

School District of Volusia County

Monthly Financial Statement



September 30, 2024

VISION STATEMENT

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

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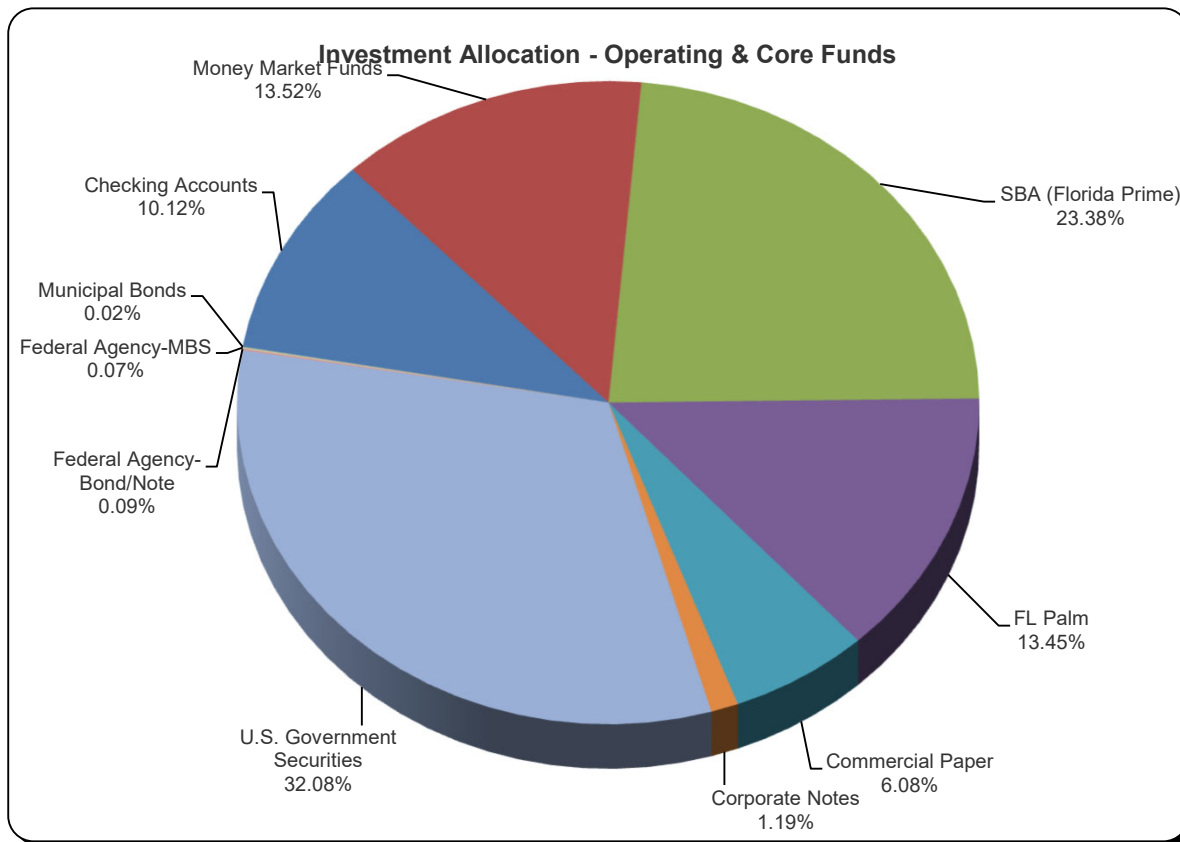
School Board of Volusia County, Florida

Cash and Investments for the Period Ending September 30, 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	\$ 36,248,186	\$ 36,248,186	10.12%	N/A
Money Market Funds	48,440,753	48,440,753	13.52%	50%
SBA (Florida Prime)	83,760,873	83,760,873	23.38%	25%
FL Palm	48,197,957	48,197,957	13.45%	25%
Commercial Paper	21,766,711	21,766,711	6.08%	35%
Corporate Notes	4,331,550	4,270,661	1.19%	25%
U.S. Government Securities	116,948,972	114,941,631	32.08%	100%
Federal Agency-Bond/Note	335,264	328,815	0.09%	75%
Federal Agency-MBS	449,557	233,307	0.07%	25%
Municipal Bonds	58,567	60,000	0.02%	25%
Totals	\$ 360,538,390	\$ 358,248,894	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 September 30, 2024

Individual Issuer Breakdown

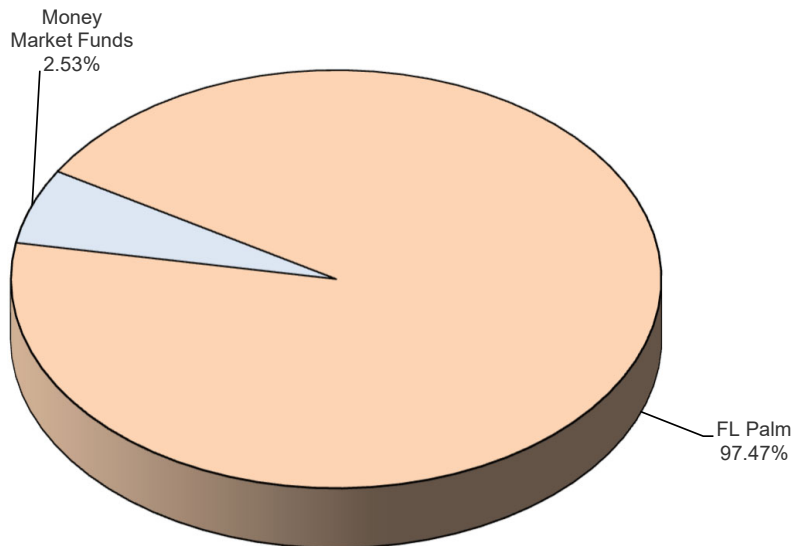
<u>U.S Government Securities</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>	<u>Corporate Notes</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>
U.S. Treasuries	\$ 116,948,972	\$ 114,941,631	32.08%	100%	American Express	184,130	184,697	0.05%	5%
Totals	\$ 116,948,972	\$ 114,941,631	32.08%		American Honda Fin Corp	152,884	149,561	0.04%	5%
					Bank of America	200,772	194,070	0.05%	5%
<u>Federal Agency-Bond/Note</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Bank of New York Mellon	196,470	196,530	0.05%	5%
FHLB	\$ -	\$ -	0.00%	40%	BlackRock Funding Inc	96,822	94,997	0.03%	5%
FHLMC	335,264	328,815	0.09%	40%	BMW US Capital	151,832	149,313	0.04%	5%
FNMA	-	-	0.00%	40%	Caterpillar Financial	162,240	158,912	0.04%	5%
Totals	\$ 335,264	\$ 328,815	0.09%		Cintas	49,635	49,989	0.01%	5%
					Citigroup	118,413	114,342	0.03%	5%
<u>Federal Agency-MBS</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Colgate Palmolive	60,762	59,930	0.02%	5%
FNMA	\$ 246,057	\$ 26,111	0.01%	40%	Cooperative Rabobank	255,818	248,133	0.07%	5%
FHLMC	203,500	207,195	0.06%	40%	Goldman Sachs	133,390	128,868	0.04%	5%
Totals	\$ 449,557	\$ 233,307	0.07%		Home Depot	102,598	100,757	0.03%	5%
					Honeywell International	91,807	89,997	0.03%	5%
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Hormel Foods Corp	101,861	100,969	0.03%	5%
Fidelity Institutional Government	\$ 48,440,753	\$ 48,440,753	13.52%	25%	IBM Corp	130,589	129,744	0.04%	5%
Totals	\$ 48,440,753	\$ 48,440,753	13.52%		John Deere Capital	152,148	149,891	0.04%	5%
					JP Morgan	154,661	150,114	0.04%	5%
<u>Municipal Bonds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		Linde Inc	161,117	159,827	0.04%	5%
FL SBA Fin Corp Txbl Rev Bd	58,567	60,000	0.02%	5%	Mastercard Inc	45,321	44,975	0.01%	5%
Totals	\$ 58,567	\$ 60,000	0.02%		Mercedes Benz Finance	152,661	149,096	0.04%	5%
					Morgan Stanley	150,831	145,278	0.04%	5%
<u>Commercial Paper</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>		National Australia Bank Ltd	256,928	252,553	0.07%	5%
Credit Agricole CIB NY	9,658,511	9,658,511	2.70%	5%	National Rural Util Corp	104,496	104,992	0.03%	5%
MUFG Bank Ltd NY	2,401,733	2,401,733	0.67%	5%	Paccar Financial	84,247	84,978	0.02%	5%
Natix NY Branch	9,706,467	9,706,467	2.71%	5%	PNC Financial Services	96,363	95,000	0.03%	5%
Totals	\$ 21,766,711	\$ 21,766,711	6.08%		State Street Corp	197,064	195,000	0.05%	5%
					Toyota Motor Credit	150,157	149,938	0.04%	5%
					Truist Financial	134,577	139,706	0.04%	5%
					United Health Group	122,101	118,504	0.03%	5%
					Wells Fargo	178,859	180,000	0.05%	5%
					Totals	\$ 4,331,550	\$ 4,270,661	1.19%	

School Board of Volusia County, Florida
Cash and Investments for the Period Ending September 30, 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	945,960	945,960	2.53%
FL Palm	36,464,378	36,464,378	97.47%
U.S. Government Securities	-	-	0.00%
Totals	\$ 37,410,339	\$ 37,410,339	100.00%

Investment Allocation - Certificates of Participation, Series 2021



Individual Issuer Breakdown

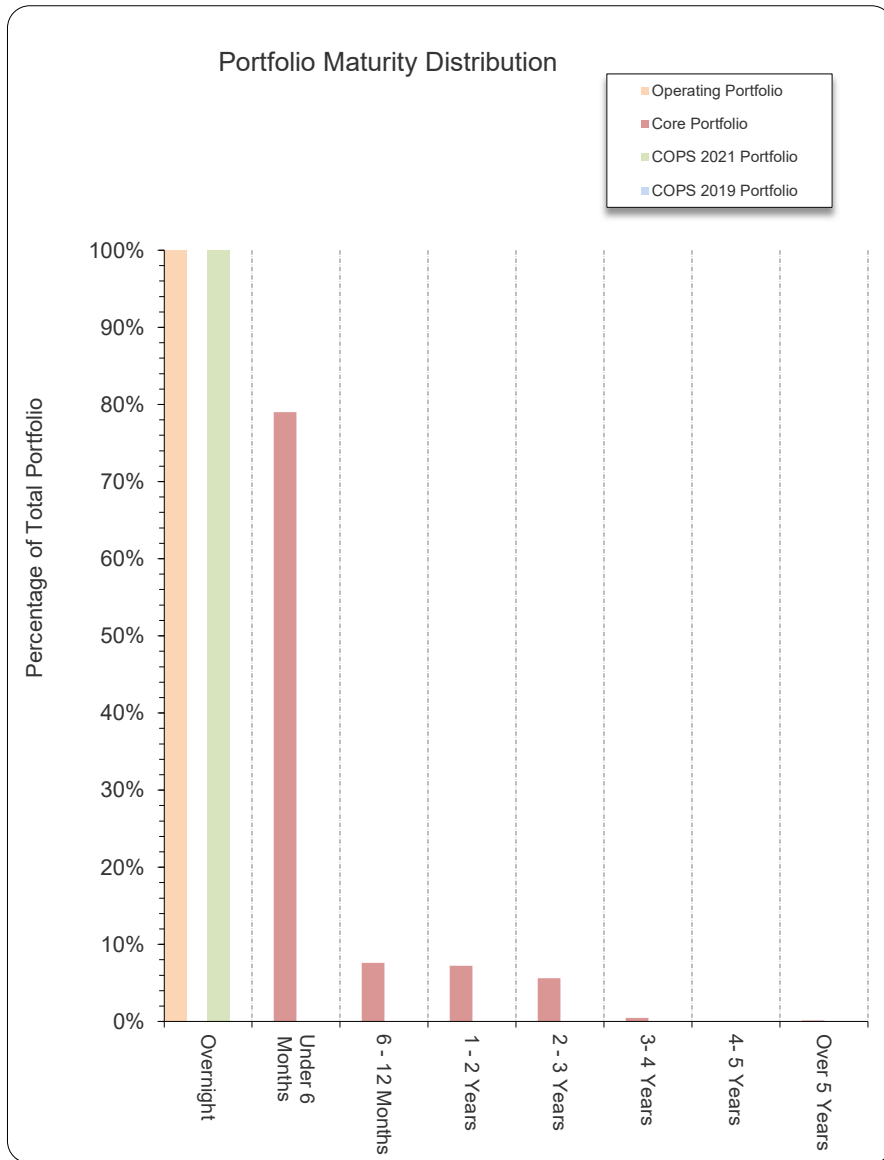
<u>U.S Government Securities</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
U.S. Treasuries	\$ -	\$ -	0.00%
Totals	\$ -	\$ -	0.00%

<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Dreyfus Government	\$ 945,960	\$ 945,960	2.53%
Totals	\$ 945,960	\$ 945,960	2.53%

School Board of Volusia County, Florida
Cash and Investments for the Period Ending September 30, 2024

Total - All Cash & Investments

<u>Maturity Distribution</u>	<u>Market Value</u>	<u>% of Portfolio</u>
Overnight (Money Market Funds) \$	254,058,108	63.84%
Under 6 Months	113,679,804	28.57%
6 - 12 Months	10,927,173	2.75%
1 - 2 Years	10,401,722	2.61%
2 - 3 Years	8,045,834	2.02%
3 - 4 Years	643,922	0.16%
4 - 5 Years	23,348	0.01%
Over 5 Years	168,819	0.04%
Totals \$	397,948,729	100.00%



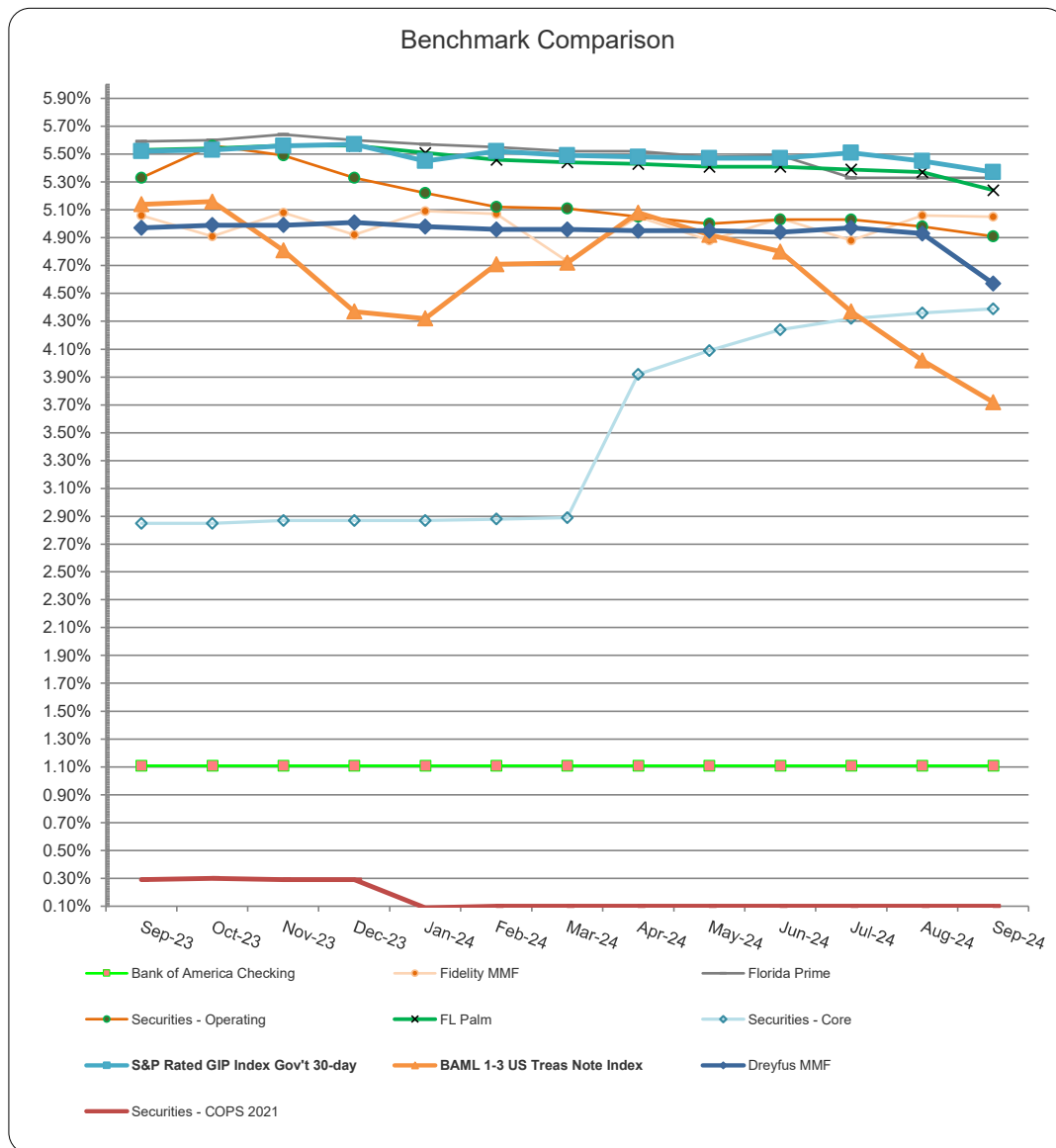
School Board of Volusia County, Florida

Cash and Investments for the Period Ending September 30, 2024

Portfolio Performance & Earnings For All Investment Activities

<u>Investment Type</u>	<u>Current</u> <u>Net Earnings</u>	<u>YTD</u> <u>Net Earnings</u>	<u>Current</u> <u>Yield</u>
Checking Accounts	(a)	(a)	1.11% ^(a)
Fidelity Institutional Government MMF	\$ 86,816	\$ 316,381	5.04%
Dreyfus Government MMF - COPS 2019	15,422	53,416	4.94%
Dreyfus Government MMF - COPS 2021	3,950	11,682	4.94%
SBA (Florida Prime)	365,333	1,137,192	5.49%
FL Palm	447,759	788,148	5.41%
FL Palm - COPS 2021	156,673	524,077	5.41%
Securities - Operating	669,228	2,336,684	5.03%
Securities - Core	62,862	190,634	4.24%
Totals	\$ 1,808,042	\$ 5,358,214	

(a) Earnings Credit Rate



Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through September 30, 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	1,444,163	1,044,163	361.0%	79.1%	1,227,316
Total federal direct sources	400,000	1,444,163	1,044,163	361.0%	79.1%	1,227,316
Federal through state sources:						
Medicaid	3,000,000	(8,474)	(3,008,474)	(0.3%)	(0.7%)	(10,867)
Total federal through state sources	3,000,000	(8,474)	(3,008,474)	(0.3%)	(0.7%)	(10,867)
State sources:						
Florida Education Finance Program (FEFP)	235,933,422	58,262,035	(177,671,387)	24.7%	24.3%	54,183,752
CO&DS distribution	34,900	-	(34,900)	0.0%	0.0%	-
State funds from forest, lic., and lottery	864,000	14,429	(849,571)	1.7%	2.0%	17,302
Class size reduction	59,879,349	14,969,838	(44,909,511)	25.0%	25.0%	14,900,277
Voluntary prekindergarden	2,406,000	248,677	(2,157,323)	10.3%	12.3%	277,055
Other miscellaneous state sources	811,225	207,955	(603,270)	25.6%	0.4%	2,807
Total state sources	299,928,896	73,702,934	(226,225,962)	24.6%	24.2%	69,381,193
Local sources:						
Ad valorem property taxes - RLE & Discr	250,240,145	72,107	(250,168,038)	0.0%	0.1%	182,871
Rental income	339,485	131,434	(208,051)	38.7%	(4.1%)	(9,211)
Investment income	3,000,000	2,466,184	(533,816)	82.2%	13.4%	238,394
Gift, grants, and bequests	-	11,910	11,910	N/A	N/A	4,819
Other fees	6,753,683	1,863,244	(4,890,439)	27.6%	35.4%	1,607,123
Bus fees	-	78,193	78,193	N/A	N/A	-
Sale of surplus	-	250	250	N/A	N/A	-
Receipt of federal indirect	2,600,000	295,376	(2,304,624)	11.4%	15.0%	837,459
Other miscellaneous local sources	2,415,087	941,726	(1,473,361)	39.0%	17.1%	766,905
Refund of prior year expenditure	-	4,324	4,324	N/A	(49.0%)	(49,041)
Textbook sales/loss collections	-	49,545	49,545	N/A	N/A	-
Receipt of food service indirect	1,000,000	248,396	(751,604)	24.8%	25.4%	254,366
Total local sources	266,348,400	6,162,689	(260,185,711)	2.3%	1.5%	3,833,685
Total sources	569,677,296	81,301,312	(488,375,984)	14.3%	13.7%	74,431,327
Uses - expenditures						
Salaries	358,399,756	49,379,602	(309,020,154)	13.8%	13.1%	45,990,561
Employee benefits	127,199,114	15,656,943	(111,542,171)	12.3%	12.7%	14,284,763
Professional & technical services	16,111,202	1,148,013	(14,963,189)	7.1%	16.4%	1,145,123
Insurance & board premiums	5,341,538	4,706,819	(634,719)	88.1%	97.8%	4,852,801
Travel	479,174	101,050	(378,124)	21.1%	27.3%	115,410
Repairs & maintenance	12,587,351	1,890,750	(10,696,601)	15.0%	27.0%	2,050,296
Rentals	13,248,375	5,252,752	(7,995,623)	39.6%	48.7%	4,467,451
Communications	10,620,016	458,026	(10,161,990)	4.3%	20.0%	391,754
Public utility services	3,730,686	867,534	(2,863,152)	23.3%	20.5%	758,049
Other purchased services	57,461,392	8,112,642	(49,348,750)	14.1%	20.2%	7,313,560
Electricity	13,100,000	3,371,259	(9,728,741)	25.7%	27.4%	3,535,213
Diesel fuel	2,375,646	313,393	(2,062,253)	13.2%	16.7%	431,661
Natural gas	250,000	36,778	(213,222)	14.7%	24.1%	44,646
Heating oil	3,000	-	(3,000)	0.0%	0.0%	-
Gasoline	628,914	96,016	(532,898)	15.3%	14.9%	101,757
Other energy services	4	-	(4)	0.0%	0.0%	-
Materials & Supplies	36,192,137	3,597,236	(32,594,901)	9.9%	15.9%	5,319,619
Capital outlay	7,220,402	1,404,605	(5,815,797)	19.5%	11.2%	708,883
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	462,631	(1,036,492)	30.9%	48.9%	499,071
Other personal services	4,145,786	1,218,680	(2,927,106)	29.4%	24.3%	832,450

Volusia County Schools
General Fund - Consolidated - Monthly Financial Statement
Through September 30, 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
Claims expense	205,000	9,869	(195,131)	4.8%	0.0%	-
Miscellaneous expense	523,330	959,805	436,475	183.4%	85441.3%	598,089
Total uses	672,213,030	99,044,403	(573,168,627)	14.7%	15.5%	93,441,157
Deficiency of revenues under expenditures	(102,535,734)	(17,743,091)	84,792,643			(19,009,830)
Other financing sources						
Transfers in from capital outlay funds	32,414,774	6,708,730	25,706,044	20.7%	26.2%	7,377,142
Transfers out to special revenue funds	(827,089)	(144,776)	(682,313)	17.5%	100.5%	(932,707)
Proceeds from sale of assets	-	29,916	(29,916)	N/A	0.0%	-
Loss Recoveries	-	562,250	(562,250)	N/A	N/A	-
Total other financing sources	31,587,685	7,156,120	24,431,565	22.7%	23.2%	6,444,435
Net change in fund balance	(70,948,049)	(10,586,971)	60,361,078			(12,565,395)
Fund balance						
Beginning of year	117,040,806	117,040,806	-			88,138,125
Ending Balance	<u>\$ 46,092,757</u>	<u>\$ 106,453,835</u>	<u>\$ 60,361,078</u>			<u>\$ 75,572,730</u>

Volusia County Schools
Debt Service Funds - Consolidated - Monthly Financial Statement
Through September 30, 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	-	5,297	5,297	N/A	N/A	2,570
Total local sources	-	5,297	5,297	N/A	N/A	2,570
Total sources	-	5,297	5,297	N/A	N/A	2,570
Uses - expenditures						
Redemption of principal	28,810,000	-	(28,810,000)	0.0%	5.8%	2,110,000
Interest	17,384,793	-	(17,384,793)	0.0%	4.6%	581,500
Dues and Fees	773,165	773,165	-	100.0%	N/A	4,175
Payments to refunded bond escrow agent	80,177,257	80,177,257	-	100.0%	N/A	-
Total uses	127,145,215	80,950,422	(46,194,793)	63.7%	5.5%	2,695,675
Deficiency of revenues under expenditures	(127,145,215)	(80,945,125)	46,200,090			(2,693,105)
Other financing sources						
Transfers in from capital outlay funds	48,278,835	2,476,866	45,801,969	5.1%	1.7%	822,425
Issuance of certificates of participation	73,730,000	73,730,000	-	100.0%	N/A	-
Premiums on long-term debt issued	5,191,193	5,191,193	-	100.0%	N/A	-
Total other financing sources	127,200,028	81,398,059	45,801,969	64.0%	1.7%	822,425
Net change in fund balance	54,813	452,934	398,121			(1,870,680)
Fund balance						
Beginning of year	1,934,493	1,934,493	-			1,873,403
Ending Balance	\$ 1,989,306	\$ 2,387,427	\$ 398,121			\$ 2,723

Volusia County Schools
Capital Projects Funds - Consolidated - Monthly Financial Statement
Through September 30, 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	-	580,302	580,302	N/A
Other miscellaneous state sources	-	115,221	115,221	N/A
Total state sources	2,266,500	695,523	(1,570,977)	30.7%
Local sources:				
Ad valorem property taxes - Capital	99,170,467	23,930	(99,146,537)	0.0%
Local sales tax	65,626,997	4,301,214	(61,325,783)	6.6%
Investment income	1,580,000	2,590,384	1,010,384	163.9%
Gift, grants, and bequests	-	2,165	2,165	N/A
Impact fees	10,000,000	3,640,054	(6,359,946)	36.4%
Miscellaneous local	-	24,055	24,055	N/A
Total local sources	176,377,464	10,581,802	(165,795,662)	6.0%
Total sources	178,643,964	11,277,325	(167,366,639)	6.3%
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	276,313	(69,746)	79.8%
Atlantic HS - Pressbox Concession	300,000	-	(300,000)	0.0%
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,065,874	333,840	(732,034)	31.3%
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 - Repair Security Gates	-	1,095	1,095	N/A
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	46,140	(224,859)	17.0%
Creekside Middle - Fire Alarm Replacement	12,613	12,613	-	100.0%
DeBary Elm - Resurface Bus Loop and Parking	330,993	270,077	(60,916)	81.6%
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	210,103	(155,640)	57.4%
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	1,085,958	(1,110,515)	49.4%
DeLand HS - Softball Field Lighting	687,795	19,067	(668,728)	2.8%

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

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	-	(1,740,000)	0.0%
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	14,174	(136,940)	9.4%
Deltona Mid - Upgrade Interior Lighting Bldg. 10	41,062	-	(41,062)	0.0%
Deltona Mid - Playground	71,318	-	(71,318)	0.0%
Deltona HS - Foundation Repairs Bldgs. 12	1,255,334	951,826	(303,508)	75.8%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	2,588,636	1,247,960	(1,340,676)	48.2%
Deltona Mid - Upgrade Door Hardware and Signage Bldgs	135,600	-	(135,600)	0.0%
Deltona HS - Repair Fencing	69,464	-	(69,464)	0.0%
Deltona HS - Install Security Gate	47,712	49,731	2,019	104.2%
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	11,860	(88,640)	11.8%
Discovery Elm - Replace Chillers 1 and 2	1,500,000	-	(1,500,000)	0.0%
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)	0.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	100,500	12,260	(88,240)	12.2%
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	572,107	(2,227,893)	20.4%
Forest Lake Elm - Intermediate Playground	51,690	51,690	-	100.0%
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	127,460	(151,749)	45.7%
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towe	3,235,445	-	(3,235,445)	0.0%
Furn, Fix, Equip, Veh	2,028,508	140,828	(1,887,680)	6.9%
Galaxy Mid - Replace 50 KW Kitchen Generator	82,282	78,697	(3,585)	95.6%
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	143,610	82,025	(61,585)	57.1%
George Marks Elm - Portables Installation	89,038	78,848	(10,190)	88.6%
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	325,068	(161,111)	66.9%
Indian River Elm - New Marquee	200,260	79,020	(121,240)	39.5%
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	36,628	(315,311)	10.4%

Volusia County Schools
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Through September 30, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual		Variance with	Actual as a %
	Budget	Actual	Budget - (Under)/Over	Current Year Budget
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%
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)	0.0%
Orange City Elm - Renovations and Additions	46,158,053	2,318,897	(43,839,156)	5.0%
Ormond Beach Elm - Replace Intermediate Playground	55,924	-	(55,924)	0.0%
Ormond Beach Elm – Replace Perimeter Fencing	3,919	-	(3,919)	0.0%
Ormond Beach Elm - Security Fencing	-	53,066	53,066	N/A
Osceola Elementary - Master Plan	508,007	-	(508,007)	0.0%
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	(94,000)	0.0%
Osceola/Tomoka Elm – Replace AC in Kitchen	85,886	85,886	-	100.0%
Osceola/Tomoka Elm - Reroof Bldg. 9	40,000	42,980	2,980	107.5%
Osceola/Tomoka Elm - Replace Media Center Storefront	-	31,932	31,932	N/A
Osteen Elm - Replace Gutters and Downspouts	556,390	6,700	(549,690)	1.2%
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	218,950	(466,043)	32.0%
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 Suppression Water Tank	75,230	-	(75,230)	0.0%
Pierson Transportation - Remove Underground Fuel Tank	80,930	-	(80,930)	0.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	178,528	4,222	(174,306)	2.4%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,418,533	565,404	(1,853,129)	23.4%
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	1,149	(318,051)	0.4%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	3,153,967	-	(3,153,967)	0.0%
Pine Ridge HS - 20 Classroom Addition	700,000	-	(700,000)	0.0%
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)	0.0%
Port Orange Elm - Parking Area	326,380	-	(326,380)	0.0%
Port Orange Elm - Remodel Clinic and Office Toilet Room	146,727	99,394	(47,333)	67.7%
Port Orange Elm - Renovate Reception	126,264	116,138	(10,126)	92.0%
Port Orange Elm – Water Intrusion	4,311,823	90,364	(4,221,459)	2.1%
Port Orange Elm – Replace AC in Kitchen	64,630	-	(64,630)	0.0%
Portables - Moves and Compliance	1,198,321	60,684	(1,137,637)	5.1%
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	1,540	(646,460)	0.2%
Riverview Learning Center - Fire Alarm/Intercom System	166,948	575	(166,373)	0.3%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitor	100,500	11,810	(88,690)	11.8%
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, and 6	151,867	7,726	(144,141)	5.1%
Seabreeze HS - Resurface Tennis Courts and Replace Fencing	9,500	-	(9,500)	0.0%
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg.	910,703	10,865	(899,838)	1.2%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,149,115	1,868,826	(1,280,289)	59.3%
Seabreeze HS - Reroof Bldg. 13	630,672	4,087	(626,585)	0.6%
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 WHSP	1,397	1,397	-	100.0%

Volusia County Schools
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Through September 30, 2024 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Silver Sands Mid - Replace Main Electrical Switchgear Bldg	292,369	180,612	(111,757)	61.8%
Silver Sands Mid - Replace Stage Lighting and Sound System	900,000	-	(900,000)	0.0%
Silver Sands Mid - Replace WSHF and Pumps Bldg. 12	1,467,000	-	(1,467,000)	0.0%
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monitor	174,000	-	(174,000)	0.0%
Southwestern Mid - Replace 250 Ton Chiller	649,865	48,083	(601,782)	7.4%
Southwestern Mid - Convert Classroom to Science Lab Bldg	1,040,000	-	(1,040,000)	0.0%
Southwestern Mid - Renovate Kitchen and Multipurpose Room	6,000,000	-	(6,000,000)	0.0%
Southwestern Mid - Bus Loop Security Fencing	-	306	306	N/A
Southwestern Mid - Building to Building Security Fencing	-	217	217	N/A
Spirit Elm - Replace HVAC Bldg. 1	1	-	(1)	0.0%
Spirit Elm - Upgrade HVAC Bldgs. 4	1,218,452	449,811	(768,641)	36.9%
Spruce Creek HS - Classroom Addition and Auditorium Renovation	1,200,000	-	(1,200,000)	0.0%
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)	0.0%
Spruce Creek Elm - Security Fencing	29,184	18,954	(10,230)	64.9%
Spruce Creek HS - Replace 7 AC Roof Top Units	2,313,088	1,206,479	(1,106,609)	52.2%
Spruce Creek HS - Renovate Culinary Lab	1,243,435	1,048,187	(195,248)	84.3%
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%
Spice Creek HS - Replace Athletic Field and Court Fencing	-	31	31	N/A
Starke Elm - Renovations and Additions	38,194,993	1,133,652	(37,061,341)	3.0%
Stem Bus	74,886	158	(74,728)	0.2%
Stem Bus 2	98,925	29,914	(69,011)	30.2%
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 Basketball Courts	58,092	57,319	(773)	98.7%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitor	100,500	13,760	(86,740)	13.7%
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	2,191,245	(6,238,962)	26.0%
Transportation - Warehouse DeLand - Warehouse Addition	2,499,235	-	(2,499,235)	0.0%
Transportation Warehouse - DeLand - Replace Emergency Generator	794,092	-	(794,092)	0.0%
Turie T. Small Elementary - Master Plan	11,664,693	7,904,505	(3,760,188)	67.8%
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	145,176	(14,114)	91.1%
University HS - Upgrade AHU Sensors, Dampers and Ductwork	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	601,673	(2,826,333)	17.6%
Various - Infrastructure for Technology	311,338	1,171	(310,167)	0.4%
Various - Minor Projects	4,250,018	335,145	(3,914,873)	7.9%
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 Security	58,504	58,504	-	100.0%
Various Schools - Leased Portables	100,000	-	(100,000)	0.0%
Various Schools & Depts - District Wide Technology Equipment	10,721,852	3,482,550	(7,239,302)	32.5%

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

			Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
	Revised Annual Budget	Actual		
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	452,162	(1,243,392)	26.7%
Woodward Elementary - Renovations and Addition	1,490,615	82,415	(1,408,200)	5.5%
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,500,000	-	(4,500,000)	0.0%
Total projects	369,733,462	32,625,412	(337,108,050)	8.8%
Total uses	369,733,462	32,625,412	(337,108,050)	8.8%
Deficiency of revenues under expenditures	(191,089,497)	(21,348,087)	169,741,411	
Other financing sources				
Transfers out to general fund	(32,414,774)	(15,027,889)	(17,386,885)	46.4%
Transfers out to debt service funds	(46,249,606)	(2,476,866)	(43,772,740)	5.4%
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	(17,504,755)	102,840,375	(20.5%)
Net change in fund balance	(105,753,877)	(38,852,842)	66,901,035	
Fund balance				
Beginning of year	257,350,388	257,350,388	-	
Ending Balance	\$ 151,596,511	\$ 218,497,546	\$ 66,901,035	

Volusia County Schools
Special Revenue Funds - Food Service - Monthly Financial Statement
Through September 30, 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	3,226,895	(34,773,105)	8.5%	2.1%	776,842
Total federal through state sources	38,000,000	3,226,895	(34,773,105)	8.5%	2.1%	776,842
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	265,986	(134,014)	66.5%	55.4%	166,271
Food service	770,000	61,155	(708,845)	7.9%	1.3%	55,958
Other miscellaneous local sources	165,000	11,468	(153,532)	7.0%	0.0%	-
Total local sources	1,335,000	338,609	(996,391)	25.4%	4.7%	222,229
Total sources	39,662,000	3,565,504	(36,096,496)	9.0%	2.3%	999,071
Uses - expenditures						
Salaries	9,491,000	1,654,312	(7,836,688)	17.4%	14.5%	1,390,621
Employee benefits	4,575,026	617,782	(3,957,244)	13.5%	11.6%	534,303
Professional & technical services	330,823	8,857	(321,966)	2.7%	11.2%	30,171
Travel	29,000	4,823	(24,177)	16.6%	11.4%	3,981
Repairs & maintenance	139,117	64,502	(74,615)	46.4%	0.6%	1,016
Rentals	50,000	6,734	(43,266)	13.5%	32.0%	32,023
Communications	26,000	9,850	(16,150)	37.9%	37.2%	9,495
Public utility services	517,170	-	(517,170)	0.0%	0.0%	-
Other purchased services	1,849,500	298,779	(1,550,721)	16.2%	13.3%	369,531
Electricity	716,906	166,654	(550,252)	23.2%	24.6%	172,420
Gasoline	15,000	3,522	(11,478)	23.5%	25.1%	3,770
Materials & Supplies	22,028,424	3,722,679	(18,305,745)	16.9%	21.6%	4,419,142
Capital outlay	3,959,999	122,164	(3,837,835)	3.1%	11.9%	273,049
Dues and Fees	40,000	29,544	(10,456)	73.9%	54.4%	19,027
Other personal services	10,000	-	(10,000)	0.0%	14.8%	1,484
Miscellaneous expense	1,000,000	78,795	(921,205)	7.9%	12.7%	127,053
Total uses	44,777,965	6,788,997	(37,988,968)	15.2%	17.3%	7,387,086
Deficiency of revenues under expenditures	(5,115,965)	(3,223,493)	1,892,472			(6,388,015)
Net change in fund balance	(5,115,965)	(3,223,493)	1,892,472			(6,388,015)
Fund balance						
Beginning of year	22,938,251	22,938,251	-			23,242,682
Ending Balance	\$ 17,822,286	\$ 19,714,758	\$ 1,892,472			\$ 16,854,667

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

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Sources - revenues						
Federal through state sources:						
Career and technical education	932,030	124,604	(807,426)	13.4%	5.2%	43,741
Title II, grant to improve teacher quality	4,363,950	435,052	(3,928,898)	10.0%	20.3%	757,746
Individuals with disabilities education act	19,801,534	2,854,834	(16,946,700)	14.4%	13.8%	2,549,421
Title I, grant to improve academic standards	35,994,778	3,931,079	(32,063,699)	10.9%	9.5%	2,940,275
Title III, language instruction	628,432	69,143	(559,289)	0.0%	N/A	137,881
Title IV, twenty-first century schools	1,178,040	164,967	(1,013,073)	0.0%	N/A	222,198
Other federal through state sources	4,813,817	417,098	(4,396,719)	8.7%	10.3%	395,634
Total federal through state sources	67,712,581	7,996,777	(59,715,804)	11.8%	11.8%	7,046,896
Total sources	67,712,581	7,996,777	(59,715,804)	11.8%	11.8%	7,046,896
Uses - expenditures						
Individuals With Disabilities Act						
Salaries	10,575,023	1,763,996	(8,811,027)	16.7%	16.2%	1,738,699
Benefits	3,755,499	555,477	(3,200,022)	14.8%	14.0%	526,547
Purchased Services	3,959,294	317,144	(3,642,150)	8.0%	5.1%	122,131
Energy Services	8,821	803	(8,018)	9.1%	38.7%	1,010
Materials & Supplies	606,702	118,180	(488,522)	19.5%	3.9%	21,101
Capital Outlay	251,795	14,053	(237,742)	5.6%	3.0%	7,306
Other	644,400	85,181	(559,219)	13.2%	15.6%	132,627
Total Individuals With Disabilities Act	19,801,534	2,854,834	(16,946,700)	14.4%	13.8%	2,549,421
Title I - Improving The Academic						
Salaries	18,326,281	1,998,311	(16,327,970)	10.9%	10.2%	1,924,424
Benefits	6,695,023	578,018	(6,117,005)	8.6%	10.9%	567,183
Purchased Services	4,914,318	964,347	(3,949,971)	19.6%	4.8%	119,534
Materials & Supplies	2,667,696	118,745	(2,548,951)	4.5%	3.9%	92,219
Capital Outlay	1,245,386	81,785	(1,163,601)	6.6%	39.5%	62,898
Other	2,146,074	189,873	(1,956,201)	8.8%	10.8%	174,019
Total Title I - Improving The Academic	35,994,778	3,931,079	(32,063,699)	10.9%	9.5%	2,940,277
Title II - Improving Teacher Quality						
Salaries	2,249,479	282,888	(1,966,591)	12.6%	15.1%	306,429
Benefits	619,434	73,894	(545,540)	11.9%	19.5%	74,092
Purchased Services	663,004	49,392	(613,612)	7.4%	21.0%	179,606
Materials & Supplies	414,403	3,459	(410,944)	0.8%	71.6%	144,975
Capital Outlay	428	-	(428)	0.0%	N/A	1,676
Other	417,202	25,419	(391,783)	6.1%	19.1%	50,968
Total Title II - Improving Teacher Quality	4,363,950	435,052	(3,928,898)	10.0%	20.3%	757,746
21st Century Community Learning						
Salaries	840,732	121,786	(718,946)	14.5%	13.4%	143,670
Benefits	174,642	25,664	(148,978)	14.7%	16.2%	29,792
Purchased Services	22,477	4,124	(18,353)	18.3%	0.0%	-
Materials & Supplies	94,251	6,175	(88,076)	6.6%	21.7%	26,604
Capital Outlay	3,285	754	(2,531)	23.0%	N/A	-
Other	42,653	6,464	(36,189)	15.2%	28.6%	22,132
Total 21st Century Community Learning	1,178,040	164,967	(1,013,073)	14.0%	15.2%	222,198
Career And Technical Education						
Salaries	173,238	24,765	(148,473)	14.3%	13.5%	22,680
Benefits	54,826	6,671	(48,155)	12.2%	5.1%	5,814
Purchased Services	233,161	4,772	(228,389)	2.0%	4.8%	12,026
Materials & Supplies	269,940	56,058	(213,882)	20.8%	0.0%	-
Capital Outlay	155,976	29,016	(126,960)	18.6%	0.0%	-
Other	44,889	3,322	(41,567)	7.4%	9.0%	3,220
Total Career And Technical Education	932,030	124,604	(807,426)	13.4%	5.2%	43,740
Title III - Language Instruction						

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

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a %		Prior Year Actual
				Current Year Budget	Prior Year Budget	
Salaries	351,244	38,634	(312,610)	11.0%	88.5%	103,257
Benefits	132,779	12,810	(119,969)	9.6%	10.3%	25,965
Purchased Services	67,260	2,160	(65,100)	3.2%	28.4%	4,612
Materials & Supplies	62,706	14,011	(48,695)	22.3%	0.8%	1,467
Capital Outlay	500	-	(500)	0.0%	N/A	-
Other	13,943	1,528	(12,415)	11.0%	18.2%	2,579
Total Title III - Language Instruction	628,432	69,143	(559,289)	11.0%	23.5%	137,880
Other Federal, State, And Local Programs						
Salaries	1,804,029	119,841	(1,684,188)	6.6%	11.6%	149,590
Benefits	552,578	27,967	(524,611)	5.1%	10.8%	36,102
Purchased Services	1,132,147	128,067	(1,004,080)	11.3%	13.7%	68,133
Materials & Supplies	567,957	50,688	(517,269)	8.9%	10.8%	72,251
Capital Outlay	244,993	72,071	(172,922)	29.4%	4.8%	29,395
Other	512,113	18,464	(493,649)	3.6%	9.5%	40,163
Total Other Federal, State, And Local Programs	4,813,817	417,098	(4,396,719)	8.7%	10.3%	395,634
Total uses	67,712,581	7,996,777	(59,715,804)	11.8%	11.8%	7,046,896
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 September 30, 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	4,815,858	(5,530,236)	46.5%	N/A	10,913,513
Other federal through state sources	-	-	-	N/A	N/A	776,360
Total federal through state sources	10,346,094	4,815,858	(5,530,236)	46.5%	N/A	11,689,873
Total sources	10,346,094	4,815,858	(5,530,236)	46.5%	N/A	11,689,873
Uses - expenditures						
Cares Act						
Salaries	10,200,070	1,126,567	(9,073,503)	11.0%	11.8%	6,326,220
Benefits	-	257,305	257,305	N/A	10.0%	1,750,969
Purchased Services	-	2,609,247	2,609,247	N/A	89.2%	1,645,849
Materials & Supplies	146,024	69,463	(76,561)	47.6%	69.3%	601,276
Capital Outlay	-	662,159	662,159	N/A	25.6%	467,977
Other	-	91,117	91,117	N/A	333.4%	897,582
Total Cares Act	10,346,094	4,815,858	(5,530,236)	46.5%	15.4%	11,689,873
Total uses	10,346,094	4,815,858	(5,530,236)	46.5%	15.4%	11,689,873
Excess of revenues over expenditures	-	-	-			-
Net change in fund balance	-	-	-			-
Fund balance						
Beginning of year	-	-	-			-
Ending Balance	\$ -	\$ -	\$ -			\$ -

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

			Variance with Budget - (Under)/Over	Actual as a %		Prior Year Actual
	Revised Annual Budget	Actual		Current Year Budget	Prior Year Budget	
Sources - revenues						
Local sources:						
Investment income	-	31,437	31,437	N/A	N/A	25,538
Other miscellaneous local sources	-	1,366,077	1,366,077	N/A	0.0%	-
Total local sources	-	1,397,514	1,397,514	N/A	0.2%	25,538
Total sources	-	1,397,514	1,397,514	N/A	0.2%	25,538
Uses - expenditures						
Materials & Supplies	10,114,967	1,510,853	(8,604,114)	14.9%	0.0%	-
Total uses	10,114,967	1,510,853	(8,604,114)	14.9%	0.0%	-
Deficiency of revenues under expenditures	(10,114,967)	(113,339)	10,001,628			25,538
Other financing sources						
Transfers in from general fund	827,089	144,776	(682,313)	17.5%	100.5%	932,707
Total other financing sources	827,089	144,776	(682,313)	17.5%	100.5%	932,707
Net change in fund balance	(9,287,878)	31,437	9,319,315			958,245
Fund balance						
Beginning of year	9,287,878	9,287,878	-			6,896,879
Ending Balance	\$ -	\$ 9,319,315	\$ 9,319,315			\$ 7,855,124

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation - Monthly Financial Statement
Through September 30, 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	946,288	(1,791,712)	34.6%	28.8%	837,451
Total operating revenues	2,738,000	946,288	(1,791,712)	34.6%	28.8%	837,451
Total sources	2,738,000	946,288	(1,791,712)	34.6%	28.8%	837,451
Operating expenses						
Salaries	110,933	27,345	(83,588)	24.7%	23.6%	17,686
Employee benefits	303,595	209,547	(94,048)	69.0%	98.6%	271,756
Professional & technical services	155,000	-	(155,000)	0.0%	15.8%	38,225
Insurance & board premiums	187,472	-	(187,472)	0.0%	21.2%	46,607
Claims expense	2,131,000	772,008	(1,358,992)	36.2%	23.0%	501,762
Total uses	2,888,000	1,008,900	(1,879,100)	34.9%	29.0%	876,036
Operating loss	(150,000)	(62,612)	87,388			(38,585)
Nonoperating revenues	-					
Investment income	150,000	62,612	(87,388)	41.7%	32.3%	38,804
Total nonoperating revenues	150,000	62,612	(87,388)	41.7%	32.3%	38,804
Income before transfers	-	-	-			219
Net position						
Beginning of year	566,012	566,012	-			566,012
Ending Balance	\$ 566,012	\$ 566,012	\$ -			\$ 566,231

Volusia County Schools
Internal Service Funds - Self Insurance - Property - Monthly Financial Statement
Through September 30, 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	4,181,748	8,748	100.2%	106.9%	4,171,766
Total operating revenues	4,173,000	4,181,748	8,748	100.2%	106.9%	4,171,766
Total sources	4,173,000	4,181,748	8,748	100.2%	106.9%	4,171,766
Operating expenses						
Salaries	17,766	2,856	(14,910)	16.1%	N/A	3,743
Employee benefits	5,234	804	(4,430)	15.4%	N/A	-
Professional & technical services	-	5,130	5,130	N/A	N/A	49,474
Insurance & board premiums	4,300,000	4,232,698	(67,302)	98.4%	103.1%	4,144,260
Repairs & maintenance	-	6,375	6,375	N/A	N/A	10,270
Materials & Supplies	-	3,456	3,456	N/A	N/A	-
Total uses	4,323,000	4,251,319	(71,681)	98.3%	104.7%	4,207,747
Operating loss	(150,000)	(69,571)	80,429			(35,981)
Nonoperating revenues	-					
Investment income	150,000	69,571	(80,429)	46.4%	31.3%	35,981
Total nonoperating revenues	150,000	69,571	(80,429)	46.4%	31.3%	35,981
Income before transfers	-	-	-			-
Net position						
Beginning of year	4,727,770	4,727,770	-			4,727,770
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -			\$ 4,727,770

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability - Monthly Financial Statement
Through September 30, 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	58,574	(441,426)	11.7%	21.2%	70,863
Total operating revenues	500,000	58,574	(441,426)	11.7%	21.2%	70,863
Total sources	500,000	58,574	(441,426)	11.7%	21.2%	70,863
Operating expenses						
Salaries	61,968	10,118	(51,850)	16.3%	N/A	-
Employee benefits	18,032	2,814	(15,218)	15.6%	N/A	-
Professional & technical services	350,000	47,661	(302,339)	13.6%	35.8%	73,694
Other purchased services	40,000	23,302	(16,698)	58.3%	16.9%	2,542
Claims expense	120,000	17,000	(103,000)	14.2%	7.0%	14,322
Total uses	590,000	100,895	(489,105)	17.1%	21.3%	90,558
Operating loss	(90,000)	(42,321)	47,679			(19,695)
Nonoperating revenues	-					
Investment income	90,000	42,321	(47,679)	47.0%	21.4%	19,695
Total nonoperating revenues	90,000	42,321	(47,679)	47.0%	21.4%	19,695
Income before transfers	-	-	-			-
Net position						
Beginning of year	1,664,616	1,664,616	-			1,664,616
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ -			\$ 1,664,616

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet - Monthly Financial Statement
Through September 30, 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	213,474	(383,526)	35.8%	26.0%	217,101
Total operating revenues	597,000	213,474	(383,526)	35.8%	26.0%	217,101
Total sources	597,000	213,474	(383,526)	35.8%	26.0%	217,101
Operating expenses						
Salaries	28,507	5,075	(23,432)	17.8%	N/A	-
Employee benefits	8,493	1,368	(7,125)	16.1%	N/A	-
Professional & technical services	75,000	17,547	(57,453)	23.4%	12.2%	12,212
Insurance & board premiums	239,000	185,818	(53,182)	77.7%	54.3%	196,976
Repairs & maintenance	280,000	28,567	(251,433)	10.2%	5.2%	22,205
Other purchased services	36,000	6,569	(29,431)	18.2%	0.0%	-
Total uses	667,000	244,944	(422,056)	36.7%	25.6%	231,393
Operating loss	(70,000)	(31,470)	38,530			(14,292)
Nonoperating revenues	-					
Investment income	70,000	31,470	(38,530)	45.0%	21.0%	14,292
Total nonoperating revenues	70,000	31,470	(38,530)	45.0%	21.0%	14,292
Income before transfers	-	-	-			-
Net position						
Beginning of year	999,986	999,986	-			999,986
Ending Balance	\$ 999,986	\$ 999,986	\$ -			\$ 999,986

Volusia County Schools
Internal Service Funds - Print Shop - Monthly Financial Statement
Through September 30, 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	-	427,678	427,678	N/A	N/A	-
Other miscellaneous local sources	1,504,000	-	(1,504,000)	0.0%	N/A	-
Total operating revenues	1,504,000	427,678	(1,076,322)	28.4%	N/A	-
Total sources	1,504,000	427,678	(1,076,322)	28.4%	N/A	-
Operating expenses						
Salaries	346,200	85,025	(261,175)	24.6%	N/A	-
Employee benefits	133,400	23,014	(110,386)	17.3%	N/A	-
Professional & technical services	50,000	8,311	(41,689)	16.6%	N/A	-
Travel	75	-	(75)	0.0%	N/A	-
Repairs & maintenance	337,460	47,246	(290,214)	14.0%	N/A	-
Other purchased services	4,000	-	(4,000)	0.0%	N/A	-
Materials & Supplies	572,765	68,191	(504,574)	11.9%	N/A	-
Capital outlay	139,000	99,583	(39,417)	71.6%	N/A	-
Total uses	1,582,900	331,370	(1,251,530)	20.9%	N/A	-
Operating income (loss)	(78,900)	96,308	175,208			-
Change in net position	(78,900)	96,308	175,208			-
Net position						
Beginning of year	122,831	122,831	-			-
Ending Balance	\$ 43,931	\$ 219,139	\$ 175,208			\$ -