

School District of Volusia County

Monthly Financial Statement



July 31, 2024

VISION STATEMENT

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

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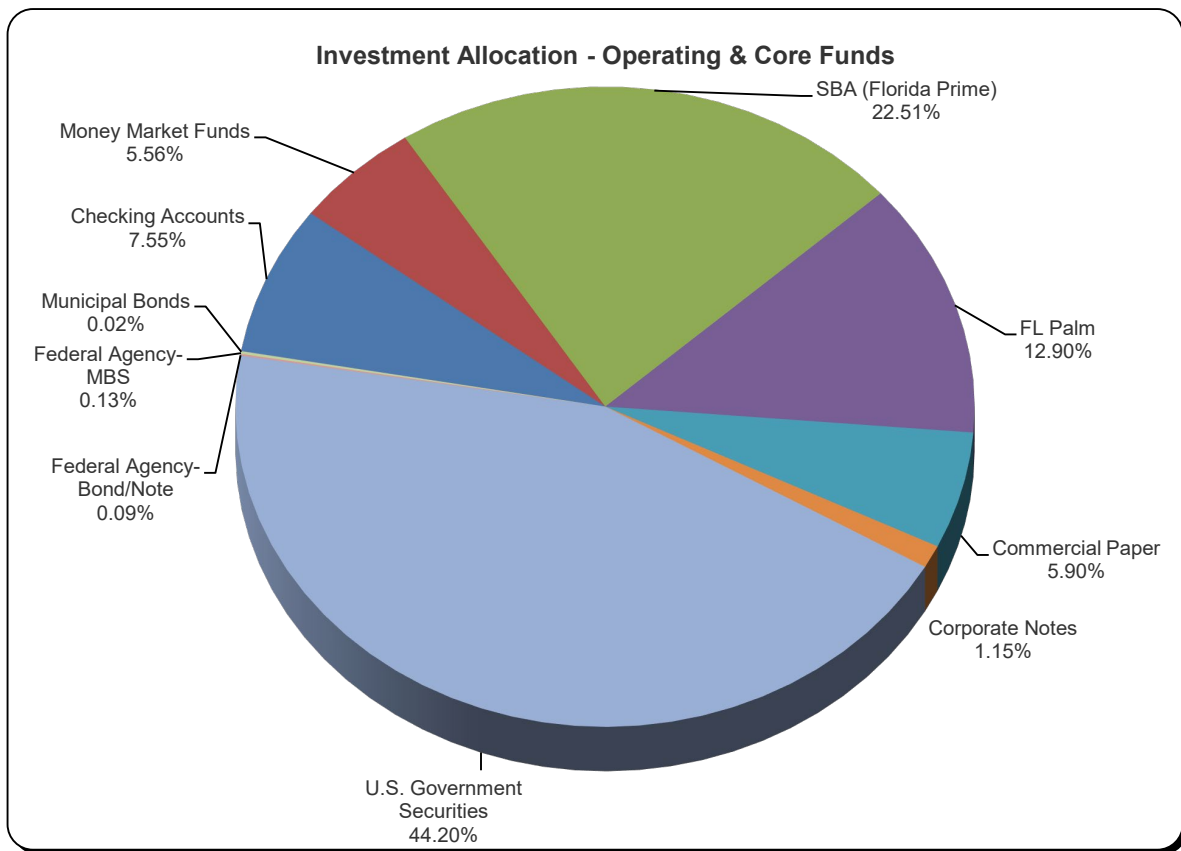
School Board of Volusia County, Florida

Cash and Investments for the Period Ending July 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	\$ 27,843,449	\$ 27,843,449	7.55%	N/A	
Money Market Funds	20,501,616	20,501,616	5.56%	50%	*
SBA (Florida Prime)	83,009,051	83,009,051	22.51%	25%	
FL Palm	47,579,904	47,579,904	12.90%	25%	
Commercial Paper	21,754,944	21,754,944	5.90%	35%	
Corporate Notes	4,266,377	4,257,532	1.15%	25%	
U.S. Government Securities	163,014,662	163,014,662	44.20%	100%	
Federal Agency-Bond/Note	331,153	320,265	0.09%	75%	
Federal Agency-MBS	467,437	464,435	0.13%	25%	
Municipal Bonds	57,943	60,000	0.02%	25%	
Totals	\$ 368,826,536	\$ 368,805,858	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 July 31, 2024

Individual Issuer Breakdown

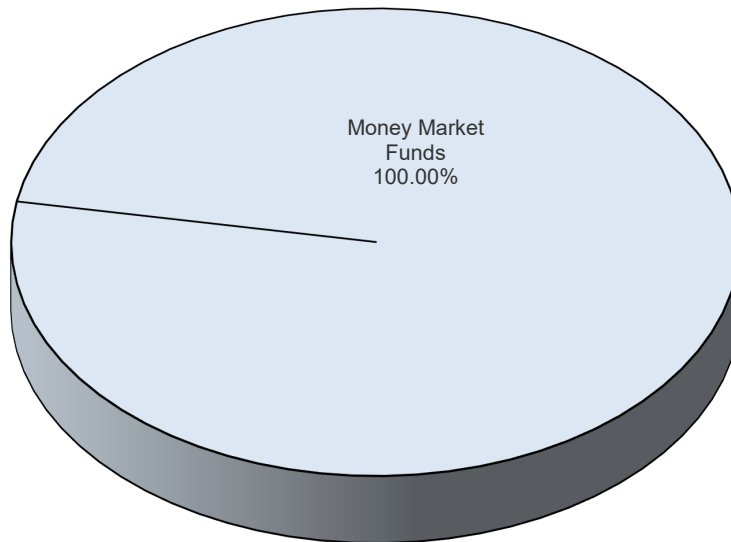
<u>U.S Government Securities</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>		<u>Corporate Notes</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>
U.S. Treasuries	\$ 163,014,662	\$ 163,014,662	44.20%	100%		American Express	182,553	184,697	0.05%	5%
Totals	\$ 163,014,662	\$ 163,014,662	44.20%			American Honda Fin Corp	151,043	149,561	0.04%	5%
						Bank of America	198,045	194,070	0.05%	5%
						Bank of New York Mellon	193,976	196,530	0.05%	5%
						BlackRock Funding Inc	95,384	94,997	0.03%	5%
<u>Federal Agency-Bond/Note</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>			BMW US Capital	150,718	149,313	0.04%	5%
FHLB	\$ -	\$ -	0.00%	40%		Caterpillar Financial	160,258	158,912	0.04%	5%
FHLMC	331,153	320,265	0.09%	40%		Cintas	49,338	49,989	0.01%	5%
FNMA	-	-	0.00%	40%		Citigroup	116,875	114,342	0.03%	5%
Totals	\$ 331,153	\$ 320,265	0.09%			Colgate Palmolive	79,820	79,912	0.02%	5%
						Cooperative Rabobank	252,310	248,133	0.07%	5%
						Goldman Sachs	131,543	128,868	0.03%	5%
<u>Federal Agency-MBS</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>			Home Depot	120,941	120,750	0.03%	5%
FNMA	\$ 234,140	\$ 231,395	0.06%	40%		Honeywell International	90,399	89,997	0.02%	5%
FHLMC	233,297	233,040	0.06%	40%		IBM Corp	129,490	129,744	0.04%	5%
Totals	\$ 467,437	\$ 464,435	0.13%			John Deere Capital	150,560	149,891	0.04%	5%
						JP Morgan	152,813	150,114	0.04%	5%
						Linde Inc	159,717	159,827	0.04%	5%
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>			Lockheed Martin Corp	35,013	34,900	0.01%	5%
Fidelity Institutional Government	\$ 20,501,616	\$ 20,501,616	5.56%	25%		Mercedes Benz Finance	151,314	149,096	0.04%	5%
Totals	\$ 20,501,616	\$ 20,501,616	5.56%			Morgan Stanley	148,677	145,278	0.04%	5%
						National Australia Bank Ltd	253,360	252,553	0.07%	5%
						National Rural Util Corp	73,747	74,992	0.02%	5%
<u>Municipal Bonds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>			Paccar Financial	83,664	87,978	0.02%	5%
FL SBA Fin Corp Txbl Rev Bd	57,943	60,000	0.02%	5%		PNC Financial Services	95,314	95,000	0.03%	5%
Totals	\$ 57,943	\$ 60,000	0.02%			State Street Corp	195,058	195,000	0.05%	5%
						Toyota Motor Credit	148,569	149,938	0.04%	5%
						Truist Financial	133,459	139,706	0.04%	5%
<u>Commercial Paper</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>			United Health Group	120,149	118,504	0.03%	5%
Credit Agricole CIB NY	9,658,511	9,658,511	2.62%	5%		Walmart	84,218	84,941	0.02%	5%
MUFG Bank Ltd NY	2,401,733	2,401,733	0.65%	5%		Wells Fargo	178,052	180,000	0.05%	5%
Natix NY Branch	9,694,700	9,694,700	2.63%	5%		Totals	\$ 4,266,377	\$ 4,257,532	1.15%	
Totals	\$ 21,754,944	\$ 21,754,944	5.90%							

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

Certificates of Participation, Series 2019 - Proceeds

<u>Investment Type</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Checking Account	\$ -	\$ -	0.00%
Money Market Funds	4,609,518	4,609,518	100.00%
Totals	\$ 4,609,518	\$ 4,609,518	100.00%

Investment Allocation - Certificates of Participation, Series 2019



Individual Issuer Breakdown

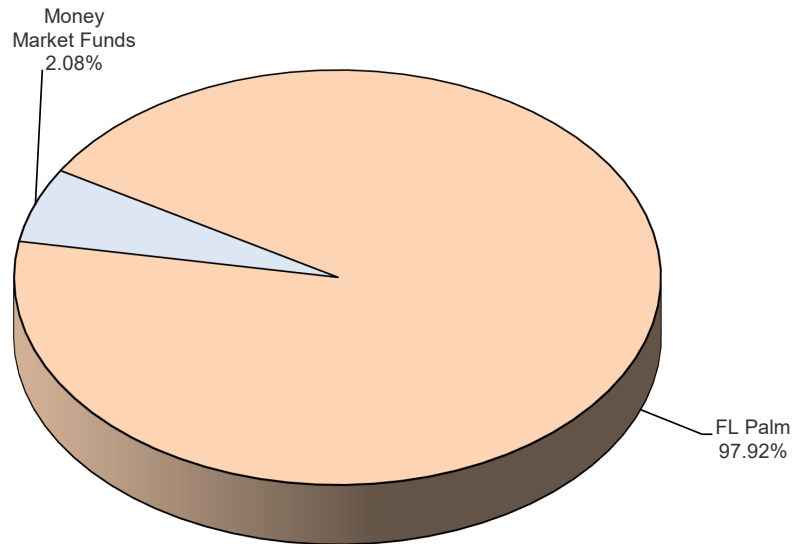
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Dreyfus Government	\$ 4,609,518	\$ 4,609,518	100.00%
Totals	\$ 4,609,518	\$ 4,609,518	100.00%

School Board of Volusia County, Florida
Cash and Investments for the Period Ending July 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	938,067	938,067	2.08%
FL Palm	44,153,246	44,153,246	97.92%
U.S. Government Securities	-	-	0.00%
Totals	\$ 45,091,314	\$ 45,091,314	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%

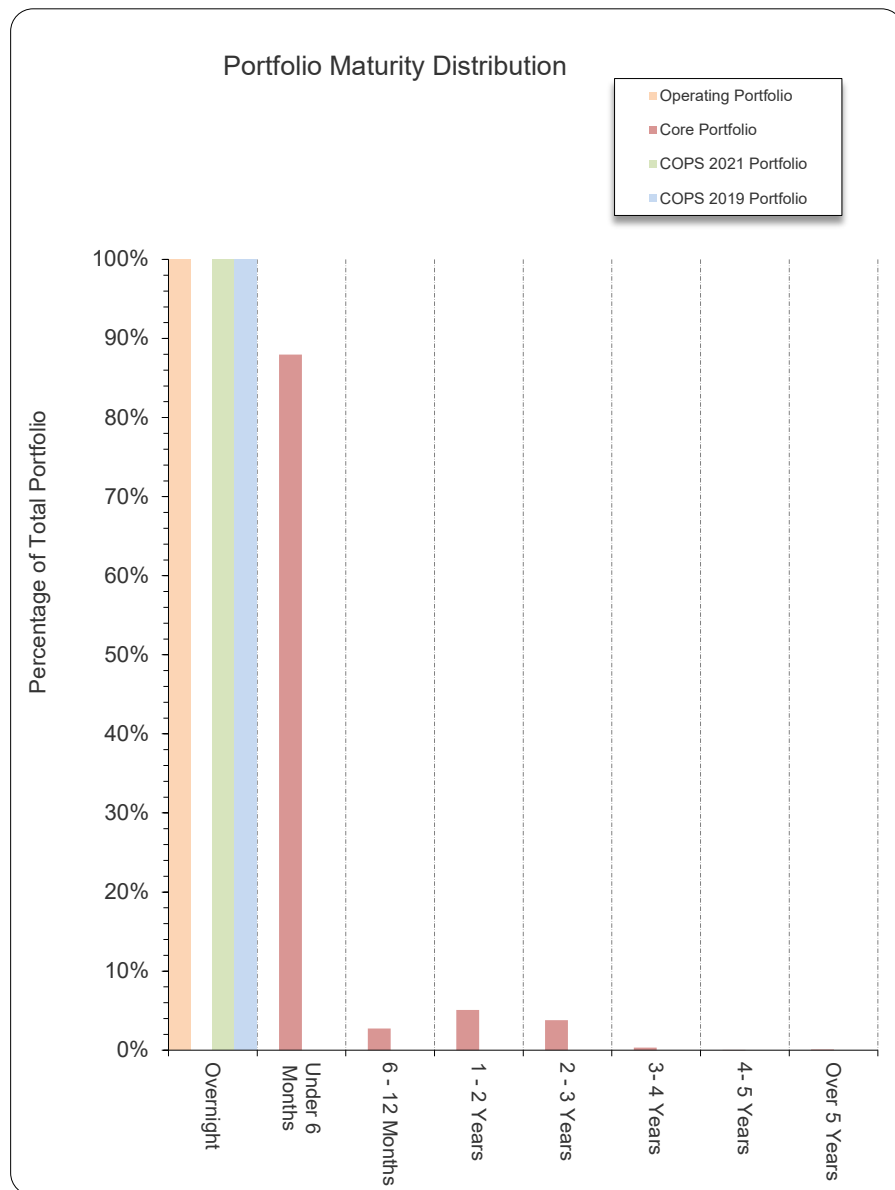
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Dreyfus Government	\$ 938,067	\$ 938,067	2.08%
Totals	\$ 938,067	\$ 938,067	2.08%

School Board of Volusia County, Florida

Cash and Investments for the Period Ending July 31, 2024

Total - All Cash & Investments

<u>Maturity Distribution</u>	<u>Market Value</u>	<u>% of Portfolio</u>
Overnight (Money Market Funds) \$	228,634,851	54.63%
Under 6 Months	167,014,128	39.91%
6 - 12 Months	5,179,800	1.24%
1 - 2 Years	9,691,103	2.32%
2 - 3 Years	7,187,764	1.72%
3 - 4 Years	622,214	0.15%
4 - 5 Years	24,780	0.01%
Over 5 Years	172,727	0.04%
Totals \$	418,527,368	100.00%



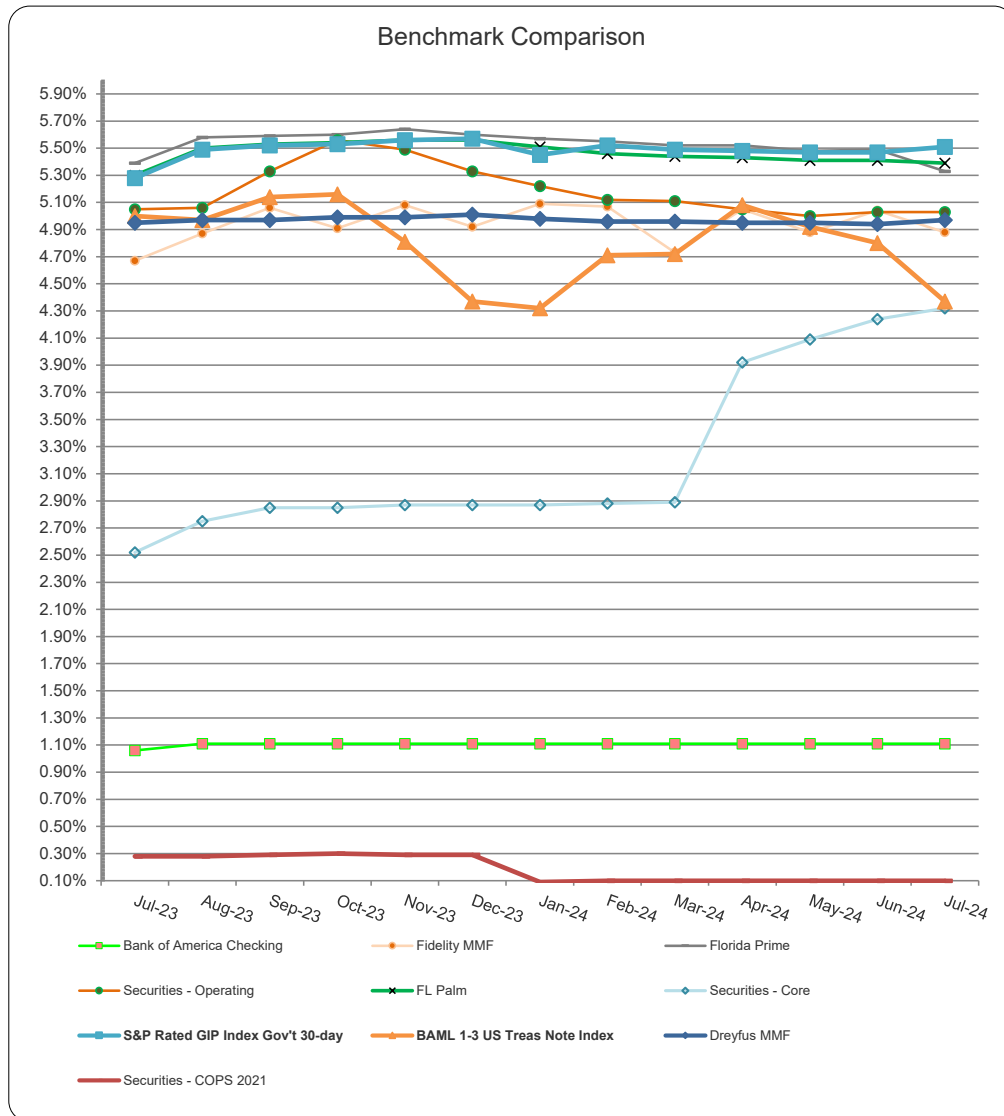
School Board of Volusia County, Florida

Cash and Investments for the Period Ending July 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	\$ 76,878	\$ 76,878	5.04%
Dreyfus Government MMF - COPS 2019	18,617	18,617	4.94%
Dreyfus Government MMF - COPS 2021	3,789	3,789	4.94%
SBA (Florida Prime)	385,369	385,369	5.49%
FL Palm	170,094	170,094	5.41%
FL Palm - COPS 2021	201,275	201,275	5.41%
Securities - Operating	877,627	877,627	5.03%
Securities - Core	61,885	61,885	4.24%
Securities - COPS 2021	-	-	0.10%
Totals	\$ 1,795,532	\$ 1,795,532	

(a) Earnings Credit Rate



Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through July 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	400,000	-	(400,000)	0.0%	76.0%	1,179,607
Total federal direct sources	400,000	-	(400,000)	0.0%	76.0%	1,179,607
Federal through state sources:						
Medicaid	3,000,000	(5,000)	(3,005,000)	(0.2%)	(0.2%)	(2,734)
Total federal through state sources	3,000,000	(5,000)	(3,005,000)	(0.2%)	(0.2%)	(2,734)
State sources:						
Florida Education Finance Program (FEFP)	235,933,422	19,691,131	(216,242,291)	8.3%	8.0%	17,855,696
CO&DS distribution	34,900	-	(34,900)	0.0%	0.0%	-
State funds from forest, lic., and lottery	864,000	2,969	(861,031)	0.3%	0.4%	3,242
Class size reduction	59,879,349	4,989,946	(54,889,403)	8.3%	8.3%	4,966,759
Voluntary prekindergarden	2,406,000	-	(2,406,000)	0.0%	0.0%	-
Other miscellaneous state sources	811,225	10,000	(801,225)	1.2%	0.0%	-
Total state sources	299,928,896	24,694,046	(275,234,850)	8.2%	8.0%	22,825,697
Local sources:						
Ad valorem property taxes - RLE & Discr	250,240,145	-	(250,240,145)	0.0%	0.0%	-
Rental income	339,485	-	(339,485)	0.0%	(20.6%)	(46,329)
Investment income	3,000,000	974,263	(2,025,737)	32.5%	8.2%	145,804
Other fees	6,753,683	240,745	(6,512,938)	3.6%	3.6%	161,748
Receipt of federal indirect	2,600,000	71,096	(2,528,904)	2.7%	1.9%	104,833
Other miscellaneous local sources	2,415,087	145,504	(2,269,583)	6.0%	1.3%	59,611
Textbook sales/loss collections	-	433	433	N/A	N/A	-
Receipt of food service indirect	1,000,000	43,351	(956,649)	4.3%	3.3%	33,059
Total local sources	266,348,400	1,475,392	(264,873,008)	0.6%	0.2%	458,726
Total sources	569,677,296	26,164,438	(543,512,858)	4.6%	4.5%	24,461,296
Uses - expenditures						
Salaries	358,399,756	3,185,480	(355,214,276)	0.9%	0.9%	3,021,381
Employee benefits	127,199,114	1,129,150	(126,069,964)	0.9%	0.6%	703,528
Professional & technical services	16,111,202	195,746	(15,915,456)	1.2%	3.6%	248,121
Insurance & board premiums	5,341,538	4,324,591	(1,016,947)	81.0%	2.1%	104,848
Travel	479,174	26,566	(452,608)	5.5%	11.6%	48,870
Repairs & maintenance	12,587,351	442,522	(12,144,829)	3.5%	8.9%	678,339
Rentals	13,248,375	1,479,833	(11,768,542)	11.2%	17.0%	1,560,912
Communications	10,620,016	288,064	(10,331,952)	2.7%	5.6%	110,576
Public utility services	3,730,686	296,276	(3,434,410)	7.9%	6.6%	246,210
Other purchased services	57,461,392	2,426,409	(55,034,983)	4.2%	5.5%	2,006,652
Electricity	13,100,000	965,063	(12,134,937)	7.4%	7.1%	912,360
Diesel fuel	2,375,646	33,475	(2,342,171)	1.4%	1.4%	36,707
Natural gas	250,000	13,029	(236,971)	5.2%	5.3%	9,820
Heating oil	3,000	-	(3,000)	0.0%	0.0%	-
Gasoline	628,914	33,076	(595,838)	5.3%	3.9%	26,458
Other energy services	4	-	(4)	0.0%	0.0%	-
Materials & Supplies	36,192,137	629,930	(35,562,207)	1.7%	2.5%	850,675
Capital outlay	7,220,402	573,833	(6,646,569)	7.9%	1.7%	105,186
Redemption of principal	884,149	-	(884,149)	0.0%	0.0%	-
Interest	6,935	-	(6,935)	0.0%	0.0%	-
Dues and Fees	1,499,123	683,507	(815,616)	45.6%	1.9%	19,350
Other personal services	4,145,786	185,814	(3,959,972)	4.5%	3.3%	113,027
Claims expense	205,000	11,579	(193,421)	5.6%	0.0%	-
Miscellaneous expense	523,330	35,576	(487,754)	6.8%	3317.7%	23,224
Total uses	672,213,030	16,959,519	(655,253,511)	2.5%	1.8%	10,826,244

Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through July 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
Excess (deficiency) of revenues over expenditures	<u>(102,535,734)</u>	<u>9,204,919</u>	<u>111,740,653</u>			<u>13,635,052</u>
Other financing sources						
Transfers in from capital outlay funds	32,414,774	794,219	31,620,555	2.5%	4.3%	1,203,680
Transfers out to special revenue funds	<u>(827,089)</u>	<u>-</u>	<u>(827,089)</u>	<u>0.0%</u>	<u>0.0%</u>	<u>-</u>
Total other financing sources	<u>31,587,685</u>	<u>794,219</u>	<u>30,793,466</u>	<u>2.5%</u>	<u>4.3%</u>	<u>1,203,680</u>
Net change in fund balance	<u>(70,948,049)</u>	<u>9,999,138</u>	<u>80,947,187</u>			<u>14,838,732</u>
Fund balance						
Beginning of year	<u>117,040,806</u>	<u>117,040,806</u>	<u>-</u>			<u>88,138,125</u>
Ending Balance	<u>\$ 46,092,757</u>	<u>\$ 127,039,944</u>	<u>\$ 80,947,187</u>			<u>\$ 102,976,857</u>

Volusia County Schools
Debt Service Funds - Consolidated - Monthly Financial Statement
Through July 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	-	1,143	1,143	N/A	N/A	322
Total local sources	-	1,143	1,143	N/A	N/A	322
Total sources	-	1,143	1,143	N/A	N/A	322
Uses - expenditures						
Redemption of principal	28,810,000	-	(28,810,000)	0.0%	0.0%	-
Interest	17,384,793	-	(17,384,793)	0.0%	0.0%	-
Dues and Fees	-	402,677	402,677	N/A	N/A	4,175
Payments to refunded bond escrow agent	-	80,177,256	80,177,256	N/A	N/A	-
Total uses	46,194,793	80,579,933	34,385,140	174.4%	0.0%	4,175
Deficiency of revenues under expenditures	(46,194,793)	(80,578,790)	(34,383,997)			(3,853)
Other financing sources						
Transfers in from capital outlay funds	46,249,606	1,931,449	44,318,157	4.2%	0.6%	276,925
Issuance of certificates of participation	-	73,730,000	73,730,000	N/A	N/A	-
Premiums on long-term debt issued	-	5,191,193	5,191,193	N/A	N/A	-
Total other financing sources	46,249,606	80,852,642	123,239,350	174.8%	0.6%	276,925
Net change in fund balance	54,813	273,852	219,039			273,072
Fund balance						
Beginning of year	1,934,493	1,934,493	-			1,873,403
Ending Balance	\$ 1,989,306	\$ 2,208,345	\$ 219,039			\$ 2,146,475

Volusia County Schools
Capital Projects Funds - Consolidated - Monthly Financial Statement
Through July 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%
Total state sources	2,266,500	-	(2,266,500)	0.0%
Local sources:				
Ad valorem property taxes - Capital	99,170,467	-	(99,170,467)	0.0%
Local sales tax	65,626,997	-	(65,626,997)	0.0%
Investment income	1,580,000	903,086	(676,914)	57.2%
Impact fees	10,000,000	100	(9,999,900)	0.0%
Total local sources	176,377,464	903,186	(175,474,278)	0.5%
Total sources	178,643,964	903,186	(177,740,778)	0.5%
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	346,059	85,501	(260,558)	24.7%
Atlantic HS - Pressbox Concession	300,000	-	(300,000)	0.0%
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,065,874	1,290	(1,064,584)	0.1%
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	-	(41,924)	0.0%
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%
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	-	(6,165,829)	0.0%
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	-	(174,000)	0.0%
Contingency	17,294,761	-	(17,294,761)	0.0%
Contingency - Operations	13,316,559	-	(13,316,559)	0.0%
Coronado Beach Elem - Install New Lighting at Parking Lo	270,999	-	(270,999)	0.0%
Creekside Middle - Fire Alarm Replacement	12,613	12,613	-	100.0%
DeBary Elm - Resurface Bus Loop and Parking	330,993	-	(330,993)	0.0%
Debary Elem - New Marquee	202,000	-	(202,000)	0.0%
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	365,743	-	(365,743)	0.0%
DeLand HS - Replace Site Generator	289,268	56,009	(233,259)	19.4%
DeLand HS - Baseball Field Lighting	443,865	-	(443,865)	0.0%
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)	0.0%
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	2,196,473	36,988	(2,159,485)	1.7%
DeLand HS - Softball Field Lighting	687,795	9,631	(678,164)	1.4%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	-	(1,740,000)	0.0%
DeLand Warehouse - Lease	238,122	-	(238,122)	0.0%
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%

Volusia County Schools
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	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
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	11,894	(139,220)	7.9%
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	29,199	(1,226,135)	2.3%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	2,588,636	581,778	(2,006,858)	22.5%
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	47,712	-	(47,712)	0.0%
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%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	100,500	-	(100,500)	0.0%
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	-	(100,500)	0.0%
Edgewater Elm - Replace Primary Playground	70,134	-	(70,134)	0.0%
Edgewater Public Elm - Renovate Media Center	360,000	-	(360,000)	0.0%
Enterprise Elm - K-8 Replacement School	68,036,618	-	(68,036,618)	0.0%
ERP Software - Enterprise Resource Planning	805,171	-	(805,171)	0.0%
Facilities Management	2,800,000	108,700	(2,691,300)	3.9%
Forest Lake Elm - Intermediate Playground	51,690	-	(51,690)	0.0%
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,916,574	-	(1,916,574)	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	30,740	(248,469)	11.0%
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towe	3,235,445	-	(3,235,445)	0.0%
Furn, Fix, Equip, Veh	2,028,508	955	(2,027,553)	0.0%
Galaxy Mid - Replace 50 KW Kitchen Generator	82,282	1,920	(80,362)	2.3%
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	143,610	49,322	(94,288)	34.3%
George Marks Elm - Portables Installation	89,038	49,280	(39,758)	55.3%
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)	0.0%
Heritage Mid - Replace Roof Campus Wide	3,827,484	-	(3,827,484)	0.0%
Heritage Mid - Replace Fire Alarm	1,207,000	-	(1,207,000)	0.0%
Heritage Mid - Reclaimed Water Connection	225,113	-	(225,113)	0.0%
Heritage Mid - Replace AC in Gym and Cafeteria	85,963	-	(85,963)	0.0%
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%
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%
Indian River Elm - Renovate Media Center	486,179	81,754	(404,425)	16.8%
Indian River Elm - New Marquee	200,260	-	(200,260)	0.0%
Mainland HS - Upgrade Chiller Plant	2,392,580	-	(2,392,580)	0.0%
Mainland HS - Stormwater Upgrades	1,500,000	-	(1,500,000)	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	13,260	(338,679)	3.8%
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)	0.0%
New Smyrna Beach HS - Storm Drain and Concrete Work	30,000	-	(30,000)	0.0%
New Smyrna Beach Mid - Demolish Racquetball Court	40,000	29,653	(10,347)	74.1%

Volusia County Schools
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	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)	0.0%
Orange City Elm - Renovations and Additions	46,158,053	(482,064)	(46,640,117)	(1.0%)
Ormond Beach Elm - Replace Intermediate Playground	55,924	-	(55,924)	0.0%
Ormond Beach Elm – Replace Perimeter Fencing	3,919	-	(3,919)	0.0%
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)	0.0%
Osceola/Tomoka Elm - Reroof Bldg. 9	40,000	42,980	2,980	107.5%
Osteen Elm - Replace Gutters and Downspouts	556,390	-	(556,390)	0.0%
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	28,666	-	(28,666)	0.0%
Pathways Elm - Replace Fire Alarm	684,993	1,250	(683,743)	0.2%
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	-	(700,000)	0.0%
Pierson Elm - Upgrade Fire Supression 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	178,528	4,222	(174,306)	2.4%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,418,533	87,635	(2,330,898)	3.6%
Pine Ridge HS – Reclaimed Water Connection	223,321	-	(223,321)	0.0%
Pine Ridge HS - Grade and Sod Football Field	172,878	172,878	-	100.0%
Pine Ridge HS - Repair Wall Flashings Bldg. 8	319,200	-	(319,200)	0.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	3,153,967	-	(3,153,967)	0.0%
Pine Ridge HS - 14 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	29,146	(117,581)	19.9%
Port Orange Elm - Renovate Reception	126,264	53,444	(72,820)	42.3%
Port Orange Elm – Water Intrusion	4,311,823	55,090	(4,256,733)	1.3%
Port Orange Elm – Replace AC in Kitchen	64,630	-	(64,630)	0.0%
Portables - Moves and Compliance	1,198,321	-	(1,198,321)	0.0%
Pride Elm - Replace Shelter Generators	281,184	-	(281,184)	0.0%
Read Pattillo Elm - Replace Intermediate Playground	55,614	-	(55,614)	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	-	(648,000)	0.0%
Riverview Learning Center - Fire Alarm/Intercom System	166,948	-	(166,948)	0.0%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Mon	100,500	-	(100,500)	0.0%
RJ Longstreet Elm - Replace AC Pit Fencing	79,938	75,308	(4,630)	94.2%
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	4,325	(906,378)	0.5%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,149,115	215,585	(2,933,530)	6.8%
Seabreeze HS - Reroof Bldg. 13	630,672	-	(630,672)	0.0%
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	3,800,000	-	(3,800,000)	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	1,400	(290,969)	0.5%
Silver Sands Mid - Replace Stage Lighting and Sound Syst	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	-	(174,000)	0.0%
Southwestern Mid - Replace 250 Ton Chiller	649,865	-	(649,865)	0.0%
Southwestern Mid - Convert Classroom to Science Lab Bl	1,040,000	-	(1,040,000)	0.0%
Southwestern Mid - Renovate Kitchen and Multipurpose	6,000,000	-	(6,000,000)	0.0%

Volusia County Schools
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	Revised Annual		Variance with	Actual as a %
	Budget	Actual	Budget - (Under)/Over	Current Year Budget
Spirit Elm – Replace HVAC Bldg. 1	1	-	(1)	0.0%
Spirit Elm - Upgrade HVAC Bldgs. 4	1,218,452	-	(1,218,452)	0.0%
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	15,885	(2,297,203)	0.7%
Spruce Creek HS – Renovate Culinary Lab	1,243,435	119	(1,243,316)	0.0%
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%
Starke Elm - Renovations and Additions	38,194,993	214,896	(37,980,097)	0.6%
Stem Bus	74,886	158	(74,728)	0.2%
Stem Bus 2	98,925	21,443	(77,482)	21.7%
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)	0.0%
Sugar Mill Elm – Potable Water Lines	238,205	-	(238,205)	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	-	(34,205)	0.0%
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 Basketbal	58,092	2,319	(55,773)	4.0%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusio	100,500	1,000	(99,500)	1.0%
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	-	(68,381)	0.0%
Tomoka Elm - Master Plan	8,430,207	416,556	(8,013,651)	4.9%
Transportation - Warehouse DeLand - Warehouse Additio	2,499,235	-	(2,499,235)	0.0%
Transportation Warehouse - DeLand - Replace Emergenc	794,092	-	(794,092)	0.0%
Turie T. Small Elementary - Master Plan	11,664,693	287,647	(11,377,046)	2.5%
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	(3,973)	0.0%
University HS - Install Grandstands	426,605	791	(425,814)	0.2%
University HS - Pressbox Concession	300,000	-	(300,000)	0.0%
University HS - Repair Wall Flashings Bldg 2	159,290	1,080	(158,210)	0.7%
University HS - Upgrade AHU Sensors, Dampers and Duct	35,299	(64,130)	(99,429)	(181.7%)
University HS - Resurface Tennis Courts	2,635	-	(2,635)	0.0%
University HS - Seal Abandoned Wells	437,865	-	(437,865)	0.0%
University HS - New Marquee	102,000	-	(102,000)	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	-	(252,000)	0.0%
Various - Security	3,428,006	42,009	(3,385,997)	1.2%
Various - Infrastructure for Technology	311,338	-	(311,338)	0.0%
Various - Minor Projects	4,250,018	60,459	(4,189,559)	1.4%
Various Schools - High School Athletics	1,602,200	-	(1,602,200)	0.0%
Various Locations - Rural Broadband	2,000,000	-	(2,000,000)	0.0%
Various Schools - BDA	1,657,709	-	(1,657,709)	0.0%
Various Schools - Playgrounds	300,000	-	(300,000)	0.0%
Various Schools – 23 School Hardening – Safety and Secu	58,504	-	(58,504)	0.0%
Various Schools - Leased Portables	100,000	-	(100,000)	0.0%
Various Schools & Depts - District Wide Technology Equip	10,721,852	662,554	(10,059,298)	6.2%
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	1,695,554	-	(1,695,554)	0.0%
Woodward Elementary - Renovations and Addition	1,490,615	16,200	(1,474,415)	1.1%
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,500,000	-	(4,500,000)	0.0%
Total projects	369,733,461	3,213,277	(366,520,185)	0.9%

Volusia County Schools
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Through July 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
Total uses	369,733,461	3,213,277	(366,520,185)	0.9%
Deficiency of revenues under expenditures	(191,089,497)	(2,310,091)	188,779,407	
Other financing sources				
Transfers out to general fund	(32,414,774)	(794,219)	(31,620,555)	2.5%
Transfers out to debt service funds	(46,249,606)	(1,931,449)	(44,318,157)	4.2%
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	85,335,620	(2,725,668)	(239,938,712)	(3.2%)
Net change in fund balance	(105,753,877)	(5,035,759)	100,718,118	
Fund balance				
Beginning of year	257,350,388	257,350,388	-	
Ending Balance	\$ 151,596,511	\$ 252,314,629	\$ 100,718,118	

Volusia County Schools
Special Revenue Funds - Food Service - Monthly Financial Statement
Through July 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	-	(38,000,000)	0.0%	0.1%	44,837
Total federal through state sources	38,000,000	-	(38,000,000)	0.0%	0.1%	44,837
State sources:						
School breakfast supplement	165,000	-	(165,000)	0.0%	0.0%	-
School lunch supplement	162,000	-	(162,000)	0.0%	0.0%	-
Total state sources	327,000	-	(327,000)	0.0%	0.0%	-
Local sources:						
Investment income	400,000	57,983	(342,017)	14.5%	9.5%	28,488
Food service	770,000	328	(769,672)	0.0%	0.0%	20
Other miscellaneous local sources	165,000	-	(165,000)	0.0%	0.0%	-
Total local sources	1,335,000	58,311	(1,276,689)	4.4%	0.6%	28,508
Total sources	39,662,000	58,311	(39,603,689)	0.1%	0.2%	73,345
Uses - expenditures						
Salaries	9,491,000	100,932	(9,390,068)	1.1%	0.8%	80,458
Employee benefits	4,575,026	33,193	(4,541,833)	0.7%	0.5%	23,255
Professional & technical services	330,823	7,051	(323,772)	2.1%	4.7%	12,521
Travel	29,000	739	(28,261)	2.5%	10.0%	3,490
Repairs & maintenance	139,117	412	(138,705)	0.3%	0.0%	82
Rentals	50,000	6,734	(43,266)	13.5%	13.6%	13,592
Communications	26,000	806	(25,194)	3.1%	1.7%	443
Public utility services	517,170	43,521	(473,649)	8.4%	0.0%	-
Other purchased services	1,849,500	119,594	(1,729,906)	6.5%	1.1%	30,672
Electricity	716,906	48,869	(668,037)	6.8%	6.0%	41,920
Gasoline	15,000	1,138	(13,862)	7.6%	5.4%	804
Materials & Supplies	22,028,424	429,369	(21,599,055)	1.9%	(0.2%)	(46,634)
Capital outlay	3,959,999	25,326	(3,934,673)	0.6%	1.3%	29,008
Dues and Fees	40,000	5,889	(34,111)	14.7%	10.8%	3,792
Other personal services	10,000	-	(10,000)	0.0%	0.0%	-
Miscellaneous expense	1,000,000	7,776	(992,224)	0.8%	1.0%	9,835
Total uses	44,777,965	831,349	(43,946,616)	1.9%	0.5%	203,238
Deficiency of revenues under expenditures	(5,115,965)	(773,038)	4,342,927			(129,893)
Net change in fund balance	(5,115,965)	(773,038)	4,342,927			(129,893)
Fund balance						
Beginning of year	22,938,251	22,938,251	-			23,242,682
Ending Balance	\$ 17,822,286	\$ 22,165,213	\$ 4,342,927			\$ 23,112,789

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

				Actual as a %		
	Revised Annual		Variance with	Current Year	Prior Year	Prior Year
	Budget	Actual	Budget -	Budget	Budget	Actual
			(Under)/Over			
Sources - revenues						
Federal through state sources:						
Career and technical education	932,030	105,963	(826,067)	11.4%	1.0%	8,268
Title II, grant to improve teacher quality	4,363,950	62,285	(4,301,665)	1.4%	2.3%	86,628
Individuals with disabilities education act	19,801,534	252,213	(19,549,321)	1.3%	1.1%	207,901
Title I, grant to improve academic standards	35,994,778	1,141,241	(34,853,537)	3.2%	1.2%	384,303
Title III, language instruction	628,432	10,688	(617,744)	0.0%	N/A	43,770
Title IV, twenty-first century schools	1,178,040	83,463	(1,094,577)	0.0%	N/A	91,253
Other federal through state sources	4,813,817	63,893	(4,749,924)	1.3%	2.2%	84,083
Total federal through state sources	67,712,581	1,719,746	(65,992,835)	2.5%	1.5%	906,206
Total sources	67,712,581	1,719,746	(65,992,835)	2.5%	1.5%	906,206
Uses - expenditures						
Individuals With Disabilities Act						
Salaries	10,575,023	166,297	(10,408,726)	1.6%	1.5%	160,276
Benefits	3,755,499	59,870	(3,695,629)	1.6%	1.0%	35,940
Purchased Services	3,959,294	10,160	(3,949,134)	0.3%	0.2%	3,860
Energy Services	8,821	104	(8,717)	1.2%	0.0%	-
Materials & Supplies	606,702	4,438	(602,264)	0.7%	0.3%	1,453
Capital Outlay	251,795	3,559	(248,236)	1.4%	0.0%	-
Other	644,400	7,785	(636,615)	1.2%	0.7%	6,371
Total Individuals With Disabilities Act	19,801,534	252,213	(19,549,321)	1.3%	1.1%	207,900
Title I - Improving The Academic						
Salaries	18,326,281	253,758	(18,072,523)	1.4%	1.2%	230,760
Benefits	6,695,023	86,938	(6,608,085)	1.3%	1.0%	51,147
Purchased Services	4,914,318	725,774	(4,188,544)	14.8%	2.2%	56,232
Materials & Supplies	2,667,696	33,307	(2,634,389)	1.2%	0.3%	6,999
Capital Outlay	1,245,386	2,983	(1,242,403)	0.2%	11.1%	17,652
Other	2,146,074	38,481	(2,107,593)	1.8%	1.3%	21,514
Total Title I - Improving The Academic	35,994,778	1,141,241	(34,853,537)	3.2%	1.2%	384,304
Title II - Improving Teacher Quality						
Salaries	2,249,479	30,588	(2,218,891)	1.4%	1.2%	24,814
Benefits	619,434	10,411	(609,023)	1.7%	1.4%	5,270
Purchased Services	663,004	4,413	(658,591)	0.7%	2.1%	17,746
Materials & Supplies	414,403	176	(414,227)	0.0%	12.7%	25,707
Capital Outlay	428	-	(428)	0.0%	N/A	1,676
Other	417,202	16,697	(400,505)	4.0%	4.3%	11,415
Total Title II - Improving Teacher Quality	4,363,950	62,285	(4,301,665)	1.4%	2.3%	86,628
21st Century Community Learning						
Salaries	840,732	59,907	(780,825)	7.1%	5.7%	60,967
Benefits	174,642	12,517	(162,125)	7.2%	6.7%	12,353
Purchased Services	22,477	(2,046)	(24,523)	(9.1%)	0.0%	-
Materials & Supplies	94,251	10,868	(83,383)	11.5%	3.4%	4,102
Capital Outlay	3,285	754	(2,531)	23.0%	N/A	-
Other	42,653	1,463	(41,190)	3.4%	17.9%	13,832
Total 21st Century Community Learning	1,178,040	83,463	(1,094,577)	7.1%	6.3%	91,254
Career And Technical Education						
Salaries	173,238	4,886	(168,352)	2.8%	2.2%	3,730
Benefits	54,826	1,733	(53,093)	3.2%	0.7%	791
Purchased Services	233,161	180	(232,981)	0.1%	1.2%	2,891
Materials & Supplies	269,940	4,368	(265,572)	1.6%	0.0%	-
Capital Outlay	155,976	94,579	(61,397)	60.6%	0.0%	-
Other	44,889	217	(44,672)	0.5%	2.4%	856
Total Career And Technical Education	932,030	105,963	(826,067)	11.4%	1.0%	8,268
Salaries	-	-	-	N/A	N/A	-

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Monthly Financial Statement
Through July 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	
Title III - Language Instruction						
Salaries	351,244	575	(350,669)	0.2%	28.7%	33,513
Benefits	132,779	198	(132,581)	0.1%	2.8%	7,066
Purchased Services	67,260	1,138	(66,122)	1.7%	14.1%	2,286
Materials & Supplies	62,706	8,456	(54,250)	13.5%	0.0%	-
Capital Outlay	500	-	(500)	0.0%	N/A	-
Other	13,943	321	(13,622)	2.3%	6.4%	904
Total Title III - Language Instruction	628,432	10,688	(617,744)	1.7%	7.4%	43,769
Other Federal, State, And Local Programs						
Salaries	1,804,029	14,234	(1,789,795)	0.8%	1.2%	14,903
Benefits	552,578	3,747	(548,831)	0.7%	1.0%	3,364
Purchased Services	1,132,147	1,687	(1,130,460)	0.1%	2.7%	13,226
Materials & Supplies	567,957	10,914	(557,043)	1.9%	6.5%	43,322
Capital Outlay	244,993	26,012	(218,981)	10.6%	0.3%	1,843
Other	512,113	7,299	(504,814)	1.4%	1.8%	7,425
Total Other Federal, State, And Local Programs	4,813,817	63,893	(4,749,924)	1.3%	2.2%	84,083
Total uses	67,712,581	1,719,746	(65,992,835)	2.5%	1.5%	906,206
Excess of revenues over expenditures	-	-	-			-
Fund balance						
Beginning of year	-	-	-			-
Ending Balance	\$ -	\$ -	\$ -			\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated - Monthly Financial Statement
Through July 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	840,525	(9,505,569)	8.1%	N/A	1,365,295
Total federal through state sources	10,346,094	840,525	(9,505,569)	8.1%	N/A	1,365,295
Total sources	10,346,094	840,525	(9,505,569)	8.1%	N/A	1,365,295
Uses - expenditures						
Cares Act						
Salaries	10,200,070	534,372	(9,665,698)	5.2%	1.2%	658,776
Benefits	-	172,331	172,331	N/A	0.8%	132,452
Purchased Services	-	71,349	71,349	N/A	17.7%	326,616
Materials & Supplies	146,024	14,262	(131,762)	9.8%	32.6%	283,013
Capital Outlay	-	24,649	24,649	N/A	0.0%	-
Other	-	23,562	23,562	N/A	23.6%	63,438
Total Cares Act	10,346,094	840,525	(9,505,569)	8.1%	1.9%	1,464,295
Total uses	10,346,094	840,525	(9,505,569)	8.1%	1.9%	1,464,295
Excess of revenues over expenditures	-	-	-			(99,000)
Net change in fund balance	-	-	-			(99,000)
Fund balance						
Beginning of year	-	-	-			-
Ending Balance	\$ -	\$ -	\$ -			\$ (99,000)

Volusia County Schools
Special Revenue Funds - School Internal Funds - Monthly Financial Statement
Through July 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	-	10,645	10,645	N/A	N/A	4,480
Other miscellaneous local sources	-	42,383	42,383	N/A	0.0%	-
Total local sources	-	53,028	53,028	N/A	0.0%	4,480
Total sources	-	53,028	53,028	N/A	0.0%	4,480
Uses - expenditures						
Community Services						
Materials & Supplies	10,114,967	42,383	(10,072,584)	0.4%	0.0%	-
Total Community Services	10,114,967	42,383	(10,072,584)	0.4%	0.0%	-
Total uses	10,114,967	42,383	(10,072,584)	0.4%	0.0%	-
Excess (deficiency) of revenues over expenditures	(10,114,967)	10,645	10,125,612			4,480
Other financing sources						
Transfers in from general fund	827,089	-	(827,089)	0.0%	0.0%	-
Total other financing sources	827,089	-	(827,089)	0.0%	0.0%	-
Net change in fund balance	(9,287,878)	10,645	9,298,523			4,480
Fund balance						
Beginning of year	9,287,878	9,287,878	-			6,896,879
Ending Balance	\$ -	\$ 9,298,523	\$ 9,298,523			\$ 6,901,359

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation - Monthly Financial Statement
Through July 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
Operating revenues						
Operating revenues	2,738,000	504,167	(2,233,833)	18.4%	0.0%	-
Total operating revenues	2,738,000	504,167	(2,233,833)	18.4%	0.0%	-
Total sources	2,738,000	504,167	(2,233,833)	18.4%	0.0%	-
Operating expenses						
Salaries	110,933	5,034	(105,899)	4.5%	5.3%	3,983
Employee benefits	303,595	203,842	(99,753)	67.1%	86.7%	238,781
Professional & technical services	155,000	-	(155,000)	0.0%	5.3%	12,742
Insurance & board premiums	187,472	-	(187,472)	0.0%	7.1%	15,536
Claims expense	2,131,000	313,104	(1,817,896)	14.7%	4.2%	92,539
Total uses	2,888,000	521,980	(2,366,020)	18.1%	12.0%	363,581
Operating loss	(150,000)	(17,813)	132,187			(363,581)
Nonoperating revenues	-					
Investment income	150,000	17,813	(132,187)	11.9%	7.0%	8,383
Total nonoperating revenues	150,000	17,813	(132,187)	11.9%	7.0%	8,383
Income before transfers	-	-	-			(355,198)
Net position						
Beginning of year	566,012	566,012	-			566,012
Ending Balance	\$ 566,012	\$ 566,012	\$ -			\$ 210,814

Volusia County Schools
Internal Service Funds - Self Insurance - Property - Monthly Financial Statement
Through July 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
Operating revenues						
Operating revenues	4,173,000	4,033,374	(139,626)	96.7%	0.0%	-
Total operating revenues	4,173,000	4,033,374	(139,626)	96.7%	0.0%	-
Total sources	4,173,000	4,033,374	(139,626)	96.7%	0.0%	-
Operating expenses						
Salaries	17,766	738	(17,028)	4.2%	N/A	-
Employee benefits	5,234	223	(5,011)	4.3%	N/A	-
Professional & technical services	-	3,105	3,105	N/A	N/A	-
Insurance & board premiums	4,300,000	4,048,036	(251,964)	94.1%	103.0%	4,138,458
Total uses	4,323,000	4,052,102	(270,898)	93.7%	103.0%	4,138,458
Operating loss	(150,000)	(18,728)	131,272			(4,138,458)
Nonoperating revenues						
Investment income	150,000	18,728	(131,272)	12.5%	6.0%	6,948
Total nonoperating revenues	150,000	18,728	(131,272)	12.5%	6.0%	6,948
Income before transfers	-	-	-			(4,131,510)
Net position						
Beginning of year	4,727,770	4,727,770	-			4,727,770
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -			\$ 596,260

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability - Monthly Financial Statement
Through July 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
Operating revenues						
Operating revenues	500,000	28,962	(471,038)	5.8%	0.0%	-
Total operating revenues	500,000	28,962	(471,038)	5.8%	0.0%	-
Total sources	500,000	28,962	(471,038)	5.8%	0.0%	-
Operating expenses						
Salaries	61,968	2,527	(59,441)	4.1%	N/A	-
Employee benefits	18,032	737	(17,295)	4.1%	N/A	-
Professional & technical services	350,000	21,079	(328,921)	6.0%	4.5%	9,287
Other purchased services	40,000	1,177	(38,823)	2.9%	59.0%	8,854
Claims expense	120,000	17,000	(103,000)	14.2%	0.0%	-
Total uses	590,000	42,520	(547,480)	7.2%	4.3%	18,141
Operating loss	(90,000)	(13,558)	76,442			(18,141)
Nonoperating revenues	-					
Investment income	90,000	13,558	(76,442)	15.1%	3.5%	3,260
Total nonoperating revenues	90,000	13,558	(76,442)	15.1%	3.5%	3,260
Income before transfers	-	-	-			(14,881)
Net position						
Beginning of year	1,664,616	1,664,616	-			1,664,616
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ -			\$ 1,649,735

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet - Monthly Financial Statement
Through July 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
Operating revenues						
Operating revenues	597,000	200,826	(396,174)	33.6%	0.0%	-
Total operating revenues	597,000	200,826	(396,174)	33.6%	0.0%	-
Total sources	597,000	200,826	(396,174)	33.6%	0.0%	-
Operating expenses						
Salaries	28,507	1,177	(27,330)	4.1%	N/A	-
Employee benefits	8,493	317	(8,176)	3.7%	N/A	-
Professional & technical services	75,000	3,494	(71,506)	4.7%	3.8%	3,840
Insurance & board premiums	239,000	185,819	(53,181)	77.7%	52.7%	191,143
Repairs & maintenance	280,000	15,660	(264,340)	5.6%	0.0%	-
Other purchased services	36,000	2,140	(33,860)	5.9%	0.0%	-
Total uses	667,000	208,607	(458,393)	31.3%	21.6%	194,983
Operating loss	(70,000)	(7,781)	62,219			(194,983)
Nonoperating revenues	-					
Investment income	70,000	7,781	(62,219)	11.1%	2.0%	1,377
Total nonoperating revenues	70,000	7,781	(62,219)	11.1%	2.0%	1,377
Income before transfers	-	-	-			(193,606)
Net position						
Beginning of year	999,986	999,986	-			999,986
Ending Balance	\$ 999,986	\$ 999,986	\$ -			\$ 806,380

Volusia County Schools
Internal Service Funds - Print Shop - Monthly Financial Statement
Through July 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
Operating revenues						
Operating revenues	1,504,000	47,128	(1,456,872)	3.1%	N/A	-
Other miscellaneous local sources	-	-	-	N/A	N/A	-
Total operating revenues	<u>1,504,000</u>	<u>47,128</u>	<u>(1,456,872)</u>	<u>3.1%</u>	<u>N/A</u>	<u>-</u>
Total sources	<u>1,504,000</u>	<u>47,128</u>	<u>(1,456,872)</u>	<u>3.1%</u>	<u>N/A</u>	<u>-</u>
Operating expenses						
Salaries	346,200	15,790	(330,410)	4.6%	N/A	-
Employee benefits	133,400	3,360	(130,040)	2.5%	N/A	-
Professional & technical services	50,000	23	(49,977)	0.0%	N/A	-
Travel	75	-	(75)	0.0%	N/A	-
Repairs & maintenance	337,460	1,442	(336,018)	0.4%	N/A	-
Other purchased services	4,000	-	(4,000)	0.0%	N/A	-
Materials & Supplies	572,765	58,424	(514,341)	10.2%	N/A	-
Capital outlay	<u>139,000</u>	<u>-</u>	<u>(139,000)</u>	<u>0.0%</u>	<u>N/A</u>	<u>-</u>
Total uses	<u>1,582,900</u>	<u>79,039</u>	<u>(1,503,861)</u>	<u>5.0%</u>	<u>N/A</u>	<u>-</u>
Operating loss	<u>(78,900)</u>	<u>(31,911)</u>	<u>46,989</u>			<u>-</u>
Change in net position	<u>(78,900)</u>	<u>(31,911)</u>	<u>46,989</u>			<u>-</u>
Net position						
Beginning of year	<u>122,831</u>	<u>122,831</u>	<u>-</u>			<u>-</u>
Ending Balance	<u>\$ 43,931</u>	<u>\$ 90,920</u>	<u>\$ 46,989</u>			<u>\$ -</u>