

BUDGET SUMMARY - GENERAL FUND

<u>Revenue Source:</u>	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%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	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%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	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%
<i>Instructional Support Services:</i>					
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	\$1,388,841.00	\$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	\$11,541,896.57	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

Revenue Source:	Budget	Revenue as of 11/30/2025	Balance	Percent Collected	
				Current Year	Prior Year
<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%
Total Revenue	\$547,059,710.30	\$143,945,892.84	\$403,113,817.46	26.31%	29.31%
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%
Total Revenue, Transfers and Fund Balance	\$623,106,116.30	\$151,855,490.44	\$471,250,625.86	24.37%	26.71%

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 & 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%
Total Appropriations, Transfers and Fund Balance	\$623,106,116.30	\$210,852,036.03	\$272,436,711.18	\$139,817,369.09	77.56%	83.99%

NOTES:

(1) "Unallocated Employee Benefits" are benefits that have not been distributed within the General Fund as of this report date.
Last year at this time \$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	\$1,188,448.18	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:

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:

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%
<i>Instructional Support Services:</i>					
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 Fees	\$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 & 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%
Total Appropriations, Transfers and Fund Balance	\$18,796,223.31	\$4,224,011.91	\$4,347,943.45	\$10,224,267.95	45.60%	50.60%

BUDGET SUMMARY - DEBT SERVICE

Revenue Source:

Federal
State
Local
Total Revenue
Transfers In
Refunding Bonds
Premium on Sale of Bonds
Fund Balance
Total Revenue, Transfers and Fund Balance

<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>
\$745,347.00	\$745,347.00	\$0.00	0.00%	50.00%
\$0.00	\$0.00	\$0.00	0.00%	0.00%
<u>\$5,557,000.00</u>	<u>\$5,557,000.00</u>	<u>\$299,011.85</u>	<u>5.38%</u>	<u>6.54%</u>
\$6,302,347.00	\$6,302,347.00	\$299,011.85	4.74%	11.67%
\$31,668,117.00	\$31,668,117.00	\$634,708.38	2.00%	0.86%
\$0.00	\$0.00	\$0.00	0.00%	0.00%
\$0.00	\$0.00	\$0.00	0.00%	0.00%
<u>\$19,294,554.00</u>	<u>\$19,294,554.00</u>	<u>\$0.00</u>	<u>0.00%</u>	<u>0.00%</u>
<u>\$57,265,018.00</u>	<u>\$57,265,018.00</u>	<u>\$933,720.23</u>	<u>1.63%</u>	<u>1.92%</u>

Appropriations and Expenditures/Encumbrances by Object:

Redemption of Principal
Interest
Dues, Fees and Issuance Costs
Refunded Bonds
Miscellaneous Expense
Total Appropriations, Expenditures, and Encumbrances
Transfer Out
Fund Balance
Total Appropriations, Transfers and Fund Balance

<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>
\$18,510,000.00	\$18,510,000.00	\$5,420,000.00	29.28%	38.75%
\$18,495,538.00	\$18,495,538.00	\$530,700.00	2.87%	3.83%
\$23,750.00	\$23,750.00	\$22,125.00	93.16%	27.43%
\$0.00	\$0.00	\$0.00	0.00%	0.00%
\$0.00	\$0.00	\$0.00	0.00%	0.00%
<u>\$37,029,288.00</u>	<u>\$37,029,288.00</u>	<u>\$5,972,825.00</u>	<u>16.13%</u>	<u>19.07%</u>
\$0.00	\$0.00	\$0.00	0.00%	0.00%
<u>\$20,235,730.00</u>	<u>\$20,235,730.00</u>	<u>\$0.00</u>	<u>0.00%</u>	<u>0.00%</u>
<u>\$57,265,018.00</u>	<u>\$57,265,018.00</u>	<u>\$5,972,825.00</u>	<u>10.43%</u>	<u>11.71%</u>

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%
Total Revenue	\$6,302,347.00	\$299,011.85	\$6,003,335.15	4.74%	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	\$933,720.23	\$37,036,743.77	2.46%	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	\$933,720.23	\$56,331,297.77	1.63%	6.52%

DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	Budget	Expenditures as of 11/30/2025	Encumbrances as of 11/30/2025	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
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%
Total Appropriations, Expenditures, and Encumbrances	\$37,029,288.00	\$5,972,825.00	\$0.00	\$31,056,463.00	16.13%	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	\$5,972,825.00	\$0.00	\$51,292,193.00	10.43%	11.71%

BUDGET SUMMARY - CAPITAL PROJECTS

Revenue Source:

CO&DS Distributed to Districts
COBI
Public Education Capital Outlay (PECO)
Class Size Reduction
Misc State
District Local Capital Improvement Tax
District Local Sales Tax
Impact Fees & Gas Tax Refunds
School Concurrency Proportionate Share Mitigation, including Interest
Misc Local, including Interest
Total Revenue
Transfer from General Fund
Other Financing Sources
Fund Balance
Total Revenue and Other Financing Sources

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
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%
Total Revenue	\$135,117,659.00	\$136,202,027.97	\$35,542,968.59	26.10%	30.15%
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	\$35,542,968.59	5.37%	5.43%

Appropriations and Expenditures/Encumbrances by Object:

Library Books
Audio Visual Materials
Buildings & Fixed Equipment
Furniture, Fixtures, and Equipment
Motor Vehicles/Buses
Land
Improvements Other Than Buildings
Remodeling and Renovations
Computer Software
Redemption of Principal and Interest
Dues & Fees
Charter School Local Capital Improvement
Total Appropriations, Expenditures, and Encumbrances
Transfers Out
Fund Balance
Total Appropriations, Transfers and Fund Balance

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
Library Books	\$326,323.26	\$326,323.26	\$228,682.73	70.06%	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%
Total Appropriations, Expenditures, and Encumbrances	\$608,881,800.45	\$608,881,800.47	\$127,305,667.68	20.91%	41.11%
Transfers Out	\$53,409,145.00	\$53,409,145.00	\$8,385,547.10	15.70%	14.26%
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	\$135,691,214.78	20.49%	39.43%

CAPITAL PROJECTS FUND

Revenue Source:	Budget	Revenue as of 11/30/2025	Balance	Percent Collected	
				Current Year	Prior Year
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%
Total Revenue	\$136,202,027.97	\$35,542,968.59	\$100,659,059.38	26.10%	30.15%
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	\$35,542,968.59	\$100,659,059.38	26.10%	30.15%
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	\$35,542,968.59	\$626,747,976.88	5.37%	5.43%

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>	Percent Expended & Encumbered	
					<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%
Total Appropriations, Expenditures, and Encumbrances	\$608,881,800.47	\$57,116,519.17	\$70,189,148.51	\$481,576,132.79	20.91%	41.11%
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%
Total Appropriations, Transfers and Fund Balance	\$662,290,945.47	\$65,502,066.27	\$70,189,148.51	\$526,599,730.69	20.49%	39.43%

BUDGET SUMMARY - FOOD SERVICE

<u>Revenue Source:</u>	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
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	<u>\$34,653,283.00</u>	<u>\$34,653,283.00</u>	<u>\$8,328,089.64</u>	24.03%	22.33%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
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	<u>\$34,653,283.00</u>	<u>\$34,653,283.00</u>	<u>\$20,081,162.02</u>	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%
Total Revenue	\$21,732,000.00	\$8,328,089.64	\$13,403,910.36	38.32%	36.42%
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	\$8,328,089.64	\$26,325,193.36	24.03%	22.33%

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 & 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%
Total Appropriations, Expenditures, and Encumbrances	\$21,756,172.91	\$8,069,551.93	\$12,011,610.09	\$1,675,010.89	92.30%	86.05%
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	\$8,069,551.93	\$12,011,610.09	\$14,572,120.98	57.95%	53.23%

BUDGET SUMMARY - FEDERAL PROJECTS

Revenue Source:	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
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%

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	\$10,224,129.00	\$11,449,720.98	\$9,066,516.96	79.19%	89.35%
Instructional Support Services:					
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%
Operations 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%
Total Revenue	\$26,533,286.46	\$6,168,440.42	\$20,364,846.04	23.25%	42.71%

FEDERAL PROJECTS

Appropriations/Expenditures:	Budget	Expenditures as of 11/30/2025	Encumbrances as of 11/30/2025	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
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	\$7,814,914.40	\$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%
Total Instructional and Support Services	\$26,533,286.46	\$6,168,440.42	\$16,183,121.83	\$4,181,724.21	84.24%	90.42%

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.