

**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	\$596,100.00	\$324,436.45	54.43%	68.66%
State	\$239,165,477.00	\$240,861,012.75	\$104,324,182.00	43.31%	43.82%
Local	\$296,768,887.00	\$305,602,597.55	\$39,297,274.39	12.86%	13.85%
Total Revenue	\$536,194,364.00	\$547,059,710.30	\$143,945,892.84	26.31%	29.31%
Other Financing Sources	\$24,609,004.00	\$24,609,004.00	\$7,909,597.60	32.14%	29.40%
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	\$623,106,116.30	\$151,855,490.44	24.37%	26.71%

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	\$342,967,078.25	\$302,870,767.93	88.31%	96.06%
Benefits - General	\$122,644,131.00	\$129,956,845.95	\$117,109,526.73	90.11%	99.04%
Purchased Services	\$53,912,014.00	\$61,797,247.25	\$44,149,072.52	71.44%	77.91%
Energy Services	\$10,975,363.00	\$11,116,701.60	\$4,158,718.70	37.41%	32.71%
Materials & Supplies	\$33,604,445.00	\$43,115,217.62	\$8,356,872.18	19.38%	21.63%
Capital Outlay	\$660,856.00	\$7,618,982.43	\$3,325,809.92	43.65%	50.23%
Other Expenses	\$4,782,052.00	\$5,915,337.67	\$3,317,979.23	56.09%	58.50%
Total Appropriations, Expenditures, and Encumbrances	\$560,803,368.00	\$602,487,410.77	\$483,288,747.21	80.22%	87.19%
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	\$623,106,116.30	\$483,288,747.21	77.56%	83.99%

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	\$364,157,784.33	\$279,619,138.64	76.79%	84.64%
Instructional Support Services:					
Student Support Services	\$40,013,339.00	\$42,007,862.56	\$40,496,283.27	96.40%	100.87%
Instructional Media Service	\$6,516,406.00	\$6,699,103.80	\$6,437,641.72	96.10%	98.31%
Instruction & Curriculum Dev. Services	\$10,480,906.00	\$9,991,976.20	\$9,783,208.78	97.91%	95.43%
Instructional Staff Training Services	\$1,525,348.00	\$7,664,800.66	\$5,926,544.03	77.32%	135.74%
Instruction Related Technology	\$12,079,569.00	\$12,103,996.71	\$11,166,031.15	92.25%	99.33%
Board	\$991,945.00	\$997,060.26	\$857,814.23	86.03%	63.24%
General Administration	\$1,368,841.00	\$1,370,202.30	\$1,253,675.98	91.50%	87.68%
School Administration	\$28,306,306.00	\$30,828,924.04	\$28,694,367.99	93.08%	111.72%
Facilities Acquisition & Construction	\$10,986,346.00	\$13,175,913.37	\$11,541,698.57	87.60%	90.93%
Fiscal Services	\$2,519,486.00	\$2,531,217.61	\$2,374,819.45	93.82%	85.22%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$12,047,191.00	\$12,194,407.81	\$7,657,348.94	62.79%	112.93%
Student Transportation Services	\$28,000,797.00	\$28,340,277.22	\$25,848,075.80	91.21%	78.28%
Operation of Plant	\$45,156,330.00	\$46,477,803.37	\$36,367,141.96	78.25%	83.62%
Maintenance of Plant	\$11,535,923.00	\$11,822,975.41	\$9,423,619.09	79.71%	86.06%
Administrative Technology Services	\$1,021,398.00	\$1,104,507.94	\$988,537.70	89.50%	67.21%
Community Services	\$146,452.00	\$11,018,597.18	\$4,618,161.13	41.91%	40.40%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$234,640.78	0.00%	0.00%
Total Instruction and Support Services	\$560,803,368.00	\$602,487,410.77	\$483,288,747.21	80.22%	87.19%
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	\$623,106,116.30	\$483,288,747.21	77.56%	83.99%

GENERAL FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 11/30/2025</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	\$31,736.45	\$228,263.55	12.21%	38.12%
Misc Federal Thru State	\$336,100.00	\$292,700.00	\$43,400.00	87.09%	434.59%
Total Federal (Direct and Indirect)	\$596,100.00	\$324,436.45	\$271,663.55	54.43%	68.66%
<i>State:</i>					
Florida Education Finance Program	\$188,579,416.00	\$78,771,502.00	\$109,807,914.00	41.77%	41.69%
Work Force Development	\$1,004,961.00	\$108,519.75	\$896,441.25	10.80%	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	\$29,335.09	\$45,664.91	39.11%	42.94%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$50,304,311.00	\$20,960,130.00	\$29,344,181.00	41.67%	41.67%
Voluntary Pre-Kindergarten	\$270,155.61	\$145,853.53	\$124,302.08	53.99%	16.72%
Full Service Schools	\$160,078.00	\$84,921.64	\$75,156.36	53.05%	25.00%
Florida School Recognition Program	\$0.00	\$3,956,107.00	(\$3,956,107.00)	0.00%	0.00%
Miscellaneous State	\$260,341.14	\$267,812.99	(\$7,471.85)	102.87%	18.54%
Total State	\$240,861,012.75	\$104,324,182.00	\$136,536,830.75	43.31%	43.82%
<i>Local:</i>					
District School Tax	\$291,171,681.00	\$32,112,722.31	\$259,058,958.69	11.03%	11.77%
Tax Redemptions	\$200,000.00	\$198,312.58	\$1,687.42	99.16%	89.58%
Rent	\$712,798.84	\$860,837.02	(\$148,038.18)	120.77%	123.97%
School Age Child Care Fees (Day Care and Camp Fees)	\$7,135,404.19	\$2,903,059.35	\$4,232,344.84	40.69%	39.40%
Miscellaneous Local, including Interest	\$5,882,713.52	\$3,049,016.00	\$2,833,697.52	51.83%	41.25%
Federal Indirect Cost	\$500,000.00	\$173,327.13	\$326,672.87	34.67%	0.00%
Total Local	\$305,602,597.55	\$39,297,274.39	\$266,305,323.16	12.86%	13.85%
<b>Total Revenue</b>	<b>\$547,059,710.30</b>	<b>\$143,945,892.84</b>	<b>\$403,113,817.46</b>	<b>26.31%</b>	<b>29.31%</b>
Other Financing Sources	\$24,609,004.00	\$7,909,597.60	\$16,699,406.40	32.14%	29.40%
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$623,106,116.30</b>	<b>\$151,855,490.44</b>	<b>\$471,250,625.86</b>	<b>24.37%</b>	<b>26.71%</b>

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 11/30/2025</u>	<u>Encumbrances as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$364,157,784.33	\$119,486,359.68	\$160,132,778.96	\$84,538,645.69	76.79%	84.64%
<i>Instruction Support Services:</i>						
Student Support Services	\$42,007,862.56	\$12,346,225.89	\$28,150,057.38	\$1,511,579.29	96.40%	100.87%
Instructional Media Services	\$6,699,103.80	\$2,417,661.77	\$4,019,979.95	\$261,462.08	96.10%	98.31%
Instruction & Curriculum Development	\$9,991,976.20	\$3,933,790.96	\$5,849,417.82	\$208,767.42	97.91%	95.43%
Instructional Staff Training Services	\$7,664,800.66	\$2,308,937.62	\$3,617,606.41	\$1,738,256.63	77.32%	135.74%
Instruction Related Technology	\$12,103,996.71	\$7,118,578.20	\$4,047,452.95	\$937,965.56	92.25%	99.33%
Board	\$997,060.26	\$538,496.85	\$319,317.38	\$139,246.03	86.03%	63.24%
General Administration	\$1,370,202.30	\$559,499.38	\$694,176.60	\$116,526.32	91.50%	87.68%
School Administration	\$30,828,924.04	\$11,795,844.11	\$16,898,523.88	\$2,134,556.05	93.08%	111.72%
Facilities Acquisition & Construction	\$13,175,913.37	\$5,079,316.12	\$6,462,380.45	\$1,634,216.80	87.60%	90.93%
Fiscal Services	\$2,531,217.61	\$1,079,790.22	\$1,295,029.23	\$156,398.16	93.82%	85.22%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$12,194,407.81	\$4,754,805.28	\$2,902,543.66	\$4,537,058.87	62.79%	112.93%
Student Transportation Services	\$28,340,277.22	\$10,987,863.44	\$14,860,212.36	\$2,492,201.42	91.21%	78.28%
Operation of Plant	\$46,477,803.37	\$21,545,424.41	\$14,821,717.55	\$10,110,661.41	78.25%	83.62%
Maintenance of Plant	\$11,822,975.41	\$4,159,906.40	\$5,263,712.69	\$2,399,356.32	79.71%	86.06%
Administrative Technology Services	\$1,104,507.94	\$684,614.40	\$303,923.30	\$115,970.24	89.50%	67.21%
Community Services	\$11,018,597.18	\$1,820,280.52	\$2,797,880.61	\$6,400,436.05	41.91%	40.40%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$234,640.78	\$0.00	(\$234,640.78)	0.00%	0.00%
Total Instruction and Support Services	\$602,487,410.77	\$210,852,036.03	\$272,436,711.18	\$119,198,663.56	80.22%	87.19%
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$623,106,116.30</b>	<b>\$210,852,036.03</b>	<b>\$272,436,711.18</b>	<b>\$139,817,369.09</b>	<b>77.56%</b>	<b>83.99%</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 \$433,106.09 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	\$8,749,156.31	\$3,179,017.31	36.34%	36.48%
Local	\$3,580,993.00	\$3,580,993.00	\$1,186,448.18	33.13%	40.60%
Total Revenue	\$8,767,042.00	\$12,829,753.31	\$4,366,796.58	34.04%	37.61%
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	\$18,796,223.31	\$4,366,796.58	23.23%	27.48%

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	\$4,517,286.07	86.51%	85.85%
Benefits	\$1,606,632.00	\$1,686,764.43	\$1,544,735.32	91.58%	94.24%
Purchased Services	\$1,160,495.00	\$1,322,580.60	\$866,007.17	65.48%	59.04%
Energy Services	\$361,162.00	\$421,072.17	\$161,038.83	38.24%	42.15%
Materials & Supplies	\$322,578.00	\$1,206,992.02	\$322,612.42	26.73%	31.86%
Capital Outlay	\$7,550.00	\$3,373,731.24	\$719,878.47	21.34%	30.26%
Other Expenses	\$241,553.00	\$1,512,676.76	\$440,397.08	29.11%	38.63%
Total Appropriations, Expenditures, and Encumbrances	\$8,767,042.00	\$14,745,545.23	\$8,571,955.36	58.13%	65.98%
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	\$18,796,223.31	\$8,571,955.36	45.60%	50.60%

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	\$9,278,663.46	\$3,894,414.89	41.97%	53.55%
Instructional Support Services:					
Student Support Services	\$1,078,937.00	\$1,160,728.00	\$1,154,397.05	99.45%	84.23%
Instruction & Curriculum Dev. Services	\$351,004.00	\$283,981.31	\$332,953.96	117.25%	95.66%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	0.00%	16.16%
Instruction Related Technology	\$67,927.00	\$67,927.00	\$66,260.76	97.55%	98.99%
General Administration	\$0.00	\$13,282.23	\$0.00	0.00%	0.00%
School Administration	\$1,568,866.00	\$1,587,050.76	\$1,496,822.06	94.31%	106.80%
Facilities Acquisition & Construction	\$29,000.00	\$248,714.96	\$190,192.64	76.47%	2.32%
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	\$1,035,722.98	69.40%	67.63%
Maintenance of Plant	\$134,822.00	\$135,886.04	\$146,829.06	108.05%	74.92%
Community Services	\$433,324.00	\$476,972.55	\$254,361.96	53.33%	67.57%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$8,767,042.00	\$14,745,545.23	\$8,571,955.36	58.13%	65.98%
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	\$18,796,223.31	\$8,571,955.36	45.60%	50.60%

FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 11/30/2025</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	\$2,090,920.31	\$4,012,279.00	34.26%	33.79%
Performance Based Incentives	\$200,000.00	\$135,137.00	\$64,863.00	67.57%	77.92%
Voluntary Pre-Kindergarten	\$12,053.00	\$0.00	\$12,053.00	0.00%	19.55%
Miscellaneous State	\$2,058,904.00	\$950,590.00	\$1,108,314.00	0.00%	19.55%
Total State	\$8,749,156.31	\$3,179,017.31	\$5,570,139.00	36.34%	36.48%
<i>Local:</i>					
Rent	\$45,000.00	\$21,480.00	\$23,520.00	47.73%	58.90%
Interest on Investment	\$50,000.00	\$77,986.39	(\$27,986.39)	155.97%	363.13%
Adult General Education Course	\$15,000.00	\$4,860.00	\$10,140.00	32.40%	52.25%
Postsecondary Vocational	\$1,240,000.00	\$392,784.48	\$847,215.52	31.68%	38.47%
Continuing Workforce Education	\$38,000.00	\$0.00	\$38,000.00	0.00%	0.00%
Capital Improvement Fees	\$60,414.00	\$18,468.06	\$41,945.94	30.57%	38.43%
Postsecondary Lab Fees	\$918,518.00	\$282,630.70	\$635,887.30	30.77%	36.17%
Lifelong Learning Fees	\$3,000.00	\$2,610.00	\$390.00	87.00%	63.17%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$125,616.00	\$37,482.64	\$88,133.36	29.84%	38.30%
Other Student Fees	\$504,338.00	\$167,842.82	\$336,495.18	33.28%	43.96%
Preschool Program Fees	\$170,557.00	\$43,249.47	\$127,307.53	25.36%	29.18%
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	\$137,053.62	\$273,496.38	33.38%	40.62%
Prior Year Refunds/Write-Off	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$3,580,993.00	\$1,186,448.18	\$2,394,544.82	33.13%	40.60%
Total Revenue	\$12,829,753.31	\$4,366,796.58	\$8,462,956.73	34.04%	37.61%
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	\$18,796,223.31	\$4,366,796.58	\$14,429,426.73	23.23%	27.48%

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 11/30/2025</u>	<u>Encumbrances as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,278,663.46	\$2,271,171.66	\$1,623,243.23	\$5,384,248.57	41.97%	53.55%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,160,728.00	\$525,395.82	\$629,001.23	\$6,330.95	99.45%	84.23%
Instruction & Curriculum Development	\$283,981.31	\$138,352.78	\$194,601.18	(\$48,972.65)	117.25%	95.66%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	16.16%
Instruction Related Technology	\$67,927.00	\$27,457.74	\$38,803.02	\$1,666.24	97.55%	98.99%
General Administration	\$13,282.23	\$0.00	\$0.00	\$13,282.23	0.00%	0.00%
School Administration	\$1,587,050.76	\$651,243.09	\$845,578.97	\$90,228.70	94.31%	106.80%
Facilities Acquisition & Construction	\$248,714.96	\$32,585.18	\$157,607.46	\$58,522.32	76.47%	2.32%
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	\$378,775.76	\$656,947.22	\$456,615.94	69.40%	67.63%
Maintenance of Plant	\$135,886.04	\$60,566.17	\$86,262.89	(\$10,943.02)	108.05%	74.92%
Community Services	\$476,972.55	\$138,463.71	\$115,898.25	\$222,610.59	53.33%	67.57%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$14,745,545.23	\$4,224,011.91	\$4,347,943.45	\$6,173,589.87	58.13%	65.98%
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$18,796,223.31</b>	<b>\$4,224,011.91</b>	<b>\$4,347,943.45</b>	<b>\$10,224,267.95</b>	<b>45.60%</b>	<b>50.60%</b>

**BUDGET SUMMARY - DEBT SERVICE**

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
<b><u>Revenue Source:</u></b>					
Federal	\$745,347.00	\$745,347.00	\$0.00	0.00%	50.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,557,000.00	\$5,557,000.00	\$299,011.85	5.38%	6.54%
Total Revenue	\$6,302,347.00	\$6,302,347.00	\$299,011.85	4.74%	11.67%
Transfers In	\$31,668,117.00	\$31,668,117.00	\$634,708.38	2.00%	0.86%
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	\$933,720.23	1.63%	1.92%

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
<b><u>Appropriations and Expenditures/Encumbrances by Object:</u></b>					
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	\$22,125.00	93.16%	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	\$5,972,825.00	16.13%	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	\$5,972,825.00	10.43%	11.71%

DEBT SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
IRS Interest Subsidy	\$745,347.00	\$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	\$256,011.85	(\$256,011.85)	0.00%	0.00%
School District Local Sales Tax	\$5,557,000.00	\$43,000.00	\$5,514,000.00	0.77%	31.73%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$5,557,000.00	\$299,011.85	\$5,257,988.15	5.38%	35.79%
<b>Total Revenue</b>	<b>\$6,302,347.00</b>	<b>\$299,011.85</b>	<b>\$6,003,335.15</b>	<b>4.74%</b>	<b>37.47%</b>
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%
<b>Total Revenue and Transfers</b>	<b>\$37,970,464.00</b>	<b>\$933,720.23</b>	<b>\$37,036,743.77</b>	<b>2.46%</b>	<b>10.52%</b>
Fund Balance - July 1, 2025	\$19,294,554.00	\$0.00	\$19,294,554.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$57,265,018.00</b>	<b>\$933,720.23</b>	<b>\$56,331,297.77</b>	<b>1.63%</b>	<b>6.52%</b>

DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 11/30/2025</u>	<u>Encumbrances as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; 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	\$22,125.00	\$0.00	\$1,625.00	93.16%	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%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$37,029,288.00</b>	<b>\$5,972,825.00</b>	<b>\$0.00</b>	<b>\$31,056,463.00</b>	<b>16.13%</b>	<b>19.07%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$57,265,018.00</b>	<b>\$5,972,825.00</b>	<b>\$0.00</b>	<b>\$51,292,193.00</b>	<b>10.43%</b>	<b>11.71%</b>

**BUDGET SUMMARY - CAPITAL PROJECTS**

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
<b><u>Revenue Source:</u></b>					
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	\$10,375,527.99	11.32%	11.80%
District Local Sales Tax	\$26,505,681.00	\$26,505,681.00	\$9,986,306.61	37.68%	49.12%
Impact Fees & Gas Tax Refunds	\$15,000,000.00	\$15,000,000.00	\$5,692,878.63	37.95%	35.09%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$2,080,864.54	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$7,355,771.82	4903.85%	6114.57%
<b>Total Revenue</b>	<b>\$135,117,659.00</b>	<b>\$136,202,027.97</b>	<b>\$35,542,968.59</b>	<b>26.10%</b>	<b>30.15%</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%	0.00%
<b>Fund Balance</b>	<b>\$527,173,286.45</b>	<b>\$526,088,917.50</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total Revenue and Other Financing Sources</b>	<b>\$662,290,945.45</b>	<b>\$662,290,945.47</b>	<b>\$35,542,968.59</b>	<b>5.37%</b>	<b>5.43%</b>

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
<b><u>Appropriations and Expenditures/Encumbrances by Object:</u></b>					
Library Books	\$326,323.26	\$326,323.26	\$228,682.73	70.08%	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	\$69,949,262.76	15.70%	43.27%
Furniture, Fixtures, and Equipment	\$15,779,664.90	\$16,534,616.90	\$6,380,022.92	38.59%	54.76%
Motor Vehicles/Buses	\$13,939,008.32	\$14,074,008.32	\$6,523,248.00	46.35%	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	\$9,271,060.95	36.83%	34.29%
Remodeling and Renovations	\$95,513,597.67	\$105,353,570.82	\$34,890,038.92	33.12%	24.69%
Computer Software	\$764,072.81	\$1,079,072.81	\$63,351.40	5.87%	10.60%
Redemption of Principal and Interest	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Dues & Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$0.00	\$538,668.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$608,881,800.45</b>	<b>\$608,881,800.47</b>	<b>\$127,305,667.68</b>	<b>20.91%</b>	<b>41.11%</b>
Transfers Out	\$53,409,145.00	\$53,409,145.00	\$8,385,547.10	15.70%	14.26%
<b>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 Appropriations, Transfers and Fund Balance</b>	<b>\$662,290,945.45</b>	<b>\$662,290,945.47</b>	<b>\$135,691,214.78</b>	<b>20.49%</b>	<b>39.43%</b>

**CAPITAL PROJECTS FUND**

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 11/30/2025</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	\$10,375,527.99	\$81,283,973.01	11.32%	11.80%
District Local Sales Tax	\$26,505,681.00	\$9,986,306.61	\$16,519,374.39	37.68%	49.12%
Impact Fees	\$15,000,000.00	\$5,692,878.63	\$9,307,121.37	37.95%	35.09%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$2,080,864.54	(\$2,080,864.54)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$7,355,771.82	(\$7,205,771.82)	4903.85%	6114.57%
<b>Total Revenue</b>	<b>\$136,202,027.97</b>	<b>\$35,542,968.59</b>	<b>\$100,659,059.38</b>	<b>26.10%</b>	<b>30.15%</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>\$136,202,027.97</b>	<b>\$35,542,968.59</b>	<b>\$100,659,059.38</b>	<b>26.10%</b>	<b>30.15%</b>
Fund Balance - July 1, 2025	\$526,088,917.50	\$0.00	\$526,088,917.50	0.00%	0.00%
<b>Total Revenue, Other Financing Sources and Fund Balance</b>	<b>\$662,290,945.47</b>	<b>\$35,542,968.59</b>	<b>\$626,747,976.88</b>	<b>5.37%</b>	<b>5.43%</b>

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 11/30/2025</u>	<u>Encumbrances as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$326,323.26	\$200,740.81	\$27,941.92	\$97,640.53	70.08%	80.40%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$445,639,277.38	\$31,569,637.33	\$38,379,625.43	\$375,690,014.62	15.70%	43.27%
Furniture, Fixtures, and Equipment	\$16,534,616.90	\$5,424,155.39	\$955,867.53	\$10,154,593.98	38.59%	54.76%
Motor Vehicles/Buses	\$14,074,008.32	\$3,172,329.00	\$3,350,919.00	\$7,550,760.32	46.35%	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	\$4,320,993.07	\$4,950,067.88	\$15,903,584.13	36.83%	34.29%
Remodeling and Renovations	\$105,353,570.82	\$12,365,572.17	\$22,524,466.75	\$70,463,531.90	33.12%	24.69%
Computer Software	\$1,079,072.81	\$63,091.40	\$260.00	\$1,015,721.41	5.87%	10.60%
Redemption of Principal and Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Dues & Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$538,668.00	\$0.00	\$0.00	\$538,668.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$608,881,800.47</b>	<b>\$57,116,519.17</b>	<b>\$70,189,148.51</b>	<b>\$481,576,132.79</b>	<b>20.91%</b>	<b>41.11%</b>
Transfer to General Fund	\$21,741,028.00	\$7,750,838.72	\$0.00	\$13,990,189.28	35.65%	33.06%
Transfers to Debt Service	\$31,668,117.00	\$634,708.38	\$0.00	\$31,033,408.62	2.00%	0.86%
Fund Balance - June 30, 2026	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$662,290,945.47</b>	<b>\$65,502,066.27</b>	<b>\$70,189,148.51</b>	<b>\$526,599,730.69</b>	<b>20.49%</b>	<b>39.43%</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>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	\$31,974.00	32.30%	67.45%
Local	\$14,660,000.00	\$14,660,000.00	\$6,978,065.59	47.60%	44.79%
Total Revenue	\$21,732,000.00	\$21,732,000.00	\$8,328,089.64	38.32%	36.42%
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	\$8,328,089.64	24.03%	22.33%

<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>2025-26</u>	<u>2024-25</u>
Salaries	\$6,797,628.00	\$6,797,628.00	\$6,772,897.05	99.64%	103.34%
Employee Benefits	\$3,517,209.00	\$3,517,209.00	\$3,634,389.37	103.33%	102.48%
Purchased Services	\$197,250.00	\$220,350.00	\$232,438.39	105.49%	96.84%
Energy Services	\$123,000.00	\$183,000.00	\$80,999.80	44.26%	107.65%
Materials & Supplies	\$9,727,000.00	\$10,130,150.91	\$8,295,121.32	81.89%	73.59%
Capital Outlay	\$587,835.00	\$887,835.00	\$1,052,854.52	118.59%	60.95%
Other Expenses	\$20,000.00	\$20,000.00	\$12,461.57	62.31%	57.93%
Total Appropriations, Expenditures, and Encumbrances	\$20,969,922.00	\$21,756,172.91	\$20,081,162.02	92.30%	86.05%
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	\$20,081,162.02	57.95%	53.23%

FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 11/30/2025</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	\$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	\$12,104.00	\$50,896.00	19.21%	67.68%
School Lunch Supplement	\$36,000.00	\$19,870.00	\$16,130.00	55.19%	67.32%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$99,000.00	\$31,974.00	\$67,026.00	32.30%	67.45%
<i>Local:</i>					
Food Service Sales	\$14,500,000.00	\$6,641,403.88	\$7,858,596.12	45.80%	42.53%
Misc Local, including Interest	\$160,000.00	\$336,661.71	(\$176,661.71)	210.41%	209.64%
Total Local	\$14,660,000.00	\$6,978,065.59	\$7,681,934.41	47.60%	44.79%
<b>Total Revenue</b>	<b>\$21,732,000.00</b>	<b>\$8,328,089.64</b>	<b>\$13,403,910.36</b>	<b>38.32%</b>	<b>36.42%</b>
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$34,653,283.00</b>	<b>\$8,328,089.64</b>	<b>\$26,325,193.36</b>	<b>24.03%</b>	<b>22.33%</b>

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 11/30/2025</u>	<u>Encumbrances as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$6,797,628.00	\$2,440,842.65	\$4,332,054.40	\$24,730.95	99.64%	103.34%
Employee Benefits	\$3,517,209.00	\$1,332,175.74	\$2,302,213.63	(\$117,180.37)	103.33%	102.48%
Purchased Services	\$220,350.00	\$101,764.41	\$130,673.98	(\$12,088.39)	105.49%	96.84%
Energy Services	\$183,000.00	\$31,304.40	\$49,695.40	\$102,000.20	44.26%	107.65%
Materials & Supplies	\$10,130,150.91	\$3,498,772.23	\$4,796,349.09	\$1,835,029.59	81.89%	73.59%
Capital Outlay	\$887,835.00	\$652,230.93	\$400,623.59	(\$165,019.52)	118.59%	60.95%
Other Expenses	\$20,000.00	\$12,461.57	\$0.00	\$7,538.43	62.31%	57.93%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$21,756,172.91</b>	<b>\$8,069,551.93</b>	<b>\$12,011,610.09</b>	<b>\$1,675,010.89</b>	<b>92.30%</b>	<b>86.05%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$34,653,283.00</b>	<b>\$8,069,551.93</b>	<b>\$12,011,610.09</b>	<b>\$14,572,120.98</b>	<b>57.95%</b>	<b>53.23%</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>2025-26</u>	<u>2024-25</u>
Federal Direct	\$1,333,417.00	\$1,419,882.81	\$917,573.20	64.62%	66.34%
Federal Through State	\$14,642,774.00	\$25,113,403.65	\$5,250,867.22	20.91%	41.07%
Total Revenue	\$15,976,191.00	\$26,533,286.46	\$6,168,440.42	23.25%	42.71%

<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>2025-26</u>	<u>2024-25</u>
Instruction	\$10,224,129.00	\$11,449,720.98	\$9,066,516.96	79.19%	89.35%
<i>Instructional Support Services:</i>					
Student Support Services	\$3,774,595.00	\$3,999,980.98	\$3,323,961.58	83.10%	97.11%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$848,305.00	\$1,026,764.15	\$781,492.88	76.11%	92.43%
Instructional Staff Training	\$167,406.00	\$1,312,184.23	\$729,036.37	55.56%	78.01%
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	\$754,458.58	\$173,327.13	22.97%	37.48%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	78.04%
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	\$927.29	12.43%	98.30%
Student Transportation Services	\$60,500.00	\$66,765.40	\$20,689.18	30.99%	44.38%
Operation of Plant	\$1,200.00	\$0.00	\$0.00	0.00%	103.09%
Maintenance of Plant	\$155,919.00	\$153,583.30	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$77,288.00	\$142,344.69	\$635,588.31	446.51%	426.86%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$15,976,191.00	\$26,533,286.46	\$22,351,562.25	84.24%	90.42%

FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,362,527.37	\$410,331.73	\$952,195.64	30.12%	33.69%
Pell Grants	\$0.00	\$478,148.00	(\$478,148.00)	0.00%	0.00%
Other Federal Direct	\$57,355.44	\$29,093.47	\$28,261.97	50.72%	66.88%
Total Federal Direct	\$1,419,882.81	\$917,573.20	\$502,309.61	64.62%	66.34%
<i>Federal Through State:</i>					
Vocational Education Acts	\$680,210.16	\$174,546.69	\$505,663.47	25.66%	25.20%
Workforce Innovation & Opportunity Act	\$300,000.00	\$114,036.33	\$185,963.67	38.01%	43.23%
Individuals With Disabilities Education Act	\$9,774,273.58	\$2,903,868.30	\$6,870,405.28	29.71%	36.82%
Elementary and Secondary Ed Act, Title 1	\$4,560,938.85	\$1,367,689.19	\$3,193,249.66	29.99%	41.09%
Language Instruction - Title III	\$288,172.82	\$98,912.89	\$189,259.93	34.32%	14.56%
Safe & Drug-Free Schools - Title IV	\$324,511.26	\$92,026.18	\$232,485.08	28.36%	35.64%
Adult General Education	\$404,504.96	\$128,294.47	\$276,210.49	31.72%	27.15%
Teacher and Principal Training - Title II	\$1,166,684.02	\$371,493.17	\$795,190.85	31.84%	30.57%
Education Stabilization Funds - K-12	\$0.00	\$0.00	\$0.00	0.00%	95.27%
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%	0.00%
Other Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	18.03%
Total Federal Through State	\$25,113,403.65	\$5,250,867.22	\$19,862,536.43	20.91%	41.07%
<b>Total Revenue</b>	<b>\$26,533,286.46</b>	<b>\$6,168,440.42</b>	<b>\$20,364,846.04</b>	<b>23.25%</b>	<b>42.71%</b>

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 11/30/2025</u>	<u>Encumbrances as of 11/30/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$11,449,720.98	\$3,475,531.08	\$5,590,985.88	\$2,383,204.02	79.19%	89.35%
<i>Instructional Support Services:</i>						
Student Support Services	\$3,999,980.98	\$1,141,327.73	\$2,182,633.85	\$676,019.40	83.10%	97.11%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$1,026,764.15	\$325,565.98	\$455,926.90	\$245,271.27	76.11%	92.43%
Instructional Staff Training	\$1,312,184.23	\$483,289.80	\$245,746.57	\$583,147.86	55.56%	78.01%
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	\$754,458.58	\$173,327.13	\$0.00	\$581,131.45	22.97%	37.48%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	78.04%
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	\$927.29	\$0.00	\$6,533.71	12.43%	98.30%
Student Transportation Services	\$66,765.40	\$17,975.18	\$2,714.00	\$46,076.22	30.99%	44.38%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	103.09%
Maintenance of Plant	\$153,583.30	\$0.00	\$0.00	\$153,583.30	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$142,344.69	\$545,388.08	\$90,200.23	(\$493,243.62)	446.51%	426.86%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$26,533,286.46</b>	<b>\$6,168,440.42</b>	<b>\$16,183,121.83</b>	<b>\$4,181,724.21</b>	<b>84.24%</b>	<b>90.42%</b>

**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	95,368.93	82,679.95	\$31,423.29
Cunningham Creek	\$58,029.68	199,719.30	173,954.39	\$83,794.59
Durbin Creek	\$99,319.75	279,046.64	225,270.97	\$153,095.42
Hartley	\$87,028.70	114,198.91	89,208.80	\$112,018.81
Hickory Creek	\$59,549.35	212,966.01	202,260.17	\$70,255.19
Julington Creek	\$121,471.19	321,107.28	336,812.60	\$105,765.87
Ketterlinus	\$59,178.99	117,807.14	101,184.87	\$75,801.26
Ocean Palms	\$11,698.41	165,627.53	120,907.97	\$56,417.97
Osceola	\$29,668.86	82,699.04	52,182.91	\$60,184.99
Otis A. Mason	\$74,782.83	155,320.90	128,945.40	\$101,158.33
Palencia Elementary	\$88,307.02	69,163.70	61,471.44	\$95,999.28
Picolata Crossing Elementary	\$41,582.92	67,495.44	36,394.93	\$72,683.43
PVPV / Rawlings	\$69,075.14	283,751.45	248,319.02	\$104,507.57
R. B. Hunt	\$140,496.20	129,984.63	99,762.87	\$170,717.96
South Woods	\$44,814.40	61,952.70	45,834.99	\$60,932.11
Timberlin Creek	\$275,595.79	268,024.64	158,558.23	\$385,062.20
Wards Creek	\$61,556.72	183,579.05	134,491.56	\$110,644.21
Webster Elementary	\$30,227.60	18,546.31	12,359.56	\$36,414.35
Subtotal - Elementary Schools	\$1,371,117.86	\$2,826,359.60	\$2,310,600.63	\$1,886,876.83
Freedom Crossing Academy	\$122,094.51	249,550.20	171,319.81	\$200,324.90
Hallowes Cove Academy	\$0.00	33,958.13	13,734.85	\$20,223.28
Liberty Pines Academy	\$155,577.00	294,106.12	248,427.35	\$201,255.77
Lakeside Academy	\$37,386.52	282,767.33	220,296.50	\$99,857.35
Mill Creek Academy	\$180,908.84	211,219.42	145,047.78	\$247,080.48
Palm Valley Academy	\$79,463.49	281,835.65	222,621.95	\$138,677.19
Patriot Oaks Academy	\$103,578.46	276,336.13	249,915.80	\$129,998.79
Pine Island Academy	\$70,048.10	75,188.87	54,029.20	\$91,207.77
Trout Creek Academy	\$40,318.03	52,179.00	35,620.65	\$56,876.38
Valley Ridge Academy	\$191,079.90	189,845.28	161,061.28	\$219,863.90
Subtotal - K-8 Schools	\$980,454.85	\$1,946,986.13	\$1,522,075.17	\$1,405,365.81
Fruit Cove Middle	\$110,021.27	79,832.64	54,431.77	\$135,422.14
Alice B. Landrum Middle	\$108,681.42	78,056.72	63,860.56	\$122,877.58
Pacetti Bay Middle	\$149,407.31	90,819.60	79,174.58	\$161,052.33
Gamble Rogers Middle	\$97,083.49	30,271.65	40,280.93	\$87,074.21
R.J. Murray Middle	\$32,107.94	25,068.81	23,782.63	\$33,394.12
Sebastian Middle	\$47,100.67	22,330.57	15,835.15	\$53,596.09
Switzerland Point Middle	\$120,299.02	64,065.21	59,474.59	\$124,889.64
Subtotal - Middle Schools	\$664,701.12	\$390,445.20	\$336,840.21	\$718,306.11
Allen D. Nease High	\$755,031.87	688,287.33	395,342.56	\$1,047,976.64
Bartram Trail High	\$399,926.39	558,541.32	440,176.08	\$518,291.63
Beachside High School	\$613,117.83	591,316.01	443,658.44	\$760,775.40
Creekside High	\$874,115.10	675,421.75	592,581.68	\$956,955.17
Pedro Menendez High	\$461,297.33	441,537.29	357,445.40	\$545,389.22
Ponte Vedra High (*)	\$364,105.09	396,068.33	142,420.16	\$617,753.26
St Augustine High	\$291,512.36	355,447.79	269,497.79	\$377,462.36
Tocoi Creek High School	\$440,751.15	710,449.34	412,945.51	\$738,254.98
Subtotal - High Schools	\$4,199,857.12	\$4,417,069.16	\$3,054,067.62	\$5,562,858.66
District Designated Accounts	\$481,768.21	83,060.55	143,302.59	\$421,526.17
First Coast Technical College	\$31,224.00	10,078.95	10,902.78	\$30,400.17
Gaines Alternative & Transition Programs	\$21,006.20	1,859.64	1,476.13	\$21,389.71
Life Work Program	\$0.00	7,241.90	515.79	\$6,726.11
St. Johns Technical H.S.	\$12,585.19	12,923.46	4,411.82	\$21,096.83
St. Johns Virtual School	\$24,039.36	1,586.87	2,801.16	\$22,825.07
Subtotal - Tech H.S. & Programs	\$570,622.96	\$116,751.37	\$163,410.27	\$523,964.06
Total K-12	\$7,786,753.91	\$9,697,611.46	\$7,386,993.90	\$10,097,371.47

(\*) School has not yet submitted their months internal account reconciliation report.