

School District of Volusia County

Monthly Financial Statement



October 31, 2024

VISION STATEMENT

Create life-long learners prepared for an ever-changing global society.

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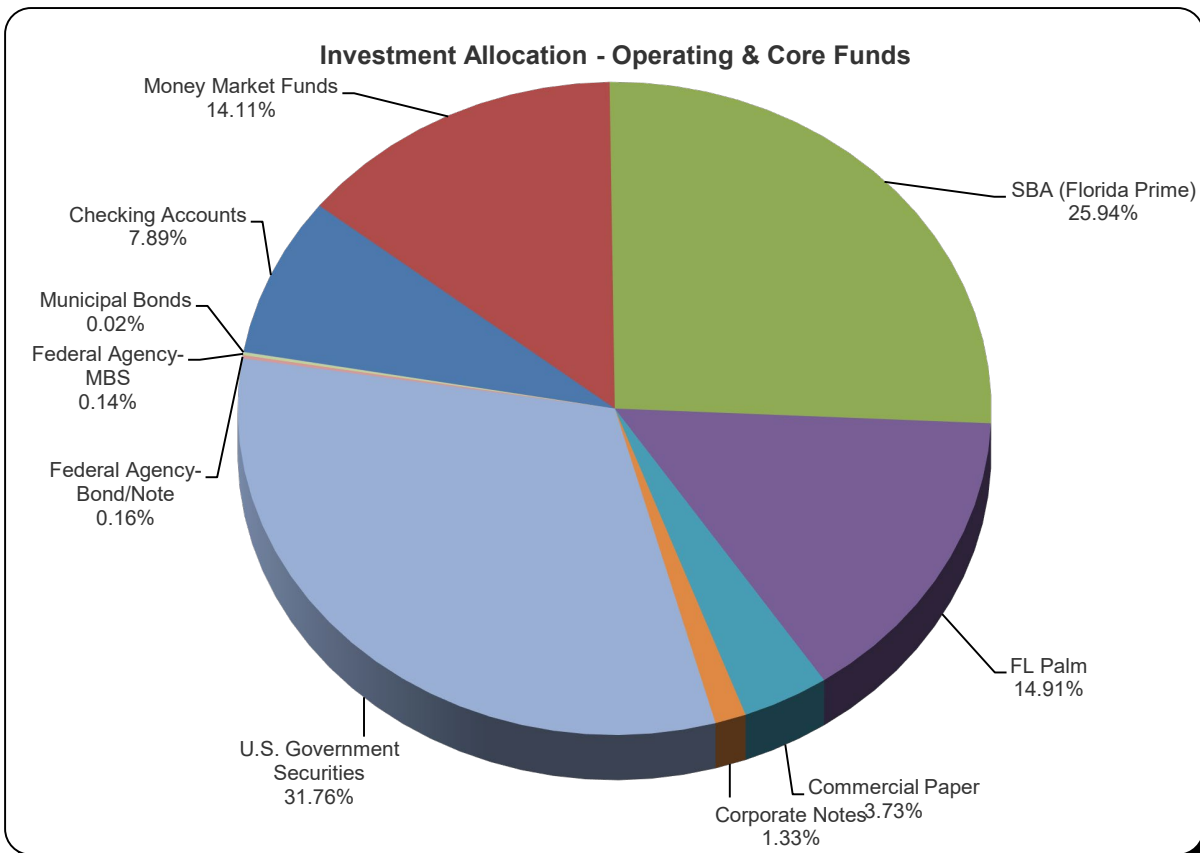
School Board of Volusia County, Florida

Cash and Investments for the Period Ending October 31, 2024

Operating & Core Funds (1)

<u>Investment Type</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>
Checking Accounts	\$ 25,588,383	\$ 25,588,383	7.89%	N/A
Money Market Funds	45,754,286	45,754,286	14.11%	50%
SBA (Florida Prime)	84,119,266	84,119,266	25.94%	25%
FL Palm	48,358,078	48,358,078	14.91%	25%
Commercial Paper	12,108,200	12,108,200	3.73%	35%
Corporate Notes	4,348,392	4,321,973	1.33%	25%
U.S. Government Securities	104,812,533	102,994,950	31.76%	100%
Federal Agency-Bond/Note	520,849	517,746	0.16%	75%
Federal Agency-MBS	433,668	455,940	0.14%	25%
Municipal Bonds	58,546	60,000	0.02%	25%
Totals	\$ 326,102,201	\$ 324,278,823	100.00%	

*In compliance at the time of purchase.



⁽¹⁾ *Operating Funds* are liquid balances to meet cash flow needs.

Core Funds are generally stable and available for longer-term diversified investments.

School Board of Volusia County, Florida
Cash and Investments for the Period Ending October 31, 2024

Individual Issuer Breakdown

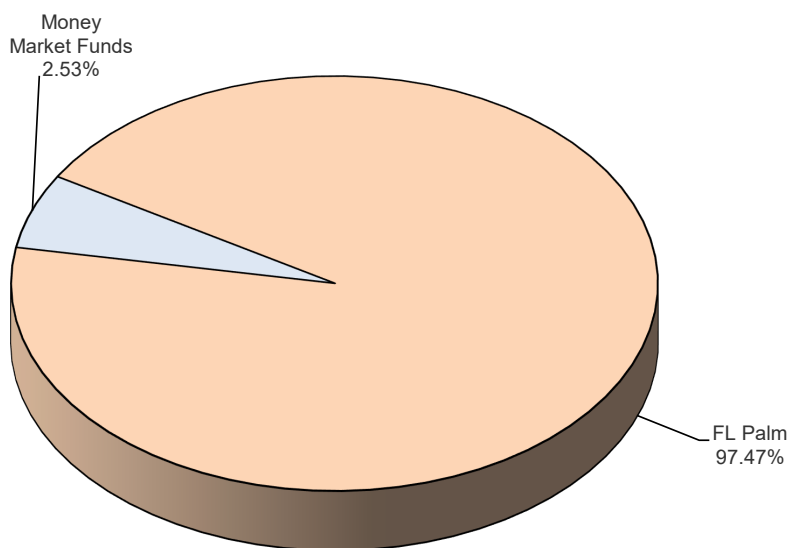
<u>U.S Government Securities</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>	<u>Corporate Notes</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>
U.S. Treasuries	\$ 104,812,533	\$ 102,994,950	31.76%	100%	Accenture Capital Inc.	29,624	29,961	0.01%	5%
Totals	\$ 104,812,533	\$ 102,994,950	31.76%		American Express	183,908	184,697	0.06%	5%
					American Honda Fin Corp	151,407	149,561	0.05%	5%
<u>Federal Agency-Bond/Note</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Bank of America	198,869	194,070	0.06%	5%
FHLB	\$ -	\$ -	0.00%	40%	Bank of New York Mellon	194,977	196,530	0.06%	5%
FHLMC	520,849	517,746	0.16%	40%	BlackRock Funding Inc	95,465	94,997	0.03%	5%
FNMA	-	-	0.00%	40%	BMW US Capital	150,891	149,313	0.05%	5%
Totals	\$ 520,849	\$ 517,746	0.16%		Caterpillar Financial	60,881	60,227	0.02%	5%
					Cintas	49,644	49,989	0.02%	5%
<u>Federal Agency-MBS</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Citigroup	117,806	114,342	0.04%	5%
FNMA	\$ 235,575	\$ 253,605	0.08%	40%	Colgate Palmolive	60,373	59,930	0.02%	5%
FHLMC	198,093	202,335	0.06%	40%	Cooperative Rabobank	253,340	248,133	0.08%	5%
Totals	\$ 433,668	\$ 455,940	0.14%		Goldman Sachs	132,367	128,868	0.04%	5%
					Home Depot	101,237	100,757	0.03%	5%
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Honeywell International	90,590	89,997	0.03%	5%
Fidelity Institutional Government	\$ 45,754,286	\$ 45,754,286	14.11%	25%	Hormel Foods Corp	100,745	100,969	0.03%	5%
Totals	\$ 45,754,286	\$ 45,754,286	14.11%		IBM Corp	129,865	129,744	0.04%	5%
					John Deere Capital	150,995	149,891	0.05%	5%
<u>Municipal Bonds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		JP Morgan	202,326	200,114	0.06%	5%
FL SBA Fin Corp Txbl Rev Bd	58,546	60,000	0.02%	5%	Linde Inc	160,225	159,827	0.05%	5%
Totals	\$ 58,546	\$ 60,000	0.02%		Mastercard Inc	44,637	44,975	0.01%	5%
					Mercedes Benz Finance	151,290	149,096	0.05%	5%
<u>Commercial Paper</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Morgan Stanley	149,413	145,278	0.04%	5%
MUFG Bank Ltd NY	2,401,733	2,401,733	0.74%	5%	National Australia Bank Ltd	254,025	252,553	0.08%	5%
Natix NY Branch	9,706,467	9,706,467	2.99%	5%	National Rural Util Corp	104,090	104,992	0.03%	5%
Totals	\$ 12,108,200	\$ 12,108,200	3.73%		Paccar Financial	84,321	84,978	0.03%	5%
					PNC Financial Services	95,616	95,000	0.03%	5%
					State Street Corp	305,643	305,000	0.09%	5%
					Toyota Motor Credit	109,748	109,974	0.03%	5%
					Truist Financial	134,435	139,706	0.04%	5%
					United Health Group	120,709	118,504	0.04%	5%
					Wells Fargo	178,931	180,000	0.06%	5%
					Totals	\$ 4,348,392	\$ 4,321,973	1.32%	

School Board of Volusia County, Florida
Cash and Investments for the Period Ending October 31, 2024

Certificates of Participation, Series 2021 - Proceeds

<u>Investment Type</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Checking Account	\$ -	\$ -	0.00%
Money Market Funds	949,670	949,670	2.53%
FL Palm	36,619,400	36,619,400	97.47%
U.S. Government Securities	-	-	0.00%
Totals	\$ 37,569,070	\$ 37,569,070	100.00%

Investment Allocation - Certificates of Participation, Series 2021



Individual Issuer Breakdown

<u>U.S. Government Securities</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
U.S. Treasuries	\$ -	\$ -	0.00%
Totals	\$ -	\$ -	0.00%

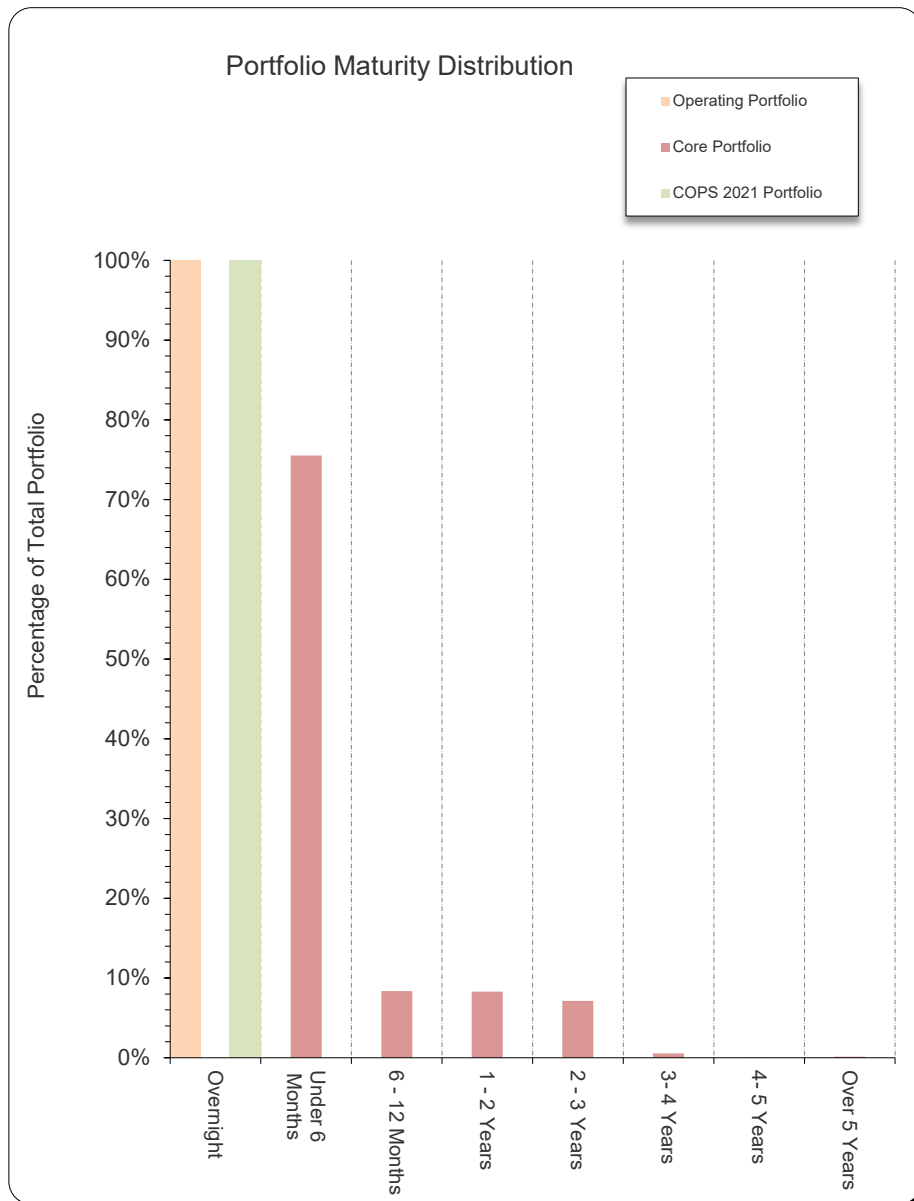
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Dreyfus Government	\$ 949,670	\$ 949,670	2.53%
Totals	\$ 949,670	\$ 949,670	2.53%

School Board of Volusia County, Florida

Cash and Investments for the Period Ending October 31, 2024

Total - All Cash & Investments

<u>Maturity Distribution</u>	<u>Market Value</u>	<u>% of Portfolio</u>
Overnight (Money Market Funds) \$	241,389,084	66.38%
Under 6 Months	92,359,483	25.40%
6 - 12 Months	10,216,503	2.81%
1 - 2 Years	10,134,357	2.79%
2 - 3 Years	8,705,360	2.39%
3 - 4 Years	681,827	0.19%
4 - 5 Years	22,451	0.01%
Over 5 Years	162,206	0.04%
Totals	\$ 363,671,271	100.00%



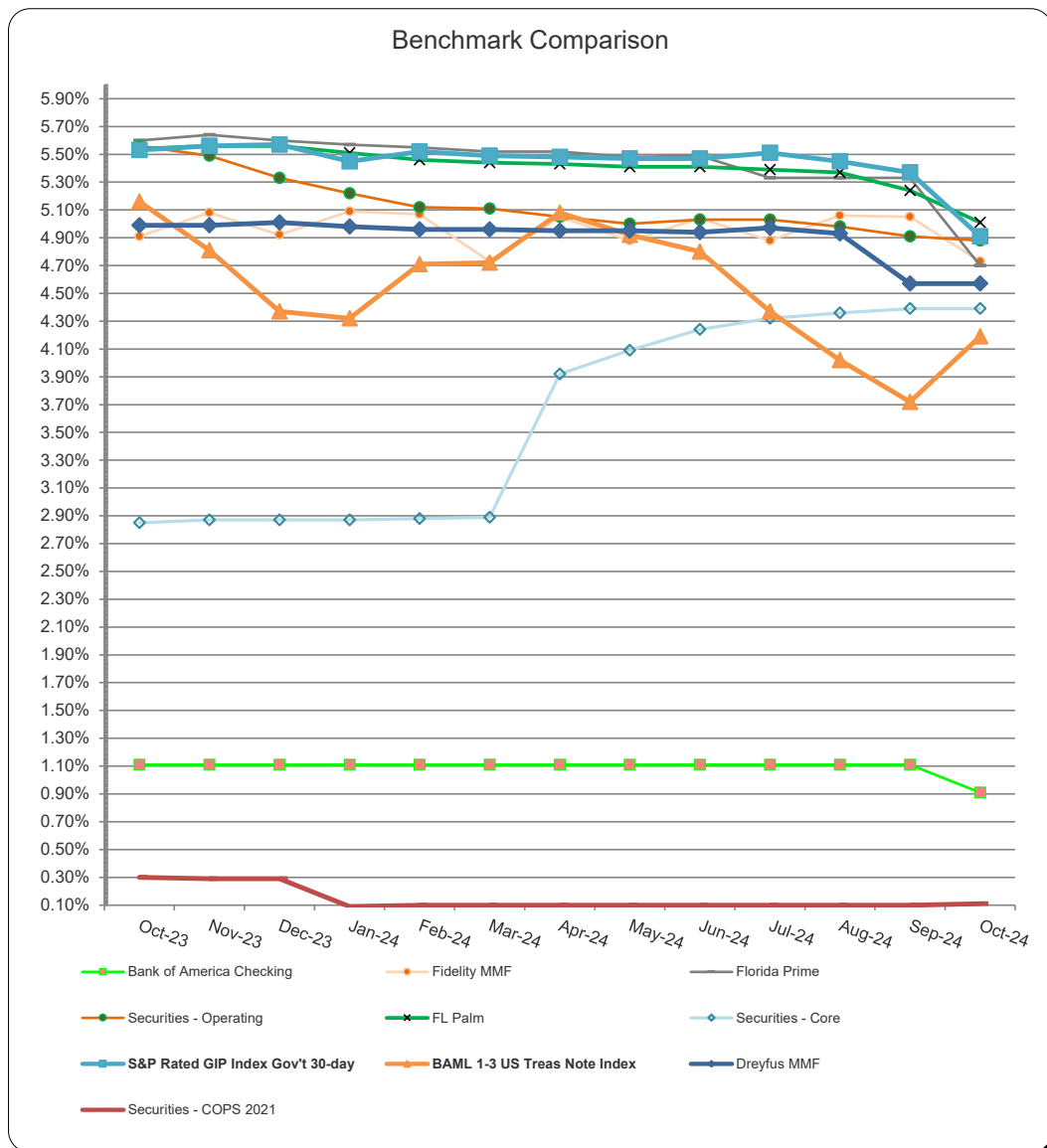
School Board of Volusia County, Florida

Cash and Investments for the Period Ending October 31, 2024

Portfolio Performance & Earnings For All Investment Activities

Investment Type	Current Net Earnings	YTD Net Earnings	Current Yield
Checking Accounts	(a)	(a)	1.11% ^(a)
Fidelity Institutional Government MMF	\$ 129,979	\$ 446,360	5.04%
Dreyfus Government MMF - COPS 2019	-	53,416	4.94%
Dreyfus Government MMF - COPS 2021	3,646	15,327	4.94%
SBA (Florida Prime)	358,393	1,495,585	5.49%
FL Palm	160,121	948,269	5.41%
FL Palm - COPS 2021	155,086	679,163	5.41%
Securities - Operating	610,012	2,946,696	5.03%
Securities - Core	76,522	267,156	4.24%
Totals	\$ 1,493,757	\$ 6,851,971	

(a) Earnings Credit Rate



Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal direct sources:						
Other federal direct sources	1,844,163	1,521,108	(323,055)	82.5%	83.4%	1,294,155
Total federal direct sources	1,844,163	1,521,108	(323,055)	82.5%	83.4%	1,294,155
Federal through state sources:						
Medicaid	3,000,000	(12,005)	(3,012,005)	(0.4%)	1.9%	31,929
Federal through Local	-	-	-	N/A	100.0%	188,177
Total federal through state sources	3,000,000	(12,005)	(3,012,005)	(0.4%)	11.9%	220,106
State sources:						
Florida Education Finance Program (FEFP)	235,933,422	78,976,935	(156,956,487)	33.5%	33.3%	74,099,268
CO&DS distribution	34,900	-	(34,900)	0.0%	0.0%	-
State funds from forest, lic., and lottery	864,000	20,580	(843,420)	2.4%	3.2%	27,402
Class size reduction	59,879,349	19,959,784	(39,919,565)	33.3%	33.3%	19,867,036
Voluntary prekindergarden	2,406,000	469,898	(1,936,102)	19.5%	20.8%	466,733
School recognition funds	3,919,748	3,919,748	-	100.0%	N/A	-
Other miscellaneous state sources	2,110,826	526,500	(1,584,326)	24.9%	46.3%	367,015
Total state sources	305,148,245	103,873,445	(201,274,800)	34.0%	33.1%	94,827,454
Local sources:						
Ad valorem property taxes - RLE & Discr	250,240,145	80,861	(250,159,284)	0.0%	0.1%	227,366
Rental income	339,485	236,445	(103,040)	69.6%	14.7%	33,018
Investment income	3,000,000	3,041,444	41,444	101.4%	52.9%	943,454
Gift, grants, and bequests	14,410	14,410	-	100.0%	85.9%	154,965
Other fees	8,341,726	2,431,033	(5,910,693)	29.1%	39.1%	2,180,541
Bus fees	95,168	95,168	-	100.0%	38.6%	67,370
Sale of surplus	255	255	-	100.0%	71.1%	3,554
Receipt of federal indirect	2,600,000	402,462	(2,197,538)	15.5%	22.9%	1,284,031
Other miscellaneous local sources	2,519,017	1,282,387	(1,236,630)	50.9%	36.8%	1,670,163
Refund of prior year expenditure	4,324	4,324	-	100.0%	0.0%	-
Textbook sales/loss collections	64,533	64,533	-	100.0%	48.3%	8,370
Receipt of food service indirect	1,000,000	375,789	(624,211)	37.6%	41.3%	413,245
Total local sources	268,219,063	8,029,111	(260,189,952)	3.0%	2.7%	6,986,077
Total sources	578,211,471	113,411,659	(464,799,812)	19.6%	18.9%	103,327,792
Uses - expenditures						
Salaries	359,778,417	79,056,890	(280,721,527)	22.0%	21.6%	75,964,828
Employee benefits	127,202,002	26,273,417	(100,928,585)	20.7%	21.8%	24,485,842
Professional & technical services	16,199,445	1,576,903	(14,622,542)	9.7%	30.5%	2,129,694
Insurance & board premiums	5,341,538	4,543,019	(798,519)	85.1%	99.2%	4,921,385
Travel	473,964	167,580	(306,384)	35.4%	35.8%	155,847
Repairs & maintenance	12,366,159	2,794,165	(9,571,994)	22.6%	35.5%	2,726,727
Rentals	14,326,130	6,420,856	(7,905,274)	44.8%	69.7%	6,603,617
Communications	10,617,916	582,167	(10,035,749)	5.5%	47.0%	922,338
Public utility services	3,730,686	1,317,419	(2,413,267)	35.3%	34.1%	1,263,357
Other purchased services	57,487,267	10,763,817	(46,723,450)	18.7%	26.3%	9,522,668
Electricity	13,100,000	4,911,588	(8,188,412)	37.5%	36.9%	4,752,740
Diesel fuel	2,375,646	467,342	(1,908,304)	19.7%	25.0%	647,663
Natural gas	250,000	56,724	(193,276)	22.7%	43.3%	80,154
Heating oil	3,000	-	(3,000)	0.0%	0.0%	-
Gasoline	628,914	135,718	(493,196)	21.6%	19.4%	132,049
Other energy services	4	-	(4)	0.0%	0.0%	-
Materials & Supplies	40,447,332	4,428,066	(36,019,266)	10.9%	21.5%	6,962,990
Capital outlay	8,286,110	1,766,173	(6,519,937)	21.3%	13.2%	864,866
Redemption of principal	884,149	-	(884,149)	0.0%	0.0%	-
Interest	6,935	-	(6,935)	0.0%	0.0%	-

Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Dues and Fees	1,602,636	641,597	(961,039)	40.0%	52.8%	592,723
Other personal services	4,146,161	1,903,438	(2,242,723)	45.9%	39.7%	1,400,347
Claims expense	205,000	10,737	(194,263)	5.2%	0.0%	-
Miscellaneous expense	1,497,310	1,232,688	(264,622)	82.3%	73.9%	843,041
Total uses	680,956,721	149,050,304	(531,906,417)	21.9%	23.9%	144,972,876
Deficiency of revenues under expenditures	(102,745,250)	(35,638,645)	67,106,605			(41,645,084)
Other financing sources						
Transfers in from capital outlay funds	33,402,815	13,131,907	20,270,908	39.3%	32.5%	9,559,085
Transfers out to special revenue funds	(1,023,398)	(246,501)	(776,897)	24.1%	100.0%	(1,040,580)
Proceeds from sale of assets	-	49,557	(49,557)	N/A	49.8%	248,929
Loss Recoveries	-	562,250	(562,250)	N/A	100.0%	71,315
Total other financing sources	32,379,417	13,497,213	18,882,204	41.7%	30.5%	8,838,749
Net change in fund balance	(70,365,833)	(22,141,432)	48,224,401			(32,806,335)
Fund balance						
Beginning of year	117,040,806	117,040,806	-			88,138,125
Ending Balance	<u>\$ 46,674,973</u>	<u>\$ 94,899,374</u>	<u>\$ 48,224,401</u>			<u>\$ 55,331,790</u>

Volusia County Schools
Debt Service Funds - Consolidated - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

			Variance with Budget - (Under)/Over	Actual as a %		Prior Year Actual
	Revised Annual Budget	Actual		Current Year Budget	Prior Year Budget	
Sources - revenues						
Local sources:						
Investment income	6,374	6,374	-	100.0%	N/A	4,410
Total local sources	6,374	6,374	-	100.0%	N/A	4,410
Total sources	6,374	6,374	-	100.0%	N/A	4,410
Uses - expenditures						
Redemption of principal	28,810,000	2,215,000	(26,595,000)	7.7%	5.8%	2,110,000
Interest	17,384,793	528,750	(16,856,043)	3.0%	4.6%	581,500
Dues and Fees	773,165	773,165	-	100.0%	100.0%	4,175
Payments to refunded bond escrow agent	80,177,257	80,177,257	-	100.0%	N/A	-
Total uses	127,145,215	83,694,172	(43,451,043)	65.8%	5.5%	2,695,675
Deficiency of revenues under expenditures	(127,138,841)	(83,687,798)	43,451,043			(2,691,265)
Other financing sources						
Transfers in from capital outlay funds	48,278,835	3,120,000	45,158,835	6.5%	2.2%	1,095,133
Issuance of certificates of participation	73,730,000	73,730,000	-	100.0%	N/A	-
Premiums on long-term debt issued	5,191,193	5,191,193	-	100.0%	N/A	-
Total other financing sources	127,200,028	82,041,193	45,158,835	64.5%	2.2%	1,095,133
Net change in fund balance	61,187	(1,646,605)	(1,707,792)			(1,596,132)
Fund balance						
Beginning of year	1,934,493	1,934,493	-			1,873,403
Ending Balance	\$ 1,995,680	\$ 287,888	\$ (1,707,792)			\$ 277,271

Volusia County Schools
Capital Projects Funds - Consolidated - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
State sources:				
CO&DS distribution	2,266,500	-	(2,266,500)	0.0%
Charter School Capital Outlay Funding	770,303	770,303	-	100.0%
Other miscellaneous state sources	1,030,496	1,030,496	-	100.0%
Total state sources	4,067,299	1,800,799	(2,266,500)	44.3%
Local sources:				
Ad valorem property taxes - Capital	99,170,467	26,476	(99,143,991)	0.0%
Local sales tax	65,626,997	8,353,312	(57,273,685)	12.7%
Investment income	3,764,062	3,214,282	(549,780)	85.4%
Gift, grants, and bequests	2,165	2,165	-	100.0%
Impact fees	10,012,550	4,605,164	(5,407,386)	46.0%
Miscellaneous local	24,055	24,055	-	100.0%
Total local sources	178,600,296	16,225,454	(162,374,842)	9.1%
Total sources	182,667,595	18,026,253	(164,641,342)	9.9%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	184,395	-	(184,395)	0.0%
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 a	182,964	-	(182,964)	0.0%
Atlantic HS - CTE Metal Building	164,082	-	(164,082)	0.0%
Atlantic HS - Install Grandstands	351,611	303,578	(48,033)	86.3%
Atlantic HS - Pressbox Concession	300,000	-	(300,000)	0.0%
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,065,874	632,945	(432,929)	59.4%
Atlantic High - Rekey Doors Campus Wide	29,492	-	(29,492)	0.0%
Atlantic HS - Baseball Field Lighting	1,300,000	-	(1,300,000)	0.0%
Atlantic HS - Install Concrete Slab for Dumpsters	41,924	32,675	(9,249)	77.9%
Atlantic HS - Press Box and Restroom Buildings	1,383,000	-	(1,383,000)	0.0%
Atlantic HS - Renovate Group Restrooms Campus Wide	2,160,000	-	(2,160,000)	0.0%
Atlantic HS - Softball Field Lighting	829,200	-	(829,200)	0.0%
Atlantic HS - Sand and Paint Gym Floors	36,000	140	(35,860)	0.4%
Blue Lake Elm - Resurface Basketball Court	199,285	-	(199,285)	0.0%
Blue Lake Elm - Asphalt and Concrete Repairs Campus Wi	44,899	25,822	(19,077)	57.5%
Blue Lake Elm - Renovate Basketball Courts	318,324	-	(318,324)	0.0%
Brewster Center - Replace Outside Air Units	27,431	4,930	(22,501)	18.0%
Brewster Center - Replace Emergency Generator	601,200	-	(601,200)	0.0%
Bus and Safety	6,165,829	20,903	(6,144,926)	0.3%
Campbell Mid - Repair Security Gates	1,095	1,095	-	100.0%
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)	0.0%
Centegix	1,478,460	-	(1,478,460)	0.0%
Charter School Capital Outlay LCIF Disbursements	1,034,127	-	(1,034,127)	0.0%
Chisholm Elm - Perimeter Fencing	61,839	-	(61,839)	0.0%
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Mon	174,000	1,000	(173,000)	0.6%
Contingency	15,114,559	-	(15,114,559)	0.0%
Contingency - Operations	13,048,151	-	(13,048,151)	0.0%
Coronado Beach Elem - Install New Lighting at Parking Lo	270,999	62,975	(208,024)	23.2%
Creekside Middle - Fire Alarm Replacement	12,613	12,613	-	100.0%
DeBary Elm - Resurface Bus Loop and Parking	384,432	276,837	(107,595)	72.0%
DeBary Elem - New Marquee	202,000	1,600	(200,400)	0.8%
DeLand Administrative Complex - Upgrade Data Center B	525,000	-	(525,000)	0.0%
DeLand Administration - Data Center HVAC	44,413	-	(44,413)	0.0%
DeLand Administrative Complex - Upgrade Access Control	8,399	669	(7,730)	8.0%
DeLand HS - Replace Cafeteria Chiller	436,523	282,242	(154,281)	64.7%
DeLand HS - Replace Site Generator	289,268	172,223	(117,045)	59.5%
DeLand HS - Baseball Field Lighting	443,865	-	(443,865)	0.0%
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)	0.0%

Volusia County Schools
Capital Projects Funds - Consolidated - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	2,196,473	1,232,576	(963,897)	56.1%
DeLand HS - Softball Field Lighting	687,795	20,567	(667,228)	3.0%
DeLand HS - Renovate Tennis Courts	523,000	-	(523,000)	0.0%
DeLand HS - Bus Loop Security Fencing	57,069	-	(57,069)	0.0%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	-	(1,740,000)	0.0%
DeLand Mid - Bus Loop Security Fencing	65,000	-	(65,000)	0.0%
DeLand Warehouse - Lease	238,353	238,353	-	100.0%
Deltona Middle - Master Plan	4,994,790	-	(4,994,790)	0.0%
Deltona High - Intercom Replacement	2,135	-	(2,135)	0.0%
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	(1,400,000)	0.0%
Deltona HS - Repair Building Cracks Campus Wide	162,424	-	(162,424)	0.0%
Deltona HS - Upgrade Stage Lighting	900,000	-	(900,000)	0.0%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	151,114	14,174	(136,940)	9.4%
Deltona Mid - Upgrade Interior Lighting Bldg. 10	41,062	-	(41,062)	0.0%
Deltona Mid - Playground	71,318	-	(71,318)	0.0%
Deltona HS - Foundation Repairs Bldgs. 12	1,255,334	975,367	(279,967)	77.7%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	2,588,636	1,247,960	(1,340,676)	48.2%
Deltona Mid - Upgrade Door Hardware and Signage Bldgs	135,600	-	(135,600)	0.0%
Deltona HS - Repair Fencing	69,464	-	(69,464)	0.0%
Deltona HS - Install Security Gate	50,081	49,731	(350)	99.3%
Deltona HS - Foundation Repairs Bldg. 2	3,000,000	-	(3,000,000)	0.0%
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)	0.0%
Deltona Lakes Elm - Replace Intermediate Playground	150,000	-	(150,000)	0.0%
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)	0.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	100,500	12,235	(88,265)	12.2%
Discovery Elm - Replace Chillers 1 and 2	1,500,000	-	(1,500,000)	0.0%
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)	0.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	100,500	12,635	(87,865)	12.6%
Edgewater Elm - Replace Primary Playground	70,134	-	(70,134)	0.0%
Edgewater Public Elm - Renovate Media Center	360,000	2,875	(357,125)	0.8%
Enterprise Elm - K-8 Replacement School	68,036,620	-	(68,036,620)	0.0%
ERP Software - Enterprise Resource Planning	805,171	-	(805,171)	0.0%
Facilities Management	2,950,000	824,036	(2,125,964)	27.9%
Forest Lake Elm - Intermediate Playground	51,690	51,690	-	100.0%
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,916,574	954	(1,915,620)	0.0%
Forest Lake Elm - Parent Loop Extension	1,000,000	-	(1,000,000)	0.0%
Freedom Elm - Replace Small Chiller Bldg. 7	277,316	-	(277,316)	0.0%
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,300,000	-	(1,300,000)	0.0%
Friendship Elm - Replace Intercom	279,209	134,450	(144,759)	48.2%
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towe	3,235,445	-	(3,235,445)	0.0%
Furn, Fix, Equip, Veh	2,028,508	327,117	(1,701,391)	16.1%
Galaxy Mid - Replace 50 KW Kitchen Generator	82,282	78,697	(3,585)	95.6%
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	143,610	82,025	(61,585)	57.1%
George Marks Elm - Portables Installation	187,597	78,848	(108,749)	42.0%
George Marks Elm - Portables Power, Communications a	10,145	-	(10,145)	0.0%
Herbert Street - Upgrade Interior Lighting	22,210	-	(22,210)	0.0%
Herbert Street - Playground	71,175	71,175	-	100.0%
Heritage Mid - Replace Roof Campus Wide	3,827,484	704	(3,826,780)	0.0%
Heritage Mid - Replace Fire Alarm	1,207,000	-	(1,207,000)	0.0%
Heritage Mid - Reclaimed Water Connection	225,113	1,328	(223,785)	0.6%
Heritage Mid - Replace AC in Gym and Cafeteria	85,963	85,963	-	100.0%
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5	277,068	13,100	(263,968)	4.7%
Holly Hill School - Replace Switchgear Bldg. 6	351,564	350	(351,214)	0.1%
Holly Hill School - Replace Gutters Phase 1	35,000	-	(35,000)	0.0%
Horizon Elm - Pavilion	250,000	-	(250,000)	0.0%
Indian River Elm - Door Replacement Bldgs 1 and 4	32,455	6,470	(25,985)	19.9%
Indian River Elm - Replace Doors and Hardware Buildings	825,300	-	(825,300)	0.0%

Volusia County Schools
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	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Indian River Elm - Renovate Media Center	486,179	436,003	(50,176)	89.7%
Indian River Elm - New Marquee	200,326	79,020	(121,306)	39.4%
Mainland HS - Upgrade Chiller Plant	2,392,580	35,100	(2,357,480)	1.5%
Mainland HS - Stormwater Upgrades	1,500,000	-	(1,500,000)	0.0%
Mainland HS - Sand and Paint Gym Floors	40,000	-	(40,000)	0.0%
Manatee Cove Elm - 11 Classroom Addition	700,000	-	(700,000)	0.0%
McInnis Elementary - Potable Water and Sanitary Sewer	302,152	-	(302,152)	0.0%
McInnis Elm - Renovations and Administration Addition	590,442	-	(590,442)	0.0%
New Smyrna Beach HS - Replace Intercom	351,939	43,060	(308,879)	12.2%
New Smyrna Beach HS - Traffic Signal	148,129	-	(148,129)	0.0%
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	-	(396,133)	0.0%
New Smyrna Beach HS - Repair Storm Drains	123,800	123,800	-	100.0%
New Smyrna Beach HS - Storm Drain and Concrete Work	30,000	-	(30,000)	0.0%
New Smyrna Beach Mid - Demolish Racquetball Court	46,021	46,021	-	100.0%
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)	0.0%
New Smyrna Beach HS - Replace Ag Building Roof	35,000	-	(35,000)	0.0%
Orange City Elm - Renovations and Additions	46,158,053	3,771,268	(42,386,785)	8.2%
Ormond Beach Elm - Replace Intermediate Playground	55,924	-	(55,924)	0.0%
Ormond Beach Elm – Replace Perimeter Fencing	3,919	-	(3,919)	0.0%
Ormond Beach Elm - Security Fencing	53,066	53,066	-	100.0%
Osceola Elementary - Master Plan	508,007	-	(508,007)	0.0%
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	(94,000)	0.0%
Osceola/Tomoka Elm – Replace AC in Kitchen	85,886	85,886	-	100.0%
Osceola/Tomoka Elm - Reroof Bldg. 9	42,980	42,980	-	100.0%
Osceola/Tomoka Elm - Replace Media Center Storefront	35,000	31,932	(3,068)	91.2%
Osceola/Tomoka Elm - Replace South and West Perimeter	37,562	93	(37,469)	0.2%
Osteen Elm - Replace Gutters and Downspouts	556,390	8,410	(547,980)	1.5%
Palm Terrace Elementary - Replace Roof	346,006	933	(345,073)	0.3%
Palm Terrace Elm - Replace Fire Alarm	66,216	2,254	(63,962)	3.4%
Palm Terrace Elm - Replace Intermediate Playground	42,081	-	(42,081)	0.0%
Parking Lot Lease - City of DeLand	29,640	-	(29,640)	0.0%
Pathways Elm - Replace Fire Alarm	684,993	221,450	(463,543)	32.3%
Pathways Elm - Replace Intermediate Playground	54,679	-	(54,679)	0.0%
Pathways Elm - Replace Outside Air Units	1,000,000	-	(1,000,000)	0.0%
Pathways Elm - 11 Classroom Addition	700,000	368	(699,632)	0.1%
Pierson Elm - Upgrade Fire Suppression Water Tank	75,230	-	(75,230)	0.0%
Pierson Transportation - Remove Underground Fuel Tank	80,930	-	(80,930)	0.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	4,222	4,222	-	100.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,418,533	1,521,538	(896,995)	62.9%
Pine Ridge HS – Reclaimed Water Connection	223,321	1,544	(221,777)	0.7%
Pine Ridge HS - Grade and Sod Football Field	172,878	172,878	-	100.0%
Pine Ridge HS - Repair Wall Flashings Bldg. 8	319,200	12,587	(306,613)	3.9%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	3,153,967	-	(3,153,967)	0.0%
Pine Ridge HS - 20 Classroom Addition	700,000	-	(700,000)	0.0%
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)	0.0%
Port Orange Elm - Parking Area	326,380	-	(326,380)	0.0%
Port Orange Elm - Remodel Clinic and Office Toilet Room	146,727	99,394	(47,333)	67.7%
Port Orange Elm - Renovate Reception	130,164	124,369	(5,795)	95.5%
Port Orange Elm – Water Intrusion	4,372,812	91,695	(4,281,117)	2.1%
Port Orange Elm – Replace AC in Kitchen	64,630	-	(64,630)	0.0%
Portables - Moves and Compliance	1,198,321	272,748	(925,573)	22.8%
Portables - Refurbish 559 at Spruce Creek HS	35,000	-	(35,000)	0.0%
Portables - Refurbish 386 at Spruce Creek HS	35,000	-	(35,000)	0.0%
Portables - Refurbish 490 at Spruce Creek HS	35,000	-	(35,000)	0.0%
Pride Elm - Replace Shelter Generators	281,184	-	(281,184)	0.0%
Read Pattillo Elm - K-8 Replacement School	2,000,000	-	(2,000,000)	0.0%
River Springs Mid - Replace Gutters and Downspouts	648,000	1,540	(646,460)	0.2%

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Riverview Learning Center - Fire Alarm/Intercom System	166,948	131,182	(35,766)	78.6%
Riverview Learning Center - Repair and Paint Interior Carr	124,740	-	(124,740)	0.0%
Riverview Learning Center - Replace Flooring Bldg. 1	100,000	-	(100,000)	0.0%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Mo	100,500	12,435	(88,065)	12.4%
RJ Longstreet Elm - Replace AC Pit Fencing	79,938	75,401	(4,537)	94.3%
RJ Longstreet Elm - Replace AC Units Bldgs. 1, 3 and 5	104,805	-	(104,805)	0.0%
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	892,785	-	(892,785)	0.0%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	151,867	7,726	(144,141)	5.1%
Seabreeze HS - Resurface Tennis Courts and Replace Fenc	9,500	-	(9,500)	0.0%
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg.	910,703	10,865	(899,838)	1.2%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,149,115	1,868,826	(1,280,289)	59.3%
Seabreeze HS - Reroof Bldg. 13	630,672	17,382	(613,290)	2.8%
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	3,800,000	-	(3,800,000)	0.0%
Seabreeze HS - Sand Volleyball Courts	250,000	-	(250,000)	0.0%
Silver Sands Middle - Bldg. 12 WHSP Replacement	87,661	-	(87,661)	0.0%
Silver Sands Mid - Renovate Culinary Lab	176,011	-	(176,011)	0.0%
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	1,397	1,397	-	100.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bld	292,369	180,612	(111,757)	61.8%
Silver Sands Mid - Replace Stage Lighting and Sound Syste	900,000	-	(900,000)	0.0%
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,467,000	-	(1,467,000)	0.0%
South Daytona Elm - Upgrade Fire Alarm and Intrusion M	174,000	1,125	(172,875)	0.6%
Southwestern Mid - Replace 250 Ton Chiller	649,865	190,052	(459,813)	29.2%
Southwestern Mid - Convert Classroom to Science Lab Bld	1,040,000	-	(1,040,000)	0.0%
Southwestern Mid - Renovate Kitchen and Multipurpose	6,000,000	-	(6,000,000)	0.0%
Southwestern Mid - Replace AC in Media Center	55,550	-	(55,550)	0.0%
Southwestern Mid - Bus Loop Security Fencing	39,298	39,298	-	100.0%
Southwestern Mid - Building to Building Security Fencing	100,000	95,983	(4,017)	96.0%
Spirit Elm - Upgrade HVAC Bldgs. 4	1,218,452	617,037	(601,415)	50.6%
Spruce Creek HS - Classroom Addition and Auditorium Re	1,200,000	-	(1,200,000)	0.0%
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)	0.0%
Spruce Creek Elm - Security Fencing	29,184	18,954	(10,230)	64.9%
Spruce Creek HS - Replace 7 AC Roof Top Units	2,313,088	1,607,996	(705,092)	69.5%
Spruce Creek HS - Renovate Culinary Lab	1,244,460	1,048,187	(196,273)	84.2%
Spruce Creek HS - Replace HVAC Unit Bldg. 14	5,105	-	(5,105)	0.0%
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	(2,115,200)	0.0%
Spruce Creek HS - Replace 12 Split Systems	93,303	-	(93,303)	0.0%
Spruce Creek HS - Replace Athletic Field and Court Fencing	125,000	31	(124,969)	0.0%
Starke Elm - Renovations and Additions	38,194,993	3,880,575	(34,314,418)	10.2%
Stem Bus	74,886	158	(74,728)	0.2%
Stem Bus 2	98,925	35,680	(63,245)	36.1%
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)	0.0%
Sugar Mill Elm - Potable Water Lines	238,205	-	(238,205)	0.0%
Sugar Mill Elm - Replace Intermediate Playground	150,000	-	(150,000)	0.0%
Sunrise Elm - Replace Cafeteria A/C and Heat Pump	64,177	-	(64,177)	0.0%
Sweetwater Elm - Upgrade Fresh Air Unit Controls	34,205	27,364	(6,841)	80.0%
Sweetwater Elm - Replace 60 Ton Chiller	308,827	-	(308,827)	0.0%
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)	0.0%
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball	58,092	57,319	(773)	98.7%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusiv	100,500	14,135	(86,365)	14.1%
T. Dewitt Taylor Mid-HS - Hog Barn at Ag Farm	4,373	-	(4,373)	0.0%
Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5	68,381	11,501	(56,880)	16.8%
Timbercrest Elm - Replace Cafeteria Storefront and Doors	90,000	-	(90,000)	0.0%
Tomoka Elm - Master Plan	8,483,656	2,549,780	(5,933,876)	30.1%
Transportation - Warehouse DeLand - Warehouse Additio	2,499,235	-	(2,499,235)	0.0%
Transportation Warehouse - DeLand - Replace Emergency	794,092	700	(793,392)	0.1%
Turie T. Small Elementary - Master Plan	11,832,242	9,388,162	(2,444,080)	79.3%
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	(3,973)	0.0%

Volusia County Schools
Capital Projects Funds - Consolidated - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
University HS - Install Grandstands	428,590	791	(427,799)	0.2%
University HS - Pressbox Concession	300,000	-	(300,000)	0.0%
University HS - Repair Wall Flashings Bldg 2	169,250	145,176	(24,074)	85.8%
University HS - Upgrade AHU Sensors, Dampers and Duct	35,299	21,785	(13,514)	61.7%
University HS - Resurface Tennis Courts	2,635	-	(2,635)	0.0%
University HS - Seal Abandoned Wells	437,865	966	(436,899)	0.2%
University HS - New Marquee	225,000	-	(225,000)	0.0%
University HS - Press Box	507,360	-	(507,360)	0.0%
University HS - Upgrade Fire Booster Pump and Controls	534,000	-	(534,000)	0.0%
University HS - Upgrade Fire Alarm and Intrusion Monitor	252,000	1,250	(250,750)	0.5%
University HS - Install Storage Building	54,500	22,925	(31,575)	42.1%
Various - Security	3,056,204	639,714	(2,416,490)	20.9%
Various - Infrastructure for Technology	311,338	2,443	(308,895)	0.8%
Various - Minor Projects	3,069,752	370,122	(2,699,630)	12.1%
Various Locations - Rural Broadband	2,000,000	500,000	(1,500,000)	25.0%
Various Schools - BDA	1,657,709	8,800	(1,648,909)	0.5%
Various Schools – 23 School Hardening – Safety and Security	58,504	58,504	-	100.0%
Various Schools - 24 School Hardening - Safety and Security	731,598	28,618	(702,980)	3.9%
Various Schools - Leased Portables	100,000	-	(100,000)	0.0%
Various Schools & Depts - District Wide Technology Equipment	10,721,852	5,407,498	(5,314,354)	50.4%
Various Secondary Schools - CTE Technology Equipment	650,000	-	(650,000)	0.0%
Volusia Pines Elm- Replace AC Unit in Cafeteria	13,000	-	(13,000)	0.0%
Volusia Pines Elm - Replace Fire Alarm	1,260,000	-	(1,260,000)	0.0%
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,978,000	-	(2,978,000)	0.0%
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)	0.0%
White Fleet	1,661,493	452,162	(1,209,331)	27.2%
Woodward Elementary - Renovations and Addition	1,490,615	91,376	(1,399,239)	6.1%
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,500,000	-	(4,500,000)	0.0%
Total projects	368,455,218	44,321,779	(324,133,439)	12.0%
Total uses	368,455,218	44,321,779	(324,133,439)	12.0%
Deficiency of revenues under expenditures	(185,787,623)	(26,295,526)	159,492,097	
Other financing sources				
Transfers out to general fund	(33,402,815)	(13,131,907)	(20,270,908)	39.3%
Transfers out to debt service funds	(48,278,835)	(3,120,000)	(45,158,835)	6.5%
Issuance of certificates of participation	151,800,000	-	151,800,000	0.0%
Premiums on long-term debt issued	12,200,000	-	12,200,000	0.0%
Total other financing sources	82,318,350	(16,251,907)	98,570,257	(19.7%)
Net change in fund balance	(103,469,273)	(42,547,433)	60,921,840	
Fund balance				
Beginning of year	257,350,388	257,350,388	-	
Ending Balance	<u>\$ 153,881,115</u>	<u>\$ 214,802,955</u>	<u>\$ 60,921,840</u>	

Volusia County Schools
Special Revenue Funds - Food Service - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal through state sources:						
National school lunch program	38,000,000	7,097,629	(30,902,371)	18.7%	18.1%	6,816,212
Total federal through state sources	38,000,000	7,097,629	(30,902,371)	18.7%	18.1%	6,816,212
State sources:						
School breakfast supplement	165,000	90,851	(74,149)	55.1%	0.0%	-
School lunch supplement	162,000	103,298	(58,702)	63.8%	0.0%	-
Other miscellaneous state sources	8,751	8,751	-	100.0%	N/A	-
Total state sources	335,751	202,900	(132,851)	60.4%	0.0%	-
Local sources:						
Investment income	400,000	320,551	(79,449)	80.1%	90.1%	270,421
Food service	770,000	175,703	(594,297)	22.8%	3.1%	136,510
Other miscellaneous local sources	165,000	11,709	(153,291)	7.1%	0.8%	368
Total local sources	1,335,000	507,963	(827,037)	38.0%	8.6%	407,299
Total sources	39,670,751	7,808,492	(31,862,259)	19.7%	16.9%	7,223,511
Uses - expenditures						
Salaries	9,491,000	2,624,055	(6,866,945)	27.6%	23.2%	2,223,278
Employee benefits	4,575,026	1,066,997	(3,508,029)	23.3%	19.9%	916,894
Professional & technical services	330,823	14,369	(316,454)	4.3%	15.5%	41,505
Travel	29,000	5,085	(23,915)	17.5%	15.1%	5,283
Repairs & maintenance	147,868	65,227	(82,641)	44.1%	40.9%	71,572
Rentals	50,000	6,734	(43,266)	13.5%	43.1%	43,105
Communications	26,000	9,889	(16,111)	38.0%	39.0%	9,937
Public utility services	517,170	-	(517,170)	0.0%	16.6%	87,042
Other purchased services	1,849,500	402,743	(1,446,757)	21.8%	19.5%	540,961
Electricity	716,906	241,073	(475,833)	33.6%	33.1%	231,522
Gasoline	15,000	4,543	(10,457)	30.3%	33.5%	5,023
Materials & Supplies	22,028,424	6,306,437	(15,721,987)	28.6%	34.6%	7,069,439
Capital outlay	3,959,999	122,164	(3,837,835)	3.1%	19.8%	453,423
Dues and Fees	40,000	29,253	(10,747)	73.1%	63.5%	22,225
Other personal services	10,000	96	(9,904)	1.0%	24.7%	2,471
Miscellaneous expense	1,000,000	123,307	(876,693)	12.3%	21.1%	211,457
Total uses	44,786,716	11,021,972	(33,764,744)	24.6%	28.0%	11,935,137
Deficiency of revenues under expenditures	(5,115,965)	(3,213,480)	1,902,485			(4,711,626)
Net change in fund balance	(5,115,965)	(3,213,480)	1,902,485			(4,711,626)
Fund balance						
Beginning of year	22,938,251	22,938,251	-			23,242,682
Ending Balance	\$ 17,822,286	\$ 19,724,771	\$ 1,902,485			\$ 18,531,056

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal through state sources:						
Career and technical education	932,030	223,052	(708,978)	23.9%	7.5%	61,297
Title II, grant to improve teacher quality	4,363,951	692,359	(3,671,592)	15.9%	35.3%	983,482
Individuals with disabilities education act	19,801,535	4,288,407	(15,513,128)	21.7%	26.7%	4,542,012
Title I, grant to improve academic standards	35,994,777	6,396,629	(29,598,148)	17.8%	15.6%	4,706,771
Title III, language instruction	628,431	108,255	(520,176)	0.0%	N/A	170,974
Title IV, twenty-first century schools	1,178,040	232,093	(945,947)	0.0%	N/A	287,525
Other federal through state sources	4,813,817	573,880	(4,239,937)	11.9%	13.8%	527,592
Total federal through state sources	67,712,581	12,514,675	(55,197,906)	18.5%	20.0%	11,279,653
Total sources	67,712,581	12,514,675	(55,197,906)	18.5%	20.0%	11,279,653
Uses - expenditures						
Individuals With Disabilities Act						
Salaries	10,575,023	2,699,637	(7,875,386)	25.5%	28.1%	2,626,590
Benefits	3,755,499	902,777	(2,852,722)	24.0%	23.2%	842,647
Purchased Services	3,959,294	383,578	(3,575,716)	9.7%	32.2%	774,576
Energy Services	8,821	1,112	(7,709)	12.6%	39.5%	1,579
Materials & Supplies	612,152	150,584	(461,568)	24.6%	13.2%	68,569
Capital Outlay	251,795	20,188	(231,607)	8.0%	6.1%	14,814
Other	638,951	130,531	(508,420)	20.4%	25.3%	213,237
Total Individuals With Disabilities Act	19,801,535	4,288,407	(15,513,128)	21.7%	26.7%	4,542,012
Title I - Improving The Academic						
Salaries	18,009,475	2,933,618	(15,075,857)	16.3%	16.7%	3,062,101
Benefits	6,599,257	899,838	(5,699,419)	13.6%	18.0%	936,378
Purchased Services	5,033,811	1,228,206	(3,805,605)	24.4%	8.5%	216,833
Materials & Supplies	3,256,739	901,538	(2,355,201)	27.7%	6.1%	146,439
Capital Outlay	1,244,386	129,539	(1,114,847)	10.4%	40.1%	63,860
Other	1,851,109	303,890	(1,547,219)	16.4%	18.7%	281,160
Total Title I - Improving The Academic	35,994,777	6,396,629	(29,598,148)	17.8%	15.6%	4,706,771
Title II - Improving Teacher Quality						
Salaries	2,249,479	392,345	(1,857,134)	17.4%	34.0%	451,058
Benefits	619,434	107,822	(511,612)	17.4%	36.9%	116,686
Purchased Services	657,351	128,993	(528,358)	19.6%	32.2%	194,399
Materials & Supplies	421,579	22,775	(398,804)	5.4%	56.9%	151,770
Capital Outlay	428	-	(428)	0.0%	100.0%	1,676
Other	415,680	40,424	(375,256)	9.7%	24.8%	67,893
Total Title II - Improving Teacher Quality	4,363,951	692,359	(3,671,592)	15.9%	35.3%	983,482
21st Century Community Learning						
Salaries	840,732	175,002	(665,730)	20.8%	23.4%	193,533
Benefits	174,642	36,736	(137,906)	21.0%	23.7%	40,269
Purchased Services	22,477	4,201	(18,276)	18.7%	0.0%	-
Materials & Supplies	94,750	6,175	(88,575)	6.5%	25.2%	26,604
Capital Outlay	3,285	754	(2,531)	23.0%	N/A	-
Other	42,154	9,225	(32,929)	21.9%	34.0%	27,119
Total 21st Century Community Learning	1,178,040	232,093	(945,947)	19.7%	24.2%	287,525
Career And Technical Education						
Salaries	173,238	35,230	(138,008)	20.3%	20.7%	34,968
Benefits	54,826	9,782	(45,044)	17.8%	8.1%	9,064
Purchased Services	233,161	21,293	(211,868)	9.1%	4.8%	12,026
Materials & Supplies	269,940	116,817	(153,123)	43.3%	0.0%	-
Capital Outlay	155,976	29,266	(126,710)	18.8%	0.0%	-
Other	44,889	10,664	(34,225)	23.8%	14.4%	5,239
Total Career And Technical Education	932,030	223,052	(708,978)	23.9%	7.5%	61,297
Title III - Language Instruction						

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a %		Prior Year Actual
				Current Year Budget	Prior Year Budget	
Salaries	351,244	64,839	(286,405)	18.5%	98.5%	127,564
Benefits	132,779	22,313	(110,466)	16.8%	14.6%	33,364
Purchased Services	67,260	4,739	(62,521)	7.0%	34.0%	5,610
Materials & Supplies	62,770	14,011	(48,759)	22.3%	0.8%	1,467
Capital Outlay	500	-	(500)	0.0%	N/A	-
Other	13,878	2,353	(11,525)	17.0%	20.9%	2,969
Total Title III - Language Instruction	628,431	108,255	(520,176)	17.2%	29.7%	170,974
Other Federal, State, And Local Programs						
Salaries	1,804,029	151,398	(1,652,631)	8.4%	15.4%	195,958
Benefits	552,578	38,494	(514,084)	7.0%	15.3%	50,748
Purchased Services	1,129,456	212,263	(917,193)	18.8%	14.5%	72,340
Materials & Supplies	538,281	62,184	(476,097)	11.6%	14.0%	93,792
Capital Outlay	243,782	71,719	(172,063)	29.4%	7.5%	45,467
Other	545,691	37,822	(507,869)	6.9%	16.4%	69,287
Total Other Federal, State, And Local Programs	4,813,817	573,880	(4,239,937)	11.9%	13.8%	527,592
Total uses	67,712,581	12,514,675	(55,197,906)	18.5%	20.0%	11,279,653
Excess of revenues over expenditures	-	-	-			-
Net change in fund balance	-	-	-			-
Fund balance						
Beginning of year	-	-	-			-
Ending Balance	\$ -	\$ -	\$ -			\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal through state sources:						
Educ Stabilization K-12	10,346,094	7,644,259	(2,701,835)	73.9%	N/A	17,302,778
Other federal through state sources	-	-	-	N/A	99.9%	806,360
Total federal through state sources	10,346,094	7,644,259	(2,701,835)	73.9%	2244.0%	18,109,138
Total sources	10,346,094	7,644,259	(2,701,835)	73.9%	2244.0%	18,109,138
Uses - expenditures						
Cares Act						
Salaries	3,808,002	1,106,167	(2,701,835)	29.0%	19.6%	10,211,310
Benefits	248,322	248,322	-	100.0%	17.0%	2,986,089
Purchased Services	4,507,436	4,507,436	-	100.0%	82.8%	2,095,818
Materials & Supplies	859,471	859,471	-	100.0%	71.0%	690,568
Capital Outlay	822,869	822,869	-	100.0%	35.9%	678,864
Other	99,994	99,994	-	100.0%	94.3%	1,446,489
Total Cares Act	10,346,094	7,644,259	(2,701,835)	73.9%	23.7%	18,109,138
Total uses	10,346,094	7,644,259	(2,701,835)	73.9%	23.7%	18,109,138
Excess of revenues over expenditures	-	-	-			-
Net change in fund balance	-	-	-			-
Fund balance						
Beginning of year	-	-	-			-
Ending Balance	\$ -	\$ -	\$ -			\$ -

Volusia County Schools
Special Revenue Funds - School Internal Funds - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Sources - revenues						
Local sources:						
Investment income	-	39,194	39,194	N/A	N/A	30,298
Other miscellaneous local sources	2,205,603	2,205,603	-	100.0%	0.0%	-
Total local sources	2,205,603	2,244,797	39,194	101.8%	0.2%	30,298
Total sources	2,205,603	2,244,797	39,194	101.8%	0.2%	30,298
Uses - expenditures						
Materials & Supplies	12,824,180	2,452,104	(10,372,076)	19.1%	0.0%	-
Total uses	12,824,180	2,452,104	(10,372,076)	19.1%	0.0%	-
Deficiency of revenues under expenditures	(10,618,577)	(207,307)	10,411,270			30,298
Other financing sources						
Transfers in from general fund	1,023,398	246,501	(776,897)	24.1%	0.0%	-
Total other financing sources	1,023,398	246,501	(776,897)	24.1%	0.0%	-
Net change in fund balance	(9,595,179)	39,194	9,634,373			30,298
Fund balance						
Beginning of year	9,595,179	9,595,179	-			6,896,879
Ending Balance	\$ -	\$ 9,634,373	\$ 9,634,373			\$ 6,927,177

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	2,738,000	1,144,009	(1,593,991)	41.8%	31.5%	914,652
Total operating revenues	2,738,000	1,144,009	(1,593,991)	41.8%	31.5%	914,652
Total sources	2,738,000	1,144,009	(1,593,991)	41.8%	31.5%	914,652
Operating expenses						
Salaries	110,933	36,617	(74,316)	33.0%	31.9%	23,954
Employee benefits	303,595	212,492	(91,103)	70.0%	99.4%	273,756
Professional & technical services	155,000	-	(155,000)	0.0%	21.1%	50,967
Insurance & board premiums	187,472	-	(187,472)	0.0%	28.2%	62,143
Other personal services	1,020	1,020	-	100.0%	N/A	-
Claims expense	2,129,980	969,610	(1,160,370)	45.5%	25.3%	552,794
Total uses	2,888,000	1,219,739	(1,668,261)	42.2%	31.9%	963,614
Operating loss	(150,000)	(75,730)	74,270			(48,962)
Other financing sources	-					
Investment income	150,000	75,730	(74,270)	50.5%	48.0%	57,603
Total other financing sources	150,000	75,730	(74,270)	50.5%	48.0%	57,603
Change in net position	-	-	-			8,641
Net position						
Beginning of year	566,012	566,012	-			566,012
Ending Balance	\$ 566,012	\$ 566,012	\$ -			\$ 574,653

Volusia County Schools
Internal Service Funds - Self Insurance - Property - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	4,173,000	4,002,784	(170,216)	95.9%	100.0%	4,219,210
Total operating revenues	4,173,000	4,002,784	(170,216)	95.9%	100.0%	4,219,210
Total sources	4,173,000	4,002,784	(170,216)	95.9%	100.0%	4,219,210
Operating expenses						
Salaries	17,766	4,266	(13,500)	24.0%	100.0%	9,820
Employee benefits	5,234	1,236	(3,998)	23.6%	N/A	-
Professional & technical services	6,210	6,210	-	100.0%	66.4%	59,404
Insurance & board premiums	4,293,790	4,261,364	(32,426)	99.2%	99.5%	4,170,196
Repairs & maintenance	130,839	34,955	(95,884)	26.7%	100.0%	10,270
Materials & Supplies	130,000	36,051	(93,949)	27.7%	100.0%	2,674
Capital outlay	-	-	-	N/A	75.2%	24,282
Total uses	4,583,839	4,344,082	(239,757)	94.8%	98.7%	4,276,646
Operating loss	(410,839)	(341,298)	69,541			(57,436)
Other financing sources	-					
Investment income	150,000	80,459	(69,541)	53.6%	49.9%	57,436
Loss recoveries	260,839	260,839	-	100.0%	N/A	-
Total other financing sources	410,839	341,298	(69,541)	83.1%	49.9%	57,436
Change in net position	-	-	-			-
Net position						
Beginning of year	4,727,770	4,727,770	-			4,727,770
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -			\$ 4,727,770

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	500,000	77,169	(422,831)	15.4%	23.8%	79,562
Total operating revenues	500,000	77,169	(422,831)	15.4%	23.8%	79,562
Total sources	500,000	77,169	(422,831)	15.4%	23.8%	79,562
Operating expenses						
Salaries	61,968	15,011	(46,957)	24.2%	N/A	-
Employee benefits	18,032	4,317	(13,715)	23.9%	N/A	-
Professional & technical services	350,000	61,146	(288,854)	17.5%	43.2%	88,904
Other purchased services	40,000	24,707	(15,293)	61.8%	22.8%	3,423
Claims expense	120,000	17,000	(103,000)	14.2%	8.0%	16,322
Total uses	590,000	122,181	(467,819)	20.7%	25.5%	108,649
Operating loss	(90,000)	(45,012)	44,988			(29,087)
Other financing sources	-					
Investment income	90,000	45,012	(44,988)	50.0%	31.6%	29,087
Total other financing sources	90,000	45,012	(44,988)	50.0%	31.6%	29,087
Change in net position	-	-	-			-
Net position						
Beginning of year	1,664,616	1,664,616	-			1,664,616
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ -			\$ 1,664,616

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	597,000	228,639	(368,361)	38.3%	25.6%	213,710
Total operating revenues	597,000	228,639	(368,361)	38.3%	25.6%	213,710
Total sources	597,000	228,639	(368,361)	38.3%	25.6%	213,710
Operating expenses						
Salaries	28,507	7,415	(21,092)	26.0%	N/A	-
Employee benefits	8,493	2,088	(6,405)	24.6%	N/A	-
Professional & technical services	75,000	20,856	(54,144)	27.8%	13.7%	13,717
Insurance & board premiums	239,000	185,819	(53,181)	77.7%	55.1%	199,894
Repairs & maintenance	280,000	33,273	(246,727)	11.9%	5.8%	24,526
Other purchased services	36,000	15,630	(20,370)	43.4%	0.0%	-
Total uses	667,000	265,081	(401,919)	39.7%	26.4%	238,137
Operating loss	(70,000)	(36,442)	33,558			(24,427)
Other financing sources	-					
Investment income	70,000	36,442	(33,558)	52.1%	35.9%	24,427
Total other financing sources	70,000	36,442	(33,558)	52.1%	35.9%	24,427
Change in net position	-	-	-			-
Net position						
Beginning of year	999,986	999,986	-			999,986
Ending Balance	\$ 999,986	\$ 999,986	\$ -			\$ 999,986

Volusia County Schools
Internal Service Funds - Print Shop - Monthly Financial Statement
Through October 31, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	1,504,000	581,989	(922,011)	38.7%	N/A	-
Total operating revenues	1,504,000	581,989	(922,011)	38.7%	N/A	-
Total sources	1,504,000	581,989	(922,011)	38.7%	N/A	-
Operating expenses						
Salaries	346,200	115,749	(230,451)	33.4%	N/A	-
Employee benefits	133,400	34,473	(98,927)	25.8%	N/A	-
Professional & technical services	50,000	17,063	(32,937)	34.1%	N/A	-
Travel	75	-	(75)	0.0%	N/A	-
Repairs & maintenance	337,460	72,818	(264,642)	21.6%	N/A	-
Other purchased services	4,000	-	(4,000)	0.0%	N/A	-
Materials & Supplies	572,765	87,743	(485,022)	15.3%	N/A	-
Capital outlay	139,000	99,584	(39,416)	71.6%	N/A	-
Total uses	1,582,900	427,430	(1,155,470)	27.0%	N/A	-
Change in net position	(78,900)	154,559	233,459			-
Net position						
Beginning of year	122,831	122,831	-			-
Ending Balance	\$ 43,931	\$ 277,390	\$ 233,459			\$ -

Note: The Print Shop was moved to Internal Service Funds January 2024. Prior Actuals will become available January 2025.