



FINANCING THE STRATEGIC VISION 2025-26



FY2025-26 FLVS Final Budget Summary by Fund

	General Operating Fund		Special Revenue Funds	Internal Service Funds		Enterprise Funds				
Revenues & Balances	Funds 100, 101, 102, 105, 107, & 109 (Operating Fund)	Fund 123 (Operating Development Fund)	Fund 420 (Special Revenue)	Fund 711 (Health Ins)	Fund 791 (Course Dev)	Fund 921 (FlexPoint Education)	Fund 922 (FlexPoint Virtual School)	Fund 930 (Partner Services, FL Franchise)	Fund 931 (FSA - Department of Juvenile Justice)	TOTAL
FB Assigned for Rebudgets & Encum	7,266,616	3,213,434	-	-	1,699,629	35,013	-	77,565	-	12,292,257
FB Assigned for Research & Dev	-	7,385,629	-	-	9,883,334	-	-	-	-	17,268,963
FB Assigned for Insurance	-	-	-	8,679,508	-	-	-	-	-	8,679,508
FB Assigned for Future Initiatives	-	-	-	-	-	-	-	-	-	-
FB Assigned for Contingency (15%)	47,321,677	-	-	-	-	-	-	-	-	47,321,677
FB Unrestricted	93,910,887	-	-	11,660,606	-	53,485,791	5,636,427	20,391,246	-	185,084,957
Total Fund Balance July 1, 2025	148,499,180	10,599,063	-	20,340,114	11,582,963	53,520,804	5,636,427	20,468,811	-	270,647,362
Total Revenue	357,714,594	430,000	3,261,036	68,655,189	13,231,901	23,120,000	2,548,500	10,007,897	26,769,174	505,738,290
Transfers In	-	4,662,650	-	-	4,368,475	-	-	-	-	15,602,033
Total Revenues & Transfers In	357,714,594	5,092,650	3,261,036	68,655,189	17,600,376	23,120,000	2,548,500	10,007,897	33,340,082	521,340,323
Total Revenue, Transfers In & Fund Balances	506,213,774	15,691,713	3,261,036	88,995,303	29,183,339	76,640,804	8,184,927	30,476,708	33,340,082	791,987,685
Appropriations										
1000 - Flex Instruction K-12	216,793,703	-	-	-	-	-	-	-	-	216,793,703
1003 - FSA Department of Juvenile Justice Program	-	-	-	-	-	-	-	-	33,340,082	33,340,082
9001 - Operations	602,497	-	-	-	-	-	-	-	-	602,497
9002 - President/CEO	545,761	25,000	-	-	-	-	-	-	-	570,761
9003 - External Affairs	509,175	-	-	-	-	195,190	-	-	-	704,365
9004 - Cybersecurity	3,006,469	-	-	-	-	-	-	-	-	3,006,469
9005 - Project Delivery	3,387,067	12,795,300	-	-	5,452,675	533,221	-	-	-	22,168,264
9006 - AAA	4,092,632	-	-	-	-	774,057	1,200	-	-	4,867,890
9007 - Product Strategy	901,208	-	-	-	190,520	1,656,933	-	-	-	2,748,661
9008 - Legal	6,532,473	-	-	-	-	-	-	-	-	6,532,473
9110 - Governance, Risk, and Compliance	6,888,600	-	-	-	-	-	-	209,552	-	7,098,152
9120 - Student Support	10,279,157	-	-	-	-	-	-	65,526	-	10,344,683
9123 - Full Time Program	52,030,106	-	-	-	-	-	-	-	-	52,030,106
9125 - IDEA Grant	-	-	1,456,853	-	-	-	-	-	-	1,456,853
9126 - State Categorical (Mental Health)	3,512,734	-	-	-	-	-	-	-	-	3,512,734
9127 - Misc Grants	262,494	-	-	-	-	-	-	-	-	262,494
9128 - Federal Grants	-	-	1,804,182	-	-	-	-	-	-	1,804,182
9131 - Florida Franchises	-	-	-	-	-	-	-	7,126,452	-	7,126,452
9140 - Staff Development	1,828,024	2,871,413	-	-	-	-	-	-	-	4,699,437
9250 - Curriculum Development	3,571	-	-	-	20,719,464	685,467	-	-	-	21,408,503
9310 - Procurement Services	1,216,844	-	-	-	-	-	-	-	-	1,216,844
9330 - IT Operations	15,185,898	-	-	-	1,959	1,000	-	-	-	15,188,857
9350 - Learning Systems Engineering	11,237,329	-	-	-	-	-	-	-	-	11,237,329
9420 - Financial Services	6,511,314	-	-	-	-	287,548	58,428	54,070	-	6,911,360
9450 - Budget Services	772,114	-	-	-	-	-	-	-	-	772,114
9520 - Talent Management-Human Resources	3,390,542	-	-	-	-	-	-	-	-	3,390,542
9610 - Florida Virtual School FlexPoint Education	-	-	-	-	-	10,257,397	-	-	-	10,257,397
9620 - FlexPoint Virtual School	-	-	-	-	-	-	3,609,206	-	-	3,609,206
9640 - Marketing & Communications	4,095,610	-	-	-	101,900	3,532,371	644	-	-	7,730,525
9641 - Customer Care	4,783,434	-	-	-	-	-	-	-	-	4,783,434
9710 - Blended Learning	807,308	-	-	-	-	-	-	26,021	-	833,329
9720 - Florida Services	1,235,534	-	-	-	86,000	-	-	254,867	-	1,576,401
9999 - Other	11,727,441	-	-	67,905,189	-	-	-	-	-	79,632,630
Total Appropriations	372,139,040	15,691,713	3,261,036	67,905,189	26,552,518	17,923,184	3,669,478	7,736,488	33,340,082	548,218,729
Transfers Out	-	-	-	-	-	4,031,700	356,775	11,213,558	-	15,602,033
Total Appropriations & Transfers Out	372,139,040	15,691,713	3,261,036	67,905,189	26,552,518	21,954,884	4,026,253	18,950,046	33,340,082	563,820,762
Fund Balance: Assigned for Rebudgets & Encumbrances	7,266,616	-	-	-	1,699,629	35,013	-	77,565	-	9,078,823
Fund Balance: Assigned for Research & Dev	-	-	-	-	931,191	-	-	-	-	931,191
Fund Balance Assigned for Insurance	-	-	-	8,679,508	-	-	-	-	-	8,679,508
Fund Balance Assigned for Future Initiatives	-	-	-	-	-	-	-	-	-	-
Fund Balance Assigned for Contingency (15%)	43,900,782	-	-	-	-	-	-	-	-	43,900,782
Unassigned Fund Balance	82,907,336	-	-	12,410,606	-	54,650,907	4,158,674	11,449,097	-	165,576,620
Estimated Total Fund Balance	134,074,734	-	-	21,090,114	2,630,820	54,685,920	4,158,674	11,526,662	-	228,166,924
Total Appropriations, Transfers Out & Fund Balances	506,213,774	15,691,713	3,261,036	88,995,303	29,183,338	76,640,804	8,184,927	30,476,708	33,340,082	791,987,685

Florida Virtual School
Annual Budget
Fiscal Year 2025-26
Projected Fund Balance

	General Operating Fund (1XX)	Special Revenue Fund (Grants 420)	Health Insurance Fund (711)	Course Development Fund (791)	FlexPoint Education Fund (921)	FlexPoint Virtual School Fund (922)	Partner Services, FL Franchise Fund (930)	FSA - Department of Juvenile Justice Fund (931)	Total
Projected Fund Balance 7/1/2025	\$ 159,098,243	-	20,340,114	11,582,963	53,520,804	5,636,427	20,468,811	-	270,647,362
Budgeted Revenues FY2025-26	\$ 362,807,244	\$ 3,261,036	\$ 68,655,189	\$ 17,600,376	\$ 23,120,000	\$ 2,548,500	\$ 10,007,897	\$ 33,340,082	\$ 521,340,323
Budgeted Expenditures FY2025-26*	\$ 387,830,753	\$ 3,261,036	\$ 67,905,189	\$ 26,552,518	\$ 21,954,884	\$ 4,026,253	\$ 18,950,046	\$ 33,340,082	\$ 563,820,762
Projected Increase (Decrease) Fund Balance FY2025-26	\$ (25,023,509)	\$ -	\$ 750,000	\$ (8,952,143)	\$ 1,165,116	\$ (1,477,753)	\$ (8,942,149)	\$ -	\$ (42,480,438)
% Change	-15.73%	0.00%	3.69%	-77.29%	2.18%	-26.22%	-43.69%	0.00%	-15.70%
Projected Ending Fund Balance FY2025-26	\$ 134,074,734	\$ -	\$ 21,090,114	\$ 2,630,820	\$ 54,685,920	\$ 4,158,674	\$ 11,526,662	\$ -	\$ 228,166,924

* Includes non-recurring expenses such as projects, performance pay, and transfers out.



Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION I. GENERAL FUND - FUND 1XX (100, 101, 102, 105, 107, & 109)

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	\$ -
Reserve Officers Training Corps (ROTC)	3191	\$ -
Miscellaneous Federal Direct	3199	\$ -
Total Federal Direct	3100	\$ -
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	\$ -
National Forest Funds	3255	\$ -
Federal Through Local	3280	\$ -
Miscellaneous Federal Through State	3299	\$ -
Total Federal Through State and Local	3200	\$ -
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	\$ 310,677,848
Workforce Development	3315	\$ -
District Discretionary Lottery Funds	3344	\$ -
Class Size Reduction Operating Funds	3355	\$ -
Florida School Recognition Funds	3361	\$ -
Voluntary Prekindergarten Program (VPK)	3371	\$ -
Preschool Projects	3372	\$ -
Reading Programs	3373	\$ -
State Through Local	3380	\$ -
Other Miscellaneous State Revenues	3399	\$ 33,516,626
Total State	3300	\$ 344,194,474
<i>LOCAL:</i>		
Lease Revenue	3425	\$ -
Investment Income	3430	\$ 7,800,000
Gifts, Grants and Bequests	3440	\$ -
Interest Income - Leases	3445	\$ -
Preschool Program Fees	3471	\$ -
Prekindergarten Early Intervention Fees	3472	\$ -
School-Age Child Care Fees	3473	\$ -
Other Schools, Courses and Classes Fees	3479	\$ -
Miscellaneous Local Sources	3490	\$ 5,720,120
Total Local	3400	\$ 13,520,120
TOTAL ESTIMATED REVENUES		\$ 357,714,594
OTHER FINANCING SOURCES:		
Loans	3720	\$ -
Sale of Capital Assets	3730	\$ -
Loss Recoveries	3740	\$ -
<i>Transfers In:</i>		
From Special Revenue Funds	3640	\$ -
From Permanent Funds	3660	\$ -
From Internal Service Funds	3670	\$ -
From Enterprise Funds	3690	\$ -
Total Transfers In	3600	\$ -
TOTAL OTHER FINANCING SOURCES		\$ -
Fund Balance	2800	\$ 148,499,180
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 506,213,774

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND IXX (100, 101, 102, 105, 107, & 109) (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	\$ 262,154,977	\$ 173,117,551	\$ 72,494,789	\$ 15,703,488	\$ -	\$ 379,762	\$ -	\$ 459,388
Student Support Services	6100	\$ 16,306,618	\$ 11,086,946	\$ 4,912,195	\$ 276,301	\$ -	\$ 18,515	\$ 759	\$ 11,902
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction and Curriculum Development Services	6300	\$ 288,125	\$ 206,936	\$ 81,189	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training Services	6400	\$ 3,278,387	\$ 1,956,727	\$ 791,124	\$ 429,194	\$ -	\$ 21,588	\$ 9,000	\$ 70,754
Instruction-Related Technology	6500	\$ 15,530,273	\$ 10,839,905	\$ 3,843,169	\$ 11,500	\$ -	\$ 13,000	\$ 821,056	\$ 1,644
Board	7100	\$ 7,379,065	\$ 1,508,607	\$ 643,767	\$ 5,172,561	\$ -	\$ 8,500	\$ 3,800	\$ 41,830
General Administration	7200	\$ 2,152,627	\$ 1,387,260	\$ 666,781	\$ 41,493	\$ -	\$ 2,026	\$ -	\$ 55,067
School Administration	7300	\$ 15,168,644	\$ 10,792,137	\$ 4,099,210	\$ 231,639	\$ -	\$ 28,814	\$ 190	\$ 16,654
Facilities Acquisition and Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ 4,470,092	\$ 2,917,825	\$ 1,207,368	\$ 76,500	\$ -	\$ 4,499	\$ 700	\$ 263,200
Food Service	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 26,584,574	\$ 11,185,825	\$ 6,094,337	\$ 8,554,928	\$ -	\$ 28,153	\$ 21,304	\$ 700,027
Student Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 1,626,691	\$ 283,434	\$ 120,721	\$ 1,114,783	\$ 45,000	\$ 2,150	\$ 5,000	\$ 55,604
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Technology Services	8200	\$ 17,041,902	\$ 3,379,780	\$ 1,234,112	\$ 12,147,422	\$ -	\$ 10,015	\$ 150,000	\$ 120,573
Community Services	9100	\$ 157,066	\$ 106,379	\$ 50,687	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 372,139,040	\$ 228,769,310	\$ 96,239,448	\$ 43,759,808	\$ 45,000	\$ 517,022	\$ 1,011,809	\$ 1,796,642
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Special Revenue Funds	0	\$ -							
To Internal Service Funds	970	\$ -							
To Enterprise Funds	990	\$ -							
Total Transfers Out	9700	\$ -							
TOTAL OTHER FINANCING USES		\$ -							
Nonspendable Fund Balance	2710	\$ -							
Restricted Fund Balance	2720	\$ 7,266,616							
Committed Fund Balance	2730	\$ -							
Assigned Fund Balance	2740	\$ 43,900,782							
Unassigned Fund Balance	2750	\$ 82,907,336							
TOTAL ENDING FUND BALANCE	2700	\$ 134,074,734							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		\$ 506,213,774							

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION III. GENERAL FUND - FUND 123

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	\$ -
Total Federal Direct	3100	\$ -
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	\$ -
Federal Through Local	3280	\$ -
Miscellaneous Federal Through State	3299	\$ -
Total Federal Through State and Local	3200	\$ -
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	\$ -
Workforce Development	3315	\$ -
District Discretionary Lottery Funds	3344	\$ -
Class Size Reduction Operating Funds	3355	\$ -
Florida School Recognition Funds	3361	\$ -
Voluntary Prekindergarten Program (VPK)	3371	\$ -
Preschool Projects	3372	\$ -
Reading Programs	3373	\$ -
State Through Local	3380	\$ -
Other Miscellaneous State Revenues	3399	\$ -
Total State	3300	\$ -
<i>LOCAL:</i>		
District School Taxes	3411	\$ -
Lease Revenue	3425	\$ -
Investment Income	3430	\$ 430,000
Gifts, Grants and Bequests	3440	\$ -
Interest Income - Leases	3445	\$ -
Preschool Program Fees	3471	\$ -
Prekindergarten Early Intervention Fees	3472	\$ -
School-Age Child Care Fees	3473	\$ -
Other Schools, Courses and Classes Fees	3479	\$ -
Miscellaneous Local Sources	3490	\$ -
Total Local	3400	\$ 430,000
TOTAL ESTIMATED REVENUES		\$ 430,000
OTHER FINANCING SOURCES:		
Loans	3720	\$ -
Sale of Capital Assets	3730	\$ -
Loss Recoveries	3740	\$ -
<i>Transfers In:</i>		
From Special Revenue Funds	3640	\$ -
From Permanent Funds	3660	\$ -
From Internal Service Funds	3670	\$ -
From Enterprise Funds	3690	\$ 4,662,650
Total Transfers In	3600	\$ 4,662,650
TOTAL OTHER FINANCING SOURCES		\$ 4,662,650
Fund Balance	2800	\$ 10,599,063
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 15,691,713

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IV. GENERAL FUND - FUND 123 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Support Services	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction and Curriculum Development Services	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training Services	6400	\$ 2,711,336	\$ 20,858	\$ 7,126	\$ 2,599,353	\$ -	\$ 84,000	\$ -	\$ -
Instruction-Related Technology	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Service	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 160,076	\$ -	\$ -	\$ 160,076	\$ -	\$ -	\$ -	\$ -
Student Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Technology Services	8200	\$ 12,795,300	\$ -	\$ -	\$ 12,795,300	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	9200	\$ -							
Other Capital Outlay	9300	\$ -							
TOTAL APPROPRIATIONS		\$ 15,691,713	\$ 20,858	\$ 7,126	\$ 15,554,729	\$ -	\$ 109,000	\$ -	\$ -
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Special Revenue Funds	0	\$ -							
To Internal Service Funds	970	\$ -							
To Enterprise Funds	990	\$ -							
Total Transfers Out	9700	\$ -							
TOTAL OTHER FINANCING USES		\$ -							
Nonspendable Fund Balance	2710	\$ -							
Restricted Fund Balance	2720	\$ -							
Committed Fund Balance	2730	\$ -							
Assigned Fund Balance	2740	\$ -							
Unassigned Fund Balance	2750	\$ -							
TOTAL ENDING FUND BALANCE	2700	\$ -							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		\$ 15,691,713							

**Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

**SECTION V. SPECIAL REVENUE FUNDS - OTHER
FEDERAL PROGRAMS - FUND 420**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
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	\$ -
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	\$ 68,718
Medicaid	3202	\$ -
Workforce Innovation and Opportunity Act	3220	\$ -
Teacher and Principal Training and Recruiting - Title II, Part A	3225	\$ 172,518
Math and Science Partnerships - Title II, Part B	3226	\$ -
Individuals with Disabilities Education Act (IDEA)	3230	\$ 1,456,853
Elementary and Secondary Education Act, Title I	3240	\$ 1,380,351
Language Instruction - Title III	3241	\$ 14,103
Twenty-First Century Schools - Title IV	3242	\$ 104,074
Federal Through Local	3280	\$ -
Miscellaneous Federal Through State	3299	\$ -
Total Federal Through State And Local	3200	\$ 3,196,617
<i>STATE:</i>		
State Through Local	3380	\$ -
Other Miscellaneous State Revenues	3399	\$ 64,419
Total State	3300	\$ 64,419
<i>LOCAL:</i>		
Investment Income	3430	\$ -
Gifts, Grants and Bequests	3440	\$ -
Adult General Education Course Fees	3461	\$ -
Other Miscellaneous Local Sources	3495	\$ -
Total Local	3400	\$ -
TOTAL ESTIMATED REVENUES		\$ 3,261,036
OTHER FINANCING SOURCES:		
Loans	3720	\$ -
Sale of Capital Assets	3730	\$ -
Loss Recoveries	3740	\$ -
<i>Transfers In:</i>		
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	\$ -
TOTAL OTHER FINANCING SOURCES		\$ -
Fund Balance	2800	\$ -
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 3,261,036

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VI. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	\$ 1,389,501	\$ 801,489	\$ 365,980	\$ 193,983	\$ -	\$ 19,239	\$ -	\$ 8,810
Student Support Services	6100	\$ 1,261,931	\$ 843,487	\$ 367,852	\$ 47,111	\$ -	\$ 2,181	\$ -	\$ 1,300
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction and Curriculum Development Services	6300	\$ 134,381	\$ 84,908	\$ 35,673	\$ 5,000	\$ -	\$ 1,300	\$ -	\$ 7,500
Instructional Staff Training Services	6400	\$ 389,647	\$ 271,818	\$ 117,829	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction-Related Technology	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 45,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,051
School Administration	7300	\$ 27,220	\$ 19,533	\$ 7,688	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 13,005	\$ -	\$ -	\$ 3,612	\$ -	\$ -	\$ -	\$ 9,393
Student Transportation Services	7800	\$ 300	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Technology Services	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 3,261,036	\$ 2,021,235	\$ 895,021	\$ 250,006	\$ -	\$ 22,720	\$ -	\$ 72,054
OTHER FINANCING USES:									
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	\$ -							
TOTAL OTHER FINANCING USES		\$ -							
Nonspendable Fund Balance	2710	\$ -							
Restricted Fund Balance	2720	\$ -							
Committed Fund Balance	2730	\$ -							
Assigned Fund Balance	2740	\$ -							
Unassigned Fund Balance	2750	\$ -							
TOTAL ENDING FUND BALANCE	2700	\$ -							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		\$ 3,261,036							

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**Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

SECTION VII. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	791 Course Development
<i>OPERATING REVENUES:</i>				
Charges for Services	3481	\$ -	\$ -	\$ -
Charges for Sales	3482	\$ 12,561,901	\$ -	\$ 12,561,901
Premium Revenue	3484	\$ 61,726,887	\$ 61,726,887	\$ -
Other Operating Revenues	3489	\$ 6,178,302	\$ 6,178,302	\$ -
Total Operating Revenues		\$ 80,467,090	\$ 67,905,189	\$ 12,561,901
<i>NONOPERATING REVENUES:</i>				
Investment Income	3430	\$ 1,420,000	\$ 750,000	\$ 670,000
Gifts, Grants and Bequests	3440	\$ -	\$ -	\$ -
Other Miscellaneous Local Sources	3495	\$ -	\$ -	\$ -
Loss Recoveries	3740	\$ -	\$ -	\$ -
Gain on Disposition of Assets	3780	\$ -	\$ -	\$ -
Total Nonoperating Revenues		\$ 1,420,000	\$ 750,000	\$ 670,000
<i>Transfers In:</i>				
From General Fund	3610	\$ -	\$ -	\$ -
From Debt Service Funds	3620	\$ -	\$ -	\$ -
From Capital Projects Funds	3630	\$ -	\$ -	\$ -
From Special Revenue Funds	3640	\$ -	\$ -	\$ -
Interfund (Internal Service Funds Only)	3650	\$ -	\$ -	\$ -
From Permanent Funds	3660	\$ -	\$ -	\$ -
From Enterprise Funds	3690	\$ 4,368,475	\$ -	\$ 4,368,475
Total Transfers In	3600	\$ 4,368,475	\$ -	\$ 4,368,475
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, AND TRANSFERS IN		\$ 86,255,565	\$ 68,655,189	\$ 17,600,376
ESTIMATED EXPENSES	Object			
<i>OPERATING EXPENSES:</i>				
Salaries	100	\$ 14,051,478	\$ -	\$ 14,051,478
Employee Benefits	200	\$ 5,265,686	\$ -	\$ 5,265,686
Purchased Services	300	\$ 5,684,220	\$ -	\$ 5,684,220
Energy Services	400	\$ -	\$ -	\$ -
Materials and Supplies	500	\$ 65,123	\$ -	\$ 65,123
Capital Outlay	600	\$ 450	\$ -	\$ 450
Other (including Depreciation)	700	\$ 69,390,751	\$ 67,905,189	\$ 1,485,562
Total Operating Expenses		\$ 94,457,707	\$ 67,905,189	\$ 26,552,518
<i>NONOPERATING EXPENSES:</i>				
Interest	720	\$ -	\$ -	\$ -
Loss on Disposition of Assets	810	\$ -	\$ -	\$ -
Total Nonoperating Expenses		\$ -	\$ -	\$ -
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	\$ -	\$ -	\$ -
To Debt Service Funds	920	\$ -	\$ -	\$ -
To Capital Projects Funds	930	\$ -	\$ -	\$ -
To Special Revenue Funds	940	\$ -	\$ -	\$ -
Interfund Transfers (Internal Service Funds Only)	950	\$ -	\$ -	\$ -
To Permanent Funds	960	\$ -	\$ -	\$ -
To Enterprise Funds	990	\$ -	\$ -	\$ -
Total Transfers Out	9700	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, AND TRANSFERS OUT		\$ 94,457,707	\$ 67,905,189	\$ 26,552,518
Change in Net Position		\$ (8,202,143)	\$ 750,000	\$ (8,952,143)

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	921 FlexPoint Education	922 FlexPoint Virtual School	930 Partner Services, FL Franchises	931 FSA - Department of Juvenile Justice
<i>OPERATING REVENUES:</i>						
Other Miscellaneous State Revenue	3399	\$ 23,429,092	\$ -	\$ -	\$ -	\$ 23,429,092
Charges for Services	3481	\$ 22,878,500	\$ 20,500,000	\$ 2,378,500	\$ -	\$ -
Charges for Sales	3482	\$ 9,577,897	\$ -	\$ -	\$ 9,577,897	\$ -
Premium Revenue	3484	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenues	3489	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		\$ 55,885,489	\$ 20,500,000	\$ 2,378,500	\$ 9,577,897	\$ 23,429,092
<i>FEDERAL THROUGH STATE AND LOCAL:</i>						
Career and Technical Education	3201	\$ 446,567	\$ -	\$ -	\$ -	\$ 446,567
Medicaid	3202	\$ -	\$ -	\$ -	\$ -	\$ -
Workforce Innovation and Opportunity Act	3220	\$ -	\$ -	\$ -	\$ -	\$ -
Teacher and Principal Training and Recruiting - Title II, Part A	3225	\$ 73,176	\$ -	\$ -	\$ -	\$ 73,176
Math and Science Partnerships - Title II, Part B	3226	\$ -	\$ -	\$ -	\$ -	\$ -
Individuals with Disabilities Education Act (IDEA)	3230	\$ 394,172	\$ -	\$ -	\$ -	\$ 394,172
Elementary and Secondary Education Act, Title I	3240	\$ 2,369,646	\$ -	\$ -	\$ -	\$ 2,369,646
Language Instruction - Title III	3241	\$ -	\$ -	\$ -	\$ -	\$ -
Twenty-First Century Schools - Title IV	3242	\$ 56,521	\$ -	\$ -	\$ -	\$ 56,521
Federal Through Local	3280	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Federal Through State	3299	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Through State And Local	3200	\$ 3,340,082	\$ -	\$ -	\$ -	\$ 3,340,082
<i>NONOPERATING REVENUES:</i>						
Investment Income	3430	\$ 3,220,000	\$ 2,620,000	\$ 170,000	\$ 430,000	\$ -
Gifts, Grants and Bequests	3440	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Local Sources	3495	\$ -	\$ -	\$ -	\$ -	\$ -
Loss Recoveries	3740	\$ -	\$ -	\$ -	\$ -	\$ -
Gain on Disposition of Assets	3780	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues		\$ 3,220,000	\$ 2,620,000	\$ 170,000	\$ 430,000	\$ -
<i>Transfers In:</i>						
From General Fund	3610	\$ -	\$ -	\$ -	\$ -	\$ -
From Debt Service Funds	3620	\$ -	\$ -	\$ -	\$ -	\$ -
From Capital Projects Funds	3630	\$ -	\$ -	\$ -	\$ -	\$ -
From Special Revenue Funds	3640	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund (Enterprise Funds Only)	3650	\$ 6,570,908	\$ -	\$ -	\$ -	\$ 6,570,908
From Permanent Funds	3660	\$ -	\$ -	\$ -	\$ -	\$ -
From Internal Service Funds	3670	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	3600	\$ 6,570,908	\$ -	\$ -	\$ -	\$ 6,570,908
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, AND TRANSFERS IN		\$ 69,016,479	\$ 23,120,000	\$ 2,548,500	\$ 10,007,897	\$ 33,340,082
ESTIMATED EXPENSES	Object					
<i>OPERATING EXPENSES:</i>						
Salaries	100	\$ 25,902,267	\$ 5,916,874	\$ 2,192,300	\$ 773,641	\$ 17,019,451
Employee Benefits	200	\$ 11,441,180	\$ 2,313,427	\$ 852,846	\$ 315,979	\$ 7,958,928
Purchased Services	300	\$ 13,982,257	\$ 7,076,613	\$ 243,597	\$ 3,403,568	\$ 3,258,479
Energy Services	400	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	500	\$ 453,656	\$ 180,977	\$ 16,820	\$ 63,545	\$ 192,314
Capital Outlay	600	\$ 379,552	\$ 64,827	\$ -	\$ 76	\$ 314,649
Other (including Depreciation)	700	\$ 10,510,320	\$ 2,370,466	\$ 363,915	\$ 3,179,679	\$ 4,596,260
Total Operating Expenses		\$ 62,669,232	\$ 17,923,184	\$ 3,669,478	\$ 7,736,488	\$ 33,340,082
<i>NONOPERATING EXPENSES:</i>						
Interest	720	\$ -	\$ -	\$ -	\$ -	\$ -
Loss on Disposition of Assets	810	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Expenses		\$ -	\$ -	\$ -	\$ -	\$ -
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	\$ 4,662,650	\$ 20,000	\$ -	\$ 4,642,650	\$ -
To Debt Service Funds	920	\$ -	\$ -	\$ -	\$ -	\$ -
To Capital Projects Funds	930	\$ -	\$ -	\$ -	\$ -	\$ -
To Special Revenue Funds	940	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers (Enterprise Funds Only)	950	\$ 6,570,908	\$ -	\$ -	\$ 6,570,908	\$ -
To Permanent Funds	960	\$ -	\$ -	\$ -	\$ -	\$ -
To Internal Service Funds	970	\$ 4,368,475	\$ 4,011,700	\$ 356,775	\$ -	\$ -
Total Transfers Out	9700	\$ 15,602,033	\$ 4,031,700	\$ 356,775	\$ 11,213,558	\$ -
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, AND TRANSFERS OUT		\$ 78,271,265	\$ 21,954,884	\$ 4,026,253	\$ 18,950,046	\$ 33,340,082
Change in Net Position		\$ (9,254,787)	\$ 1,165,116	\$ (1,477,753)	\$ (8,942,149)	\$ 0