

BUDGET SUMMARY - GENERAL FUND

Revenue Source:	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
Federal	\$260,000.00	\$525,800.00	\$263,043.45	50.03%	62.62%
State	\$239,165,477.00	\$240,850,102.82	\$79,423,864.12	32.98%	35.58%
Local	\$296,768,887.00	\$304,726,643.58	\$5,657,651.26	1.86%	2.15%
Total Revenue	\$536,194,364.00	\$546,102,546.40	\$85,344,558.83	15.63%	19.39%
Other Financing Sources	\$24,609,004.00	\$24,609,004.00	\$5,621,677.53	22.84%	29.39%
Nonspendable Fund Balance	\$6,498,813.00	\$6,498,813.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$3,514,802.00	\$3,514,802.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$13,568,472.00	\$13,568,472.00	\$0.00	0.00%	0.00%
Assigned Balance	\$27,002,181.00	\$27,002,181.00	\$0.00	0.00%	0.00%
Unassigned Balance	\$853,134.00	\$853,134.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$612,240,770.00	\$622,148,952.40	\$90,966,236.36	14.62%	18.05%

Appropriations and Expenditures/Encumbrances by Object:	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
Salaries - General	\$334,224,507.00	\$343,732,867.88	\$296,928,885.44	86.38%	94.06%
Benefits - General	\$122,644,131.00	\$127,803,658.47	\$115,296,100.99	90.21%	98.02%
Purchased Services	\$53,912,014.00	\$61,202,438.38	\$42,113,477.72	68.81%	74.42%
Energy Services	\$10,975,363.00	\$11,107,209.00	\$3,327,712.68	29.96%	27.71%
Materials & Supplies	\$33,604,445.00	\$44,899,264.73	\$7,714,441.87	17.18%	19.30%
Capital Outlay	\$660,856.00	\$7,065,870.11	\$3,100,545.29	43.88%	47.37%
Other Expenses	\$4,782,052.00	\$5,718,938.30	\$2,149,800.46	37.59%	34.07%
Total Appropriations, Expenditures, and Encumbrances	\$560,803,368.00	\$601,530,246.87	\$470,630,964.45	78.24%	84.89%
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	\$51,437,402.00	\$20,618,705.53	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$612,240,770.00	\$622,148,952.40	\$470,630,964.45	75.65%	81.76%

Appropriations and Expenditures/Encumbrances by Function:	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
Instruction	\$348,106,785.00	\$368,524,511.40	\$271,817,449.23	73.76%	82.07%
Instructional Support Services:					
Student Support Services	\$40,013,339.00	\$41,200,340.57	\$40,207,112.95	97.59%	100.74%
Instructional Media Service	\$6,516,406.00	\$6,682,995.05	\$6,328,088.45	94.69%	96.58%
Instruction & Curriculum Dev. Services	\$10,480,906.00	\$10,140,173.72	\$9,802,585.58	96.67%	93.02%
Instructional Staff Training Services	\$1,525,348.00	\$4,042,643.37	\$5,874,055.39	145.30%	136.26%
Instruction Related Technology	\$12,079,569.00	\$12,172,019.21	\$10,961,269.70	90.05%	92.85%
Board	\$991,945.00	\$997,060.26	\$843,860.49	84.63%	61.44%
General Administration	\$1,368,841.00	\$1,370,202.30	\$1,260,839.89	92.02%	86.50%
School Administration	\$28,306,306.00	\$29,755,605.47	\$28,488,170.97	95.74%	110.24%
Facilities Acquisition & Construction	\$10,986,346.00	\$12,984,519.47	\$11,015,571.32	84.84%	90.52%
Fiscal Services	\$2,519,486.00	\$2,531,217.61	\$2,292,756.84	90.58%	82.04%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$12,047,191.00	\$12,193,639.11	\$7,042,584.55	57.76%	111.08%
Student Transportation Services	\$28,000,797.00	\$28,339,250.44	\$24,646,238.23	86.97%	76.40%
Operation of Plant	\$45,156,330.00	\$46,116,186.99	\$35,070,072.65	76.05%	81.10%
Maintenance of Plant	\$11,535,923.00	\$11,816,503.08	\$9,219,446.88	78.02%	84.37%
Administrative Technology Services	\$1,021,398.00	\$1,104,066.94	\$987,715.45	89.46%	61.11%
Community Services	\$146,452.00	\$11,559,311.88	\$4,584,332.56	39.66%	39.23%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$188,813.32	0.00%	0.00%
Total Instruction and Support Services	\$560,803,368.00	\$601,530,246.87	\$470,630,964.45	78.24%	84.89%
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	\$51,437,402.00	\$20,618,705.53	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$612,240,770.00	\$622,148,952.40	\$470,630,964.45	75.65%	81.76%

GENERAL FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2025</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	\$8,443.45	\$251,556.55	3.25%	32.20%
Misc Federal Thru State	\$265,800.00	\$254,600.00	\$11,200.00	95.79%	0.00%
Total Federal (Direct and Indirect)	\$525,800.00	\$263,043.45	\$262,756.55	50.03%	62.62%
<i>State:</i>					
Florida Education Finance Program	\$188,579,416.00	\$62,304,139.00	\$126,275,277.00	33.04%	33.32%
Work Force Development	\$1,004,961.00	\$0.00	\$1,004,961.00	0.00%	0.00%
Adults with Disabilities	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sales Tax Distribution	\$206,750.00	\$0.00	\$206,750.00	0.00%	0.00%
State License Tax	\$75,000.00	\$17,597.66	\$57,402.34	23.46%	23.71%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$50,304,311.00	\$16,768,104.00	\$33,536,207.00	33.33%	33.33%
Voluntary Pre-Kindergarten	\$314,223.68	\$38,747.97	\$275,475.71	12.33%	22.14%
Full Service Schools	\$160,078.00	\$40,019.50	\$120,058.50	25.00%	0.00%
Florida School Recognition Program	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous State	\$205,363.14	\$255,255.99	(\$49,892.85)	124.29%	13.43%
Total State	\$240,850,102.82	\$79,423,864.12	\$161,426,238.70	32.98%	35.58%
<i>Local:</i>					
District School Tax	\$291,171,681.00	\$0.00	\$291,171,681.00	0.00%	0.00%
Tax Redemptions	\$200,000.00	\$198,312.58	\$1,687.42	99.16%	89.58%
Rent	\$486,990.45	\$712,798.84	(\$225,808.39)	146.37%	159.16%
School Age Child Care Fees (Day Care and Camp Fees)	\$6,989,661.88	\$2,150,139.71	\$4,839,522.17	30.76%	27.07%
Miscellaneous Local, including Interest	\$5,378,310.25	\$2,453,449.71	\$2,924,860.54	45.62%	36.99%
Federal Indirect Cost	\$500,000.00	\$142,950.42	\$357,049.58	28.59%	0.00%
Total Local	\$304,726,643.58	\$5,657,651.26	\$299,068,992.32	1.86%	2.15%
Total Revenue	\$546,102,546.40	\$85,344,558.83	\$460,757,987.57	15.63%	19.39%
Other Financing Sources	\$24,609,004.00	\$5,621,677.53	\$18,987,326.47	22.84%	29.39%
Nonspendable Fund Balance	\$6,498,813.00	\$0.00	\$6,498,813.00	0.00%	0.00%
Restricted Fund Balance	\$3,514,802.00	\$0.00	\$3,514,802.00	0.00%	0.00%
Committed Fund Balance	\$13,568,472.00	\$0.00	\$13,568,472.00	0.00%	0.00%
Assigned Fund Balance	\$27,002,181.00	\$0.00	\$27,002,181.00	0.00%	0.00%
Unassigned Fund Balance	\$853,134.00	\$0.00	\$853,134.00	0.00%	0.00%
Fund Balance - July 1, 2025	\$51,437,402.00	\$0.00	\$51,437,402.00	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	\$622,148,952.40	\$90,966,236.36	\$531,182,716.04	14.62%	18.05%

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2025</u>	<u>Encumbrances as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$368,524,511.40	\$90,684,508.80	\$181,132,940.43	\$96,707,062.17	73.76%	82.07%
<i>Instruction Support Services:</i>						
Student Support Services	\$41,200,340.57	\$9,368,274.37	\$30,838,838.58	\$993,227.62	97.59%	100.74%
Instructional Media Services	\$6,682,995.05	\$1,798,645.59	\$4,529,442.86	\$354,906.60	94.69%	96.58%
Instruction & Curriculum Development	\$10,140,173.72	\$3,089,199.19	\$6,713,386.39	\$337,588.14	96.67%	93.02%
Instructional Staff Training Services	\$4,042,643.37	\$1,788,090.45	\$4,085,964.94	(\$1,831,412.02)	145.30%	136.26%
Instruction Related Technology	\$12,172,019.21	\$6,308,862.67	\$4,652,407.03	\$1,210,749.51	90.05%	92.85%
Board	\$997,060.26	\$487,108.53	\$356,751.96	\$153,199.77	84.63%	61.44%
General Administration	\$1,370,202.30	\$456,075.72	\$804,764.17	\$109,362.41	92.02%	86.50%
School Administration	\$29,755,605.47	\$9,264,222.71	\$19,223,948.26	\$1,267,434.50	95.74%	110.24%
Facilities Acquisition & Construction	\$12,984,519.47	\$4,095,958.71	\$6,919,612.61	\$1,968,948.15	84.84%	90.52%
Fiscal Services	\$2,531,217.61	\$813,387.95	\$1,479,368.89	\$238,460.77	90.58%	82.04%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$12,193,639.11	\$3,718,823.82	\$3,323,760.73	\$5,151,054.56	57.76%	111.08%
Student Transportation Services	\$28,339,250.44	\$8,075,911.95	\$16,570,326.28	\$3,693,012.21	86.97%	76.40%
Operation of Plant	\$46,116,186.99	\$16,855,693.44	\$18,214,379.21	\$11,046,114.34	76.05%	81.10%
Maintenance of Plant	\$11,816,503.08	\$3,326,765.08	\$5,892,681.80	\$2,597,056.20	78.02%	84.37%
Administrative Technology Services	\$1,104,066.94	\$517,787.07	\$469,928.38	\$116,351.49	89.46%	61.11%
Community Services	\$11,559,311.88	\$1,322,507.65	\$3,261,824.91	\$6,974,979.32	39.66%	39.23%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$188,813.32	\$0.00	(\$188,813.32)	0.00%	0.00%
Total Instruction and Support Services	\$601,530,246.87	\$162,160,637.02	\$308,470,327.43	\$130,899,282.42	78.24%	84.89%
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	\$6,498,813.00	\$0.00	\$0.00	\$6,498,813.00	0.00%	0.00%
Restricted Fund Balance	\$3,514,802.00	\$0.00	\$0.00	\$3,514,802.00	0.00%	0.00%
Committed Fund Balance	\$10,053,669.94	\$0.00	\$0.00	\$10,053,669.94	0.00%	0.00%
Assigned Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unassigned Fund Balance	\$551,420.59	\$0.00	\$0.00	\$551,420.59	0.00%	0.00%
Fund Balance/Contribution - June 30, 2026	\$20,618,705.53	\$0.00	\$0.00	\$20,618,705.53	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$622,148,952.40	\$162,160,637.02	\$308,470,327.43	\$151,517,987.95	75.65%	81.76%

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 \$229,459.81 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	
				2025-26	2024-25
Federal	\$0.00	\$499,604.00	\$1,331.09	0.27%	0.00%
State	\$5,186,049.00	\$8,441,464.31	\$2,577,271.00	30.53%	35.04%
Local	\$3,580,993.00	\$3,580,993.00	\$1,037,228.77	28.96%	36.36%
Total Revenue	\$8,767,042.00	\$12,522,061.31	\$3,615,830.86	28.88%	35.44%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$91,940.00	\$91,940.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$584,460.00	\$584,460.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Assigned Balance	\$5,290,070.00	\$5,290,070.00	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$14,733,512.00	\$18,488,531.31	\$3,615,830.86	19.56%	25.15%

Appropriations and Expenditures/Encumbrances by Object:	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
Salaries	\$5,067,072.00	\$5,221,728.01	\$4,391,071.88	84.09%	80.83%
Benefits	\$1,606,632.00	\$1,686,764.43	\$1,534,969.93	91.00%	90.60%
Purchased Services	\$1,160,495.00	\$1,313,010.53	\$822,262.98	62.62%	57.59%
Energy Services	\$361,162.00	\$421,072.17	\$135,596.85	32.20%	32.13%
Materials & Supplies	\$322,578.00	\$1,159,242.89	\$278,110.14	23.99%	29.36%
Capital Outlay	\$7,550.00	\$3,103,640.62	\$665,429.44	21.44%	56.59%
Other Expenses	\$241,553.00	\$1,532,394.58	\$433,256.83	28.27%	38.56%
Total Appropriations, Expenditures, and Encumbrances	\$8,767,042.00	\$14,437,853.23	\$8,260,698.05	57.22%	68.16%
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	\$5,966,470.00	\$4,050,678.08	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$14,733,512.00	\$18,488,531.31	\$8,260,698.05	44.68%	51.03%

Appropriations and Expenditures/Encumbrances by Function:	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
Instruction	\$3,614,710.00	\$8,975,552.84	\$3,660,984.80	40.79%	58.89%
Instructional Support Services:					
Student Support Services	\$1,078,937.00	\$1,160,728.00	\$1,149,337.07	99.02%	82.86%
Instruction & Curriculum Dev. Services	\$351,004.00	\$283,981.31	\$332,681.52	117.15%	94.63%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	0.00%	9.09%
Instruction Related Technology	\$67,927.00	\$67,927.00	\$66,202.78	97.46%	97.15%
General Administration	\$0.00	\$13,282.23	\$0.00	0.00%	0.00%
School Administration	\$1,568,866.00	\$1,587,050.76	\$1,480,740.86	93.30%	92.19%
Facilities Acquisition & Construction	\$29,000.00	\$201,643.58	\$188,396.72	93.43%	5.25%
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	\$1,488,452.00	\$1,492,338.92	\$990,723.50	66.39%	65.06%
Maintenance of Plant	\$134,822.00	\$135,886.04	\$138,066.86	101.60%	74.03%
Community Services	\$433,324.00	\$519,462.55	\$253,563.94	48.81%	67.42%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$8,767,042.00	\$14,437,853.23	\$8,260,698.05	57.22%	68.16%
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	\$5,966,470.00	\$4,050,678.08	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$14,733,512.00	\$18,488,531.31	\$8,260,698.05	44.68%	51.03%

FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
Federal Direct Pell	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc Federal Thru State	\$499,604.00	\$1,331.09	\$498,272.91	0.27%	0.00%
Total Federal (Direct and Indirect)	\$499,604.00	\$1,331.09	\$498,272.91	\$0.00	0.00%
<i>State:</i>					
Florida Education Finance Program	\$375,000.00	\$2,370.00	\$372,630.00	0.63%	0.00%
Work Force Development	\$6,103,199.31	\$1,537,016.00	\$4,566,183.31	25.18%	32.59%
Performance Based Incentives	\$200,000.00	\$135,137.00	\$64,863.00	67.57%	21.05%
Voluntary Pre-Kindergarten	\$12,053.00	\$0.00	\$12,053.00	0.00%	11.44%
Miscellaneous State	\$1,751,212.00	\$902,748.00	\$848,464.00	0.00%	11.44%
Total State	\$8,441,464.31	\$2,577,271.00	\$5,864,193.31	30.53%	35.04%
<i>Local:</i>					
Rent	\$45,000.00	\$21,300.00	\$23,700.00	47.33%	41.86%
Interest on Investment	\$50,000.00	\$63,255.16	(\$13,255.16)	126.51%	294.01%
Adult General Education Course	\$15,000.00	\$4,230.00	\$10,770.00	28.20%	45.00%
Postsecondary Vocational	\$1,240,000.00	\$349,547.88	\$890,452.12	28.19%	35.93%
Continuing Workforce Education	\$38,000.00	\$0.00	\$38,000.00	0.00%	0.00%
Capital Improvement Fees	\$60,414.00	\$16,456.62	\$43,957.38	27.24%	35.70%
Postsecondary Lab Fees	\$918,518.00	\$252,355.26	\$666,162.74	27.47%	33.78%
Lifelong Learning Fees	\$3,000.00	\$2,485.00	\$515.00	82.83%	47.00%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$125,616.00	\$33,305.20	\$92,310.80	26.51%	35.57%
Other Student Fees	\$504,338.00	\$143,545.76	\$360,792.24	28.46%	39.60%
Preschool Program Fees	\$170,557.00	\$33,159.43	\$137,397.57	19.44%	22.45%
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	\$410,550.00	\$117,588.46	\$292,961.54	28.64%	33.92%
Prior Year Refunds/Write-Off	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$3,580,993.00	\$1,037,228.77	\$2,543,764.23	28.96%	36.36%
Total Revenue	\$12,522,061.31	\$3,615,830.86	\$8,906,230.45	28.88%	35.44%
Other Financing Sources - Transfers In	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$91,940.00	\$0.00	\$91,940.00	0.00%	0.00%
Restricted	\$584,460.00	\$0.00	\$584,460.00	0.00%	0.00%
Assigned Fund Balance	\$5,290,070.00	\$0.00	\$5,290,070.00	0.00%	0.00%
Fund Balance - July 1, 2025	\$5,966,470.00	\$0.00	\$5,966,470.00	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	\$18,488,531.31	\$3,615,830.86	\$14,872,700.45	19.56%	25.15%

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2025</u>	<u>Encumbrances as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$8,975,552.84	\$1,873,791.17	\$1,787,193.63	\$5,314,568.04	40.79%	58.89%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,160,728.00	\$432,071.89	\$717,265.18	\$11,390.93	99.02%	82.86%
Instruction & Curriculum Development	\$283,981.31	\$109,669.00	\$223,012.52	(\$48,700.21)	117.15%	94.63%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	9.09%
Instruction Related Technology	\$67,927.00	\$21,751.34	\$44,451.44	\$1,724.22	97.46%	97.15%
General Administration	\$13,282.23	\$0.00	\$0.00	\$13,282.23	0.00%	0.00%
School Administration	\$1,587,050.76	\$521,914.01	\$958,826.85	\$106,309.90	93.30%	92.19%
Facilities Acquisition & Construction	\$201,643.58	\$30,789.26	\$157,607.46	\$13,246.86	93.43%	5.25%
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	\$1,492,338.92	\$294,992.82	\$695,730.68	\$501,615.42	66.39%	65.06%
Maintenance of Plant	\$135,886.04	\$49,146.96	\$88,919.90	(\$2,180.82)	101.60%	74.03%
Community Services	\$519,462.55	\$120,727.53	\$132,836.41	\$265,898.61	48.81%	67.42%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$14,437,853.23	\$3,454,853.98	\$4,805,844.07	\$6,177,155.18	57.22%	68.16%
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	\$91,940.00	\$0.00	\$0.00	\$91,940.00	0.00%	0.00%
Restricted Fund Balance	\$584,460.00	\$0.00	\$0.00	\$584,460.00	0.00%	0.00%
Assigned Fund Balance	\$3,374,278.08	\$0.00	\$0.00	\$3,374,278.08	0.00%	0.00%
Fund Balance/Contribution - June 30, 2026	\$4,050,678.08	\$0.00	\$0.00	\$4,050,678.08	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$18,488,531.31	\$3,454,853.98	\$4,805,844.07	\$10,227,833.26	44.68%	51.03%

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>2025-26</u>	<u>2024-25</u>
Federal	\$745,347.00	\$745,347.00	\$0.00	0.00%	0.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,557,000.00	\$5,557,000.00	\$293,254.99	5.28%	5.08%
Total Revenue	\$6,302,347.00	\$6,302,347.00	\$293,254.99	4.65%	4.48%
Transfers In	\$31,668,117.00	\$31,668,117.00	\$634,708.38	2.00%	2.34%
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	\$19,294,554.00	\$19,294,554.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$57,265,018.00	\$57,265,018.00	\$927,963.37	1.62%	1.75%

<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>2025-26</u>	<u>2024-25</u>
Redemption of Principal	\$18,510,000.00	\$18,510,000.00	\$5,420,000.00	29.28%	38.75%
Interest	\$18,495,538.00	\$18,495,538.00	\$530,700.00	2.87%	3.83%
Dues, Fees and Issuance Costs	\$23,750.00	\$23,750.00	\$7,000.00	29.47%	27.43%
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	\$37,029,288.00	\$37,029,288.00	\$5,957,700.00	16.09%	19.07%
Transfer Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$20,235,730.00	\$20,235,730.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$57,265,018.00	\$57,265,018.00	\$5,957,700.00	10.40%	11.71%

DEBT SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
IRS Interest Subsidy	\$745,347.00	\$0.00	\$745,347.00	0.00%	50.00%
Total Federal	\$745,347.00	\$0.00	\$745,347.00	0.00%	50.00%
<i>State:</i>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<i>Local:</i>					
I & S Taxes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$207,254.99	(\$207,254.99)	0.00%	0.00%
School District Local Sales Tax	\$5,557,000.00	\$86,000.00	\$5,471,000.00	1.55%	31.73%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$5,557,000.00	\$293,254.99	\$5,263,745.01	5.28%	35.79%
Total Revenue	\$6,302,347.00	\$293,254.99	\$6,009,092.01	4.65%	37.47%
Transfers in from Capital Projects	\$31,668,117.00	\$634,708.38	\$31,033,408.62	2.00%	2.61%
Proceeds of Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Premium on Sale of Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Premium on Refunding of Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue and Transfers	\$37,970,464.00	\$927,963.37	\$37,042,500.63	2.44%	10.52%
Fund Balance - July 1, 2025	\$19,294,554.00	\$0.00	\$19,294,554.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$57,265,018.00	\$927,963.37	\$56,337,054.63	1.62%	6.52%

DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2025</u>	<u>Encumbrances as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Redemption of Principal	\$18,510,000.00	\$5,420,000.00	\$0.00	\$13,090,000.00	29.28%	38.75%
Interest	\$18,495,538.00	\$530,700.00	\$0.00	\$17,964,838.00	2.87%	3.83%
Dues, Fees and Issuance Costs	\$23,750.00	\$7,000.00	\$0.00	\$16,750.00	29.47%	27.43%
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	\$37,029,288.00	\$5,957,700.00	\$0.00	\$31,071,588.00	16.09%	19.07%
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - June 30, 2026	\$20,235,730.00	\$0.00	\$0.00	\$20,235,730.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$57,265,018.00	\$5,957,700.00	\$0.00	\$51,307,318.00	10.40%	11.71%

BUDGET SUMMARY - CAPITAL PROJECTS

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
<u>Revenue Source:</u>					
CO&DS Distributed to Districts	\$1,802,477.00	\$1,802,477.00	\$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	\$1,084,368.97	\$51,619.00	4.76%	10.34%
District Local Capital Improvement Tax	\$91,659,501.00	\$91,659,501.00	\$76,152.14	0.08%	0.08%
District Local Sales Tax	\$26,505,681.00	\$26,505,681.00	\$5,465,647.13	20.62%	27.12%
Impact Fees & Gas Tax Refunds	\$15,000,000.00	\$15,000,000.00	\$4,501,773.18	30.01%	26.77%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$1,854,936.74	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$6,047,108.98	4031.41%	5388.69%
Total Revenue	\$135,117,659.00	\$136,202,027.97	\$17,997,237.17	13.21%	16.43%
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	\$527,173,286.45	\$526,088,917.50	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$662,290,945.45	\$662,290,945.47	\$17,997,237.17	2.72%	2.96%

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
<u>Appropriations and Expenditures/Encumbrances by Object:</u>					
Library Books	\$326,323.26	\$326,323.26	\$208,890.84	64.01%	80.40%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$456,395,503.37	\$445,639,277.38	\$70,131,200.01	15.74%	43.01%
Furniture, Fixtures, and Equipment	\$15,779,664.90	\$16,534,616.90	\$6,235,853.97	37.71%	46.59%
Motor Vehicles/Buses	\$13,939,008.32	\$14,074,008.32	\$6,429,480.00	45.68%	64.32%
Land	\$161,617.90	\$161,617.90	\$0.00	0.00%	9.52%
Improvements Other Than Buildings	\$26,002,012.22	\$25,174,645.08	\$8,451,450.36	33.57%	32.12%
Remodeling and Renovations	\$95,513,597.67	\$105,353,570.82	\$30,625,696.68	29.07%	20.98%
Computer Software	\$764,072.81	\$1,079,072.81	\$53,730.40	4.98%	9.81%
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	\$538,668.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$608,881,800.45	\$608,881,800.47	\$122,136,302.26	20.06%	40.02%
Transfers Out	\$53,409,145.00	\$53,409,145.00	\$6,098,199.30	11.42%	15.13%
Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$662,290,945.45	\$662,290,945.47	\$128,234,501.56	19.36%	38.46%

CAPITAL PROJECTS FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
CO&DS Distributed to District	\$1,802,477.00	\$0.00	\$1,802,477.00	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	\$1,084,368.97	\$51,619.00	\$1,032,749.97	4.76%	10.34%
District Local Capital Improvement Tax	\$91,659,501.00	\$76,152.14	\$91,583,348.86	0.08%	0.08%
District Local Sales Tax	\$26,505,681.00	\$5,465,647.13	\$21,040,033.87	20.62%	27.12%
Impact Fees	\$15,000,000.00	\$4,501,773.18	\$10,498,226.82	30.01%	26.77%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$1,854,936.74	(\$1,854,936.74)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$6,047,108.98	(\$5,897,108.98)	4031.41%	5388.69%
Total Revenue	\$136,202,027.97	\$17,997,237.17	\$118,204,790.80	13.21%	16.43%
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	\$136,202,027.97	\$17,997,237.17	\$118,204,790.80	13.21%	16.43%
Fund Balance - July 1, 2025	\$526,088,917.50	\$0.00	\$526,088,917.50	0.00%	0.00%
Total Revenue, Other Financing Sources and Fund Balance	\$662,290,945.47	\$17,997,237.17	\$644,293,708.30	2.72%	2.96%

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2025</u>	<u>Encumbrances as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$326,323.26	\$200,740.81	\$8,150.03	\$117,432.42	64.01%	80.40%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$445,639,277.38	\$24,826,239.29	\$45,304,960.72	\$375,508,077.37	15.74%	43.01%
Furniture, Fixtures, and Equipment	\$16,534,616.90	\$3,139,412.49	\$3,096,441.48	\$10,298,762.93	37.71%	46.59%
Motor Vehicles/Buses	\$14,074,008.32	\$2,843,153.00	\$3,586,327.00	\$7,644,528.32	45.68%	64.32%
Land	\$161,617.90	\$0.00	\$0.00	\$161,617.90	0.00%	9.52%
Improvements Other Than Buildings	\$25,174,645.08	\$3,950,473.26	\$4,500,977.10	\$16,723,194.72	33.57%	32.12%
Remodeling and Renovations	\$105,353,570.82	\$11,962,199.79	\$18,663,496.89	\$74,727,874.14	29.07%	20.98%
Computer Software	\$1,079,072.81	\$53,470.40	\$260.00	\$1,025,342.41	4.98%	9.81%
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	\$538,668.00	\$0.00	\$0.00	\$538,668.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$608,881,800.47	\$46,975,689.04	\$75,160,613.22	\$486,745,498.21	20.06%	40.02%
Transfer to General Fund	\$21,741,028.00	\$5,463,490.92	\$0.00	\$16,277,537.08	25.13%	33.06%
Transfers to Debt Service	\$31,668,117.00	\$634,708.38	\$0.00	\$31,033,408.62	2.00%	2.34%
Fund Balance - June 30, 2026	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$662,290,945.47	\$53,073,888.34	\$75,160,613.22	\$534,056,443.91	19.36%	38.46%

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>2025-26</u>	<u>2024-25</u>
Federal	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Federal Through State	\$6,973,000.00	\$6,973,000.00	\$1,318,050.05	18.90%	17.74%
State	\$99,000.00	\$99,000.00	\$0.00	0.00%	67.45%
Local	\$14,660,000.00	\$14,660,000.00	\$5,631,366.63	38.41%	34.56%
Total Revenue	\$21,732,000.00	\$21,732,000.00	\$6,949,416.68	31.98%	29.40%
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	\$12,921,283.00	\$12,921,283.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$34,653,283.00	\$34,653,283.00	\$6,949,416.68	20.05%	18.03%

<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>2025-26</u>	<u>2024-25</u>
Salaries	\$6,797,628.00	\$6,797,628.00	\$6,640,612.86	97.69%	101.58%
Employee Benefits	\$3,517,209.00	\$3,517,209.00	\$3,536,760.11	100.56%	101.62%
Purchased Services	\$197,250.00	\$220,350.00	\$230,459.57	104.59%	87.94%
Energy Services	\$123,000.00	\$183,000.00	\$79,497.53	43.44%	104.74%
Materials & Supplies	\$9,727,000.00	\$10,130,150.91	\$8,285,768.23	81.79%	73.50%
Capital Outlay	\$587,835.00	\$887,835.00	\$992,628.28	111.80%	53.96%
Other Expenses	\$20,000.00	\$20,000.00	\$10,302.98	51.51%	57.93%
Total Appropriations, Expenditures, and Encumbrances	\$20,969,922.00	\$21,756,172.91	\$19,776,029.56	90.90%	84.83%
Transfers	\$2,867,976.00	\$2,867,976.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$750,635.00	\$750,635.00	\$0.00	0.00%	0.00%
Fund Balance	\$10,064,750.00	\$9,278,499.09	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$34,653,283.00	\$34,653,283.00	\$19,776,029.56	57.07%	52.47%

FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2025</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	\$6,000,000.00	\$1,269,026.98	\$4,730,973.02	21.15%	19.80%
After School Snack Reimbursement	\$0.00	\$0.00	\$0.00	0.00%	0.00%
U.S.D.A. Donated Food	\$850,000.00	\$0.00	\$850,000.00	0.00%	0.00%
Summer Food Service Program	\$123,000.00	\$49,023.07	\$73,976.93	39.86%	0.00%
Total Federal through State	\$6,973,000.00	\$1,318,050.05	\$5,654,949.95	18.90%	17.74%
<i>State:</i>					
School Breakfast Supplement	\$63,000.00	\$0.00	\$63,000.00	0.00%	67.68%
School Lunch Supplement	\$36,000.00	\$0.00	\$36,000.00	0.00%	67.32%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$99,000.00	\$0.00	\$99,000.00	0.00%	67.45%
<i>Local:</i>					
Food Service Sales	\$14,500,000.00	\$5,332,393.87	\$9,167,606.13	36.78%	32.62%
Misc Local, including Interest	\$160,000.00	\$298,972.76	(\$138,972.76)	186.86%	176.01%
Total Local	\$14,660,000.00	\$5,631,366.63	\$9,028,633.37	38.41%	34.56%
Total Revenue	\$21,732,000.00	\$6,949,416.68	\$14,782,583.32	31.98%	29.40%
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, 2025	\$12,921,283.00	\$0.00	\$12,921,283.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$34,653,283.00	\$6,949,416.68	\$27,703,866.32	20.05%	18.03%

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2025</u>	<u>Encumbrances as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$6,797,628.00	\$1,761,840.56	\$4,878,772.30	\$157,015.14	97.69%	101.58%
Employee Benefits	\$3,517,209.00	\$950,628.13	\$2,586,131.98	(\$19,551.11)	100.56%	101.62%
Purchased Services	\$220,350.00	\$97,771.62	\$132,687.95	(\$10,109.57)	104.59%	87.94%
Energy Services	\$183,000.00	\$26,485.05	\$53,012.48	\$103,502.47	43.44%	104.74%
Materials & Supplies	\$10,130,150.91	\$2,761,907.69	\$5,523,860.54	\$1,844,382.68	81.79%	73.50%
Capital Outlay	\$887,835.00	\$624,681.57	\$367,946.71	(\$104,793.28)	111.80%	53.96%
Other Expenses	\$20,000.00	\$10,302.98	\$0.00	\$9,697.02	51.51%	57.93%
Total Appropriations, Expenditures, and Encumbrances	\$21,756,172.91	\$6,233,617.60	\$13,542,411.96	\$1,980,143.35	90.90%	84.83%
Transfers Out	\$2,867,976.00	\$0.00	\$0.00	\$2,867,976.00	0.00%	0.00%
Reserve for Inventory	\$750,635.00	\$0.00	\$0.00	\$750,635.00	0.00%	0.00%
Fund Balance - June 30, 2026	\$9,278,499.09	\$0.00	\$0.00	\$9,278,499.09	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$34,653,283.00	\$6,233,617.60	\$13,542,411.96	\$14,877,253.44	57.07%	52.47%

BUDGET SUMMARY - FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Original Budgeted</u>	<u>Budgeted</u>	<u>Revenues</u>	<u>Percent of Budgeted Revenue</u>	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>2025-26</u>	<u>2024-25</u>
Federal Direct	\$1,333,417.00	\$1,419,882.81	\$760,456.53	53.56%	54.77%
Federal Through State	\$14,642,774.00	\$25,051,338.65	\$3,956,271.89	15.79%	33.46%
Total Revenue	\$15,976,191.00	\$26,471,221.46	\$4,716,728.42	17.82%	34.84%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	<u>Original Budgeted</u>	<u>Budgeted</u>	<u>Expenditures &</u>	<u>Percent of Budgeted Expense</u>	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>2025-26</u>	<u>2024-25</u>
Instruction	\$10,224,129.00	\$11,447,885.28	\$8,785,618.14	76.74%	91.02%
<i>Instructional Support Services:</i>					
Student Support Services	\$3,774,595.00	\$3,999,980.98	\$3,313,108.19	82.83%	86.71%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$848,305.00	\$945,517.15	\$765,743.75	80.99%	102.44%
Instructional Staff Training	\$167,406.00	\$1,334,425.63	\$685,988.50	51.41%	82.86%
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	\$659,388.00	\$751,149.18	\$142,950.42	19.03%	27.58%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	96.57%
Facilities Acquisition & Construction	\$3,000.00	\$7,620,023.15	\$7,620,022.55	100.00%	0.00%
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	\$4,461.00	\$7,461.00	\$571.90	7.67%	98.91%
Student Transportation Services	\$60,500.00	\$66,765.40	\$13,677.18	20.49%	35.47%
Operation of Plant	\$1,200.00	\$0.00	\$0.00	0.00%	103.09%
Maintenance of Plant	\$155,919.00	\$155,919.00	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$77,288.00	\$142,094.69	\$568,310.23	399.95%	406.89%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$15,976,191.00	\$26,471,221.46	\$21,895,990.86	82.72%	89.72%

FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,362,527.37	\$325,059.54	\$1,037,467.83	23.86%	25.98%
Pell Grants	\$0.00	\$412,111.00	(\$412,111.00)	0.00%	0.00%
Other Federal Direct	\$57,355.44	\$23,285.99	\$34,069.45	40.60%	52.01%
Total Federal Direct	\$1,419,882.81	\$760,456.53	\$659,426.28	53.56%	54.77%
<i>Federal Through State:</i>					
Vocational Education Acts	\$618,145.16	\$104,172.03	\$513,973.13	16.85%	16.97%
Workforce Innovation & Opportunity Act	\$300,000.00	\$81,396.55	\$218,603.45	27.13%	30.02%
Individuals With Disabilities Education Act	\$9,774,273.58	\$2,186,244.02	\$7,588,029.56	22.37%	27.43%
Elementary and Secondary Ed Act, Title 1	\$4,560,938.85	\$1,035,756.40	\$3,525,182.45	22.71%	34.64%
Language Instruction - Title III	\$288,172.82	\$92,603.99	\$195,568.83	32.13%	12.64%
Safe & Drug-Free Schools - Title IV	\$324,511.26	\$68,013.02	\$256,498.24	20.96%	28.97%
Adult General Education	\$404,504.96	\$94,666.77	\$309,838.19	23.40%	20.14%
Teacher and Principal Training - Title II	\$1,166,684.02	\$293,419.11	\$873,264.91	25.15%	23.57%
Education Stabilization Funds - K-12	\$0.00	\$0.00	\$0.00	0.00%	95.22%
Education Stabilization Funds - Workforce	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Education Stabilization Funds - VPK	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Other Federal Through Local	\$7,614,108.00	\$0.00	\$7,614,108.00	0.00%	8.92%
Other Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	33.46%
Total Federal Through State	\$25,051,338.65	\$3,956,271.89	\$21,095,066.76	15.79%	33.46%
Total Revenue	\$26,471,221.46	\$4,716,728.42	\$21,754,493.04	17.82%	34.84%

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2025</u>	<u>Encumbrances as of 10/31/2025</u>	<u>Balance</u>	<u>Percent Expended & Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$11,447,885.28	\$2,576,015.46	\$6,209,602.68	\$2,662,267.14	76.74%	91.02%
<i>Instructional Support Services:</i>						
Student Support Services	\$3,999,980.98	\$861,946.17	\$2,451,162.02	\$686,872.79	82.83%	86.71%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$945,517.15	\$248,800.42	\$516,943.33	\$179,773.40	80.99%	102.44%
Instructional Staff Training	\$1,334,425.63	\$402,331.08	\$283,657.42	\$648,437.13	51.41%	82.86%
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	\$751,149.18	\$142,950.42	\$0.00	\$608,198.76	19.03%	27.58%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	96.57%
Facilities Acquisition & Construction	\$7,620,023.15	\$5,108.15	\$7,614,914.40	\$0.60	100.00%	0.00%
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	\$7,461.00	\$571.90	\$0.00	\$6,889.10	7.67%	98.91%
Student Transportation Services	\$66,765.40	\$13,677.18	\$0.00	\$53,088.22	20.49%	35.47%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	103.09%
Maintenance of Plant	\$155,919.00	\$0.00	\$0.00	\$155,919.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$142,094.69	\$465,327.64	\$102,982.59	(\$426,215.54)	399.95%	406.89%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$26,471,221.46	\$4,716,728.42	\$17,179,262.44	\$4,575,230.60	82.72%	89.72%

ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
For the Period Ending 11/30/2025

INTERNAL ACCOUNTS

Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance
Crookshank	\$18,734.31	77,216.23	60,726.24	\$35,224.30
Cunningham Creek	\$58,029.68	159,442.71	126,502.16	\$90,970.23
Durbin Creek	\$99,319.75	228,386.82	164,893.39	\$162,813.18
Hartley	\$87,028.70	98,597.11	71,528.77	\$114,097.04
Hickory Creek	\$59,549.35	176,376.46	161,545.31	\$74,380.50
Julington Creek	\$121,471.19	249,476.31	275,818.62	\$95,128.88
Ketterlinus	\$59,178.99	95,768.44	72,694.71	\$82,252.72
Ocean Palms	\$11,698.41	121,553.94	88,161.29	\$45,091.06
Osceola	\$29,668.86	66,200.92	37,455.36	\$58,414.42
Otis A. Mason	\$74,782.83	131,812.82	89,803.03	\$116,792.62
Palencia Elementary	\$88,307.02	66,644.17	53,631.25	\$101,319.94
Picolata Crossing Elementary	\$41,582.92	46,506.55	28,992.91	\$59,096.56
PVPV / Rawlings	\$69,075.14	244,853.08	198,849.41	\$115,078.81
R. B. Hunt	\$140,496.20	99,196.20	80,264.33	\$159,428.07
South Woods	\$44,814.40	55,956.65	6,636.08	\$94,134.97
Timberlin Creek	\$275,595.79	197,498.46	152,876.23	\$320,218.02
Wards Creek	\$61,556.72	153,360.80	102,651.50	\$112,266.02
Webster Elementary	\$30,227.60	18,152.17	11,175.69	\$37,204.08
Subtotal - Elementary Schools	\$1,371,117.86	\$2,286,999.84	\$1,784,206.28	\$1,873,911.42
Freedom Crossing Academy	\$122,094.51	200,347.02	126,192.33	\$196,249.20
Hallowes Cove Academy	\$0.00	27,243.26	9,171.04	\$18,072.22
Liberty Pines Academy	\$155,577.00	243,624.24	181,885.27	\$217,315.97
Lakeside Academy	\$37,386.52	244,988.45	179,196.64	\$103,178.33
Mill Creek Academy	\$180,908.84	172,266.56	114,723.05	\$238,452.35
Palm Valley Academy	\$79,463.49	218,344.18	149,337.68	\$148,469.99
Patriot Oaks Academy	\$103,578.46	233,924.24	171,477.12	\$166,025.58
Pine Island Academy	\$70,048.10	56,015.07	41,225.35	\$84,837.82
Trout Creek Academy	\$40,318.03	31,701.23	20,962.05	\$51,057.21
Valley Ridge Academy	\$191,079.90	153,692.59	127,399.97	\$217,372.52
Subtotal - K-8 Schools	\$980,454.85	\$1,582,146.84	\$1,121,570.50	\$1,441,031.19
Fruit Cove Middle	\$110,021.27	69,417.72	37,824.43	\$141,614.56
Alice B. Landrum Middle	\$108,681.42	74,000.20	57,597.32	\$125,084.30
Pacetti Bay Middle	\$149,407.31	77,182.94	69,562.36	\$157,027.89
Gamble Rogers Middle	\$97,083.49	23,631.81	32,688.23	\$88,027.07
R.J. Murray Middle	\$32,107.94	19,077.93	16,538.49	\$34,647.38
Sebastian Middle	\$47,100.67	19,545.58	12,853.30	\$53,792.95
Switzerland Point Middle	\$120,299.02	44,728.78	49,845.44	\$115,182.36
Subtotal - Middle Schools	\$664,701.12	\$327,584.96	\$276,909.57	\$715,376.51
Allen D. Nease High	\$755,031.87	609,262.52	300,664.06	\$1,063,630.33
Bartram Trail High	\$399,926.39	479,421.63	381,093.58	\$498,254.44
Beachside High School	\$613,117.83	521,812.06	364,601.86	\$770,328.03
Creekside High	\$874,115.10	547,145.92	481,388.21	\$939,872.81
Pedro Menendez High	\$461,297.33	402,438.35	298,321.21	\$565,414.47
Ponte Vedra High	\$364,105.09	396,068.33	142,420.16	\$617,753.26
St Augustine High	\$291,512.36	295,482.99	174,929.10	\$412,066.25
Tocoi Creek High School	\$440,751.15	554,824.92	330,074.68	\$665,501.39
Subtotal - High Schools	\$4,199,857.12	\$3,806,456.72	\$2,473,492.86	\$5,532,820.98
District Designated Accounts	\$481,768.21	77,427.55	118,817.88	\$440,377.88
First Coast Technical College	\$31,224.00	9,603.66	9,672.84	\$31,154.82
Gaines Alternative & Transition Programs	\$21,006.20	1,595.76	1,226.03	\$21,375.93
St. Johns Technical H.S.	\$12,585.19	7,376.83	2,501.74	\$17,460.28
St. Johns Virtual School	\$24,039.36	1,132.17	2,575.62	\$22,595.91
Subtotal - Tech H.S. & Programs	\$570,622.96	\$97,135.97	\$134,794.11	\$532,964.82
Total K-12	\$7,786,753.91	\$8,100,324.33	\$5,790,973.32	\$10,096,104.92