

School District of Volusia County

Monthly Financial Statement



April 30, 2025

VISION STATEMENT

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

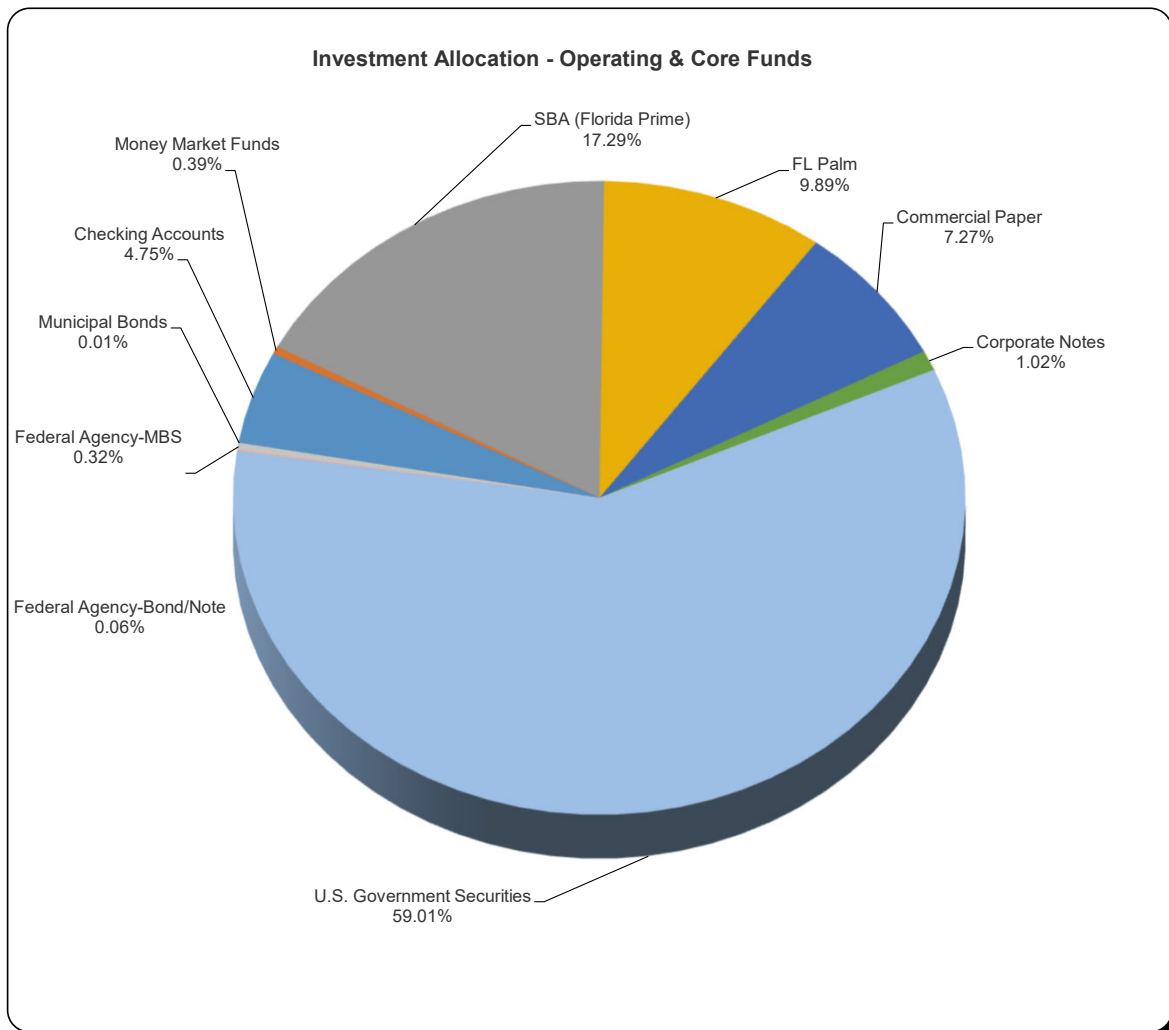
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School Board of Volusia County, Florida
Cash and Investments for the Period Ending April 30, 2025
Operating Funds (1)

<u>Investment Type</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>	<u>Permitted by Policy</u>	<u>Current Yield</u>
Checking Accounts	\$ 23,624,451	\$ 23,624,451	4.75%	N/A	0.81%
Money Market Funds	1,947,060	1,947,060	0.39%	50%	4.05%
SBA (Florida Prime)	86,061,307	86,061,307	17.29%	25%	4.48%
FL Palm	49,219,724	49,219,724	9.89%	25%	4.41%
Commercial Paper	36,169,970	36,169,970	7.27%	35%	4.57%
Corporate Notes	5,145,490	5,078,364	1.02%	25%	4.55%
U.S. Government Securities	294,557,140	293,763,347	59.01%	100%	4.03%
Federal Agency-Bond/Note	291,289	303,527	0.06%	75%	2.93%
Federal Agency-MBS	1,613,548	1,596,303	0.32%	25%	2.79%
Municipal Bonds	59,666	60,000	0.01%	25%	1.27%
Totals	\$ 498,689,645	\$ 497,824,052	100.00%		

*In compliance at the time of purchase.



⁽¹⁾ *Operating Funds* refer to the District's normal governmental funds used to support recurring educational and administrative functions. These funds are invested to ensure safety, liquidity, and appropriate return based on expected cash flow needs.

School Board of Volusia County, Florida
Cash and Investments for the Period Ending April 30, 2025

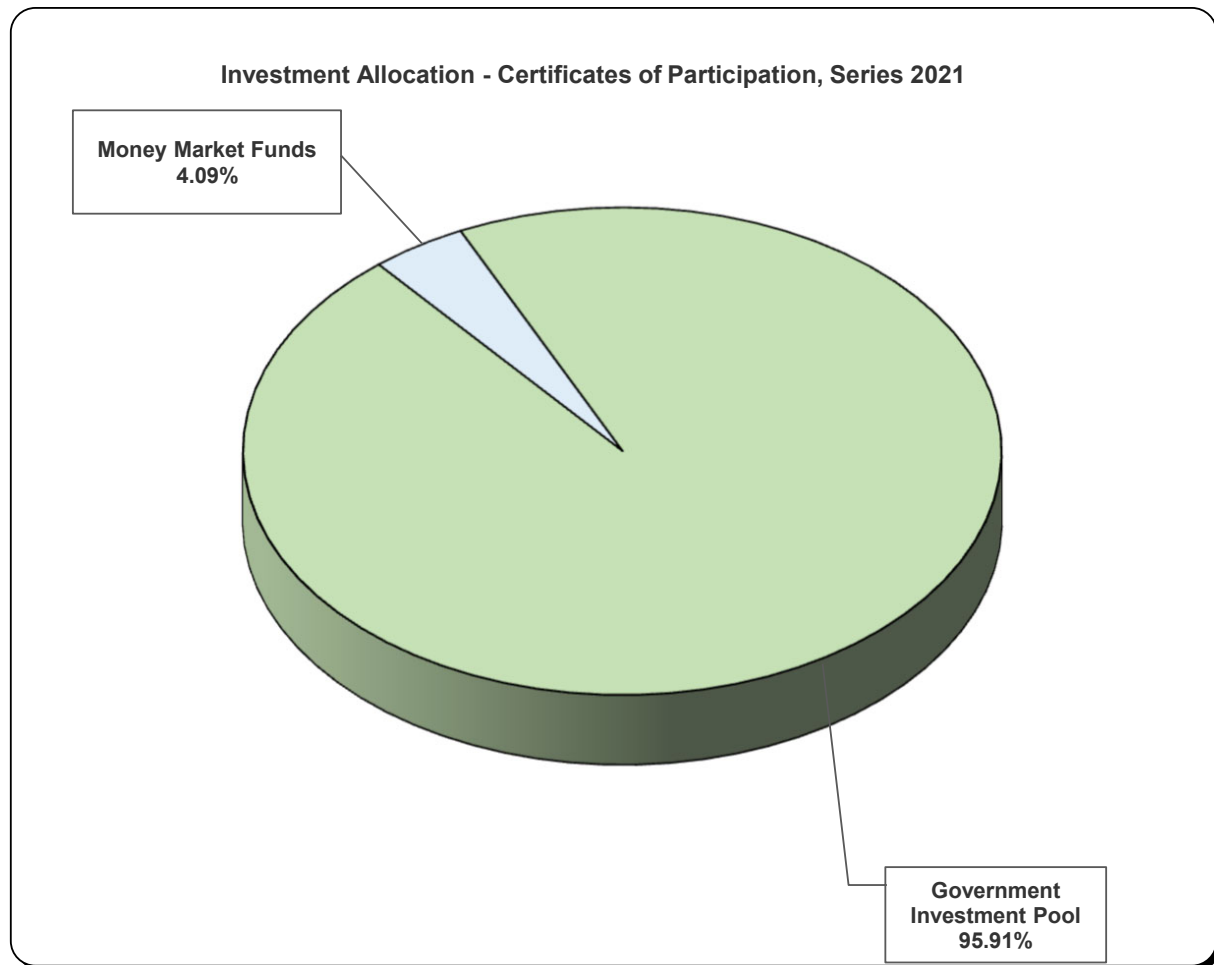
Individual Issuer Breakdown

				% of	Permitted					% of	Permitted
<u>U.S Government Securities</u>	<u>Market Value</u>	<u>Cost</u>	<u>Portfolio</u>		<u>by Policy</u>	<u>Corporate Notes</u>	<u>Market Value</u>	<u>Cost</u>	<u>Portfolio</u>		<u>by Policy</u>
U.S. Treasuries	\$ 294,557,140	\$ 293,763,347	59.01%		100%	Accenture Capital Inc.	\$ 29,955	\$ 29,961	0.01%		5%
Totals	\$ 294,557,140	\$ 293,763,347	59.01%			ADOBE INC	153,263	149,921	0.03%		5%
						Advanced Micro Devices Inc	80,710	80,000	0.02%		5%
						American Express	65,270	64,960	0.01%		5%
<u>Federal Agency-Bond/Note</u>	<u>Market Value</u>	<u>Cost</u>	<u>Portfolio</u>			American Honda Fin Corp	151,467	149,561	0.03%		5%
Federal Home Loan Bank.	\$ -	\$ -	0.00%		40%	Bank of America	286,372	279,070	0.06%		5%
Federal Home Loan Mortgage Corporation	1,439,642	1,420,871	0.29%		40%	Bank of New York Mellon	136,627	135,000	0.03%		5%
Federal National Mortgage Association	56,207	57,945	0.01%		40%	BlackRock Funding Inc	96,223	94,997	0.02%		5%
Totals	\$ 1,495,848	\$ 1,478,816	0.30%			BMW US Capital	150,825	149,313	0.03%		5%
						BP Capital Markets America	152,776	151,551	0.03%		5%
<u>Federal Agency-</u>						Caterpillar Financial Service	142,192	140,159	0.03%		5%
<u>Mortgage Back Security (MBS)</u>	<u>Market Value</u>	<u>Cost</u>	<u>Portfolio</u>			Chevron USA Inc.	91,040	90,000	0.02%		5%
Federal National Mortgage Association	\$ 291,289	\$ 303,527	0.06%		40%	Cintas Corporation	50,000	49,989	0.01%		5%
Federal Home Loan Mortgage Corporation	117,700	117,487	0.02%		40%	Cisco Systems Inc.	35,553	34,962	0.01%		5%
Totals	\$ 408,989	\$ 421,014	0.08%			Citigroup Inc	118,822	114,342	0.02%		5%
						Colgate Palmolive Co	60,332	59,930	0.01%		5%
						Commonwealth Bank	252,323	250,000	0.05%		5%
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>Portfolio</u>			Cooperative Rabobank	254,478	248,133	0.05%		5%
Fidelity Institutional Government	\$ 1,947,060	\$ 1,947,060	0.39%		25%	Eli Lilly & Co	91,460	89,942	0.02%		5%
Totals	\$ 1,947,060	\$ 1,947,060	0.39%			Goldman Sachs Group	133,659	128,868	0.03%		5%
						Hershey Co	40,686	39,972	0.01%		5%
						Home Depot, Inc	101,808	100,757	0.02%		5%
<u>Municipal Bonds</u>	<u>Market Value</u>	<u>Cost</u>	<u>Portfolio</u>			Hormel Foods Corp	101,039	100,969	0.02%		5%
Florida State Board of Admin	\$ 59,666	\$ 60,000	0.01%		5%	IBM Corp	130,077	129,744	0.03%		5%
Totals	\$ 59,666	\$ 60,000	0.01%			John Deere Capital Corp	152,606	151,207	0.03%		5%
						Johnson & Johnson	30,583	29,983	0.01%		5%
						JP Morgan Chase	254,248	250,114	0.05%		5%
<u>Commercial Paper</u>	<u>Market Value</u>	<u>Cost</u>	<u>Portfolio</u>			MARS Inc	35,377	35,000	0.01%		5%
Natix New York Branch	\$ 9,706,467	\$ 9,706,467	1.95%		5%	Mastercard Inc	100,958	99,933	0.02%		5%
Mitsubishi UFJ Financial GRP Bank, NY	6,771,048	6,771,048	1.36%		5%	Mercedes Benz Finance	151,223	149,096	0.03%		5%
Credit Agricole CIB NY	9,831,656	9,831,656	1.97%		5%	Morgan Stanley	150,320	145,278	0.03%		5%
Old Line Funding LLC	9,860,800	9,860,800	1.98%		5%	National Australia Bank, NY	255,165	252,553	0.05%		5%
	-	-	0.00%		5%	National Rural Util Corp	75,286	74,984	0.02%		5%
	-	-	0.00%		5%	Paccar Financial Corp	65,889	64,960	0.01%		5%
	-	-	0.00%		5%	PepsiCo Inc	157,013	154,935	0.03%		5%
	-	-	0.00%		5%	PNC Financial Services	95,512	95,000	0.02%		5%
	-	-	0.00%		5%	State Street Corp	307,483	305,000	0.06%		5%
	-	-	0.00%		5%	Toyota Motor Credit Corp	70,134	70,010	0.01%		5%
	-	-	0.00%		5%	Truist Financial Corp	134,969	139,706	0.03%		5%
	-	-	0.00%		5%	United Health Group Inc	121,235	118,504	0.02%		5%
	-	-	0.00%		5%	Wells Fargo & Company	80,533	80,000	0.02%		5%
Totals	\$ 36,169,970	\$ 36,169,970	7.27%			Totals	\$ 5,145,490	\$ 5,078,364	1.02%		

School Board of Volusia County, Florida
Cash and Investments for the Period Ending April 30, 2025

Certificates of Participation, Series 2021 - Proceeds (Held by Trustee)

<u>Investment Type</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Money Market Funds	970,254	970,254	4.09%
Government Investment Pool	22,759,608	22,759,608	95.91%
Totals	\$ 23,729,862	\$ 23,729,862	100.00%



Types of Securities Individual Issuer Breakdown

<u>Government Investment Pool</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
FL Palm	\$ 22,759,608	\$ 22,759,608	95.91%
Totals	\$ 22,759,608	\$ 22,759,608	95.91%

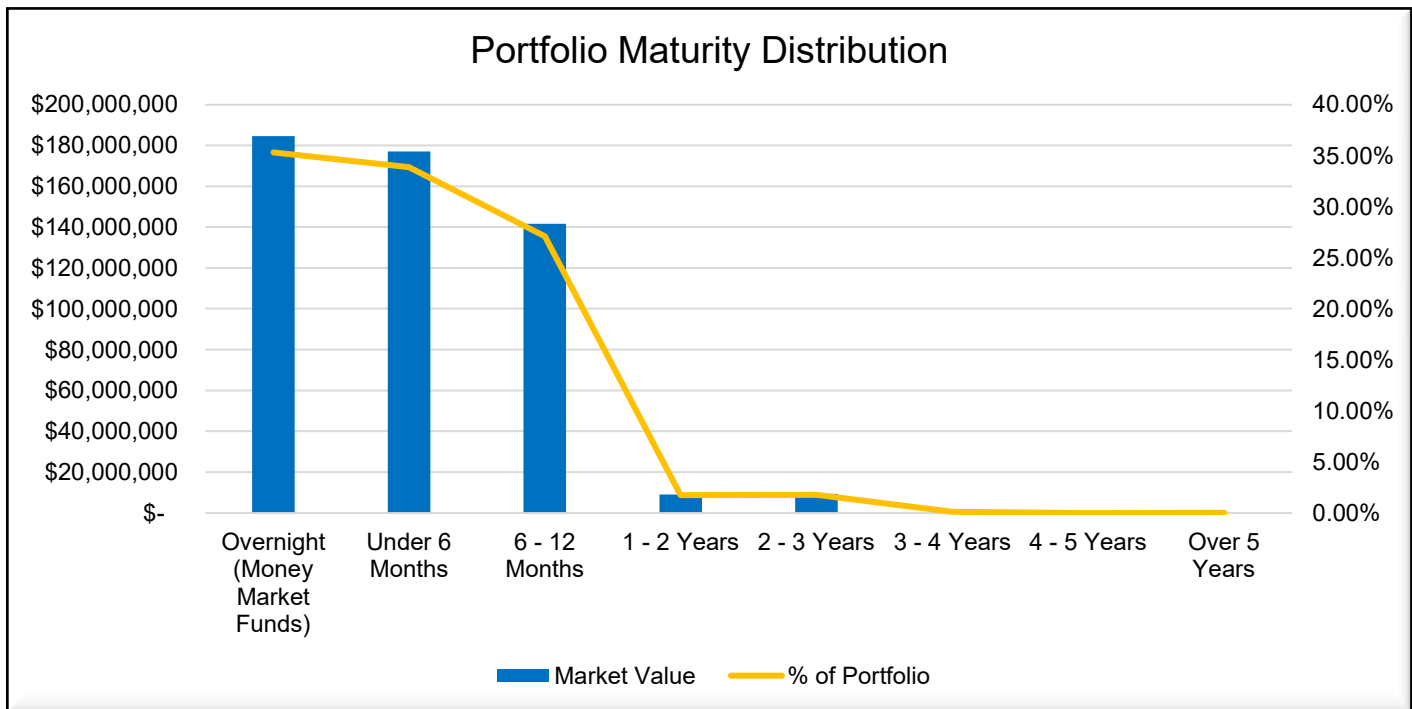
<u>Money Market Funds</u>	<u>Market Value</u>	<u>Cost</u>	<u>% of Portfolio</u>
Dreyfus Government	\$ 970,254	\$ 970,254	4.09%
Totals	\$ 970,254	\$ 970,254	4.09%

School Board of Volusia County, Florida

Cash and Investments for the Period Ending April 30, 2025

Total - All Cash & Investments

<u>Maturity Distribution</u>	<u>Market Value</u>	<u>% of Portfolio</u>
Overnight (Money Market Funds)	\$ 184,582,404	35.33%
Under 6 Months	176,988,117	33.88%
6 - 12 Months	141,631,475	27.11%
1 - 2 Years	9,094,059	1.74%
2 - 3 Years	9,335,551	1.79%
3 - 4 Years	640,236	0.12%
4 - 5 Years	20,598	0.00%
Over 5 Years	127,066	0.02%
Totals	\$ 522,419,507	100.00%



School District of Volusia County
Monthly Financial Statement
April 30, 2025

Summary Overview

The Monthly Financial Statement (MFS) for April 2025 presents an updated financial analysis, comparing the current year-to-date (YTD) figures with the prior year's financial results. This summary highlights trends in revenues, expenditures, and fund balances to ensure alignment with the district's Fiscal Year 2024-25 budget.

Key Financial Highlights

General Fund

- Sources - Revenues
 - Current Year (2024-25): \$501.2 million (88.6% of budget)
 - Prior Year (2023-24): \$491.2 million (87.5% of budget)
 - Breakdown: Revenues increased by \$10 million due to higher Florida Education Finance Program (FEFP) funding, local property taxes, and federal sources.
 - Uses - Expenditures
 - Current Year: \$460.1 million (68.6% of budget)
 - Prior Year: \$429.4 million (69.6% of budget)
 - Breakdown: Increased salaries, benefits, and purchased services contributed to a \$30.7 million rise in expenditures.
 - Net Change in Fund Balance
 - Current Year: \$67.7 million increase
 - Prior Year: \$86.8 million increase
 - Breakdown: The net change in fund balance is lower by \$19.1 million compared to prior year's increase.
-

Debt Service Fund

- Sources - Revenues
 - Current Year: \$26,034
 - Prior Year: \$9,414
 - Breakdown: The revenue increase is primarily due to investment income.
- Uses - Expenditures
 - Current Year: \$89.3 million (76.9% of budget)
 - Prior Year: \$9.0 million (18.5% of budget)

- Breakdown: The increase reflects the planned refunding of the Certificates of Participation, Series 2014B, executed to lower borrowing costs and achieve an NPV savings of \$5.2 million (6.64% of refunded bonds), strengthening the district's long-term debt management strategy.
 - Net Change in Fund Balance
 - Current Year: (\$0.5 million) decrease
 - Prior Year: (\$0.5 million) decrease
 - Breakdown: The decrease aligns with planned debt service payments.
-

Capital Projects Fund

- Sources - Revenues
 - Current Year: \$165.2 million (83.2% of budget)
 - Breakdown: Major revenue sources include local sales tax, impact fees, and capital property tax collections.
 - Uses - Expenditures
 - Current Year: \$101.6 million (32.6% of budget)
 - Breakdown: Key projects include HVAC system upgrades, school security improvements, and building renovations.
 - Net Change in Fund Balance
 - Current Year: \$27.3 million increase
 - Breakdown: The increase is due to revenues outpacing capital expenditures, primarily because the majority of property tax revenues are received between November and January.
-

Special Revenue Fund - Food Service

- Sources - Revenues
 - Current Year: \$30.6 million (76.5% of budget)
 - Prior Year: \$31.2 million (70.1% of budget)
 - Breakdown: Revenue collections remain on track with budgeted expectations.
 - Uses - Expenditures
 - Current Year: \$35.0 million (77.9% of budget)
 - Prior Year: \$34.2 million (79.5% of budget)
 - Breakdown: Expenses remain consistent with budgeted meal service costs, including food procurement, labor, and operational expenses.
 - Net Change in Fund Balance
 - Current Year: (\$4.4 million) decrease
 - Breakdown: The fund balance decrease aligns with operational expectations, as compared to budget.
-

Special Revenue Fund - Other Federal Programs

- Sources - Revenues
 - Current Year: \$36.3 million (56.4% of budget)
 - Prior Year: \$34.0 million (60.9% of budget)
 - Breakdown: Major sources include Title I, IDEA, and other federal grants supporting student programs.
 - Uses - Expenditures
 - Current Year: \$36.3 million (56.4% of budget)
 - Prior Year: \$34.0 million (60.9% of budget)
 - Breakdown: Funds are allocated for educational support services, special education, and intervention programs.
-

Special Revenue Fund - School Internal Funds

The school internal fund consists of revenue generated through student activities, fundraising, and other school-based initiatives, which remain stable with expenditures aligning with historical trends.

Internal Service Funds

The financial position remains stable, with ongoing insurance and risk management costs aligning with expectations. Additionally, the Print Shop, now operating under the Internal Service Fund, continues to provide cost-effective printing solutions to schools and departments, maintaining efficiency and financial sustainability.

Conclusion

The district's financial position remains strong, with a stable revenue base and strategic budget utilization. Increases in state funding, local tax collections, and prudent financial management continue to support operational stability. The Capital Projects Fund reflects ongoing infrastructure investments, while Debt Service obligations remain on schedule.

The district remains financially resilient, ensuring long-term sustainability while maintaining high-quality educational services.

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

				Actual as a %		
	Revised Annual		Variance with	Current Year	Prior Year	Prior Year
	Budget	Actual	Budget -	Budget	Budget	Actual
			(Under)/Over			
Sources - revenues						
Federal direct sources:						
Other federal direct sources	\$ 1,844,163	\$ 1,725,650	\$ (118,513)	93.6%	93.6%	\$ 1,678,232
Total federal direct sources	1,844,163	1,725,650	(118,513)	93.6%	93.6%	1,678,232
Federal through state sources:						
Medicaid	3,005,738	1,349,173	(1,656,565)	44.9%	9.5%	159,938
Federal through Local	-	-	-	N/A	100.0%	188,177
Total federal through state sources	3,005,738	1,349,173	(1,656,565)	44.9%	18.6%	348,115
State sources:						
Florida Education Finance Program (FEFP)	217,219,184	186,986,703	(30,232,481)	86.1%	83.3%	188,077,104
CO&DS distribution	34,900	-	(34,900)	0.0%	0.0%	-
State funds from forest, lic., and lottery	864,000	745,646	(118,354)	86.3%	87.6%	756,876
Class size reduction	58,488,003	49,203,786	(9,284,217)	84.1%	83.4%	49,633,600
Voluntary prekindergarden	2,406,000	1,619,289	(786,711)	67.3%	62.3%	1,493,488
School recognition funds	3,919,748	3,919,748	-	100.0%	100.0%	4,072,817
Other miscellaneous state sources	6,366,495	3,136,287	(3,230,208)	49.3%	48.8%	1,190,737
Total state sources	289,298,330	245,611,459	(43,686,871)	84.9%	83.1%	245,224,622
Local sources:						
Ad valorem property taxes - RLE & Discr	250,240,145	236,020,630	(14,219,515)	94.3%	94.0%	223,758,220
Rental income	1,003,913	664,428	(339,485)	66.2%	73.0%	164,157
Investment income	4,860,163	4,182,146	(678,017)	86.0%	145.1%	4,894,159
Gift, grants, and bequests	113,106	113,106	-	100.0%	86.2%	181,080
Other fees	7,089,517	6,221,098	(868,419)	87.8%	63.1%	5,903,596
Bus fees	203,924	203,924	-	100.0%	80.9%	187,331
Sale of surplus	1,478	1,478	-	100.0%	100.0%	7,965
Receipt of federal indirect	2,600,000	1,177,048	(1,422,952)	45.3%	66.6%	3,731,435
Other miscellaneous local sources	4,351,237	2,695,073	(1,656,164)	61.9%	92.2%	3,697,148
Refund of prior year expenditure	7,794	7,794	-	100.0%	3.1%	3,058
Textbook sales/loss collections	96,411	96,411	-	100.0%	100.0%	155,014
Receipt of food service indirect	1,129,753	1,129,753	-	100.0%	100.0%	1,242,350
Total local sources	271,697,441	252,512,889	(19,184,552)	92.9%	92.9%	243,925,513
Total sources	565,845,672	501,199,171	(64,646,501)	88.6%	87.5%	491,176,482
Uses - expenditures						
Salaries	360,296,285	264,369,047	(95,927,238)	73.4%	68.6%	244,017,636
Employee benefits	127,580,642	92,138,430	(35,442,212)	72.2%	73.8%	83,084,927
Professional & technical services	15,149,596	8,034,945	(7,114,651)	53.0%	93.4%	7,835,111
Insurance & board premiums	6,588,287	6,588,287	-	100.0%	99.5%	5,487,867
Travel	660,951	543,374	(117,577)	82.2%	80.7%	420,124
Repairs & maintenance	11,842,737	7,038,130	(4,804,607)	59.4%	80.3%	6,370,522
Rentals	16,398,830	7,540,100	(8,858,730)	46.0%	81.1%	8,145,917
Communications	2,175,614	869,049	(1,306,565)	39.9%	76.9%	1,527,057
Public utility services	3,730,686	3,305,402	(425,284)	88.6%	81.2%	3,008,511
Other purchased services	39,925,974	27,225,029	(12,700,945)	68.2%	75.6%	26,171,196
Electricity	13,100,000	10,988,792	(2,111,208)	83.9%	87.4%	11,251,120
Diesel fuel	2,385,507	1,232,221	(1,153,286)	51.7%	62.0%	1,608,809
Natural gas	250,000	166,946	(83,054)	66.8%	99.4%	203,819
Heating oil	3,000	789	(2,211)	26.3%	28.3%	1,133
Gasoline	634,389	266,004	(368,385)	41.9%	46.5%	309,977
Other energy services	4	-	(4)	0.0%	0.0%	-
Materials & Supplies	44,561,019	10,577,580	(33,983,439)	23.7%	36.8%	12,501,779
Capital outlay	11,363,366	5,124,345	(6,239,021)	45.1%	19.3%	1,457,241
Redemption of principal	1,580,255	1,174,456	(405,799)	74.3%	100.0%	6,400,801
Interest	88,197	86,682	(1,515)	98.3%	100.0%	62,191

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

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Dues and Fees	2,595,695	2,479,044	(116,651)	95.5%	89.6%	1,859,644
Other personal services	6,768,953	6,737,993	(30,960)	99.5%	95.9%	4,984,438
Miscellaneous expense	3,642,009	3,567,286	(74,723)	97.9%	100.0%	2,678,325
Total uses	671,321,996	460,053,931	(211,268,065)	68.5%	69.6%	429,388,145
Excess (deficiency) of revenues over expenditures	(105,476,324)	41,145,240	146,621,564			61,788,337
Other financing sources						
Transfers in from capital outlay funds	35,334,903	26,483,727	8,851,176	75.0%	84.7%	26,092,537
Transfers out to special revenue funds	(1,132,060)	(847,252)	(284,808)	74.8%	98.1%	(1,436,852)
Transfers out to internal service funds	-	-	-	N/A	100.0%	(78,900)
Proceeds from sale of assets	215,427	215,427	-	100.0%	79.1%	405,834
Loss Recoveries	741,349	741,349	-	100.0%	100.0%	71,315
Total other financing sources	35,159,619	26,593,251	8,566,368	75.6%	83.9%	25,053,934
Net change in fund balance	(70,316,705)	67,738,491	138,055,196			86,842,271
Fund balance						
Beginning of year	117,040,806	117,040,806	-			88,138,125
Ending Balance	<u>\$ 46,724,101</u>	<u>\$ 184,779,297</u>	<u>\$ 138,055,196</u>			<u>\$ 174,980,396</u>

Volusia County Schools
Debt Service Funds - Consolidated - Monthly Financial Statement
Through April 30, 2025 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	\$ 26,034	\$ 26,034	\$ -	100.0%	94.1%	\$ 9,413
Other miscellaneous local sources	-	-	-	N/A	100.0%	1
Total local sources	26,034	26,034	-	100.0%	94.1%	9,414
Total sources	26,034	26,034	-	100.0%	94.1%	9,414
Uses - expenditures						
Redemption of principal	24,145,000	2,215,000	(21,930,000)	9.2%	5.8%	2,110,000
Interest	11,059,793	6,166,327	(4,893,466)	55.8%	54.1%	6,913,177
Dues and Fees	779,115	779,115	-	100.0%	100.0%	11,875
Payments to refunded bond escrow agent	80,177,257	80,177,257	-	100.0%	N/A	-
Total uses	116,161,165	89,337,699	(26,823,466)	76.9%	18.5%	9,035,052
Deficiency of revenues under expenditures	(116,135,131)	(89,311,665)	26,823,466			(9,025,638)
Other financing sources						
Transfers in from capital outlay funds	37,294,785	9,926,028	27,368,757	26.6%	17.4%	8,542,011
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	116,215,978	88,847,221	27,368,757	76.5%	17.4%	8,542,011
Net change in fund balance	80,847	(464,444)	(545,291)			(483,627)
Fund balance						
Beginning of year	1,934,493	1,934,493	-			1,873,403
Ending Balance	\$ 2,015,340	\$ 1,470,049	\$ (545,291)			\$ 1,389,776

Volusia County Schools
Capital Projects Funds - Consolidated - Monthly Financial Statement
Through April 30, 2025 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	1,750,556	1,750,556	-	100.0%
Other miscellaneous state sources	1,056,534	1,056,534	-	100.0%
Total state sources	5,073,590	2,807,090	(2,266,500)	55.3%
Local sources:				
Ad valorem property taxes - Capital	99,170,467	93,519,643	(5,650,824)	94.3%
Local sales tax	65,626,997	40,279,348	(25,347,649)	61.4%
Investment income	10,432,068	10,432,068	-	100.0%
Gift, grants, and bequests	2,165	2,165	-	100.0%
Other miscellaneous local sources	14,582	14,582	-	100.0%
Impact fees	18,123,855	18,123,855	-	100.0%
Miscellaneous local	24,055	24,055	-	100.0%
Total local sources	193,394,189	162,395,716	(30,998,473)	84.0%
Total sources	198,467,779	165,202,806	(33,264,973)	83.2%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	184,395	141,506	(42,889)	76.7%
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 a	182,964	-	(182,964)	0.0%
Atlantic HS - CTE Metal Building	164,082	-	(164,082)	0.0%
Atlantic HS - Install Grandstands	351,611	303,767	(47,844)	86.4%
Atlantic HS - Pressbox Concession	300,000	-	(300,000)	0.0%
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,065,874	826,650	(239,224)	77.6%
Atlantic High - Rekey Doors Campus Wide	29,492	-	(29,492)	0.0%
Atlantic HS - Baseball Field Lighting	2,129,200	63,600	(2,065,600)	3.0%
Atlantic HS - Install Concrete Slab for Dumpsters	41,924	39,157	(2,767)	93.4%
Atlantic HS - Press Box and Restroom Buildings	1,383,000	-	(1,383,000)	0.0%
Atlantic HS - Renovate Group Restrooms Campus Wide	2,160,000	-	(2,160,000)	0.0%
Atlantic HS - Sand and Paint Gym Floors	32,525	32,525	-	100.0%
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	17,194	(301,130)	5.4%
Brewster Center - Replace Outside Air Units	4,930	4,930	-	100.0%
Brewster Center - Replace Emergency Generator	601,200	22,035	(579,165)	3.7%
Bus and Safety	5,216,611	319,459	(4,897,152)	6.1%
Campbell Mid - Repair Security Gates	1,095	1,095	-	100.0%
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)	0.0%
Centegix	1,478,460	433,312	(1,045,148)	29.3%
Charter School Capital Outlay LCIF Disbursements	97,461	-	(97,461)	0.0%
Chisholm Elm - Perimeter Fencing	61,839	-	(61,839)	0.0%
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Mon	174,000	5,950	(168,050)	3.4%
Contingency	15,044,468	-	(15,044,468)	0.0%
Contingency - Operations	12,553,627	-	(12,553,627)	0.0%
Coronado Beach Elem - Install New Lighting at Parking Lo	270,999	107,600	(163,399)	39.7%
Creekside Middle - Fire Alarm Replacement	12,613	12,613	-	100.0%
DeBary Elm - Resurface Bus Loop and Parking	384,432	277,247	(107,185)	72.1%
DeBary Elem - New Marquee	202,000	169,058	(32,942)	83.7%
DeLand Administrative Complex - Upgrade Data Center B	525,000	-	(525,000)	0.0%
DeLand Administration - Data Center HVAC	44,413	36,233	(8,180)	81.6%
DeLand Administrative Complex - Upgrade Access Control	8,399	669	(7,730)	8.0%
DeLand HS - Replace Cafeteria Chiller	436,523	330,228	(106,295)	75.6%
DeLand HS - Replace Site Generator	289,268	184,723	(104,545)	63.9%
DeLand HS - Baseball Field Lighting	443,865	2,375	(441,490)	0.5%
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)	0.0%
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	2,196,473	1,319,951	(876,522)	60.1%

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DeLand HS - Softball Field Lighting	687,795	517,631	(170,164)	75.3%
DeLand HS - Renovate Tennis Courts	523,000	20,991	(502,009)	4.0%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	51,800	(1,688,200)	3.0%
DeLand Mid - Bus Loop Security Fencing	59,513	59,513	-	100.0%
DeLand Warehouse - Lease	238,353	238,353	-	100.0%
Deltona Middle - Master Plan	34,800	5,000	(29,800)	14.4%
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	59,766	(840,234)	6.6%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting B	22,512	22,512	-	100.0%
Deltona Mid - Upgrade Interior Lighting Bldg. 10	41,062	-	(41,062)	0.0%
Deltona HS - Foundation Repairs Bldgs. 12	1,255,334	979,069	(276,265)	78.0%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting B	2,588,636	1,894,332	(694,304)	73.2%
Deltona Mid - Upgrade Door Hardware and Signage Bldgs	135,600	-	(135,600)	0.0%
Deltona HS - Repair Fencing	69,464	-	(69,464)	0.0%
Deltona HS - Install Security Gate	50,081	49,731	(350)	99.3%
Deltona HS - Foundation Repairs Bldg. 2	3,000,000	-	(3,000,000)	0.0%
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)	0.0%
Deltona Lakes Elm - Replace Intermediate Playground	150,000	-	(150,000)	0.0%
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)	0.0%
Deltona HS - Repair Flooring Bldg. 15	70,177	93	(70,084)	0.1%
Deltona Transportation - Bus Awning	113,340	-	(113,340)	0.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	100,500	68,525	(31,975)	68.2%
Discovery Elm - Replace Chillers 1 and 2	1,500,000	54,756	(1,445,244)	3.7%
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)	0.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	100,500	71,035	(29,465)	70.7%
Edgewater Public Elm - Renovate Media Center	706,000	36,697	(669,303)	5.2%
Enterprise Elm - K-8 Replacement School	14,879,246	8,446,938	(6,432,308)	56.8%
Enterprise Elm - Replace Rooftop AC and Split System in F	212,774	-	(212,774)	0.0%
ERP Software - Enterprise Resource Planning	805,171	-	(805,171)	0.0%
Facilities Management	2,950,000	2,310,195	(639,805)	78.3%
Forest Lake Elm - Intermediate Playground	51,690	51,690	-	100.0%
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,916,574	13,634	(1,902,940)	0.7%
Forest Lake Elm - Parent Loop Extension	1,565,841	18,201	(1,547,640)	1.2%
Freedom Elm - Replace Small Chiller Bldg. 7	277,316	209,748	(67,568)	75.6%
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,522,375	72,329	(1,450,046)	4.8%
Friendship Elm - Replace Intercom	279,209	150,112	(129,097)	53.8%
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towe	3,472,805	253,461	(3,219,344)	7.3%
Fuel Tax Revenue	1,025,416	-	(1,025,416)	0.0%
Furn, Fix, Equip, Veh	2,028,508	827,215	(1,201,293)	40.8%
Furn, Fix, Equip, Veh - Internal Account Funded	64,140	(10,000)	(74,140)	(15.6%)
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	85,977	(57,633)	59.9%
George Marks Elm - Portables Installation	187,597	78,848	(108,749)	42.0%
George Marks Elm - Portables Power, Communications a	10,145	-	(10,145)	0.0%
Herbert Street - Upgrade Interior Lighting	22,210	-	(22,210)	0.0%
Herbert Street - Playground	71,175	71,175	-	100.0%
Heritage Mid - Replace Roof Campus Wide	3,827,484	21,590	(3,805,894)	0.6%
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	14,055	(43,608)	(57,663)	(310.3%)
Holly Hill School - Replace Switchgear Bldg. 6	351,564	247,636	(103,928)	70.4%
Holly Hill School - Replace Gutters Phase 1	42,612	62	(42,550)	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%

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	Budget	Actual	Budget - (Under)/Over	Current Year Budget
Indian River Elm - Renovate Media Center	486,179	486,127	(52)	100.0%
Indian River Elm - New Marquee	200,326	191,726	(8,600)	95.7%
Mainland HS - Upgrade Chiller Plant	2,397,291	2,037,265	(360,026)	85.0%
Mainland HS - Stormwater Upgrades	1,500,000	42,911	(1,457,089)	2.9%
Mainland HS - Sand and Paint Gym Floors	37,003	37,003	-	100.0%
Manatee Cove Elm - 11 Classroom Addition	368	368	-	100.0%
McInnis Elm - Renovations and Administration Addition	590,442	-	(590,442)	0.0%
New Smyrna Beach HS - Replace Intercom	351,939	86,241	(265,698)	24.5%
New Smyrna Beach HS - Traffic Signal	148,129	-	(148,129)	0.0%
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	277,443	(118,690)	70.0%
New Smyrna Beach HS - Repair Storm Drains	123,800	123,800	-	100.0%
New Smyrna Beach HS - Storm Drain and Concrete Work	30,000	-	(30,000)	0.0%
New Smyrna Beach Mid - Demolish Racquetball Court	46,021	46,021	-	100.0%
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)	0.0%
New Smyrna Beach HS - Replace Ag Building Roof	31,200	31,200	-	100.0%
New Smyrna Beach HS - Raise Storm Drain Inlet at Footba	50,000	-	(50,000)	0.0%
Old Turie T. Small Elm - Interior Painting Campus Wide	75,438	75,438	-	100.0%
Orange City Elm - Renovations and Additions	46,741,240	16,121,706	(30,619,534)	34.5%
Ormond Beach Elm – Replace Perimeter Fencing	3,919	-	(3,919)	0.0%
Ormond Beach Elm - Security Fencing	53,066	53,066	-	100.0%
Ormond Beach Mid - Addition of Ag Structures	125,000	-	(125,000)	0.0%
Ortona and Osceola Elm – Master Plan	26,229	24,200	(2,029)	92.3%
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	(94,000)	0.0%
Osceola/Tomoka Elm – Replace AC in Kitchen	85,886	85,886	-	100.0%
Osceola/Tomoka Elm - Reroof Bldg. 9	42,980	42,980	-	100.0%
Osceola/Tomoka Elm - Replace Media Center Storefront	31,932	31,932	-	100.0%
Osceola/Tomoka Elm - Replace South and West Perimete	37,562	37,562	-	100.0%
Osteen Elm - Replace Gutters and Downspouts	556,390	21,235	(535,155)	3.8%
Palm Terrace Elementary - Replace Roof	933	933	-	100.0%
Palm Terrace Elm - Replace Fire Alarm	2,254	2,254	-	100.0%
Parking Lot Lease - City of DeLand	29,640	29,640	-	100.0%
Pathways Elm - Replace Fire Alarm	684,993	522,394	(162,599)	76.3%
Pathways Elm - Replace Outside Air Units	1,000,000	60,386	(939,614)	6.0%
Pathways Elm - 11 Classroom Addition	875,000	790	(874,210)	0.1%
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.	4,222	4,222	-	100.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,418,533	1,942,419	(476,114)	80.3%
Pine Ridge HS – Reclaimed Water Connection	223,321	1,714	(221,607)	0.8%
Pine Ridge HS - Grade and Sod Football Field	172,878	172,878	-	100.0%
Pine Ridge HS - Repair Wall Flashings Bldg. 8	322,988	22,008	(300,980)	6.8%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	3,153,967	174,906	(2,979,061)	5.5%
Pine Ridge HS - 20 Classroom Addition	1,276,794	364	(1,276,430)	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	101,634	101,634	-	100.0%
Port Orange Elm - Renovate Reception	124,609	124,609	-	100.0%
Port Orange Elm – Water Intrusion	4,372,812	426,745	(3,946,067)	9.8%
Port Orange Elm – Replace AC in Kitchen	64,630	41,502	(23,128)	64.2%
Portables - Moves and Compliance	1,198,321	693,439	(504,882)	57.9%
Portables - Refurbish 559 at Spruce Creek HS	35,000	21,130	(13,870)	60.4%
Portables - Refurbish 386 at Spruce Creek HS	35,000	15,966	(19,034)	45.6%
Portables - Refurbish 490 at Spruce Creek HS	35,000	22,281	(12,719)	63.7%
Pride Elm - Replace Shelter Generators	281,184	-	(281,184)	0.0%
Read Pattillo Elm - K-8 Replacement School	2,000,000	38,270	(1,961,730)	1.9%
River Springs Mid - Replace Gutters and Downspouts	648,000	21,425	(626,575)	3.3%
Riverview Learning Center - Fire Alarm/Intercom System	165,773	165,773	-	100.0%

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Riverview Learning Center - Repair and Paint Interior Carr	126,275	126,213	(62)	100.0%
Riverview Learning Center - Replace Flooring Bldg. 1	86,247	86,247	-	100.0%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Mo	100,500	36,485	(64,015)	36.3%
RJ Longstreet Elm - Replace AC Pit Fencing	79,938	75,401	(4,537)	94.3%
RJ Longstreet Elm - Replace AC Units Bldgs. 1, 3 and 5	104,805	-	(104,805)	0.0%
RJ Longstreet Elm - Replace AC Units Bldgs. 2, 6 and 7	156,229	-	(156,229)	0.0%
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	892,785	-	(892,785)	0.0%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	1,409	1,409	-	100.0%
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	547,429	(363,274)	60.1%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,149,115	2,167,103	(982,012)	68.8%
Seabreeze HS - Reroof Bldg. 13	630,672	34,242	(596,430)	5.4%
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	4,229,428	222,615	(4,006,813)	5.3%
Seabreeze HS - Sand Volleyball Courts	250,000	12,399	(237,601)	5.0%
Seabreeze HS - Replace OAU Bldg. 3	350,000	20,880	(329,120)	6.0%
Silver Sands Middle - Bldg. 12 WHSP Replacement	87,661	-	(87,661)	0.0%
Silver Sands Mid - Renovate Culinary Lab	176,011	16,840	(159,171)	9.6%
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	1,397	1,397	-	100.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bldg	292,369	189,812	(102,557)	64.9%
Silver Sands Mid - Replace Stage Lighting and Sound Syste	900,000	-	(900,000)	0.0%
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	2,355,701	89,106	(2,266,595)	3.8%
South Daytona Elm - Upgrade Fire Alarm and Intrusion M	174,000	6,450	(167,550)	3.7%
Southwestern Mid - Replace 250 Ton Chiller	649,865	606,392	(43,473)	93.3%
Southwestern Mid - Convert Classroom to Science Lab Bld	1,040,000	46,242	(993,758)	4.4%
Southwestern Mid - Renovate Kitchen and Multipurpose	6,000,000	197,708	(5,802,292)	3.3%
Southwestern Mid - Replace AC in Media Center	55,550	-	(55,550)	0.0%
Southwestern Mid - Bus Loop Security Fencing	42,474	42,474	-	100.0%
Southwestern Mid - Building to Building Security Fencing	100,000	95,983	(4,017)	96.0%
Spirit Elm - Upgrade HVAC Bldgs. 4	1,218,452	834,241	(384,211)	68.5%
Spruce Creek HS - Classroom Addition and Auditorium Re	1,200,000	-	(1,200,000)	0.0%
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)	0.0%
Spruce Creek Elm - Security Fencing	29,184	18,954	(10,230)	64.9%
Spruce Creek HS - Replace 7 AC Roof Top Units	2,313,088	1,651,301	(661,787)	71.4%
Spruce Creek HS - Renovate Culinary Lab	1,244,460	1,084,753	(159,707)	87.2%
Spruce Creek HS - Replace HVAC Unit Bldg. 14	5,105	-	(5,105)	0.0%
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	(2,115,200)	0.0%
Spruce Creek HS - Replace 12 Split Systems	93,303	-	(93,303)	0.0%
Spruce Creek Elm - Remove Trees & Grade for Drainage	75,000	-	(75,000)	0.0%
Spruce Creek HS - Replace AC Unit in Atrium	61,970	-	(61,970)	0.0%
Spruce Creek HS - Replace Athletic Field and Court Fencing	123,902	123,902	-	100.0%
Starke Elm - Renovations and Additions	38,842,736	15,126,692	(23,716,044)	38.9%
Stem Bus	74,886	158	(74,728)	0.2%
Stem Bus 2	98,925	61,002	(37,923)	61.7%
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)	0.0%
Sugar Mill Elm - Potable Water Lines	238,205	-	(238,205)	0.0%
Sugar Mill Elm - Replace Intermediate Playground	137,669	137,669	-	100.0%
Sunrise Elm - Replace Cafeteria A/C and Heat Pump	64,177	64,177	-	100.0%
Sweetwater Elm - Upgrade Fresh Air Unit Controls	34,205	34,205	-	100.0%
Sweetwater Elm - Replace 60 Ton Chiller	308,827	29,451	(279,376)	9.5%
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	57,319	(773)	98.7%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusiv	100,500	62,305	(38,195)	62.0%
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	-	100.0%
Timbercrest Elm - Replace Cafeteria Storefront and Doors	89,799	89,799	-	100.0%
Tomoka Elm - Master Plan	8,483,656	4,662,970	(3,820,686)	55.0%
Transportation - Warehouse DeLand - Warehouse Additio	2,499,235	-	(2,499,235)	0.0%

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Transportation Warehouse - DeLand - Replace Emergency	794,092	5,600	(788,492)	0.7%
Turie T. Small Elementary - Master Plan	11,832,242	10,709,686	(1,122,556)	90.5%
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	(3,973)	0.0%
University HS - Install Grandstands	428,590	426,310	(2,280)	99.5%
University HS - Pressbox Concession	300,000	-	(300,000)	0.0%
University HS - Repair Wall Flashings Bldg 2	169,250	163,866	(5,384)	96.8%
University HS - Upgrade AHU Sensors, Dampers and Duct	35,299	29,569	(5,730)	83.8%
University HS - Resurface Tennis Courts	2,635	-	(2,635)	0.0%
University HS - Seal Abandoned Wells	437,865	4,045	(433,820)	0.9%
University HS - New Marquee	225,000	14,000	(211,000)	6.2%
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	6,950	(245,050)	2.8%
University HS - Install Storage Building	64,575	22,925	(41,650)	35.5%
University HS - Extend Parent Loop	1,000,000	42,815	(957,185)	4.3%
University HS - Install Concrete Slab and Bleachers	130,000	-	(130,000)	0.0%
Various - Security	3,027,784	1,302,367	(1,725,417)	43.0%
Various - Infrastructure for Technology	311,338	12,540	(298,798)	4.0%
Various - Minor Projects	2,136,892	759,745	(1,377,147)	35.6%
Various Locations - Rural Broadband	2,000,000	1,000,000	(1,000,000)	50.0%
Various Schools - BDA	445,257	8,800	(436,457)	2.0%
Various Schools - 23 School Hardening - Safety and Security	58,504	58,504	-	100.0%
Various Schools - 24 School Hardening - Safety and Security	731,598	210,253	(521,345)	28.7%
Various Schools - Door Lock Upgrades	87,800	-	(87,800)	0.0%
Various Schools - Leased Portables	100,000	68,992	(31,008)	69.0%
Various Schools & Depts - District Wide Technology Equipment	10,721,852	9,466,940	(1,254,912)	88.3%
Various Secondary Schools - CTE Technology Equipment	650,000	329,262	(320,738)	50.7%
Volusia Pines Elm - Replace AC Unit in Cafeteria	13,000	-	(13,000)	0.0%
Volusia Pines Elm - Replace Fire Alarm	1,260,000	61,295	(1,198,705)	4.9%
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,978,000	163,178	(2,814,822)	5.5%
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)	0.0%
White Fleet	2,428,950	1,413,954	(1,014,996)	58.2%
Woodward Elementary - Renovations and Addition	1,490,615	102,456	(1,388,159)	6.9%
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,500,000	203,000	(4,297,000)	4.5%
Total projects	311,673,861	101,564,114	(210,109,747)	32.6%
Total uses	311,673,861	101,564,114	(210,109,747)	32.6%
Excess (deficiency) of revenues over expenditures	(113,206,082)	63,638,692	176,844,774	
Other financing uses				
Transfers out to general fund	(35,334,903)	(26,483,727)	(8,851,176)	75.0%
Transfers out to debt service funds	(37,294,785)	(9,926,028)	(27,368,757)	26.6%
Proceeds from sale of assets	64,608	64,608	-	100.0%
Total other financing uses	(72,565,080)	(36,345,147)	(36,219,933)	50.1%
Net change in fund balance	(185,771,162)	27,293,545	213,064,707	
Fund balance				
Beginning of year	257,350,388	257,350,388	-	
Ending Balance	<u>\$ 71,579,226</u>	<u>\$ 284,643,933</u>	<u>\$ 213,064,707</u>	

Volusia County Schools
Special Revenue Funds - Food Service - Monthly Financial Statement
Through April 30, 2025 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	\$ 28,816,411	\$ (9,183,589)	75.8%	75.2%	\$ 28,262,538
Other federal through state sources	-	-	-	N/A	100.0%	1,529,540
Total federal through state sources	38,000,000	28,816,411	(9,183,589)	75.8%	76.1%	29,792,078
State sources:						
School breakfast supplement	165,000	181,703	16,703	110.1%	64.0%	82,922
School lunch supplement	162,000	206,597	44,597	127.5%	50.2%	81,278
Other miscellaneous state sources	8,751	8,751	-	100.0%	N/A	-
Total state sources	335,751	397,051	61,300	118.3%	56.3%	164,200
Local sources:						
Investment income	770,567	735,264	(35,303)	95.4%	95.6%	526,069
Food service	770,000	552,364	(217,636)	71.7%	13.0%	572,530
Other miscellaneous local sources	165,000	145,762	(19,238)	88.3%	99.9%	166,794
Total local sources	1,705,567	1,433,390	(272,177)	84.0%	24.7%	1,265,393
Total sources	40,041,318	30,646,852	(9,394,466)	76.5%	70.1%	31,221,671
Uses - expenditures						
Salaries	9,572,367	8,593,307	(979,060)	89.8%	75.2%	7,197,082
Employee benefits	4,670,392	3,809,333	(861,059)	81.6%	71.1%	3,272,421
Professional & technical services	330,823	145,358	(185,465)	43.9%	52.9%	141,991
Travel	29,000	6,324	(22,676)	21.8%	29.3%	10,246
Repairs & maintenance	147,868	72,019	(75,849)	48.7%	47.3%	82,688
Rentals	50,000	-	(50,000)	0.0%	99.4%	103,327
Communications	26,000	22,591	(3,409)	86.9%	49.8%	12,699
Public utility services	517,170	201,197	(315,973)	38.9%	16.6%	87,042
Other purchased services	1,849,500	620,648	(1,228,852)	33.6%	53.4%	1,479,211
Electricity	716,906	533,705	(183,201)	74.4%	77.6%	542,969
Gasoline	15,000	9,793	(5,207)	65.3%	77.2%	11,581
Materials & Supplies	22,028,425	19,995,084	(2,033,341)	90.8%	93.2%	19,397,734
Capital outlay	3,959,999	585,493	(3,374,506)	14.8%	49.4%	1,130,366
Dues and Fees	40,000	40,000	-	100.0%	99.7%	36,102
Other personal services	10,000	697	(9,303)	7.0%	56.0%	5,595
Miscellaneous expense	1,000,000	399,172	(600,828)	39.9%	65.8%	658,118
Total uses	44,963,450	35,034,721	(9,928,729)	77.9%	79.5%	34,169,172
Deficiency of revenues under expenditures	(4,922,132)	(4,387,869)	534,263			(2,947,501)
Fund balance						
Beginning of year	22,938,251	22,938,251	-			23,242,682
Ending Balance	\$ 18,016,119	\$ 18,550,382	\$ 534,263			\$ 20,295,181

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

			Variance with	Actual as a %		
	Revised Annual		Budget -	Current Year	Prior Year	Prior Year
	Budget	Actual	(Under)/Over	Budget	Budget	Actual
Sources - revenues						
Federal through state sources:						
Career and technical education	\$ 980,132	\$ 662,966	\$ (317,166)	67.6%	59.7%	\$ 500,912
Title II, grant to improve teacher quality	3,043,019	1,883,815	(1,159,204)	61.9%	54.0%	1,662,813
Individuals with disabilities education act	18,803,737	14,050,116	(4,753,621)	74.7%	78.2%	14,428,723
Title I, grant to improve academic standards	34,987,710	17,425,594	(17,562,116)	49.8%	52.2%	15,097,707
Title III, language instruction	583,127	392,159	(190,968)	0.0%	N/A	389,841
Title IV, twenty-first century schools	1,130,219	613,465	(516,754)	0.0%	N/A	692,142
Other federal through state sources	4,774,974	1,226,987	(3,547,987)	25.7%	44.5%	1,253,881
Total federal through state sources	64,302,918	36,255,102	(28,047,816)	56.4%	60.9%	34,026,019
Total sources	64,302,918	36,255,102	(28,047,816)	56.4%	60.9%	34,026,019
Uses - expenditures						
Individuals With Disabilities Act						
Salaries	10,294,520	8,083,852	(2,210,668)	78.5%	77.8%	7,656,915
Benefits	3,666,013	2,956,383	(709,630)	80.6%	80.3%	2,713,558
Purchased Services	3,746,373	2,351,742	(1,394,631)	62.8%	76.7%	2,924,106
Energy Services	8,500	2,914	(5,586)	34.3%	99.6%	3,684
Materials & Supplies	368,008	223,074	(144,934)	60.6%	67.1%	367,833
Capital Outlay	127,950	36,197	(91,753)	28.3%	61.6%	96,181
Other	592,373	395,954	(196,419)	66.8%	96.0%	666,447
Total Individuals With Disabilities Act	18,803,737	14,050,116	(4,753,621)	74.7%	78.2%	14,428,724
Title I - Improving The Academic						
Salaries	17,739,210	8,778,146	(8,961,064)	49.5%	56.5%	9,123,566
Benefits	6,481,026	2,950,352	(3,530,674)	45.5%	56.3%	2,991,063
Purchased Services	5,047,313	2,653,050	(2,394,263)	52.6%	45.2%	1,258,952
Materials & Supplies	3,077,494	1,210,529	(1,866,965)	39.3%	28.3%	625,138
Capital Outlay	1,235,735	1,064,913	(170,822)	86.2%	71.7%	80,000
Other	1,406,932	768,604	(638,328)	54.6%	42.5%	1,018,990
Total Title I - Improving The Academic	34,987,710	17,425,594	(17,562,116)	49.8%	52.2%	15,097,709
Title II - Improving Teacher Quality						
Salaries	1,774,999	1,053,256	(721,743)	59.3%	57.5%	796,140
Benefits	545,604	323,423	(222,181)	59.3%	70.6%	232,569
Purchased Services	361,359	361,359	-	100.0%	42.5%	312,041
Materials & Supplies	92,815	51,171	(41,644)	55.1%	57.0%	188,952
Capital Outlay	-	-	-	N/A	97.0%	4,094
Other	268,242	94,606	(173,636)	35.3%	43.7%	129,017
Total Title II - Improving Teacher Quality	3,043,019	1,883,815	(1,159,204)	61.9%	54.0%	1,662,813
21st Century Community Learning						
Salaries	844,497	472,350	(372,147)	55.9%	60.4%	498,362
Benefits	179,477	99,427	(80,050)	55.4%	61.8%	104,793
Purchased Services	16,346	8,871	(7,475)	54.3%	4.7%	233
Materials & Supplies	42,468	7,463	(35,005)	17.6%	32.9%	35,944
Capital Outlay	1,249	754	(495)	60.4%	100.0%	600
Other	46,182	24,600	(21,582)	53.3%	68.2%	52,210
Total 21st Century Community Learning	1,130,219	613,465	(516,754)	54.3%	58.4%	692,142
Career And Technical Education						
Salaries	153,890	95,579	(58,311)	62.1%	69.4%	107,059
Benefits	50,188	28,124	(22,064)	56.0%	63.0%	29,075
Purchased Services	191,539	118,079	(73,460)	61.6%	71.4%	173,493
Materials & Supplies	295,811	262,023	(33,788)	88.6%	69.8%	66,886
Capital Outlay	239,014	120,639	(118,375)	50.5%	36.4%	92,384
Other	49,690	38,522	(11,168)	77.5%	69.3%	32,014
Total Career And Technical Education	980,132	662,966	(317,166)	67.6%	59.7%	500,911
Title III - Language Instruction						

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Monthly Financial Statement
Through April 30, 2025 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	335,669	240,091	(95,578)	71.5%	71.0%	252,453
Benefits	115,917	83,497	(32,420)	72.0%	68.0%	76,400
Purchased Services	56,118	26,673	(29,445)	47.5%	56.7%	30,866
Materials & Supplies	62,553	33,314	(29,239)	53.3%	72.9%	19,832
Capital Outlay	500	480	(20)	96.0%	N/A	-
Other	12,370	8,104	(4,266)	65.5%	73.5%	10,288
Total Title III - Language Instruction	583,127	392,159	(190,968)	67.3%	69.2%	389,839
Other Federal, State, And Local Programs						
Salaries	1,796,397	427,765	(1,368,632)	23.8%	50.4%	468,231
Benefits	539,446	120,866	(418,580)	22.4%	53.2%	142,181
Purchased Services	1,130,999	380,151	(750,848)	33.6%	33.6%	155,283
Materials & Supplies	490,532	101,596	(388,936)	20.7%	61.0%	192,974
Capital Outlay	243,063	83,270	(159,793)	34.3%	31.2%	105,166
Other	574,537	113,339	(461,198)	19.7%	37.8%	190,046
Total Other Federal, State, And Local Programs	4,774,974	1,226,987	(3,547,987)	25.7%	44.5%	1,253,881
Total uses	64,302,918	36,255,102	(28,047,816)	56.4%	60.9%	34,026,019
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 April 30, 2025 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						
Federal through state sources:						
Educ Stabilization K-12	\$ 8,000,307	\$ 7,992,097	\$ (8,210)	99.9%	N/A	\$ 47,503,172
Other federal through state sources	-	-	-	N/A	100.0%	807,000
Total federal through state sources	8,000,307	7,992,097	(8,210)	99.9%	5986.4%	48,310,172
Total sources	8,000,307	7,992,097	(8,210)	99.9%	5986.4%	48,310,172
Uses - expenditures						
Cares Act						
Salaries	1,203,057	1,203,057	-	100.0%	61.3%	28,702,667
Benefits	286,848	286,848	-	100.0%	53.4%	9,394,656
Purchased Services	4,553,377	4,553,377	-	100.0%	100.0%	3,730,438
Materials & Supplies	895,498	895,498	-	100.0%	100.0%	981,376
Capital Outlay	819,212	819,212	-	100.0%	79.6%	867,768
Other	242,315	234,105	(8,210)	96.6%	99.8%	4,633,267
Total Cares Act	8,000,307	7,992,097	(8,210)	99.9%	64.5%	48,310,172
Total uses	8,000,307	7,992,097	(8,210)	99.9%	64.5%	48,310,172
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 April 30, 2025 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	\$ 257,333	\$ 257,333	\$ -	100.0%	66.0%	\$ 122,160
Other miscellaneous local sources	10,844,848	10,844,848	-	100.0%	60.8%	7,598,894
Total local sources	11,102,181	11,102,181	-	100.0%	60.9%	7,721,054
Total sources	11,102,181	11,102,181	-	100.0%	60.9%	7,721,054
Uses - expenditures						
Materials & Supplies	21,829,420	9,117,963	(12,711,457)	41.8%	66.7%	8,950,703
Total uses	21,829,420	9,117,963	(12,711,457)	41.8%	66.7%	8,950,703
Excess (deficiency) of revenues over expenditures	(10,727,239)	1,984,218	12,711,457			(1,229,649)
Other financing sources						
Transfers in from general fund	1,132,060	847,252	(284,808)	74.8%	98.1%	1,436,852
Total other financing sources	1,132,060	847,252	(284,808)	74.8%	98.1%	1,436,852
Net change in fund balance	(9,595,179)	2,831,470	12,426,649			207,203
Fund balance						
Beginning of year	9,595,179	9,595,179	-			6,896,879
Ending Balance	\$ -	\$ 12,426,649	\$ 12,426,649			\$ 7,104,082

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation - Monthly Financial Statement
Through April 30, 2025 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	
Operating revenues						
Operating revenues	\$ 3,090,883	\$ 3,090,883	\$ -	100.0%	69.6%	\$ 2,021,350
Total operating revenues	3,090,883	3,090,883	-	100.0%	69.6%	2,021,350
Total sources	3,090,883	3,090,883	-	100.0%	69.6%	2,021,350
Operating expenses						
Salaries	97,320	97,320	-	100.0%	88.2%	61,731
Employee benefits	235,595	235,533	(62)	100.0%	92.7%	285,804
Professional & technical services	127,417	127,417	-	100.0%	52.8%	127,417
Insurance & board premiums	155,358	155,358	-	100.0%	70.6%	155,358
Other personal services	2,550	2,550	-	100.0%	N/A	-
Claims expense	2,637,253	2,637,213	(40)	100.0%	70.5%	1,538,990
Total uses	3,255,493	3,255,391	(102)	100.0%	71.1%	2,169,300
Operating loss	(164,610)	(164,508)	102			(147,950)
Other financing sources	-					
Investment income	164,610	164,508	(102)	99.9%	100.0%	147,950
Total other financing sources	164,610	164,508	(102)	99.9%	100.0%	147,950
Change in net position	-	-	-			-
Net position						
Beginning of year	566,012	566,012	-			566,012
Ending Balance	\$ 566,012	\$ 566,012	\$ -			\$ 566,012

Volusia County Schools
Internal Service Funds - Self Insurance - Property - Monthly Financial Statement
Through April 30, 2025 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	\$ 5,245,610	\$ 5,245,610	\$ -	100.0%	100.0%	\$ 4,265,193
Total operating revenues	5,245,610	5,245,610	-	100.0%	100.0%	4,265,193
Total sources	5,245,610	5,245,610	-	100.0%	100.0%	4,265,193
Operating expenses						
Salaries	405,236	405,236	-	100.0%	100.0%	11,758
Employee benefits	91,048	91,048	-	100.0%	N/A	-
Professional & technical services	37,807	37,807	-	100.0%	96.0%	72,751
Insurance & board premiums	4,374,029	4,374,029	-	100.0%	99.6%	4,267,909
Repairs & maintenance	996,739	996,739	-	100.0%	100.0%	23,863
Materials & Supplies	72,363	72,363	-	100.0%	100.0%	2,765
Capital outlay	-	-	-	N/A	96.5%	33,076
Other personal services	193	193	-	100.0%	N/A	-
Total uses	5,977,415	5,977,415	-	100.0%	99.5%	4,412,122
Operating loss	(731,805)	(731,805)	-			(146,929)
Other financing sources	-					
Investment income	160,593	160,593	-	100.0%	86.4%	146,929
Loss Recoveries	571,212	571,212	-	100.0%	N/A	-
Total other financing sources	731,805	731,805	-	100.0%	86.4%	146,929
Change in net position	-	-	-			-
Net position						
Beginning of year	4,727,770	4,727,770	-			4,727,770
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -			\$ 4,727,770

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability - Monthly Financial Statement
Through April 30, 2025 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	\$ 559,108	\$ 559,108	\$ -	100.0%	96.1%	\$ 321,066
Total operating revenues	559,108	559,108	-	100.0%	96.1%	321,066
Total sources	559,108	559,108	-	100.0%	96.1%	321,066
Operating expenses						
Salaries	40,502	40,502	-	100.0%	N/A	-
Employee benefits	12,086	12,086	-	100.0%	N/A	-
Professional & technical services	158,846	158,846	-	100.0%	100.0%	303,247
Other purchased services	53,059	53,059	-	100.0%	100.0%	23,526
Claims expense	402,082	402,082	-	100.0%	79.4%	78,822
Total uses	666,575	666,575	-	100.0%	95.2%	405,595
Operating loss	(107,467)	(107,467)	-			(84,529)
Other financing sources	-					
Investment income	107,467	107,467	-	100.0%	91.9%	84,529
Total other financing sources	107,467	107,467	-	100.0%	91.9%	84,529
Change in net position	-	-	-			-
Net position						
Beginning of year	1,664,616	1,664,616	-			1,664,616
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ -			\$ 1,664,616

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet - Monthly Financial Statement
Through April 30, 2025 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	\$ 371,255	\$ (225,745)	62.2%	57.9%	\$ 483,215
Total operating revenues	597,000	371,255	(225,745)	62.2%	57.9%	483,215
Total sources	597,000	371,255	(225,745)	62.2%	57.9%	483,215
Operating expenses						
Salaries	28,507	20,039	(8,468)	70.3%	N/A	-
Employee benefits	8,493	5,860	(2,633)	69.0%	N/A	-
Professional & technical services	80,558	80,277	(281)	99.7%	51.6%	51,619
Insurance & board premiums	239,000	214,985	(24,015)	90.0%	59.9%	217,394
Repairs & maintenance	280,000	92,932	(187,068)	33.2%	59.7%	247,160
Other purchased services	36,000	32,720	(3,280)	90.9%	100.0%	26,133
Total uses	672,558	446,813	(225,745)	66.4%	60.1%	542,306
Operating loss	(75,558)	(75,558)	-			(59,091)
Other financing sources	-					
Investment income	75,558	75,558	-	100.0%	86.9%	59,091
Total other financing sources	75,558	75,558	-	100.0%	86.9%	59,091
Change in net position	-	-	-			-
Net position						
Beginning of year	999,986	999,986	-			999,986
Ending Balance	\$ 999,986	\$ 999,986	\$ -			\$ 999,986

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

				Actual as a %		
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget	Prior Year Budget	Prior Year Actual
Operating revenues						
Operating revenues	\$ 1,504,000	\$ 1,297,431	\$ (206,569)	86.3%	N/A	\$ -
Other miscellaneous local sources	-	-	-	N/A	82.8%	1,294,782
Total operating revenues	1,504,000	1,297,431	(206,569)	86.3%	82.8%	1,294,782
Total sources	1,504,000	1,297,431	(206,569)	86.3%	82.8%	1,294,782
Operating expenses						
Salaries	354,585	306,893	(47,692)	86.5%	80.8%	261,869
Employee benefits	137,766	108,450	(29,316)	78.7%	34.9%	95,371
Professional & technical services	50,000	37,694	(12,306)	75.4%	57.0%	43,329
Travel	75	-	(75)	0.0%	56.0%	56
Repairs & maintenance	337,460	278,264	(59,196)	82.5%	100.0%	279,206
Other purchased services	4,000	18	(3,982)	0.5%	88.9%	3,555
Materials & Supplies	563,052	462,602	(100,450)	82.2%	85.8%	501,934
Capital outlay	139,000	99,584	(39,416)	71.6%	47.8%	10,984
Total uses	1,585,938	1,293,505	(292,433)	81.6%	76.5%	1,196,304
Operating income (loss)	(81,938)	3,926	85,864			98,478
Other financing sources	-					
Investment income	3,038	3,038	-	100.0%	N/A	-
Total other financing sources	3,038	3,038	-	100.0%	N/A	-
Income (loss) before transfers	(78,900)	6,964	-			-
Transfers in from general fund	-	-	-	N/A	100.0%	78,900
Total other financing sources	-	-	-	N/A	100.0%	78,900
Change in net position	(78,900)	6,964	85,864			177,378
Net position						
Beginning of year	122,831	122,831	-			-
Ending Balance	\$ 43,931	\$ 129,795	\$ 85,864			\$ 177,378