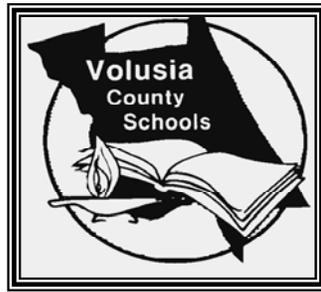


School District of Volusia County
Project Oversight Committee Report
Fiscal Year Ending June 30, 2010



School Board of Volusia County

Ms. Candace Lankford, Chairman

Mr. Stan Schmidt, Vice-Chairman

Mrs. Diane Smith

Ms. Judy Conte

Dr. Al Williams

Superintendent of Schools

Margaret A. Smith, D.Ed.

Through the individual commitment of all, our students will graduate with the knowledge, skills, and values necessary to be successful contributors to our democratic society.

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The School Board of Volusia County, Florida

Project Oversight Committee Members – June 30, 2010

Ms. Paula Gregory, CPA

Weston & Gregory, P.A., Daytona Beach, FL

Term ends: December 31, 2010

Mr. Jeffrey Malmberg, President

Jeff Malmberg Construction Co., Inc., DeLand, FL

Term ends: December 31, 2010

Mr. Leonard Marinaccio III, President

Bomar Construction, Inc., Ormond Beach, FL

Term ends: December 31, 2010

Mr. David Bridgeman, President/CEO

Pinnacle Bank, Orange City, FL

Term ends: December 31, 2011

Mr. Richard Haughwout, CPA

Joseph Master & Company, DeLand, FL

Term Ends: December 31, 2011

Mr. Doug Meyerhoff, Vice President

Meyerhoff Financial Group, Port Orange, FL

Term Ends: December 31, 2011

Dr. Robert Moll, Deputy Superintendent for Financial and Business Services

Volusia County School District, DeLand, FL

Term ends: At Will

Project Oversight Committee Meeting Schedule

- July 23, 2009, Facilities Services Building, 3:00 p.m.
- November 12, 2009, Facilities Services Building, 3:00 p.m.
- February 18, 2010, Tour, University High School, 3:00 p.m.
- April 28, 2010, Tour, Elementary Z, 3:30 p.m.
- May 27, 2010, Facilities Services Building, 3:30 p.m.

INTRODUCTION

In 2001, Volusia County voters approved a referendum adopting a half-cent sales tax (the Referendum) for fifteen years, ending December 31, 2016; to fund the School District of Volusia County's approved ten-year plan to construct certain identified educational facilities. The Referendum established the Project Oversight Committee (the Committee) to provide additional assurance to the citizens that the School Board is meeting its commitments and obligations related to improvements promised during the 2001 election. The Committee was created with the responsibility of providing a report of the sales tax construction projects listed within 90 days of the end of each fiscal year.

This ninth annual report is being filed consistent with the requirements of the Referendum and covers the first nine (9) fiscal years of activity ending June 30, 2010. This report includes the current status (as of June 30, 2010) of projects funded by sales tax including changes in scope as well as timeline fluctuations. While it also outlines progress made on prior year recommendations it makes recommendations for the School Board's consideration as the District begins its concluding years of sales tax projects.

SIGNIFICANT EVENTS AND OBSERVATIONS

This fiscal year continues the trends involving declining revenues and enrollments and presents the District with continued challenges. During the first three years of the Sales Tax Program, sales tax collections exceeded projections, construction costs were predictable and student enrollment continued to increase steadily. After the hurricane season of 2004 the district experienced large construction cost increases, a continued increase in sales tax collections but only a small increase in student enrollment. During fiscal year 2008-09 school construction costs decreased and the number of bidders on projects increased. Since 2007, sales tax collections as well as student enrollment have declined. Though there has been some increase in existing residential sales, a large inventory of unsold residential properties and properties in foreclosure continue to plague the Volusia economy. Property values have declined dramatically and are expected to drop another 14% affecting the 2010-11 fiscal year. Sales tax collections as well as property tax collections and impact fees have not met adjusted revenue projections as a result of the deteriorating economic climate. These conditions are unprecedented in Volusia County and Florida.

The bidding climate during FY 2009-10 has continued to improve with a high number of qualified bidders for projects. Additionally, due to a reduction in labor costs, overall project construction costs have decreased. Sales tax projects that were bid in 2009-10 included the Holly Hill K-8 and the elementary school pavilions. The construction management at risk process was chosen for the Holly Hill K-8 because of the occupied campus that exists at Holly Hill Elementary and the complexities associated with construction on occupied campuses. The Guaranteed Maximum Price came in nearly \$1,000,000 less than budgeted. The elementary school pavilions were hard bid, as can be seen in the bidding information that follows:

Elementary Pavilions Bid Date	Number of Bidders	Estimate	Bid	Bid Price per Pavilion
2/28/08	12	\$ 600,000	\$ 318,736	\$ 79,684
9/2/09	19	\$ 375,000	\$ 318,750	\$ 79,687
4/29/10	4	\$ 98,000	\$ 75,997	\$ 75,997

Volusia County saw steady growth in student enrollment, from 61,259 students in SY2000-01 to 65,407 in SY2005-06. However, in SY2006-07 the increase in overall student enrollment was small coming in at 65,767 and in SY2007-08 the district experienced its first decline in student enrollment in over thirty years. Previously, the decrease was primarily in the Halifax Area and Southeast Volusia, but growth slowed in DeLand. After more than 20 years of growth, Deltona's student enrollments declined over the past three years. Changing student populations have resulted in both the district staff and the committee reevaluating several projects for replacement facilities and additions. The committee has visited several of these facilities to evaluate the conditions and reviewed the student enrollment numbers and projections with staff.

At this point in the 10 year building program, all but three of the scheduled projects have been completed. The Holly Hill K-8 school is in design and planned to begin construction in June 2010. Six projects in the program have been delayed or placed on hold. On March 24, 2009, the School Board amended the sales tax project list (See page 30 through 32) and cancelled three projects due to changing conditions. (See Program Highlights beginning on page 12.) The decline in student enrollment necessitated a reconsideration of the need for several projects previously noted as "on hold." Student enrollment projections continue downward for the next four years by the Florida Department of Education while Capital Outlay Full Time Equivalency (COFTE) projections decline for 8 years as a result of trends in virtual, charter, and

other school choices. The graph showing student enrollment with projections on page 26 illustrates the necessity to delay the “K-8 FF” school in Edgewater .

At the outset of the sales tax funded program the district had 651 portable classrooms on school campuses. One of the announced goals of the sales tax program was the reduction in the number of portables. The passage of the Class Size Reduction (CSR) amendment created a continued challenge for classroom space for the district. During SY2009-10, the district reported 619 portables (See Classroom Portables Actual and Projected – Page 27) in use as classrooms. A survey of portables is conducted each year for the purpose of reporting on their utilization and condition. It is the goal of the district to reduce the number of portables to approximately 400 by SY2012-13; however, in preparing for SY2010-11 and the first year of class size being measured at the classroom level, district staff is unsure of its ability to reach the original goal. The proposed November 2010 constitutional amendment also has implications on portable usage.

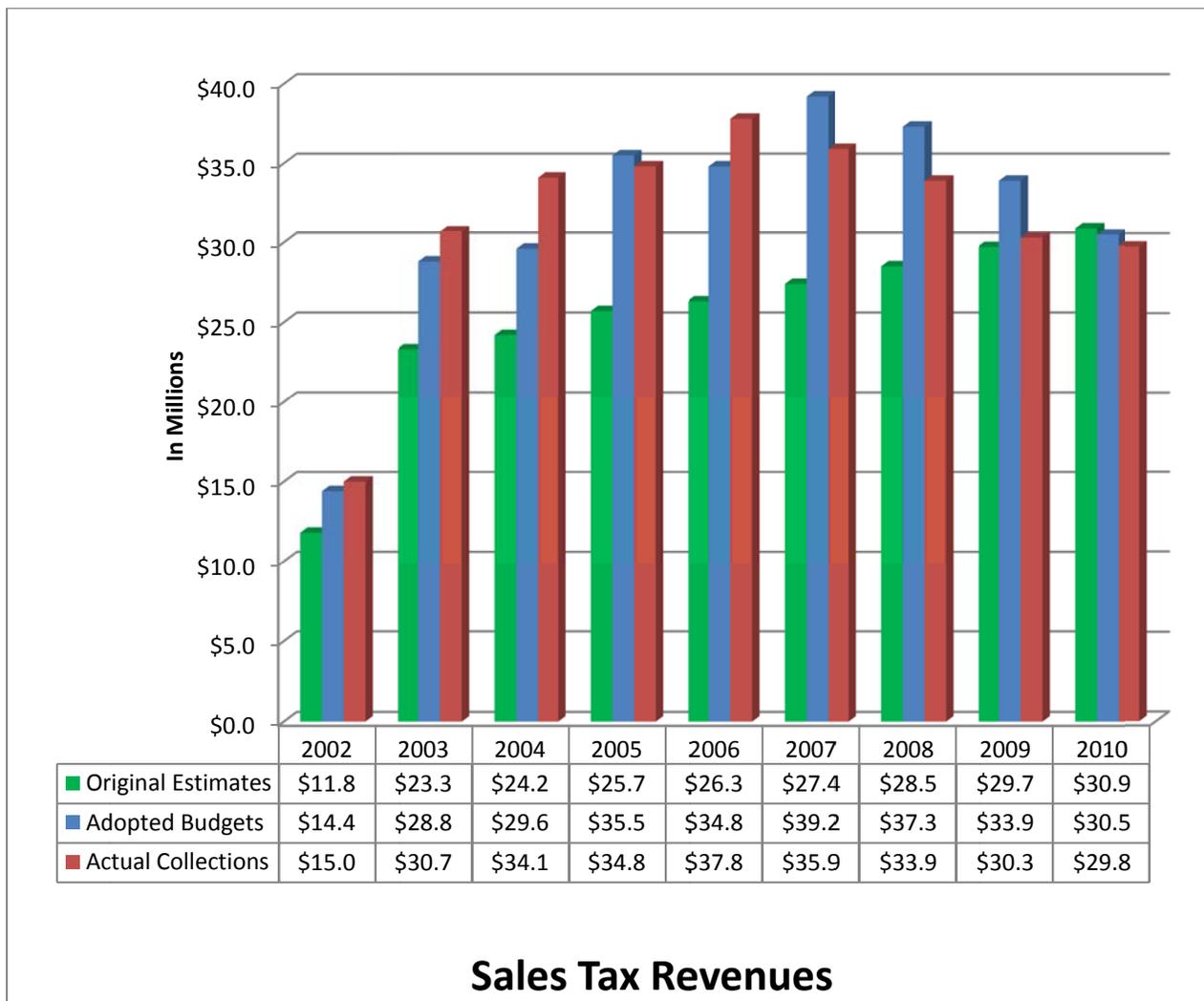
The School Board has demonstrated its commitment to the project list associated with the passage of the half cent sales tax referendum; however, modifications to the ten year plan have been and will likely continue to be necessitated by enrollment and revenue declines. To fulfill the obligations, two areas have been addressed. First, is the need for balancing the renovation of facilities that are functionally obsolete with building new space to accommodate growth. Second, is communicating the value derived from the School Board’s commitment to its current design philosophy of building and maintaining high quality schools that are intended to serve future generations. The School Board continues to invest other capital funds for the completion of these projects, as necessary, rather than build facilities that are not up to the board’s construction quality standards.

REVENUES AND DEBT INSTRUMENTS

(See Report of Sales Tax Collections, page 25)

The District will continue to use the original projections from the sales tax referendum as a benchmark for performance. However, to provide accurate budget information, the District has adjusted the budgeted sales tax collections based on actual performance as shown by the “Adopted Budgets” column in the chart included in this section.

Actual collections were \$282,443,159 from January 1, 2002 through June 30, 2010 and exceeded original estimates, by approximately 24%. District collections for fiscal year 2010 were \$518,444 less than fiscal year 2009. Collection information is as follows:



Fiscal year 2009-2010 continued to experience significant challenges impacting the school district and budget operations. Sales tax revenues continued to lag behind revised projections. Sales tax revenues for FY10 again revealed a significant shortfall to meeting our adopted budget.

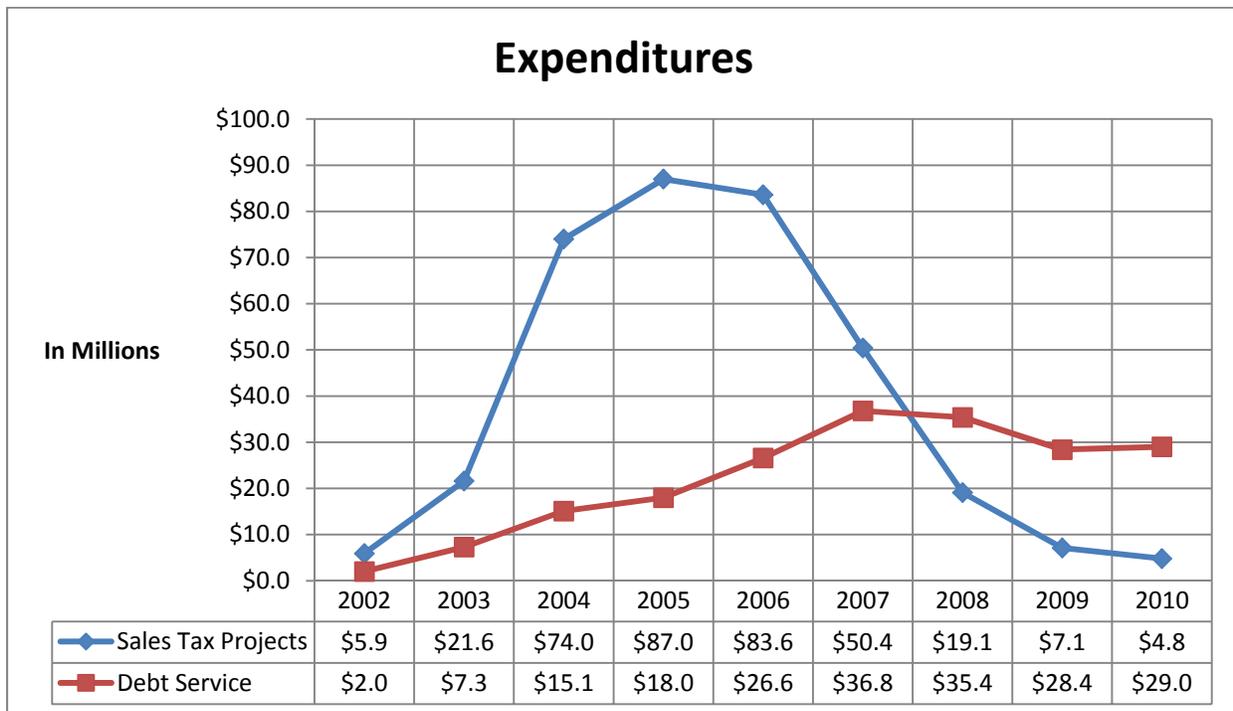
During the 2009-10 school year, the School Board reviewed a preliminary 5 year construction work plan which again showed considerable adjustments due to decline in revenues. In addition to the decline in sales tax collections, property tax and impact fee revenues dropped dramatically. In FY2008-09, the Legislature transferred 0.25 mills, approximately \$8 million, from the district's capital fund to the operating fund. For FY2009-10, the Legislature continued to mandate the 0.25 mill transfer and required an additional 0.25 mills to be transferred from the capital fund to the Florida Education Finance Program (FEFP), totaling 0.50 mills or approximately \$16 million. This has significantly and adversely impacted the 5-year work plan. The transfer combined with the revenue decline from all sources is the basis for additional projects to be delayed indefinitely.

The impact of the 0.25 and 0.50 mill respective transfers over two fiscal years (FY2008-09 and FY2009-10) of approximately \$24 million creates historic challenges to the Board's capital outlay budget. When the possibility of continued proportionate cumulative losses in revenue over the required five-year work plan is considered, the impact on capital outlay projects and management of debt service is daunting.

EXPENDITURES

(See Report of Sales Tax Sources and Uses, page 26)

The District has paid \$66,838,474 in interest expense from inception of this endeavor through fiscal year June 30, 2010 on the Sales Tax Revenue Bonds, Series 2002, 2004 and 2006. In fiscal year 2010, the District expended a total of \$27,394,510 in debt service costs for the Sales Tax Revenue Bonds and \$29,355,806 for Certificates of Participation sales tax projects. In fiscal year 2011, the debt service expense will total \$27,382,516 for the Sales Tax Revenue Bonds and \$11,863,119 for the Certificates of Participation on sales tax projects.



PROGRAM HIGHLIGHTS

(See Sales Tax Project Status Report, page 37 and Changes in Scope, page 41)

This is the ninth year of the 10-year building program and the progress made since its inception continues to be visible throughout the district. For school year 2009-2010, Champion Elementary (Hurst Replacement) opened for students. University High School (formerly High School DDD) will be open in school year 2010-11.

Projects completed to date include:

Daytona Beach:

Campbell Middle School – replacement on site

Champion Elementary School (Hurst Elem. Replacement) – replacement on new site

David C. Hinson, Sr. Middle School – new facility

Longstreet Elementary School – additions and renovations

Mainland High School – replacement on site

Ortona Elementary School – additions and renovations

Seabreeze High School – additions and renovations

Turie T. Small Elementary School – additions and renovations

DeBary:

Community Learning Center West (Alternative Education) – new facility

DeLand:

Blue Lake Elementary School – renovations and air conditioning

DeLand High School – replacement on site

Southwestern Middle School – renovation and addition

Deltona:

Deltona High School - heating, ventilation and air conditioning

Pride Elementary School – new facility

Spirit Elementary School – new facility

Edgewater:

Edgewater Public – site work

Lake Helen:

Volusia Pines Elementary School - addition

New Smyrna Beach:

Coronado Beach Elementary School – addition and renovation

New Smyrna Beach Middle School – site work and drainage

New Smyrna Beach High School – replacement on new site

Read-Pattillo Elementary School – renovation and site expansion

Orange City:

Manatee Cove Elementary School – new facility

River Springs Middle School – new facility

University High School – new facility

Pierson:

T.D. Taylor Middle/High School – replacement on site

Port Orange:

Community Learning Center East (Alternative Education) – new facility

Cypress Creek Elementary School – new facility

Spruce Creek High School – addition and site work

South Daytona

South Daytona Elementary School - replacement and additions on site

Playground Equipment

Installation of playground equipment at all elementary schools is complete.

Pavilions (12 of 13 have been completed)

Daytona Beach – Turie T. Small Elementary and Palm Terrace Elementary Schools

DeLand – Freedom Elementary and Blue Lake Elementary Schools

Deltona – Spirit Elementary School

Edgewater – Edgewater Elementary School

Lake Helen – Volusia Pines Elementary School

Orange City – Manatee Cove Elementary and Orange City Elementary Schools

Ormond Beach – Ormond Beach Elementary and Pathways Elementary Schools

Port Orange – Cypress Creek Elementary School

The remaining list of projects approved for sales tax funding has again been reviewed by the committee taking into consideration the changing needs within Volusia County, the level of funding required for those projects and amount of revenue currently being generated by the half cent sales tax to cover the debt service.

Ongoing Projects:

- **Holly Hill Middle School, Holly Hill (Now Holly Hill K-8)** The architectural firm, Strollo and Associates, completed the master planning evaluation of the campus which was approved by the board. The reduction in student enrollment at Holly Hill Middle School and other adjacent middle schools necessitated a re-evaluation of the master plan

recommendation for replacement. The design firm of BRPH Architects-Engineers, Inc. was selected to design a K-8 facility on the Holly Hill Elementary School campus in lieu of the Holly Hill Middle School Replacement project. The project scope was changed due to the reduced enrollment in the area. The project is scheduled for a construction start of June 10, 2010 with completion in 2011.

- **Elementary “Z”, DeLand** - The architectural firm, Hawkins, Hall and Ogle Architects, Inc., finalized plans for this facility and the project was bid in November 2008. Construction began in February 2009 with completion now scheduled for 2011. This project has been delayed due to weather conditions and the impact that the economy has had on several subcontractors associated with the project
- **University High School, High School “DDD”, Orange City** – Substantial completion of construction was achieved April 1, 2010. The school will open for students August 16, 2010 with two academies: Finance and STEM. The STEM Academy involves partnerships with the University of Central Florida and Embry Riddle Aeronautical University.
- **Ormond Beach Middle School, Ormond Beach (Replacement facility)** - The architectural firm, Starmer and Ranaldi Architects, completed the design. H. J. High Contractors is the CM. Phase I construction is complete. The renovated gym opened after Spring Break 2009. Phases II and III are scheduled for completion in 2012. Phase IV, which consisted of the demolition and replacement of buildings 27 and 28, was cancelled due to the capital funding shortfall; however, the contractor was able to include it in the Phase III GMP for less than the cost of renovations.

Projects: Cancelled March 24, 2009

In March of 2009 due to the recession, demographic changes, and enrollments the following projects were cancelled by board action:

- **Atlantic High School, Port Orange** – New construction classroom addition. This project was cancelled based on student enrollment trends and capacity availability at other schools.
- **Bonner Elementary School, Daytona Beach** – The original project was listed as “Site work: provide additional parking and develop kindergarten playground. Renovations: remove Bldg. 6, up-grade HVAC campus wide. New Construction: 10 Classrooms.” This project was cancelled due to declining enrollment, available capacity at surrounding schools, budget reductions and school closure.
- **Pierson Elementary School, Pierson** - The original project is listed as “Site work: remove fuel island, develop playground, provide parent pick-up loop. Renovations: campus wide electrical up-grade. New construction: remove Buildings 14 & 16 and construct new art room, storage, guidance and two resource rooms.” This project was cancelled from the sales tax project list with the intent to fund a revised project would be funded with other funds. The cost of revised project scope has infrastructure issues that are the underlying responsibility of local government that cannot be absorbed by the district. Therefore the project is delayed due to insufficient funds.

Projects – Revised, Delayed or On-Hold

→**Chisholm Elementary School, New Smyrna Beach** – new media center and administration building. The original project was listed as: “Renovations: HVAC up-grade campus wide. New construction: media center. Remodeling: existing media center to 3 resource rooms.” Revised project description is: “New construction: media center and administration.” This project was in design but is now delayed because of a lack of revenues. Chisholm Elementary opened as the African-American K-12 school for New Smyrna Beach in 1954. Most of the buildings date from that time. This school has also experienced a declining enrollment along with other schools in the southeast area. The revised project description includes a direction to staff to insure that any new buildings are located to allow for subsequent addition or replacement of classroom buildings. The project is delayed due to insufficient funds.

→**Enterprise Elementary School, Deltona** -. The architectural firm, Daimwood, Derryberry, Pavelchek, was selected to design a new administration, classroom building and extensive site work. Construction was scheduled to begin late in 2009 but has been delayed due to budget. A nine (9) classroom addition is funded with other revenue and a parent pick-up/drop-off loop is included. The parent loop is currently under construction.

→**George Marks Elementary School, DeLand** – The original project was listed as “Renovations: up-grade classroom finishes and cabinets, HVAC replacement, campus-wide electrical up-grade. The revised scope was “Replacement school, with a capacity of 734 students, incorporating the new classroom building.” George Marks was built in 1954 and currently houses 319 students over its permanent capacity. The classrooms are small, and every mechanical, technology or electrical upgrade has consisted of a retrofit. The CSR

needs for the school required at least another fifteen classrooms to house the current population. Rather than retrofit the campus as originally listed, the staff recommended replacement with sufficient classroom space to house all students in permanent, modern classrooms even with CSR using other funds and not the current sales tax. The project is delayed due to insufficient funds.

→**Osceola Elementary School, Ormond Beach** – site expansion and renovations

→**Westside Elementary School, Daytona Beach** – new construction

→**K-8 “FF,” Edgewater** – Southeast Volusia has not experienced student growth as has occurred elsewhere in the county. Further, several charter schools have been approved and/or proposed for a location within the southeast part of Volusia County. The student enrollments, charter schools and funds available have necessitated redefining the scope of the Middle “FF” to a K-8 “FF” as well as delaying it.

IMPLEMENTATION OF PRIOR YEAR RECOMMENDATIONS

1. **Continue to maintain a comprehensive legislative platform, including educational facilities needs with a stronger emphasis on state funding for education to include both school construction as well as general operating funds.** Public school funding continues to be a concern as additional capital funds are transferred to compensate for underfunded operational needs.
2. **Continue to communicate to citizen groups and local governments both the impact of CSR, NCLB, state funding cuts and the progress of sales tax projects.** Budget presentations have been made to the public through board, community and school organization meetings. In addition, the presentations are posted on the district website and

available to the public. Staff continues to be available to present the status of the building program.

3. **Continue to monitor increasing costs and identify cost savings efforts that will prove effective without jeopardizing quality of functionality. This will include the monitoring of changes in cost for each stage of projects, cost comparisons by contractors and types of contracts, as well as cost comparisons to other school districts, state and industry averages. The district should also continue to evaluate the projects in conjunction with the shifting demographics and available revenue sources. The district’s construction standards already incorporate many of the “green” building standards that are now being popularized. Many of the standards add cost initially but yield operational savings. The board should continue to utilize those green standards that yield operational savings and long term construction quality. Certification to a “green” standard should be considered; however, cost to provide certification should be evaluated before being required.** The district has and will continue to include these as standards. The “green” certification will be sought in the Holly Hill K-8 school project.
4. **Review and evaluate the impact of CSR, NCLB, charter schools, home-schooling, and virtual school on enrollment and demographic shifts as they affect the building program and facility needs.** The decline in student enrollment continued during this school year. The increased number of charter applications continue to cause concern. District staff expects additional enrollment changes as virtual school enrollments increase.
5. **Continue the ten year building program in the spirit of the original commitment to the public.** The project list is nearly complete but in view of decreased capital funding,

decreased sales tax revenues, decreased property values and declining enrollment, the projects must be prioritized.

RECOMMENDATIONS:

1. Continue to maintain a comprehensive legislative platform, including educational facilities needs with a stronger emphasis on state funding for education to include both school construction as well as general operating funds.
2. Continue to communicate to citizen groups and local governments both the impact of CSR, NCLB, state funding cuts and the progress of sales tax projects.
3. Continue to monitor increasing costs and identify cost savings efforts that will prove effective without jeopardizing quality of functionality. This will include the monitoring of changes in cost for each stage of projects, cost comparisons by contractors and types of contracts, as well as cost comparisons to other school districts, state industry averages. The district should also continue to evaluate the projects in conjunction with the shifting demographics and available revenue sources. The district's construction standards already incorporate many of the "green" building standards that are now being popularized. Many of the standards add cost initially but yield operational savings. The board should continue to utilize those green standards that yield operational savings and long term construction quality. Certification to a "green" standard should be considered; however cost to provide certification should be evaluated before being required.
4. Review and evaluate the impact of CSR, NCLB, charter schools, home-schooling, and virtual school on enrollment and demographic shifts as they affect the building program and facility needs.

5. Recommend the Volusia County School Board again review and amend the Capital Projects List for revision as noted on page 29.
6. **New Recommendation:** Recommend the Volusia County School Board begin the process to review the need to continue the half penny sales tax for capital projects to include capital renovation and replacement costs with the assistance of the community. In the near future, it will be important to consider the merits of requesting voter approval to extend the half-penny sales tax for an additional period of time. With the decline in property tax revenues combined with the transfer of 0.50 mills to the operating budget, the district will only have minimal capital revenues available after debt service payments are made. It will be critical to consider the need for continued capital improvements and the ability to fund them.

CONCLUSION

The Project Oversight Committee was established to provide additional assurance to the citizens of Volusia County that the School Board meets its commitments under the Sales Tax Initiative in 2001. The Referendum charges the Committee with the responsibility of reporting on the implementation, progress, status and completion of the sales tax construction projects listed. During fiscal year 2009-2010, the Project Oversight Committee held five public meetings at various locations, including project sites still under construction which provided committee members with first-hand experience of the School Board's construction product.

We are entering the final stages of a most ambitious capital building program. The initial referendum adopting a half-cent sales tax for fifteen years was to fund the School District's ten year plan to construct and improve educational facilities. As noted in last year's report, the

building program has been an incredible success. All areas of the County have benefitted by this project as indicated on the maps provided within this report.

When this ten year plan was developed there was tremendous growth in the student population on the west side of the County requiring additional schools. At the same time, facilities on the east side of the County required updating or replacement. The funding for such improvements was not being addressed by the State of Florida. The sales tax referendum addressed this need.

During the ten year period of construction many factors changed which required revisions to the original plan. Population growth slowed which resulted in a decline in student enrollment. The economy on the local, state and national level deteriorated and continues to be unstable. These factors have had a negative effect on the finances of the School District. Modifications to the ten year plan were required. The decision to recommend changes to the projects was never taken lightly. Difficult choices had to be made given the current funds available and changing conditions. Through this period the Committee encouraged the School Board to keep the promises made to the citizens.

The Committee believes that several projects that were not able to be completed because of the decline in capital revenues may still be warranted if funds were to become available. The Volusia County School District remains a large school district with approximately 9,000,000 square feet of facilities that will continue to require capital investment and maintenance. The current economic climate, along with actions of the State Legislature have adversely impacted the capital revenues available to the School District. The undeniable success of the building initiative, the ongoing capital preservation and replacement requirements of the District's

facilities along with the lack of adequate capital funding indicates the need to continue the half-cent sales tax as a capital revenue source for school renovations, replacement and maintenance.

Based on all of the information, the Committee believes there are two recommendations for the board to consider:

1. We recommend that the Sales Tax Project list be amended again to move identified sales tax projects to a “future” project list pending adequate funding and need; and
2. We recommend the Board consider a process of building community support at this time to lead us towards the extension of the half cent sales tax for school capital needs prior to the current sales tax expiration in December of 2016. While growth may not be the driving force in Volusia County's economy as it was in the past, the School Board must continue to ensure that our children's learning environments are clean, safe, orderly and well maintained. We also believe that the need to continue to preserve and replace our current capital structures will not cease. State funding is not adequate to meet the continuing needs of the schools and students in Volusia County.

In order for the sales tax initiative to be continued without interruption, the issue will need to appear on the ballot no later than November 2015. It is the committee’s opinion that, similar to the evaluation and implementation of the current initiative, the evaluation of extending the sales tax (coupled with the steps that must be taken to put the issue before the voters and encourage their approval) will be a multi-year process. Therefore, we anticipate that a formal review of this issue must be initiated in 2012 or 2013. We further recommend that, using the process implemented for the current initiative as a guideline, the Board should consider establishing a formal committee,

made up of multiple appointees by each Board member, to investigate and evaluate the merits of a campaign to continue the sales tax initiative into the future.

The Board has kept the promise. We, as a community, must continue to enhance student achievement, instill a sense of pride and accomplishment, and ensure that we can provide and maintain adequate facilities.

SCHOOL DISTRICT OF VOLUSIA COUNTY

**Project Oversight Report
Sales Tax Collections
June 30, 2010**

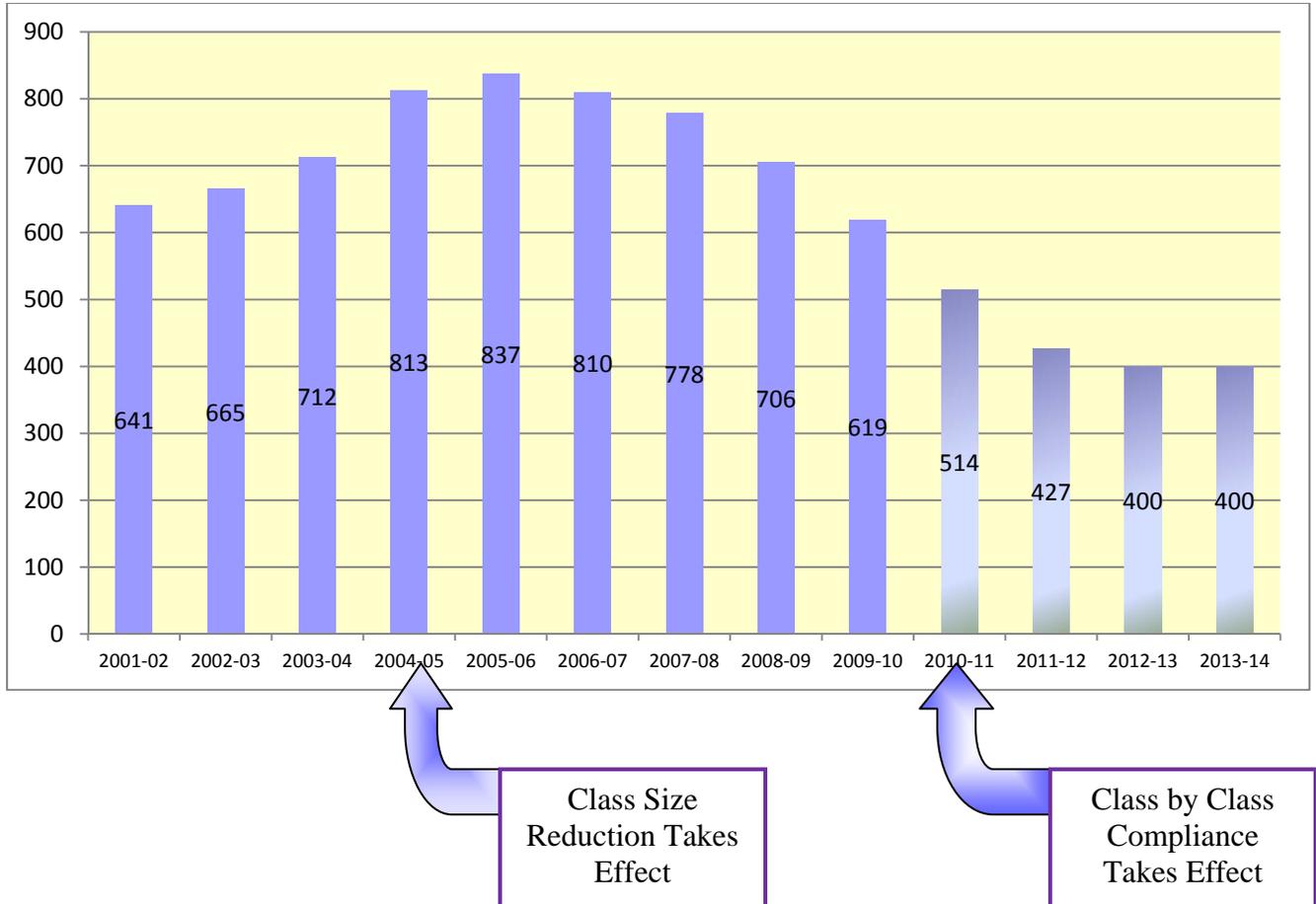
	Current Fiscal Year	Prior Fiscal Year	Difference
	(2010)	(2009)	
July	2,452,176	2,164,877	287,299
August	2,181,991	2,412,289	(230,298)
September	2,603,519	2,805,145	(201,626)
October	2,155,029	2,236,794	(81,765)
November	2,211,153	2,212,365	(1,212)
December	2,924,698	2,995,120	(70,422)
January	2,188,441	2,347,367	(158,926)
February	2,392,472	2,541,231	(148,759)
March	3,277,594	3,053,169	224,425
April	2,258,389	2,414,150	(155,761)
May	2,800,533	2,203,860	596,673
June	2,335,224	2,913,296	(578,072)
TOTAL	29,781,219	30,299,663	(518,444)

SCHOOL DISTRICT OF VOLUSIA COUNTY

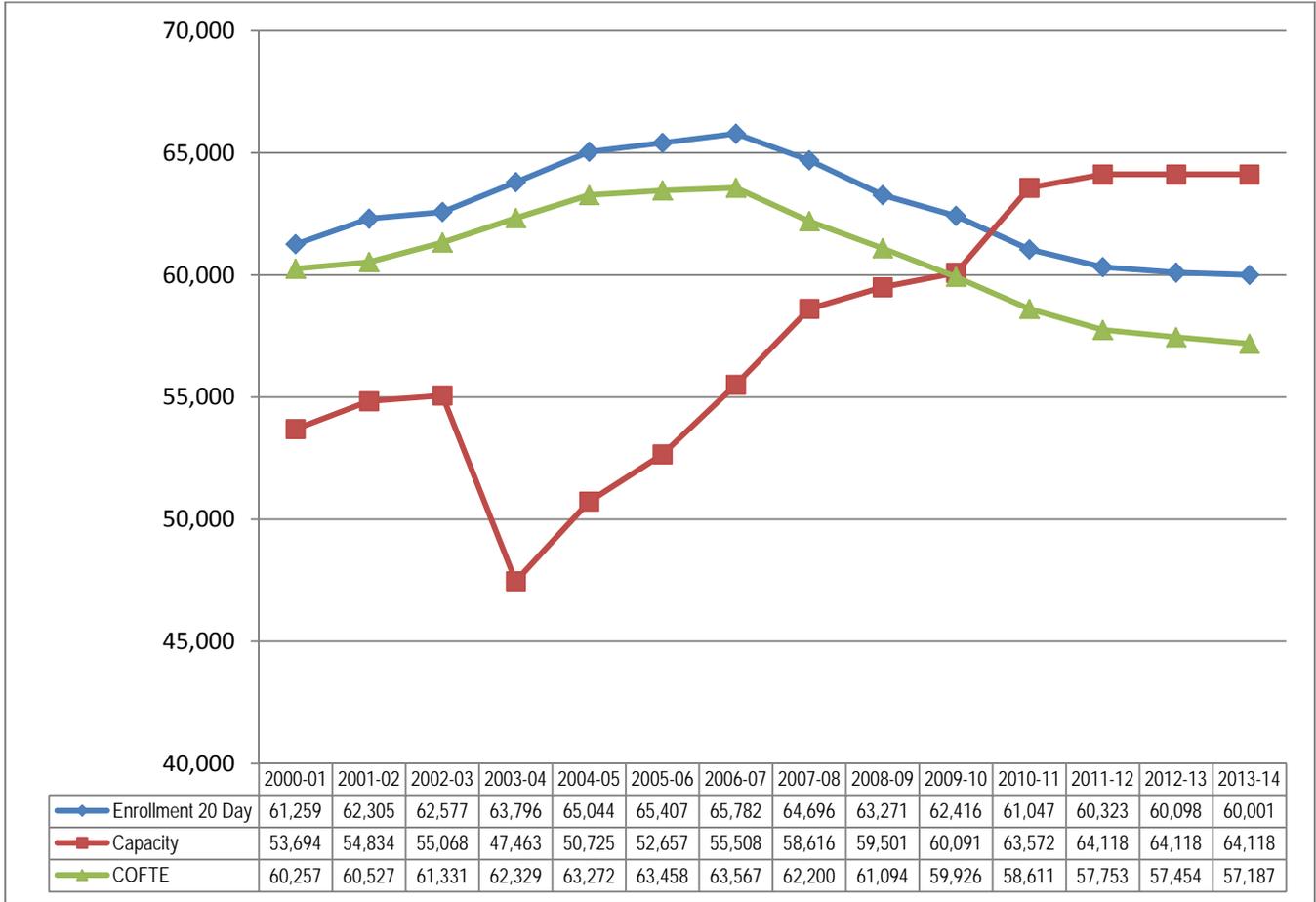
**Project Oversight Report
Sales Tax Sources and Uses
June 30, 2010**

<i>Sources</i>	Current Fiscal Year (2010)	Prior Fiscal Year (2009)	Difference
Sales Tax Collections	\$ 29,781,220	\$ 30,299,663	\$ (518,443)
Bond Proceeds	-	-	-
Unrestricted Interest	16,240	70,984	(54,744)
Restricted Interest	22,419	131,810	(109,391)
Other	10,148	1,971	
			8,177
<i>Total Sources</i>	<u>29,830,027</u>	<u>30,504,428</u>	<u>(674,401)</u>
<i>Less: Uses</i>			
Land Acquisition and Site Improvements	370,582	1,219,186	(848,604)
Design Services	149,681	216,132	(66,451)
Constructions Services	4,219,209	5,314,420	(1,095,211)
Furniture, Fixtures and Equipment	-	228,264	(228,264)
Facilities Management	36,639	162,609	(125,970)
Debt Service	28,968,639	28,443,020	525,619
<i>Total Uses</i>	<u>33,744,750</u>	<u>35,583,631</u>	<u>(1,838,881)</u>
<i>Excess (Deficit) of Sources over Uses</i>	<u>\$ (3,914,723)</u>	<u>\$ (5,079,203)</u>	<u>\$ 1,164,480</u>

Number of Classroom Portables – Actuals and Projections



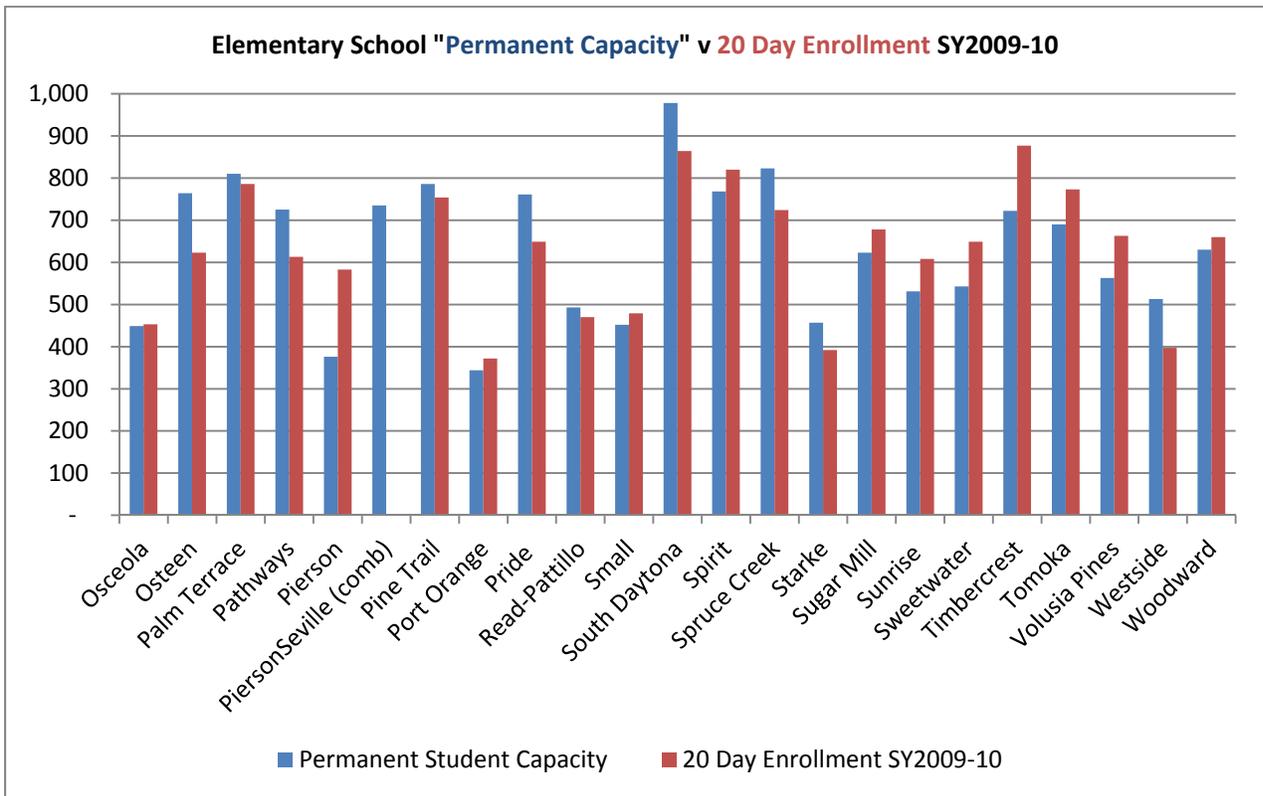
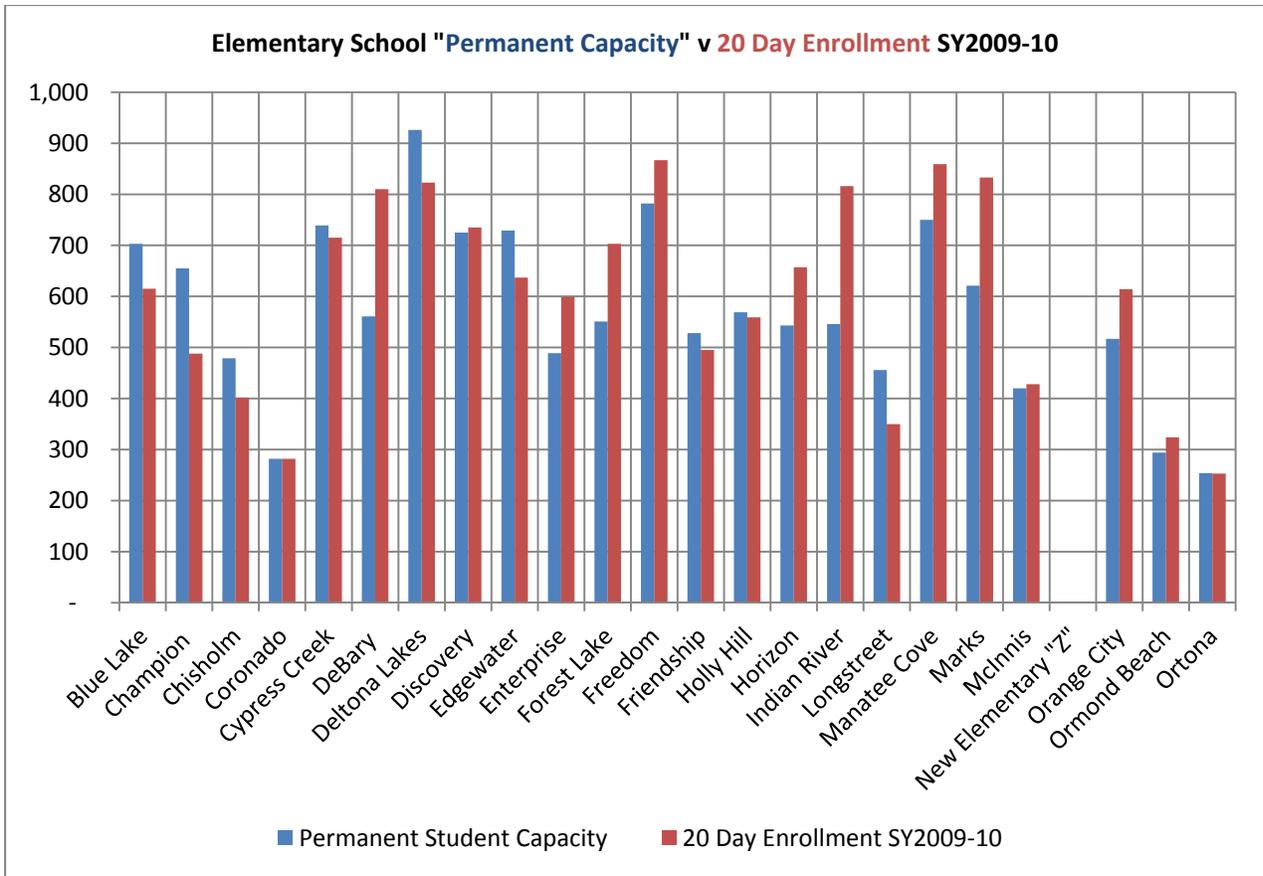
Enrollment History and Projections



Enrollment – the number of students physically enrolled within Volusia County Schools inclusive of students enrolled in charter schools, special centers and virtual settings.

Capacity – The permanent capacity of Volusia County Schools as determined by the Florida Inventory of School Houses (FISH)

COFTE – the Capital Outlay Full Time Equivalency does not include students in facilities not owned by the Volusia County School Board, i.e. charter schools, Florida Virtual and some special centers.



Updated Capital Projects List – Project Oversight

Completed Elementary School Sales Tax Projects		
New Elementary "V"	South Halifax - Cypress Creek Elementary School	11,000,000
New Elementary "W"	Southwest Volusia - Spirit Elementary School	\$ 11,000,000
New Elementary "X"	Southwest Volusia - Manatee Cove Elementary School	\$ 11,000,000
New Elementary "Y"	Southwest Volusia - Pride Elementary School	\$ 11,000,000
Replacement - Hurst Elementary	Champion Elementary School (new site)	\$ 11,000,000
Blue Lake Elementary	Renovations: HVAC replacement, ceiling and lighting classrooms and up-grade interior finishes	\$ 735,000
Coronado Elementary	Renovations: up-grade HVAC and electric service campus-wide, group toilets, exterior wall systems	\$ 813,000
Edgewater Elementary	Site Work: Pave parent pick-up drive and provide additional parking	\$ 250,000
Longstreet Elementary	Renovations: classroom windows and doors, group toilets (student), electrical up-grade campus-wide New Construction: music and art rooms	\$ 1,650,000
Ormond Beach Elementary	Site Expansion	\$ 200,000
Ortona Elementary	New construction: administration/guidance. Renovation: exterior walls campus-wide and up-grade electrical system campus-wide.	\$ 925,000
Port Orange Elementary	HVAC up-grade campus wide	\$ 200,000
Read-Pattillo Elementary	Renovations: exterior windows and doors. Expand site.	\$ 460,000
South Daytona Elementary	Renovations: Up-grade HVAC campus wide. Site work: provide additional paved parking, remove Bldgs. 2 and 3. New construction: 12 classrooms and expand food service.	\$ 4,458,412
Sunrise Elementary	Connect to city sewer	\$ 200,000
Tomoka Elementary	Renovations: restrooms in classroom pods, exterior wall systems. Site work: covered walkway	\$ 315,000
Turie T. Small Elementary	New construction cafeteria. Remodeling: existing food service to music room, and Bldg. 08 to art room.	\$ 1,500,000
Volusia Pines Elementary	New construction: eight classroom addition	\$ 2,175,000
Completed Middle School Sales Tax Projects		
New Middle School "DD"	Southwest Volusia - River Springs Middle School	\$ 20,000,000
New Middle School "GG"	North Halifax - David C. Hinson Middle School	\$ 20,000,000
Replacement - Campbell Middle	Master Plan (new facility on same campus)	\$ 20,000,000
DeLand Middle	A/C gymnasium	\$ 500,000
Galaxy Middle	Remodel 6th grade science room	\$ 500,000
New Smyrna Beach Middle	Site work: improve drainage between bldgs. Renovations: Air condition kitchen	\$ 500,000
Southwestern Middle	Renovations: gym a/c, locker rooms and windows, convert shop in Bldg. 04 to technology lab, campus-wide electrical up-grade. Site work: provide parent drop-off and pick-up loop	\$ 1,620,000
Completed High School Sales Tax Projects		
New High School "DDD"	West Volusia - University High School	\$ 40,000,000
Replacement - Mainland High	Master Plan	\$ 40,000,000
Replacement - New Smyrna Beach High	Replacement facility	\$ 40,000,000

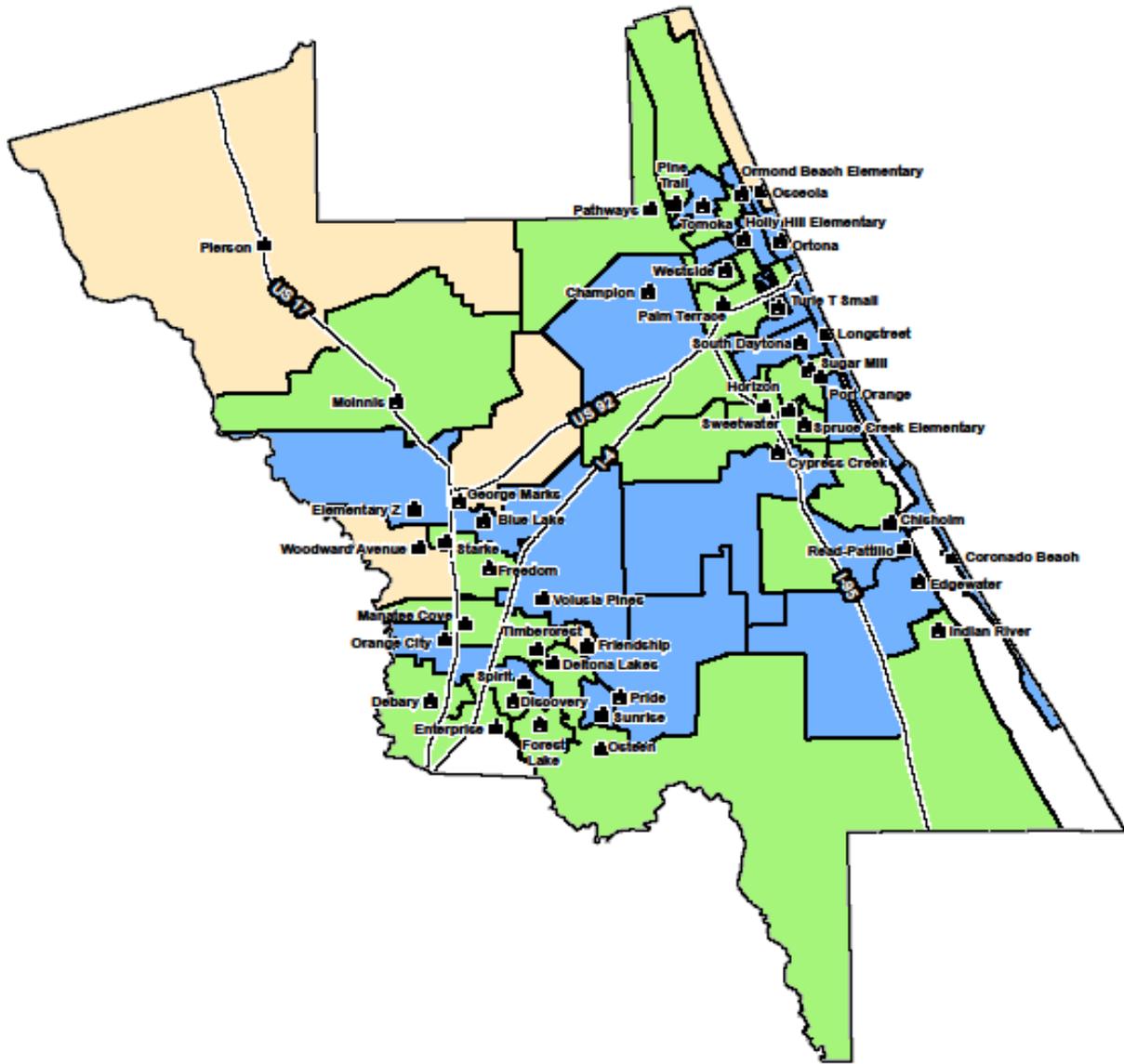
Completed High School Sales Tax Projects (Con't)		
Replacement - Taylor Middle/High	Master Plan	\$ 20,000,000
DeLand High	Phase 3 Master Plan	\$ 15,600,000
Deltona High	Renovations: provide A/C in gymnasium, kitchen, and food labs. Site work: resurface track (rubber)	\$ 1,975,000
Seabreeze High	Master Plan Phase III	\$ 7,000,000
Spruce Creek High	New construction: media center and 20 new classrooms. Remodeling: existing media to 4 classrooms, 2 labs	\$ 8,185,000
Completed Sales Tax Alternative Education Centers		
Alternative Education	Community Learning Centers - East and West	\$ 8,000,000

Sales Tax Projects Still In Progress		
New Elementary "Z"	West Volusia - Project started 2-23-09 - open Fall 2011	\$ 11,000,000
Holly Hill Middle	Master plan campus - Change to K-8	\$ 20,000,000
Ormond Beach Middle	Master Plan - Under construction	\$ 10,000,000
Elementary Campuses	New and replacement playground equipment Covered play area (pavilions) 12 out of 13 have been completed	\$ 3,960,000

Project Oversight Committee Recommendations as of June 30, 2010		
Chisholm Elementary	Renovations: HVAC up-grade campus wide. New construction: media center. Remodeling: existing media to 3 resource rooms. In design. Recommendation: Move to "Future" project list pending additional funding.	\$ 1,700,000
Enterprise Elementary	Site work: Provide parent pick-up loop, remove Bldg. 08 Develop courtyard and provide ext. lighting. New construction: administration, P.E. and Material storage. Renovation: up-grade lighting in media center. In design. Recommendation: The removal of building 8 and the courtyard are complete. The parent loop is in construction. The balance of the original project should be moved to a "Future" project list pending additional funding.	\$ 2,605,000
George Marks Elementary	Renovations: up-grade classroom finishes and cabinets, HVAC replacement, campus-wide electrical up-grade Recommendation: Move to "Future" project list pending additional funding and evaluate for full school replacement.	\$ 1,660,000
Osceola Elementary	Site expansion, improve bus loop and provide additional parking. Renovations: up-grade electrical service campus-wide Recommendation: Move to "Future" project list pending additional funding and evaluate facility needs at that time.	\$ 470,000
Westside Elementary	New construction: 2 classroom and 2 resource Recommendation: Move to "Future" project list pending additional funding.	\$ 650,000
New Middle School "FF"	Southeast Volusia - Changed to K-8 Recommendation: Cancel project based on enrollment.	\$ 20,000,000

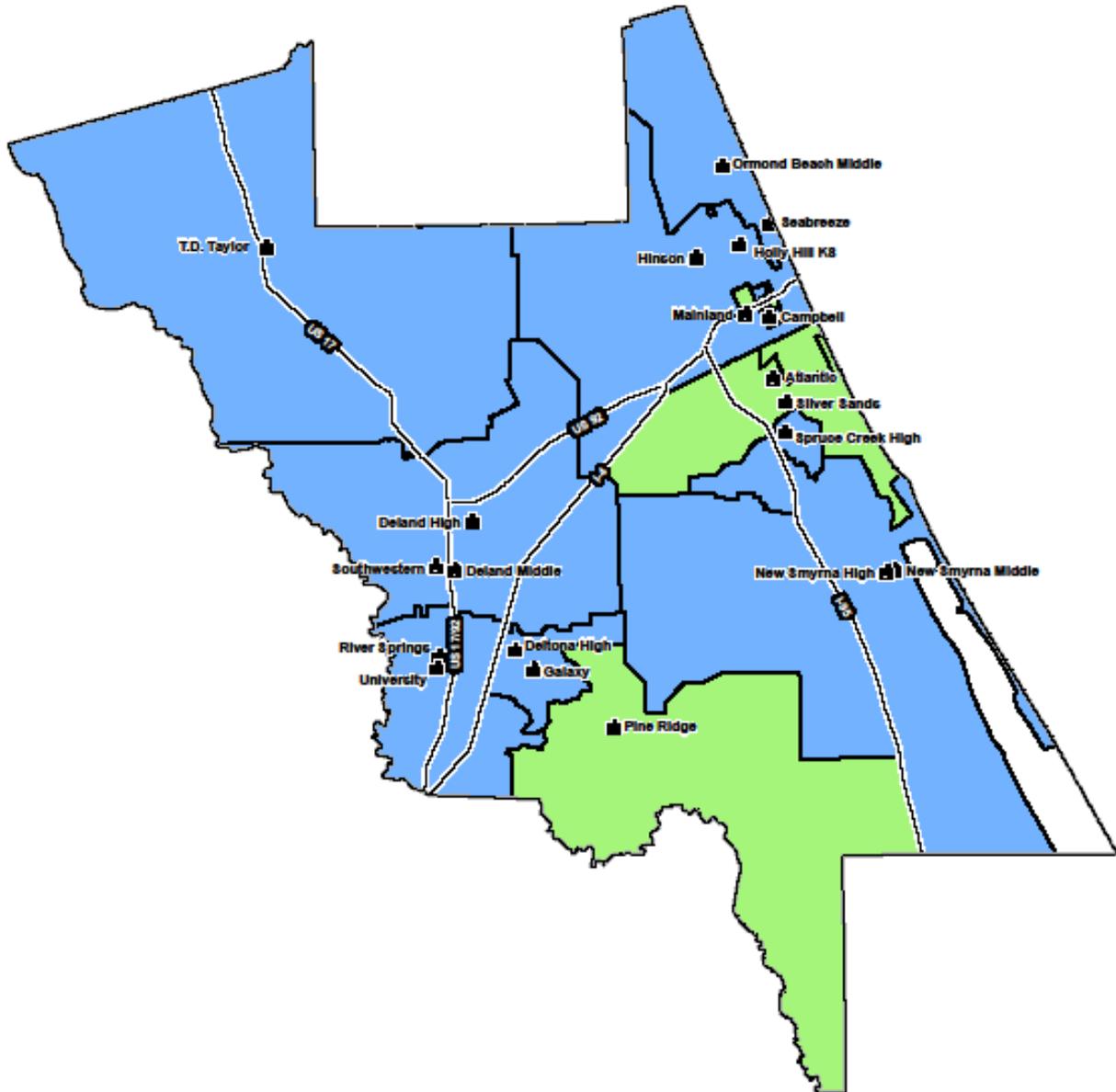
Projects Previously Cancelled/Removed from Sales Tax Project List		
Atlantic High	New construction, 8 classrooms, 3 science, 2 voc. Labs - Project cancelled	\$ 3,525,000
Bonner Elementary	Site work: provide additional parking and develop kindergarten playground. Renovations: remove Bldg. 6 up-grade HVAC campus wide. New construction: 10 classrooms. - Project cancelled - School Closed.	\$ 2,690,000
Pierson Elementary	Site work: remove fuel island, develop playground provide parent pick-up loop. Renovations: campus-wide electrical up-grade. New construction: remove Bldgs. 14 & 16 and construct new art room, storage, guidance and two resource rooms. - Cancel - School is being replaced using other funds.	\$ 1,943,000

**Volusia County Elementary Schools
Sales Tax and Other Major Capital Projects
2002-2010**



Other Funds - Capacity Improvements and/or Major System Improvements (HVAC, Roofing)
 Sales Tax

**Volusia County Middle & High Schools
Sales Tax and Other Major Capital Projects
2002-2010**



Sales Tax
 Other Funds - Major HVAC System Improvements

Note: Pine Ridge High School & Atlantic High School opened in 1994

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010
ASSUMPTIONS AND EXPLANATIONS

ORIGINAL REPORT: The initial report dated January 29, 2001 utilized for Board approval (March 20, 2001) of this report's sales tax projects.

PROJECT: A unique location where construction and or renovations take place.

NAME: The actual location of the project's construction and or renovation. In some cases the project location is not currently known, however, when finalized the project name will be assigned. No names have changed since the ORIGINAL REPORT.

DESCRIPTION: A brief explanation of the construction or renovation to be performed on a project. Descriptions may change from report to report to best reflect changes to a project's scope. No descriptions have changed since the ORIGINAL REPORT.

MOST RECENT ESTIMATE: The best current estimate of a project's cost.

ORIGINAL PROJECT ESTIMATE: The initial cost estimate assigned to a project reflected on the ORIGINAL REPORT. Includes hard cost, fees and furniture, fixtures and equipment. Excludes site acquisition, permitting, off site cost and enhanced hurricane protection area. The ORIGINAL REPORT showed total construction cost of \$392,964,412.

CHANGES IN SCOPE: Increases or decreases (from ORIGINAL PROJECT ESTIMATE) in the cost of a project due to changes in the amount of work to be done and the funding of sales tax projects with non-sales tax funds. Items may also include those excluded in the ORIGINAL PROJECT ESTIMATE. Scope items may be funded from sales tax or non-sales tax funds.

CONTINGENCY: This column reflects costs added to or subtracted from a project resulting from unforeseen causes and inflation amounts greater than the annual estimated 4% provision in the ORIGINAL REPORT assumptions. A provision of \$33,035,588 was assigned to all projects in the ORIGINAL REPORT.

ORIGINAL INFLATION ESTIMATE: Inflation results from timing differences between the initial estimate made as of January 29, 2001 (ORIGINAL REPORT) and the project start date. A rate of 4% per year was assumed base on the original schedule.

TOTAL: The sum of ORIGINAL PROJECT ESTIMATE, CHANGES IN SCOPE, CONTINGENCY and INFLATION. This sum represents the total cost of a project.

(NON-SALES TAX) OTHER FUNDS: Funds (future or current) used for a project's construction and or renovation derived from sources other than sales tax. The ORIGINAL REPORT assumed that \$54,000,000 in non-sales funds would be found for all projects.

TOTAL SALES TAX FUNDS: The total funding from Sales Tax Revenue Bonds and Sales Tax Revenue utilized in a project. The ORIGINAL REPORT estimated that a total of \$461,000,000 in these funds would be used for all projects.

TOTAL COST TO DATE: The total of all actual expenditures and encumbrances of a Sales Tax Project as of the report date.

UNCOMMITTED: A project's estimated cost not encumbered.

COMMENTS / NOTES: Explanation of material items related to a project.

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010

New Schools

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project</u>				<u>Orig Inflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>		<u>Sales Tax</u>		<u>Total Cost</u>		<u>Comments</u>
			<u>Estimate</u>	<u>Estimate</u>	<u>Changes In Scope</u>	<u>Contingency</u>			<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>			
Hinson Middle School	North Halifax	\$25,516,356	\$20,000,000	\$998,979	\$2,891,377	\$1,626,000	\$25,516,356	\$993,918	\$24,522,438	\$25,516,356	\$0	Complete			
Manatee Cove Elementary "X"	Southwest Volusia	\$15,614,394	\$11,000,000	\$355,267	\$2,841,227	\$1,417,900	\$15,614,394	\$0	\$15,614,394	\$15,614,394	\$0	Complete			
New Elementary "V"	South Halifax	\$20,064,369	\$11,000,000	\$20,057,777	(\$12,727,008)	\$1,733,600	\$20,064,369	\$20,051,054	\$13,315	\$20,064,369	\$0	Complete			
New Elementary "Y"	New School	\$22,764,545	\$11,000,000	\$22,131,821	(\$12,655,276)	\$2,288,000	\$22,764,545	\$21,286,365	\$1,478,180	\$22,764,545	\$0	Complete			
New Elementary "Z"	New School	\$19,211,351	\$11,000,000	\$13,582,486	(\$8,535,835)	\$3,164,700	\$19,211,351	\$10,879,195	\$7,093,803	\$17,972,998	\$1,238,353	Under construction			
New High School "DDD"	New School West Volusia	\$117,055,896	\$40,000,000	\$114,649,195	(\$45,857,299)	\$8,264,000	\$117,055,896	\$110,237,871	\$5,006,314	\$115,244,185	\$1,811,711	Complete July 2010			
New Middle School "DD"	Southwest Volusia	\$43,000,362	\$20,000,000	\$42,994,422	(\$24,200,060)	\$4,206,000	\$43,000,362	\$42,994,422	\$5,940	\$43,000,362	\$0	Complete			
New Middle School "FF"	Southeast Volusia	\$708,933	\$20,000,000	\$684,890	(\$19,975,957)	\$0	\$708,933	\$668,361	\$40,572	\$708,933	\$0	On hold. No estimate.			
Spirit Elementary School "W"	Southwest Volusia	\$13,145,808	\$11,000,000	\$57,864	\$1,232,144	\$855,800	\$13,145,808	\$75	\$13,145,733	\$13,145,808	\$0	Complete			
Totals - New Schools			\$155,000,000	\$215,512,701	(\$116,986,687)	\$23,556,000	\$277,082,014	\$207,111,261	\$66,920,689	\$274,031,950	\$3,050,064				

Existing Elementary Schools

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project</u>				<u>Orig Inflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>		<u>Sales Tax</u>		<u>Total Cost</u>		<u>Comments</u>
			<u>Estimate</u>	<u>Estimate</u>	<u>Changes In Scope</u>	<u>Contingency</u>			<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>			
Blue Lake Elementary School	Renovations: HVAC replacement, ceiling and lighting classrooms and up-grade interior finishes.	\$9,863,291	\$735,000	\$46,373	\$8,970,712	\$111,206	\$9,863,291	\$46,373	\$9,816,918	\$9,863,291	\$0	Complete			
Bonner Elementary School	Site work: provide additional parking and develop kindergarten playground. Renovations: remove Bldg. 6 up-grade HVAC campus wide. New construction: 10 classrooms.	\$23,790	\$2,690,000	\$0	(\$2,901,854)	\$235,644	\$23,790	\$0	\$23,790	\$23,790	\$0	School closed. Project cancelled			
Chisholm Elementary School	Renovations: HVAC up-grade campus wide. New construction: media center. Remodeling: existing media to 3 resource rooms.	\$573,138	\$1,700,000	\$0	(\$1,242,802)	\$115,940	\$573,138	\$0	\$573,138	\$573,138	\$0	On hold			
Coronado Beach Elementary School	Renovations: up-grade HVAC and electric service campus-wide, group toilets, exterior wall systems.	\$2,664,142	\$813,000	\$1,095,028	\$717,253	\$38,861	\$2,664,142	\$1,095,028	\$1,569,114	\$2,664,142	\$0	Complete			
Edgewater Public Elementary School	Site work: pave parent pick-up drive and provide additional parking	\$507,754	\$250,000	\$0	\$219,054	\$38,700	\$507,754	\$0	\$507,754	\$507,754	\$0	Complete			
Enterprise Elementary School	Site work: provide parent pick-up loop, remove Bldg. 08 Develop courtyard and provide ext. lighting. New construction: administration, P.E. and material storage Renovation: up-grade lighting in media center	\$1,034,207	\$2,605,000	\$278,546	(\$2,455,001)	\$605,662	\$1,034,207	\$278,546	\$755,661	\$1,034,207	\$0	Courtyard and building 8 complete. Balance of project will be Non-Sales Tax			
George Marks Elementary School	Renovations: up-grade classroom finishes and cabinets, HVAC replacement, campus wide electrical up-grade	\$52,531	\$1,660,000	\$0	(\$1,862,113)	\$254,644	\$52,531	\$0	\$52,531	\$52,531	\$0	Project will be addressed as Non - Sales Tax			
Ormond Beach Elementary School	Site expansion	\$262,682	\$200,000	\$77,019	(\$26,017)	\$11,680	\$262,682	\$77,019	\$185,663	\$262,682	\$0	Complete			
Ortona Elementary School	New construction: administration/guidance. Renovation: exterior walls campus-wide and up-grade electrical system campus-wide	\$2,536,493	\$925,000	\$0	\$1,555,068	\$56,425	\$2,536,493	\$0	\$2,536,493	\$2,536,493	\$0	Complete			
Osceola Elementary School	Site expansion, improve bus loop and provide additional parking. Renovations: up-grade electrical service campus wide.	\$0	\$470,000	\$0	(\$470,000)	\$0	\$0	\$0	\$0	\$0	\$0	Under evaluation - No Estimate			
Pierson Elementary School	Site work: remove fuel island, develop playground, provide parent pick-up loop. Renovations: campus wide electrical up-grade. New construction: remove Bldgs. 14 & 16 and construct new art room, storage, guidance and two resource rooms.	\$1,050,766	\$1,943,000	\$404,781	(\$1,297,015)	\$0	\$1,050,766	\$404,781	\$645,985	\$1,050,766	\$0	Project will be addressed as Non - Sales Tax			
Port Orange Elementary School	HVAC up-grade campus-wide	\$1,361,632	\$200,000	\$0	\$1,135,152	\$26,480	\$1,361,632	\$0	\$1,361,632	\$1,361,632	\$0	Complete			
R.J. Longstreet Elementary School	Renovations: classroom windows and doors, group toilets (student), electrical up-grade campus wide New construction: music and art rooms	\$6,655,282	\$1,650,000	\$1,713,421	\$2,926,551	\$365,310	\$6,655,282	\$1,713,421	\$4,941,861	\$6,655,282	\$0	Complete			
Read Pattillo Elementary School	Renovations: exterior windows and doors Expand site	\$1,539,661	\$460,000	\$736,005	\$225,666	\$117,990	\$1,539,661	\$611,992	\$927,669	\$1,539,661	\$0	Complete			
South Daytona Elementary School	Renovations: Up-grade HVAC campus wide. Site work: provide additional paved parking, remove Bldgs 2 and 3. New construction: 12 classrooms and expand food service.	\$17,422,118	\$4,458,412	\$1,958,986	\$10,467,481	\$537,239	\$17,422,118	\$1,958,986	\$15,463,132	\$17,422,118	\$0	Complete			
Sunrise Elementary School	Connect to city sewer	(\$91,067)	\$200,000	\$0	(\$291,067)	\$0	(\$91,067)	\$0	(\$91,067)	(\$91,067)	\$0	Complete			
Tomoka Elementary School	Renovations: restrooms in classroom pods, exterior wall systems, Site work: covered walkway to parent pick-up.	\$836,842	\$315,000	\$0	\$487,854	\$33,988	\$836,842	\$0	\$836,842	\$836,842	\$0	Complete			
Turie T. Small Elementary School	New construction cafeteria. Remodel: existing food service to music room, and Bldg. 08 to art room	\$1,878,540	\$1,500,000	\$152,652	\$168,888	\$57,000	\$1,878,540	\$152,652	\$1,725,888	\$1,878,540	\$0	Complete			

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010

Existing Elementary Schools

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project</u>				<u>Orig Iflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>		<u>Sales Tax</u>		<u>Total Cost</u>		<u>Comments</u>
			<u>Estimate</u>	<u>In Scope</u>	<u>Contingency</u>	<u>Estimate</u>			<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>			
Volusia Pines Elementary School	New construction: eight classroom addition	\$1,325,603	\$2,175,000	\$0	(\$1,007,955)	\$158,558	\$1,325,603	\$0	\$1,325,603	\$1,325,603	\$0	Complete			
Walter A. Hurst Elementary School	Replacement facility	\$20,404,954	\$11,000,000	\$20,389,372	(\$13,837,818)	\$2,853,400	\$20,404,954	\$20,373,881	\$31,073	\$20,404,954	\$0	Complete			
Westside Elementary School	New construction: 2 classroom and 2 resource	\$0	\$650,000	\$0	(\$650,000)	\$0	\$0	\$0	\$0	\$0	\$0	Project cancelled			
Totals - Existing Elementary Schools			\$36,599,412	\$26,852,183	\$832,037	\$5,618,727	\$69,902,359	\$26,712,679	\$43,189,680	\$69,902,359	\$0				

Existing Middle Schools

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project</u>				<u>Orig Iflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>		<u>Sales Tax</u>		<u>Total Cost</u>		<u>Comments</u>
			<u>Estimate</u>	<u>In Scope</u>	<u>Contingency</u>	<u>Estimate</u>			<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>			
Campbell Middle School	Replacement facility	\$26,377,373	\$20,000,000	\$26,363,971	(\$20,130,598)	\$144,000	\$26,377,373	\$26,363,971	\$13,402	\$26,377,373	\$0	Complete			
Deland Middle School	A/C gymnasium	\$780,106	\$500,000	\$0	\$230,406	\$49,700	\$780,106	\$0	\$780,106	\$780,106	\$0	Complete			
Galaxy Middle School	Remodel 6th grade science rooms	\$536,012	\$500,000	\$0	(\$77,088)	\$113,100	\$536,012	\$0	\$536,012	\$536,012	\$0	Complete			
Holly Hill K-8	K-8 Replacement (replaces original project Holly Hill Middle School)	\$12,720,590	\$19,463,836	\$12,720,590	(\$26,050,398)	\$6,586,562	\$12,720,590	\$11,207,428	\$0	\$11,207,428	\$1,513,162	Under contract June 2010			
Holly Hill Middle School	Master plan campus	\$126,164	\$536,164	\$14,370	(\$424,370)	\$0	\$126,164	\$14,370	\$111,794	\$126,164	\$0	Now K-8			
New Smyrna Middle School	Site work: improve drainage between bldgs. Renovations: Air condition kitchen	\$806,130	\$500,000	\$146,144	\$113,736	\$46,250	\$806,130	\$146,144	\$659,986	\$806,130	\$0	Complete			
Ormond Beach Middle School	Master Plan	\$46,761,293	\$10,000,000	\$46,654,057	(\$12,176,764)	\$2,284,000	\$46,761,293	\$45,560,662	\$107,236	\$45,667,898	\$1,093,395	Under construction			
Southwestern Middle School	Renovations: gym a/c, locker rooms and windows, convert shop in Bldg. 04 to technology lab, campus wide electrical up-grade. Site work: provide parent drop-off and pick-up loop.	\$7,555,630	\$1,620,000	\$0	\$5,861,758	\$73,872	\$7,555,630	\$0	\$7,555,630	\$7,555,630	\$0	Complete			
Totals - Existing Middle Schools			\$53,120,000	\$85,899,132	(\$52,653,318)	\$9,297,484	\$95,663,298	\$83,292,575	\$9,764,166	\$93,056,741	\$2,606,557				

Existing High Schools

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project</u>				<u>Orig Iflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>		<u>Sales Tax</u>		<u>Total Cost</u>		<u>Comments</u>
			<u>Estimate</u>	<u>In Scope</u>	<u>Contingency</u>	<u>Estimate</u>			<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>			
Atlantic High School	New construction, 8 clrms, 3 science, 2 voc. Labs	\$0	\$3,525,000	\$0	(\$3,525,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Project cancelled		
Deland High School	Phase 3 Master Plan	\$42,300,278	\$15,600,000	\$5,942,169	\$20,196,509	\$561,600	\$42,300,278	\$5,942,169	\$36,358,109	\$42,300,278	\$0	Complete			
Deltona High School	Renovations: provide A/C in gymnasium, kitchen, and food labs. Site work: resurface track (rubber)	\$15,831,874	\$1,975,000	\$8,979,473	\$4,722,561	\$154,840	\$15,831,874	\$8,979,473	\$6,852,401	\$15,831,874	\$0	Complete			
Mainland High School	Master Plan	\$59,646,501	\$40,000,000	\$3,655,132	\$13,999,369	\$1,992,000	\$59,646,501	\$2,681,389	\$56,965,112	\$59,646,501	\$0	Complete			
New Smyrna Beach High School	Replacement facility	\$49,617,647	\$40,000,000	\$3,072,340	\$2,529,307	\$4,016,000	\$49,617,647	\$58,728	\$49,558,919	\$49,617,647	\$0	Complete			
Seabreeze High School	Master Plan Phase III	\$8,545,449	\$7,000,000	\$1,243,024	(\$385,675)	\$688,100	\$8,545,449	\$1,243,024	\$7,302,425	\$8,545,449	\$0	Complete			
Spruce Creek High School	New construction: media center and 20 new classrooms Remodeling: existing media to 4 classrooms, 2 labs.	\$13,192,210	\$8,185,000	\$0	\$4,319,670	\$687,540	\$13,192,210	\$0	\$13,192,210	\$13,192,210	\$0	Complete			
T. Dewitt Taylor Middle-High School	Master Plan	\$45,161,406	\$20,000,000	\$434,374	\$23,385,032	\$1,342,000	\$45,161,406	\$92,126	\$45,069,280	\$45,161,406	\$0	Complete			
Totals - Existing High Schools			\$136,285,000	\$23,326,512	\$65,241,773	\$9,442,080	\$234,295,365	\$18,996,909	\$215,298,456	\$234,295,365	\$0				

Alternative Education

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project</u>				<u>Orig Iflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>		<u>Sales Tax</u>		<u>Total Cost</u>		<u>Comments</u>
			<u>Estimate</u>	<u>In Scope</u>	<u>Contingency</u>	<u>Estimate</u>			<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>			
Community Learning Center East	New Facility	\$4,104,722	\$3,000,000	\$2,041,084	(\$1,522,562)	\$586,200	\$4,104,722	\$2,041,084	\$2,063,638	\$4,104,722	\$0	Complete			
Community Learning Center West	New Facility	\$3,965,379	\$3,000,000	\$1,614,242	(\$1,081,763)	\$432,900	\$3,965,379	\$0	\$3,965,379	\$3,965,379	\$0	Complete			
Euclid Avenue	Remodeling and renovations	\$0	\$2,000,000	\$0	(\$2,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	Cancelled			
Totals - Alternative Education			\$8,000,000	\$3,655,326	(\$4,604,325)	\$1,019,100	\$8,070,101	\$2,041,084	\$6,029,017	\$8,070,101	\$0				

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010

District Wide

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project Estimate</u>	<u>Changes In Scope</u>	<u>Contingency</u>	<u>Orig Iflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>	<u>Sales Tax</u>	<u>Total Cost</u>		<u>Comments</u>
								<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>	
Various Schools	New and replacement playground equipment Covered play area (pavilions)	\$3,960,000	\$3,960,000	\$780,880	(\$780,880)	\$0	\$3,960,000	\$55,419	\$3,179,120	\$3,234,539	\$725,461	Only pavilions remain to be completed
Totals - District Wide			\$3,960,000	\$780,880	(\$780,880)	\$0	\$3,960,000	\$55,419	\$3,179,120	\$3,234,539	\$725,461	

Other Costs

<u>Name</u>	<u>Description</u>	<u>Most Recent Estimate</u>	<u>Orig. Project Estimate</u>	<u>Changes In Scope</u>	<u>Contingency</u>	<u>Orig Iflation Estimate</u>	<u>Total</u>	<u>Non-Sales Tax</u>	<u>Sales Tax</u>	<u>Total Cost</u>		<u>Comments</u>
								<u>Funds</u>	<u>Funds</u>	<u>To Date</u>	<u>Uncommitted</u>	
Capital Management Cost	Capital Cost Of Facilities Administration	\$21,714,539	\$0	\$21,714,539	\$0	\$0	\$21,714,539	\$9,878,745	\$10,635,794	\$20,514,539	\$1,200,000	Administrative cost of Capital Projects
Totals - Other Costs			\$0	\$21,714,539	\$0	\$0	\$21,714,539	\$9,878,745	\$10,635,794	\$20,514,539	\$1,200,000	

Totals All Facilities	\$392,964,412	\$377,741,273	(\$108,951,400)	\$48,933,391	\$710,687,676	\$348,088,672	\$355,016,922	\$703,105,594	\$7,582,082
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(1)

(2)

Estimates From Original Report	
Total Construction Cost	\$392,964,412
Contingency	\$33,035,588
Subtotal	\$426,000,000
Construction Inflation And Interest On Debt	\$89,000,000
Total Available Resources - (Non Sales Tax Funds)	(\$54,000,000)
Sales Tax Funds Required	\$461,000,000

(1) See "Changes In Scope" Report (Total)

(2) See "Changes In Scope" Report (Non-Sales Tax Funds)

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010
CHANGES IN SCOPE
ASSUMPTIONS AND EXPLANATIONS

Original Sales Tax estimates were based on construction costs paid with Sales Tax Funds. Costs not in estimates include land purchase costs, off-site development costs, capital management costs and costs related to increasing the original scope of a project.

FUTURE NON-SALES TAX FUNDS: A known future funding source (other than Sales Tax Funds) to be used as part of a Sales Tax Project. As these funds are encumbered they will be reclassified to NON-SALES TAX FUNDS (See below).

NON-SALES TAX FUNDS: Funds encumbered or expended from sources other than Sales Tax Funds.

LAND PURCHASES WITH SALES TAX FUNDS: One of the items excluded in the original Sales Tax estimate. These amounts have or will be encumbered and expended with Sales Tax Funds for land purchases on Sales Tax Projects. (Note: some projects have an original scope that includes land purchases.)

PROJECT INCREASES/DECREASES: Amounts here include off-site development costs and increased costs to accommodate changes in a school requirement (Example: "DDD" increased from 2,000 to 2,500 students). (Note: excluded from the current report due to estimated values.)

CAPITAL MANAGEMENT COST: (Project management and operations): One of the items excluded in the original Sales Tax estimate.

TOTAL CHANGES IN SCOPE: (FUTURE NON-SALES TAX FUNDS) + (NON-SALES TAX FUNDS) + (LAND PURCHASES WITH SALES TAX FUNDS) + (PROJECT INCREASES/DECREASES) + (CAPITAL MANAGEMENT COST).

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010

CHANGES IN SCOPE

New Schools

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Hinson Middle School	North Halifax	\$0	\$993,918	\$5,061	\$0	\$0	\$998,979	
Manatee Cove Elementary "X"	Southwest Volusia	\$0	\$0	\$355,267	\$0	\$0	\$355,267	
New Elementary "V"	South Halifax	\$0	\$20,051,054	\$6,723	\$0	\$0	\$20,057,777	
New Elementary "Y"	New School	\$0	\$21,286,365	\$845,456	\$0	\$0	\$22,131,821	
New Elementary "Z"	New School	\$1,238,353	\$10,879,195	\$1,464,938	\$0	\$0	\$13,582,486	Future funding from sources other than this sales tax program.
New High School "DDD"	New School West Volusia	\$1,811,711	\$110,237,871	\$2,599,613	\$0	\$0	\$114,649,195	Future funding from sources other than this sales tax program.
New Middle School "DD"	Southwest Volusia	\$0	\$42,994,422	\$0	\$0	\$0	\$42,994,422	
New Middle School "FF"	Southeast Volusia	\$0	\$668,361	\$16,529	\$0	\$0	\$684,890	
Spirit Elementary School "W"	Southwest Volusia	\$0	\$75	\$57,789	\$0	\$0	\$57,864	
Totals - New Schools		\$3,050,064	\$207,111,261	\$5,351,376	\$0	\$0	\$215,512,701	

Existing Elementary Schools

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Blue Lake Elementary School	Renovations: HVAC replacement, ceiling and lighting classrooms and up-grade interior finishes.	\$0	\$46,373	\$0	\$0	\$0	\$46,373	
Bonner Elementary School	Site work: provide additional parking and develop kindergarten playground. Renovations: remove Bldg. up-grade HVAC campus wide. New construction: 10 classrooms.	\$0	\$0	\$0	\$0	\$0	\$0	
Chisholm Elementary School	Renovations: HVAC up-grade campus wide. New construction: media center. Remodeling: existing media to 3 resource rooms.	\$0	\$0	\$0	\$0	\$0	\$0	Future funding from sources other than this sales tax program.
Coronado Beach Elementary School	Renovations: up-grade HVAC and electric service campus-wide, group toilets, exterior wall systems.	\$0	\$1,095,028	\$0	\$0	\$0	\$1,095,028	
Edgewater Public Elementary School	Site work: pave parent pick-up drive and provide additional parking	\$0	\$0	\$0	\$0	\$0	\$0	
Enterprise Elementary School	Site work: provide parent pick-up loop, remove Bldg. 08 Develop courtyard and provide ext. lighting. New construction: administration, P.E. and material storage. Renovation: up-grade lighting in media center	\$0	\$278,546	\$0	\$0	\$0	\$278,546	
George Marks Elementary School	Renovations: up-grade classroom finishes and cabinets, HVAC replacement, campus wide electrical up-grade	\$0	\$0	\$0	\$0	\$0	\$0	
Ormond Beach Elementary School	Site expansion	\$0	\$77,019	\$0	\$0	\$0	\$77,019	
Ortona Elementary School	New construction: administration/guidance. Renovation: exterior walls campus-wide and up-grade electrical system campus-wide	\$0	\$0	\$0	\$0	\$0	\$0	
Osceola Elementary School	Site expansion, improve bus loop and provide additional parking. Renovations: up-grade electrical service campus wide.	\$0	\$0	\$0	\$0	\$0	\$0	
Pierson Elementary School	Site work: remove fuel island, develop playground, provide parent pick-up loop. Renovations: campus wide electrical up-grade. New construction: remove Bldgs. 14 & 16 and construct new art room, storage, guidance and two resource rooms.	\$0	\$404,781	\$0	\$0	\$0	\$404,781	
Port Orange Elementary School	HVAC up-grade campus-wide	\$0	\$0	\$0	\$0	\$0	\$0	
R.J. Longstreet Elementary School	Renovations: classroom windows and doors, group toilets (student), electrical up-grade campus wide New construction: music and art rooms	\$0	\$1,713,421	\$0	\$0	\$0	\$1,713,421	
Read Pattillo Elementary School	Renovations: exterior windows and doors Expand sit	\$0	\$611,992	\$124,013	\$0	\$0	\$736,005	

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010

CHANGES IN SCOPE

Existing Elementary Schools

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
South Daytona Elementary School	Renovations: Up-grade HVAC campus wide. Site work: provide additional paved parking, remove Bldgs 2 and 3. New construction: 12 classrooms and expand food service.	\$0	\$1,958,986	\$0	\$0	\$0	\$1,958,986	
Sunrise Elementary School	Connect to city sewer	\$0	\$0	\$0	\$0	\$0	\$0	
Tomoka Elementary School	Renovations: restrooms in classroom pods, exterior wall systems, Site work: covered walkway to parent pick-up.	\$0	\$0	\$0	\$0	\$0	\$0	
Turie T. Small Elementary School	New construction cafeteria. Remodel: existing food service to music room, and Bldg. 08 to art room	\$0	\$152,652	\$0	\$0	\$0	\$152,652	
Volusia Pines Elementary School	New construction: eight classroom addition	\$0	\$0	\$0	\$0	\$0	\$0	
Walter A. Hurst Elementary School	Replacement facility	\$0	\$20,373,881	\$15,491	\$0	\$0	\$20,389,372	
Westside Elementary School	New construction: 2 classroom and 2 resource	\$0	\$0	\$0	\$0	\$0	\$0	
Totals - Existing Elementary Schools		\$0	\$26,712,679	\$139,504	\$0	\$0	\$26,852,183	

Existing Middle Schools

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Campbell Middle School	Replacement facility	\$0	\$26,363,971	\$0	\$0	\$0	\$26,363,971	
Deland Middle School	A/C gymnasium	\$0	\$0	\$0	\$0	\$0	\$0	
Galaxy Middle School	Remodel 6th grade science rooms	\$0	\$0	\$0	\$0	\$0	\$0	
Holly Hill K-8	K-8 Replacement (replaces original project Holly Hill Middle School)	\$1,513,162	\$11,207,428	\$0	\$0	\$0	\$12,720,590	Future funding from sources other than this sales tax program.
Holly Hill Middle School	Master plan campus	\$0	\$14,370	\$0	\$0	\$0	\$14,370	
New Smyrna Middle School	Site work: improve drainage between bldgs. Renovations: Air condition kitchen	\$0	\$146,144	\$0	\$0	\$0	\$146,144	
Ormond Beach Middle School	Master Plan	\$1,093,395	\$45,560,662	\$0	\$0	\$0	\$46,654,057	Future funding from sources other than this sales tax program.
Southwestern Middle School	Renovations: gym a/c, locker rooms and windows, convert shop in Bldg. 04 to technology lab, campus wide electrical up-grade. Site work: provide parent drop off and pick-up loop.	\$0	\$0	\$0	\$0	\$0	\$0	
Totals - Existing Middle Schools		\$2,606,557	\$83,292,575	\$0	\$0	\$0	\$85,899,132	

Existing High Schools

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Atlantic High School	New construction, 8 clrms, 3 science, 2 voc. Labs	\$0	\$0	\$0	\$0	\$0	\$0	
Deland High School	Phase 3 Master Plan	\$0	\$5,942,169	\$0	\$0	\$0	\$5,942,169	
Deltona High School	Renovations: provide A/C in gymnasium, kitchen, and food labs. Site work: resurface track (rubber)	\$0	\$8,979,473	\$0	\$0	\$0	\$8,979,473	
Mainland High School	Master Plan	\$0	\$2,681,389	\$973,743	\$0	\$0	\$3,655,132	
New Smyrna Beach High School	Replacement facility	\$0	\$58,728	\$3,013,612	\$0	\$0	\$3,072,340	
Seabreeze High School	Master Plan Phase III	\$0	\$1,243,024	\$0	\$0	\$0	\$1,243,024	
Spruce Creek High School	New construction: media center and 20 new classrooms Remodeling: existing media to 4 classrooms, 2 labs.	\$0	\$0	\$0	\$0	\$0	\$0	
T. Dewitt Taylor Middle-High School	Master Plan	\$0	\$92,126	\$342,248	\$0	\$0	\$434,374	

SALES TAX PROJECTS STATUS REPORT AS OF JUNE 30, 2010

CHANGES IN SCOPE

Existing High Schools

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Totals - Existing High Schools		\$0	\$18,996,909	\$4,329,603	\$0	\$0	\$23,326,512	

Alternative Education

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Community Learning Center East	New Facility	\$0	\$2,041,084	\$0	\$0	\$0	\$2,041,084	
Community Learning Center West	New Facility	\$0	\$0	\$1,614,242	\$0	\$0	\$1,614,242	
Euclid Avenue	Remodeling and renovations	\$0	\$0	\$0	\$0	\$0	\$0	
Totals - Alternative Education		\$0	\$2,041,084	\$1,614,242	\$0	\$0	\$3,655,326	

District Wide

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Various Schools	New and replacement playground equipment Covered play area (pavilions)	\$725,461	\$55,419	\$0	\$0	\$0	\$780,880	Future funding from sources other than this sales tax program.
Totals - District Wide		\$725,461	\$55,419	\$0	\$0	\$0	\$780,880	

Other Costs

<u>Facility</u>	<u>Description</u>	<u>Future Non - Sales Tax Funds</u>	<u>Non-Sales Tax Funds</u>	<u>Land Purchased With Sales Tax Funds</u>	<u>Project Increases/Decreases</u>	<u>Capital Management From Sales Tax Funds</u>	<u>Total Changes In Scope</u>	<u>Comments</u>
Capital Management Cost	Capital Cost Of Facilities Administration	\$1,200,000	\$9,878,745	\$0	\$0	\$10,635,794	\$21,714,539	Future funding from sources other than this sales tax program.
Totals - Other Costs		\$1,200,000	\$9,878,745	\$0	\$0	\$10,635,794	\$21,714,539	

Total All Facilities	\$7,582,082	\$348,088,672	\$11,434,725	\$0	\$10,635,794	\$377,741,273
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(2)

(1)

(1) See "Sales Tax Projects Status" Report (Changes In Scope)

(2) See "Sales Tax Projects Status" Report (Non-Sales Tax Other Funds)