361.41%	458.39%
Total Local	\$14,789,850.00	\$14,667,251.37	\$122,598.63	99.17%	112.52%
<b>Total Revenue</b>	\$21,539,850.00	\$19,104,487.64	\$2,435,362.36	88.69%	99.19%
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%
<b>Total Revenue, Transfers and Fund Balance</b>	\$35,129,237.00	\$19,104,487.64	\$16,024,749.36	54.38%	60.83%

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2025</u>	<u>Encumbrances as of 4/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$6,372,539.74	\$5,308,135.86	\$1,176,337.68	(\$111,933.80)	101.76%	104.18%
Employee Benefits	\$3,310,263.54	\$2,986,204.57	\$499,018.82	(\$174,959.85)	105.29%	105.84%
Purchased Services	\$351,850.00	\$136,453.15	\$142,512.61	\$72,884.24	79.29%	111.58%
Energy Services	\$160,500.00	\$81,873.74	\$70,103.99	\$8,522.27	94.69%	88.68%
Materials & Supplies	\$11,682,061.74	\$8,249,791.98	\$1,709,432.63	\$1,722,837.13	85.25%	77.92%
Capital Outlay	\$2,413,701.00	\$982,936.39	\$854,985.34	\$575,779.27	76.15%	204.43%
Other Expenses	\$20,000.00	\$16,055.82	\$0.00	\$3,944.18	80.28%	54.46%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$24,310,916.02</b>	<b>\$17,761,451.51</b>	<b>\$4,452,391.07</b>	<b>\$2,097,073.44</b>	<b>91.37%</b>	<b>93.70%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$35,129,237.00</b>	<b>\$17,761,451.51</b>	<b>\$4,452,391.07</b>	<b>\$12,915,394.42</b>	<b>63.23%</b>	<b>59.01%</b>

BUDGET SUMMARY - FEDERAL PROJECTS

<b>Revenue Source:</b>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	Revenue Allotments	Revenue Allotments	Received	Allotments	
				2024-25	2023-24
Federal Direct	\$1,333,417.00	\$1,464,747.37	\$2,198,922.95	150.12%	143.13%
Federal Through State	\$19,066,655.28	\$28,648,080.45	\$24,573,110.64	85.78%	71.39%
Total Revenue	\$20,400,072.28	\$30,112,827.82	\$26,772,033.59	88.91%	74.04%

<b>Appropriations and Expenditures/Encumbrances by Function:</b>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	
				2024-25	2023-24
Instruction	\$12,438,202.07	\$13,400,776.13	\$12,783,686.23	95.40%	88.54%
<i>Instructional Support Services:</i>					
Student Support Services	\$4,269,294.46	\$4,467,690.77	\$4,424,481.47	99.03%	95.59%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Instruction & Curriculum Development Services	\$856,415.40	\$1,116,559.13	\$1,064,547.83	95.34%	96.65%
Instructional Staff Training	\$1,496,006.57	\$2,150,508.73	\$1,685,512.27	78.38%	67.64%
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	\$586,684.24	\$472,084.78	80.47%	77.25%
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%	100.69%
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	\$49,748.21	95.59%	73.36%
Student Transportation Services	\$119,695.72	\$82,393.23	\$68,512.33	83.15%	31.79%
Operation of Plant	\$333,185.15	\$333,185.15	\$331,985.15	99.64%	100.01%
Maintenance of Plant	\$155,919.00	\$57,249.57	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$88,875.40	\$220,702.75	\$1,306,305.81	591.88%	384.77%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$20,400,072.28	\$30,112,827.82	\$29,822,765.87	99.04%	90.96%



**FEDERAL PROJECTS**

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 4/30/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,333,417.00	\$989,576.64	\$343,840.36	74.21%	79.98%
Pell Grants	\$0.00	\$1,146,576.00	(\$1,146,576.00)	0.00%	0.00%
Other Federal Direct	\$131,330.37	\$62,770.31	\$68,560.06	47.80%	49.84%
Total Federal Direct	\$1,464,747.37	\$2,198,922.95	(\$734,175.58)	150.12%	143.13%
<i>Federal Through State and Local:</i>					
Vocational Education Acts	\$996,645.00	\$385,359.39	\$611,285.61	38.67%	75.26%
Workforce Innovation & Opportunity Act	\$270,000.00	\$231,239.24	\$38,760.76	85.64%	80.34%
Individuals With Disabilities Education Act	\$10,040,537.43	\$8,412,127.30	\$1,628,410.13	83.78%	77.09%
Elementary and Secondary Ed Act, Title 1	\$5,808,704.87	\$4,450,598.82	\$1,358,106.05	76.62%	61.66%
Language Instruction - Title III	\$247,443.58	\$137,464.61	\$109,978.97	55.55%	67.02%
Safe & Drug-Free Schools - Title IV	\$483,900.36	\$332,205.81	\$151,694.55	68.65%	56.86%
Adult General Education	\$395,993.00	\$263,985.80	\$132,007.20	66.66%	76.76%
Teacher and Principal Training - Title II	\$1,379,050.11	\$8,970,817.71	(\$7,591,767.60)	650.51%	55.24%
Education Stabilization Funds - K-12	\$1,343,984.10	\$1,343,984.10	\$0.00	100.00%	73.02%
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%	83.62%
Federal Through Local	\$7,614,108.00	\$0.00	\$7,614,108.00	0.00%	0.00%
Other Federal Through State	\$65,314.00	\$42,927.86	\$22,386.14	65.73%	43.41%
Total Federal Through State and Local	\$28,648,080.45	\$24,573,110.64	\$4,074,969.81	85.78%	71.39%
<b>Total Revenue</b>	<b>\$30,112,827.82</b>	<b>\$26,772,033.59</b>	<b>\$3,340,794.23</b>	<b>88.91%</b>	<b>74.04%</b>

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 4/30/2025</u>	<u>Encumbrances as of 4/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$13,400,776.13	\$10,962,398.62	\$1,821,287.61	\$617,089.90	95.40%	88.54%
<i>Instructional Support Services:</i>						
Student Support Services	\$4,467,690.77	\$3,105,435.28	\$1,319,046.19	\$43,209.30	99.03%	95.59%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Instruction & Curriculum Development Services	\$1,116,559.13	\$891,958.37	\$172,589.46	\$52,011.30	95.34%	96.65%
Instructional Staff Training	\$2,150,508.73	\$1,485,208.19	\$200,304.08	\$464,996.46	78.38%	67.64%
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	\$586,684.24	\$472,084.78	\$0.00	\$114,599.46	80.47%	77.25%
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%	100.69%
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	\$49,748.21	\$0.00	\$2,294.91	95.59%	73.36%
Student Transportation Services	\$82,393.23	\$68,512.33	\$0.00	\$13,880.90	83.15%	31.79%
Operation of Plant	\$333,185.15	\$331,985.15	\$0.00	\$1,200.00	99.64%	100.01%
Maintenance of Plant	\$57,249.57	\$0.00	\$0.00	\$57,249.57	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$220,702.75	\$1,282,908.87	\$23,396.94	(\$1,085,603.06)	591.88%	384.77%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$30,112,827.82</b>	<b>\$18,672,033.59</b>	<b>\$11,150,732.28</b>	<b>\$290,061.95</b>	<b>99.04%</b>	<b>90.96%</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**FINANCIAL REPORT**  
**For the Period Ending 4/30/2025**

**INTERNAL ACCOUNTS**

Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance
Crookshank	\$24,678.27	219,096.58	198,855.59	\$44,919.26
Cunningham Creek	\$54,335.82	556,546.80	488,627.75	\$122,254.87
Durbin Creek	\$95,140.44	509,567.73	412,358.67	\$192,349.50
Hartley	\$88,153.44	222,165.85	198,790.67	\$111,528.62
Hickory Creek	\$77,450.99	319,222.98	283,905.66	\$112,768.31
Julington Creek	\$45,383.86	598,783.16	527,793.55	\$116,373.47
Ketterlinus	\$63,734.69	233,700.39	202,931.91	\$94,503.17
Ocean Palms	\$22,974.18	177,513.69	171,397.56	\$29,090.31
Osceola	\$30,527.78	154,544.44	133,213.47	\$51,858.75
Otis A. Mason	\$84,731.71	366,676.87	323,647.23	\$127,761.35
Palencia Elementary	\$51,962.51	132,698.96	89,217.32	\$95,444.15
Picolata Crossing Elementary	\$70,196.16	115,084.39	119,397.52	\$65,883.03
PVPV / Rawlings	\$61,216.39	423,451.14	387,663.06	\$97,004.47
R. B. Hunt	\$136,099.71	243,484.58	216,367.17	\$163,217.12
South Woods	\$42,512.15	148,596.64	104,350.96	\$86,757.83
Timberlin Creek	\$289,026.80	699,394.43	544,331.63	\$444,089.60
Wards Creek	\$60,703.80	370,837.83	329,692.79	\$101,848.84
Webster Elementary	\$48,799.14	32,429.56	37,661.22	\$43,567.48
Subtotal - Elementary Schools	\$1,347,627.84	\$5,523,796.02	\$4,770,203.73	\$2,101,220.13
Freedom Crossing Academy	\$149,928.45	572,486.47	539,244.18	\$183,170.74
Liberty Pines Academy	\$144,107.79	687,499.89	590,247.89	\$241,359.79
Lakeside Academy	\$7,454.68	133,981.09	70,271.48	\$71,164.29
Mill Creek Academy	\$132,007.82	525,396.74	431,537.71	\$225,866.85
Palm Valley Academy	\$84,794.18	567,648.71	525,499.85	\$126,943.04
Patriot Oaks Academy	\$62,350.52	555,099.30	479,871.33	\$137,578.49
Pine Island Academy	\$87,110.83	185,420.74	184,976.31	\$87,555.26
Trout Creek Academy	\$7,131.12	183,006.32	144,984.04	\$45,153.40
Valley Ridge Academy	\$181,158.03	489,413.13	434,091.97	\$236,479.19
Subtotal - K-8 Schools	\$856,043.42	\$3,899,952.39	\$3,400,724.76	\$1,355,271.05
Fruit Cove Middle	\$129,106.46	162,883.94	161,333.72	\$130,656.68
Alice B. Landrum Middle	\$117,476.16	99,355.96	107,318.38	\$109,513.74
Pacetti Bay Middle	\$147,904.99	198,428.35	203,219.59	\$143,113.75
Gamble Rogers Middle	\$91,456.80	305,287.95	71,457.24	\$325,287.51
R.J. Murray Middle	\$44,631.89	60,302.62	63,867.25	\$41,067.26
Sebastian Middle	\$55,626.27	40,070.34	41,936.78	\$53,759.83
Switzerland Point Middle	\$194,850.85	158,146.87	191,878.86	\$161,118.86
Subtotal - Middle Schools	\$781,053.42	\$1,024,476.03	\$841,011.82	\$964,517.63
Allen D. Nease High	\$734,869.45	1,207,560.13	1,073,462.02	\$868,967.56
Bartram Trail High	\$473,574.26	1,039,278.89	1,098,047.67	\$414,805.48
Beachside High School	\$383,934.57	1,034,594.96	743,915.49	\$674,614.04
Creekside High	\$984,442.16	1,542,616.91	1,689,567.46	\$837,491.61
Pedro Menendez High	\$401,984.95	534,747.96	509,888.55	\$426,844.36
Ponte Vedra High	\$397,351.57	724,981.43	749,902.63	\$372,430.37
St Augustine High	\$282,027.91	546,672.91	541,380.10	\$287,320.72
Tocoi Creek High School	\$396,416.77	1,392,932.00	1,152,879.21	\$636,469.56
Subtotal - High Schools	\$4,054,601.64	\$8,023,385.19	\$7,559,043.13	\$4,518,943.70
District Designated Accounts	\$360,287.42	273,313.15	261,016.29	\$372,584.28
First Coast Technical College	\$38,036.02	10,372.45	15,084.24	\$33,324.23
Gaines Alternative & Transition Programs	\$24,988.80	3,080.51	4,780.44	\$23,288.87
St. Johns Technical H.S.	\$14,663.56	35,012.20	28,455.59	\$21,220.17
St. Johns Virtual School	\$27,734.95	3,059.42	6,172.57	\$24,621.80
Subtotal - Tech H.S. & Programs	\$465,710.75	\$324,837.73	\$315,509.13	\$475,039.35
Total K-12	\$7,505,037.07	\$18,796,447.36	\$16,886,492.57	\$9,414,991.86