

**School District of Volusia County**  
**Annual Financial Report**  
**and**  
**Report of Financial Data to the**  
**Commissioner of Education**  
**for the**  
**Fiscal Year Ended June 30, 2025**



**Issued by:**  
**Dr. Carmen J. Balgobin, Superintendent of Schools**

**Prepared by:**  
**Division of Financial Services**

**Mr. Todd Seis, Chief Financial Officer**

**Ms. Jamie Wilson, Director of Finance**



Ryan Petty, *Chair*  
Esther Byrd, *Vice Chair*  
*Members*  
Grazie P. Christie  
Daniel P. Foganholi, Sr.  
Kelly Garcia  
MaryLynn Magar

**MEMORANDUM**

**TO:** School District Finance Officers

**FROM:** Suzanne Pridgeon

**DATE:** July 25, 2025

**SUBJECT:** 2024-25 Annual Financial Report

The necessary forms and instructions for preparation and submission of the 2024-25 Annual Financial Report (AFR) are now available online and include the following:

- 2024-25 Summary of Changes;
- Instructions for Preparing the Annual Financial Report – Form ESE 348;
- Spreadsheet Applications and Internet Submission Procedures – Annual Financial Report Form ESE 348;
- Index to Form ESE 348;
- Form ESE 348, Report of Financial Data to the Commissioner of Education;
- Excerpts from the Florida Education Finance Program (FEFP) 2024-25 Fourth Calculation; and
- Affidavit on Impact Fees.

Users must download forms and submit Form ESE 348 via the [AFR submission website](#), which can also be accessed from the [Office of Funding and Financial Reporting \(OFFR\) home page](#).

Under the “Financial Reporting” section, select the option “Financial Reporting Submissions – AFR and Budget” to access the AFR submission and forms website. Please download and read the instructions thoroughly.

Passwords are required to access the AFR website and remain unchanged from the prior year. If assistance is needed regarding passwords, please call OFFR at 850-245-0405. You will be notified when the system is available for Form ESE 348 upload and finalization and Program Cost Report submission.

Suzanne Pridgeon  
Deputy Commissioner, Finance and Operations

## 2024-25 Annual Financial Report

July 25, 2025

Page Two

### Changes for Fiscal Year 2024-25

The AFR template has been streamlined to support school districts' financial operation efficiency. The following forms have been removed from the 2024-25 AFR package and are no longer required to be submitted:

- Entry Spreadsheet;
- Index Page for ESE 145 (except for the Notes of Changes in Long-term Liability Schedule and the Fund Balance Schedule);
- ESE 145;
- Governmental Conversion Worksheet;
- Major Funds Test;
- Sample MD&A;
- Schedule 5 – Expenditures of Federal Awards;
- ESE 374; and
- ESE 523.

Please see the Summary of Changes on the AFR website.

### Instructions for Copying ESE 348

Districts must create a directory on the "C" drive with the name "EXCEL," along with a subdirectory named "AFR2425." Save the ESE348.xls file to this directory. The remaining files may be copied into this directory or another location.

### Submission of Annual Financial Report Forms and Related Documents

In accordance with rule [6A-1.0071\(3\)](#), Florida Administrative Code, all sections of the AFR, including the Program Cost Report, must be submitted by **September 11, 2025**. Please send the following items to OFFR, postmarked by September 11, 2025, or submit them as email attachments to [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org) by September 11, 2025:

- Index Page for Form ESE 348, with signature of the district superintendent and date of signature verifying the report was approved by the school board;
- Changes in Long-Term Liabilities Schedule within the Notes to Financial Statements;
- Fund Balance Schedule within the Notes to Financial Statements; and
- Affidavit on Impact Fees.

Form ESE 348 must be uploaded to the 2024-25 AFR submission website and finalized by September 11, 2025, and the Program Cost Report must be submitted electronically by September 11, 2025.

### Time Frame for Finance Database Access

All necessary revisions discovered after finalization of the AFR should be made as soon as possible. Districts may only view finalized data. For access to the database to revise finalized data, districts must contact OFFR.

Please call OFFR at 850-245-0405 if you have questions or need assistance.

SP/ll

cc: Li Liu, Bureau Chief, School Business Services  
Deanne Foy, Financial Policy Director, Office of Funding and Financial Reporting

FLORIDA DEPARTMENT OF EDUCATION  
REPORT OF FINANCIAL DATA TO THE  
COMMISSIONER OF EDUCATION (ESE 348)  
DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
For the Fiscal Year Ended June 30, 2025

Email completed form to:  
[OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org)  
or  
Mail completed form to:  
Florida Department of Education  
Office of Funding and Financial Reporting  
325 West Gaines Street, Room 814  
Tallahassee, Florida 32399-0400

		<b>PAGE NUMBER</b>
<b>INDEX:</b>		<b><u>FDOE</u></b>
Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund -----	8-14
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	15
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ----	16
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	17-18
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	19
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	20
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	21
Exhibit K-11	Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds -----	22
Exhibit K-12	Schedule of Long-Term Liabilities -----	23
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	24
Exhibit K-14	Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection -----	25-28
Exhibit K-15	Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	29
Exhibit K-16	Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) -----	30
Exhibit K-17	Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) --	31

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, \_\_\_\_\_, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on \_\_\_\_\_ (date).

\_\_\_\_\_  
Signature of District School Superintendent

\_\_\_\_\_  
Signature Date



# Report of Financial Data

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GENERAL FUND  
For the Fiscal Year Ended June 30, 2025

Exhibit K-1  
FDOE Page 1  
**Fund 100**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	365,795.00
Miscellaneous Federal Direct	3199	1,444,163.00
Total Federal Direct	3100	1,809,958.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,790,956.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	2,790,956.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	215,555,425.00
Workforce Development	3315	0.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	0.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	39,279.00
Diagnostic and Learning Resources Centers	3335	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	314,000.00
State Forest Funds	3342	0.00
State License Tax	3343	517,781.00
District Discretionary Lottery Funds	3344	0.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	58,488,003.00
Florida School Recognition Funds	3361	3,919,748.00
Voluntary Prekindergarten Program	3371	2,112,500.00
Preschool Projects	3372	0.00
<i>Other State:</i>		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	4,843,235.00
Total State	3300	285,789,971.00
<i>Local:</i>		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	252,146,672.00
District Voted Additional Operating Tax	3414	0.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Lease Revenue	3425	921,614.00
Interest on Investments	3431	1,861,276.00
Gain on Sale of Investments	3432	3,460,946.00
Net Increase (Decrease) in Fair Value of Investments	3433	2,652,207.00
Gifts, Grants and Bequests	3440	138,855.00
Interest Income - Leases	3445	0.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	0.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	0.00
Continuing Workforce Education Course Fees	3463	0.00
Capital Improvement Fees	3464	0.00
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	0.00
GED® Testing Fees	3467	0.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	0.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	0.00
Prekindergarten Early Intervention Fees	3472	1,183,879.00
School-Age Child Care Fees	3473	6,030,397.00
Other Schools, Courses and Classes Fees	3479	0.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	340,292.00
Transportation Services Rendered for School Activities	3492	0.00
Sale of Junk	3493	1,618.00
Receipt of Federal Indirect Cost Rate	3494	1,531,027.00
Other Miscellaneous Local Sources	3495	5,138,734.00
Refunds of Prior Year's Expenditures	3497	247,157.00
Collections for Lost, Damaged and Sold Textbooks	3498	337,822.00
Receipt of Food Service Indirect Costs	3499	500,147.00
Total Local	3400	276,492,643.00
<b>Total Revenues</b>	3000	566,883,528.00

**DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**  
For the Fiscal Year Ended June 30, 2025

Exhibit K-1  
FDOE Page 2  
**Fund 100**

[illegible]



OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	258,585.00
Loss Recoveries	3740	741,349.00
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	36,397,683.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	36,397,683.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(53,252.00)
To Special Revenue Funds	940	(1,187,552.00)
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(1,240,804.00)
Total Other Financing Sources (Uses)		36,156,813.00
Net Change In Fund Balance		(1,919,448.00)
Fund Balance, July 1, 2024	2800	117,040,806.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	6,723,871.00
Restricted Fund Balance	2720	5,123,261.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	61,606,439.00
Unassigned Fund Balance	2750	41,667,787.00
Total Fund Balances, June 30, 2025	2700	115,121,358.00



DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - FOOD SERVICES  
For the Fiscal Year Ended June 30, 2025

Exhibit K-2  
FDOE Page 4  
**Fund 410**

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	0.00
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	25,026,312.00
School Breakfast Reimbursement	3262	7,673,751.00
Afterschool Snack Reimbursement	3263	0.00
Child Care Food Program	3264	2,491,521.00
USDA-Donated Commodities	3265	1,901,402.00
Cash in Lieu of Donated Foods	3266	168,726.00
Summer Food Service Program	3267	0.00
Fresh Fruit and Vegetable Program	3268	151,835.00
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	37,413,547.00
<i>State:</i>		
School Breakfast Supplement	3337	181,703.00
School Lunch Supplement	3338	206,597.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	8,751.00
Total State	3300	397,051.00
<i>Local:</i>		
Interest on Investments	3431	815,969.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	0.00
Student Breakfasts	3452	0.00
Adult Breakfasts/Lunches	3453	64,841.00
Student and Adult á la Carte Fees	3454	178,055.00
Student Snacks	3455	0.00
Other Food Sales	3456	496,252.00
Other Miscellaneous Local Sources	3495	146,750.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	1,701,867.00
<b>Total Revenues</b>	3000	39,512,465.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - FOOD SERVICES (Continued)  
For the Fiscal Year Ended June 30, 2025

Exhibit K-2  
FDOE Page 5  
**Fund 410**

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	10,614,606.00
Employee Benefits	200	4,706,766.00
Purchased Services	300	1,460,763.00
Energy Services	400	637,158.00
Materials and Supplies	500	23,217,719.00
Capital Outlay	600	117,309.00
Other	700	544,745.00
Other Capital Outlay (Function 9300)	600	706,309.00
Total Expenditures		42,005,375.00
Excess (Deficiency) of Revenues Over Expenditures		(2,492,910.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(2,492,910.00)
Fund Balance, July 1, 2024	2800	22,938,251.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	986,889.00
Restricted Fund Balance	2720	19,458,452.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	20,445,341.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - OTHER FEDERAL PROGRAMS  
For the Fiscal Year Ended June 30, 2025

Exhibit K-3  
FDOE Page 6  
**Fund 420**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	0.00
Workforce Innovation and Opportunity Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Pell Grants	3192	0.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	854,457.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	18,141,747.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	0.00
English Literacy and Civics Education	3222	0.00
Adult Migrant Education	3223	0.00
Other WIOA Programs	3224	0.00
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	23,762,918.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	3,216,302.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	543,641.00
Twenty-First Century Schools - Title IV	3242	956,912.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,185,230.00
Total Federal Through State and Local	3200	49,661,207.00
<i>State:</i>		
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
<b>Total Revenues</b>	3000	49,661,207.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)  
For the Fiscal Year Ended June 30, 2025

Exhibit K-3  
FDOE Page 7  
Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	9,945,921.00	3,512,720.00	6,535,125.00	0.00	1,246,086.00	1,430,591.00	323,185.00	22,993,628.00
Student Support Services	6100	4,984,964.00	1,649,013.00	67,147.00	0.00	71,194.00	480.00	23,708.00	6,796,506.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,271,059.00	1,698,070.00	87,897.00	0.00	62,187.00	1,519.00	1,785.00	7,122,517.00
Instructional Staff Training Services	6400	4,878,922.00	1,517,278.00	1,409,597.00	0.00	845,106.00	8,840.00	183,032.00	8,842,775.00
Instruction-Related Technology	6500	122,215.00	27,109.00	164,508.00	0.00	0.00	0.00	0.00	313,832.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	1,324,895.00	1,324,895.00
School Administration	7300	1,610,561.00	500,267.00	0.00	0.00	0.00	0.00	0.00	2,110,828.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	44,125.00	19,793.00	47,368.00	3,189.00	5,204.00	0.00	0.00	119,679.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						36,547.00		36,547.00
Total Expenditures		26,857,767.00	8,924,250.00	8,311,642.00	3,189.00	2,229,777.00	1,477,977.00	1,856,605.00	49,661,207.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
Transfers In:									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2024	2800	0.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT  
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND  
AMERICAN RESCUE PLAN (ARP) RELIEF FUND  
For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199	-	-	-	-	-	-	0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	-	-	-	-	7,667,397.00	140,666.00	7,808,063.00
Education Stabilization Funds - Workforce	3272		-		-		-	0.00
Education Stabilization Funds - VPK	3273		-		-		-	0.00
Federal Through Local	3280	-	-		-	-	-	0.00
Miscellaneous Federal Through State	3299	-	-		-	-	-	0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	7,667,397.00	140,666.00	7,808,063.00
<i>Local:</i>								
Other Miscellaneous Local Sources	3495	-	-		-	-	-	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	0.00	0.00	0.00	0.00	7,667,397.00	140,666.00	7,808,063.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)  
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2024	2800	0.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)  
For the Fiscal Year Ended June 30, 2025

Exhibit K-4  
FDOE Page 10  
Fund 442

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2024	2800	0.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							



DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)  
For the Fiscal Year Ended June 30, 2025

Exhibit K-4  
FDOE Page 11  
Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2024	2800								0.00
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700								0.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)  
For the Fiscal Year Ended June 30, 2025

Exhibit K-4  
FDOE Page 12  
Fund 444

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700								0.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)  
For the Fiscal Year Ended June 30, 2025

Exhibit K-4  
FDOE Page 13  
Fund 445

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	1,144,470.00	245,145.00	2,746,677.00	0.00	649,522.00	674,095.00	6,020.00	5,465,929.00
Student Support Services	6100	13,442.00	2,860.00	103,111.00	0.00	130,435.00	6,750.00	0.00	256,598.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	3,711.00	773.00	50,241.00	0.00	0.00	0.00	0.00	54,725.00
Instructional Staff Training Services	6400	31,589.00	4,345.00	1,456,081.00	0.00	86,431.00	50,815.00	0.00	1,629,261.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	31,232.00	0.00	0.00	0.00	0.00	204,240.00	235,472.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	7,522.00	0.00	0.00	0.00	0.00	7,522.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	9,500.00	0.00	0.00	9,500.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						8,390.00		8,390.00
Total Expenditures		1,193,212.00	284,355.00	4,363,632.00	0.00	875,888.00	740,050.00	210,260.00	7,667,397.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2024	2800	0.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND  
For the Fiscal Year Ended June 30, 2025

Exhibit K-4  
FDOE Page 14  
Fund 446

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	7,770.00	1,784.00	639.00	0.00	0.00	0.00	21,952.00	32,145.00
Student Support Services	6100	2,075.00	443.00	595.00	0.00	0.00	0.00	0.00	3,113.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	266.00	0.00	0.00	0.00	0.00	1,893.00	2,159.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	3,829.00	0.00	0.00	0.00	0.00	3,829.00
Student Transportation Services	7800	0.00	0.00	648.00	0.00	19,610.00	0.00	0.00	20,258.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						79,162.00		79,162.00
Total Expenditures		9,845.00	2,493.00	5,711.00	0.00	19,610.00	79,162.00	23,845.00	140,666.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2024	2800	0.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS  
For the Fiscal Year Ended June 30, 2025

Exhibit K-5  
FDOE Page 15  
Fund 490

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280	0.00							
Miscellaneous Federal Through State	3299	0.00							
Total Federal Through State and Local	3200	0.00							
<i>State:</i>									
Other Miscellaneous State Revenues	3399	0.00							
<i>Local:</i>									
Interest on Investments	3431	299,915.00							
Gain on Sale of Investments	3432	0.00							
Net Increase (Decrease) in Fair Value of Investments	3433	0.00							
Gifts, Grants and Bequests	3440	178,491.00							
Other Miscellaneous Local Sources	3495	12,120,153.00							
Total Local	3400	12,598,559.00							
Total Revenues	3000	12,598,559.00							
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	12,996,846.00	0.00	0.00	12,996,846.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	12,996,846.00	0.00	0.00	12,996,846.00
Excess (Deficiency) of Revenues over Expenditures									(398,287.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	1,187,552.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	1,187,552.00							
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		1,187,552.00							
Net Change in Fund Balance		789,265.00							
Fund Balance, July 1, 2024	2800	9,595,180.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	10,384,445.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	10,384,445.00							



DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2025

Exhibit K-6  
FDOE Page 16  
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SBE/COBI Bond Interest	3326	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>									
District Debt Service Taxes	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	33,356.00	0.00	33,356.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	33,356.00	0.00	33,356.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	33,356.00	0.00	33,356.00
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	24,145,000.00	0.00	24,145,000.00
Interest	720	0.00	0.00	0.00	0.00	0.00	10,997,229.00	0.00	10,997,229.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	4,969,959.00	0.00	4,969,959.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	40,112,188.00	0.00	40,112,188.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	(40,078,832.00)	0.00	(40,078,832.00)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	5,191,193.00	0.00	5,191,193.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	73,730,000.00	0.00	73,730,000.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	0.00	0.00	0.00	0.00	0.00	(80,177,257.00)	0.00	(80,177,257.00)
<i>Transfers In:</i>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	41,380,840.00	0.00	41,380,840.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	41,380,840.00	0.00	41,380,840.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	40,124,776.00	0.00	40,124,776.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	45,944.00	0.00	45,944.00
Fund Balance, July 1, 2024	2800	0.00	0.00	0.00	0.00	0.00	1,934,493.00	0.00	1,934,493.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	1,980,437.00	0.00	1,980,437.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00	1,980,437.00	0.00	1,980,437.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	2,579,313.00	0.00	0.00	0.00	0.00	2,579,313.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	100,100.00	0.00	0.00	0.00	0.00	100,100.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Through Local	3380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMART Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction Capital Outlay	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,051,246.00	0.00	2,051,246.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,959,313.00	0.00	1,959,313.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	2,679,413.00	0.00	0.00	4,010,559.00	0.00	6,689,972.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							99,906,765.00	0.00			99,906,765.00
District Voted Additional Capital Improvement Tax	3415								0.00			0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,693,251.00	0.00	66,693,251.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	613,321.00	3,508,776.00	0.00	6,529,523.00	0.00	10,651,620.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	40,006.00	0.00	12,720.00	0.00	52,726.00
Impact Fees	3496									24,488,515.00		24,488,515.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	613,321.00	103,455,547.00	0.00	97,724,009.00	0.00	201,792,877.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	3,292,734.00	103,455,547.00	0.00	101,734,568.00	0.00	208,482,849.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	630	0.00	0.00	0.00	0.00	0.00	0.00	24,353,820.00	0.00	23,069,655.00	0.00	47,423,475.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	2,744,194.00	0.00	13,983,854.00	0.00	16,728,048.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	3,405,426.00	0.00	59,924.00	0.00	3,465,350.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	7,374,207.00	0.00	7,374,807.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	0.00	0.00	4,560,796.00	0.00	1,620,650.00	0.00	6,181,446.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	1,759,220.00	15,911,876.00	0.00	37,175,255.00	0.00	54,846,351.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	433,312.00	0.00	433,312.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	22,024.00	0.00	560,147.00	0.00	582,171.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	7,616.00	0.00	19,699.00	0.00	27,315.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	2,891.00	0.00	0.00	0.00	0.00	2,891.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	1,762,111.00	51,006,352.00	0.00	84,296,703.00	0.00	137,065,166.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	1,530,623.00	52,449,195.00	0.00	17,437,865.00	0.00	71,417,683.00



OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,080,999.00	0.00	33,080,999.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,608.00	0.00	64,608.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:												
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	23,338.00	0.00	29,914.00	0.00	53,252.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	23,338.00	0.00	29,914.00	0.00	53,252.00
Transfers Out: (Function 9700)												
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	(33,271,112.00)	0.00	(3,126,571.00)	0.00	(36,397,683.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(22,748,245.00)	0.00	(18,632,595.00)	0.00	(41,380,840.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(56,019,357.00)	0.00	(21,759,166.00)	0.00	(77,778,523.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(55,996,019.00)	0.00	11,416,355.00	0.00	(44,579,664.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	1,530,623.00	(3,546,824.00)	0.00	28,854,220.00	0.00	26,838,019.00
Fund Balance, July 1, 2024	2800	0.00	0.00	0.00	0.00	0.00	14,888,461.00	91,404,932.00	0.00	151,044,175.00	0.00	257,337,568.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	16,419,084.00	87,858,108.00	0.00	179,898,395.00	0.00	284,175,587.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00	16,419,084.00	87,858,108.00	0.00	179,898,395.00	0.00	284,175,587.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
For the Fiscal Year Ended June 30, 2025

Exhibit K-8  
FDOE Page 19  
Fund 000

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	0.00							

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2024	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780								0.00

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00			1,453,458.00	1,453,458.00
Charges for Sales	3482	0.00	0.00	0.00	0.00			0.00	0.00
Premium Revenue	3484	3,572,887.00	5,328,548.00	867,677.00	455,185.00			0.00	10,224,297.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00			0.00	0.00
Total Operating Revenues		3,572,887.00	5,328,548.00	867,677.00	455,185.00	0.00	0.00	1,453,458.00	11,677,755.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	122,823.00	409,063.00	53,682.00	26,242.00			385,646.00	997,456.00
Employee Benefits	200	244,396.00	92,152.00	15,903.00	7,672.00			136,284.00	496,407.00
Purchased Services	300	339,330.00	5,476,137.00	289,128.00	504,318.00			341,915.00	6,950,828.00
Energy Services	400	0.00	0.00	0.00	0.00			0.00	0.00
Materials and Supplies	500	0.00	72,363.00	0.00	0.00			607,374.00	679,737.00
Capital Outlay	600	0.00	38,792.00	0.00	0.00			99,584.00	138,376.00
Other	700	3,050,597.00	193.00	628,259.00	0.00			0.00	3,679,049.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,757,146.00	6,088,700.00	986,972.00	538,232.00	0.00	0.00	1,570,803.00	12,941,853.00
Operating Income (Loss)		(184,259.00)	(760,152.00)	(119,295.00)	(83,047.00)	0.00	0.00	(117,345.00)	(1,264,098.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	184,259.00	179,251.00	119,295.00	83,047.00			3,224.00	569,076.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00			0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00			0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00			0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00			8.00	8.00
Loss Recoveries	3740	0.00	580,901.00	0.00	0.00			0.00	580,901.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00			0.00	0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		184,259.00	760,152.00	119,295.00	83,047.00	0.00	0.00	3,232.00	1,149,985.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	(114,113.00)	(114,113.00)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00			0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00			0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00			0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00			0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00			0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00			0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00			0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00			0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00			0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00			0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00			0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00			0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00			0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00			0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	(114,113.00)	(114,113.00)
Net Position, July 1, 2024	2880	566,012.00	4,727,770.00	1,664,616.00	999,986.00			122,831.00	8,081,215.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780	566,012.00	4,727,770.00	1,664,616.00	999,986.00	0.00	0.00	8,718.00	7,967,102.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
SCHOOL INTERNAL FUNDS  
June 30, 2025

ASSETS	Account Number	Beginning Balance July 1, 2024	Additions	Deductions	Ending Balance June 30, 2025
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
SCHEDULE OF LONG-TERM LIABILITIES  
June 30, 2025

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315	3,322,222.00		3,322,222.00	2,974,261.00	1,801,194.00	180,566.00	85,557.00
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	21,511,756.00		21,511,756.00	2,215,000.00	2,325,000.00	1,002,125.00	888,625.00
Total Bonds Payable	2320	21,511,756.00	0.00	21,511,756.00	2,215,000.00	2,325,000.00	1,002,125.00	888,625.00
Liability for Compensated Absences	2330	55,191,197.00		55,191,197.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	201,378,793.00		201,378,793.00	21,930,000.00	26,865,300.00	10,057,668.00	8,705,600.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	201,378,793.00	0.00	201,378,793.00	21,930,000.00	26,865,300.00	10,057,668.00	8,705,600.00
Estimated Liability for Long-Term Claims	2350	6,992,322.00		6,992,322.00				
Net Other Postemployment Benefits Obligation	2360	29,532,958.00		29,532,958.00				
Net Pension Liability	2365	465,086,532.00		465,086,532.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	404,902.00		404,902.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		783,420,682.00	0.00	783,420,682.00	27,119,261.00	30,991,494.00	11,240,359.00	9,679,782.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, including discounts and premiums.

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
SCHEDULE OF CATEGORICAL PROGRAMS  
REPORT OF EXPENDITURES AND AVAILABLE FUNDS  
For the Fiscal Year Ended June 30, 2025

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Returned To FDOE	Revenues 2024-25	Expenditures 2024-25	Flexibility [1] 2024-25	Unexpended June 30, 2025
Class Size Reduction Operating Funds (3355)	94740			58,488,003.00	58,488,003.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250						0.00
Florida School Recognition Funds (3361)	92040	11,877.00		3,919,748.00	3,823,492.00		108,133.00
Instructional Materials (FEFP Earmark) [2]	90880						0.00
Library Media (FEFP Earmark) [2]	90881						0.00
Mental Health Assistance (FEFP Earmark)	90280	3,038,975.00		3,733,047.00	2,772,119.00		3,999,903.00
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803			6,266,386.00	6,266,386.00		0.00
Student Transportation (FEFP Earmark)	90830			14,360,387.00	14,360,387.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	638,311.00		1,980,452.00	1,698,278.00		920,485.00
Voluntary Prekindergarten - Summer Program (3371)	96441	29,516.00		132,048.00	66,824.00		94,740.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.  
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."  
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.  
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."



DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2025

Exhibit K-14

FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	3,923,894.00	452,754.00	0.00	0.00	4,376,648.00
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	3,923,894.00		0.00	0.00	3,923,894.00
Natural Gas - All Functions	411	197,934.00	0.00	0.00	0.00	197,934.00
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	197,934.00		0.00	0.00	197,934.00
Bottled Gas - All Functions	421	0.00	0.00	0.00	0.00	0.00
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	0.00		0.00	0.00	0.00
Electricity - All Functions	430	12,892,694.00	625,501.00	0.00	0.00	13,518,195.00
Electricity - <i>Functions 7900 &amp; 8100</i>	430	12,892,694.00		0.00	0.00	12,892,694.00
Heating Oil - All Functions	440	789.00	0.00	0.00	0.00	789.00
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440	789.00		0.00	0.00	789.00
Gasoline - All Functions	450	307,325.00	11,657.00	0.00	0.00	318,982.00
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	273,369.00		0.00	0.00	273,369.00
Diesel Fuel - All Functions	460	1,338,986.00	0.00	3,189.00	0.00	1,342,175.00
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	262,359.00		0.00	0.00	262,359.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00	0.00
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490	0.00		0.00	0.00	0.00
Subtotal - <i>Functions 7900 &amp; 8100</i>		17,551,039.00	0.00	0.00	0.00	17,551,039.00
Total - All Functions		18,661,622.00	1,089,912.00	3,189.00	0.00	19,754,723.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	5,664.00		0.00	0.00	5,664.00
Diesel Fuel	460	1,065,344.00		3,189.00	0.00	1,068,533.00
Oil and Grease	540	18,426.00		174.00	0.00	18,600.00
Total		1,089,434.00		3,363.00	0.00	1,092,797.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Buses	651	0.00	0.00	0.00	1,773,090.00	1,773,090.00

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2025

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	584,022.00	165,108.00	-		749,130.00
Technology-Related Repairs and Maintenance	359	2,015,683.00	7,180.00	-		2,022,863.00
Technology-Related Rentals	369	6,128,098.00	1,211,012.00	2,510,895.00		9,850,005.00
Telephone and Other Data Communication Services	379	-	-	-		0.00
Other Technology-Related Purchased Services	399	9,787.00	-	-		9,787.00
Technology-Related Materials and Supplies	5X9	509,646.00	77,634.00	223.00		587,503.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	2,700,343.00	250,255.00	6,409.00	9,987,085.00	12,944,092.00
Technology-Related Noncapitalized Fixtures and Equipment	649	984,153.00	973,122.00	4,324.00	1,894,369.00	3,855,968.00
Noncapitalized Software	692	20,310.00	10,000.00	-	-	30,310.00
Miscellaneous Technology-Related	799	-	-	-		0.00
<b>Total</b>		12,952,042.00	2,694,311.00	2,521,851.00	11,881,454.00	30,049,658.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	0.00	0.00	8,390.00	0.00	8,390.00
Technology-Related Capitalized Fixtures and Equipment	648	288,084.00	7,025.00	0.00	266,405.00	561,514.00
Capitalized Software	691	0.00	0.00	0.00	433,312.00	433,312.00
<b>Total</b>		288,084.00	7,025.00	8,390.00	699,717.00	1,003,216.00

\* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2025

Exhibit K-14  
FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	5,972,641.00	164,592.00	876,686.00	261,264.00	7,275,183.00
Subawards Under Subagreements - In Excess of \$25,000	312	3,480,120.00	0.00	4,222,410.00	0.00	7,702,530.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	2,295.00	0.00	0.00	0.00	2,295.00
Subawards Under Subagreements - In Excess of \$25,000	392	409,760.00	0.00	0.00	0.00	409,760.00

	Subobject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	1,483,251.00
Food	570	19,698,558.00
Donated Foods	580	2,017,585.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	1.00	1.00	1.00	3.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
<b>Total Basic Program Salaries</b>		1.00	1.00	1.00	3.00
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
<b>Total Other Program Salaries</b>		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
<b>Total ESE Program Salaries</b>		0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	120				0.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
<b>Total Career Program Salaries</b>		0.00	0.00	0.00	0.00
<b>TOTAL</b>		1.00	1.00	1.00	3.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	5,145,285.00	341,523.00	24,159.00	5,510,967.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	1.00	1.00	1.00	3.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
<b>Total Flexible Spending Expenditures</b>		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
<b>Total Flexible Spending Expenditures</b>		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	26,585,592.00	2,489,518.00		375,490.00		29,450,600.00
Special Revenue Funds - Food Services	410		0.00				0.00
Special Revenue Funds - Other Federal Programs	420		1,007,233.00				1,007,233.00
Special Revenue Funds - Federal Education Stabilization Fund	440		1,566,571.00				1,566,571.00
Capital Projects Funds	3XX						0.00
<b>Total Charter School Distributions</b>		26,585,592.00	5,063,322.00	0.00	375,490.00	0.00	32,024,404.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
<b>Total</b>	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2024-25	Expenditures 2024-25	Unexpended June 30, 2025
Earnings, Expenditures and Carryforward Amounts:	124,256.00	2,790,956.00	2,915,212.00	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services			253,983.00	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services			2,587,684.00	
Student Services			73,545.00	
Consultants				
Other				
<b>Total Expenditures</b>			2,915,212.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<b>Balance Sheet Amount, June 30, 2025</b>		
Total Assets and Deferred Outflows of Resources	100	416,095,666.00
Total Liabilities and Deferred Inflows of Resources	100	300,974,309.00

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Prekindergarten	5500	1,737,512.00	654,666.00	3,346.00	0.00	62,461.00	0.00	7,159.00	2,465,144.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	418,387.00	133,410.00	9,879.00	0.00	14,812.00	0.00	0.00	576,488.00
Instructional Staff Training Services	6400	0.00	83.00	0.00	0.00	0.00	0.00	1,973.00	2,056.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	517,781.00	201,631.00	0.00	0.00	0.00	0.00	0.00	719,412.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		2,673,680.00	989,790.00	13,225.00	0.00	77,273.00	0.00	9,132.00	3,763,100.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY

**SCHEDULE 3**  
**SCHOOL PROGRAM COST REPORT**  
GENERAL FUND \_\_\_\_\_ SPECIAL REVENUE FUNDS \_\_\_\_\_

Form PC-3  
Exhibit K-16  
FDOE Page 30

NOTE: USE WHOLE DOLLARS ONLY.  
REPORT NOT ACCEPTABLE WITH CENTS OR .00

REPORTING PERIOD: For the Fiscal Year Ended June 30, \_\_\_\_\_

[illegible]

**SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:**

6100-Student Support Services	\$	6200-Instructional Media Services	\$	6300-Instr. & Curriculum Development	\$
6400-Instructional Staff Training	\$	6500-Instruction-Related Technology	\$	7300-School Administration	\$
7400-Facilities Acquisition	\$	7700-Central Services	\$	7900-Operation of Plant	\$
8100-Maintenance of Plant	\$	8200-Administrative Technology Services	\$		

\*Include Energy Services

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY

Form PC-4  
Exhibit K-17  
FDOE Page 31

**SCHEDULE 4**  
**DISTRICT AGGREGATE PROGRAM COST REPORT**  
**GENERAL FUND      SPECIAL REVENUE FUNDS**

NOTE: USE WHOLE DOLLARS ONLY.  
REPORT NOT ACCEPTABLE WITH CENTS OR .00

REPORTING PERIOD: For the Fiscal Year Ended June 30, \_\_\_\_\_

[illegible]

**DISTRICT INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:**

6100-Student Support Svcs.	\$	6200-Instr. Media Svcs.	\$	6300-Instr. & Curriculum Dev.	\$
6400-Instr.Staff Training	\$	6500-Instr.-Related Tech.	\$	7100-Board	\$
7200-General Admin.	\$	7400-Facilities Acquisition	\$	7500-Fiscal Svcs.	\$
7700-Central Services	\$				
7900-Operation of Plant	\$				
8100-Maint. Of Plant	\$				
8200-Admin. Tech. Services	\$				

\*Include Energy Services

Recreational & Enrichment	
Others, Specify	
Nonprogram Capital Expenditure	
Community Services	
Transfers	
Adjustment for Rounding	
TOTAL	