

BUDGET SUMMARY - GENERAL FUND

Revenue Source:	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue Allotments	
	Revenue Allotments	Revenue Allotments	Received	2025-26	2024-25
Federal	\$260,000.00	\$647,700.00	\$417,401.89	64.44%	85.88%
State	\$239,165,477.00	\$242,617,129.34	\$125,055,357.41	51.54%	50.85%
Local	\$296,768,887.00	\$306,546,587.94	\$110,571,263.91	36.07%	40.43%
<b>Total Revenue</b>	<b>\$536,194,364.00</b>	<b>\$549,811,417.28</b>	<b>\$236,044,023.21</b>	<b>42.93%</b>	<b>45.88%</b>
Other Financing Sources	\$24,609,004.00	\$24,609,004.00	\$9,925,000.17	40.33%	49.44%
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$612,240,770.00</b>	<b>\$625,857,823.28</b>	<b>\$245,969,023.38</b>	<b>39.30%</b>	<b>42.00%</b>

Appropriations and Expenditures/Encumbrances by Object:	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	Expense Allotments	Expense Allotments	Encumbrances	2025-26	2024-25
Salaries - General	\$334,224,507.00	\$344,734,602.05	\$311,079,366.33	90.24%	95.64%
Benefits - General	\$122,644,131.00	\$130,384,577.16	\$118,858,558.65	91.16%	96.11%
Purchased Services	\$53,912,014.00	\$62,022,181.09	\$47,432,789.07	76.48%	79.24%
Energy Services	\$10,975,363.00	\$11,117,428.08	\$4,755,959.17	42.78%	40.34%
Materials & Supplies	\$33,604,445.00	\$43,113,825.33	\$8,927,782.36	20.71%	24.64%
Capital Outlay	\$660,856.00	\$7,718,039.89	\$3,628,436.53	47.01%	55.35%
Other Expenses	\$4,782,052.00	\$6,148,464.15	\$4,015,805.40	65.31%	70.68%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$560,803,368.00</b>	<b>\$605,239,117.75</b>	<b>\$498,698,697.51</b>	<b>82.40%</b>	<b>87.25%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$612,240,770.00</b>	<b>\$625,857,823.28</b>	<b>\$498,698,697.51</b>	<b>79.68%</b>	<b>84.08%</b>

Appropriations and Expenditures/Encumbrances by Function:	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	Expense Allotments	Expense Allotments	Encumbrances	2025-26	2024-25
Instruction	\$348,106,785.00	\$366,587,729.47	\$291,243,532.39	79.45%	87.42%
<b>Instructional Support Services:</b>					
Student Support Services	\$40,013,339.00	\$42,057,140.11	\$40,650,902.96	96.66%	99.24%
Instructional Media Service	\$6,516,406.00	\$6,700,671.36	\$6,495,962.09	96.94%	94.69%
Instruction & Curriculum Dev. Services	\$10,480,906.00	\$10,042,649.67	\$9,849,316.48	98.07%	102.14%
Instructional Staff Training Services	\$1,525,348.00	\$7,671,780.35	\$5,970,726.57	77.83%	68.69%
Instruction Related Technology	\$12,079,569.00	\$12,156,659.71	\$11,631,596.67	95.68%	98.29%
Board	\$991,945.00	\$997,060.26	\$921,640.06	92.44%	67.02%
General Administration	\$1,368,841.00	\$1,370,202.30	\$1,264,473.57	92.28%	86.67%
School Administration	\$28,306,306.00	\$30,849,687.99	\$28,899,855.64	93.68%	94.90%
Facilities Acquisition & Construction	\$10,986,346.00	\$13,219,590.58	\$11,967,323.10	90.53%	91.67%
Fiscal Services	\$2,519,486.00	\$2,550,292.61	\$2,399,843.93	94.10%	96.80%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$12,047,191.00	\$12,194,288.23	\$8,320,423.47	68.23%	94.83%
Student Transportation Services	\$28,000,797.00	\$28,331,777.22	\$26,245,825.48	92.64%	80.42%
Operation of Plant	\$45,156,330.00	\$46,596,190.45	\$37,416,932.80	80.30%	81.49%
Maintenance of Plant	\$11,535,923.00	\$11,825,529.92	\$9,668,070.82	81.76%	86.85%
Administrative Technology Services	\$1,021,398.00	\$1,104,507.94	\$1,060,720.75	96.04%	81.94%
Community Services	\$146,452.00	\$10,983,359.58	\$4,693,521.79	42.73%	41.20%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	(\$1,971.06)	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$560,803,368.00</b>	<b>\$605,239,117.75</b>	<b>\$498,698,697.51</b>	<b>82.40%</b>	<b>87.25%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$612,240,770.00</b>	<b>\$625,857,823.28</b>	<b>\$498,698,697.51</b>	<b>79.68%</b>	<b>84.08%</b>

GENERAL FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 12/31/2025</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	\$79,301.89	\$180,698.11	30.50%	44.04%
Misc Federal Thru State	\$387,700.00	\$338,100.00	\$49,600.00	87.21%	587.11%
<b>Total Federal (Direct and Indirect)</b>	<b>\$647,700.00</b>	<b>\$417,401.89</b>	<b>\$230,298.11</b>	<b>64.44%</b>	<b>85.88%</b>
<i>State:</i>					
Florida Education Finance Program	\$189,428,917.00	\$95,280,172.00	\$94,148,745.00	50.30%	50.06%
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	\$43,082.02	\$31,917.98	57.44%	63.34%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$50,304,311.00	\$25,152,156.00	\$25,152,155.00	50.00%	50.00%
Voluntary Pre-Kindergarten	\$1,179,132.03	\$145,853.53	\$1,033,278.50	12.37%	16.86%
Full Service Schools	\$160,078.00	\$84,921.64	\$75,156.36	53.05%	50.00%
Florida School Recognition Program	\$0.00	\$3,956,107.00	(\$3,956,107.00)	0.00%	100.00%
Miscellaneous State	\$257,980.31	\$284,545.47	(\$26,565.16)	110.30%	19.41%
<b>Total State</b>	<b>\$242,617,129.34</b>	<b>\$125,055,357.41</b>	<b>\$117,561,771.93</b>	<b>51.54%</b>	<b>50.85%</b>
<i>Local:</i>					
District School Tax	\$291,171,681.00	\$101,889,365.60	\$189,282,315.40	34.99%	39.56%
Tax Redemptions	\$200,000.00	\$198,312.58	\$1,687.42	99.16%	89.58%
Rent	\$860,837.62	\$1,037,464.02	(\$176,626.40)	120.52%	124.11%
School Age Child Care Fees (Day Care and Camp Fees)	\$7,789,561.88	\$3,622,058.57	\$4,167,503.31	46.50%	46.28%
Miscellaneous Local, including Interest	\$6,024,507.44	\$3,592,682.20	\$2,431,825.24	59.63%	46.82%
Federal Indirect Cost	\$500,000.00	\$231,380.94	\$268,619.06	46.28%	0.00%
<b>Total Local</b>	<b>\$306,546,587.94</b>	<b>\$110,571,263.91</b>	<b>\$195,975,324.03</b>	<b>36.07%</b>	<b>40.43%</b>
<b>Total Revenue</b>	<b>\$549,811,417.28</b>	<b>\$236,044,023.21</b>	<b>\$313,767,394.07</b>	<b>42.93%</b>	<b>45.88%</b>
<b>Other Financing Sources</b>	<b>\$24,609,004.00</b>	<b>\$9,925,000.17</b>	<b>\$14,684,003.83</b>	<b>40.33%</b>	<b>49.44%</b>
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%
<b>Fund Balance - July 1, 2025</b>	<b>\$51,437,402.00</b>	<b>\$0.00</b>	<b>\$51,437,402.00</b>	<b>0.00%</b>	<b>0.00%</b>
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$625,857,823.28</b>	<b>\$245,969,023.38</b>	<b>\$379,888,799.90</b>	<b>39.30%</b>	<b>42.00%</b>

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2025</u>	<u>Encumbrances as of 12/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$366,587,729.47	\$152,729,394.61	\$138,514,137.78	\$75,344,197.08	79.45%	87.42%
<i>Instruction Support Services:</i>						
Student Support Services	\$42,057,140.11	\$15,387,653.45	\$25,263,249.51	\$1,406,237.15	96.66%	99.24%
Instructional Media Services	\$6,700,671.36	\$3,055,437.39	\$3,440,524.70	\$204,709.27	96.94%	94.69%
Instruction & Curriculum Development	\$10,042,649.67	\$4,820,957.73	\$5,028,358.75	\$193,333.19	98.07%	102.14%
Instructional Staff Training Services	\$7,671,780.35	\$2,835,809.14	\$3,134,917.43	\$1,701,053.78	77.83%	68.69%
Instruction Related Technology	\$12,156,659.71	\$7,987,484.12	\$3,644,112.55	\$525,063.04	95.68%	98.29%
Board	\$997,060.26	\$649,487.25	\$272,152.81	\$75,420.20	92.44%	67.02%
General Administration	\$1,370,202.30	\$670,669.77	\$593,803.80	\$105,728.73	92.28%	86.67%
School Administration	\$30,849,687.99	\$14,431,031.40	\$14,468,824.24	\$1,949,832.35	93.68%	94.90%
Facilities Acquisition & Construction	\$13,219,590.58	\$6,114,197.81	\$5,853,125.29	\$1,252,267.48	90.53%	91.67%
Fiscal Services	\$2,550,292.61	\$1,287,389.14	\$1,112,454.79	\$150,448.68	94.10%	96.80%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$12,194,288.23	\$5,834,789.61	\$2,485,633.86	\$3,873,864.76	68.23%	94.83%
Student Transportation Services	\$28,331,777.22	\$13,628,996.84	\$12,616,828.84	\$2,085,951.74	92.64%	80.42%
Operation of Plant	\$46,596,190.45	\$24,434,600.10	\$12,982,332.70	\$9,179,257.65	80.30%	81.49%
Maintenance of Plant	\$11,825,529.92	\$5,082,941.69	\$4,585,129.13	\$2,157,459.10	81.76%	86.85%
Administrative Technology Services	\$1,104,507.94	\$757,999.94	\$302,720.81	\$43,787.19	96.04%	81.94%
Community Services	\$10,983,359.58	\$2,294,571.80	\$2,398,949.99	\$6,289,837.79	42.73%	41.20%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	(\$1,971.06)	\$0.00	\$1,971.06	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$605,239,117.75</b>	<b>\$262,001,440.53</b>	<b>\$236,697,256.98</b>	<b>\$108,540,420.24</b>	<b>82.40%</b>	<b>87.25%</b>
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>\$625,857,823.28</b>	<b>\$262,001,440.53</b>	<b>\$236,697,256.98</b>	<b>\$127,159,125.77</b>	<b>79.68%</b>	<b>84.08%</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 \$0.00 in "Unallocated Employee Benefits" had not been distributed.

BUDGET SUMMARY - FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	<u>Original Budgeted Revenue Allotments</u>	<u>Budgeted Revenue Allotments</u>	<u>Revenues Received</u>	<u>Percent of Budgeted Revenue Allotments</u>	
				<u>2025-26</u>	<u>2024-25</u>
				Federal	\$0.00
State	\$5,186,049.00	\$8,749,156.31	\$3,978,613.60	45.47%	45.73%
Local	\$3,580,993.00	\$3,580,993.00	\$1,671,039.66	46.66%	51.65%
<b>Total Revenue</b>	<b>\$8,767,042.00</b>	<b>\$12,829,753.31</b>	<b>\$5,849,579.79</b>	<b>45.59%</b>	<b>47.33%</b>
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$14,733,512.00</b>	<b>\$18,796,223.31</b>	<b>\$5,849,579.79</b>	<b>31.12%</b>	<b>34.62%</b>

<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	\$5,067,072.00
Benefits	\$1,606,632.00	\$1,686,764.43	\$1,555,524.21	92.22%	94.66%
Purchased Services	\$1,160,495.00	\$1,325,453.29	\$929,410.16	70.12%	62.65%
Energy Services	\$361,162.00	\$421,072.17	\$183,579.83	43.60%	48.07%
Materials & Supplies	\$322,578.00	\$1,180,305.49	\$385,617.04	32.67%	33.45%
Capital Outlay	\$7,550.00	\$3,400,197.47	\$1,561,281.05	45.92%	53.30%
Other Expenses	\$241,553.00	\$1,510,024.37	\$636,416.48	42.15%	53.67%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$8,767,042.00</b>	<b>\$14,745,545.23</b>	<b>\$9,883,784.46</b>	<b>67.03%</b>	<b>71.95%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$14,733,512.00</b>	<b>\$18,796,223.31</b>	<b>\$9,883,784.46</b>	<b>52.58%</b>	<b>55.24%</b>

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Percent of Budgeted Expense Allotments</u>	
				<u>2025-26</u>	<u>2024-25</u>
				Instruction	\$3,614,710.00
<i>Instructional Support Services:</i>					
Student Support Services	\$1,078,937.00	\$1,160,728.00	\$1,162,550.66	100.16%	84.69%
Instruction & Curriculum Dev. Services	\$351,004.00	\$283,981.31	\$335,326.22	118.08%	95.71%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	0.00%	21.21%
Instruction Related Technology	\$67,927.00	\$67,927.00	\$66,762.00	98.28%	99.08%
General Administration	\$0.00	\$13,282.23	\$0.00	0.00%	0.00%
School Administration	\$1,568,866.00	\$1,587,050.76	\$1,518,792.80	95.70%	107.60%
Facilities Acquisition & Construction	\$29,000.00	\$248,714.96	\$213,592.64	85.88%	10.63%
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	\$1,484,488.51	\$1,068,714.51	71.99%	70.07%
Maintenance of Plant	\$134,822.00	\$143,736.45	\$147,277.28	102.46%	75.88%
Community Services	\$433,324.00	\$476,550.55	\$284,923.89	59.79%	76.69%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$8,767,042.00</b>	<b>\$14,745,545.23</b>	<b>\$9,883,784.46</b>	<b>67.03%</b>	<b>71.95%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$14,733,512.00</b>	<b>\$18,796,223.31</b>	<b>\$9,883,784.46</b>	<b>52.58%</b>	<b>55.24%</b>

FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 12/31/2025</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	\$199,926.53	\$299,677.47	40.02%	0.00%
<b>Total Federal (Direct and Indirect)</b>	<b>\$499,604.00</b>	<b>\$199,926.53</b>	<b>\$299,677.47</b>	<b>\$0.40</b>	<b>0.00%</b>
<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	\$2,475,174.31	\$3,628,025.00	40.56%	40.32%
Performance Based Incentives	\$200,000.00	\$135,137.00	\$64,863.00	67.57%	64.16%
Voluntary Pre-Kindergarten	\$12,053.00	\$2,360.29	\$9,692.71	19.58%	37.48%
Miscellaneous State	\$2,058,904.00	\$1,363,572.00	\$695,332.00	19.58%	37.48%
<b>Total State</b>	<b>\$8,749,156.31</b>	<b>\$3,978,613.60</b>	<b>\$4,770,542.71</b>	<b>45.47%</b>	<b>45.73%</b>
<i>Local:</i>					
Rent	\$45,000.00	\$32,490.00	\$12,510.00	72.20%	61.10%
Interest on Investment	\$50,000.00	\$94,494.40	(\$44,494.40)	188.99%	427.02%
Adult General Education Course	\$15,000.00	\$6,240.00	\$8,760.00	41.60%	59.50%
Postsecondary Vocational	\$1,240,000.00	\$576,123.23	\$663,876.77	46.46%	51.38%
Continuing Workforce Education	\$38,000.00	\$0.00	\$38,000.00	0.00%	8.13%
Capital Improvement Fees	\$60,414.00	\$26,897.78	\$33,516.22	44.52%	49.02%
Postsecondary Lab Fees	\$918,518.00	\$405,175.04	\$513,342.96	44.11%	46.42%
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	\$54,328.34	\$71,287.66	43.25%	48.88%
Other Student Fees	\$504,338.00	\$235,841.95	\$268,496.05	46.76%	55.24%
Preschool Program Fees	\$170,557.00	\$57,248.36	\$113,308.64	33.57%	35.18%
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	\$179,590.56	\$230,959.44	43.74%	49.09%
Prior Year Refunds/Write-Off	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Local</b>	<b>\$3,580,993.00</b>	<b>\$1,671,039.66</b>	<b>\$1,909,953.34</b>	<b>46.66%</b>	<b>51.65%</b>
<b>Total Revenue</b>	<b>\$12,829,753.31</b>	<b>\$5,849,579.79</b>	<b>\$6,980,173.52</b>	<b>45.59%</b>	<b>47.33%</b>
<i>Other Financing Sources - Transfers In</i>					
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%
<b>Fund Balance - July 1, 2025</b>	<b>\$5,966,470.00</b>	<b>\$0.00</b>	<b>\$5,966,470.00</b>	<b>0.00%</b>	<b>0.00%</b>
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$18,796,223.31</b>	<b>\$5,849,579.79</b>	<b>\$12,946,643.52</b>	<b>31.12%</b>	<b>34.62%</b>

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2025</u>	<u>Encumbrances as of 12/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,279,085.46	\$2,794,776.33	\$2,291,068.13	\$4,193,241.00	54.81%	62.81%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,160,728.00	\$622,948.61	\$539,602.05	(\$1,822.66)	100.16%	84.69%
Instruction & Curriculum Development	\$283,981.31	\$169,136.38	\$166,189.84	(\$51,344.91)	118.08%	95.71%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	21.21%
Instruction Related Technology	\$67,927.00	\$33,607.40	\$33,154.60	\$1,165.00	98.28%	99.08%
General Administration	\$13,282.23	\$0.00	\$0.00	\$13,282.23	0.00%	0.00%
School Administration	\$1,587,050.76	\$791,583.35	\$727,209.45	\$68,257.96	95.70%	107.60%
Facilities Acquisition & Construction	\$248,714.96	\$64,564.90	\$149,027.74	\$35,122.32	85.88%	10.63%
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	\$1,484,488.51	\$450,774.03	\$617,940.48	\$415,774.00	71.99%	70.07%
Maintenance of Plant	\$143,736.45	\$79,820.32	\$67,456.96	(\$3,540.83)	102.46%	75.88%
Community Services	\$476,550.55	\$185,460.84	\$99,463.05	\$191,626.66	59.79%	76.69%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$14,745,545.23</b>	<b>\$5,192,672.16</b>	<b>\$4,691,112.30</b>	<b>\$4,861,760.77</b>	<b>67.03%</b>	<b>71.95%</b>
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>\$5,192,672.16</b>	<b>\$4,691,112.30</b>	<b>\$8,912,438.85</b>	<b>52.58%</b>	<b>55.24%</b>

**BUDGET SUMMARY - DEBT SERVICE**

<b>Revenue Source:</b>	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Budgeted Revenue Allotments	
				2025-26	2024-25
				Federal	\$745,347.00
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,557,000.00	\$5,557,000.00	\$448,673.26	8.07%	8.25%
<b>Total Revenue</b>	<b>\$6,302,347.00</b>	<b>\$6,302,347.00</b>	<b>\$821,346.86</b>	<b>13.03%</b>	<b>13.18%</b>
Transfers In	\$31,668,117.00	\$31,668,117.00	\$9,027,916.08	28.51%	45.48%
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$57,265,018.00</b>	<b>\$57,265,018.00</b>	<b>\$9,849,262.94</b>	<b>17.20%</b>	<b>24.69%</b>

<b>Appropriations and Expenditures/Encumbrances by Object:</b>	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
				Redemption of Principal	\$18,510,000.00
Interest	\$18,495,538.00	\$18,495,538.00	\$9,315,518.75	50.37%	69.30%
Dues, Fees and Issuance Costs	\$23,750.00	\$23,750.00	\$22,125.00	93.16%	61.71%
Refunded Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$37,029,288.00</b>	<b>\$37,029,288.00</b>	<b>\$14,757,643.75</b>	<b>39.85%</b>	<b>55.97%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$57,265,018.00</b>	<b>\$57,265,018.00</b>	<b>\$14,757,643.75</b>	<b>25.77%</b>	<b>34.36%</b>

**DEBT SERVICE FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 12/31/2025</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
<b>Federal:</b>					
IRS Interest Subsidy	\$745,347.00	\$372,673.60	\$372,673.40	50.00%	50.00%
<b>Total Federal</b>	<b>\$745,347.00</b>	<b>\$372,673.60</b>	<b>\$372,673.40</b>	<b>50.00%</b>	<b>50.00%</b>
<b>State:</b>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total State</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Local:</b>					
I & S Taxes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$318,847.94	(\$318,847.94)	0.00%	0.00%
School District Local Sales Tax	\$5,557,000.00	\$129,825.32	\$5,427,174.68	2.34%	31.73%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Local</b>	<b>\$5,557,000.00</b>	<b>\$448,673.26</b>	<b>\$5,108,326.74</b>	<b>8.07%</b>	<b>35.79%</b>
<b>Total Revenue</b>	<b>\$6,302,347.00</b>	<b>\$821,346.86</b>	<b>\$5,481,000.14</b>	<b>13.03%</b>	<b>37.47%</b>
Transfers in from Capital Projects	\$31,668,117.00	\$9,027,916.08	\$22,640,200.92	28.51%	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>\$9,849,262.94</b>	<b>\$28,121,201.06</b>	<b>25.94%</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>\$9,849,262.94</b>	<b>\$47,415,755.06</b>	<b>17.20%</b>	<b>6.52%</b>

DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2025</u>	<u>Encumbrances as of 12/31/2025</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	\$9,315,518.75	\$0.00	\$9,180,019.25	50.37%	69.30%
Dues, Fees and Issuance Costs	\$23,750.00	\$22,125.00	\$0.00	\$1,625.00	93.16%	61.71%
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>\$14,757,643.75</b>	<b>\$0.00</b>	<b>\$22,271,644.25</b>	<b>39.85%</b>	<b>55.97%</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>\$14,757,643.75</b>	<b>\$0.00</b>	<b>\$42,507,374.25</b>	<b>25.77%</b>	<b>34.36%</b>

**BUDGET SUMMARY - CAPITAL PROJECTS**

<b>Revenue Source:</b>	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
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	\$268,244.00	24.74%	16.41%
District Local Capital Improvement Tax	\$91,659,501.00	\$91,659,501.00	\$32,308,672.37	35.25%	39.47%
District Local Sales Tax	\$26,505,681.00	\$26,505,681.00	\$12,413,278.15	46.83%	62.25%
Impact Fees & Gas Tax Refunds	\$15,000,000.00	\$15,000,000.00	\$6,360,911.44	42.41%	43.72%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$3,102,498.70	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$8,646,916.88	5764.61%	7732.67%
<b>Total Revenue</b>	<b>\$135,117,659.00</b>	<b>\$136,202,027.97</b>	<b>\$63,100,521.54</b>	<b>46.33%</b>	<b>54.51%</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%
Fund Balance	\$527,173,286.45	\$526,088,917.50	\$0.00	0.00%	0.00%
<b>Total Revenue and Other Financing Sources</b>	<b>\$662,290,945.45</b>	<b>\$662,290,945.47</b>	<b>\$63,100,521.54</b>	<b>9.53%</b>	<b>9.82%</b>

<b>Appropriations and Expenditures/Encumbrances by Object:</b>	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	Percent of Budgeted Expense Allotments	
				2025-26	2024-25
				Library Books	\$326,323.26
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$456,395,503.37	\$445,639,277.38	\$69,926,107.59	15.69%	43.87%
Furniture, Fixtures, and Equipment	\$15,779,664.90	\$16,534,616.90	\$9,677,267.46	58.53%	55.95%
Motor Vehicles/Buses	\$13,939,008.32	\$14,074,008.32	\$7,947,176.00	56.47%	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	\$10,467,951.92	41.58%	35.75%
Remodeling and Renovations	\$95,513,597.67	\$105,353,570.82	\$38,194,164.25	36.25%	31.60%
Computer Software	\$764,072.81	\$1,079,072.81	\$75,697.40	7.02%	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>\$136,517,080.86</b>	<b>22.42%</b>	<b>42.70%</b>
Transfers Out	\$53,409,145.00	\$53,409,145.00	\$18,712,837.07	35.04%	49.90%
Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$662,290,945.45</b>	<b>\$662,290,945.47</b>	<b>\$155,229,917.93</b>	<b>23.44%</b>	<b>43.14%</b>

**CAPITAL PROJECTS FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 12/31/2025</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
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	\$268,244.00	\$816,124.97	24.74%	16.41%
District Local Capital Improvement Tax	\$91,659,501.00	\$32,308,672.37	\$59,350,828.63	35.25%	39.47%
District Local Sales Tax	\$26,505,681.00	\$12,413,278.15	\$14,092,402.85	46.83%	62.25%
Impact Fees	\$15,000,000.00	\$6,360,911.44	\$8,639,088.56	42.41%	43.72%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$3,102,498.70	(\$3,102,498.70)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$8,646,916.88	(\$8,496,916.88)	5764.61%	7732.67%
<b>Total Revenue</b>	<b>\$136,202,027.97</b>	<b>\$63,100,521.54</b>	<b>\$73,101,506.43</b>	<b>46.33%</b>	<b>54.51%</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>\$63,100,521.54</b>	<b>\$73,101,506.43</b>	<b>46.33%</b>	<b>54.51%</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>\$63,100,521.54</b>	<b>\$599,190,423.93</b>	<b>9.53%</b>	<b>9.82%</b>

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2025</u>	<u>Encumbrances as of 12/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$326,323.26	\$200,774.32	\$27,941.92	\$97,607.02	70.09%	82.30%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$445,639,277.38	\$39,394,897.60	\$30,531,209.99	\$375,713,169.79	15.69%	43.87%
Furniture, Fixtures, and Equipment	\$16,534,616.90	\$6,006,095.73	\$3,671,171.73	\$6,857,349.44	58.53%	55.95%
Motor Vehicles/Buses	\$14,074,008.32	\$3,266,287.00	\$4,680,889.00	\$6,126,832.32	56.47%	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	\$4,847,627.32	\$5,620,324.60	\$14,706,693.16	41.58%	35.75%
Remodeling and Renovations	\$105,353,570.82	\$14,179,881.02	\$24,014,283.23	\$67,159,406.57	36.25%	31.60%
Computer Software	\$1,079,072.81	\$72,712.40	\$2,985.00	\$1,003,375.41	7.02%	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>\$67,968,275.39</b>	<b>\$68,548,805.47</b>	<b>\$472,364,719.61</b>	<b>22.42%</b>	<b>42.70%</b>
Transfer to General Fund	\$21,741,028.00	\$9,684,920.99	\$0.00	\$12,056,107.01	44.55%	56.11%
Transfers to Debt Service	\$31,668,117.00	\$9,027,916.08	\$0.00	\$22,640,200.92	28.51%	45.48%
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>\$86,681,112.46</b>	<b>\$68,548,805.47</b>	<b>\$507,061,027.54</b>	<b>23.44%</b>	<b>43.14%</b>

**BUDGET SUMMARY - FOOD SERVICE**

<b>Revenue Source:</b>	<b>Original Budgeted Revenue Allotments</b>	<b>Budgeted Revenue Allotments</b>	<b>Revenues Received</b>	<b>Percent of Budgeted Revenue Allotments</b>	
				<b>2025-26</b>	<b>2024-25</b>
				Federal	\$0.00
Federal Through State	\$6,973,000.00	\$6,973,000.00	\$2,666,419.07	38.24%	36.69%
State	\$99,000.00	\$99,000.00	\$31,974.00	32.30%	67.45%
Local	\$14,660,000.00	\$14,660,000.00	\$8,327,892.14	56.81%	53.77%
<b>Total Revenue</b>	<b>\$21,732,000.00</b>	<b>\$21,732,000.00</b>	<b>\$11,026,285.21</b>	<b>50.74%</b>	<b>48.49%</b>
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$34,653,283.00</b>	<b>\$34,653,283.00</b>	<b>\$11,026,285.21</b>	<b>31.82%</b>	<b>29.73%</b>

<b>Appropriations and Expenditures/Encumbrances by Object:</b>	<b>Original Budgeted Expense Allotments</b>	<b>Budgeted Expense Allotments</b>	<b>Expenditures &amp; Encumbrances</b>	<b>Percent of Budgeted Expense Allotments</b>	
				<b>2025-26</b>	<b>2024-25</b>
				Salaries	\$6,797,628.00
Employee Benefits	\$3,517,209.00	\$3,517,209.00	\$3,646,313.83	103.67%	102.65%
Purchased Services	\$197,250.00	\$220,350.00	\$236,245.27	107.21%	97.41%
Energy Services	\$123,000.00	\$183,000.00	\$85,643.09	46.80%	110.73%
Materials & Supplies	\$9,727,000.00	\$10,130,150.91	\$8,288,822.23	81.82%	73.48%
Capital Outlay	\$587,835.00	\$887,835.00	\$1,068,163.37	120.31%	66.91%
Other Expenses	\$20,000.00	\$20,000.00	\$13,813.52	69.07%	57.93%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$20,969,922.00</b>	<b>\$21,756,172.91</b>	<b>\$20,135,169.47</b>	<b>92.55%</b>	<b>86.44%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$34,653,283.00</b>	<b>\$34,653,283.00</b>	<b>\$20,135,169.47</b>	<b>58.10%</b>	<b>53.47%</b>

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FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 12/31/2025</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%
<b>Total Federal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<i>Federal through State:</i>					
National School Lunch Act	\$6,000,000.00	\$2,617,396.00	\$3,382,604.00	43.62%	41.89%
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%
<b>Total Federal through State</b>	<b>\$6,973,000.00</b>	<b>\$2,666,419.07</b>	<b>\$4,306,580.93</b>	<b>38.24%</b>	<b>36.69%</b>
<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%
<b>Total State</b>	<b>\$99,000.00</b>	<b>\$31,974.00</b>	<b>\$67,026.00</b>	<b>32.30%</b>	<b>67.45%</b>
<i>Local:</i>					
Food Service Sales	\$14,500,000.00	\$7,948,918.08	\$6,551,081.92	54.82%	51.30%
Misc Local, including Interest	\$160,000.00	\$378,974.06	(\$218,974.06)	236.86%	233.41%
<b>Total Local</b>	<b>\$14,660,000.00</b>	<b>\$8,327,892.14</b>	<b>\$6,332,107.86</b>	<b>56.81%</b>	<b>53.77%</b>
<b>Total Revenue</b>	<b>\$21,732,000.00</b>	<b>\$11,026,285.21</b>	<b>\$10,705,714.79</b>	<b>50.74%</b>	<b>48.49%</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>\$11,026,285.21</b>	<b>\$23,626,997.79</b>	<b>31.82%</b>	<b>29.73%</b>

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2025</u>	<u>Encumbrances as of 12/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$6,797,628.00	\$3,069,390.52	\$3,726,777.64	\$1,459.84	99.98%	103.41%
Employee Benefits	\$3,517,209.00	\$1,700,416.37	\$1,945,897.46	(\$129,104.83)	103.67%	102.65%
Purchased Services	\$220,350.00	\$110,874.17	\$125,371.10	(\$15,895.27)	107.21%	97.41%
Energy Services	\$183,000.00	\$39,101.40	\$46,541.69	\$97,356.91	46.80%	110.73%
Materials & Supplies	\$10,130,150.91	\$4,298,992.95	\$3,989,829.28	\$1,841,328.68	81.82%	73.48%
Capital Outlay	\$887,835.00	\$922,634.92	\$145,528.45	(\$180,328.37)	120.31%	66.91%
Other Expenses	\$20,000.00	\$13,813.52	\$0.00	\$6,186.48	69.07%	57.93%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$21,756,172.91</b>	<b>\$10,155,223.85</b>	<b>\$9,979,945.62</b>	<b>\$1,621,003.44</b>	<b>92.55%</b>	<b>86.44%</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>\$10,155,223.85</b>	<b>\$9,979,945.62</b>	<b>\$14,518,113.53</b>	<b>58.10%</b>	<b>53.47%</b>

BUDGET SUMMARY - FEDERAL PROJECTS

<b>Revenue Source:</b>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2025-26	2024-25
Federal Direct	\$1,333,417.00	\$1,419,882.81	\$1,149,975.78	80.99%	84.14%
Federal Through State	\$14,642,774.00	\$25,222,753.10	\$6,654,781.93	26.38%	34.80%
<b>Total Revenue</b>	<b>\$15,976,191.00</b>	<b>\$26,642,635.91</b>	<b>\$7,804,757.71</b>	<b>29.29%</b>	<b>37.13%</b>

<b>Appropriations and Expenditures/Encumbrances by Function:</b>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2025-26	2024-25
Instruction	\$10,224,129.00	\$11,439,711.36	\$9,138,471.04	79.88%	92.14%
<i>Instructional Support Services:</i>					
Student Support Services	\$3,774,595.00	\$3,997,830.60	\$3,341,727.96	83.59%	87.24%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$848,305.00	\$1,025,850.15	\$808,403.63	78.80%	89.58%
Instructional Staff Training	\$167,406.00	\$1,435,509.12	\$748,490.24	52.14%	68.62%
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	\$759,057.14	\$231,380.94	30.48%	46.44%
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%	99.96%
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	\$1,095.57	14.68%	100.34%
Student Transportation Services	\$60,500.00	\$66,765.40	\$26,044.32	39.01%	54.94%
Operation of Plant	\$1,200.00	\$0.00	\$0.00	0.00%	99.64%
Maintenance of Plant	\$155,919.00	\$148,083.30	\$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	\$767,735.01	539.35%	510.17%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$15,976,191.00</b>	<b>\$26,642,635.91</b>	<b>\$22,683,371.26</b>	<b>85.14%</b>	<b>92.57%</b>

FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 12/31/2025</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,362,527.37	\$506,380.96	\$856,146.41	37.16%	41.93%
Pell Grants	\$0.00	\$607,982.00	(\$607,982.00)	0.00%	0.00%
Other Federal Direct	\$57,355.44	\$35,612.82	\$21,742.62	62.09%	76.92%
<b>Total Federal Direct</b>	<b>\$1,419,882.81</b>	<b>\$1,149,975.78</b>	<b>\$269,907.03</b>	<b>80.99%</b>	<b>84.14%</b>
<i>Federal Through State:</i>					
Vocational Education Acts	\$680,210.16	\$300,607.92	\$379,602.24	44.19%	17.47%
Workforce Innovation & Opportunity Act	\$300,000.00	\$142,334.69	\$157,665.31	47.44%	51.72%
Individuals With Disabilities Education Act	\$9,774,273.58	\$3,680,267.20	\$6,094,006.38	37.65%	45.80%
Elementary and Secondary Ed Act, Title 1	\$4,670,288.30	\$1,707,145.57	\$2,963,142.73	36.55%	48.36%
Language Instruction - Title III	\$288,172.82	\$126,248.33	\$161,924.49	43.81%	29.56%
Safe & Drug-Free Schools - Title IV	\$324,511.26	\$106,029.12	\$218,482.14	32.67%	42.05%
Adult General Education	\$404,504.96	\$157,803.47	\$246,701.49	39.01%	34.25%
Teacher and Principal Training - Title II	\$1,166,684.02	\$434,345.63	\$732,338.39	37.23%	36.93%
Education Stabilization Funds - K-12	\$0.00	\$0.00	\$0.00	0.00%	100.00%
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%	29.94%
<b>Total Federal Through State</b>	<b>\$25,222,753.10</b>	<b>\$6,654,781.93</b>	<b>\$18,567,971.17</b>	<b>26.38%</b>	<b>34.80%</b>
<b>Total Revenue</b>	<b>\$26,642,635.91</b>	<b>\$7,804,757.71</b>	<b>\$18,837,878.20</b>	<b>29.29%</b>	<b>37.13%</b>

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 12/31/2025</u>	<u>Encumbrances as of 12/31/2025</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$11,439,711.36	\$4,476,696.96	\$4,661,774.08	\$2,301,240.32	79.88%	92.14%
<i>Instructional Support Services:</i>						
Student Support Services	\$3,997,830.60	\$1,418,604.71	\$1,923,123.25	\$656,102.64	83.59%	87.24%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$1,025,850.15	\$416,125.49	\$392,278.14	\$217,446.52	78.80%	89.58%
Instructional Staff Training	\$1,435,509.12	\$539,384.43	\$209,105.81	\$687,018.88	52.14%	68.62%
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	\$759,057.14	\$231,380.94	\$0.00	\$527,676.20	30.48%	46.44%
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%	99.96%
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	\$1,095.57	\$0.00	\$6,365.43	14.68%	100.34%
Student Transportation Services	\$66,765.40	\$26,044.32	\$0.00	\$40,721.08	39.01%	54.94%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	99.64%
Maintenance of Plant	\$148,083.30	\$0.00	\$0.00	\$148,083.30	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$142,344.69	\$690,317.14	\$77,417.87	(\$625,390.32)	539.35%	510.17%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$26,642,635.91</b>	<b>\$7,804,757.71</b>	<b>\$14,878,613.55</b>	<b>\$3,959,264.65</b>	<b>85.14%</b>	<b>92.57%</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**FINANCIAL REPORT**  
**For the Period Ending 12/31/2025**

**INTERNAL ACCOUNTS**

Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance
Crookshank	\$18,734.31	107,818.00	97,249.10	\$29,303.21
Cunningham Creek	\$58,029.68	247,856.31	212,635.12	\$93,250.87
Durbin Creek	\$99,319.75	330,847.95	281,849.05	\$148,318.65
Hartley	\$87,028.70	132,419.12	110,160.58	\$109,287.24
Hickory Creek	\$59,549.35	248,214.70	237,957.87	\$69,806.18
Julington Creek	\$121,471.19	385,857.76	403,898.80	\$103,430.15
Ketterlinus	\$59,178.99	136,107.82	133,617.20	\$61,669.61
Ocean Palms	\$11,698.41	194,230.52	165,480.04	\$40,448.89
Osceola	\$29,668.86	92,370.00	64,108.81	\$57,930.05
Otis A. Mason	\$74,782.83	177,381.83	153,607.74	\$98,556.92
Palencia Elementary	\$88,307.02	70,840.19	65,942.62	\$93,204.59
Picolata Crossing Elementary	\$41,582.92	80,522.56	64,596.36	\$57,509.12
PVPV / Rawlings	\$69,075.14	367,835.83	325,104.16	\$111,806.81
R. B. Hunt	\$140,496.20	161,561.39	136,219.71	\$165,837.88
South Woods	\$44,814.40	73,408.16	46,368.73	\$71,853.83
Timberlin Creek	\$275,595.79	345,486.75	275,984.99	\$345,097.55
Wards Creek	\$61,556.72	308,719.73	171,291.09	\$198,985.36
Webster Elementary	\$30,227.60	21,046.53	15,967.11	\$35,307.02
Subtotal - Elementary Schools	\$1,371,117.86	\$3,482,525.15	\$2,962,039.08	\$1,891,603.93
Freedom Crossing Academy	\$122,094.51	281,726.35	207,965.70	\$195,855.16
Hallowes Cove Academy	\$0.00	37,595.68	21,192.45	\$16,403.23
Liberty Pines Academy	\$155,577.00	350,382.80	301,348.80	\$204,611.00
Lakeside Academy	\$37,386.52	339,569.87	278,446.24	\$98,510.15
Mill Creek Academy	\$180,908.84	250,038.26	188,054.44	\$242,892.66
Palm Valley Academy	\$79,463.49	339,557.24	262,829.62	\$156,191.11
Patriot Oaks Academy	\$103,578.46	316,374.65	301,360.27	\$118,592.84
Pine Island Academy	\$70,048.10	96,934.66	58,386.01	\$108,596.75
Trout Creek Academy	\$40,318.03	71,032.07	39,853.33	\$71,496.77
Valley Ridge Academy	\$191,079.90	227,256.19	191,460.80	\$226,875.29
Subtotal - K-8 Schools	\$980,454.85	\$2,310,467.77	\$1,850,897.66	\$1,440,024.96
Fruit Cove Middle	\$110,021.27	82,960.65	58,637.63	\$134,344.29
Alice B. Landrum Middle	\$108,681.42	82,714.48	69,798.31	\$121,597.59
Pacetti Bay Middle	\$149,407.31	138,469.01	88,330.87	\$199,545.45
Gamble Rogers Middle	\$97,083.49	30,837.57	46,455.89	\$81,465.17
R.J. Murray Middle	\$32,107.94	28,329.21	28,666.31	\$31,770.84
Sebastian Middle	\$47,100.67	22,925.53	20,025.82	\$50,000.38
Switzerland Point Middle	\$120,299.02	71,201.64	78,437.55	\$113,063.11
Subtotal - Middle Schools	\$664,701.12	\$457,438.09	\$390,352.38	\$731,786.83
Allen D. Nease High	\$755,031.87	789,706.31	543,649.65	\$1,001,088.53
Bartram Trail High	\$399,926.39	589,381.13	475,922.08	\$513,385.44
Beachside High School	\$613,117.83	663,666.99	508,148.01	\$768,636.81
Creekside High	\$874,115.10	742,075.82	700,376.09	\$915,814.83
Pedro Menendez High	\$461,297.33	495,317.66	436,081.52	\$520,533.47
Ponte Vedra High	\$364,105.09	521,394.01	253,859.56	\$631,639.54
St Augustine High	\$291,512.36	445,006.54	303,528.51	\$432,990.39
Tocoi Creek High School	\$440,751.15	841,338.00	480,271.57	\$801,817.58
Subtotal - High Schools	\$4,199,857.12	\$5,087,886.46	\$3,701,836.99	\$5,585,906.59
District Designated Accounts	\$481,768.21	103,639.90	159,072.05	\$426,336.06
First Coast Technical College	\$31,224.00	10,415.84	13,451.46	\$28,188.38
Gaines Alternative & Transition Programs	\$21,006.20	6,335.08	3,681.62	\$23,659.66
Life Work Program	\$0.00	7,246.56	840.74	\$6,405.82
St. Johns Technical H.S.	\$12,585.19	13,527.91	7,823.63	\$18,289.47
St. Johns Virtual School	\$24,039.36	1,972.33	3,658.31	\$22,353.38
Subtotal - Tech H.S. & Programs	\$570,622.96	\$143,137.62	\$188,527.81	\$525,232.77
Total K-12	\$7,786,753.91	\$11,481,455.09	\$9,093,653.92	\$10,174,555.08