

**District School Board of Volusia County, Florida**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

|                                     | Fiscal Year          |                       |                       |                       |
|-------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
|                                     | 2016                 | 2017                  | 2018                  | 2019                  |
| <b>General Fund</b>                 |                      |                       |                       |                       |
| Fund Balances:                      |                      |                       |                       |                       |
| Nonspendable                        | \$ 978,700           | \$ 1,137,288          | \$ 1,088,372          | \$ 1,437,950          |
| Spendable:                          |                      |                       |                       |                       |
| Restricted                          | 2,025,295            | 3,647,526             | 3,745,037             | 4,939,677             |
| Assigned                            | 17,877,641           | 15,088,213            | 24,017,735            | 23,971,045            |
| Unassigned                          | 23,195,073           | 27,927,369            | 27,587,622            | 26,201,039            |
| Total General Fund                  | <u>\$ 44,076,709</u> | <u>\$ 47,800,396</u>  | <u>\$ 56,438,766</u>  | <u>\$ 56,549,711</u>  |
| <b>All Other Governmental Funds</b> |                      |                       |                       |                       |
| Fund Balances:                      |                      |                       |                       |                       |
| Nonspendable                        | \$ 2,111,831         | \$ 1,669,076          | \$ 1,739,783          | \$ 1,761,634          |
| Spendable:                          |                      |                       |                       |                       |
| Restricted                          | 92,463,020           | 124,954,169           | 130,546,497           | 131,244,358           |
| Assigned                            | -                    | -                     | -                     | -                     |
| Total all other governmental funds  | <u>\$ 94,574,851</u> | <u>\$ 126,623,245</u> | <u>\$ 132,286,280</u> | <u>\$ 133,005,992</u> |

Source: District records

|                       | Fiscal Year           |                       |                       |                       |                       |      |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------|
|                       | 2020                  | 2021                  | 2022                  | 2023                  | 2024                  | 2025 |
| \$ 1,188,913          | \$ 1,160,391          | \$ 1,721,809          | \$ 6,130,048          | \$ 6,343,529          | \$ 6,723,871          |      |
| 4,336,186             | 7,639,957             | 7,368,407             | 7,386,150             | 3,718,679             | 5,123,261             |      |
| 21,019,852            | 33,858,814            | 35,260,993            | 24,102,565            | 41,443,328            | 61,606,439            |      |
| 19,765,140            | 23,564,724            | 27,068,105            | 50,519,362            | 65,535,270            | 41,667,787            |      |
| <u>\$ 46,310,091</u>  | <u>\$ 66,223,886</u>  | <u>\$ 71,419,314</u>  | <u>\$ 88,138,125</u>  | <u>\$ 117,040,806</u> | <u>\$ 115,121,358</u> |      |
| \$ 2,115,112          | \$ 672,611            | \$ 2,936,157          | \$ 2,849,541          | \$ 2,686,950          | \$ 997,889            |      |
| 217,126,790           | 307,441,751           | 299,329,744           | 306,238,671           | 289,131,362           | 314,183,244           |      |
| -                     | -                     | -                     | -                     | -                     | -                     |      |
| <u>\$ 219,241,902</u> | <u>\$ 308,114,362</u> | <u>\$ 302,265,901</u> | <u>\$ 309,088,212</u> | <u>\$ 291,818,312</u> | <u>\$ 315,181,133</u> |      |

