

BUDGET SUMMARY - GENERAL FUND

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2021-22	2020-21
Federal	\$200,000.00	\$200,000.00	\$127,876.15	63.94%	51.56%
State	\$204,838,840.00	\$206,114,425.56	\$64,339,520.27	31.22%	31.83%
Local	\$156,266,982.00	\$162,624,095.85	\$3,210,108.94	1.97%	2.21%
Total Revenue	\$361,305,822.00	\$368,938,521.41	\$67,677,505.36	18.34%	18.93%
Other Financing Sources	\$6,169,138.00	\$6,169,138.00	\$3,687,118.08	59.77%	54.88%
Nonspendable Fund Balance	\$6,037,121.00	\$6,037,121.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$2,818,527.00	\$2,818,527.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$10,715,545.00	\$10,715,545.00	\$0.00	0.00%	0.00%
Assigned Balance	\$39,455,079.00	\$39,455,079.00	\$0.00	0.00%	0.00%
Unassigned Balance	\$6,427,012.00	\$6,427,012.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$432,928,244.00	\$440,560,943.41	\$71,364,623.44	16.20%	16.68%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2021-22	2020-21
Salaries - General	\$227,996,653.00	\$238,904,128.09	\$224,360,754.56	93.91%	96.96%
Benefits - General	\$89,048,260.00	\$93,459,842.08	\$88,686,235.97	94.89%	104.99%
Purchased Services	\$26,680,480.00	\$34,833,440.53	\$23,194,690.09	66.59%	63.60%
Energy Services	\$9,314,088.00	\$9,535,942.63	\$2,618,384.21	27.46%	23.18%
Materials & Supplies	\$36,529,702.00	\$35,316,447.21	\$9,391,760.12	26.59%	20.28%
Capital Outlay	\$941,638.00	\$4,812,144.42	\$2,115,916.45	43.97%	41.89%
Other Expenses	\$4,656,250.00	\$5,496,477.91	\$1,507,602.29	27.43%	25.14%
Total Appropriations, Expenditures, and Encumbrances	\$395,167,071.00	\$422,358,422.87	\$351,875,343.69	83.31%	85.76%
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	\$37,761,173.00	\$18,202,520.54	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$432,928,244.00	\$440,560,943.41	\$351,875,343.69	79.87%	80.81%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2021-22	2020-21
Instruction	\$243,959,660.00	\$249,128,278.87	\$213,727,814.96	85.79%	87.20%
<i>Instructional Support Services:</i>					
Student Support Services	\$26,598,286.00	\$30,664,402.50	\$28,952,953.73	94.42%	97.05%
Instructional Media Service	\$5,640,896.00	\$5,599,701.58	\$5,330,920.80	95.20%	100.68%
Instruction & Curriculum Dev. Services	\$6,543,616.00	\$7,168,096.11	\$5,093,023.15	71.05%	79.10%
Instructional Staff Training Services	\$1,192,856.00	\$6,018,949.06	\$4,459,952.17	74.10%	166.29%
Instruction Related Technology	\$10,713,523.00	\$10,921,512.77	\$8,146,795.44	74.59%	81.49%
Board	\$1,137,886.00	\$1,201,395.53	\$622,759.02	51.84%	48.88%
General Administration	\$631,818.00	\$653,710.21	\$619,886.67	94.83%	145.56%
School Administration	\$21,643,517.00	\$23,771,304.91	\$21,985,661.30	92.49%	98.90%
Facilities Acquisition & Construction	\$5,094,850.00	\$5,711,232.58	\$5,928,692.88	103.81%	99.82%
Fiscal Services	\$2,558,977.00	\$2,589,549.00	\$1,956,507.45	75.55%	80.26%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$5,346,178.00	\$5,317,449.74	\$3,665,566.02	68.93%	109.78%
Student Transportation Services	\$22,650,109.00	\$22,905,270.32	\$16,192,807.77	70.69%	68.67%
Operation of Plant	\$29,963,391.00	\$30,943,704.31	\$21,613,455.33	69.85%	68.42%
Maintenance of Plant	\$10,436,612.00	\$10,491,038.45	\$8,762,911.04	83.53%	79.38%
Administrative Technology Services	\$925,811.00	\$1,072,774.84	\$828,492.67	77.23%	70.09%
Community Services	\$129,085.00	\$8,200,052.09	\$3,748,705.60	45.72%	46.94%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$238,437.69	0.00%	0.00%
Total Instruction and Support Services	\$395,167,071.00	\$422,358,422.87	\$351,875,343.69	83.31%	85.76%
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	\$37,761,173.00	\$18,202,520.54	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$432,928,244.00	\$440,560,943.41	\$351,875,343.69	79.87%	80.81%

**GENERAL FUND**

<b><u>Revenue Source:</u></b>	<b><u>Budget</u></b>	<b><u>Revenue as of 10/31/2021</u></b>	<b><u>Balance</u></b>	<b><u>Percent Collected</u></b>	
				<b><u>Current Year</u></b>	<b><u>Prior Year</u></b>
<i>Federal:</i>					
R.O.T.C.	\$200,000.00	\$29,836.85	\$170,163.15	14.92%	18.90%
Misc Federal Thru State	\$0.00	\$98,039.30	(\$98,039.30)	0.00%	0.00%
<b>Total Federal (Direct and Indirect)</b>	<b>\$200,000.00</b>	<b>\$127,876.15</b>	<b>\$72,123.85</b>	<b>63.94%</b>	<b>51.56%</b>
<i>State:</i>					
Florida Education Finance Program	\$158,205,637.00	\$48,591,483.00	\$109,614,154.00	30.71%	31.41%
Work Force Development	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Adults with Disabilities	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sales Tax Distribution	\$206,750.00	\$0.00	\$206,750.00	0.00%	0.00%
State License Tax	\$67,000.00	\$19,580.82	\$47,419.18	29.23%	22.91%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$46,359,453.00	\$15,453,152.00	\$30,906,301.00	33.33%	33.33%
Voluntary Pre-Kindergarten	\$1,109,091.80	\$133,319.20	\$975,772.60	12.02%	3.12%
Full Service Schools	\$76,364.68	\$19,091.17	\$57,273.51	25.00%	0.00%
Florida School Recognition Program	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous State	\$90,129.08	\$122,894.08	(\$32,765.00)	136.35%	0.00%
<b>Total State</b>	<b>\$206,114,425.56</b>	<b>\$64,339,520.27</b>	<b>\$141,774,905.29</b>	<b>31.22%</b>	<b>31.83%</b>
<i>Local:</i>					
District School Tax	\$153,484,965.00	\$0.00	\$153,484,965.00	0.00%	0.00%
Tax Redemptions	\$250,000.00	\$186,431.12	\$63,568.88	74.57%	528.46%
Rent	\$205,216.33	\$297,186.29	(\$91,969.96)	144.82%	164.88%
School Age Child Care Fees (Day Care and Camp Fees)	\$5,875,429.94	\$1,610,443.77	\$4,264,986.17	27.41%	15.39%
Miscellaneous Local, including Interest	\$2,808,484.58	\$894,092.65	\$1,914,391.93	31.84%	43.32%
Federal Indirect Cost	\$0.00	\$221,955.11	(\$221,955.11)	0.00%	29.24%
<b>Total Local</b>	<b>\$162,624,095.85</b>	<b>\$3,210,108.94</b>	<b>\$159,413,986.91</b>	<b>1.97%</b>	<b>2.21%</b>
<b>Total Revenue</b>	<b>\$368,938,521.41</b>	<b>\$67,677,505.36</b>	<b>\$301,261,016.05</b>	<b>18.34%</b>	<b>18.93%</b>
<b>Other Financing Sources</b>	<b>\$6,169,138.00</b>	<b>\$3,687,118.08</b>	<b>\$2,482,019.92</b>	<b>59.77%</b>	<b>54.88%</b>
Nonspendable Fund Balance	\$6,037,121.00	\$0.00	\$6,037,121.00	0.00%	0.00%
Restricted Fund Balance	\$2,818,527.00	\$0.00	\$2,818,527.00	0.00%	0.00%
Committed Fund Balance	\$10,715,545.00	\$0.00	\$10,715,545.00	0.00%	0.00%
Assigned Fund Balance	\$39,455,079.00	\$0.00	\$39,455,079.00	0.00%	0.00%
Unassigned Fund Balance	\$6,427,012.00	\$0.00	\$6,427,012.00	0.00%	0.00%
<b>Fund Balance - July 1, 2021</b>	<b>\$65,453,284.00</b>	<b>\$0.00</b>	<b>\$65,453,284.00</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Adjustment to Beginning Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$440,560,943.41</b>	<b>\$71,364,623.44</b>	<b>\$434,649,603.97</b>	<b>16.20%</b>	<b>16.68%</b>

GENERAL FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2021</u>	<u>Encumbrances as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$249,128,278.87	\$53,947,890.09	\$159,779,924.87	\$35,400,463.91	85.79%	87.20%
<i>Instruction Support Services:</i>						
Student Support Services	\$30,664,402.50	\$6,192,679.14	\$22,760,274.59	\$1,711,448.77	94.42%	97.05%
Instructional Media Services	\$5,599,701.58	\$1,351,721.18	\$3,979,199.62	\$268,780.78	95.20%	100.68%
Instruction & Curriculum Development	\$7,168,096.11	\$1,613,889.04	\$3,479,134.11	\$2,075,072.96	71.05%	79.10%
Instructional Staff Training Services	\$6,018,949.06	\$1,207,810.94	\$3,252,141.23	\$1,558,996.89	74.10%	166.29%
Instruction Related Technology	\$10,921,512.77	\$4,115,794.70	\$4,031,000.74	\$2,774,717.33	74.59%	81.49%
Board	\$1,201,395.53	\$252,426.42	\$370,332.60	\$578,636.51	51.84%	48.88%
General Administration	\$653,710.21	\$219,371.61	\$400,515.06	\$33,823.54	94.83%	145.56%
School Administration	\$23,771,304.91	\$7,057,872.61	\$14,927,788.69	\$1,785,643.61	92.49%	98.90%
Facilities Acquisition & Construction	\$5,711,232.58	\$2,182,137.05	\$3,746,555.83	(\$217,460.30)	103.81%	99.82%
Fiscal Services	\$2,589,549.00	\$691,125.54	\$1,265,381.91	\$633,041.55	75.55%	80.26%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$5,317,449.74	\$1,281,969.86	\$2,383,596.16	\$1,651,883.72	68.93%	109.78%
Student Transportation Services	\$22,905,270.32	\$5,530,601.15	\$10,662,206.62	\$6,712,462.55	70.69%	68.67%
Operation of Plant	\$30,943,704.31	\$7,988,425.49	\$13,625,029.84	\$9,330,248.98	69.85%	68.42%
Maintenance of Plant	\$10,491,038.45	\$3,147,974.09	\$5,614,936.95	\$1,728,127.41	83.53%	79.38%
Administrative Technology Services	\$1,072,774.84	\$394,219.08	\$434,273.59	\$244,282.17	77.23%	70.09%
Community Services	\$8,200,052.09	\$1,032,414.13	\$2,716,291.47	\$4,451,346.49	45.72%	46.94%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$236,303.94	\$2,133.75	(\$238,437.69)	0.00%	0.00%
Total Instruction and Support Services	\$422,358,422.87	\$98,444,626.06	\$253,430,717.63	\$70,483,079.18	83.31%	85.76%
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	\$894,719.96	\$0.00	\$0.00	\$894,719.96	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$10,715,543.60	\$0.00	\$0.00	\$10,715,543.60	0.00%	0.00%
Assigned Fund Balance	\$165,244.98	\$0.00	\$0.00	\$165,244.98	0.00%	0.00%
Unassigned Fund Balance	\$6,427,012.00	\$0.00	\$0.00	\$6,427,012.00	0.00%	0.00%
Fund Balance/Contribution - July 1, 2022	\$18,202,520.54	\$0.00	\$0.00	\$18,202,520.54	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$440,560,943.41</b>	<b>\$98,444,626.06</b>	<b>\$253,430,717.63</b>	<b>\$88,685,599.72</b>	<b>79.87%</b>	<b>80.81%</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 \$272,796.58 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	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>	<u>Received</u>	<u>Allotments</u>	
				2021-22	2020-21
Federal	\$0.00	\$0.00	\$370.00	0.00%	0.00%
State	\$4,400,530.00	\$4,400,530.00	\$1,466,024.00	33.31%	31.97%
Local	\$2,798,224.00	\$2,798,224.00	\$567,833.95	20.29%	31.57%
Total Revenue	\$7,198,754.00	\$7,198,754.00	\$2,034,227.95	28.26%	31.86%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$24,796.00	\$24,796.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Assigned Balance	\$3,033,427.00	\$3,033,427.00	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$10,256,977.00	\$10,256,977.00	\$2,034,227.95	19.83%	23.08%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2021-22	2020-21
Salaries	\$4,227,900.00	\$4,193,199.36	\$3,376,640.11	80.53%	85.92%
Benefits	\$1,322,842.00	\$1,351,081.11	\$1,172,816.68	86.81%	93.53%
Purchased Services	\$670,393.00	\$749,203.30	\$452,482.19	60.40%	93.04%
Energy Services	\$343,700.00	\$345,997.81	\$85,871.76	24.82%	22.09%
Materials & Supplies	\$375,270.00	\$343,279.09	\$141,224.61	41.14%	24.12%
Capital Outlay	\$101,925.00	\$165,391.35	\$210,752.72	127.43%	32.03%
Other Expenses	\$156,724.00	\$156,505.98	\$38,731.27	24.75%	-46.99%
Total Appropriations, Expenditures, and Encumbrances	\$7,198,754.00	\$7,304,658.00	\$5,478,519.34	75.00%	78.13%
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	\$3,058,223.00	\$2,952,319.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$10,256,977.00	\$10,256,977.00	\$5,478,519.34	53.41%	57.21%

<u>Appropriations and Expenditures/Encumbrances by Function:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	
				2021-22	2020-21
Instruction	\$3,064,947.00	\$3,065,407.85	\$1,918,993.94	62.60%	68.89%
<i>Instructional Support Services:</i>					
Student Support Services	\$1,395,309.00	\$1,376,789.00	\$1,278,878.02	92.89%	94.84%
Instruction & Curriculum Dev. Services	\$225,716.00	\$242,255.15	\$240,401.71	99.23%	97.33%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction Related Technology	\$62,654.00	\$66,174.00	\$63,649.19	96.18%	97.82%
School Administration	\$844,509.00	\$839,353.00	\$725,597.53	86.45%	89.29%
Facilities Acquisition & Construction	\$40,880.00	\$149,940.00	\$209,224.85	139.54%	0.00%
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	\$1,083,646.00	\$1,083,646.00	\$699,233.33	64.53%	67.12%
Maintenance of Plant	\$158,163.00	\$158,163.00	\$149,905.17	94.78%	95.82%
Community Services	\$322,930.00	\$322,930.00	\$192,635.60	59.65%	61.89%
Misc. Unbudgeted Holding Acct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$7,198,754.00	\$7,304,658.00	\$5,478,519.34	75.00%	78.13%
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	\$3,058,223.00	\$2,952,319.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$10,256,977.00	\$10,256,977.00	\$5,478,519.34	53.41%	57.21%

FIRST COAST TECHNICAL COLLEGE

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
Federal Direct Pell	\$0.00	\$370.00	(\$370.00)	0.00%	0.00%
Total Federal (Direct and Indirect)	\$0.00	\$370.00	(\$370.00)	0.00%	0.00%
<i>State:</i>					
Florida Education Finance Program	\$161,000.00	\$0.00	\$161,000.00	0.00%	0.00%
Work Force Development	\$4,039,530.00	\$1,346,512.00	\$2,693,018.00	33.33%	33.33%
Performance Based Incentives	\$200,000.00	\$91,330.00	\$108,670.00	45.67%	0.00%
Voluntary Pre-Kindergarten	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous State	\$0.00	\$28,182.00	(\$28,182.00)	0.00%	0.00%
Total State	\$4,400,530.00	\$1,466,024.00	\$2,934,506.00	33.31%	31.97%
<i>Local:</i>					
Rent	\$27,000.00	\$8,205.00	\$18,795.00	30.39%	37.18%
Interest on Investment	\$6,000.00	\$1,115.46	\$4,884.54	18.59%	24.58%
Adult General Education Course	\$7,000.00	\$4,410.00	\$2,590.00	63.00%	23.38%
Postsecondary Vocational	\$1,245,865.00	\$240,357.95	\$1,005,507.05	19.29%	33.61%
Continuing Workforce Education	\$87,000.00	\$13,828.00	\$73,172.00	15.89%	7.33%
Capital Improvement Fees	\$58,310.00	\$12,922.12	\$45,387.88	22.16%	31.53%
Postsecondary Lab Fees	\$426,055.00	\$86,138.91	\$339,916.09	20.22%	40.08%
Lifelong Learning Fees	\$10,000.00	\$0.00	\$10,000.00	0.00%	4.00%
GED Testing Fes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Financial Aid Fees	\$128,390.00	\$22,608.96	\$105,781.04	17.61%	33.99%
Other Student Fees	\$441,880.00	\$93,701.69	\$348,178.31	21.21%	45.27%
Preschool Program Fees	\$134,494.00	\$25,310.26	\$109,183.74	18.82%	14.88%
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	\$226,230.00	\$59,235.60	\$166,994.40	26.18%	23.43%
Prior Year Refunds/Write-Off	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$2,798,224.00	\$567,833.95	\$2,230,390.05	20.29%	31.57%
<b>Total Revenue</b>	\$7,198,754.00	\$2,034,227.95	\$5,164,526.05	28.26%	31.86%
Other Financing Sources - Transfers In	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$24,796.00	\$0.00	\$24,796.00	0.00%	0.00%
Assigned Fund Balance	\$3,033,427.00	\$0.00	\$3,033,427.00	0.00%	0.00%
Fund Balance - July 1, 2021	\$3,058,223.00	\$0.00	\$3,058,223.00	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>	\$10,256,977.00	\$2,034,227.95	\$11,280,972.05	19.83%	23.08%

FIRST COAST TECHNICAL COLLEGE

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2021</u>	<u>Encumbrances as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$3,065,407.85	\$784,643.94	\$1,134,350.00	\$1,146,413.91	62.60%	68.89%
<i>Instruction Support Services:</i>						
Student Support Services	\$1,376,789.00	\$386,172.13	\$892,705.89	\$97,910.98	92.89%	94.84%
Instruction & Curriculum Development	\$242,255.15	\$77,005.87	\$163,395.84	\$1,853.44	99.23%	97.33%
Instructional Staff Training Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction Related Technology	\$66,174.00	\$19,609.35	\$44,039.84	\$2,524.81	96.18%	97.82%
School Administration	\$839,353.00	\$255,502.58	\$470,094.95	\$113,755.47	86.45%	89.29%
Facilities Acquisition & Construction	\$149,940.00	\$5,664.15	\$203,560.70	(\$59,284.85)	139.54%	0.00%
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	\$1,083,646.00	\$411,610.76	\$287,622.57	\$384,412.67	64.53%	67.12%
Maintenance of Plant	\$158,163.00	\$45,743.74	\$104,161.43	\$8,257.83	94.78%	95.82%
Community Services	\$322,930.00	\$68,370.93	\$124,264.67	\$130,294.40	59.65%	61.89%
Misc Unbudgeted Holding Account	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instruction and Support Services	\$7,304,658.00	\$2,054,323.45	\$3,424,195.89	\$1,826,138.66	75.00%	78.13%
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	\$24,796.00	\$0.00	\$0.00	\$24,796.00	0.00%	0.00%
Assigned Fund Balance	\$2,927,523.00	\$0.00	\$0.00	\$2,927,523.00	0.00%	0.00%
Fund Balance/Contribution - July 1, 2022	\$2,952,319.00	\$0.00	\$0.00	\$2,952,319.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$10,256,977.00</b>	<b>\$2,054,323.45</b>	<b>\$3,424,195.89</b>	<b>\$4,778,457.66</b>	<b>53.41%</b>	<b>57.21%</b>

**BUDGET SUMMARY - DEBT SERVICE**

<u>Revenue Source:</u>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	Revenue Allotments	Revenue Allotments	Received	Allotments	
				2021-22	2020-21
Federal	\$745,347.20	\$745,347.20	\$372,673.60	50.00%	50.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$5,582,250.00	\$5,582,250.00	\$171,360.69	3.07%	3.90%
Total Revenue	\$6,327,597.20	\$6,327,597.20	\$544,034.29	8.60%	9.32%
Transfers In	\$16,270,866.77	\$16,270,866.77	\$943,470.22	5.80%	5.12%
Premium on Sale of Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$14,604,277.12	\$14,604,277.12	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$37,202,741.09	\$37,202,741.09	\$1,487,504.51	4.00%	8.41%

<u>Appropriations and Expenditures/Encumbrances by Object:</u>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	
				2021-22	2020-21
Redemption of Principal	\$12,520,000.00	\$12,520,000.00	\$4,460,000.00	35.62%	23.90%
Interest	\$9,123,287.50	\$9,123,287.50	\$1,011,325.00	11.09%	30.36%
Dues, Fees and Issuance Costs	\$14,000.00	\$14,000.00	\$10,650.00	76.07%	3742.96%
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	\$21,657,287.50	\$21,657,287.50	\$5,481,975.00	25.31%	26.89%
Transfer Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$15,545,453.59	\$15,545,453.59	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$37,202,741.09	\$37,202,741.09	\$5,481,975.00	14.74%	14.35%

DEBT SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
IRS Interest Subsidy	\$745,347.20	\$372,673.60	\$372,673.60	50.00%	50.00%
Total Federal	\$745,347.20	\$372,673.60	\$372,673.60	50.00%	50.00%
<i>State:</i>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<i>Local:</i>					
I & S Taxes	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$3,152.35	(\$3,152.35)	0.00%	0.00%
School District Local Sales Tax	\$5,582,250.00	\$168,208.34	\$5,414,041.66	3.01%	3.67%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$5,582,250.00	\$171,360.69	\$5,410,889.31	3.07%	3.90%
<b>Total Revenue</b>	\$6,327,597.20	\$544,034.29	\$5,783,562.91	8.60%	9.32%
Transfers in from Capital Projects	\$16,270,866.77	\$943,470.22	\$15,327,396.55	5.80%	5.12%
Premium on Sale of Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Revenue and Transfers</b>	\$22,598,463.97	\$1,487,504.51	\$21,110,959.46	6.58%	15.09%
Fund Balance - July 1, 2021	\$14,604,277.12	\$0.00	\$14,604,277.12	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	\$37,202,741.09	\$1,487,504.51	\$35,715,236.58	4.00%	8.41%



DEBT SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2021</u>	<u>Encumbrances as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Redemption of Principal	\$12,520,000.00	\$4,460,000.00	\$0.00	\$8,060,000.00	35.62%	23.90%
Interest	\$9,123,287.50	\$1,011,325.00	\$0.00	\$8,111,962.50	11.09%	30.36%
Dues, Fees and Issuance Costs	\$14,000.00	\$10,650.00	\$0.00	\$3,350.00	76.07%	3742.96%
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>\$21,657,287.50</b>	<b>\$5,481,975.00</b>	<b>\$0.00</b>	<b>\$16,175,312.50</b>	<b>25.31%</b>	<b>26.89%</b>
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - July 1, 2021	\$15,545,453.59	\$0.00	\$0.00	\$15,545,453.59	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$37,202,741.09</b>	<b>\$5,481,975.00</b>	<b>\$0.00</b>	<b>\$31,720,766.09</b>	<b>14.74%</b>	<b>14.35%</b>

**BUDGET SUMMARY - CAPITAL PROJECTS**

<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>2021-22</u>	<u>2020-21</u>
CO&DS Distributed to Districts	\$1,342,848.00	\$1,342,848.00	\$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	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$18,112,261.00	\$53,392,265.00	\$56,606.48	0.11%	4.64%
District Local Sales Tax	\$53,392,265.00	\$18,112,261.00	\$6,062,141.67	33.47%	7.39%
Impact Fees & Gas Tax Refunds	\$12,000,000.00	\$12,000,000.00	\$5,836,813.26	48.64%	50.21%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$0.00	\$1,736,562.27	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$62,998.51	42.00%	127.57%
Total Revenue	\$84,997,374.00	\$84,997,374.00	\$13,755,122.19	16.18%	26.44%
Transfer from General Fund	\$0.00	\$0.00	\$84,674.58	0.00%	0.00%
Other Financing Sources	\$3,287,349.00	\$3,287,349.00	\$0.00	0.00%	1672.88%
Fund Balance	\$274,007,677.00	\$274,007,677.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$362,292,400.00	\$362,292,400.00	\$13,839,796.77	3.82%	22.94%

<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>2021-22</u>	<u>2020-21</u>
Library Books	\$606,936.00	\$606,936.00	\$550,255.72	90.66%	41.46%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$239,738,712.00	\$239,738,712.00	\$64,268,428.16	26.81%	46.45%
Furniture, Fixtures, and Equipment	\$25,535,687.00	\$25,535,687.00	\$11,024,693.23	43.17%	32.30%
Motor Vehicles/Buses	\$6,576,997.00	\$6,576,997.00	\$5,513,769.00	83.83%	90.52%
Land	\$18,368.00	\$18,368.00	\$0.00	0.00%	7.49%
Improvements Other Than Buildings	\$12,239,779.00	\$12,239,779.00	\$2,887,097.90	23.59%	28.40%
Remodeling and Renovations	\$48,691,975.00	\$48,691,975.00	\$12,809,924.19	26.31%	24.54%
Computer Software	\$161,887.00	\$161,887.00	\$805,813.76	497.76%	31.99%
Redemption of Principal and Interest	\$3,287,349.00	\$3,287,349.00	\$84,674.58	2.58%	3.81%
Dues & Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$336,857,690.00	\$336,857,690.00	\$97,944,656.54	29.08%	42.28%
Transfers Out	\$25,227,354.00	\$25,227,354.00	\$4,690,497.14	18.59%	14.64%
Fund Balance	\$207,356.00	\$207,356.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$362,292,400.00	\$362,292,400.00	\$102,635,153.68	28.33%	40.11%

**CAPITAL PROJECTS FUND**

<b><u>Revenue Source:</u></b>	<b><u>Budget</u></b>	<b><u>Revenue as of 10/31/2021</u></b>	<b><u>Balance</u></b>	<b><u>Percent Collected</u></b>	
				<b><u>Current Year</u></b>	<b><u>Prior Year</u></b>
CO&DS Distributed to District	\$1,342,848.00	\$0.00	\$1,342,848.00	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	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$53,392,265.00	\$56,606.48	\$53,335,658.52	0.11%	4.64%
District Local Sales Tax	\$18,112,261.00	\$6,062,141.67	\$12,050,119.33	33.47%	7.39%
Impact Fees	\$12,000,000.00	\$5,836,813.26	\$6,163,186.74	48.64%	50.21%
School Concurrency Proportionate Share Mitigation, including Interest	\$0.00	\$1,736,562.27	(\$1,736,562.27)	0.00%	0.00%
Misc Local, including Interest	\$150,000.00	\$62,998.51	\$87,001.49	42.00%	127.57%
Total Revenue	\$84,997,374.00	\$13,755,122.19	\$71,242,251.81	16.18%	26.44%
Transfer from General Fund	\$0.00	\$84,674.58	(\$84,674.58)	0.00%	0.00%
Other Financing Sources	\$3,287,349.00	\$0.00	\$3,287,349.00	0.00%	1672.88%
<b>Total Revenue and Other Financing Sources</b>	<b>\$88,284,723.00</b>	<b>\$13,839,796.77</b>	<b>\$74,529,600.81</b>	<b>15.68%</b>	<b>99.05%</b>
Fund Balance - July 1, 2021	\$274,007,677.00	\$0.00	\$274,007,677.00	0.00%	0.00%
<b>Total Revenue, Other Financing Sources and Fund Balance</b>	<b>\$362,292,400.00</b>	<b>\$13,839,796.77</b>	<b>\$348,537,277.81</b>	<b>3.82%</b>	<b>22.94%</b>

CAPITAL PROJECTS FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2021</u>	<u>Encumbrances as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Library Books	\$606,936.00	\$407,532.03	\$142,723.69	\$56,680.28	90.66%	41.46%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$239,738,712.00	\$19,337,324.34	\$44,931,103.82	\$175,470,283.84	26.81%	46.45%
Furniture, Fixtures, and Equipment	\$25,535,687.00	\$8,590,169.12	\$2,434,524.11	\$14,510,993.77	43.17%	32.30%
Motor Vehicles/Buses	\$6,576,997.00	\$100,957.00	\$5,412,812.00	\$1,063,228.00	83.83%	90.52%
Land	\$18,368.00	\$0.00	\$0.00	\$18,368.00	0.00%	7.49%
Improvements Other Than Buildings	\$12,239,779.00	\$1,779,366.65	\$1,107,731.25	\$9,352,681.10	23.59%	28.40%
Remodeling and Renovations	\$48,691,975.00	\$5,629,107.57	\$7,180,816.62	\$35,882,050.81	26.31%	24.54%
Computer Software	\$161,887.00	\$68,813.76	\$737,000.00	(\$643,926.76)	497.76%	31.99%
Redemption of Principal and Interest	\$3,287,349.00	\$84,674.58	\$0.00	\$3,202,674.42	2.58%	3.81%
Dues & Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Charter School Local Capital Improvement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$336,857,690.00</b>	<b>\$35,997,945.05</b>	<b>\$61,946,711.49</b>	<b>\$238,913,033.46</b>	<b>29.08%</b>	<b>42.28%</b>
Transfer to General Fund	\$5,669,138.00	\$3,662,352.34	\$0.00	\$2,006,785.66	64.60%	47.92%
Transfers to Debt Service	\$16,270,867.00	\$943,470.22	\$0.00	\$15,327,396.78	5.80%	5.12%
Interfund Transfer (LCIF to RAN)	\$3,287,349.00	\$84,674.58	\$0.00	\$3,202,674.42	2.58%	3.81%
Fund Balance - July 1, 2021	\$207,356.00	\$0.00	\$0.00	\$207,356.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$362,292,400.00</b>	<b>\$40,688,442.19</b>	<b>\$61,946,711.49</b>	<b>\$259,657,246.32</b>	<b>28.33%</b>	<b>44.33%</b>

BUDGET SUMMARY - FOOD SERVICE

<u>Revenue Source:</u>	<u>Original Budgeted Revenue Allotments</u>	<u>Budgeted Revenue Allotments</u>	<u>Revenues Received</u>	<u>Percent of Budgeted Revenue Allotments</u>	
				<u>2021-22</u>	<u>2020-21</u>
Federal	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Federal Through State	\$12,677,747.00	\$12,677,747.00	\$3,737,067.04	29.48%	16.22%
State	\$36,750.00	\$36,750.00	\$0.00	0.00%	0.00%
Local	\$5,400,000.00	\$5,550,000.00	\$2,303,756.59	41.51%	15.49%
Total Revenue	\$18,114,497.00	\$18,264,497.00	\$6,040,823.63	33.07%	15.70%
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	\$7,039,151.00	\$7,039,151.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$25,153,648.00	\$25,303,648.00	\$6,040,823.63	23.87%	13.53%

<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>2021-22</u>	<u>2020-21</u>
Salaries	\$5,800,000.00	\$5,800,000.00	\$4,960,620.75	85.53%	97.63%
Employee Benefits	\$3,145,000.00	\$3,145,000.00	\$2,679,786.72	85.21%	98.13%
Purchased Services	\$349,750.00	\$364,750.00	\$198,861.45	54.52%	86.63%
Energy Services	\$125,500.00	\$125,500.00	\$94,459.43	75.27%	81.39%
Materials & Supplies	\$7,233,247.00	\$7,348,747.00	\$4,692,443.95	63.85%	62.93%
Capital Outlay	\$562,500.00	\$547,500.00	\$126,766.98	23.15%	82.84%
Other Expenses	\$25,000.00	\$28,000.00	\$13,135.84	46.91%	3.68%
Total Appropriations, Expenditures, and Encumbrances	\$17,240,997.00	\$17,359,497.00	\$12,766,075.12	73.54%	80.05%
Transfers	\$500,000.00	\$500,000.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$7,412,651.00	\$7,444,151.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$25,153,648.00	\$25,303,648.00	\$12,766,075.12	50.45%	67.18%

FOOD SERVICE FUND

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
<i>Federal:</i>					
Misc Federal Direct	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Federal	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<i>Federal through State:</i>					
National School Lunch Act	\$0.00	\$0.00	\$0.00	0.00%	14.75%
After School Snack Reimbursement	\$0.00	\$6,852.00	(\$6,852.00)	0.00%	0.00%
U.S.D.A. Donated Food	\$777,747.00	\$133.24	\$777,613.76	0.02%	0.00%
Summer Food Service Program	\$11,900,000.00	\$3,730,081.80	\$8,169,918.20	31.35%	213.68%
Total Federal through State	\$12,677,747.00	\$3,737,067.04	\$8,940,679.96	29.48%	16.22%
<i>State:</i>					
School Breakfast Supplement	\$22,250.00	\$0.00	\$22,250.00	0.00%	0.00%
School Lunch Supplement	\$14,500.00	\$0.00	\$14,500.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$36,750.00	\$0.00	\$36,750.00	0.00%	0.00%
<i>Local:</i>					
Food Service Sales	\$5,350,000.00	\$2,292,274.54	\$3,057,725.46	42.85%	14.32%
Misc Local, including Interest	\$200,000.00	\$11,482.05	\$188,517.95	5.74%	57.60%
Total Local	\$5,550,000.00	\$2,303,756.59	\$3,246,243.41	41.51%	15.49%
<b>Total Revenue</b>	<b>\$18,264,497.00</b>	<b>\$6,040,823.63</b>	<b>\$12,223,673.37</b>	<b>33.07%</b>	<b>15.70%</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, 2021	\$7,039,151.00	\$0.00	\$7,039,151.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$25,303,648.00</b>	<b>\$6,040,823.63</b>	<b>\$19,262,824.37</b>	<b>23.87%</b>	<b>13.53%</b>

FOOD SERVICE FUND

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2021</u>	<u>Encumbrances as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Salaries	\$5,800,000.00	\$1,298,496.92	\$3,662,123.83	\$839,379.25	85.53%	97.63%
Employee Benefits	\$3,145,000.00	\$622,570.25	\$2,057,216.47	\$465,213.28	85.21%	98.13%
Purchased Services	\$364,750.00	\$65,811.56	\$133,049.89	\$165,888.55	54.52%	86.63%
Energy Services	\$125,500.00	\$16,262.44	\$78,196.99	\$31,040.57	75.27%	81.39%
Materials & Supplies	\$7,348,747.00	\$2,030,024.04	\$2,662,419.91	\$2,656,303.05	63.85%	62.93%
Capital Outlay	\$547,500.00	\$60,045.84	\$66,721.14	\$420,733.02	23.15%	82.84%
Other Expenses	\$28,000.00	\$13,135.84	\$0.00	\$14,864.16	46.91%	3.68%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$17,359,497.00</b>	<b>\$4,106,346.89</b>	<b>\$8,659,728.23</b>	<b>\$4,593,421.88</b>	<b>73.54%</b>	<b>80.05%</b>
Transfers Out	\$500,000.00	\$0.00	\$0.00	\$500,000.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2021	\$7,444,151.00	\$0.00	\$0.00	\$7,444,151.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$25,303,648.00</b>	<b>\$4,106,346.89</b>	<b>\$8,659,728.23</b>	<b>\$12,537,572.88</b>	<b>50.45%</b>	<b>67.18%</b>

**BUDGET SUMMARY - FEDERAL PROJECTS**

<b>Revenue Source:</b>	Original Budgeted	Budgeted	Revenues	Percent of Budgeted Revenue	
	Revenue Allotments	Revenue Allotments	Received	Allotments	
				2021-22	2020-21
Federal Direct	\$1,237,699.00	\$2,554,585.63	\$808,266.58	31.64%	48.67%
Federal Through State	\$18,923,437.00	\$22,594,030.51	\$6,136,985.73	27.16%	22.14%
Total Revenue	\$20,161,136.00	\$25,148,616.14	\$6,945,252.31	27.62%	24.53%

<b>Appropriations and Expenditures/Encumbrances by Function:</b>	Original Budgeted	Budgeted	Expenditures &	Percent of Budgeted Expense	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	
				2021-22	2020-21
Instruction	\$7,386,564.52	\$9,581,314.77	\$6,621,887.63	69.11%	66.79%
<i>Instructional Support Services:</i>					
Student Support Services	\$5,011,661.15	\$5,356,201.88	\$4,159,158.21	77.65%	77.39%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$3,443,942.85	\$3,818,469.89	\$2,794,468.70	73.18%	82.58%
Instructional Staff Training	\$2,386,799.90	\$3,326,722.11	\$1,995,737.54	59.99%	54.11%
Instruction Related Technology	\$0.00	\$26,991.66	\$26,991.66	100.00%	0.00%
General Administration	\$831,377.83	\$915,976.53	\$221,955.11	24.23%	18.73%
School Administration	\$0.00	\$176,122.42	\$174.53	0.10%	56.04%
Facilities Acquisition & Construction	\$10,000.00	\$81,610.11	\$71,596.00	87.73%	7.27%
Food Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$65,569.75	\$72,744.80	\$80,581.18	110.77%	0.93%
Student Transportation Services	\$86,120.00	\$190,330.19	\$114,558.19	60.19%	10.69%
Operation of Plant	\$794,100.00	\$901,259.51	\$527,733.61	58.56%	8.63%
Maintenance of Plant	\$40,000.00	\$20,369.64	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$105,000.00	\$680,502.63	\$374,565.98	55.04%	507.99%
Total Instructional and Support Services	\$20,161,136.00	\$25,148,616.14	\$16,989,408.34	67.56%	68.30%



FEDERAL PROJECTS

<u>Revenue Source:</u>	<u>Budget</u>	<u>Revenue as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Collected</u>	
				<u>Current Year</u>	<u>Prior Year</u>
Headstart	\$1,333,350.13	\$305,428.51	\$1,027,921.62	22.91%	18.66%
Pell Grants	\$0.00	\$257,123.00	(\$257,123.00)	0.00%	0.00%
Other Federal Direct	\$1,221,235.50	\$245,715.07	\$975,520.43	20.12%	27.45%
Total Federal Direct	\$2,554,585.63	\$808,266.58	\$1,746,319.05	31.64%	48.67%
<i>Federal Through State:</i>					
Vocational Education Acts	\$465,419.31	\$119,163.27	\$346,256.04	25.60%	19.41%
Workforce Innovation & Opportunity Act	\$550,000.00	\$137,631.43	\$412,368.57	25.02%	24.24%
Individuals With Disabilities Education Act	\$7,887,471.13	\$1,723,305.50	\$6,164,165.63	21.85%	20.78%
Elementary and Secondary Ed Act, Title 1	\$3,840,602.40	\$715,969.99	\$3,124,632.41	18.64%	17.76%
Language Instruction - Title III	\$75,849.00	\$11,157.13	\$64,691.87	14.71%	16.61%
Safe & Drug-Free Schools - Title IV	\$270,835.95	\$76,349.03	\$194,486.92	28.19%	15.46%
Adult General Education	\$320,168.00	\$55,471.11	\$264,696.89	17.33%	24.43%
Teacher and Principal Training - Title II	\$918,213.55	\$250,762.96	\$667,450.59	27.31%	30.76%
Education Stabilization Funds - K-12	\$8,173,501.17	\$3,013,576.62	\$5,159,924.55	36.87%	28.22%
Education Stabilization Funds - Workforce	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other Federal Through State	\$91,970.00	\$33,598.69	\$58,371.31	36.53%	46.66%
Total Federal Through State	\$22,594,030.51	\$6,136,985.73	\$16,457,044.78	27.16%	22.14%
<b>Total Revenue</b>	<b>\$25,148,616.14</b>	<b>\$6,945,252.31</b>	<b>\$18,203,363.83</b>	<b>27.62%</b>	<b>24.53%</b>

FEDERAL PROJECTS

<u>Appropriations/Expenditures:</u>	<u>Budget</u>	<u>Expenditures as of 10/31/2021</u>	<u>Encumbrances as of 10/31/2021</u>	<u>Balance</u>	<u>Percent Expended &amp; Encumbered</u>	
					<u>Current Year</u>	<u>Prior Year</u>
Instruction	\$9,581,314.77	\$3,331,208.66	\$3,290,678.97	\$2,959,427.14	69.11%	66.79%
<i>Instructional Support Services:</i>						
Student Support Services	\$5,356,201.88	\$947,850.50	\$3,211,307.71	\$1,197,043.67	77.65%	77.39%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$3,818,469.89	\$799,393.68	\$1,995,075.02	\$1,024,001.19	73.18%	82.58%
Instructional Staff Training	\$3,326,722.11	\$1,109,532.96	\$886,204.58	\$1,330,984.57	59.99%	54.11%
Instruction Related Technology	\$26,991.66	\$26,991.66	\$0.00	\$0.00	100.00%	0.00%
General Administration	\$915,976.53	\$221,955.11	\$0.00	\$694,021.42	24.23%	18.73%
School Administration	\$176,122.42	\$174.53	\$0.00	\$175,947.89	0.10%	56.04%
Facilities Acquisition & Construction	\$81,610.11	\$71,596.00	\$0.00	\$10,014.11	87.73%	7.27%
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$72,744.80	\$33,776.42	\$46,804.76	(\$7,836.38)	110.77%	0.93%
Student Transportation Services	\$190,330.19	\$114,558.19	\$0.00	\$75,772.00	60.19%	10.69%
Operation of Plant	\$901,259.51	\$210.55	\$527,523.06	\$373,525.90	58.56%	8.63%
Maintenance of Plant	\$20,369.64	\$0.00	\$0.00	\$20,369.64	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$680,502.63	\$288,004.05	\$86,561.93	\$305,936.65	55.04%	507.99%
<b>Total Instructional and Support Services</b>	<b>\$25,148,616.14</b>	<b>\$6,945,252.31</b>	<b>\$10,044,156.03</b>	<b>\$8,159,207.80</b>	<b>67.56%</b>	<b>68.30%</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**FINANCIAL REPORT**  
**For the Period Ending 10/31/2021**

**INTERNAL ACCOUNTS**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								<b>INVESTMENTS</b>		
Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance	Idle Cash Target	Accts Payable (3 Months)	Funds Available to Invest	PFIC (A)	Money Market (B)	CD (C)
Crookshank	\$24,286.10	76,848.77	53,412.52	\$47,722.35	\$100,000.00	\$0.00	\$0.00	\$47,722.35		
Cunningham Creek	\$43,401.20	129,249.96	92,907.93	\$79,743.23	\$100,000.00	\$0.00	\$0.00	\$79,743.23		
Durbin Creek	\$73,819.05	180,000.10	132,653.55	\$121,165.60	\$100,000.00	\$0.00	\$21,165.60	\$121,165.60		
Hartley	\$86,650.86	49,627.12	32,145.53	\$104,132.45	\$100,000.00	\$0.00	\$4,132.45	\$104,132.45		
Hickory Creek	\$40,390.26	99,510.30	76,739.72	\$63,160.84	\$100,000.00	\$0.00	\$0.00	\$63,160.84		
Julington Creek	\$60,202.07	182,583.96	142,617.38	\$100,168.65	\$100,000.00	\$98,900.55	\$0.00	\$87,068.00		\$13,100.65
Ketterlinus	\$46,032.00	82,553.92	63,121.44	\$65,464.48	\$100,000.00	\$50,295.00	\$0.00	\$65,464.48		
Ocean Palms	\$19,662.20	88,518.92	67,502.66	\$40,678.46	\$100,000.00	\$0.00	\$0.00	\$40,678.46		
Osceola	\$41,107.27	38,592.63	32,180.13	\$47,519.77	\$100,000.00	\$0.00	\$0.00	\$47,519.77		
Otis A. Mason	\$55,847.53	98,224.42	64,255.08	\$89,816.87	\$100,000.00	\$0.00	\$0.00	\$89,816.87		
Palencia Elementary	\$62,445.47	69,104.85	57,817.97	\$73,732.35	\$100,000.00	\$0.00	\$0.00	\$73,732.35		
Picolata Crossing Elementary	\$34,235.98	13,677.56	8,811.92	\$39,101.62	\$100,000.00	\$0.00	\$0.00	\$39,101.62		
PVPV / Rawlings	\$61,093.93	203,922.79	142,459.56	\$122,557.16	\$100,000.00	\$0.00	\$22,557.16	\$122,557.16		
R. B. Hunt	\$81,976.24	94,284.04	69,025.18	\$107,235.10	\$100,000.00	\$63,174.75	\$0.00	\$107,235.10		
South Woods	\$41,960.61	35,280.31	16,869.03	\$60,371.89	\$100,000.00	\$0.00	\$0.00	\$60,371.89		
Timberlin Creek	\$193,853.83	212,482.32	95,749.82	\$310,586.33	\$100,000.00	\$118.05	\$210,468.28	\$310,586.33		
Wards Creek	\$67,223.31	102,616.28	103,640.58	\$66,199.01	\$100,000.00	\$0.00	\$0.00	\$66,199.01		
Webster Elementary	\$43,270.29	18,309.13	15,172.23	\$46,407.19	\$100,000.00	\$0.00	\$0.00	\$46,407.19		
Subtotal - Elementary Schools	\$1,077,458.20	\$1,775,387.38	\$1,267,082.23	\$1,585,763.35		\$212,488.35	\$258,323.49	\$1,572,662.70	\$0.00	\$13,100.65
Freedom Crossing Academy	\$70,439.03	43,737.90	29,082.16	\$85,094.77	\$100,000.00	\$150.00	\$0.00	\$85,094.77		
Liberty Pines Academy	\$96,076.33	211,645.66	160,050.78	\$147,671.21	\$100,000.00	\$0.00	\$47,671.21	\$147,671.21		
Mill Creek Academy	\$56,360.93	122,523.21	90,883.60	\$88,000.54	\$100,000.00	\$0.00	\$0.00	\$88,000.54		
Palm Valley Academy	\$57,536.84	159,467.28	114,120.83	\$102,883.29	\$100,000.00	\$0.00	\$2,883.29	\$102,883.29		
Patriot Oaks Academy	\$52,078.71	174,774.35	135,680.39	\$91,172.67	\$100,000.00	\$0.00	\$0.00	\$91,172.67		
Pine Island Academy	\$7,188.92	19,646.21	17,789.57	\$9,045.56	\$100,000.00	\$0.00	\$0.00	\$9,045.56		
Valley Ridge Academy	\$111,257.95	135,376.79	90,027.88	\$156,606.86	\$100,000.00	\$0.00	\$56,606.86	\$156,606.86		
Subtotal - K-8 Schools	\$450,938.71	\$867,171.40	\$637,635.21	\$680,474.90		\$150.00	\$107,161.36	\$680,474.90	\$0.00	\$0.00
Fruit Cove Middle	\$96,996.49	60,748.01	30,859.16	\$126,885.34	\$100,000.00	\$0.00	\$26,885.34	\$126,885.34		
Alice B. Landrum Middle	\$107,618.02	28,479.51	13,691.02	\$122,406.51	\$100,000.00	\$0.00	\$22,406.51	\$122,406.51		
Pacetti Bay Middle	\$80,872.43	74,369.18	21,165.16	\$134,076.45	\$100,000.00	\$0.00	\$34,076.45	\$134,076.45		
Gamble Rogers Middle	\$55,314.80	1,996.53	8,767.26	\$48,544.07	\$100,000.00	\$0.00	\$0.00	\$48,544.07		
R.J. Murray Middle	\$26,643.90	14,137.60	10,305.69	\$30,475.81	\$100,000.00	\$0.00	\$0.00	\$30,475.81		
Sebastian Middle	\$47,376.84	21,738.83	25,742.58	\$43,373.09	\$100,000.00	\$2,360.70	\$0.00	\$43,373.09		
Switzerland Point Middle	\$152,480.28	53,403.57	32,142.43	\$173,741.42	\$100,000.00	\$0.00	\$73,741.42	\$173,741.42		
Subtotal - Middle Schools	\$567,302.76	\$254,873.23	\$142,673.30	\$679,502.69		\$2,360.70	\$157,109.72	\$679,502.69	\$0.00	\$0.00
Allen D. Nease High	\$683,819.46	351,938.39	202,101.73	\$833,656.12	\$100,000.00	\$0.00	\$733,656.12	\$833,656.12		
Bartram Trail High	\$479,227.04	418,248.16	291,690.86	\$605,784.34	\$100,000.00	\$0.00	\$505,784.34	\$605,784.34		
Creekside High	\$571,974.95	374,747.74	162,383.36	\$784,339.33	\$100,000.00	\$0.00	\$684,339.33	\$784,339.33		
Pedro Menendez High	\$225,800.05	112,957.26	65,116.77	\$273,640.54	\$100,000.00	\$0.00	\$173,640.54	\$273,640.54		
Ponte Vedra High	\$450,065.43	165,988.31	133,841.49	\$482,212.25	\$100,000.00	\$0.00	\$382,212.25	\$482,212.25		
St Augustine High	\$176,768.47	186,605.72	77,786.89	\$285,587.30	\$100,000.00	\$0.00	\$185,587.30	\$285,587.30		
Tocoi Creek High School	\$54,650.43	174,653.82	111,423.64	\$117,880.61	\$100,000.00	\$0.00	\$0.00	\$117,880.61		
Subtotal - High Schools	\$2,642,305.83	\$1,785,139.40	\$1,044,344.74	\$3,383,100.49		\$0.00	\$2,665,219.88	\$3,383,100.49	\$0.00	\$0.00
District Designated Accounts	\$361,349.29	118,005.81	29,112.53	\$450,242.57	\$100,000.00	\$0.00	\$350,242.57	\$450,242.57		
First Coast Technical College	\$22,426.96	149.17	1,837.92	\$20,738.21	\$100,000.00	\$0.00	\$0.00	\$20,738.21		
Gaines Alternative & Transition Programs	\$28,690.74	17.31	1,448.93	\$27,259.12	\$100,000.00	\$0.00	\$0.00	\$27,259.12		
St. Johns Technical H.S.	\$34,584.98	4,021.85	3,435.65	\$35,171.18	\$100,000.00	\$0.00	\$0.00	\$35,171.18		
Subtotal - Tech H.S. & Programs	\$447,051.97	\$122,194.14	\$35,835.03	\$533,411.08		\$0.00	\$350,242.57	\$533,411.08	\$0.00	\$0.00
Total K-12	\$5,185,057.47	\$4,804,765.55	\$3,127,570.51	\$6,862,252.51		\$214,849.05	\$3,538,057.02	\$6,849,151.86	\$0.00	\$13,100.65

Ending Balance (4) less Idle Cash Target (5) less 3 months of Accounts Payable (6) = Funds Available to Invest (7)

(A) Public Funds Interest Checking (PFIC) = .18%

(B) Money Market rate = .07

(C) 6 month CD rate = .75