

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
State	\$239,166,477.00	\$246,659,039.34	\$164,074,942.77	66.52%	67.25%
Local	\$296,768,887.00	\$307,576,656.07	\$279,379,258.88	90.83%	91.63%
<b>Total Revenue</b>	<b>\$536,194,364.00</b>	<b>\$554,979,295.41</b>	<b>\$444,031,656.19</b>	<b>80.01%</b>	<b>78.97%</b>
Other Financing Sources	\$24,609,004.00	\$24,609,004.00	\$13,082,886.78	53.16%	66.46%
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>\$631,025,701.41</b>	<b>\$457,114,542.97</b>	<b>72.44%</b>	<b>71.58%</b>

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
Benefits - General	\$122,644,131.00	\$130,408,909.12	\$123,909,653.70	95.02%	97.52%
Purchased Services	\$53,912,014.00	\$64,834,352.36	\$52,748,038.85	81.36%	86.37%
Energy Services	\$10,975,363.00	\$11,125,928.69	\$6,498,681.75	58.41%	54.55%
Materials & Supplies	\$33,604,445.00	\$42,605,082.91	\$9,926,148.68	23.30%	31.57%
Capital Outlay	\$660,856.00	\$8,039,483.81	\$4,352,849.35	54.14%	64.46%
Other Expenses	\$4,782,052.00	\$6,331,342.86	\$5,784,594.08	91.36%	92.19%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$560,803,368.00</b>	<b>\$610,406,995.88</b>	<b>\$526,076,131.36</b>	<b>86.18%</b>	<b>89.84%</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>\$631,025,701.41</b>	<b>\$526,076,131.36</b>	<b>83.37%</b>	<b>86.58%</b>

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
<b>Instructional Support Services:</b>					
Student Support Services	\$40,013,339.00	\$42,148,625.73	\$40,905,097.67	97.05%	98.49%
Instructional Media Service	\$6,516,406.00	\$6,711,638.71	\$6,579,840.44	98.04%	95.70%
Instruction & Curriculum Dev. Services	\$10,480,906.00	\$10,066,783.76	\$9,893,112.91	98.27%	99.46%
Instructional Staff Training Services	\$1,525,348.00	\$7,752,328.41	\$6,150,094.97	79.33%	73.32%
Instruction Related Technology Board	\$12,079,569.00	\$12,156,003.34	\$11,911,080.56	97.99%	103.89%
Board	\$991,945.00	\$1,024,597.17	\$1,000,389.47	97.64%	71.38%
General Administration	\$1,368,841.00	\$1,370,202.30	\$1,295,922.00	94.58%	80.10%
School Administration	\$28,306,306.00	\$30,871,560.23	\$29,482,792.90	95.50%	94.46%
Facilities Acquisition & Construction	\$10,986,346.00	\$13,347,214.21	\$12,889,537.46	96.57%	95.98%
Fiscal Services	\$2,519,486.00	\$2,553,955.28	\$2,474,151.65	96.88%	93.09%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Central Services	\$12,047,191.00	\$12,202,940.49	\$9,645,348.93	79.04%	93.26%
Student Transportation Services	\$28,000,797.00	\$28,384,214.51	\$27,930,604.43	98.40%	86.15%
Operation of Plant	\$45,156,330.00	\$46,850,994.68	\$39,652,071.42	84.63%	86.14%
Maintenance of Plant	\$11,535,923.00	\$11,886,783.02	\$10,060,692.45	84.64%	88.36%
Administrative Technology Services	\$1,021,398.00	\$1,105,164.31	\$1,074,968.07	97.27%	82.27%
Community Services	\$146,452.00	\$10,940,345.52	\$4,882,608.16	44.63%	44.16%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$364,095.44	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$560,803,368.00</b>	<b>\$610,406,995.88</b>	<b>\$526,076,131.36</b>	<b>86.18%</b>	<b>89.84%</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>\$631,025,701.41</b>	<b>\$526,076,131.36</b>	<b>83.37%</b>	<b>86.58%</b>

GENERAL FUND

Revenue Source:	Budget	Revenue as of 2/28/26	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal:</i>					
R.O.T.C.	\$260,000.00	\$142,754.54	\$117,245.46	54.91%	67.94%
Misc Federal Thru State	\$483,600.00	\$434,700.00	\$48,900.00	89.89%	190.50%
<b>Total Federal (Direct and Indirect)</b>	<b>\$743,600.00</b>	<b>\$577,454.54</b>	<b>\$166,145.46</b>	<b>77.66%</b>	<b>100.91%</b>
<i>State:</i>					
Florida Education Finance Program	\$189,428,917.00	\$125,046,270.28	\$64,382,646.72	66.01%	66.80%
Work Force Development	\$1,004,961.00	\$397,928.98	\$607,032.02	39.60%	0.00%
Adults with Disabilities	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sales Tax Distribution	\$206,750.00	\$95,125.00	\$111,625.00	46.01%	46.01%
State License Tax	\$75,000.00	\$58,157.03	\$16,842.97	77.54%	79.45%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$50,304,311.00	\$33,346,762.00	\$16,957,549.00	66.29%	66.67%
Voluntary Pre-Kindergarten	\$1,181,086.50	\$570,326.72	\$610,759.78	48.29%	55.71%
Full Service Schools	\$160,078.00	\$84,921.64	\$75,156.36	53.05%	50.00%
Florida School Recognition Program	\$3,956,107.00	\$3,956,107.00	\$0.00	100.00%	100.00%
Miscellaneous State	\$341,828.84	\$519,344.12	(\$177,515.28)	151.93%	39.73%
<b>Total State</b>	<b>\$246,659,039.34</b>	<b>\$164,074,942.77</b>	<b>\$82,584,096.57</b>	<b>66.52%</b>	<b>67.25%</b>
<i>Local:</i>					
District School Tax	\$291,171,681.00	\$266,251,949.90	\$24,919,731.10	91.44%	92.33%
Tax Redemptions	\$200,000.00	\$201,367.51	(\$1,367.51)	100.68%	98.93%
Rent	\$1,248,943.48	\$1,417,520.15	(\$168,576.67)	113.50%	116.23%
School Age Child Care Fees (Day Care and Camp Fees)	\$7,791,560.87	\$5,160,318.07	\$2,631,242.80	66.23%	66.06%
Miscellaneous Local, including Interest	\$6,664,470.72	\$5,990,773.04	\$673,697.68	89.89%	84.43%
Federal Indirect Cost	\$500,000.00	\$357,330.21	\$142,669.79	71.47%	0.00%
<b>Total Local</b>	<b>\$307,576,656.07</b>	<b>\$279,379,258.88</b>	<b>\$28,197,397.19</b>	<b>90.83%</b>	<b>91.63%</b>
<b>Total Revenue</b>	<b>\$554,979,295.41</b>	<b>\$444,031,656.19</b>	<b>\$110,947,639.22</b>	<b>80.01%</b>	<b>78.97%</b>
<b>Other Financing Sources</b>	<b>\$24,609,004.00</b>	<b>\$13,082,886.78</b>	<b>\$11,526,117.22</b>	<b>53.16%</b>	<b>66.46%</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>\$631,025,701.41</b>	<b>\$457,114,542.97</b>	<b>\$173,911,158.44</b>	<b>72.44%</b>	<b>71.58%</b>

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/26</u>	<u>Encumbrances as of 2/28/26</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$371,033,644.21	\$212,231,924.35	\$97,651,798.08	\$61,149,921.78	83.52%	89.99%
<i>Instruction Support Services:</i>						
Student Support Services	\$42,148,625.73	\$24,757,938.26	\$16,147,159.41	\$1,243,528.06	97.05%	98.49%
Instructional Media Services	\$6,711,638.71	\$4,303,740.03	\$2,276,100.41	\$131,798.27	98.04%	95.70%
Instruction & Curriculum Development	\$10,066,783.76	\$6,505,705.02	\$3,387,407.89	\$173,670.85	98.27%	99.46%
Instructional Staff Training Services	\$7,752,328.41	\$3,933,990.09	\$2,216,104.88	\$1,602,233.44	79.33%	73.32%
Instruction Related Technology	\$12,156,003.34	\$9,581,457.50	\$2,329,623.06	\$244,922.78	97.99%	103.89%
Board	\$1,024,597.17	\$831,181.69	\$169,207.78	\$24,207.70	97.64%	71.38%
General Administration	\$1,370,202.30	\$880,471.49	\$415,450.51	\$74,280.30	94.58%	80.10%
School Administration	\$30,871,560.23	\$19,611,188.47	\$9,871,604.43	\$1,388,767.33	95.50%	94.46%
Facilities Acquisition & Construction	\$13,347,214.21	\$8,888,644.05	\$4,000,893.41	\$457,676.75	96.57%	95.98%
Fiscal Services	\$2,553,955.28	\$1,721,657.28	\$752,494.37	\$79,803.63	96.88%	93.09%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Central Services	\$12,202,940.49	\$7,939,111.77	\$1,706,237.16	\$2,557,591.56	79.04%	93.26%
Student Transportation Services	\$28,384,214.51	\$19,284,744.41	\$8,645,860.02	\$453,610.08	98.40%	86.15%
Operation of Plant	\$46,850,994.68	\$30,283,199.62	\$9,368,871.80	\$7,198,923.26	84.63%	86.14%
Maintenance of Plant	\$11,886,783.02	\$6,828,623.13	\$3,232,069.32	\$1,826,090.57	84.64%	88.36%
Administrative Technology Services	\$1,105,164.31	\$898,044.25	\$176,923.82	\$30,196.24	97.27%	82.27%
Community Services	\$10,940,345.52	\$3,285,528.38	\$1,597,079.78	\$6,057,737.36	44.63%	44.16%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$364,095.44	\$0.00	(\$364,095.44)	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$610,406,995.88</b>	<b>\$362,131,245.23</b>	<b>\$163,944,886.13</b>	<b>\$84,330,864.52</b>	<b>86.18%</b>	<b>89.84%</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>\$631,025,701.41</b>	<b>\$362,131,245.23</b>	<b>\$163,944,886.13</b>	<b>\$104,949,570.05</b>	<b>83.37%</b>	<b>86.58%</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 \$411,776.02 in "Unallocated Employee Benefits" had not been distributed.

BUDGET SUMMARY - FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue Allotments	
	Revenue Allotments	Revenue Allotments	Received	2025-26	2024-25
Federal	\$0.00	\$574,104.00	\$291,167.88	50.72%	0.38%
State	\$5,186,049.00	\$6,763,974.31	\$5,807,034.36	66.26%	52.53%
Local	\$3,580,993.00	\$3,580,993.00	\$2,393,132.00	66.83%	74.68%
<b>Total Revenue</b>	<b>\$8,767,042.00</b>	<b>\$12,919,071.31</b>	<b>\$8,491,334.24</b>	<b>65.73%</b>	<b>56.18%</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>\$18,885,541.31</b>	<b>\$8,491,334.24</b>	<b>44.96%</b>	<b>43.59%</b>

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	Expense Allotments	Expense Allotments	Encumbrances	2025-26	2024-25
Salaries	\$5,067,072.00	\$5,221,728.01	\$4,859,856.49	93.07%	91.66%
Benefits	\$1,606,632.00	\$1,686,764.43	\$1,580,920.79	93.73%	92.63%
Purchased Services	\$1,160,495.00	\$1,424,340.47	\$1,022,475.44	71.79%	62.44%
Energy Services	\$361,162.00	\$421,672.17	\$255,164.37	60.51%	64.25%
Materials & Supplies	\$322,578.00	\$1,107,679.00	\$490,516.55	44.28%	37.65%
Capital Outlay	\$7,550.00	\$3,450,413.46	\$3,147,607.80	91.22%	27.97%
Other Expenses	\$241,553.00	\$1,522,265.69	\$967,637.17	63.57%	82.17%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$8,767,042.00</b>	<b>\$14,834,863.23</b>	<b>\$12,324,178.61</b>	<b>83.08%</b>	<b>64.29%</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>\$18,885,541.31</b>	<b>\$12,324,178.61</b>	<b>65.26%</b>	<b>51.82%</b>

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	Expense Allotments	Expense Allotments	Encumbrances	2025-26	2024-25
Instruction	\$3,614,710.00	\$9,350,831.46	\$7,235,376.09	77.38%	51.73%
<i>Instructional Support Services:</i>					
Student Support Services	\$1,078,937.00	\$1,160,728.00	\$1,176,387.27	101.35%	96.92%
Instruction & Curriculum Dev. Services	\$351,004.00	\$283,981.31	\$338,872.95	119.33%	96.37%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	0.00%	27.26%
Instruction Related Technology	\$67,927.00	\$67,927.00	\$67,538.78	99.43%	99.62%
General Administration	\$0.00	\$13,282.23	\$0.00	0.00%	0.00%
School Administration	\$1,568,866.00	\$1,587,050.76	\$1,554,933.14	97.98%	99.76%
Facilities Acquisition & Construction	\$29,000.00	\$266,286.96	\$245,892.64	92.34%	12.57%
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	\$1,160,413.28	78.17%	75.06%
Maintenance of Plant	\$134,822.00	\$143,736.45	\$151,620.94	105.49%	82.40%
Community Services	\$433,324.00	\$476,550.55	\$393,143.52	82.50%	87.77%
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>\$14,834,863.23</b>	<b>\$12,324,178.61</b>	<b>83.08%</b>	<b>64.29%</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>\$18,885,541.31</b>	<b>\$12,324,178.61</b>	<b>65.26%</b>	<b>51.82%</b>

FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/26</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
Federal Direct Pell	\$0.00	\$1,405.00	(\$1,405.00)	0.00%	0.00%
Misc Federal Thru State	\$574,104.00	\$289,762.88	\$284,341.12	50.47%	0.00%
<b>Total Federal (Direct and Indirect)</b>	<b>\$574,104.00</b>	<b>\$291,167.88</b>	<b>\$282,936.12</b>	<b>\$0.50</b>	<b>0.38%</b>
<i>State:</i>					
Florida Education Finance Program	\$375,000.00	\$77,669.72	\$297,330.28	20.71%	0.00%
Work Force Development	\$6,103,199.31	\$3,904,932.31	\$2,198,267.00	63.98%	44.48%
Performance Based Incentives	\$270,276.00	\$135,137.00	\$135,139.00	50.00%	69.68%
Voluntary Pre-Kindergarten	\$12,053.00	\$6,382.33	\$5,670.67	52.95%	50.85%
Miscellaneous State	\$2,003,446.00	\$1,682,913.00	\$320,533.00	52.95%	50.85%
<b>Total State</b>	<b>\$8,763,974.31</b>	<b>\$5,807,034.36</b>	<b>\$2,956,939.95</b>	<b>66.26%</b>	<b>52.53%</b>
<i>Local:</i>					
Rent	\$45,000.00	\$49,325.00	(\$4,325.00)	109.61%	93.70%
Interest on Investment	\$50,000.00	\$128,832.96	(\$78,832.96)	257.67%	554.30%
Adult General Education Course	\$15,000.00	\$8,880.00	\$6,120.00	59.20%	96.17%
Postsecondary Vocational	\$1,240,000.00	\$820,643.93	\$419,356.07	66.18%	73.83%
Continuing Workforce Education	\$38,000.00	\$380.00	\$37,620.00	1.00%	20.32%
Capital Improvement Fees	\$60,414.00	\$38,417.40	\$21,996.60	63.59%	73.01%
Postsecondary Lab Fees	\$918,518.00	\$582,612.30	\$335,905.70	63.43%	72.21%
Lifelong Learning Fees	\$3,000.00	\$2,610.00	\$390.00	87.00%	116.83%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$125,616.00	\$77,420.18	\$48,195.82	61.63%	72.79%
Other Student Fees	\$504,336.00	\$355,373.44	\$148,964.56	70.46%	79.75%
Preschool Program Fees	\$170,557.00	\$75,704.66	\$94,852.34	44.39%	48.81%
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	\$252,932.13	\$157,617.87	61.61%	65.70%
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>\$2,393,132.00</b>	<b>\$1,187,861.00</b>	<b>66.83%</b>	<b>74.68%</b>
<b>Total Revenue</b>	<b>\$12,919,071.31</b>	<b>\$8,491,334.24</b>	<b>\$4,427,737.07</b>	<b>65.73%</b>	<b>56.18%</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%
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$18,885,541.31</b>	<b>\$8,491,334.24</b>	<b>\$10,394,207.07</b>	<b>44.96%</b>	<b>43.59%</b>

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/26</u>	<u>Encumbrances as of 2/28/26</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,350,831.46	\$4,029,898.74	\$3,205,477.35	\$2,115,455.37	77.38%	51.73%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,160,728.00	\$809,946.28	\$366,440.99	(\$15,659.27)	101.35%	96.92%
Instruction & Curriculum Development	\$283,981.31	\$227,495.71	\$111,377.24	(\$54,891.64)	119.33%	96.37%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	27.26%
Instruction Related Technology	\$67,927.00	\$45,260.90	\$22,277.88	\$386.22	99.43%	99.62%
General Administration	\$13,282.23	\$0.00	\$0.00	\$13,282.23	0.00%	0.00%
School Administration	\$1,587,050.76	\$1,050,343.84	\$504,589.30	\$32,117.62	97.98%	99.76%
Facilities Acquisition & Construction	\$266,286.96	\$92,262.65	\$153,629.99	\$20,394.32	92.34%	12.57%
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	\$633,919.09	\$526,494.19	\$324,075.23	78.17%	75.06%
Maintenance of Plant	\$143,736.45	\$106,200.58	\$45,420.36	(\$7,884.49)	105.49%	82.40%
Community Services	\$476,550.55	\$323,819.97	\$69,323.55	\$83,407.03	82.50%	87.77%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$14,834,863.23</b>	<b>\$7,319,147.76</b>	<b>\$5,005,030.85</b>	<b>\$2,510,684.62</b>	<b>83.08%</b>	<b>64.29%</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>\$18,885,541.31</b>	<b>\$7,319,147.76</b>	<b>\$5,005,030.85</b>	<b>\$6,561,362.70</b>	<b>65.26%</b>	<b>51.82%</b>

**BUDGET SUMMARY - DEBT SERVICE**

<u>Revenue Source:</u>	<u>Original Budgeted Revenue Allotments</u>	<u>Budgeted Revenue Allotments</u>	<u>Revenues Received</u>	<u>Percent of Budgeted Revenue Allotments</u>	
				<u>2025-26</u>	<u>2024-25</u>
				Federal	\$745,347.00
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,557,000.00	\$5,557,000.00	\$538,758.36	9.70%	10.86%
Total Revenue	\$6,302,347.00	\$6,302,347.00	\$911,431.96	14.46%	21.39%
Transfers In	\$31,668,117.00	\$31,668,117.00	\$9,423,115.39	29.76%	45.57%
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	\$10,334,547.35	18.05%	25.77%

<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>
				Redemption of Principal	\$18,510,000.00
Interest	\$18,495,538.00	\$18,495,538.00	\$9,710,718.75	52.50%	71.60%
Dues, Fees and Issuance Costs	\$23,750.00	\$23,750.00	\$28,625.00	120.53%	76.55%
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	\$15,159,343.75	40.94%	57.28%
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	\$15,159,343.75	26.47%	35.16%

**DEBT SERVICE FUND**

<b>Revenue Source:</b>	<b>Budget</b>	<b>Revenue as of 2/28/26</b>	<b>Balance</b>	<b>Percent Collected</b>	
				<b>Current Year</b>	<b>Prior Year</b>
<i>Federal:</i>					
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>
<i>State:</i>					
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>
<i>Local:</i>					
I & S Taxes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$408,933.04	(\$408,933.04)	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>\$538,758.36</b>	<b>\$5,018,241.64</b>	<b>9.70%</b>	<b>35.79%</b>
<b>Total Revenue</b>	<b>\$6,302,347.00</b>	<b>\$911,431.96</b>	<b>\$5,390,915.04</b>	<b>14.46%</b>	<b>37.47%</b>
Transfers in from Capital Projects	\$31,668,117.00	\$9,423,115.39	\$22,245,001.61	29.76%	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>\$10,334,547.35</b>	<b>\$27,635,916.65</b>	<b>27.22%</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>\$10,334,547.35</b>	<b>\$46,930,470.65</b>	<b>18.05%</b>	<b>6.52%</b>

DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/26</u>	<u>Encumbrances as of 2/28/26</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	\$9,710,718.75	\$0.00	\$8,784,819.25	52.50%	71.60%
Dues, Fees and Issuance Costs	\$23,750.00	\$28,625.00	\$0.00	(\$4,875.00)	120.53%	76.55%
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>\$15,159,343.75</b>	<b>\$0.00</b>	<b>\$21,869,944.25</b>	<b>40.94%</b>	<b>57.28%</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>\$15,159,343.75</b>	<b>\$0.00</b>	<b>\$42,105,674.25</b>	<b>26.47%</b>	<b>35.16%</b>

**BUDGET SUMMARY - CAPITAL PROJECTS**

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	Revenue Allotments	Revenue Allotments	Received	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	\$375,821.00	34.66%	18.09%
District Local Capital Improvement Tax	\$91,659,501.00	\$91,659,501.00	\$83,974,534.64	91.62%	92.03%
District Local Sales Tax	\$26,505,681.00	\$26,505,681.00	\$20,234,035.52	76.34%	102.91%
Impact Fees & Gas Tax Refunds	\$15,000,000.00	\$15,000,000.00	\$6,924,357.64	46.16%	58.29%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$5,862,743.27	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$11,405,947.08	7603.96%	9693.52%
<b>Total Revenue</b>	<b>\$135,117,659.00</b>	<b>\$136,202,027.97</b>	<b>\$128,777,439.15</b>	<b>94.55%</b>	<b>101.75%</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>\$128,777,439.15</b>	<b>19.44%</b>	<b>18.32%</b>

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	
				2025-26	2024-25
Library Books	\$326,323.26	\$326,323.26	\$248,371.82	76.11%	89.42%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$456,395,503.37	\$445,639,277.38	\$71,086,498.79	15.95%	39.38%
Furniture, Fixtures, and Equipment	\$15,779,664.90	\$16,534,616.90	\$10,371,198.10	62.72%	61.40%
Motor Vehicles/Buses	\$13,939,008.32	\$14,074,008.32	\$8,154,080.00	57.94%	74.13%
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	\$11,120,541.90	44.17%	41.50%
Remodeling and Renovations	\$95,513,597.67	\$105,353,570.82	\$49,899,830.96	47.36%	34.86%
Computer Software	\$764,072.81	\$1,079,072.81	\$107,573.15	9.97%	25.07%
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	\$508,930.00	94.48%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$608,881,800.45</b>	<b>\$608,881,800.47</b>	<b>\$151,497,024.72</b>	<b>24.88%</b>	<b>40.50%</b>
Transfers Out	\$53,409,145.00	\$53,409,145.00	\$22,181,538.77	41.53%	58.08%
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>\$173,678,563.49</b>	<b>26.22%</b>	<b>41.59%</b>

CAPITAL PROJECTS FUND

<b>Revenue Source:</b>	<u>Budget</u>	<u>Revenue as of 2/28/26</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	\$375,821.00	\$708,547.97	34.66%	18.09%
District Local Capital Improvement Tax	\$91,659,501.00	\$83,974,534.64	\$7,684,966.36	91.62%	92.03%
District Local Sales Tax	\$26,505,681.00	\$20,234,035.52	\$6,271,645.48	76.34%	102.91%
Impact Fees	\$15,000,000.00	\$6,924,357.64	\$8,075,642.36	46.16%	58.29%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$5,862,743.27	(\$5,862,743.27)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$11,405,947.08	(\$11,255,947.08)	7603.96%	9693.52%
<b>Total Revenue</b>	\$136,202,027.97	\$128,777,439.15	\$7,424,588.82	94.55%	101.75%
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>	\$136,202,027.97	\$128,777,439.15	\$7,424,588.82	94.55%	101.75%
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>	\$662,290,945.47	\$128,777,439.15	\$533,513,506.32	19.44%	18.32%

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	Expenditures as of 2/28/26	Encumbrances as of 2/28/26	<u>Balance</u>	Percent Expended & Encumbered	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$326,323.26	\$218,667.28	\$29,704.54	\$77,951.44	76.11%	89.42%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$445,639,277.38	\$50,535,416.98	\$20,551,081.81	\$374,552,778.59	15.95%	39.38%
Furniture, Fixtures, and Equipment	\$16,534,616.90	\$6,659,826.35	\$3,711,371.75	\$6,163,418.80	62.72%	61.40%
Motor Vehicles/Buses	\$14,074,008.32	\$6,008,436.00	\$2,145,644.00	\$5,919,928.32	57.94%	74.13%
Land	\$161,617.90	\$0.00	\$0.00	\$161,617.90	0.00%	9.52%
Improvements Other Than Buildings	\$25,174,645.08	\$7,823,267.75	\$3,297,274.15	\$14,054,103.18	44.17%	41.50%
Remodeling and Renovations	\$105,353,570.82	\$19,541,454.58	\$30,358,376.38	\$55,453,739.86	47.36%	34.86%
Computer Software	\$1,079,072.81	\$95,815.15	\$11,758.00	\$971,499.66	9.97%	25.07%
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	\$508,930.00	\$0.00	\$29,738.00	94.48%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$608,881,800.47</b>	<b>\$91,391,814.09</b>	<b>\$60,105,210.63</b>	<b>\$457,384,775.75</b>	<b>24.88%</b>	<b>40.50%</b>
Transfer to General Fund	\$21,741,028.00	\$12,758,423.38	\$0.00	\$8,982,604.62	58.68%	75.63%
Transfers to Debt Service	\$31,668,117.00	\$9,423,115.39	\$0.00	\$22,245,001.61	29.76%	45.57%
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>\$113,573,352.86</b>	<b>\$60,105,210.63</b>	<b>\$488,612,381.98</b>	<b>26.22%</b>	<b>41.59%</b>

**BUDGET SUMMARY - FOOD SERVICE**

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	Revenue Allotments	Revenue Allotments	Received	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	\$3,231,423.22	46.34%	55.17%
State	\$99,000.00	\$99,000.00	\$31,974.00	32.30%	67.45%
Local	\$14,660,000.00	\$14,660,000.00	\$11,759,573.54	80.22%	76.83%
Total Revenue	\$21,732,000.00	\$21,732,000.00	\$15,022,970.76	69.13%	70.07%
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	\$15,022,970.76	43.35%	42.96%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	
				2025-26	2024-25
Salaries	\$6,797,628.00	\$6,797,628.00	\$6,818,757.30	100.31%	101.75%
Employee Benefits	\$3,517,209.00	\$3,517,209.00	\$3,734,572.94	106.18%	104.38%
Purchased Services	\$197,250.00	\$220,350.00	\$248,029.40	112.56%	75.25%
Energy Services	\$123,000.00	\$183,000.00	\$92,370.18	50.48%	90.50%
Materials & Supplies	\$9,727,000.00	\$10,130,150.91	\$8,458,312.38	83.50%	85.52%
Capital Outlay	\$587,835.00	\$887,835.00	\$1,116,733.89	125.78%	58.59%
Other Expenses	\$20,000.00	\$20,000.00	\$16,653.12	83.27%	66.81%
Total Appropriations, Expenditures, and Encumbrances	\$20,969,922.00	\$21,756,172.91	\$20,485,429.21	94.16%	89.54%
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	\$20,485,429.21	59.12%	61.96%

FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/26</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	\$3,182,400.15	\$2,817,599.85	53.04%	63.41%
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>\$3,231,423.22</b>	<b>\$3,741,576.78</b>	<b>46.34%</b>	<b>55.17%</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	\$11,304,179.97	\$3,195,820.03	77.96%	73.94%
Misc Local, including Interest	\$160,000.00	\$455,393.57	(\$295,393.57)	284.62%	287.53%
<b>Total Local</b>	<b>\$14,660,000.00</b>	<b>\$11,759,573.54</b>	<b>\$2,900,426.46</b>	<b>80.22%</b>	<b>76.83%</b>
<b>Total Revenue</b>	<b>\$21,732,000.00</b>	<b>\$15,022,970.76</b>	<b>\$6,709,029.24</b>	<b>69.13%</b>	<b>70.07%</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>\$15,022,970.76</b>	<b>\$19,630,312.24</b>	<b>43.35%</b>	<b>42.96%</b>

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/26</u>	<u>Encumbrances as of 2/28/26</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$6,797,628.00	\$4,336,205.26	\$2,482,552.04	(\$21,129.30)	100.31%	101.75%
Employee Benefits	\$3,517,209.00	\$2,458,417.01	\$1,276,155.93	(\$217,363.94)	106.18%	104.38%
Purchased Services	\$220,350.00	\$135,463.00	\$112,566.40	(\$27,679.40)	112.56%	75.25%
Energy Services	\$183,000.00	\$58,289.23	\$34,080.95	\$90,629.82	50.48%	90.50%
Materials & Supplies	\$10,130,150.91	\$6,064,353.63	\$2,393,958.75	\$1,671,838.53	83.50%	85.52%
Capital Outlay	\$887,835.00	\$1,045,011.31	\$71,722.58	(\$228,898.89)	125.78%	58.59%
Other Expenses	\$20,000.00	\$16,653.12	\$0.00	\$3,346.88	83.27%	66.81%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$21,756,172.91</b>	<b>\$14,114,392.56</b>	<b>\$6,371,036.65</b>	<b>\$1,270,743.70</b>	<b>94.16%</b>	<b>89.54%</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>\$14,114,392.56</b>	<b>\$6,371,036.65</b>	<b>\$14,167,853.79</b>	<b>59.12%</b>	<b>61.96%</b>

BUDGET SUMMARY - FEDERAL PROJECTS

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue Allotments	
	Revenue Allotments	Revenue Allotments	Received	2025-26	2024-25
	Federal Direct	\$1,333,417.00	\$1,419,882.81	\$1,543,086.76	108.68%
Federal Through State	\$14,642,774.00	\$26,022,753.10	\$10,718,605.08	41.19%	46.07%
Total Revenue	\$15,976,191.00	\$27,442,635.91	\$12,261,691.84	44.68%	49.56%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense Allotments	
	Expense Allotments	Expense Allotments	Encumbrances	2025-26	2024-25
	Instruction	\$10,224,129.00	\$12,242,826.37	\$9,688,058.61	79.13%
<i>Instructional Support Services:</i>					
Student Support Services	\$3,774,595.00	\$3,994,354.43	\$3,491,359.24	87.41%	91.07%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$848,305.00	\$1,049,947.40	\$842,851.22	80.28%	96.55%
Instructional Staff Training	\$167,406.00	\$1,416,927.63	\$817,800.02	57.72%	76.17%
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	\$357,330.21	47.08%	63.05%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	78.04%
Facilities Acquisition & Construction	\$3,000.00	\$7,620,023.15	\$7,620,828.95	100.01%	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	\$8,961.00	\$1,417.78	15.82%	92.73%
Student Transportation Services	\$60,500.00	\$66,765.40	\$41,049.29	61.48%	67.42%
Operation of Plant	\$1,200.00	\$0.00	\$0.00	0.00%	99.68%
Maintenance of Plant	\$155,919.00	\$136,032.30	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$77,288.00	\$147,741.09	\$964,396.22	652.76%	703.96%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$15,976,191.00	\$27,442,635.91	\$23,825,091.54	86.82%	96.08%

FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 2/28/26</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,362,527.37	\$692,565.20	\$669,962.17	50.83%	58.02%
Pell Grants	\$0.00	\$802,567.84	(\$802,567.84)	0.00%	0.00%
Other Federal Direct	\$57,355.44	\$47,953.72	\$9,401.72	83.61%	85.06%
<b>Total Federal Direct</b>	<b>\$1,419,882.81</b>	<b>\$1,543,086.76</b>	<b>(\$123,203.95)</b>	<b>108.68%</b>	<b>120.82%</b>
<i>Federal Through State:</i>					
Vocational Education Acts	\$680,210.16	\$373,091.77	\$307,118.39	54.85%	26.82%
Workforce Innovation & Opportunity Act	\$300,000.00	\$186,000.18	\$113,999.82	62.00%	68.24%
Individuals With Disabilities Education Act	\$9,774,273.58	\$5,416,656.13	\$4,357,617.45	55.42%	65.41%
Elementary and Secondary Ed Act, Title 1	\$4,670,288.30	\$2,405,019.68	\$2,265,268.62	51.50%	61.09%
Language Instruction - Title III	\$288,172.82	\$142,167.40	\$146,005.42	49.33%	34.90%
Safe & Drug-Free Schools - Title IV	\$1,124,511.26	\$500,756.99	\$623,754.27	44.53%	53.08%
Adult General Education	\$404,504.96	\$221,777.74	\$182,727.22	54.83%	50.13%
Teacher and Principal Training - Title II	\$1,166,684.02	\$584,496.42	\$582,187.60	50.10%	53.49%
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	\$888,638.77	\$6,725,469.23	11.67%	0.00%
Other Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	48.17%
<b>Total Federal Through State</b>	<b>\$26,022,753.10</b>	<b>\$10,718,605.08</b>	<b>\$15,304,148.02</b>	<b>41.19%</b>	<b>46.07%</b>
<b>Total Revenue</b>	<b>\$27,442,635.91</b>	<b>\$12,261,691.84</b>	<b>\$15,180,944.07</b>	<b>44.68%</b>	<b>49.56%</b>

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 2/28/26</u>	<u>Encumbrances as of 2/28/26</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$12,242,826.37	\$6,654,447.85	\$3,033,610.76	\$2,554,767.76	79.13%	94.00%
<i>Instructional Support Services:</i>						
Student Support Services	\$3,994,354.43	\$2,156,055.42	\$1,335,303.82	\$502,995.19	87.41%	91.07%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$1,049,947.40	\$570,110.02	\$272,741.20	\$207,096.18	80.28%	96.55%
Instructional Staff Training	\$1,416,927.63	\$675,127.51	\$142,672.51	\$599,127.61	57.72%	76.17%
Instruction Related Technology	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Board</b>	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$759,057.14	\$357,330.21	\$0.00	\$401,726.93	47.08%	63.05%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	78.04%
Facilities Acquisition & Construction	\$7,620,023.15	\$894,553.32	\$6,726,275.63	(\$805.80)	100.01%	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	\$8,961.00	\$1,417.78	\$0.00	\$7,543.22	15.82%	92.73%
Student Transportation Services	\$66,765.40	\$41,049.29	\$0.00	\$25,716.11	61.48%	67.42%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	99.68%
Maintenance of Plant	\$136,032.30	\$0.00	\$0.00	\$136,032.30	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$147,741.09	\$911,600.44	\$52,795.78	(\$816,655.13)	652.76%	703.96%
Proprietary and Fiduciary Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$27,442,635.91</b>	<b>\$12,261,691.84</b>	<b>\$11,563,399.70</b>	<b>\$3,617,544.37</b>	<b>86.82%</b>	<b>96.08%</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT  
FINANCIAL REPORT  
For the Period Ending 02/28/2026**

**INTERNAL ACCOUNTS**

Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance
Crookshank	\$18,734.31	146,589.66	126,372.51	\$38,951.46
Cunningham Creek	\$58,029.68	351,285.62	306,091.10	\$103,224.20
Durbin Creek	\$99,319.75	451,241.32	408,011.50	\$142,549.57
Hartley	\$87,028.70	172,509.36	158,668.73	\$100,869.33
Hickory Creek	\$59,549.35	339,863.28	316,258.73	\$83,153.90
Julington Creek	\$121,471.19	522,249.58	537,424.23	\$106,296.54
Ketterlinus	\$59,178.99	214,891.37	188,305.87	\$85,764.49
Ocean Palms	\$11,698.41	282,047.26	228,286.16	\$65,459.51
Osceola	\$29,668.86	123,041.34	106,185.28	\$46,524.92
Otis A. Mason	\$74,782.83	262,143.79	221,147.45	\$115,779.17
Palencia Elementary	\$88,307.02	103,635.29	92,080.16	\$99,862.15
Picolata Crossing Elementary	\$41,582.92	159,837.53	121,027.35	\$80,393.10
PVPV / Rawlings	\$69,075.14	491,100.82	422,624.65	\$137,551.31
R. B. Hunt	\$140,496.20	213,667.80	189,906.66	\$164,257.34
South Woods	\$44,814.40	87,529.03	75,301.20	\$57,042.23
Timberlin Creek	\$275,595.79	491,031.64	440,251.31	\$326,376.12
Wards Creek	\$61,556.72	436,650.24	338,343.59	\$159,863.37
Webster Elementary	\$30,227.60	22,856.57	23,141.54	\$29,942.63
Subtotal - Elementary Schools	<u>\$1,371,117.86</u>	<u>\$4,872,171.50</u>	<u>\$4,299,428.02</u>	<u>\$1,943,861.34</u>
Freedom Crossing Academy	\$122,094.51	370,068.44	287,501.95	\$204,661.00
Hallowes Cove Academy	\$0.00	64,612.63	32,147.37	\$32,465.26
Liberty Pines Academy	\$155,577.00	528,957.67	416,908.77	\$267,625.90
Lakeside Academy	\$37,386.52	472,257.52	393,001.67	\$116,642.37
Mill Creek Academy	\$180,908.84	408,159.90	273,476.91	\$315,591.83
Palm Valley Academy	\$79,463.49	463,851.10	375,356.09	\$167,958.50
Patriot Oaks Academy	\$103,578.46	436,215.97	398,180.34	\$141,614.09
Pine Island Academy	\$70,048.10	141,172.39	89,206.87	\$122,013.62
Trout Creek Academy	\$40,318.03	167,432.59	100,781.24	\$106,969.38
Valley Ridge Academy	\$191,079.90	302,436.93	260,101.52	\$233,415.31
Subtotal - K-8 Schools	<u>\$980,454.85</u>	<u>\$3,355,165.14</u>	<u>\$2,626,662.73</u>	<u>\$1,708,957.26</u>
Fruit Cove Middle	\$110,021.27	169,046.19	86,879.87	\$192,187.59
Alice B. Landrum Middle	\$108,681.42	92,910.95	87,193.83	\$114,398.54
Pacetti Bay Middle	\$149,407.31	158,559.13	177,879.46	\$130,086.98
Gamble Rogers Middle	\$97,083.49	38,052.78	58,949.17	\$76,187.10
R.J. Murray Middle	\$32,107.94	67,473.70	36,876.35	\$62,705.29
Sebastian Middle	\$47,100.67	29,197.47	29,210.83	\$47,087.31
Switzerland Point Middle	\$120,299.02	84,965.30	91,284.23	\$113,980.09
Subtotal - Middle Schools	<u>\$664,701.12</u>	<u>\$640,205.52</u>	<u>\$568,273.74</u>	<u>\$736,632.90</u>
Allen D. Nease High	\$755,031.87	975,509.07	911,666.52	\$818,874.42
Bartram Trail High	\$399,926.39	872,918.80	711,336.32	\$561,508.87
Beachside High School	\$613,117.83	924,750.79	792,787.24	\$745,081.38
Creekside High	\$874,115.10	1,002,173.10	984,119.42	\$892,168.78
Pedro Menendez High	\$461,297.33	682,902.41	602,022.87	\$542,176.87
Ponte Vedra High	\$364,105.09	732,680.29	516,461.47	\$580,323.91
St Augustine High	\$291,512.36	554,004.79	418,559.96	\$426,957.19
Tocoi Creek High School	\$440,751.15	1,084,753.19	732,577.69	\$792,926.65
Subtotal - High Schools	<u>\$4,199,857.12</u>	<u>\$6,829,692.44</u>	<u>\$5,669,531.49</u>	<u>\$5,360,018.07</u>
District Designated Accounts	\$481,768.21	129,328.29	200,578.61	\$410,517.89
First Coast Technical College	\$31,224.00	17,723.85	15,484.08	\$33,463.77
Gaines Alternative & Transition Programs	\$21,006.20	10,366.83	6,631.47	\$24,741.56
Life Work Program	\$0.00	8,404.39	2,657.85	\$5,746.54
St. Johns Technical H.S.	\$12,585.19	21,761.54	10,882.69	\$23,464.04
St. Johns Virtual School	\$24,039.36	3,464.69	4,112.74	\$23,391.31
Subtotal - Tech H.S. & Programs	<u>\$570,622.96</u>	<u>\$191,049.59</u>	<u>\$240,347.44</u>	<u>\$521,325.11</u>
Total K-12	<u>\$7,786,753.91</u>	<u>\$15,888,284.19</u>	<u>\$13,404,243.42</u>	<u>\$10,270,794.68</u>