School District of Volusia County

Monthly Financial Statement

VOLUSIA COUNTY SCHOOLS

EMPOWERING A CULTURE OF EXCELLENCE

August 31, 2024

VISION STATEMENT

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

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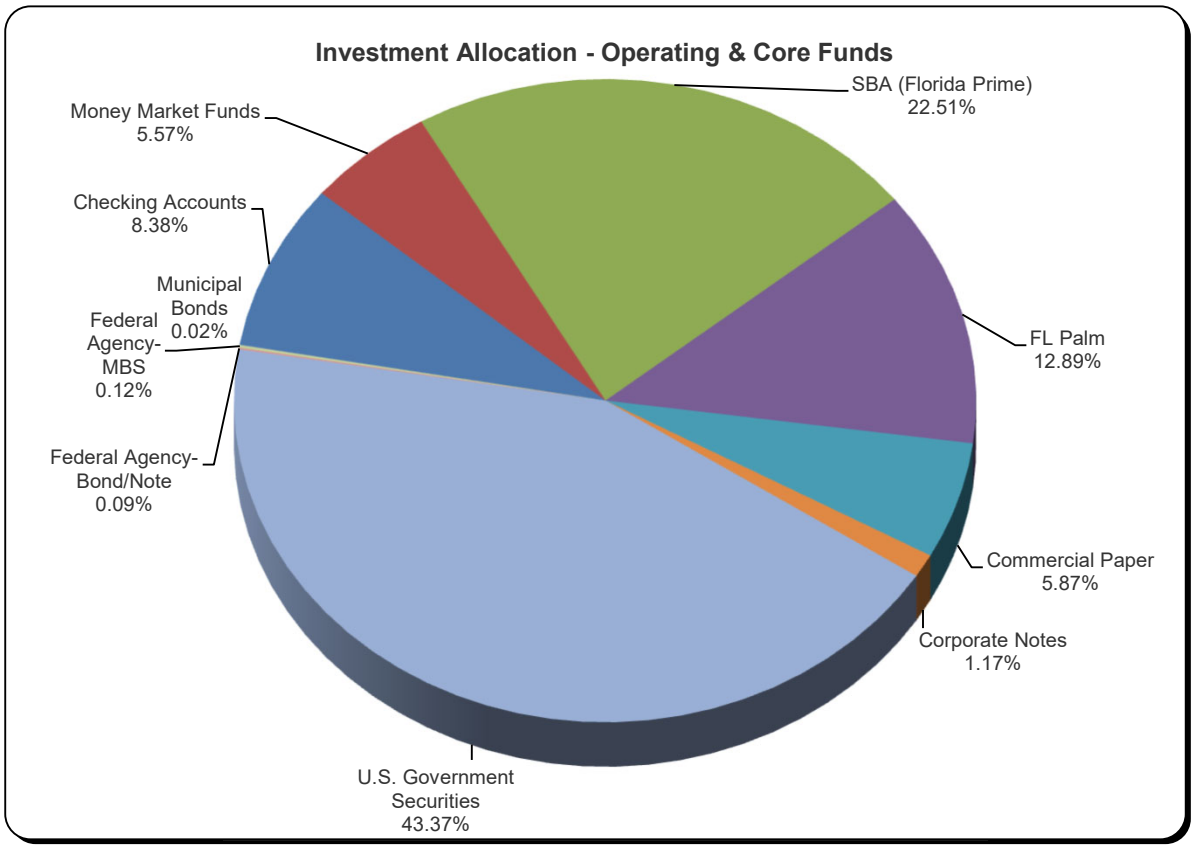
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School Board of Volusia County, Florida
Cash and Investments for the Period Ending August 31, 2024

Operating & Core Funds (1)

Investment Type	Market Value	Cost	% of Portfolio	Permitted by Policy
Checking Accounts	$ 31,054,273	$ 31,054,273	8.38%	N/A
Money Market Funds	20,651,679	20,651,679	5.57%	50%
SBA (Florida Prime)	83,395,540	83,395,540	22.51%	25% *
FL Palm	47,750,198	47,750,198	12.89%	25%
Commercial Paper	21,754,944	21,754,944	5.87%	35%
Corporate Notes	4,393,528	4,344,376	1.17%	25%
U.S. Government Securities	163,456,211	160,705,444	43.37%	100%
Federal Agency-Bond/Note	333,620	331,391	0.09%	75%
Federal Agency-MBS	458,563	459,022	0.12%	25%
Municipal Bonds	58,297	60,000	0.02%	25%
Totals	**$ 373,306,855**	**$ 370,506,868**	**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 August 31, 2024

Individual Issuer Breakdown

U.S Government Securities	Market Value	Cost	% of Portfolio	Permitted by Policy
U.S. Treasuries	$ 163,456,211	$ 160,705,444	43.37%	100%
Totals	**$ 163,456,211**	**$ 160,705,444**	**43.37%**	

Federal Agency-Bond/Note	Market Value	Cost	% of Portfolio	Permitted by Policy
FHLB	$ -	$ -	0.00%	40%
FHLMC	333,620	331,391	0.09%	40%
FNMA	-	-	0.00%	40%
Totals	**$ 333,620**	**$ 331,391**	**0.09%**	

Federal Agency-MBS	Market Value	Cost	% of Portfolio	Permitted by Policy
FNMA	$ 229,794	$ 230,024	0.06%	40%
FHLMC	228,769	228,998	0.06%	40%
Totals	**$ 458,563**	**$ 459,022**	**0.12%**	

Money Market Funds	Market Value	Cost	% of Portfolio	Permitted by Policy
Fidelity Institutional Government	$ 20,651,679	$ 20,651,679	5.57%	25%
Totals	**$ 20,651,679**	**$ 20,651,679**	**5.57%**	

Municipal Bonds	Market Value	Cost	% of Portfolio	Permitted by Policy
FL SBA Fin Corp Txbl Rev Bd	58,297	60,000	0.02%	5%
	$ 58,297	**$ 60,000**	**0.02%**	

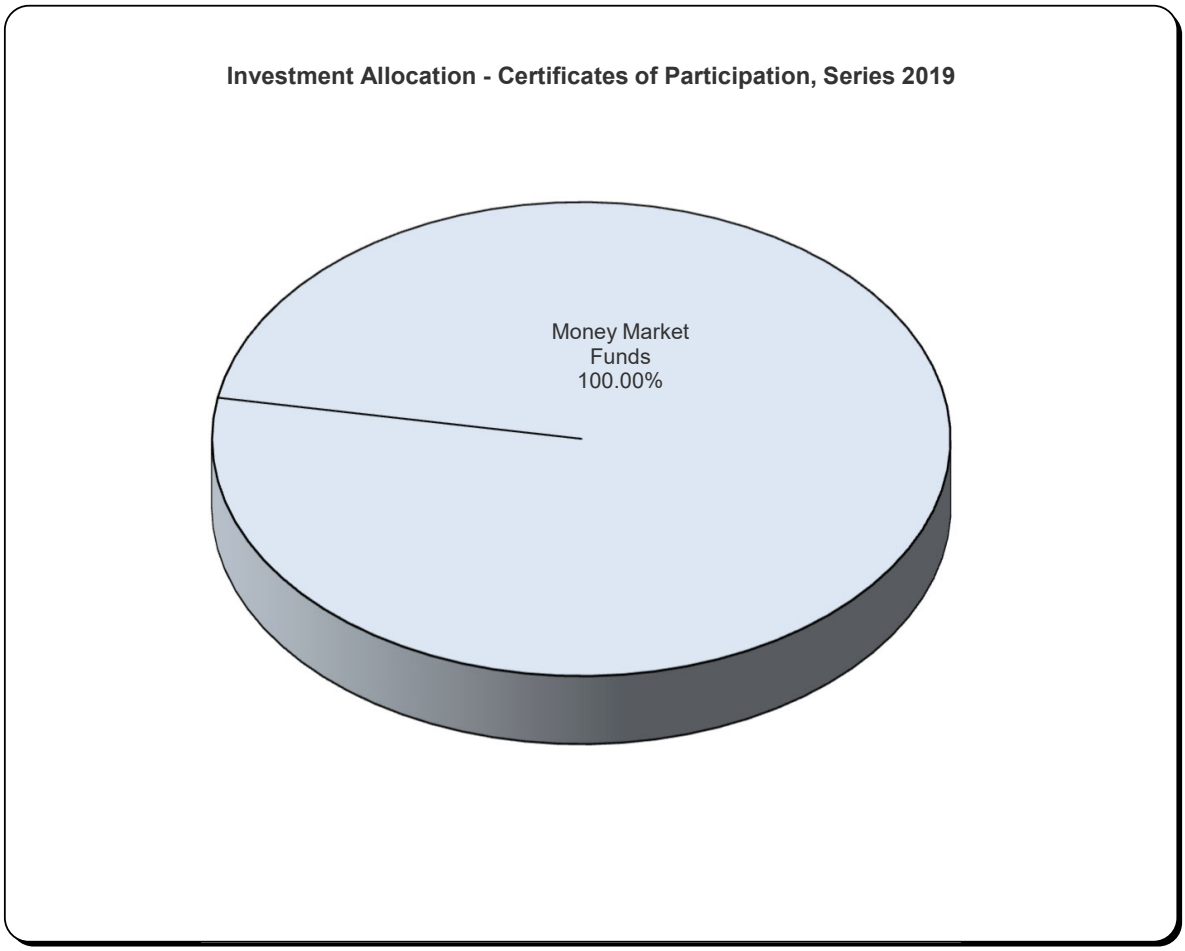
Commercial Paper	Market Value	Cost	% of Portfolio	Permitted by Policy
Credit Agricole CIB NY	9,658,511	9,658,511	2.61%	5%
MUFG Bank Ltd NY	2,401,733	2,401,733	0.65%	5%
Natix NY Branch	9,694,700	9,694,700	2.62%	5%
Totals	**$ 21,754,944**	**$ 21,754,944**	**5.87%**	

Corporate Notes	Market Value	Cost	% of Portfolio	Permitted by Policy
American Express	183,394	184,697	0.05%	5%
American Honda Fin Corp	152,157	149,561	0.04%	5%
Bank of America	199,464	194,070	0.05%	5%
Bank of New York Mellon	195,256	196,530	0.05%	5%
BlackRock Funding Inc	96,353	94,997	0.03%	5%
BMW US Capital	151,393	149,313	0.04%	5%
Caterpillar Financial	161,239	158,912	0.04%	5%
Cintas	49,460	49,989	0.01%	5%
Citigroup	117,791	114,342	0.03%	5%
Colgate Palmolive	80,271	79,912	0.02%	5%
Cooperative Rabobank	254,238	248,133	0.07%	5%
Goldman Sachs	132,522	128,868	0.03%	5%
Home Depot	121,845	120,750	0.03%	5%
Honeywell International	91,193	89,997	0.02%	5%
Hormel Foods Corp	101,356	100,969	0.03%	5%
IBM Corp	130,051	129,744	0.04%	5%
John Deere Capital	151,474	149,891	0.04%	5%
JP Morgan	153,777	150,114	0.04%	5%
Linde Inc	160,296	159,827	0.04%	5%
Lockheed Martin Corp	35,157	34,900	0.01%	5%
Mercedes Benz Finance	151,977	149,096	0.04%	5%
Morgan Stanley	149,846	145,278	0.04%	5%
National Australia Bank Ltd	255,360	252,553	0.07%	5%
National Rural Util Corp	74,020	74,992	0.02%	5%
Paccar Financial	83,924	84,978	0.02%	5%
PNC Financial Services	95,802	95,000	0.03%	5%
State Street Corp	196,192	195,000	0.05%	5%
Toyota Motor Credit	149,364	149,938	0.04%	5%
Truist Financial	133,974	139,706	0.04%	5%
United Health Group	121,363	107,379	0.03%	5%
Walmart	84,575	84,941	0.02%	5%
Wells Fargo	178,447	180,000	0.05%	5%
Totals	**$ 4,393,528**	**$ 4,344,376**	**1.17%**	

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

Certificates of Participation, Series 2019 - Proceeds

Investment Type	Market Value	Cost	% of Portfolio
Checking Account	$ -	$ -	0.00%
Money Market Funds	4,376,098	4,376,098	100.00%
Totals	**$ 4,376,098**	**$ 4,376,098**	**100.00%**



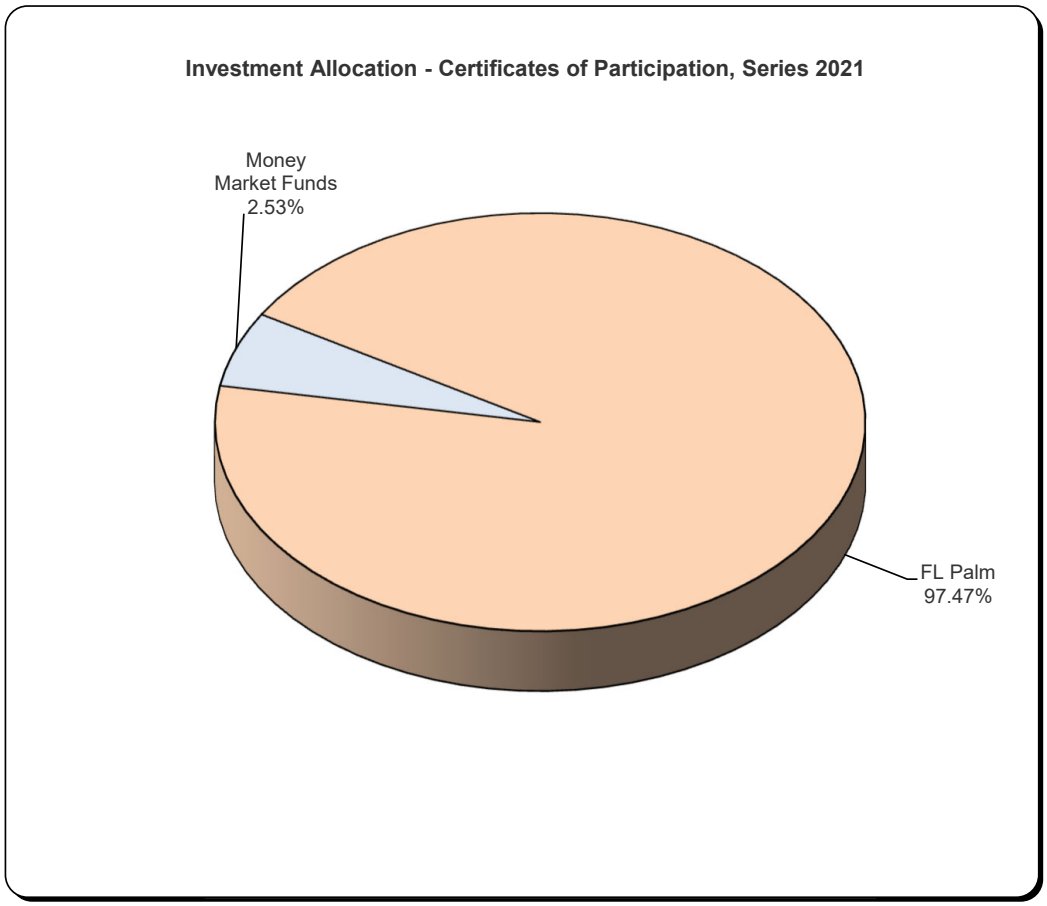
Individual Issuer Breakdown

Money Market Funds	Market Value	Cost	% of Portfolio
Dreyfus Government	$ 4,376,098	$ 4,376,098	100.00%
Totals	**$ 4,376,098**	**$ 4,376,098**	**100.00%**

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

Certificates of Participation, Series 2021 - Proceeds

Investment Type	Market Value	Cost	% of Portfolio
Checking Account	$ -	$ -	0.00%
Money Market Funds	942,011	942,011	2.53%
FL Palm	36,307,706	36,307,706	97.47%
U.S. Government Securities	-	-	0.00%
Totals	**$ 37,249,716**	**$ 37,249,716**	**100.00%**



Individual Issuer Breakdown

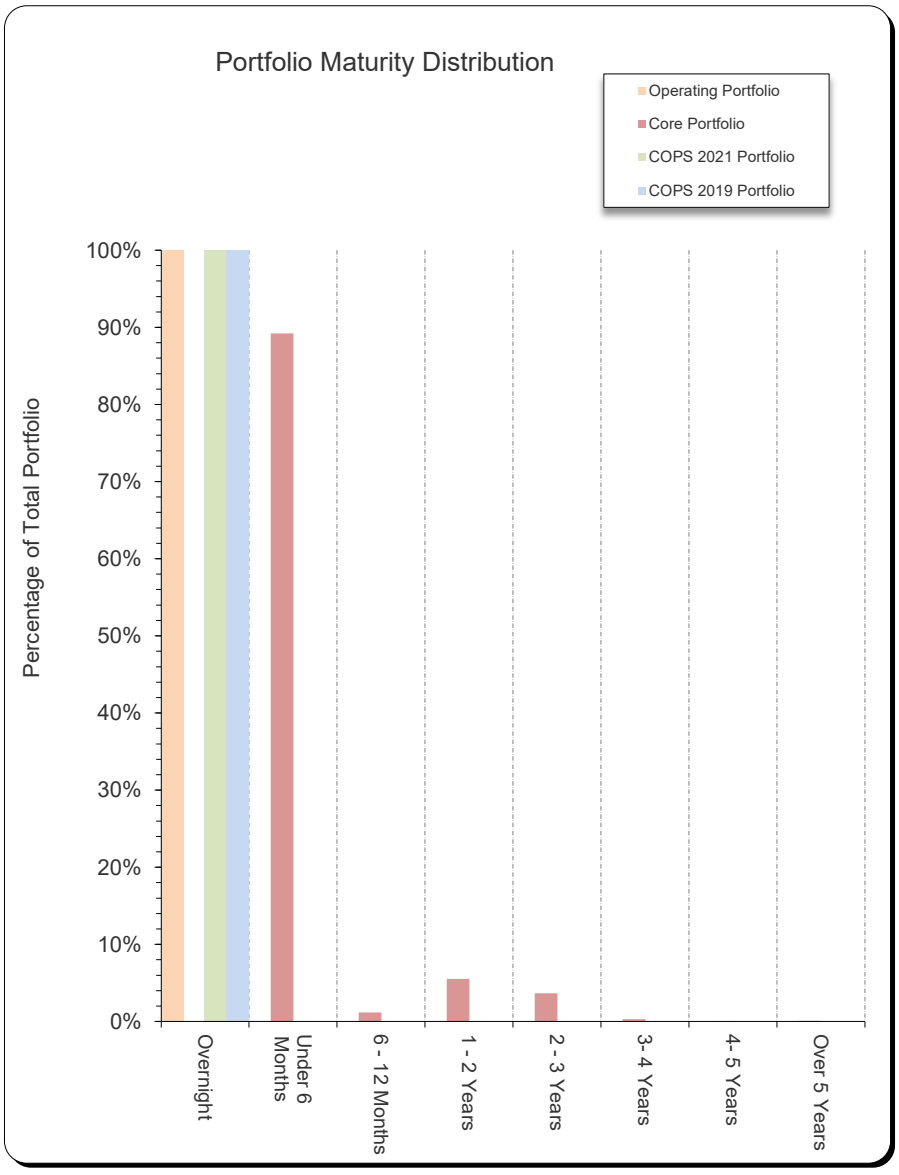
U.S Government Securities	Market Value	Cost	% of Portfolio
U.S. Treasuries	$ -	$ -	0.00%
Totals	**$ -**	**$ -**	**0.00%**

Money Market Funds	Market Value	Cost	% of Portfolio
Dreyfus Government	$ 942,011	$ 942,011	2.53%
Totals	**$ 942,011**	**$ 942,011**	**2.53%**

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

Total - All Cash & Investments

Maturity Distribution		Market Value	% of Portfolio
Overnight (Money Market Funds)	$	224,477,505	54.10%
Under 6 Months		169,932,583	40.95%
6 - 12 Months		2,238,064	0.54%
1 - 2 Years		10,495,171	2.53%
2 - 3 Years		6,995,189	1.69%
3 - 4 Years		599,309	0.14%
4 - 5 Years		24,094	0.01%
Over 5 Years		170,754	0.04%
Totals	**$**	**414,932,669**	**100.00%**

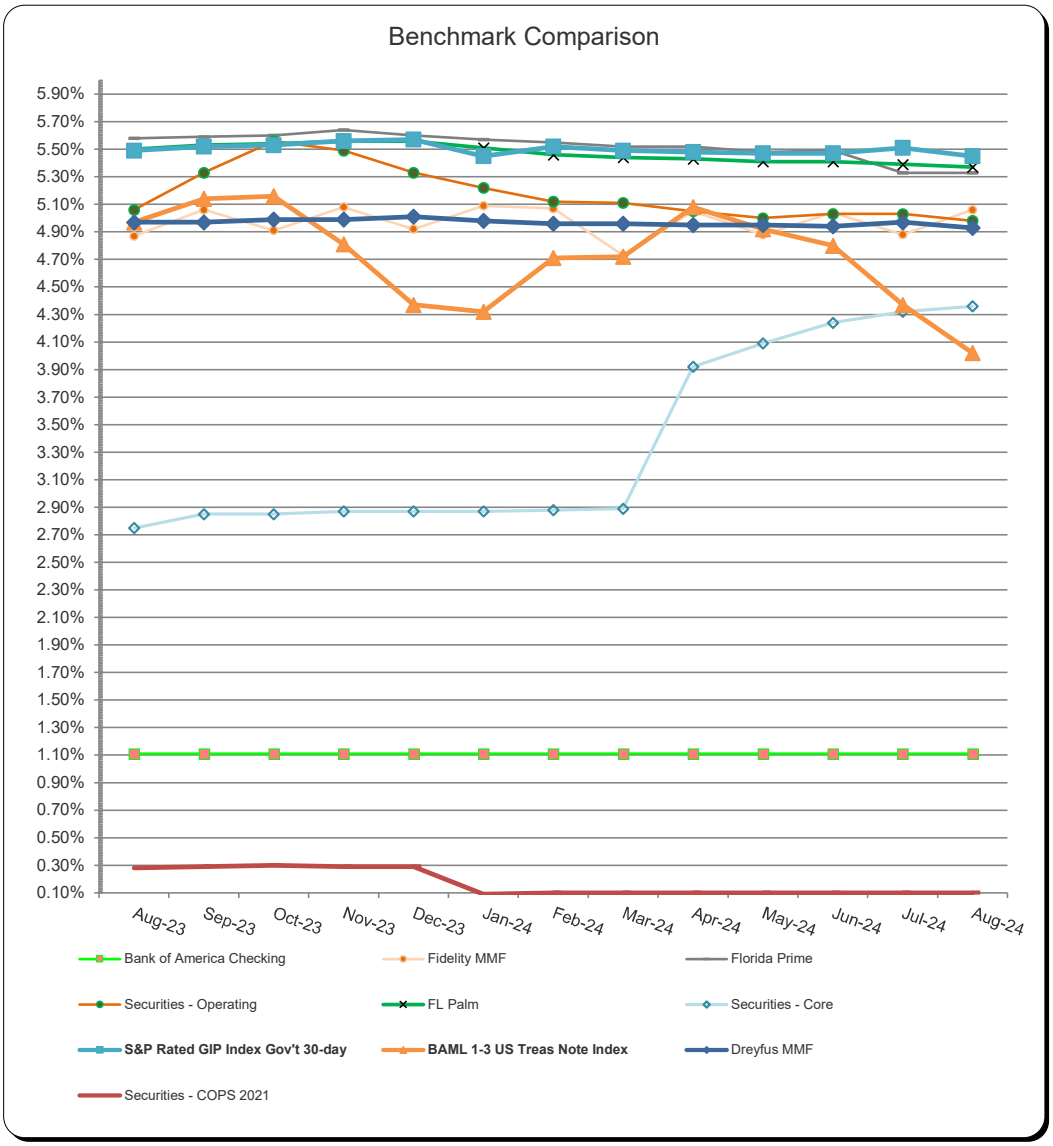


School Board of Volusia County, Florida
Cash and Investments for the Period Ending August 31, 2024

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	$ 86,816	$ 163,693	5.04%
Dreyfus Government MMF - COPS 2019	19,377	37,994	4.94%
Dreyfus Government MMF - COPS 2021	3,943	7,732	4.94%
SBA (Florida Prime)	386,490	771,859	5.49%
FL Palm	170,295	340,389	5.41%
FL Palm - COPS 2021	166,130	367,404	5.41%
Securities - Operating	789,830	1,667,456	5.03%
Securities - Core	65,887	127,772	4.24%
Securities - COPS 2021	-	-	0.10%
Totals	**$ 1,688,767**	**$ 3,484,300**	

[(a)] Earnings Credit Rate



Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through August 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	Actual as a % 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	(8,720)	(3,008,720)	(0.3%)	(0.4%)	(6,351)
Total federal through state sources	3,000,000	(8,720)	(3,008,720)	(0.3%)	(0.4%)	(6,351)
State sources:						
Florida Education Finance Program (FEFP)	235,933,422	38,976,583	(196,956,839)	16.5%	16.2%	36,019,724
CO&DS distribution	34,900	-	(34,900)	0.0%	0.0%	-
State funds from forest, lic., and lottery	864,000	9,688	(854,312)	1.1%	1.2%	10,553
Class size reduction	59,879,349	9,979,892	(49,899,457)	16.7%	16.7%	9,933,518
Voluntary prekindergarden	2,406,000	87,073	(2,318,927)	3.6%	6.2%	140,037
Other miscellaneous state sources	811,225	16,388	(794,837)	2.0%	0.3%	2,691
Total state sources	299,928,896	49,069,624	(250,859,272)	16.4%	16.1%	46,106,523
Local sources:						
Ad valorem property taxes - RLE & Discr	250,240,145	33,036	(250,207,109)	0.0%	0.1%	125,165
Rental income	339,485	74,953	(264,532)	22.1%	(24.2%)	(54,481)
Investment income	3,000,000	1,552,122	(1,447,878)	51.7%	8.9%	158,692
Gift, grants, and bequests	-	9,400	9,400	N/A	N/A	-
Other fees	6,753,683	1,118,178	(5,635,505)	16.6%	16.3%	740,469
Bus fees	-	52,032	52,032	N/A	N/A	-
Receipt of federal indirect	2,600,000	194,261	(2,405,739)	7.5%	7.5%	420,893
Other miscellaneous local sources	2,415,087	358,298	(2,056,789)	14.8%	9.9%	442,661
Textbook sales/loss collections	-	11,894	11,894	N/A	N/A	-
Receipt of food service indirect	1,000,000	103,738	(896,262)	10.4%	11.5%	115,228
Total local sources	266,348,400	3,507,912	(262,840,488)	1.3%	0.8%	1,948,627
Total sources	569,677,296	52,568,816	(517,108,480)	9.2%	9.0%	49,228,406
Uses - expenditures						
Salaries	358,399,756	21,232,113	(337,167,643)	5.9%	5.7%	19,895,216
Employee benefits	127,199,114	5,325,695	(121,873,419)	4.2%	3.9%	4,405,469
Professional & technical services	16,111,202	557,919	(15,553,283)	3.5%	9.1%	637,254
Insurance & board premiums	5,341,538	4,694,542	(646,996)	87.9%	6.2%	307,348
Travel	479,174	65,476	(413,698)	13.7%	19.9%	84,155
Repairs & maintenance	12,587,351	1,424,875	(11,162,476)	11.3%	19.3%	1,462,760
Rentals	13,248,375	3,053,552	(10,194,823)	23.0%	33.8%	3,098,929
Communications	10,620,016	305,453	(10,314,563)	2.9%	14.5%	284,979
Public utility services	3,730,686	546,565	(3,184,121)	14.7%	13.7%	507,970
Other purchased services	57,461,392	5,248,071	(52,213,321)	9.1%	12.3%	4,462,284
Electricity	13,100,000	2,217,262	(10,882,738)	16.9%	16.9%	2,180,793
Diesel fuel	2,375,646	171,999	(2,203,647)	7.2%	7.9%	205,561
Natural gas	250,000	19,663	(230,337)	7.9%	19.4%	35,961
Heating oil	3,000	-	(3,000)	0.0%	0.0%	-
Gasoline	628,914	65,364	(563,550)	10.4%	9.5%	64,419
Other energy services	4	-	(4)	0.0%	0.0%	-
Materials & Supplies	36,192,137	1,667,361	(34,524,776)	4.6%	6.2%	2,056,360
Capital outlay	7,220,402	848,017	(6,372,385)	11.7%	8.6%	549,140
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	423,935	(1,075,188)	28.3%	32.5%	331,661
Other personal services	4,145,786	535,811	(3,609,975)	12.9%	9.2%	314,849
Claims expense	205,000	8,803	(196,197)	4.3%	0.0%	-
Miscellaneous expense	523,330	695,624	172,294	132.9%	54094.3%	378,660

Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Total uses	672,213,030	49,108,100	(623,104,930)	7.3%	6.8%	41,263,768
Excess (deficiency) of revenues over expenditures	(102,535,734)	3,460,716	105,996,450			7,964,638
Other financing sources						
Transfers in from capital outlay funds	32,414,774	4,733,471	27,681,303	14.6%	11.8%	3,320,903
Transfers out to special revenue funds	(827,089)	-	(827,089)	0.0%	88.3%	(820,174)
Proceeds from sale of assets	-	4,345	(4,345)	N/A	0.0%	-
Loss Recoveries	-	150,417	(150,417)	N/A	N/A	-
Total other financing sources	31,587,685	4,888,233	26,699,452	15.5%	9.0%	2,500,729
Net change in fund balance	(70,948,049)	8,348,949	79,296,998			10,465,367
Fund balance						
Beginning of year	117,040,806	117,040,806	-			88,138,125
Ending Balance	$ 46,092,757	$ 125,389,755	$ 79,296,998			$ 98,603,492

Volusia County Schools
Debt Service Funds - Consolidated - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Sources - revenues						
Local sources:						
Investment income	-	2,288	2,288	N/A	N/A	1,099
Total local sources	-	2,288	2,288	N/A	N/A	1,099
Total sources	-	2,288	2,288	N/A	N/A	1,099
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	-	773,165	773,165	N/A	N/A	4,175
Payments to refunded bond escrow agent	-	80,177,257	80,177,257	N/A	N/A	-
Total uses	46,194,793	80,950,422	34,755,629	175.2%	0.0%	4,175
Deficiency of revenues under expenditures	(46,194,793)	(80,948,134)	(34,753,341)			(3,076)
Other financing sources						
Transfers in from capital outlay funds	46,249,606	2,204,158	44,045,448	4.8%	1.1%	549,675
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	81,125,351	(34,875,745)	175.4%	1.1%	549,675
Net change in fund balance	54,813	177,217	122,404			546,599
Fund balance						
Beginning of year	1,934,493	1,934,493	-			1,873,403
Ending Balance	$ 1,989,306	$ 2,111,710	$ 122,404			$ 2,420,002

Volusia County Schools
Capital Projects Funds - Consolidated - Monthly Financial Statement
Through August 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	-	389,765	389,765	N/A
Other miscellaneous state sources	-	31,445	31,445	N/A
Total state sources	2,266,500	421,210	(1,845,290)	18.6%
Local sources:				
Ad valorem property taxes - Capital	99,170,467	10,532	(99,159,935)	0.0%
Local sales tax	65,626,997	-	(65,626,997)	0.0%
Investment income	1,580,000	1,652,279	72,279	104.6%
Gift, grants, and bequests	-	2,165	2,165	N/A
Impact fees	10,000,000	1,986,612	(8,013,388)	19.9%
Miscellaneous local	-	24,055	24,055	N/A
Total local sources	176,377,464	3,675,643	(172,701,821)	2.1%
Total sources	178,643,964	4,096,853	(174,547,111)	2.3%
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	103,720	(242,339)	30.0%
Atlantic HS - Pressbox Concession	300,000	-	(300,000)	0.0%
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,065,874	204,527	(861,347)	19.2%
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	14,733	(6,151,096)	0.2%
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	18,000	(252,999)	6.6%
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	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	365,743	202,328	(163,415)	55.3%
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%
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	13,631	(674,164)	2.0%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	-	(1,740,000)	0.0%

Volusia County Schools
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DeLand Warehouse - Lease	238,122	238,353	231	100.1%
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	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	655,990	(599,344)	52.3%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	2,588,636	1,215,010	(1,373,626)	46.9%
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	8,790	(38,922)	18.4%
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	326,561	(2,473,439)	11.7%
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	60,361	(1,968,147)	3.0%
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	81,545	(62,065)	56.8%
George Marks Elm – Portables Installation	89,038	59,136	(29,902)	66.4%
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	-	(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	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%
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	237,431	(248,748)	48.8%
Indian River Elm - New Marquee	200,260	1,900	(198,360)	0.9%
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%

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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%
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)	0.0%
Orange City Elm - Renovations and Additions	46,158,053	316,166	(45,841,887)	0.7%
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%
Osceola/Tomoka Elm - Replace Media Center Storefront	-	16,000	16,000	N/A
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	122,085	(562,908)	17.8%
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	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	-	(319,200)	0.0%
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 Rooms	146,727	99,394	(47,333)	67.7%
Port Orange Elm - Renovate Reception	126,264	54,571	(71,693)	43.2%
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	3,929	(1,194,392)	0.3%
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 Mo	100,500	-	(100,500)	0.0%
RJ Longstreet Elm - Replace AC Pit Fencing	79,938	75,401	(4,537)	94.3%
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	7,039	(903,664)	0.8%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,149,115	422,770	(2,726,345)	13.4%
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	171,672	(120,697)	58.7%
Silver Sands Mid - Replace Stage Lighting and Sound Syste	900,000	-	(900,000)	0.0%

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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%
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	502,886	(1,810,202)	21.7%
Spruce Creek HS – Renovate Culinary Lab	1,243,435	789,584	(453,851)	63.5%
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	328,200	(37,866,793)	0.9%
Stem Bus	74,886	158	(74,728)	0.2%
Stem Bus 2	98,925	26,517	(72,408)	26.8%
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	13,682	(20,523)	40.0%
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 Intrusic	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	1,560,704	(6,869,503)	18.5%
Transportation - Warehouse DeLand - Warehouse Additic	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	4,225,787	(7,438,906)	36.2%
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	4,858	(154,432)	3.0%
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	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	46,425	(3,381,581)	1.4%
Various - Infrastructure for Technology	311,338	-	(311,338)	0.0%
Various - Minor Projects	4,250,018	194,304	(4,055,714)	4.6%
Various Schools - High School Athletics	1,602,200	-	(1,602,200)	0.0%
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 - Playgrounds	300,000	-	(300,000)	0.0%
Various Schools – 23 School Hardening – Safety and Secu	58,504	58,504	-	100.0%
Various Schools - Leased Portables	100,000	-	(100,000)	0.0%
Various Schools & Depts - District Wide Technology Equip	10,721,852	1,963,177	(8,758,675)	18.3%
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%

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White Fleet	1,695,554	226,081	(1,469,473)	13.3%
Woodward Elementary - Renovations and Addition	1,490,615	19,800	(1,470,815)	1.3%
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,500,000	-	(4,500,000)	0.0%
Total projects	369,733,462	16,143,682	(353,589,780)	4.4%
Total uses	369,733,462	16,143,682	(353,589,780)	4.4%
Deficiency of revenues under expenditures	(191,089,497)	(12,046,829)	179,042,669	
Other financing sources				
Transfers out to general fund	(32,414,774)	(4,733,471)	(27,681,303)	14.6%
Transfers out to debt service funds	(46,249,606)	(2,204,158)	(44,045,448)	4.8%
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	(6,937,629)	92,273,249	(8.1%)
Net change in fund balance	(105,753,877)	(18,984,458)	86,769,419	
Fund balance				
Beginning of year	257,350,388	257,350,388	-	
Ending Balance	$ 151,596,511	$ 238,365,930	$ 86,769,419	

Volusia County Schools
Special Revenue Funds - Food Service - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal through state sources:						
National school lunch program	38,000,000	335,568	(37,664,432)	0.9%	0.9%	350,089
Total federal through state sources	38,000,000	335,568	(37,664,432)	0.9%	0.9%	350,089
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	116,037	(283,963)	29.0%	27.6%	82,776
Food service	770,000	30,089	(739,911)	3.9%	0.6%	24,569
Other miscellaneous local sources	165,000	2,753	(162,247)	1.7%	0.0%	-
Total local sources	1,335,000	148,879	(1,186,121)	11.2%	2.3%	107,345
Total sources	39,662,000	484,447	(39,177,553)	1.2%	1.1%	457,434
Uses - expenditures						
Salaries	9,491,000	672,117	(8,818,883)	7.1%	6.0%	575,380
Employee benefits	4,575,026	166,714	(4,408,312)	3.6%	3.0%	137,650
Professional & technical services	330,823	4,245	(326,578)	1.3%	6.8%	18,204
Travel	29,000	4,810	(24,190)	16.6%	10.7%	3,747
Repairs & maintenance	139,117	67,101	(72,016)	48.2%	0.1%	245
Rentals	50,000	6,734	(43,266)	13.5%	22.6%	22,587
Communications	26,000	8,817	(17,183)	33.9%	3.5%	885
Public utility services	517,170	-	(517,170)	0.0%	0.0%	-
Other purchased services	1,849,500	212,967	(1,636,533)	11.5%	8.1%	223,775
Electricity	716,906	109,230	(607,676)	15.2%	15.1%	105,381
Gasoline	15,000	2,482	(12,518)	16.5%	16.0%	2,395
Materials & Supplies	22,028,424	1,648,847	(20,379,577)	7.5%	10.0%	2,043,708
Capital outlay	3,959,999	58,501	(3,901,498)	1.5%	6.4%	146,316
Dues and Fees	40,000	26,287	(13,713)	65.7%	49.0%	17,150
Other personal services	10,000	-	(10,000)	0.0%	1.2%	120
Miscellaneous expense	1,000,000	7,776	(992,224)	0.8%	5.1%	50,721
Total uses	44,777,965	2,996,628	(41,781,337)	6.7%	7.9%	3,348,264
Deficiency of revenues under expenditures	(5,115,965)	(2,512,181)	2,603,784			(2,890,830)
Net change in fund balance	(5,115,965)	(2,512,181)	2,603,784			(2,890,830)
Fund balance						
Beginning of year	22,938,251	22,938,251	-			23,242,682
Ending Balance	$ 17,822,286	$ 20,426,070	$ 2,603,784			$ 20,351,852

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Monthly Financial Statement
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	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget	Actual as a % Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal through state sources:						
Career and technical education	932,030	42,523	(889,507)	4.6%	3.6%	30,544
Title II, grant to improve teacher quality	4,363,950	260,896	(4,103,054)	6.0%	9.5%	354,639
Individuals with disabilities education act	19,801,534	1,268,932	(18,532,602)	6.4%	6.3%	1,165,937
Title I, grant to improve academic standards	35,994,778	2,443,843	(33,550,935)	6.8%	4.6%	1,421,975
Title III, language instruction	628,432	35,165	(593,267)	0.0%	N/A	105,901
Title IV, twenty-first century schools	1,178,040	140,141	(1,037,899)	0.0%	N/A	156,881
Other federal through state sources	4,813,817	191,855	(4,621,962)	4.0%	7.2%	276,966
Total federal through state sources	67,712,581	4,383,355	(63,329,226)	6.5%	5.9%	3,512,843
Total sources	67,712,581	4,383,355	(63,329,226)	6.5%	5.9%	3,512,843
Uses - expenditures						
Individuals With Disabilities Act						
Salaries	10,575,023	897,320	(9,677,703)	8.5%	8.3%	892,144
Benefits	3,755,499	227,345	(3,528,154)	6.1%	5.2%	196,064
Purchased Services	3,959,294	38,786	(3,920,508)	1.0%	0.5%	13,242
Energy Services	8,821	312	(8,509)	3.5%	15.1%	394
Materials & Supplies	606,702	57,336	(549,366)	9.5%	0.9%	4,854
Capital Outlay	251,795	8,706	(243,089)	3.5%	0.0%	-
Other	644,400	39,127	(605,273)	6.1%	6.9%	59,238
Total Individuals With Disabilities Act	19,801,534	1,268,932	(18,532,602)	6.4%	6.3%	1,165,936
Title I - Improving The Academic						
Salaries	18,326,281	1,122,874	(17,203,407)	6.1%	5.2%	989,117
Benefits	6,695,023	275,035	(6,419,988)	4.1%	4.1%	216,614
Purchased Services	4,914,318	876,363	(4,037,955)	17.8%	3.6%	89,503
Materials & Supplies	2,667,696	74,669	(2,593,027)	2.8%	1.4%	33,168
Capital Outlay	1,245,386	15,392	(1,229,994)	1.2%	11.1%	17,652
Other	2,146,074	79,626	(2,066,448)	3.7%	4.7%	75,922
Total Title I - Improving The Academic	35,994,778	2,443,959	(33,550,819)	6.8%	4.6%	1,421,976
Title II - Improving Teacher Quality						
Salaries	2,249,479	164,432	(2,085,047)	7.3%	8.4%	170,532
Benefits	619,434	38,794	(580,640)	6.3%	8.4%	31,931
Purchased Services	663,004	42,617	(620,387)	6.4%	3.8%	32,331
Materials & Supplies	414,403	3,459	(410,944)	0.8%	44.1%	89,253
Capital Outlay	428	-	(428)	0.0%	N/A	1,676
Other	417,202	11,594	(405,608)	2.8%	10.8%	28,916
Total Title II - Improving Teacher Quality	4,363,950	260,896	(4,103,054)	6.0%	9.5%	354,639
21st Century Community Learning						
Salaries	840,732	99,077	(741,655)	11.8%	8.9%	94,849
Benefits	174,642	20,557	(154,085)	11.8%	10.6%	19,463
Purchased Services	22,477	3,658	(18,819)	16.3%	0.0%	-
Materials & Supplies	94,251	14,632	(79,619)	15.5%	21.7%	26,604
Capital Outlay	3,285	754	(2,531)	23.0%	N/A	-
Other	42,653	1,463	(41,190)	3.4%	20.7%	15,965
Total 21st Century Community Learning	1,178,040	140,141	(1,037,899)	11.9%	10.8%	156,881
Career And Technical Education						
Salaries	173,238	14,752	(158,486)	8.5%	8.1%	13,695
Benefits	54,826	3,750	(51,076)	6.8%	2.6%	2,906
Purchased Services	233,161	299	(232,862)	0.1%	4.8%	12,026
Materials & Supplies	269,940	-	(269,940)	0.0%	0.0%	-
Capital Outlay	155,976	23,119	(132,857)	14.8%	0.0%	-
Other	44,889	603	(44,286)	1.3%	5.3%	1,917
Total Career And Technical Education	932,030	42,523	(889,507)	4.6%	3.6%	30,544
Salaries	-	-	-	N/A	N/A	-

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Title III - Language Instruction						
Salaries	351,244	14,538	(336,706)	4.1%	71.7%	83,639
Benefits	132,779	3,724	(129,055)	2.8%	7.0%	17,649
Purchased Services	67,260	2,160	(65,100)	3.2%	16.2%	2,634
Materials & Supplies	62,706	14,011	(48,695)	22.3%	0.0%	-
Capital Outlay	500	-	(500)	0.0%	N/A	-
Other	13,943	732	(13,211)	5.2%	13.9%	1,979
Total Title III - Language Instruction	628,432	35,165	(593,267)	5.6%	18.0%	105,901
Other Federal, State, And Local Programs						
Salaries	1,804,029	90,330	(1,713,699)	5.0%	7.4%	95,372
Benefits	552,578	18,152	(534,426)	3.3%	6.2%	20,730
Purchased Services	1,132,147	14,735	(1,117,412)	1.3%	12.9%	64,434
Materials & Supplies	567,957	22,100	(545,857)	3.9%	9.0%	60,158
Capital Outlay	244,993	37,147	(207,846)	15.2%	3.3%	19,965
Other	512,113	9,275	(502,838)	1.8%	3.9%	16,307
Total Other Federal, State, And Local Programs	4,813,817	191,739	(4,622,078)	4.0%	7.2%	276,966
Total uses	67,712,581	4,383,355	(63,329,226)	6.5%	5.9%	3,512,843
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 August 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	Actual as a % Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal through state sources:						
Educ Stabilization K-12	10,346,094	2,502,831	(7,843,263)	24.2%	N/A	5,584,964
Other federal through state sources	-	-	-	N/A	N/A	609,000
Total federal through state sources	10,346,094	2,502,831	(7,843,263)	24.2%	N/A	6,193,964
Total sources	10,346,094	2,502,831	(7,843,263)	24.2%	N/A	6,193,964
Uses - expenditures						
Cares Act						
Salaries	10,200,070	1,108,782	(9,091,288)	10.9%	6.3%	3,374,338
Benefits	-	268,064	268,064	N/A	3.8%	656,458
Purchased Services	-	968,042	968,042	N/A	74.7%	1,379,576
Materials & Supplies	146,024	51,586	(94,438)	35.3%	52.7%	457,021
Capital Outlay	-	25,654	25,654	N/A	0.5%	9,800
Other	-	80,703	80,703	N/A	117.7%	316,771
Total Cares Act	10,346,094	2,502,831	(7,843,263)	24.2%	8.2%	6,193,964
Total uses	10,346,094	2,502,831	(7,843,263)	24.2%	8.2%	6,193,964
Excess of revenues over expenditures	-	-	-			-
Fund balance						
Beginning of year	-	-	-			-
Ending Balance	$ -	$ -	$ -			$ -

Volusia County Schools
Special Revenue Funds - School Internal Funds - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Sources - revenues						
Local sources:						
Investment income	-	24,285	24,285	N/A	N/A	20,966
Other miscellaneous local sources	-	650,192	650,192	N/A	0.0%	-
Total local sources	-	674,477	674,477	N/A	0.2%	20,966
Total sources	-	674,477	674,477	N/A	0.2%	20,966
Uses - expenditures						
Materials & Supplies	10,114,967	650,192	(9,464,775)	6.4%	0.0%	-
Total uses	10,114,967	650,192	(9,464,775)	6.4%	0.0%	-
Excess (deficiency) of revenues over expenditures	(10,114,967)	24,285	10,139,252			20,966
Other financing sources						
Transfers in from general fund	827,089	-	(827,089)	0.0%	88.3%	820,174
Total other financing sources	827,089	-	(827,089)	0.0%	88.3%	820,174
Net change in fund balance	(9,287,878)	24,285	9,312,163			841,140
Fund balance						
Beginning of year	9,287,878	9,287,878	-			6,896,879
Ending Balance	$ -	$ 9,312,163	$ 9,312,163			$ 7,738,019

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	2,738,000	719,856	(2,018,144)	26.3%	0.0%	-
Total operating revenues	2,738,000	719,856	(2,018,144)	26.3%	0.0%	-
Total sources	2,738,000	719,856	(2,018,144)	26.3%	0.0%	-
Operating expenses						
Salaries	110,933	17,967	(92,966)	16.2%	15.9%	11,948
Employee benefits	303,595	206,594	(97,001)	68.0%	87.3%	240,472
Professional & technical services	155,000	-	(155,000)	0.0%	10.6%	25,483
Insurance & board premiums	187,472	-	(187,472)	0.0%	14.1%	31,072
Claims expense	2,131,000	535,113	(1,595,887)	25.1%	16.7%	364,626
Total uses	2,888,000	759,674	(2,128,326)	26.3%	22.3%	673,601
Operating loss	(150,000)	(39,818)	110,182			(673,601)
Nonoperating revenues	-					
Investment income	150,000	39,818	(110,182)	26.5%	19.0%	22,821
Total nonoperating revenues	150,000	39,818	(110,182)	26.5%	19.0%	22,821
Income before transfers	-	-	-			(650,780)
Net position						
Beginning of year	566,012	566,012	-			566,012
Ending Balance	$ 566,012	$ 566,012	$ -			$ (84,768)

Volusia County Schools
Internal Service Funds - Self Insurance - Property - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	4,173,000	4,198,563	25,563	100.6%	0.0%	-
Total operating revenues	4,173,000	4,198,563	25,563	100.6%	0.0%	-
Total sources	4,173,000	4,198,563	25,563	100.6%	0.0%	-
Operating expenses						
Salaries	17,766	1,592	(16,174)	9.0%	N/A	1,147
Employee benefits	5,234	405	(4,829)	7.7%	N/A	-
Professional & technical services	-	3,780	3,780	N/A	N/A	25,473
Insurance & board premiums	4,300,000	4,225,558	(74,442)	98.3%	103.1%	4,144,260
Claims expense	-	-	-	N/A	N/A	-
Total uses	4,323,000	4,237,710	(85,290)	98.0%	103.9%	4,177,260
Operating loss	(150,000)	(39,147)	110,853			(4,177,260)
Nonoperating revenues	-					
Investment income	150,000	39,147	(110,853)	26.1%	16.2%	18,611
Total nonoperating revenues	150,000	39,147	(110,853)	26.1%	16.2%	18,611
Income before transfers	-	-	-			(4,158,649)
Net position						
Beginning of year	4,727,770	4,727,770	-			4,727,770
Ending Balance	$ 4,727,770	$ 4,727,770	$ -			$ 569,121

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	500,000	32,578	(467,422)	6.5%	0.0%	-
Total operating revenues	500,000	32,578	(467,422)	6.5%	0.0%	-
Total sources	500,000	32,578	(467,422)	6.5%	0.0%	-
Operating expenses						
Salaries	61,968	5,725	(56,243)	9.2%	N/A	-
Employee benefits	18,032	1,417	(16,615)	7.9%	N/A	-
Professional & technical services	350,000	36,099	(313,901)	10.3%	21.1%	43,368
Other purchased services	40,000	2,670	(37,330)	6.7%	75.6%	11,342
Claims expense	120,000	17,000	(103,000)	14.2%	0.9%	1,822
Total uses	590,000	62,911	(527,089)	10.7%	13.3%	56,532
Operating loss	(90,000)	(30,333)	59,667			(56,532)
Nonoperating revenues	-					
Investment income	90,000	30,333	(59,667)	33.7%	12.2%	11,196
Total nonoperating revenues	90,000	30,333	(59,667)	33.7%	12.2%	11,196
Income before transfers	-	-	-			(45,336)
Net position						
Beginning of year	1,664,616	1,664,616	-			1,664,616
Ending Balance	$ 1,664,616	$ 1,664,616	$ -			$ 1,619,280

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	597,000	212,806	(384,194)	35.6%	0.0%	-
Total operating revenues	597,000	212,806	(384,194)	35.6%	0.0%	-
Total sources	597,000	212,806	(384,194)	35.6%	0.0%	-
Operating expenses						
Salaries	28,507	2,921	(25,586)	10.2%	N/A	-
Employee benefits	8,493	688	(7,805)	8.1%	N/A	-
Professional & technical services	75,000	8,526	(66,474)	11.4%	9.9%	9,854
Insurance & board premiums	239,000	185,820	(53,180)	77.7%	53.5%	194,060
Repairs & maintenance	280,000	23,600	(256,400)	8.4%	0.1%	553
Other purchased services	36,000	6,234	(29,766)	17.3%	0.0%	-
Total uses	667,000	227,789	(439,211)	34.2%	22.6%	204,467
Operating loss	(70,000)	(14,983)	55,017			(204,467)
Nonoperating revenues	-					
Investment income	70,000	14,983	(55,017)	21.4%	9.0%	6,114
Total nonoperating revenues	70,000	14,983	(55,017)	21.4%	9.0%	6,114
Income before transfers	-	-	-			(198,353)
Net position						
Beginning of year	999,986	999,986	-			999,986
Ending Balance	$ 999,986	$ 999,986	$ -			$ 801,633

Volusia County Schools
Internal Service Funds - Print Shop - Monthly Financial Statement
Through August 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	Actual as a % Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	-	264,553	264,553	N/A	N/A	-
Other miscellaneous local sources	1,504,000	-	(1,504,000)	0.0%	N/A	-
Total operating revenues	1,504,000	264,553	(1,239,447)	17.6%	N/A	-
Total sources	1,504,000	264,553	(1,239,447)	17.6%	N/A	-
Operating expenses						
Salaries	346,200	50,219	(295,981)	14.5%	N/A	-
Employee benefits	133,400	10,687	(122,713)	8.0%	N/A	-
Professional & technical services	50,000	4,177	(45,823)	8.4%	N/A	-
Travel	75	-	(75)	0.0%	N/A	-
Repairs & maintenance	337,460	21,674	(315,786)	6.4%	N/A	-
Other purchased services	4,000	-	(4,000)	0.0%	N/A	-
Materials & Supplies	572,765	61,367	(511,398)	10.7%	N/A	-
Capital outlay	139,000	97,784	(41,216)	70.3%	N/A	-
Total uses	1,582,900	245,908	(1,336,992)	15.5%	N/A	-
Operating income (loss)	(78,900)	18,645	97,545			-
Change in net position	(78,900)	18,645	97,545			-
Net position						
Beginning of year	122,831	122,831	-			-
Ending Balance	$ 43,931	$ 141,476	$ 97,545			$ -