

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	\$686,896.69	\$724,692.48	105.50%	173.89%
State	\$239,432,281.00	\$245,429,512.46	\$225,523,603.11	91.89%	88.59%
Local	\$219,216,651.00	\$230,209,830.71	\$225,430,248.26	97.92%	96.72%
Total Revenue	\$458,908,932.00	\$476,326,239.86	\$451,678,543.85	94.83%	92.48%
Other Financing Sources	\$20,659,351.00	\$20,659,351.00	\$14,844,141.51	71.85%	88.25%
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	\$544,690,327.04	\$466,522,685.36	85.65%	85.07%

<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 - General	\$289,155,945.00	\$297,841,802.71	\$306,239,318.13	102.82%	98.11%
Benefits - General	\$103,614,354.00	\$116,050,485.37	\$117,661,022.11	101.39%	99.46%
Purchased Services	\$44,294,566.00	\$52,677,599.61	\$51,536,785.43	97.83%	97.52%
Energy Services	\$11,312,921.00	\$11,666,281.09	\$8,899,460.17	76.28%	73.29%
Materials & Supplies	\$26,483,376.00	\$33,286,466.61	\$12,981,148.16	39.00%	28.15%
Capital Outlay	\$1,187,378.00	\$7,621,524.66	\$6,098,971.62	80.02%	70.42%
Other Expenses	\$3,519,743.00	\$5,777,354.87	\$7,220,943.50	124.99%	102.16%
Total Appropriations, Expenditures, and Encumbrances	\$479,568,283.00	\$524,921,534.92	\$510,637,649.12	97.28%	92.28%
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	\$544,690,327.04	\$510,637,649.12	93.75%	89.37%

<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	\$292,107,980.00	\$301,784,102.24	\$299,201,088.84	99.14%	91.35%
Instructional Support Services:					
Student Support Services	\$35,885,987.00	\$39,167,517.01	\$39,672,008.30	101.29%	100.20%
Instructional Media Service	\$6,225,954.00	\$6,849,901.00	\$6,853,535.92	100.05%	98.66%
Instruction & Curriculum Dev. Services	\$9,342,913.00	\$9,504,185.29	\$9,471,434.67	99.66%	91.32%
Instructional Staff Training Services	\$1,710,008.00	\$8,399,268.82	\$6,265,225.25	74.59%	78.40%
Instruction Related Technology	\$10,821,530.00	\$10,809,030.67	\$11,944,797.19	110.51%	100.82%
Board	\$1,090,654.00	\$1,101,086.09	\$871,980.93	79.19%	93.66%
General Administration	\$1,289,695.00	\$1,115,575.20	\$1,053,067.23	94.40%	100.33%
School Administration	\$23,877,599.00	\$30,489,755.52	\$28,845,317.95	94.61%	95.54%
Facilities Acquisition & Construction	\$10,520,373.00	\$13,106,409.53	\$13,840,095.99	105.60%	102.36%
Fiscal Services	\$2,746,869.00	\$2,662,759.70	\$2,517,777.65	94.56%	94.81%
Food Services	\$0.00	\$18,213.44	\$18,176.56	99.80%	0.00%
Central Services	\$4,127,379.00	\$5,081,841.02	\$5,089,355.05	100.15%	99.62%
Student Transportation Services	\$29,419,748.00	\$29,559,181.71	\$27,588,095.32	93.33%	91.61%
Operation of Plant	\$38,655,030.00	\$42,604,989.94	\$40,838,876.56	95.85%	94.97%
Maintenance of Plant	\$10,290,253.00	\$10,787,109.43	\$10,086,708.20	93.51%	94.22%
Administrative Technology Services	\$1,310,994.00	\$1,235,765.75	\$1,057,396.92	85.57%	81.64%
Community Services	\$145,317.00	\$10,644,842.56	\$5,086,683.62	47.79%	45.65%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$336,026.97	0.00%	0.00%
Total Instruction and Support Services	\$479,568,283.00	\$524,921,534.92	\$510,637,649.12	97.28%	92.28%
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	\$544,690,327.04	\$510,637,649.12	93.75%	89.37%

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**GENERAL FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 5/31/2025</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	\$255,546.79	\$4,453.21	98.29%	86.06%
Misc Federal Thru State	\$426,896.69	\$469,145.69	(\$42,249.00)	109.90%	509.73%
<b>Total Federal (Direct and Indirect)</b>	<b>\$686,896.69</b>	<b>\$724,692.48</b>	<b>(\$37,795.79)</b>	<b>105.50%</b>	<b>173.89%</b>
<i>State:</i>					
Florida Education Finance Program	\$187,630,215.00	\$172,642,744.17	\$14,987,470.83	92.01%	87.97%
Work Force Development	\$594,065.00	\$190,592.50	\$403,472.50	32.08%	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	\$69,265.07	\$5,734.93	92.35%	93.89%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$49,206,486.00	\$45,100,106.00	\$4,106,380.00	91.65%	90.00%
Voluntary Pre-Kindergarten	\$1,012,864.16	\$903,845.15	\$109,019.01	89.24%	96.76%
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%	100.00%
Miscellaneous State	\$727,513.62	\$452,772.71	\$274,740.91	62.24%	84.09%
<b>Total State</b>	<b>\$245,429,512.46</b>	<b>\$225,523,603.11</b>	<b>\$19,905,909.35</b>	<b>91.89%</b>	<b>88.59%</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	\$1,944,308.25	\$2,207,948.75	(\$263,640.50)	113.56%	110.09%
School Age Child Care Fees (Day Care and Camp Fees)	\$6,650,759.12	\$6,685,781.51	(\$35,022.39)	100.53%	91.63%
Miscellaneous Local, including Interest	\$7,153,931.34	\$7,982,024.51	(\$828,093.17)	111.58%	158.09%
Federal Indirect Cost	\$0.00	\$522,764.94	(\$522,764.94)	0.00%	0.00%
<b>Total Local</b>	<b>\$230,209,830.71</b>	<b>\$225,430,248.26</b>	<b>\$4,779,582.45</b>	<b>97.92%</b>	<b>96.72%</b>
<b>Total Revenue</b>	<b>\$476,326,239.86</b>	<b>\$451,678,543.85</b>	<b>\$24,647,696.01</b>	<b>94.83%</b>	<b>92.48%</b>
<b>Other Financing Sources</b>	<b>\$20,659,351.00</b>	<b>\$14,844,141.51</b>	<b>\$5,815,209.49</b>	<b>71.85%</b>	<b>88.25%</b>
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>
<b>Adjustment to Beginning Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$544,690,327.04</b>	<b>\$466,522,685.36</b>	<b>\$125,872,377.86</b>	<b>85.65%</b>	<b>85.07%</b>

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GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 5/31/2025</u>	<u>Encumbrances as of 5/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$301,784,102.24	\$250,874,879.69	\$48,326,209.15	\$2,583,013.40	99.14%	91.35%
<i>Instruction Support Services:</i>						
Student Support Services	\$39,167,517.01	\$31,653,008.76	\$8,018,999.54	(\$504,491.29)	101.29%	100.20%
Instructional Media Services	\$6,849,901.00	\$6,027,838.73	\$825,697.19	(\$3,634.92)	100.05%	98.66%
Instruction & Curriculum Development	\$9,504,185.29	\$8,457,634.44	\$1,013,800.23	\$32,750.62	99.66%	91.32%
Instructional Staff Training Services	\$8,399,268.82	\$5,270,650.51	\$994,574.74	\$2,134,043.57	74.59%	78.40%
Instruction Related Technology	\$10,809,030.67	\$11,394,972.27	\$549,824.92	(\$1,135,766.52)	110.51%	100.82%
Board	\$1,101,086.09	\$837,673.59	\$34,307.34	\$229,105.16	79.19%	93.66%
General Administration	\$1,115,575.20	\$982,038.27	\$71,028.96	\$62,507.97	94.40%	100.33%
School Administration	\$30,489,755.52	\$26,653,194.82	\$2,192,123.13	\$1,644,437.57	94.61%	95.54%
Facilities Acquisition & Construction	\$13,106,409.53	\$11,115,471.31	\$2,724,624.68	(\$733,686.46)	105.60%	102.36%
Fiscal Services	\$2,662,759.70	\$2,348,432.61	\$169,345.04	\$144,982.05	94.56%	94.81%
Food Services	\$18,213.44	\$18,176.56	\$0.00	\$36.88	99.80%	0.00%
Central Services	\$5,081,841.02	\$4,579,998.17	\$509,356.88	(\$7,514.03)	100.15%	99.62%
Student Transportation Services	\$29,559,181.71	\$26,415,649.54	\$1,172,445.78	\$1,971,086.39	93.33%	91.61%
Operation of Plant	\$42,604,989.94	\$38,792,093.66	\$2,046,782.90	\$1,766,113.38	95.85%	94.97%
Maintenance of Plant	\$10,787,109.43	\$9,146,812.65	\$939,895.55	\$700,401.23	93.51%	94.22%
Administrative Technology Services	\$1,235,765.75	\$970,105.42	\$87,291.50	\$178,368.83	85.57%	81.64%
Community Services	\$10,644,842.56	\$4,677,665.01	\$409,018.61	\$5,558,158.94	47.79%	45.65%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$336,026.97	\$0.00	(\$336,026.97)	0.00%	0.00%
Total Instruction and Support Services	\$524,921,534.92	\$440,552,322.98	\$70,085,326.14	\$14,283,885.80	97.28%	92.28%
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>\$544,690,327.04</b>	<b>\$440,552,322.98</b>	<b>\$70,085,326.14</b>	<b>\$34,052,677.92</b>	<b>93.75%</b>	<b>89.37%</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

Revenue Source:	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2024-25	2023-24
Federal	\$0.00	\$319,405.00	\$15,830.31	4.96%	0.00%
State	\$5,132,130.00	\$10,881,211.83	\$7,145,030.66	65.66%	92.58%
Local	\$2,935,898.00	\$2,939,088.00	\$3,100,581.17	105.49%	113.21%
Total Revenue	\$8,068,028.00	\$14,139,704.83	\$10,261,442.14	72.57%	98.26%
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	\$18,111,882.71	\$10,261,442.14	56.66%	73.66%

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	\$4,669,042.00	\$4,760,436.21	\$4,775,024.78	100.31%	93.84%
Benefits	\$1,437,802.00	\$1,552,367.42	\$1,455,258.78	93.74%	93.53%
Purchased Services	\$1,080,647.00	\$1,284,269.46	\$901,391.18	70.19%	79.39%
Energy Services	\$339,834.00	\$384,135.37	\$338,496.59	88.12%	89.69%
Materials & Supplies	\$293,543.00	\$1,113,010.69	\$597,211.63	53.66%	70.52%
Capital Outlay	\$18,450.00	\$4,387,381.19	\$1,766,580.12	40.27%	123.52%
Other Expenses	\$228,710.00	\$1,194,005.67	\$1,096,644.18	91.85%	81.93%
Total Appropriations, Expenditures, and Encumbrances	\$8,068,028.00	\$14,675,606.01	\$10,930,607.26	74.48%	91.01%
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	\$10,930,607.26	60.35%	71.37%

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	\$3,126,650.00	\$9,511,740.34	\$6,143,976.26	64.59%	92.26%
Instructional Support Services:					
Student Support Services	\$1,192,130.00	\$1,064,430.20	\$1,061,625.89	99.74%	97.66%
Instruction & Curriculum Dev. Services	\$342,507.00	\$388,007.00	\$332,995.46	85.82%	98.42%
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	\$66,181.08	99.88%	98.48%
General Administration	\$0.00	\$5,359.00	\$0.00	0.00%	0.00%
School Administration	\$1,253,355.00	\$1,412,131.53	\$1,434,730.17	101.60%	86.12%
Facilities Acquisition & Construction	\$25,000.00	\$206,868.99	\$105,305.52	50.90%	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%	100.00%
Operation of Plant	\$1,497,519.00	\$1,450,768.43	\$1,263,666.66	87.10%	89.29%
Maintenance of Plant	\$159,011.00	\$153,930.24	\$131,806.26	85.63%	88.57%
Community Services	\$405,598.00	\$399,286.39	\$385,732.33	96.61%	69.56%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$8,068,028.00	\$14,675,607.12	\$10,930,607.26	74.48%	91.01%
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	\$18,111,882.71	\$10,930,607.26	60.35%	71.37%

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**FIRST COAST TECHNICAL COLLEGE**

<u>Revenue Source:</u>	<u>Budget</u>	Revenue	<u>Balance</u>	<u>Percent Collected</u>	
		<u>as of 5/31/2025</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	\$319,405.00	\$14,750.31	\$304,654.69	4.62%	0.00%
Total Federal (Direct and Indirect)	\$319,405.00	\$15,830.31	\$303,574.69	4.96%	0.00%
<i>State:</i>					
Florida Education Finance Program	\$375,000.00	\$86,960.83	\$288,039.17	23.19%	25.76%
Work Force Development	\$8,500,931.04	\$4,971,614.04	\$3,529,317.00	58.48%	91.29%
Performance Based Incentives	\$263,191.00	\$321,288.00	(\$58,097.00)	122.07%	104.43%
Voluntary Pre-Kindergarten	\$18,000.00	\$12,082.00	\$5,918.00	67.12%	74.56%
Miscellaneous State	\$1,724,089.79	\$1,753,085.79	(\$28,996.00)	67.12%	74.56%
Total State	\$10,881,211.83	\$7,145,030.66	\$3,736,181.17	65.66%	92.58%
<i>Local:</i>					
Rent	\$45,000.00	\$56,885.00	(\$11,885.00)	126.41%	182.03%
Interest on Investment	\$20,000.00	\$156,057.82	(\$136,057.82)	780.29%	2731.53%
Adult General Education Course	\$12,000.00	\$15,470.00	(\$3,470.00)	128.92%	209.31%
Postsecondary Vocational	\$1,046,505.00	\$1,085,205.16	(\$38,700.16)	103.70%	108.98%
Continuing Workforce Education	\$41,000.00	\$10,186.00	\$30,814.00	24.84%	112.46%
Capital Improvement Fees	\$50,247.00	\$51,811.16	(\$1,564.16)	103.11%	110.07%
Postsecondary Lab Fees	\$667,236.00	\$678,025.42	(\$10,789.42)	101.62%	105.52%
Lifelong Learning Fees	\$3,000.00	\$4,345.00	(\$1,345.00)	144.83%	463.60%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$100,492.00	\$103,591.48	(\$3,099.48)	103.08%	109.06%
Other Student Fees	\$372,418.00	\$416,975.40	(\$44,557.40)	111.96%	114.07%
Preschool Program Fees	\$165,000.00	\$112,819.62	\$52,180.38	68.38%	82.83%
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	\$405,745.85	\$10,444.15	97.49%	100.36%
Prior Year Refunds/Write-Off	\$0.00	\$3,463.26	(\$3,463.26)	0.00%	0.00%
Total Local	\$2,939,088.00	\$3,100,581.17	(\$161,493.17)	105.49%	113.21%
Total Revenue	\$14,139,704.83	\$10,261,442.14	\$3,878,262.69	72.57%	98.26%
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	\$18,111,882.71	\$10,261,442.14	\$11,822,618.45	56.66%	73.66%

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 5/31/2025</u>	<u>Encumbrances as of 5/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,511,740.34	\$5,184,919.90	\$959,056.36	\$3,367,764.08	64.59%	92.26%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,064,430.20	\$957,439.97	\$104,185.92	\$2,804.31	99.74%	97.66%
Instruction & Curriculum Development	\$388,007.00	\$307,926.32	\$25,069.14	\$55,011.54	85.82%	98.42%
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	\$61,283.78	\$4,897.30	\$76.92	99.88%	98.48%
General Administration	\$5,359.00	\$0.00	\$0.00	\$5,359.00	0.00%	86.12%
School Administration	\$1,412,131.53	\$1,292,272.52	\$142,457.65	(\$22,598.64)	101.60%	47.52%
Facilities Acquisition & Construction	\$206,868.99	\$95,861.36	\$9,444.16	\$101,563.47	50.90%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Student Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	89.29%
Operation of Plant	\$1,450,768.43	\$1,213,941.74	\$49,724.92	\$187,101.77	87.10%	88.57%
Maintenance of Plant	\$153,930.24	\$120,851.44	\$10,954.82	\$22,123.98	85.63%	69.56%
Community Services	\$399,286.39	\$368,017.74	\$17,714.59	\$13,554.06	96.61%	0.00%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	91.01%
Total Instruction and Support Services	\$14,675,607.12	\$9,607,102.40	\$1,323,504.86	\$3,744,999.86	74.48%	0.00%
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%	71.37%
Total Appropriations, Transfers and Fund Balance	\$18,111,882.71	\$9,607,102.40	\$1,323,504.86	\$7,181,275.45	60.35%	67.51%

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**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	\$3,542,817.31	63.63%	109.22%
Total Revenue	\$6,313,597.20	\$6,313,597.20	\$4,288,164.51	67.92%	108.14%
Transfers In	\$25,200,771.25	\$25,200,771.25	\$11,483,795.32	45.57%	36.14%
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	\$15,771,959.83	31.67%	75.52%

<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	\$32,996.32	150.84%	5852.82%
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	\$17,663,200.82	57.77%	122.13%
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	\$17,663,200.82	35.47%	73.17%

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DEBT SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 5/31/2025</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	100.00%	100.00%
Total Federal	\$745,347.20	\$745,347.20	\$0.00	100.00%	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	\$629,568.31	(\$629,568.31)	0.00%	0.00%
School District Local Sales Tax	\$5,568,250.00	\$2,913,249.00	\$2,655,001.00	52.32%	97.57%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$5,568,250.00	\$3,542,817.31	\$2,025,432.69	63.63%	109.22%
<b>Total Revenue</b>	\$6,313,597.20	\$4,288,164.51	\$2,025,432.69	67.92%	108.14%
Transfers in from Capital Projects	\$25,200,771.25	\$11,483,795.32	\$13,716,975.93	45.57%	36.14%
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	\$15,771,959.83	\$15,742,408.62	50.05%	121.81%
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	\$15,771,959.83	\$34,030,463.01	31.67%	75.52%



DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 5/31/2025</u>	<u>Encumbrances as of 5/31/2025</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	\$32,996.32	\$0.00	(\$11,121.32)	150.84%	5852.82%
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	\$17,663,200.82	\$0.00	\$12,909,991.16	57.77%	122.13%
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	\$17,663,200.82	\$0.00	\$32,139,222.02	35.47%	73.17%

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	\$408,326.00	55.72%	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	\$27,275,530.44	143.76%	123.60%
Impact Fees & Gas Tax Refunds	\$18,000,000.00	\$18,000,000.00	\$13,641,080.68	75.78%	175.35%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$12,829,148.71	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$20,262,370.21	13508.25%	11612.75%
Total Revenue	\$124,217,610.00	\$124,950,473.00	\$157,007,759.19	125.66%	132.71%
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	\$157,007,759.19	22.63%	62.21%

<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	\$706,427.32	131.86%	942.73%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$495,228,010.19	\$489,726,525.16	\$187,513,311.74	38.29%	43.56%
Furniture, Fixtures, and Equipment	\$21,064,866.12	\$20,804,859.31	\$16,136,228.77	77.56%	65.40%
Motor Vehicles/Buses	\$19,178,913.80	\$19,178,913.80	\$14,219,121.48	74.14%	118.53%
Land	\$178,617.90	\$178,617.90	\$17,000.00	9.52%	53.08%
Improvements Other Than Buildings	\$24,500,726.08	\$19,127,584.95	\$10,652,710.02	55.69%	45.37%
Remodeling and Renovations	\$88,536,222.37	\$100,004,518.65	\$44,287,746.78	44.29%	47.18%
Computer Software	\$718,277.15	\$1,033,277.15	\$268,282.48	25.96%	42.44%
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	\$273,898,417.59	42.10%	46.84%
Transfers Out	\$43,060,122.00	\$43,163,416.00	\$26,138,302.35	60.56%	63.64%
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	\$300,036,719.94	43.24%	48.07%

**CAPITAL PROJECTS FUND**

<b><u>Revenue Source:</u></b>	<b><u>Budget</u></b>	<b><u>Revenue as of 5/31/2025</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>
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	\$408,326.00	\$324,537.00	55.72%	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	\$27,275,530.44	(\$8,302,929.44)	143.76%	123.60%
Impact Fees	\$18,000,000.00	\$13,641,080.68	\$4,358,919.32	75.78%	175.35%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$12,829,148.71	(\$12,829,148.71)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$20,262,370.21	(\$20,112,370.21)	13508.25%	11612.75%
<b>Total Revenue</b>	<b>\$124,950,473.00</b>	<b>\$157,007,759.19</b>	<b>(\$32,057,286.19)</b>	<b>125.66%</b>	<b>132.71%</b>
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>	<b>\$124,950,473.00</b>	<b>\$157,007,759.19</b>	<b>(\$32,057,286.19)</b>	<b>125.66%</b>	<b>287.31%</b>
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>	<b>\$693,876,171.36</b>	<b>\$157,007,759.19</b>	<b>\$536,868,412.17</b>	<b>22.63%</b>	<b>62.21%</b>

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 5/31/2025</u>	<u>Encumbrances as of 5/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$535,741.22	\$450,906.44	\$255,520.88	(\$170,686.10)	139.21%	942.73%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$489,726,525.16	\$90,094,807.76	\$97,418,503.98	\$302,213,213.42	43.19%	43.56%
Furniture, Fixtures, and Equipment	\$20,804,859.31	\$12,829,453.27	\$3,306,775.50	\$4,668,630.54	60.49%	65.40%
Motor Vehicles/Buses	\$19,178,913.80	\$5,497,052.48	\$8,722,069.00	\$4,959,792.32	79.93%	118.53%
Land	\$178,617.90	\$17,000.00	\$0.00	\$161,617.90	0.00%	53.08%
Improvements Other Than Buildings	\$19,127,584.95	\$5,835,825.08	\$4,816,884.94	\$8,474,874.93	41.73%	45.37%
Remodeling and Renovations	\$100,004,518.65	\$19,166,288.07	\$25,121,458.71	\$55,716,771.87	41.39%	47.18%
Computer Software	\$1,033,277.15	\$258,707.48	\$9,575.00	\$764,994.67	41.33%	42.44%
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>	<b>\$650,590,038.14</b>	<b>\$134,247,629.58</b>	<b>\$139,650,788.01</b>	<b>\$376,789,209.55</b>	<b>44.36%</b>	<b>46.84%</b>
Transfer to General Fund	\$17,962,645.00	\$14,654,507.03	\$0.00	\$3,308,137.97	98.06%	99.74%
Transfers to Debt Service	\$25,200,771.00	\$11,483,795.32	\$0.00	\$13,716,975.68	36.08%	36.14%
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>\$160,385,931.93</b>	<b>\$139,650,788.01</b>	<b>\$393,937,040.42</b>	<b>45.72%</b>	<b>48.07%</b>

**BUDGET SUMMARY - FOOD 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	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Federal Through State	\$6,700,000.00	\$6,700,000.00	\$5,741,627.45	85.70%	85.40%
State	\$50,000.00	\$50,000.00	\$67,448.00	134.90%	140.87%
Local	\$14,789,850.00	\$14,789,850.00	\$16,164,270.92	109.29%	121.55%
Total Revenue	\$21,539,850.00	\$21,539,850.00	\$21,973,346.37	102.01%	108.62%
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	\$21,973,346.37	62.55%	66.62%

<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	\$6,206,949.00	\$6,372,539.74	\$6,679,759.86	104.82%	104.27%
Employee Benefits	\$3,242,801.00	\$3,310,263.54	\$3,537,639.58	106.87%	106.11%
Purchased Services	\$243,750.00	\$351,850.00	\$279,565.27	79.46%	120.57%
Energy Services	\$125,500.00	\$160,500.00	\$155,258.82	96.73%	89.96%
Materials & Supplies	\$10,542,000.00	\$11,682,061.74	\$9,972,237.93	85.36%	83.09%
Capital Outlay	\$1,349,500.00	\$2,413,701.00	\$1,875,971.80	77.72%	210.06%
Other Expenses	\$20,000.00	\$20,000.00	\$17,965.32	89.83%	54.46%
Total Appropriations, Expenditures, and Encumbrances	\$21,730,500.00	\$24,310,916.02	\$22,518,398.58	92.63%	96.87%
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	\$22,518,398.58	64.10%	61.00%

FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 5/31/2025</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	\$5,691,675.09	\$58,324.91	98.99%	97.25%
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	\$5,741,627.45	\$958,372.55	85.70%	85.40%
<i>State:</i>					
School Breakfast Supplement	\$18,000.00	\$24,364.00	(\$6,364.00)	135.36%	151.31%
School Lunch Supplement	\$32,000.00	\$43,084.00	(\$11,084.00)	134.64%	135.00%
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%	140.87%
<i>Local:</i>					
Food Service Sales	\$14,589,850.00	\$15,370,536.49	(\$780,686.49)	105.35%	115.91%
Misc Local, including Interest	\$200,000.00	\$793,734.43	(\$593,734.43)	396.87%	495.64%
Total Local	\$14,789,850.00	\$16,164,270.92	(\$1,374,420.92)	109.29%	121.55%
<b>Total Revenue</b>	\$21,539,850.00	\$21,973,346.37	(\$433,496.37)	102.01%	108.62%
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	\$21,973,346.37	\$13,155,890.63	62.55%	66.62%

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 5/31/2025</u>	<u>Encumbrances as of 5/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$6,372,539.74	\$5,951,970.86	\$727,789.00	(\$307,220.12)	104.82%	104.27%
Employee Benefits	\$3,310,263.54	\$3,355,474.31	\$182,165.27	(\$227,376.04)	106.87%	106.11%
Purchased Services	\$351,850.00	\$141,795.26	\$137,770.01	\$72,284.73	79.46%	120.57%
Energy Services	\$160,500.00	\$89,466.90	\$65,791.92	\$5,241.18	96.73%	89.96%
Materials & Supplies	\$11,682,061.74	\$9,199,248.08	\$772,989.85	\$1,709,823.81	85.36%	83.09%
Capital Outlay	\$2,413,701.00	\$1,056,190.71	\$819,781.09	\$537,729.20	77.72%	210.06%
Other Expenses	\$20,000.00	\$17,965.32	\$0.00	\$2,034.68	89.83%	54.46%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$24,310,916.02</b>	<b>\$19,812,111.44</b>	<b>\$2,706,287.14</b>	<b>\$1,792,517.44</b>	<b>92.63%</b>	<b>96.87%</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>\$19,812,111.44</b>	<b>\$2,706,287.14</b>	<b>\$12,610,838.42</b>	<b>64.10%</b>	<b>61.00%</b>

BUDGET SUMMARY - FEDERAL PROJECTS

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Federal Direct	\$1,333,417.00	\$1,464,747.37	\$2,334,822.83	159.40%	167.99%
Federal Through State	\$19,066,655.28	\$28,701,971.03	\$18,084,244.92	63.01%	78.84%
Total Revenue	\$20,400,072.28	\$30,166,718.40	\$20,419,067.75	67.69%	82.08%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				<u>2024-25</u>	<u>2023-24</u>
Instruction	\$12,438,202.07	\$13,425,640.57	\$13,022,680.61	97.00%	88.54%
Instructional Support Services:					
Student Support Services	\$4,269,294.46	\$4,481,511.52	\$4,580,891.65	102.22%	95.59%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Instruction & Curriculum Development Services	\$856,415.40	\$1,143,327.36	\$1,103,478.13	96.51%	96.65%
Instructional Staff Training	\$1,496,006.57	\$2,130,974.93	\$1,748,334.83	82.04%	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	\$597,105.20	\$522,764.94	87.55%	77.25%
School Administration	\$8,478.00	\$27,927.00	\$21,793.79	78.04%	0.00%
Facilities Acquisition & Construction	\$3,000.00	\$7,621,608.00	\$7,618,461.48	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	\$50,692.59	97.40%	73.36%
Student Transportation Services	\$119,695.72	\$82,893.23	\$76,768.78	92.61%	31.79%
Operation of Plant	\$333,185.15	\$333,185.15	\$331,985.15	99.64%	100.01%
Maintenance of Plant	\$155,919.00	\$49,399.57	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$88,875.40	\$221,102.75	\$1,329,954.47	601.51%	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	\$30,166,718.40	\$30,407,806.42	100.80%	90.96%



FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 5/31/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,333,417.00	\$1,097,693.27	\$235,723.73	82.32%	88.95%
Pell Grants	\$0.00	\$1,168,355.00	(\$1,168,355.00)	0.00%	0.00%
Other Federal Direct	\$131,330.37	\$68,774.56	\$62,555.81	52.37%	56.23%
Total Federal Direct	\$1,464,747.37	\$2,334,822.83	(\$870,075.46)	159.40%	167.99%
<i>Federal Through State and Local:</i>					
Vocational Education Acts	\$996,645.00	\$467,266.72	\$529,378.28	46.88%	84.80%
Workforce Innovation & Opportunity Act	\$270,000.00	\$250,577.49	\$19,422.51	92.81%	88.31%
Individuals With Disabilities Education Act	\$10,094,428.01	\$9,297,337.36	\$797,090.65	92.10%	86.52%
Elementary and Secondary Ed Act, Title 1	\$5,808,704.87	\$4,866,009.81	\$942,695.06	83.77%	66.30%
Language Instruction - Title III	\$247,443.58	\$146,001.55	\$101,442.03	59.00%	65.33%
Safe & Drug-Free Schools - Title IV	\$483,900.36	\$359,396.66	\$124,503.70	74.27%	59.50%
Adult General Education	\$395,993.00	\$334,766.46	\$61,226.54	84.54%	84.93%
Teacher and Principal Training - Title II	\$1,379,050.11	\$969,860.05	\$409,190.06	70.33%	61.43%
Education Stabilization Funds - K-12	\$1,343,984.10	\$1,344,392.10	(\$408.00)	100.03%	80.55%
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%	109.76%
Federal Through Local	\$7,614,108.00	\$0.00	\$7,614,108.00	0.00%	0.00%
Other Federal Through State	\$65,314.00	\$46,236.72	\$19,077.28	70.79%	48.08%
Total Federal Through State and Local	\$28,701,971.03	\$18,084,244.92	\$10,617,726.11	63.01%	78.84%
<b>Total Revenue</b>	<b>\$30,166,718.40</b>	<b>\$20,419,067.75</b>	<b>\$9,747,650.65</b>	<b>67.69%</b>	<b>82.08%</b>

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 5/31/2025</u>	<u>Encumbrances as of 5/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$13,425,640.57	\$12,017,104.41	\$1,005,576.20	\$402,959.96	97.00%	88.54%
<i>Instructional Support Services:</i>						
Student Support Services	\$4,481,511.52	\$3,499,072.51	\$1,081,819.14	(\$99,380.13)	102.22%	95.59%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Instruction & Curriculum Development Services	\$1,143,327.36	\$976,740.91	\$126,737.22	\$39,849.23	96.51%	96.65%
Instructional Staff Training	\$2,130,974.93	\$1,602,851.60	\$145,483.23	\$382,640.10	82.04%	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	\$597,105.20	\$522,764.94	\$0.00	\$74,340.26	87.55%	77.25%
School Administration	\$27,927.00	\$21,793.79	\$0.00	\$6,133.21	78.04%	0.00%
Facilities Acquisition & Construction	\$7,621,608.00	\$0.00	\$7,618,461.48	\$3,146.52	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	\$50,692.59	\$0.00	\$1,350.53	97.40%	73.36%
Student Transportation Services	\$82,893.23	\$76,768.78	\$0.00	\$6,124.45	92.61%	31.79%
Operation of Plant	\$333,185.15	\$331,985.15	\$0.00	\$1,200.00	99.64%	100.01%
Maintenance of Plant	\$49,399.57	\$0.00	\$0.00	\$49,399.57	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$221,102.75	\$1,319,293.07	\$10,661.40	(\$1,108,851.72)	601.51%	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>\$30,166,718.40</b>	<b>\$20,419,067.75</b>	<b>\$9,988,738.67</b>	<b>(\$241,088.02)</b>	<b>100.80%</b>	<b>90.96%</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**FINANCIAL REPORT**  
**For the Period Ending 5/31/2025**

**INTERNAL ACCOUNTS**

Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance
Crookshank	\$24,678.27	230,123.52	224,756.23	\$30,045.56
Cunningham Creek	\$54,335.82	579,571.58	554,655.20	\$79,252.20
Durbin Creek	\$95,140.44	526,809.66	482,203.37	\$139,746.73
Hartley	\$88,153.44	230,140.61	231,807.97	\$86,486.08
Hickory Creek	\$77,450.99	326,596.19	329,575.59	\$74,471.59
Julington Creek	\$45,383.86	613,705.37	610,398.95	\$48,690.28
Ketterlinus	\$63,734.69	257,793.56	245,743.83	\$75,784.42
Ocean Palms	\$22,974.18	186,654.96	186,900.95	\$22,728.19
Osceola	\$30,527.78	160,035.46	156,173.78	\$34,389.46
Otis A. Mason	\$84,731.71	414,009.38	384,352.63	\$114,388.46
Palencia Elementary	\$51,962.51	138,125.54	99,421.22	\$90,666.83
Picolata Crossing Elementary	\$70,196.16	133,445.64	143,888.97	\$59,752.83
PVPV / Rawlings	\$61,216.39	443,534.01	426,668.40	\$78,082.00
R. B. Hunt	\$136,099.71	249,605.25	243,626.68	\$142,078.28
South Woods	\$42,512.15	167,976.75	140,263.02	\$70,225.88
Timberlin Creek	\$289,026.80	754,467.32	682,260.72	\$361,233.40
Wards Creek	\$60,703.80	383,403.73	377,234.58	\$66,872.95
Webster Elementary	\$48,799.14	33,423.58	51,891.89	\$30,330.83
Subtotal - Elementary Schools	\$1,347,627.84	\$5,829,422.11	\$5,571,823.98	\$1,605,225.97
Freedom Crossing Academy	\$149,928.45	607,214.42	607,660.67	\$149,482.20
Liberty Pines Academy	\$144,107.79	698,185.12	675,396.60	\$166,896.31
Lakeside Academy	\$7,454.68	168,644.03	117,180.42	\$58,918.29
Mill Creek Academy	\$132,007.82	558,392.82	481,415.63	\$208,985.01
Palm Valley Academy	\$84,794.18	623,483.62	584,221.83	\$124,055.97
Patriot Oaks Academy	\$62,350.52	600,274.75	535,326.30	\$127,298.97
Pine Island Academy	\$87,110.83	193,480.51	208,371.76	\$72,219.58
Trout Creek Academy	\$7,131.12	190,970.83	148,733.84	\$49,368.11
Valley Ridge Academy	\$181,158.03	503,351.64	479,981.41	\$204,528.26
Subtotal - K-8 Schools	\$856,043.42	\$4,143,997.74	\$3,838,288.46	\$1,161,752.70
Fruit Cove Middle	\$129,106.46	163,494.39	179,136.45	\$113,464.40
Alice B. Landrum Middle	\$117,476.16	114,699.79	114,341.80	\$117,834.15
Pacetti Bay Middle	\$147,904.99	206,009.64	226,891.31	\$127,023.32
Gamble Rogers Middle	\$91,456.80	350,906.41	76,664.68	\$365,698.53
R.J. Murray Middle	\$44,631.89	61,589.44	72,379.80	\$33,841.53
Sebastian Middle	\$55,626.27	44,822.59	44,092.76	\$56,356.10
Switzerland Point Middle	\$194,850.85	175,649.23	232,078.04	\$138,422.04
Subtotal - Middle Schools	\$781,053.42	\$1,117,171.49	\$945,584.84	\$952,640.07
Allen D. Nease High	\$734,869.45	1,329,439.59	1,206,242.39	\$858,066.65
Bartram Trail High	\$473,574.26	1,223,651.95	1,210,290.24	\$486,935.97
Beachside High School	\$383,934.57	1,152,759.18	906,889.71	\$629,804.04
Creekside High	\$984,442.16	1,759,838.61	1,837,616.30	\$906,664.47
Pedro Menendez High	\$401,984.95	573,583.71	567,174.41	\$408,394.25
Ponte Vedra High	\$397,351.57	803,787.47	787,251.01	\$413,888.03
St Augustine High	\$282,027.91	607,417.31	581,732.37	\$307,712.85
Tocoi Creek High School	\$396,416.77	1,583,447.68	1,320,065.26	\$659,799.19
Subtotal - High Schools	\$4,054,601.64	\$9,033,925.50	\$8,417,261.69	\$4,671,265.45
District Designated Accounts	\$360,287.42	392,265.52	277,644.32	\$474,908.62
First Coast Technical College	\$38,036.02	11,001.37	16,627.75	\$32,409.64
Gaines Alternative & Transition Programs	\$24,988.80	3,198.04	6,495.44	\$21,691.40
St. Johns Technical H.S.	\$14,663.56	35,225.24	34,343.76	\$15,545.04
St. Johns Virtual School	\$27,734.95	4,264.28	8,168.56	\$23,830.67
Subtotal - Tech H.S. & Programs	\$465,710.75	\$445,954.45	\$343,279.83	\$568,385.37
Total K-12	\$7,505,037.07	\$20,570,471.29	\$19,116,238.80	\$8,959,269.56