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

Email completed form to:
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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

INDEX:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2025, 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 September 9, 2025.

Signature of District School Superintendent

Signature Date

p1 **DISTRICT SCHOOL BOARD OF DESOTO 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	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	68,561.14
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	68,561.14
Federal Through State and Local:		
Medicaid	3202	27,986.62
National Forest Funds	3255	
Federal Through Local	3280	4,175.00
Miscellaneous Federal Through State	3299	1,133,267.70
Total Federal Through State and Local	3200	1,165,429.32
State:		
Florida Education Finance Program (FEFP)	3310	23,940,386.00
Workforce Development	3315	680,916.00
Workforce Development Capitalization Incentive Grant	3316	545,868.00
Workforce Education Performance Incentives	3317	8,384.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,380.68
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	70,673.95
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	3,954,861.00
Florida School Recognition Funds	3361	153,959.00
Voluntary Prekindergarten Program	3371	53,591.83
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	19,703.43
Total State	3300	29,430,723.89
Local:		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	9,697,518.28
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	587,816.55
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	781,060.97
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	12,124.25
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	38,740.18
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	3,559.71
Other Student Fees	3469	
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	5,398.77
Transportation Services Rendered for School Activities	3492	17,793.73
Sale of Junk	3493	3,529.40
Receipt of Federal Indirect Cost Rate	3494	228,788.51
Other Miscellaneous Local Sources	3495	389,837.21
Refunds of Prior Year's Expenditures	3497	25,381.26
Collections for Lost, Damaged and Sold Textbooks	3498	3,776.25
Receipt of Food Service Indirect Costs	3499	96,247.98
Total Local	3400	11,891,573.05
Total Revenues	3000	42,556,287.40

DISTRICT SCHOOL BOARD OF DESOTO 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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	16,300,740.66	6,049,856.97	1,672,316.55	307.23	881,468.05	478,686.85	685,324.82	26,068,701.13
Student Support Services	6100	1,479,232.74	616,496.04	203,736.48		13,231.87	7,348.75	225.90	2,320,271.78
Instructional Media Services	6200	304,749.51	111,996.81	6,733.30		5,507.11	53,478.22		482,464.95
Instruction and Curriculum Development Services	6300	660,415.49	280,424.69	45,148.89		4,132.93	19,581.91	140.00	1,009,843.91
Instructional Staff Training Services	6400	5,059.38	879.61	26,384.39		58.00		22,639.65	55,021.03
Instruction-Related Technology	6500	225,314.15	97,573.75	998.00			41,125.26		365,011.16
Board	7100	174,755.00	121,873.36	153,961.54		1,381.60	716.64		452,688.14
General Administration	7200	467,181.21	284,604.67	57,137.91		10,248.90	2,591.03	51,663.94	873,427.66
School Administration	7300	2,467,238.64	1,040,000.25	17,984.62		11,969.84	1,557.05	322.23	3,539,072.63
Facilities Acquisition and Construction	7410	28,657.07	9,489.65	75,230.28					113,377.00
Fiscal Services	7500	375,118.55	172,163.60	51,695.48		2,584.81	1,229.25	21,616.51	624,408.20
Food Services	7600	8,370.15	478.98	1,515.85					10,364.98
Central Services	7700	428,357.87	218,694.21	181,088.15		26,838.91	3,396.73	4,659.26	863,035.13
Student Transportation Services	7800	1,625,064.47	758,625.98	96,188.88	191,594.05	114,546.90	20,214.97	3,170.50	2,809,405.75
Operation of Plant	7900	1,153,532.56	658,810.60	2,143,230.48	1,013,752.11	126,592.28	68,689.06	7,743.75	5,172,350.84
Maintenance of Plant	8100	796,276.95	360,033.27	313,673.49	24,133.47	184,660.14	69,873.22	29,292.26	1,777,942.80
Administrative Technology Services	8200	529,503.65	197,121.18	107,614.98		14,681.17	62,400.85	1,220.60	912,542.43
Community Services	9100			3,879.85		3,433.98	2,217.55	90.95	9,622.33
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		27,029,568.05	10,979,123.62	5,158,519.12	1,229,786.86	1,401,336.49	833,107.34	828,110.37	47,459,551.85
Excess (Deficiency) of Revenues Over Expenditures									(4,903,264.45)

DISTRICT SCHOOL BOARD OF DESOTO 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 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	52,300.00
Loss Recoveries	3740	177,711.94
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	300,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	300,000.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(392,000.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(392,000.00)
Total Other Financing Sources (Uses)		138,011.94
Net Change In Fund Balance		(4,765,252.51)
Fund Balance, July 1, 2024	2800	13,789,216.10
Adjustments to Fund Balance	2891	(12,397.61)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	60,740.12
Restricted Fund Balance	2720	2,162,873.44
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,569,879.26
Unassigned Fund Balance	2750	3,218,073.16
Total Fund Balances, June 30, 2025	2700	9,011,565.98

DISTRICT SCHOOL BOARD OF DESOTO 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	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,102,220.32
School Breakfast Reimbursement	3262	432,234.01
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	293,755.93
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	53,455.94
Fresh Fruit and Vegetable Program	3268	89,439.96
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,971,106.16
State:		
School Breakfast Supplement	3337	5,409.00
School Lunch Supplement	3338	8,988.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	14,397.00
Local:		
Interest on Investments	3431	18,349.69
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	11,909.30
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	21,664.07
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	3,526.29
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	55,449.35
Total Revenues	3000	3,040,952.51

DISTRICT SCHOOL BOARD OF DESOTO 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	948,729.07
Employee Benefits	200	540,166.33
Purchased Services	300	60,265.39
Energy Services	400	905.54
Materials and Supplies	500	1,317,460.31
Capital Outlay	600	87,811.56
Other	700	112,503.98
Other Capital Outlay (Function 9300)	600	
Total Expenditures		3,067,842.18
Excess (Deficiency) of Revenues Over Expenditures		(26,889.67)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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 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		(26,889.67)
Fund Balance, July 1, 2024	2800	799,533.81
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	61,553.39
Restricted Fund Balance	2720	711,090.75
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	772,644.14

DISTRICT SCHOOL BOARD OF DESOTO 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	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	121,604.24
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,522,821.73
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	230,652.00
English Literacy and Civics Education	3222	44,434.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	3,186,723.40
Teacher and Principal Training and Recruiting - Title II, Part A	3225	339,005.31
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	88,802.52
Twenty-First Century Schools - Title IV	3242	204,687.37
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	235,814.49
Total Federal Through State and Local	3200	5,974,545.06
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	2,770.75
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,770.75
Total Revenues	3000	5,977,315.81

DISTRICT SCHOOL BOARD OF DESOTO 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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	1,398,581.18	686,035.56	604,898.53		450,826.51	177,924.41	38,892.83	3,357,159.02
Student Support Services	6100	242,271.77	112,028.96	39,523.30		9,049.76	7,497.00		410,370.79
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	1,139,904.83	436,789.79	4,346.04		5,140.94	0.00	2,150.00	1,588,331.60
Instructional Staff Training Services	6400	130,123.76	24,996.30	44,568.09		4,068.36			203,756.51
Instruction-Related Technology	6500	23,953.26	19,477.59						43,430.85
Board	7100								0.00
General Administration	7200							209,702.74	209,702.74
School Administration	7300			3,586.00				3,741.05	7,327.05
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	42,846.62	23,446.12	35,381.09					101,673.83
Student Transportation Services	7800	29,584.40	7,078.76	0.00	16,454.48	2,445.78			55,563.42
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		3,007,265.82	1,309,853.08	732,303.05	16,454.48	471,531.35	185,421.41	254,486.62	5,977,315.81
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 DESOTO 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
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271					890,766.97	13,242.60	904,009.57
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	890,766.97	13,242.60	904,009.57
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	890,766.97	13,242.60	904,009.57

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DISTRICT SCHOOL BOARD OF DESOTO 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 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
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 DESOTO 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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
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 DESOTO 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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
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 DESOTO 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 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
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 DESOTO 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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000			136,526.96		596,499.25	110,787.09		843,813.30
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	16,598.75	3,000.85	6,874.35		1,922.47			28,396.42
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							18,307.40	18,307.40
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			160.68					160.68
Student Transportation Services	7800	39.41	8.36		41.40				89.17
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		16,638.16	3,009.21	143,561.99	41.40	598,421.72	110,787.09	18,307.40	890,766.97
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 DESOTO 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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					7,798.79			7,798.79
Student Support Services	6100					1,467.87	258.30		1,726.17
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400			3,243.50					3,243.50
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							474.14	474.14
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	3,243.50	0.00	9,266.66	258.30	474.14	13,242.60
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

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DISTRICT SCHOOL BOARD OF DESOTO 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	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	112,325.99
Total Local	3400	112,325.99
Total Revenues	3000	112,325.99

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
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					154,656.18			154,656.18
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	154,656.18	0.00	0.00	154,656.18
Excess (Deficiency) of Revenues over Expenditures									(42,330.19)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
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 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		(42,330.19)
Fund Balance, July 1, 2024	2800	805,053.54
Adjustments to Fund Balance	2891	(21,538.77)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	741,184.58
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	741,184.58

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

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
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		132,166.66						132,166.66
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	132,166.66	0.00	0.00	0.00	0.00	0.00	132,166.66
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		24,986.01						24,986.01
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
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	24,986.01	0.00	0.00	0.00	0.00	0.00	24,986.01
Total Revenues	3000	0.00	157,152.67	0.00	0.00	0.00	0.00	0.00	157,152.67
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710		94,643.21						94,643.21
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	94,643.21	0.00	0.00	0.00	0.00	0.00	94,643.21
Excess (Deficiency) of Revenues Over Expenditures		0.00	62,509.46	0.00	0.00	0.00	0.00	0.00	62,509.46

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								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
From Enterprise Funds	3690								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 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
To Enterprise Funds	990								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	0.00	0.00	0.00
Net Change in Fund Balances		0.00	62,509.46	0.00	0.00	0.00	0.00	0.00	62,509.46
Fund Balance, July 1, 2024	2800		706,864.23						706,864.23
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720		769,373.69						769,373.69
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	769,373.69	0.00	0.00	0.00	0.00	0.00	769,373.69

DISTRICT SCHOOL BOARD OF DESOTO 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
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						312,662.64					312,662.64
Interest on Undistributed CO&DS	3325						11,741.63					11,741.63
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399									166,331.00		166,331.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	324,404.27	0.00	0.00	166,331.00	0.00	490,735.27
Local:												
District Local Capital Improvement Tax	3413							3,788,067.27				3,788,067.27
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						28,506.85	108,173.50				136,680.35
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
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	28,506.85	3,896,240.77	0.00	0.00	0.00	3,924,747.62
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	352,911.12	3,896,240.77	0.00	166,331.00	0.00	4,415,482.89
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							1,700,000.00				1,700,000.00
Furniture, Fixtures and Equipment	640							249,400.35		107,581.00		356,981.35
Motor Vehicles (Including Buses)	650							372,461.27				372,461.27
Land	660							2,136,559.22				2,136,559.22
Improvements Other Than Buildings	670							44,931.62		25,000.00		69,931.62
Remodeling and Renovations	680						220,675.00	1,026,419.00		33,750.00		1,280,844.00
Computer Software	690							239,504.58				239,504.58
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						175.25					175.25
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	220,850.25	5,769,276.04	0.00	166,331.00	0.00	6,156,457.29
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	132,060.87	(1,873,035.27)	0.00	0.00	0.00	(1,740,974.40)

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2025

Exhibit K-7
FDOE Page 18
Funds 300

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
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											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
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(300,000.00)				(300,000.00)
To Debt Service Funds	920											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
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(300,000.00)	0.00	0.00	0.00	(300,000.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(300,000.00)	0.00	0.00	0.00	(300,000.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	132,060.87	(2,173,035.27)	0.00	0.00	0.00	(2,040,974.40)
Fund Balances, July 1, 2024	2800						922,232.72	2,706,436.68				3,628,669.40
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						1,054,293.59	533,401.41				1,387,695.00
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	1,054,293.59	533,401.41	0.00	0.00	0.00	1,387,695.00

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

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 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
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

DISTRICT SCHOOL BOARD OF DESOTO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2025

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

DISTRICT SCHOOL BOARD OF DESOTO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2025

Exhibit K-10
FDOE Page 21
Funds 700

	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									
o	Charges for Services	3481								0.00
o	Charges for Sales	3482								0.00
o	Premium Revenue	3484	6,166,272.73							6,166,272.73
o	Other Operating Revenues	3489								0.00
z	**Total Operating Revenues**		6,166,272.73	0.00	0.00	0.00	0.00	0.00	0.00	6,166,272.73
z	**OPERATING EXPENSES (Function 9900)**									
o	Salaries	100								0.00
o	Employee Benefits	200								0.00
o	Purchased Services	300	4,633,338.57							4,633,338.57
o	Energy Services	400								0.00
o	Materials and Supplies	500								0.00
o	Capital Outlay	600								0.00
o	Other	700								0.00
o	Depreciation and Amortization Expense	780								0.00
z	**Total Operating Expenses**		4,633,338.57	0.00	0.00	0.00	0.00	0.00	0.00	4,633,338.57
z	**Operating Income (Loss)**		1,532,934.16	0.00	0.00	0.00	0.00	0.00	0.00	1,532,934.16
z	**NONOPERATING REVENUES (EXPENSES)**									
n	Interest on Investments	3431								0.00
n	Gain on Sale of Investments	3432								0.00
n	Net Increase (Decrease) in Fair Value of Investments	3433								0.00
n	Gifts, Grants and Bequests	3440								0.00
n	Other Miscellaneous Local Sources	3495								0.00
n	Loss Recoveries	3740								0.00
n	Gain on Disposition of Assets	3780								0.00
n	Interest (Function 9900)	720								0.00
n	Miscellaneous (Function 9900)	790								0.00
n	Loss on Disposition of Assets (Function 9900)	810								0.00
z	**Total Nonoperating Revenues (Expenses)**		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	**Income (Loss) Before Operating Transfers**		1,532,934.16	0.00	0.00	0.00	0.00	0.00	0.00	1,532,934.16
z	**TRANSFERS and CHANGES IN NET POSITION**									
z	*Transfers In:*									
z	From General Fund	3610								0.00
z	From Debt Service Funds	3620								0.00
z	From Capital Projects Funds	3630								0.00
z	From Special Revenue Funds	3640								0.00
z	Interfund	3650								0.00
z	From Permanent Funds	3660								0.00
z	From Enterprise Funds	3690								0.00
z	Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	*Transfers Out: (Function 9700)*									
z	To General Fund	910								0.00
z	To Debt Service Funds	920								0.00
z	To Capital Projects Funds	930								0.00
z	To Special Revenue Funds	940								0.00
z	Interfund	950								0.00
z	To Permanent Funds	960								0.00
z	To Enterprise Funds	990								0.00
z	Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	**Change in Net Position**		1,532,934.16	0.00	0.00	0.00	0.00	0.00	0.00	1,532,934.16
z	Net Position, July 1, 2024	2880								0.00
z	Adjustments to Net Position	2896								0.00
z	Net Position, June 30, 2025	2780								0.00

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

Exhibit K-11
FDOE Page 22
Fund 891

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 DESOTO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2025

Fund 601

	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			0.00				
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			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330			0.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360			0.00				
Net Pension Liability	2365			0.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00

[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 DESOTO 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	0.00		3,954,861.00	3,954,861.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	42,822.32					42,822.32
Florida School Recognition Funds (3361)	92040	0.00		153,959.00	153,959.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880	0.00			0.00		0.00
Library Media (FEFP Earmark) [2]	90881	0.00			0.00		0.00
Mental Health Assistance (FEFP Earmark)	90280	362,071.18		349,101.00	439,128.18		272,044.00
Preschool Projects (3372)	97950	0.00		0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	281,738.33			281,738.33		0.00
Safe Schools (FEFP Earmark) [4]	90803	213,134.30		662,476.00	645,592.38		230,017.92
Student Transportation (FEFP Earmark)	90830	0.00		895,278.00	895,278.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280	0.00		2,402,406.00	2,402,406.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00			0.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	70,353.68		0.00	0.00		70,353.68
Voluntary Prekindergarten - Summer Program (3371)	96441	1,857.53		53,591.83	55,449.36		0.00

[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."

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

Exhibit K-14

	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**	406,944.88				406,944.88
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	406,915.48				406,915.48
Natural Gas - All Functions	**411**					0.00
Natural Gas - ***Functions 7900 & 8100***	411					0.00
Bottled Gas - All Functions	**421**	188.97				188.97
Bottled Gas - ***Functions 7900 & 8100***	421	21,503.60				21,503.60
Electricity - All Functions	**430**	992,559.25				992,559.25
Electricity - ***Functions 7900 & 8100***	430	992,559.25				992,559.25
Heating Oil - All Functions	**440**					0.00
Heating Oil - ***Functions 7900 & 8100***	440					0.00
Gasoline - All Functions	**450**	23,959.49	905.54	1,376.24		26,241.27
Gasoline - ***Functions 7900 & 8100***	450	20,561.35				20,561.35
Diesel Fuel - All Functions	**460**	191,575.55		15,078.24	41.40	206,695.19
Diesel Fuel - ***Functions 7900 & 8100***	460	3,261.38				3,261.38
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		1,444,801.06	0.00	0.00	0.00	1,444,801.06
Total - All Functions		1,615,228.14	905.54	16,454.48	41.40	1,632,629.56
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	3,398.14		1,376.24		4,774.38
Diesel Fuel	460	188,195.91		15,078.24	41.40	203,315.55
Oil and Grease	540	6,581.91		219.83		6,801.74
Total		198,175.96		16,674.31	41.40	214,891.67

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				144,180.00	144,180.00

DISTRICT SCHOOL BOARD OF DESOTO 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 Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	11,514.56				11,514.56
Technology-Related Repairs and Maintenance	359	40.53	16,001.96			16,042.49
Technology-Related Rentals	369	187,614.81	454,934.50	84,090.25		726,639.56
Telephone and Other Data Communication Services	379	53,423.34				53,423.34
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	16,560.00	4,780.39	6,283.54		27,623.93
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	152,461.36	130,508.32	57,933.30	25,745.00	366,647.98
Technology-Related Noncapitalized Fixtures and Equipment	649	24,262.79	678.88			24,941.67
Noncapitalized Software	692	2,325.00			80,294.98	82,619.98
Miscellaneous Technology-Related	799					0.00
Total		448,202.39	606,904.05	148,307.09	106,039.98	1,309,453.51

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	1,168.49		22,578.06		23,746.55
Technology-Related Capitalized Fixtures and Equipment	648	347,093.05			76,092.15	423,185.20
Capitalized Software	691				159,209.60	159,209.60
Total		348,261.54	0.00	22,578.06	235,301.75	606,141.35

* 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 DESOTO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311			42,586.50	800.00	43,386.50
Subawards Under Subagreements - In Excess of $25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391	128.95				128.95
Subawards Under Subagreements - In Excess of $25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	112,055.29
Food	570	968,176.44
Donated Foods	580	232,202.55

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	12,350,107.29	904,674.49		13,254,781.78
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		12,350,107.29	904,674.49	0.00	13,254,781.78
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
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	2,997,207.89	353,020.08		3,350,227.97
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
Total ESE Program Salaries		2,997,207.89	353,020.08	0.00	3,350,227.97
Career Program 300 (Function 5300)	120	777,360.09			777,360.09
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		777,360.09	0.00	0.00	777,360.09
TOTAL		16,124,675.27	1,257,694.57	0.00	17,382,369.84

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	485,110.88	96,928.55	363,910.48	945,949.91

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	7,963,712.80	1,010,166.37		8,973,879.17
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	4,405,610.49	567,359.87		4,972,970.37
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	392,125.93	69,352.66		461,478.59
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	323,185.64	310,202.70		633,388.34
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	474,789.57			474,789.57

DISTRICT SCHOOL BOARD OF DESOTO COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2025

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
I. Instruction:						
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
II. School Safety:						0.00
Total Flexible Spending Expenditures		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. Instruction:						
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
II. School Safety:						0.00
Total Flexible Spending Expenditures		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
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	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:	229,777.28	27,986.62	213,400.71	44,363.19
Expenditure Program or Activity:				
Exceptional Student Education			181,315.71	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services			32,085.00	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			213,400.71	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2025		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

DISTRICT SCHOOL BOARD OF DESOTO COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2025

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	50,110.50	10,663.58			272.94			61,047.02
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
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		50,110.50	10,663.58	0.00	0.00	272.94	0.00	0.00	61,047.02

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