



FINANCING THE STRATEGIC VISION 2026-27



FY2026-27 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 Research & Dev	-	8,043,156	-	-	4,415,328	-	-	-	-	12,458,484
FB Assigned for Insurance	-	-	-	8,679,508	-	-	-	-	-	8,679,508
FB Assigned for Future Initiatives	-	-	-	-	-	-	-	-	-	-
FB Assigned for Contingency (15%) - Restricted Allocations	60,670,137	-	-	-	-	-	-	-	-	60,670,137
FB Unrestricted	117,456,870	-	-	13,400,663	-	48,465,309	4,482,192	19,094,483	-	202,899,517
Total Fund Balance July 1, 2026	178,127,007	8,043,156	-	22,080,171	4,415,328	48,465,309	4,482,192	19,094,483	-	284,707,648
Total Revenue	399,596,909	360,000	2,915,040	66,191,828	13,625,725	24,840,000	2,694,000	13,510,000	30,988,960	554,722,462
Transfers In	-	4,662,650	-	-	8,388,475	-	-	-	2,257,827	15,308,952
Total Revenues & Transfers In	399,596,909	5,022,650	2,915,040	66,191,828	22,014,200	24,840,000	2,694,000	13,510,000	33,246,787	570,031,414
Total Revenue, Transfers In & Fund Balances	577,723,916	13,065,806	2,915,040	88,271,999	26,429,528	73,305,309	7,176,192	32,604,483	33,246,787	854,739,062
Appropriations										
1000 - Flex Instruction K-12	253,342,295	-	-	-	-	-	-	-	-	253,342,295
1003 - FSA Department of Juvenile Justice Program	-	-	-	-	-	-	-	-	29,464,119	29,464,119
1004 Grants: FSA - Department of Juvenile Justice Program	-	-	-	-	-	-	-	-	3,782,668	3,782,668
9001 - Operations	607,899	-	-	-	-	-	-	-	-	607,899
9002 - President/CEO	595,834	25,000	-	-	-	-	-	-	-	620,834
9003 - External Affairs	500,797	-	-	-	-	373,564	-	-	-	874,360
9004 - Cybersecurity	3,266,841	-	-	-	-	-	-	-	-	3,266,841
9005 - Project Delivery	3,194,070	2,700,000	-	-	1,051,671	874,693	-	-	-	7,820,434
9006 - AAA	4,108,340	-	-	-	-	783,046	1,400	-	-	4,892,787
9007 - Product Strategy	5,399,209	-	-	-	197,091	2,046,562	26,583	1,156,894	-	8,826,339
9008 - Legal	6,589,647	-	-	-	-	-	-	-	-	6,589,647
9110 - Governance, Risk, and Compliance	6,979,880	-	-	-	-	-	-	215,756	-	7,195,637
9120 - Student Support	10,692,390	-	-	-	-	-	-	67,597	-	10,759,986
9123 - Full Time Program	53,643,342	-	-	-	-	-	-	-	-	53,643,342
9125 - IDEA Grant	-	-	1,468,982	-	-	-	-	-	-	1,468,982
9126 - State Categorical (Mental Health)	3,180,326	-	-	-	-	-	-	-	-	3,180,326
9127 - Misc Grants	226,627	-	-	-	-	-	-	-	-	226,627
9128 - Federal Grants	-	-	1,446,058	-	-	-	-	-	-	1,446,058
9131 - Florida Franchises	-	-	-	-	-	-	-	4,846,046	-	4,846,046
9140 - Staff Development	1,929,829	3,711,274	-	-	-	-	-	-	-	5,641,104
9250 - Curriculum Development	-	-	-	-	20,994,233	3,086,311	-	-	-	24,080,544
9310 - Procurement Services	1,229,631	-	-	-	-	-	-	-	-	1,229,631
9330 - IT Operations	20,694,278	-	-	-	1,761	-	-	-	-	20,696,039
9350 - Learning Systems Engineering	11,295,848	-	-	-	-	-	-	-	-	11,295,848
9420 - Financial Services	7,604,224	-	-	-	-	295,919	60,212	55,757	-	8,016,111
9450 - Budget Services	794,663	-	-	-	-	-	-	-	-	794,663
9520 - Talent Management-Human Resources	3,456,092	-	-	-	-	-	-	-	-	3,456,092
9610 - Florida Virtual School FlexPoint Education	-	-	-	-	-	10,763,978	-	-	-	10,763,978
9620 - FlexPoint Virtual School	-	-	-	-	-	-	3,569,866	-	-	3,569,866
9640 - Marketing & Communications	4,129,030	-	-	-	-	3,686,365	644	-	-	7,816,039
9641 - Customer Care	6,398,190	-	-	-	-	-	-	-	-	6,398,190
9710 - Blended Learning	854,573	-	-	-	-	-	-	27,568	-	882,141
9720 - Florida Services	1,183,793	-	-	-	-	85,000	-	265,219	-	1,534,013
9999 - Other	13,095,273	754	-	77,973,953	1,318,564	1,314,638	108,607	58,781	-	93,870,570
Total Appropriations	424,992,919	6,437,028	2,915,040	77,973,953	23,563,319	23,310,076	3,767,311	6,693,618	33,246,787	602,900,052
Transfers Out	-	4,000,000	-	-	-	4,031,700	356,775	6,920,477	-	15,308,952
Total Appropriations & Transfers Out	424,992,919	10,437,028	2,915,040	77,973,953	23,563,319	27,341,776	4,124,086	13,614,095	33,246,787	618,209,004
Fund Balance: Assigned for Research & Dev	-	2,628,778	-	-	2,866,209	-	-	-	-	5,494,987
Fund Balance Assigned for Insurance	-	-	-	9,989,976	-	-	-	-	-	9,989,976
Fund Balance Assigned for Future Initiatives	-	-	-	-	-	-	-	-	-	-
Fund Balance Assigned for Contingency (15%) - Restricted Allocations	59,939,536	-	-	-	-	-	-	-	-	59,939,536
Unassigned Fund Balance	92,791,461	-	-	308,070	-	45,963,533	3,052,106	18,990,388	-	161,105,558
Estimated Total Fund Balance	152,730,998	2,628,778	-	10,298,046	2,866,209	45,963,533	3,052,106	18,990,388	-	236,530,058
Total Appropriations, Transfers Out & Fund Balances	577,723,916	13,065,806	2,915,040	88,271,999	26,429,528	73,305,309	7,176,192	32,604,483	33,246,787	854,739,062

**Florida Virtual School
Annual Budget
Fiscal Year 2026-27
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 7/1/2026	\$ 186,170,164	-	22,080,171	4,415,328	48,465,309	4,482,192	19,094,483	-	284,707,648
Budgeted Revenues FY2026-27	\$ 404,619,559	\$ 2,915,040	\$ 66,191,828	\$ 22,014,200	\$ 24,840,000	\$ 2,694,000	\$ 13,510,000	\$ 33,246,787	\$ 570,031,415
Budgeted Expenditures FY2026-27*	\$ 435,429,948	\$ 2,915,040	\$ 77,973,953	\$ 23,563,319	\$ 27,341,776	\$ 4,124,086	\$ 13,614,095	\$ 33,246,787	\$ 618,209,004
Projected Increase (Decrease) Fund Balance FY2026-27	\$ (30,810,389)	\$ -	\$ (11,782,125)	\$ (1,549,119)	\$ (2,501,776)	\$ (1,430,086)	\$ (104,095)	\$ -	\$ (48,177,590)
% Change	-16.55%	0.00%	-53.36%	-35.09%	-5.16%	-31.91%	-0.55%	0.00%	-16.92%
Projected Ending Fund Balance FY2026-27	\$ 155,359,775	\$ -	\$ 10,298,046	\$ 2,866,209	\$ 45,963,533	\$ 3,052,106	\$ 18,990,388	\$ -	\$ 236,530,058

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



Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	\$ 351,368,919
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	\$ 37,064,049
Total State	3300	\$ 388,432,968
<i>LOCAL:</i>		
Lease Revenue	3425	\$ -
Investment Income	3430	\$ 6,250,000
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	\$ 4,913,941
Total Local	3400	\$ 11,163,941
TOTAL ESTIMATED REVENUES		\$ 399,596,909
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	\$ 178,127,007
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 577,723,916

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 1XX (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	\$ 303,031,713	\$ 194,608,218	\$ 84,122,575	\$ 23,512,006	\$ -	\$ 320,278	\$ 350	\$ 468,287
Student Support Services	6100	\$ 17,737,594	\$ 12,078,602	\$ 5,346,225	\$ 306,423	\$ -	\$ 3,600	\$ 195	\$ 2,550
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction and Curriculum Development Services	6300	\$ 270,284	\$ 192,434	\$ 77,619	\$ 231	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training Services	6400	\$ 3,814,446	\$ 2,134,190	\$ 848,028	\$ 735,779	\$ -	\$ 16,534	\$ -	\$ 79,915
Instruction-Related Technology	6500	\$ 15,466,592	\$ 10,937,466	\$ 3,926,396	\$ 78,558	\$ -	\$ 25,000	\$ 499,171	\$ -
Board	7100	\$ 7,217,434	\$ 1,406,886	\$ 590,257	\$ 5,164,811	\$ -	\$ 10,425	\$ 3,800	\$ 41,255
General Administration	7200	\$ 2,534,020	\$ 1,666,680	\$ 773,389	\$ 53,725	\$ -	\$ 2,126	\$ -	\$ 38,100
School Administration	7300	\$ 16,408,121	\$ 11,672,192	\$ 4,409,652	\$ 237,810	\$ -	\$ 36,221	\$ -	\$ 52,246
Facilities Acquisition and Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ 4,643,801	\$ 3,040,643	\$ 1,254,031	\$ 92,378	\$ -	\$ 3,848	\$ -	\$ 252,900
Food Service	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 28,036,115	\$ 11,360,553	\$ 6,166,799	\$ 9,811,787	\$ -	\$ 26,095	\$ 5,939	\$ 664,942
Student Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 2,027,823	\$ 326,252	\$ 141,916	\$ 1,501,403	\$ 45,000	\$ 4,000	\$ 6,000	\$ 3,252
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Technology Services	8200	\$ 23,706,130	\$ 3,327,844	\$ 1,213,255	\$ 18,860,840	\$ -	\$ 12,475	\$ 166,935	\$ 124,781
Community Services	9100	\$ 98,846	\$ 69,181	\$ 29,218	\$ 447	\$ -	\$ -	\$ -	\$ -
Debt Service	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 424,992,919	\$ 252,821,142	\$ 108,899,361	\$ 60,356,197	\$ 45,000	\$ 460,602	\$ 682,390	\$ 1,728,228
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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	\$ 59,939,536							
Committed Fund Balance	2730	\$ -							
Assigned Fund Balance	2740	\$ -							
Unassigned Fund Balance	2750	\$ 92,791,461							
TOTAL ENDING FUND BALANCE	2700	\$ 152,730,998							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		\$ 577,723,916							

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. GENERAL FUND - FUND 123

ESTIMATED REVENUES	Account Number	
<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	\$ 360,000
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	\$ 360,000
TOTAL ESTIMATED REVENUES		\$ 360,000
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	\$ 8,043,156
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 13,065,806

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. GENERAL FUND - FUND 123 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Support Services	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction and Curriculum Development Services	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training Services	6400	\$ 3,542,028	\$ 21,484	\$ 7,308	\$ 3,409,237	\$ -	\$ 104,000	\$ -	\$ -
Instruction-Related Technology	6500	\$ 2,700,000	\$ -	\$ -	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -
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	\$ 170,000	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -
Student Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Technology Services	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	9200	\$ -							
Other Capital Outlay	9300	\$ -							
TOTAL APPROPRIATIONS		\$ 6,437,028	\$ 21,484	\$ 7,308	\$ 6,279,237	\$ -	\$ 129,000	\$ -	\$ -
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Special Revenue Funds	0	\$ -							
To Internal Service Funds	970	\$ 4,000,000							
To Enterprise Funds	990	\$ -							
Total Transfers Out	9700	\$ 4,000,000							
TOTAL OTHER FINANCING USES		\$ 4,000,000							
Nonspendable Fund Balance	2710	\$ -							
Restricted Fund Balance	2720	\$ -							
Committed Fund Balance	2730	\$ -							
Assigned Fund Balance	2740	\$ -							
Unassigned Fund Balance	2750	\$ 2,628,778							
TOTAL ENDING FUND BALANCE	2700	\$ 2,628,778							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		\$ 13,065,806							

**Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027**

**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	\$ 30,000
Medicaid	3202	\$ -
Workforce Innovation and Opportunity Act	3220	\$ -
Teacher and Principal Training and Recruiting - Title II, Part A	3225	\$ 185,269
Math and Science Partnerships - Title II, Part B	3226	\$ -
Individuals with Disabilities Education Act (IDEA)	3230	\$ 1,468,982
Elementary and Secondary Education Act, Title I	3240	\$ 1,081,680
Language Instruction - Title III	3241	\$ 15,970
Twenty-First Century Schools - Title IV	3242	\$ 93,729
Federal Through Local	3280	\$ -
Miscellaneous Federal Through State	3299	\$ 39,410
Total Federal Through State And Local	3200	\$ 2,915,040
<i>STATE:</i>		
State Through Local	3380	\$ -
Other Miscellaneous State Revenues	3399	\$ -
Total State	3300	\$ -
<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		\$ 2,915,040
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		\$ 2,915,040

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (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	\$ 1,304,556	\$ 839,905	\$ 382,329	\$ 60,934	\$ -	\$ 16,388	\$ -	\$ 5,000
Student Support Services	6100	\$ 1,062,855	\$ 710,613	\$ 309,587	\$ 39,065	\$ -	\$ 2,391	\$ -	\$ 1,200
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction and Curriculum Development Services	6300	\$ 164,125	\$ 114,376	\$ 42,449	\$ 2,000	\$ -	\$ 1,300	\$ -	\$ 4,000
Instructional Staff Training Services	6400	\$ 309,729	\$ 216,529	\$ 93,200	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction-Related Technology	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 34,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,478
School Administration	7300	\$ 28,023	\$ 20,119	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 10,974	\$ -	\$ -	\$ 2,279	\$ -	\$ -	\$ -	\$ 8,695
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		\$ 2,915,040	\$ 1,901,541	\$ 835,469	\$ 104,578	\$ -	\$ 20,079	\$ -	\$ 53,373
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		\$ 2,915,040							

**Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027**

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	\$ 13,065,725	\$ -	\$ 13,065,725
Premium Revenue	3484	\$ 57,082,255	\$ 57,082,255	\$ -
Other Operating Revenues	3489	\$ 8,509,573	\$ 8,509,573	\$ -
Total Operating Revenues		\$ 78,657,553	\$ 65,591,828	\$ 13,065,725
<i>NONOPERATING REVENUES:</i>				
Investment Income	3430	\$ 1,160,000	\$ 600,000	\$ 560,000
Gifts, Grants and Bequests	3440	\$ -	\$ -	\$ -
Other Miscellaneous Local Sources	3495	\$ -	\$ -	\$ -
Loss Recoveries	3740	\$ -	\$ -	\$ -
Gain on Disposition of Assets	3780	\$ -	\$ -	\$ -
Total Nonoperating Revenues		\$ 1,160,000	\$ 600,000	\$ 560,000
<i>Transfers In:</i>				
From General Fund	3610	\$ 4,000,000	\$ -	\$ 4,000,000
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	\$ 4,388,475	\$ -	\$ 4,388,475
Total Transfers In	3600	\$ 8,388,475	\$ -	\$ 8,388,475
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, AND TRANSFERS IN		\$ 88,206,028	\$ 66,191,828	\$ 22,014,200
ESTIMATED EXPENSES	Object			
<i>OPERATING EXPENSES:</i>				
Salaries	100	\$ 13,885,169	\$ -	\$ 13,885,169
Employee Benefits	200	\$ 5,003,286	\$ -	\$ 5,003,286
Purchased Services	300	\$ 2,233,422	\$ -	\$ 2,233,422
Energy Services	400	\$ -	\$ -	\$ -
Materials and Supplies	500	\$ 4,430	\$ -	\$ 4,430
Capital Outlay	600	\$ 450	\$ -	\$ 450
Other (including Depreciation)	700	\$ 80,410,515	\$ 77,973,953	\$ 2,436,562
Total Operating Expenses		\$ 101,537,272	\$ 77,973,953	\$ 23,563,319
<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		\$ 101,537,272	\$ 77,973,953	\$ 23,563,319
Change in Net Position		\$ (13,331,244)	\$ (11,782,125)	\$ (1,549,119)

Florida Virtual School
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	\$ 27,206,293	\$ -	\$ -	\$ -	\$ 27,206,293
Charges for Services	3481	\$ 24,550,000	\$ 22,000,000	\$ 2,550,000	\$ -	\$ -
Charges for Sales	3482	\$ 13,150,000	\$ -	\$ -	\$ 13,150,000	\$ -
Premium Revenue	3484	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenues	3489	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		\$ 64,906,293	\$ 22,000,000	\$ 2,550,000	\$ 13,150,000	\$ 27,206,293
<i>FEDERAL THROUGH STATE AND LOCAL:</i>						
Career and Technical Education	3201	\$ -	\$ -	\$ -	\$ -	\$ -
Medicaid	3202	\$ -	\$ -	\$ -	\$ -	\$ -
Workforce Innovation and Opportunity Act	3220	\$ -	\$ -	\$ -	\$ -	\$ -
Teacher and Principal Training and Recruiting - Title II, Part A	3225	\$ 50,996	\$ -	\$ -	\$ -	\$ 50,996
Math and Science Partnerships - Title II, Part B	3226	\$ -	\$ -	\$ -	\$ -	\$ -
Individuals with Disabilities Education Act (IDEA)	3230	\$ 429,071	\$ -	\$ -	\$ -	\$ 429,071
Elementary and Secondary Education Act, Title I	3240	\$ 3,046,371	\$ -	\$ -	\$ -	\$ 3,046,371
Language Instruction - Title III	3241	\$ -	\$ -	\$ -	\$ -	\$ -
Twenty-First Century Schools - Title IV	3242	\$ 34,136	\$ -	\$ -	\$ -	\$ 34,136
Federal Through Local	3280	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Federal Through State	3299	\$ 222,093	\$ -	\$ -	\$ -	\$ 222,093
Total Federal Through State And Local	3200	\$ 3,782,667	\$ -	\$ -	\$ -	\$ 3,782,667
<i>NONOPERATING REVENUES:</i>						
Investment Income	3430	\$ 3,344,000	\$ 2,840,000	\$ 144,000	\$ 360,000	\$ -
Gifts, Grants and Bequests	3440	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Local Sources	3495	\$ -	\$ -	\$ -	\$ -	\$ -
Loss Recoveries	3740	\$ -	\$ -	\$ -	\$ -	\$ -
Gain on Disposition of Assets	3780	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues		\$ 3,344,000	\$ 2,840,000	\$ 144,000	\$ 360,000	\$ -
<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	\$ 2,257,827	\$ -	\$ -	\$ -	\$ 2,257,827
From Permanent Funds	3660	\$ -	\$ -	\$ -	\$ -	\$ -
From Internal Service Funds	3670	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	3600	\$ 2,257,827	\$ -	\$ -	\$ -	\$ 2,257,827
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, AND TRANSFERS IN		\$ 74,290,787	\$ 24,840,000	\$ 2,694,000	\$ 13,510,000	\$ 33,246,787
ESTIMATED EXPENSES	Object					
<i>OPERATING EXPENSES:</i>						
Salaries	100	\$ 30,913,218	\$ 8,042,197	\$ 2,205,692	\$ 807,144	\$ 19,858,185
Employee Benefits	200	\$ 12,564,432	\$ 3,178,543	\$ 883,403	\$ 324,873	\$ 8,177,614
Purchased Services	300	\$ 15,768,308	\$ 9,230,832	\$ 258,647	\$ 4,416,705	\$ 1,862,124
Energy Services	400	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	500	\$ 323,287	\$ 166,646	\$ 10,951	\$ 54,340	\$ 91,350
Capital Outlay	600	\$ 578,029	\$ 58,435	\$ 11,950	\$ 76	\$ 507,568
Other (including Depreciation)	700	\$ 6,870,519	\$ 2,633,423	\$ 396,669	\$ 1,090,481	\$ 2,749,946
Total Operating Expenses		\$ 67,017,792	\$ 23,310,076	\$ 3,767,311	\$ 6,693,618	\$ 33,246,787
<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	\$ 4,682,650	\$ 20,000	\$ -	\$ 4,662,650	\$ -
To Debt Service Funds	920	\$ -	\$ -	\$ -	\$ -	\$ -
To Capital Projects Funds	930	\$ -	\$ -	\$ -	\$ -	\$ -
To Special Revenue Funds	940	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers (Enterprise Funds Only)	950	\$ 2,257,827	\$ -	\$ -	\$ 2,257,827	\$ -
To Permanent Funds	960	\$ -	\$ -	\$ -	\$ -	\$ -
To Internal Service Funds	970	\$ 4,368,475	\$ 4,011,700	\$ 356,775	\$ -	\$ -
Total Transfers Out	9700	\$ 11,308,952	\$ 4,031,700	\$ 356,775	\$ 6,920,477	\$ -
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, AND TRANSFERS OUT		\$ 78,326,744	\$ 27,341,776	\$ 4,124,086	\$ 13,614,095	\$ 33,246,787
Change in Net Position		\$ (4,035,958)	\$ (2,501,776)	\$ (1,430,086)	\$ (104,095)	\$ (0)