THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA SCHOOL INTERNAL FUNDS

FINANCIAL STATEMENT AND SUPPLEMENTAL SCHEDULE

For the Years Ended June 30, 2017

And Report of Independent Auditor
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Report of Independent Auditor

The School Board of Volusia County, Florida
DeLand, Florida

Report on the Financial Statements

We have audited the accompanying statement of changes in fiduciary assets and liabilities of the School District of Volusia County, Florida (the "District") School Internal Funds for the year ended June 30, 2017 and the related note to the financial statement, which comprise the basic financial statement, as listed in the table of contents.

Management’s Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the fiduciary assets and liabilities of the School District of Volusia County, Florida School Internal Funds as of June 30, 2017, and the changes in fiduciary assets and liabilities for the year then ended in conformity with accounting principles generally accepted in the United States of America.
**Emphasis of Matter**

As discussed in Note 1, the financial statement presents only the School Internal Funds and does not purport to, and does not, present fairly the financial position and results of operations of the School District of Volusia County, Florida as of June 30, 2017, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprises the School District of Volusia County, Florida School Internal Funds’ basic financial statement. The accompanying supplemental combining schedule of changes in internal account balances by school for the year ended June 30, 2017 is presented for purposes of additional analysis and is not a required part of the basic financial statement.

The combining schedule of changes in internal account balances by school is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2017 on our consideration of the District’s School Internal Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Orlando, Florida
October 27, 2017
THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>July 1, 2016</th>
<th>Additions</th>
<th>Deductions</th>
<th>June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 5,903,734</td>
<td>$ 13,175,123</td>
<td>$ 13,102,229</td>
<td>$ 5,976,628</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>11,000</td>
<td>-</td>
<td>-</td>
<td>11,000</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$ 5,914,734</td>
<td>$ 13,175,123</td>
<td>$ 13,102,229</td>
<td>$ 5,987,628</td>
</tr>
</tbody>
</table>

| **Liabilities**   |              |           |            |               |
| Accounts payable  | $ 277,653    | $ 180,973 | $ 277,653  | $ 180,973     |
| Internal accounts payable | 5,637,081 | 12,994,150 | 12,824,576 | 5,806,655     |
| **Total liabilities** | $ 5,914,734 | $ 13,175,123 | $ 13,102,229 | $ 5,987,628 |

See note to the financial statement.
Note 1 - Summary of significant accounting policies

**Reporting Entity** - The School District of Volusia County, Florida (the "District"). School Internal Funds comprise individual account balances of the 69 public schools and centers located within the geographical boundaries of the Volusia County School District (the “Schools”).

The Volusia County District School Board is the governing body of the District, and is composed of five elected members. The Superintendent of Schools is the executive officer of the Board. The Volusia County District School Board is part of the State of Florida system of public education under the general direction and control of the State Board of Education.

The District's School Internal Funds are included as agency funds in the District's annual financial report. The accompanying financial statement presents only the School Internal Funds and is not intended to present fairly the financial position and results of operations of the District, in conformity with accounting principles generally accepted in the United States of America.

**Fund Accounting** - In accordance with Florida Statutes, the District accounts for its School Internal Funds as an agency fund. This fund is organized into sub-funds to account for each School in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each School's assets and liabilities, additions and deductions. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, department, trust, and general.

**Recognition** - The District's School Internal Funds at the individual School level recognize revenue and expenditures using the cash basis of accounting during the year, and are adjusted to the accrual basis at year-end in accordance with accounting principles generally accepted in the United States of America.

**Cash and Cash Equivalents** - Cash consists of deposits and other highly liquid cash equivalents held by banks qualified as public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida's multiple financial institution collateral pool required by Section 280 of the Florida Statutes.

**Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
SUPPLEMENTAL SCHEDULE
# THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
## SCHOOL INTERNAL FUNDS
### SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Atlantic High</th>
<th>Blue Lake Elementary</th>
<th>Campbell Middle</th>
<th>Champion Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$187,628</td>
<td>$20,978</td>
<td>$40,065</td>
<td>$49,883</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>205,194</td>
<td>-</td>
<td>11,797</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>22,512</td>
<td>-</td>
<td>1,728</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>90,004</td>
<td>2,823</td>
<td>29,447</td>
<td>17,331</td>
</tr>
<tr>
<td>Clubs</td>
<td>23,025</td>
<td>-</td>
<td>4,697</td>
<td>2,355</td>
</tr>
<tr>
<td>Department</td>
<td>3,579</td>
<td>11,246</td>
<td>5,879</td>
<td>3,722</td>
</tr>
<tr>
<td>Trust</td>
<td>39,393</td>
<td>528</td>
<td>5,879</td>
<td>7,840</td>
</tr>
<tr>
<td>General</td>
<td>66,260</td>
<td>13,045</td>
<td>30,648</td>
<td>10,892</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>449,967</td>
<td>27,642</td>
<td>90,082</td>
<td>42,140</td>
</tr>
<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>196,052</td>
<td>-</td>
<td>11,571</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>19,542</td>
<td>-</td>
<td>1,473</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>77,835</td>
<td>3,640</td>
<td>29,117</td>
<td>15,985</td>
</tr>
<tr>
<td>Clubs</td>
<td>16,043</td>
<td>-</td>
<td>6,235</td>
<td>2,332</td>
</tr>
<tr>
<td>Department</td>
<td>4,721</td>
<td>12,046</td>
<td>7,783</td>
<td>5,862</td>
</tr>
<tr>
<td>Trust</td>
<td>36,539</td>
<td>428</td>
<td>4,767</td>
<td>3,428</td>
</tr>
<tr>
<td>General</td>
<td>51,406</td>
<td>11,534</td>
<td>26,877</td>
<td>8,046</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td>402,138</td>
<td>27,648</td>
<td>87,823</td>
<td>35,653</td>
</tr>
<tr>
<td><strong>Internal accounts payable - end of year</strong></td>
<td>$235,457</td>
<td>$20,972</td>
<td>$42,370</td>
<td>$56,370</td>
</tr>
</tbody>
</table>
# THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
## SCHOOL INTERNAL FUNDS
### SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Chisholm Elementary</th>
<th>Citrus Grove Elementary</th>
<th>Coronado Beach Elementary</th>
<th>Creekside Middle</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$ 16,168</td>
<td>$ 31,588</td>
<td>$ 10,612</td>
<td>$ 72,413</td>
</tr>
<tr>
<td>Additions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,340</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>43,333</td>
</tr>
<tr>
<td>Classes</td>
<td>12,769</td>
<td>22,507</td>
<td>10,975</td>
<td>211,161</td>
</tr>
<tr>
<td>Clubs</td>
<td>6,633</td>
<td>5,198</td>
<td>636</td>
<td>18,957</td>
</tr>
<tr>
<td>Department</td>
<td>9,279</td>
<td>16,338</td>
<td>9,417</td>
<td>29,681</td>
</tr>
<tr>
<td>Trust</td>
<td>10,860</td>
<td>16,561</td>
<td>6,909</td>
<td>7,182</td>
</tr>
<tr>
<td>General</td>
<td>15,985</td>
<td>34,068</td>
<td>13,463</td>
<td>55,748</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>55,526</td>
<td>94,672</td>
<td>41,400</td>
<td>376,402</td>
</tr>
<tr>
<td>Deductions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,978</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>36,302</td>
</tr>
<tr>
<td>Classes</td>
<td>12,645</td>
<td>21,684</td>
<td>11,842</td>
<td>217,691</td>
</tr>
<tr>
<td>Clubs</td>
<td>6,457</td>
<td>4,016</td>
<td>598</td>
<td>19,437</td>
</tr>
<tr>
<td>Department</td>
<td>9,462</td>
<td>17,677</td>
<td>10,505</td>
<td>27,460</td>
</tr>
<tr>
<td>Trust</td>
<td>10,568</td>
<td>17,375</td>
<td>6,603</td>
<td>5,871</td>
</tr>
<tr>
<td>General</td>
<td>14,588</td>
<td>27,697</td>
<td>14,853</td>
<td>43,705</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td>53,720</td>
<td>88,449</td>
<td>44,401</td>
<td>361,444</td>
</tr>
<tr>
<td>Internal accounts payable - end of year</td>
<td>$ 17,974</td>
<td>$ 37,811</td>
<td>$ 7,611</td>
<td>$ 87,371</td>
</tr>
</tbody>
</table>
THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Cypress Creek Elementary</th>
<th>David C. Hinson Middle</th>
<th>DeBary Elementary</th>
<th>DeLand High</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$ 55,045</td>
<td>$ 63,032</td>
<td>$ 30,787</td>
<td>$ 512,477</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td></td>
<td>-</td>
<td>5,956</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td></td>
<td>-</td>
<td>16,415</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>41,908</td>
<td>125,490</td>
<td>31,952</td>
<td>128,852</td>
</tr>
<tr>
<td>Clubs</td>
<td>8,998</td>
<td>6,278</td>
<td>25,248</td>
<td>110,334</td>
</tr>
<tr>
<td>Department</td>
<td>37,358</td>
<td>24,956</td>
<td>35,123</td>
<td>25,585</td>
</tr>
<tr>
<td>Trust</td>
<td>48,949</td>
<td>7,918</td>
<td>11,897</td>
<td>26,555</td>
</tr>
<tr>
<td>General</td>
<td>70,861</td>
<td>58,637</td>
<td>55,549</td>
<td>179,895</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>208,074</td>
<td>245,650</td>
<td>159,769</td>
<td>963,750</td>
</tr>
<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td></td>
<td>-</td>
<td>5,542</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td></td>
<td>-</td>
<td>18,324</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>49,743</td>
<td>124,004</td>
<td>31,346</td>
<td>121,481</td>
</tr>
<tr>
<td>Clubs</td>
<td>7,587</td>
<td>5,565</td>
<td>26,007</td>
<td>87,955</td>
</tr>
<tr>
<td>Department</td>
<td>30,136</td>
<td>25,171</td>
<td>30,381</td>
<td>18,014</td>
</tr>
<tr>
<td>Trust</td>
<td>44,947</td>
<td>9,108</td>
<td>14,154</td>
<td>28,678</td>
</tr>
<tr>
<td>General</td>
<td>73,102</td>
<td>51,960</td>
<td>46,324</td>
<td>238,885</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td>205,515</td>
<td>239,674</td>
<td>148,212</td>
<td>978,662</td>
</tr>
<tr>
<td><strong>Internal accounts payable - end of year</strong></td>
<td>$ 57,604</td>
<td>$ 69,008</td>
<td>$ 42,344</td>
<td>$ 497,565</td>
</tr>
</tbody>
</table>
SCHOOL INTERNAL FUNDS
SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>DeLand Middle</th>
<th>Deltona High</th>
<th>Deltona Lakes Elementary</th>
<th>Deltona Middle</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$ 68,963</td>
<td>$ 242,856</td>
<td>$ 28,893</td>
<td>$ 45,619</td>
</tr>
<tr>
<td>Additions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>7,540</td>
<td>174,930</td>
<td>-</td>
<td>8,078</td>
</tr>
<tr>
<td>Music</td>
<td>24,463</td>
<td>111,227</td>
<td>-</td>
<td>53,641</td>
</tr>
<tr>
<td>Classes</td>
<td>63,498</td>
<td>116,543</td>
<td>43,479</td>
<td>40,563</td>
</tr>
<tr>
<td>Clubs</td>
<td>41,581</td>
<td>107,820</td>
<td>672</td>
<td>16,997</td>
</tr>
<tr>
<td>Department</td>
<td>15,344</td>
<td>1,518</td>
<td>9,273</td>
<td>12,311</td>
</tr>
<tr>
<td>Trust</td>
<td>1,020</td>
<td>38,143</td>
<td>5,506</td>
<td>4,741</td>
</tr>
<tr>
<td>General</td>
<td>22,631</td>
<td>89,545</td>
<td>19,671</td>
<td>21,053</td>
</tr>
<tr>
<td>Total additions</td>
<td>176,077</td>
<td>639,726</td>
<td>78,601</td>
<td>157,384</td>
</tr>
<tr>
<td>Deductions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>5,487</td>
<td>167,027</td>
<td>-</td>
<td>6,617</td>
</tr>
<tr>
<td>Music</td>
<td>21,994</td>
<td>96,562</td>
<td>45,038</td>
<td>50,058</td>
</tr>
<tr>
<td>Classes</td>
<td>63,449</td>
<td>112,898</td>
<td></td>
<td>39,583</td>
</tr>
<tr>
<td>Clubs</td>
<td>42,629</td>
<td>92,885</td>
<td>650</td>
<td>14,209</td>
</tr>
<tr>
<td>Department</td>
<td>8,339</td>
<td>1,758</td>
<td>9,764</td>
<td>16,185</td>
</tr>
<tr>
<td>Trust</td>
<td>1,268</td>
<td>43,301</td>
<td>5,892</td>
<td>1,591</td>
</tr>
<tr>
<td>General</td>
<td>26,165</td>
<td>83,252</td>
<td>19,240</td>
<td>21,640</td>
</tr>
<tr>
<td>Total deductions:</td>
<td>169,331</td>
<td>597,683</td>
<td>80,584</td>
<td>149,883</td>
</tr>
<tr>
<td>Internal accounts payable - end of year</td>
<td>$ 75,709</td>
<td>$ 284,899</td>
<td>$ 26,910</td>
<td>$ 53,120</td>
</tr>
</tbody>
</table>
### THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
### SCHOOL INTERNAL FUNDS
### SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th>School</th>
<th>Discovery Elementary</th>
<th>Edgewater Public Elementary</th>
<th>Edith I. Starke Elementary</th>
<th>Enterprise Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$ 23,682</td>
<td>$ 22,133</td>
<td>$ 20,780</td>
<td>$ 11,673</td>
</tr>
</tbody>
</table>

**Additions:**
- Athletics: 
- Music: 
- Classes: 
- Clubs: 
- Department: 
- Trust: 
- General: 

<table>
<thead>
<tr>
<th>School</th>
<th>Athletics</th>
<th>Music</th>
<th>Classes</th>
<th>Clubs</th>
<th>Department</th>
<th>Trust</th>
<th>General</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discovery Elementary</td>
<td>-</td>
<td>-</td>
<td>18,750</td>
<td>-</td>
<td>11,160</td>
<td>10,423</td>
<td>12,892</td>
</tr>
<tr>
<td>Edgewater Public</td>
<td>-</td>
<td>-</td>
<td>21,083</td>
<td>-</td>
<td>14,503</td>
<td>6,877</td>
<td>43,255</td>
</tr>
<tr>
<td>Elementary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Edith I. Starke</td>
<td>-</td>
<td>-</td>
<td>10,304</td>
<td>6,685</td>
<td>11,058</td>
<td>12,015</td>
<td>15,143</td>
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<tr>
<td>Elementary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enterprise Elementary</td>
<td>-</td>
<td>-</td>
<td>16,133</td>
<td>924</td>
<td>379</td>
<td>5,555</td>
<td>10,130</td>
</tr>
</tbody>
</table>

**Total additions:**

<table>
<thead>
<tr>
<th>School</th>
<th>Discovery Elementary</th>
<th>Edgewater Public Elementary</th>
<th>Edith I. Starke Elementary</th>
<th>Enterprise Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>53,225</td>
<td>92,403</td>
<td>49,444</td>
<td>42,382</td>
</tr>
</tbody>
</table>

**Deductions:**
- Athletics: 
- Music: 
- Classes: 
- Clubs: 
- Department: 
- Trust: 
- General: 

<table>
<thead>
<tr>
<th>School</th>
<th>Athletics</th>
<th>Music</th>
<th>Classes</th>
<th>Clubs</th>
<th>Department</th>
<th>Trust</th>
<th>General</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discovery Elementary</td>
<td>-</td>
<td>-</td>
<td>20,654</td>
<td>126</td>
<td>11,151</td>
<td>9,314</td>
<td>21,971</td>
</tr>
<tr>
<td>Edgewater Public</td>
<td>-</td>
<td>-</td>
<td>21,219</td>
<td>5,731</td>
<td>15,526</td>
<td>6,631</td>
<td>34,719</td>
</tr>
<tr>
<td>Elementary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Edith I. Starke</td>
<td>-</td>
<td>-</td>
<td>12,438</td>
<td>1,949</td>
<td>10,270</td>
<td>8,923</td>
<td>14,870</td>
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<tr>
<td>Elementary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enterprise Elementary</td>
<td>-</td>
<td>-</td>
<td>16,015</td>
<td>322</td>
<td>9,840</td>
<td>5,550</td>
<td>8,388</td>
</tr>
</tbody>
</table>

**Total deductions:**

<table>
<thead>
<tr>
<th>School</th>
<th>Discovery Elementary</th>
<th>Edgewater Public Elementary</th>
<th>Edith I. Starke Elementary</th>
<th>Enterprise Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>63,216</td>
<td>83,826</td>
<td>48,450</td>
<td>40,115</td>
</tr>
</tbody>
</table>

**Internal accounts payable - end of year**

<table>
<thead>
<tr>
<th>School</th>
<th>Discovery Elementary</th>
<th>Edgewater Public Elementary</th>
<th>Edith I. Starke Elementary</th>
<th>Enterprise Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 13,691</td>
<td>$ 30,710</td>
<td>$ 21,774</td>
<td>$ 13,940</td>
</tr>
</tbody>
</table>
## THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
### SCHOOL INTERNAL FUNDS
#### SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Forest Lake Elementary</th>
<th>Freedom Elementary</th>
<th>Friendship Elementary</th>
<th>Galaxy Middle</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$25,102</td>
<td>$32,922</td>
<td>$8,675</td>
<td>$69,125</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Music</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classes</td>
<td>21,005</td>
<td>44,278</td>
<td>5,131</td>
<td>82,420</td>
</tr>
<tr>
<td>Clubs</td>
<td>3,437</td>
<td>4,648</td>
<td>1,323</td>
<td>29,590</td>
</tr>
<tr>
<td>Department</td>
<td>7,515</td>
<td>18,857</td>
<td>4,380</td>
<td>19,603</td>
</tr>
<tr>
<td>Trust</td>
<td>3,782</td>
<td>9,821</td>
<td>2,507</td>
<td>6,583</td>
</tr>
<tr>
<td>General</td>
<td>10,139</td>
<td>18,040</td>
<td>12,447</td>
<td>47,061</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>45,878</td>
<td>96,739</td>
<td>25,788</td>
<td>269,108</td>
</tr>
<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Music</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classes</td>
<td>20,266</td>
<td>44,794</td>
<td>4,798</td>
<td>81,698</td>
</tr>
<tr>
<td>Clubs</td>
<td>3,445</td>
<td>5,346</td>
<td>1,386</td>
<td>28,193</td>
</tr>
<tr>
<td>Department</td>
<td>8,353</td>
<td>19,818</td>
<td>4,280</td>
<td>19,452</td>
</tr>
<tr>
<td>Trust</td>
<td>1,354</td>
<td>11,194</td>
<td>1,725</td>
<td>5,462</td>
</tr>
<tr>
<td>General</td>
<td>13,420</td>
<td>8,348</td>
<td>10,117</td>
<td>39,991</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td>46,838</td>
<td>90,888</td>
<td>22,306</td>
<td>262,684</td>
</tr>
</tbody>
</table>
| **Internal accounts payable - end of year** | $24,142 | $38,773 | $12,157 | $75,549

## Notes

- **Internal accounts payable - beginning of year**
- **Additions:**
  - Athletics
  - Music
  - Classes
  - Clubs
  - Department
  - Trust
  - General
- **Deductions:**
  - Athletics
  - Music
  - Classes
  - Clubs
  - Department
  - Trust
  - General
- **Total deductions:**
- **Internal accounts payable - end of year**
### THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
### SCHOOL INTERNAL FUNDS
### SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL
### FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th>George W. Marks Elementary</th>
<th>Heritage Middle</th>
<th>Holly Hill School</th>
<th>Horizon Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$61,011</td>
<td>$66,108</td>
<td>$37,863</td>
</tr>
<tr>
<td>Additions:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>5,065</td>
<td>6,039</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>4,174</td>
<td>4,518</td>
</tr>
<tr>
<td>Classes</td>
<td>16,724</td>
<td>85,480</td>
<td>25,451</td>
</tr>
<tr>
<td>Clubs</td>
<td>930</td>
<td>10,908</td>
<td>5,092</td>
</tr>
<tr>
<td>Department</td>
<td>12,230</td>
<td>18,324</td>
<td>11,559</td>
</tr>
<tr>
<td>Trust</td>
<td>18,314</td>
<td>14,220</td>
<td>11,673</td>
</tr>
<tr>
<td>General</td>
<td>17,884</td>
<td>32,232</td>
<td>18,295</td>
</tr>
<tr>
<td>Total additions</td>
<td>66,082</td>
<td>170,403</td>
<td>82,627</td>
</tr>
<tr>
<td>Deductions:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>5,011</td>
<td>7,063</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>3,377</td>
<td>2,979</td>
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<tr>
<td>Classes</td>
<td>16,787</td>
<td>86,272</td>
<td>25,594</td>
</tr>
<tr>
<td>Clubs</td>
<td>1,068</td>
<td>10,650</td>
<td>7,491</td>
</tr>
<tr>
<td>Department</td>
<td>12,640</td>
<td>20,891</td>
<td>11,960</td>
</tr>
<tr>
<td>Trust</td>
<td>26,753</td>
<td>14,713</td>
<td>12,122</td>
</tr>
<tr>
<td>General</td>
<td>18,067</td>
<td>31,775</td>
<td>20,762</td>
</tr>
<tr>
<td>Total deductions:</td>
<td>75,315</td>
<td>172,689</td>
<td>87,971</td>
</tr>
<tr>
<td>Internal accounts payable - end of year</td>
<td>$51,778</td>
<td>$63,822</td>
<td>$32,519</td>
</tr>
</tbody>
</table>
**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA**
**SCHOOL INTERNAL FUNDS**
**SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL**

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Indian River Elementary</th>
<th>Louise S. McInnis Elementary</th>
<th>Mainland High</th>
<th>Manatee Cove Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$ 43,527</td>
<td>$ 15,282</td>
<td>$ 203,726</td>
<td>$ 45,376</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Music</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clubs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trust</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>86,495</td>
<td>28,078</td>
<td>834,550</td>
<td>55,187</td>
</tr>
<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Music</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clubs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trust</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>84,086</td>
<td>23,696</td>
<td>824,444</td>
<td>61,462</td>
</tr>
<tr>
<td><strong>Internal accounts payable - end of year</strong></td>
<td>$ 45,936</td>
<td>$ 19,664</td>
<td>$ 213,832</td>
<td>$ 39,101</td>
</tr>
</tbody>
</table>
THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>New Smyrna Beach High</th>
<th>New Smyrna Beach Middle</th>
<th>Orange City Elementary</th>
<th>Ormond Beach Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$ 702,172</td>
<td>$ 133,813</td>
<td>$ 14,907</td>
<td>$ 40,212</td>
</tr>
<tr>
<td>Additions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>200,071</td>
<td>6,242</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>22,517</td>
<td>16,941</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>94,707</td>
<td>131,438</td>
<td>28,312</td>
<td>19,795</td>
</tr>
<tr>
<td>Clubs</td>
<td>146,479</td>
<td>38,892</td>
<td>622</td>
<td>828</td>
</tr>
<tr>
<td>Department</td>
<td>9,411</td>
<td>12,107</td>
<td>9,743</td>
<td>7,937</td>
</tr>
<tr>
<td>Trust</td>
<td>49,948</td>
<td>7,746</td>
<td>5,028</td>
<td>4,688</td>
</tr>
<tr>
<td>General</td>
<td>136,945</td>
<td>54,926</td>
<td>18,637</td>
<td>10,234</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>660,078</td>
<td>268,292</td>
<td>62,342</td>
<td>43,482</td>
</tr>
<tr>
<td>Deductions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>241,575</td>
<td>3,493</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>24,939</td>
<td>17,166</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>87,994</td>
<td>126,571</td>
<td>30,981</td>
<td>19,237</td>
</tr>
<tr>
<td>Clubs</td>
<td>153,552</td>
<td>40,192</td>
<td>1,104</td>
<td>846</td>
</tr>
<tr>
<td>Department</td>
<td>4,935</td>
<td>11,465</td>
<td>10,671</td>
<td>7,048</td>
</tr>
<tr>
<td>Trust</td>
<td>183,371</td>
<td>2,009</td>
<td>3,383</td>
<td>4,189</td>
</tr>
<tr>
<td>General</td>
<td>126,241</td>
<td>41,533</td>
<td>15,912</td>
<td>11,833</td>
</tr>
<tr>
<td><strong>Total deductions</strong></td>
<td>822,607</td>
<td>242,429</td>
<td>62,051</td>
<td>43,153</td>
</tr>
<tr>
<td>Internal accounts payable - end of year</td>
<td>$ 539,643</td>
<td>$ 159,676</td>
<td>$ 15,198</td>
<td>$ 40,541</td>
</tr>
</tbody>
</table>
## THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

### SCHOOL INTERNAL FUNDS

**SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL**

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Ormond Beach Middle</th>
<th>Ortona Elementary</th>
<th>Osceola Elementary</th>
<th>Osteen Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$41,348</td>
<td>$24,038</td>
<td>$21,659</td>
<td>$18,058</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>12,801</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>13,599</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>156,608</td>
<td>5,643</td>
<td>13,836</td>
<td>19,904</td>
</tr>
<tr>
<td>Clubs</td>
<td>3,685</td>
<td>-</td>
<td>6,858</td>
<td>596</td>
</tr>
<tr>
<td>Department</td>
<td>33,597</td>
<td>8,433</td>
<td>3,391</td>
<td>12,755</td>
</tr>
<tr>
<td>Trust</td>
<td>3,935</td>
<td>4,155</td>
<td>6,071</td>
<td>9,726</td>
</tr>
<tr>
<td>General</td>
<td>21,241</td>
<td>33,353</td>
<td>13,227</td>
<td>7,363</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>245,466</td>
<td>51,584</td>
<td>43,383</td>
<td>50,344</td>
</tr>
<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>12,618</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>13,774</td>
<td>-</td>
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<td>-</td>
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<tr>
<td>Classes</td>
<td>153,491</td>
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<tr>
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<td>637</td>
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<tr>
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<td>7,106</td>
<td>6,347</td>
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<tr>
<td></td>
<td>Palm Terrace Elementary</td>
<td>Pathways Elementary</td>
<td>Pierson Elementary</td>
<td>Pine Ridge High</td>
</tr>
<tr>
<td>---------------------</td>
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<td>--------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$36,191</td>
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<td>$162,457</td>
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<td>61,177</td>
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<tr>
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<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Classes</td>
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<td>44,669</td>
<td>20,556</td>
<td>85,119</td>
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<td>897</td>
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<td>21,216</td>
<td>11,855</td>
<td>1,580</td>
</tr>
<tr>
<td>Trust</td>
<td>1,647</td>
<td>61,074</td>
<td>9,546</td>
<td>25,131</td>
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<tr>
<td>General</td>
<td>17,421</td>
<td>25,950</td>
<td>25,889</td>
<td>80,806</td>
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<td>153,806</td>
<td>67,995</td>
<td>581,645</td>
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<td>$24,555</td>
<td>$17,987</td>
<td>$25,896</td>
<td>$147,107</td>
</tr>
</tbody>
</table>
**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA**  
**SCHOOL INTERNAL FUNDS**  
**SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL**

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Pine Trail Elementary</th>
<th>Port Orange Elementary</th>
<th>Pride Elementary</th>
<th>R.J. Longstreet Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$45,275</td>
<td>$29,190</td>
<td>$19,233</td>
<td>$46,540</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>34,528</td>
<td>26,059</td>
<td>18,708</td>
<td>17,482</td>
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<tr>
<td>Clubs</td>
<td>1,311</td>
<td>897</td>
<td>558</td>
<td>872</td>
</tr>
<tr>
<td>Department</td>
<td>21,910</td>
<td>10,562</td>
<td>9,151</td>
<td>11,160</td>
</tr>
<tr>
<td>Trust</td>
<td>29,479</td>
<td>3,112</td>
<td>927</td>
<td>25,957</td>
</tr>
<tr>
<td>General</td>
<td>12,843</td>
<td>11,628</td>
<td>25,990</td>
<td>20,789</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>100,071</td>
<td>52,258</td>
<td>55,334</td>
<td>76,260</td>
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<tr>
<td><strong>Deductions:</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>33,436</td>
<td>25,817</td>
<td>17,787</td>
<td>17,160</td>
</tr>
<tr>
<td>Clubs</td>
<td>1,453</td>
<td>949</td>
<td>2,475</td>
<td>1,363</td>
</tr>
<tr>
<td>Department</td>
<td>22,769</td>
<td>12,737</td>
<td>8,698</td>
<td>12,908</td>
</tr>
<tr>
<td>Trust</td>
<td>26,641</td>
<td>1,799</td>
<td>577</td>
<td>25,967</td>
</tr>
<tr>
<td>General</td>
<td>13,694</td>
<td>9,479</td>
<td>26,000</td>
<td>20,014</td>
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<td><strong>Total deductions:</strong></td>
<td>97,993</td>
<td>50,781</td>
<td>55,537</td>
<td>77,412</td>
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<tr>
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<td>$47,353</td>
<td>$30,667</td>
<td>$19,030</td>
<td>$45,388</td>
</tr>
</tbody>
</table>
### The School District of Volusia County, Florida
### School Internal Funds
### Supplemental Combining Schedule of Changes in Internal Accounts Payable Balances by School

#### For the Year Ended June 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Read-Pattillo Elementary</th>
<th>River Springs Middle</th>
<th>Riverview Learning Center</th>
<th>Seabreeze High</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$42,353</td>
<td>$83,754</td>
<td>$52,992</td>
<td>$404,652</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>7,920</td>
<td>-</td>
<td>253,735</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>13,846</td>
<td>-</td>
<td>7,479</td>
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<td>5,699</td>
<td>111,448</td>
<td>-</td>
<td>82,433</td>
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<td>-</td>
<td>43,314</td>
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<td>Department</td>
<td>12,088</td>
<td>21,298</td>
<td>-</td>
<td>1,804</td>
</tr>
<tr>
<td>Trust</td>
<td>5,387</td>
<td>7,026</td>
<td>2,400</td>
<td>53,333</td>
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<tr>
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<td>52,775</td>
<td>42,324</td>
<td>1,550</td>
<td>114,754</td>
</tr>
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<td><strong>Total additions</strong></td>
<td>76,350</td>
<td>211,375</td>
<td>3,950</td>
<td>556,852</td>
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<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>121</td>
<td>6,121</td>
<td>-</td>
<td>34,957</td>
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<tr>
<td>Music</td>
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<td>-</td>
<td>6,585</td>
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<td>Classes</td>
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<td>-</td>
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<td>6,121</td>
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<td>34,957</td>
</tr>
<tr>
<td>Department</td>
<td>11,233</td>
<td>17,963</td>
<td>-</td>
<td>1,860</td>
</tr>
<tr>
<td>Trust</td>
<td>3,974</td>
<td>3,742</td>
<td>3,302</td>
<td>80,919</td>
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<td>General</td>
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<td>44,595</td>
<td>8,102</td>
<td>137,144</td>
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<td><strong>Total deductions:</strong></td>
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<td>205,023</td>
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<td>568,850</td>
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<td><strong>Internal accounts payable - end of year</strong></td>
<td><strong>$62,127</strong></td>
<td><strong>$90,106</strong></td>
<td><strong>$45,538</strong></td>
<td><strong>$392,654</strong></td>
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THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Silver Sands Middle</th>
<th>South Daytona Elementary</th>
<th>Southwestern Middle</th>
<th>Spirit Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$ 93,788</td>
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<td>$ 34,837</td>
<td>$ 25,496</td>
</tr>
<tr>
<td>Additions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>8,307</td>
<td>-</td>
<td>7,910</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>22,736</td>
<td>-</td>
<td>10,170</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
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<td>74,397</td>
<td>24,903</td>
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<td>-</td>
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<td>2,308</td>
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<td>12,970</td>
<td>14,815</td>
<td>12,990</td>
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<td>52,149</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>7,157</td>
<td>-</td>
<td>9,035</td>
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<tr>
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<td>20,881</td>
<td>-</td>
<td>9,026</td>
<td>-</td>
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<td>24,689</td>
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<td>897</td>
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<td>12,124</td>
<td>15,722</td>
<td>11,678</td>
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<td>4,553</td>
<td>557</td>
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<td>40,064</td>
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<td>$ 22,216</td>
<td>$ 28,693</td>
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<tr>
<td></td>
<td>Spruce Creek Elementary</td>
<td>Spruce Creek High</td>
<td>Sugar Mill Elementary</td>
<td>Sunrise Elementary</td>
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<tr>
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<td>------------------------</td>
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<td>---------------------</td>
</tr>
<tr>
<td>Internal accounts payable - beginning of year</td>
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<td>$ 85,878</td>
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<td>362,824</td>
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<td>1,629</td>
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<tr>
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<td>21,530</td>
<td>11,006</td>
<td>8,515</td>
</tr>
<tr>
<td>Trust</td>
<td>5,669</td>
<td>224,945</td>
<td>10,894</td>
<td>4,373</td>
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<td>17,174</td>
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<td>337,967</td>
<td>29,201</td>
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<td>819</td>
<td>1,692</td>
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<td>Department</td>
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<td>16,794</td>
<td>11,693</td>
<td>8,997</td>
</tr>
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<td>Trust</td>
<td>6,315</td>
<td>141,151</td>
<td>6,954</td>
<td>5,310</td>
</tr>
<tr>
<td>General</td>
<td>32,956</td>
<td>249,358</td>
<td>16,421</td>
<td>32,495</td>
</tr>
<tr>
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<td>97,489</td>
<td>1,281,438</td>
<td>65,088</td>
<td>61,500</td>
</tr>
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<td>Internal accounts payable - end of year</td>
<td>$ 26,843</td>
<td>$ 571,330</td>
<td>$ 20,191</td>
<td>$ 69,241</td>
</tr>
</tbody>
</table>
THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Sweetwater Elementary</th>
<th>T. Dewitt Taylor Middle-High</th>
<th>Timbercrest Elementary</th>
<th>Tomoka Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$ 62,340</td>
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<td>$ 38,343</td>
<td>$ 47,961</td>
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<td><strong>Additions:</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>154,754</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>2,221</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>51,237</td>
<td>14,566</td>
<td>29,722</td>
<td>27,551</td>
</tr>
<tr>
<td>Clubs</td>
<td>540</td>
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<td>412</td>
<td>700</td>
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<td>Department</td>
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<td>16,835</td>
<td>12,503</td>
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<td>Trust</td>
<td>18,410</td>
<td>30,353</td>
<td>17,060</td>
<td>78,309</td>
</tr>
<tr>
<td>General</td>
<td>35,188</td>
<td>87,820</td>
<td>13,194</td>
<td>81,546</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>136,385</td>
<td>342,109</td>
<td>77,223</td>
<td>200,609</td>
</tr>
<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>130,857</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>539</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>47,639</td>
<td>14,368</td>
<td>28,821</td>
<td>26,245</td>
</tr>
<tr>
<td>Clubs</td>
<td>882</td>
<td>42,244</td>
<td>220</td>
<td>57</td>
</tr>
<tr>
<td>Department</td>
<td>22,812</td>
<td>10,218</td>
<td>16,119</td>
<td>17,541</td>
</tr>
<tr>
<td>Trust</td>
<td>31,928</td>
<td>24,215</td>
<td>12,713</td>
<td>64,874</td>
</tr>
<tr>
<td>General</td>
<td>47,883</td>
<td>89,087</td>
<td>20,036</td>
<td>87,048</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>151,144</td>
<td>311,528</td>
<td>77,909</td>
<td>195,765</td>
</tr>
<tr>
<td><strong>Internal accounts payable - end of year</strong></td>
<td>$ 47,581</td>
<td>$ 224,479</td>
<td>$ 37,657</td>
<td>$ 52,805</td>
</tr>
</tbody>
</table>

20
## THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

### SCHOOL INTERNAL FUNDS

**SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL**

**FOR THE YEAR ENDED JUNE 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>Turie T. Small Elementary</th>
<th>University High</th>
<th>Volusia Pines Elementary</th>
<th>Westside Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal accounts payable - beginning of year</strong></td>
<td>$ 17,358</td>
<td>$ 281,051</td>
<td>$ 39,242</td>
<td>$ 14,940</td>
</tr>
<tr>
<td><strong>Additions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>208,059</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>17,257</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>1,462</td>
<td>121,522</td>
<td>8,362</td>
<td>20,272</td>
</tr>
<tr>
<td>Clubs</td>
<td>450</td>
<td>113,067</td>
<td>6,370</td>
<td>-</td>
</tr>
<tr>
<td>Department</td>
<td>1,611</td>
<td>27,826</td>
<td>10,433</td>
<td>10,047</td>
</tr>
<tr>
<td>Trust</td>
<td>5,187</td>
<td>57,294</td>
<td>2,248</td>
<td>2,741</td>
</tr>
<tr>
<td>General</td>
<td>12,877</td>
<td>121,310</td>
<td>7,462</td>
<td>33,088</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>21,587</td>
<td>666,335</td>
<td>34,875</td>
<td>66,148</td>
</tr>
<tr>
<td><strong>Deductions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>212,533</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>14,981</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Classes</td>
<td>1,430</td>
<td>141,279</td>
<td>9,540</td>
<td>15,757</td>
</tr>
<tr>
<td>Clubs</td>
<td>158</td>
<td>113,397</td>
<td>7,520</td>
<td>-</td>
</tr>
<tr>
<td>Department</td>
<td>1,566</td>
<td>26,677</td>
<td>10,417</td>
<td>10,405</td>
</tr>
<tr>
<td>Trust</td>
<td>2,121</td>
<td>45,200</td>
<td>1,489</td>
<td>5,591</td>
</tr>
<tr>
<td>General</td>
<td>17,003</td>
<td>80,836</td>
<td>8,926</td>
<td>37,109</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td>22,278</td>
<td>634,903</td>
<td>37,892</td>
<td>68,862</td>
</tr>
<tr>
<td><strong>Internal accounts payable - end of year</strong></td>
<td>$ 16,667</td>
<td>$ 312,483</td>
<td>$ 36,225</td>
<td>$ 12,226</td>
</tr>
</tbody>
</table>
THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Woodward Avenue</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Elementary</td>
<td></td>
</tr>
<tr>
<td>Internal accounts payable - beginning of year</td>
<td>$ 31,769</td>
<td>$ 5,637,081</td>
</tr>
<tr>
<td>Additions:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>2,594,205</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>907,910</td>
</tr>
<tr>
<td>Classes</td>
<td>26,785</td>
<td>3,466,039</td>
</tr>
<tr>
<td>Clubs</td>
<td>555</td>
<td>1,121,578</td>
</tr>
<tr>
<td>Department</td>
<td>9,548</td>
<td>921,854</td>
</tr>
<tr>
<td>Trust</td>
<td>11,081</td>
<td>1,238,662</td>
</tr>
<tr>
<td>General</td>
<td>7,688</td>
<td>2,743,902</td>
</tr>
<tr>
<td>Total additions</td>
<td>55,657</td>
<td>12,994,150</td>
</tr>
<tr>
<td>Deductions:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>2,583,242</td>
</tr>
<tr>
<td>Music</td>
<td>-</td>
<td>864,950</td>
</tr>
<tr>
<td>Classes</td>
<td>27,876</td>
<td>3,403,849</td>
</tr>
<tr>
<td>Clubs</td>
<td>432</td>
<td>1,078,703</td>
</tr>
<tr>
<td>Department</td>
<td>7,755</td>
<td>909,995</td>
</tr>
<tr>
<td>Trust</td>
<td>4,504</td>
<td>1,263,083</td>
</tr>
<tr>
<td>General</td>
<td>6,051</td>
<td>2,720,754</td>
</tr>
<tr>
<td>Total deductions:</td>
<td>46,618</td>
<td>12,824,576</td>
</tr>
<tr>
<td>Internal accounts payable - end of year</td>
<td>$ 40,808</td>
<td>$ 5,806,655</td>
</tr>
</tbody>
</table>


The School Board of Volusia County, Florida
DeLand, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the statement of changes in fiduciary assets and liabilities of the School District of Volusia County, Florida (the "District") School Internal Funds, as of and for the year ended June 30, 2017, and the related note to the financial statement, which comprise the School District of Volusia County, FL School Internal Funds’ basic financial statement, and have issued our report thereon dated October 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District’s School Internal Funds internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s School Internal Funds financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Orlando, Florida
October 27, 2017
In planning and performing our audit of the financial statement of the School District of Volusia County, Florida (the "District) School Internal Funds as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The paragraph below summarizes our comment and suggestion regarding this matter. We separately reported on the District's internal control in our report dated October 27, 2017. This letter does not affect that report, dated October 27, 2017, on the financial statement of the School District of Volusia County, Florida School Internal Funds.

Cash Collections

Cash collected by teachers and sponsors is not always being remitted to the bookkeepers in a timely manner, as required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual. This matter was noted at twenty-two schools this year. We recommend additional training be provided to teachers and sponsors to reiterate that collections made outside the school office must be turned in to the bookkeeper no later than the next business day and that funds are not to be left in classrooms overnight.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various District personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Management's response to the finding from our audit is included on page 26. We did not audit the response and, accordingly, we express no opinion on it.

We have also issued a separate management letter detailing additional findings, if any, for each school.

We wish to thank the District’s finance and accounting personnel and others involved in the conduct of the audit for their courtesy and cooperation.
The purpose of this letter is solely to communicate certain observations that are not considered significant deficiencies or material weaknesses in internal control but which provide opportunities to improve internal control. Accordingly, this management letter is not suitable for any other purpose.

Orlando, Florida
October 27, 2017
October 27, 2017

Cherry Bekaert LLP
800 North Magnolia Avenue, Suite 1300
Orlando, FL 32803-3255

Re: Audit of School Internal Funds Management Letter Response, Year Ended June 30, 2017

To Whom It May Concern:

I wish to express my appreciation to your staff for their professionalism, courtesy, and thoroughness in conducting this audit.

My response to the internal control finding noted in the management letter is as follows:

Cash collections not remitted to the bookkeeper in a timely manner, as required by District policy.

This situation arises when cash collected by teachers and sponsors is not remitted to the bookkeeper for deposit within the next business day. We will emphasize this requirement all bookkeeper training sessions. However, principals are ultimately responsible for enforcing this policy. We will continue to remind the principals of this policy and their responsibility to educate all teachers/sponsors and enforce the timely remittance of all cash collections to the bookkeeper for deposit. Violations of this policy will be taken into consideration as part of each principal’s annual evaluation. Activity sponsors with multiple offenses should be relieved of their duties related to the activity for which they are collecting internal accounts cash.

Sincerely,

James T. Russell
Superintendent of Schools

JTR/dd
October 27, 2017

To the Honorable Members of the District School
Board of Volusia County, Florida

We have audited the financial statements of the District School Board of Volusia County, Florida School Internal Funds (School Internal Funds) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 12, 2017. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School Internal Funds are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated October 27, 2017.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.
Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the honorable members and management of the District School Board of Volusia County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

[Signature]
THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS

MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017
The School Board of Volusia County, Florida
DeLand, Florida

In planning and performing our audit of the financial statement of the School District of Volusia County, Florida (the “District”) School Internal Funds (“School Internal Accounts”) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are provided on pages 2 through 70.

We wish to thank the District’s finance and accounting personnel and others involved in the conduct of the audit for their courtesy and cooperation.

The purpose of this letter is solely to communicate certain observations that are not considered significant deficiencies or material weaknesses in internal control, but which provide opportunities to improve internal control. Accordingly, this management letter is not suitable for any other purpose.

Orlando, Florida
October 27, 2017
Atlantic High

Repeated comments from prior year:

1. For 1 out of the 5 receipts and 1 out of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

Current year new comments:

2. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 ticket sales tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.

3. The Report of Tickets Sold form was not filled out correctly for 1 of the 5 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales. There was no date or receipt number included on the form.

4. Section D of the Fundraising Activities Report was not completed timely for 5 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.
Blue Lake Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A check log is not utilized by the school for recording checks received by mail. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, a check log must be used in order to maintain an adequate segregation of duties. Someone other than the bookkeeper should open the mail and record any checks received on a check log.
Campbell Middle

Repeted comments from prior year:

1. For 1 out of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

Current year new comments:

2. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15 of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
Champion Elementary

Repeated comments from prior year:

• None

Current year new comments:

1. For 1 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.
Chisholm Elementary

Repeated comments from prior year:
  • None

Current year new comments:
  • None
Citrus Grove Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
Coronado Beach Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
Creekside Middle

Repeated comments from prior year:
  - None

Current year new comments:
  - None
Cypress Creek Elementary

Repeated comments from prior year:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

2. Section D of the Fundraising Activities Report was not completed timely for 1 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.

3. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
Revised comments from prior year:

1. A formal written quote was not obtained for 1 of the 5 disbursements tested over the required thresholds. As required by Chapter 15, Section 5, goods and services valued at $19,999 or more are subject to the District’s established formal request for quotation or formal sealed competitive solicitations procedures and must be submitted to the Purchasing Department for processing.

Current year new comments:

2. For 2 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
DeBary Elementary

Repeated comments from prior year:
  • None

Current year new comments:
  • None
DeLand High

Repeated comments from prior year:

1. For 3 of the 5 receipts and 2 of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

Current year new comments:

2. A check was signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.
DeLand Middle

Repeated comments from prior year:

- None

Current year new comments:

- None
Deltona High

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
Deltona Lakes Elementary

Repeated comments from prior year:

• None

Current year new comments:

1. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
Deltona Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, funds were collected directly by the bookkeeper. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, in order to maintain adequate segregation of duties, someone other than the bookkeeper should be collecting funds and writing individual receipts.

2. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.

3. The Report of Tickets Sold form did not include receipt numbers for 5 of the 5 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be correctly completed for all events involving pre-numbered ticket sales.
Discovery Elementary

Repeated comments from prior year:

1. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.

2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

3. For 1 of the 5 receipts tested, the pre-numbered receipt from the issued receipt book did not contain all the required information. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, pre-numbered receipts from the issued receipt book must be prepared in ink as money is collected and must contain the date, payee's name, amount, reason for collection, method of payment, and signature of the person issuing the receipt.
Edgewater Public Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
Edith I. Starke Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.

2. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
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Enterprise Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
Forest Lake Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
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Freedom Elementary

Repeated comments from prior year:

• None

Current year new comments:

1. For 2 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

2. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.

3. School Board approval was not obtained for a donation greater than $500. As required by Chapter 14, Section 7, of the Internal Accounts Procedures Manual, an individual gift or donation of $500 or more requires School Board approval.
Friendship Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
Galaxy Middle

Repeated comments from prior year:

- None

Current year new comments:

- None
George W. Marks Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, nonexempt of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

3. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.
Heritage Middle

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

Current year new comments:

2. The Report of Tickets Sold form was not filled out correctly for 1 of the 4 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.

3. For 2 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
Holly Hill School

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

3. Sales tax was not paid on 1 of the 4 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.

Current year new comments:

4. The Fundraising Activities Report was not completed correctly for 4 of the 4 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.
Horizon Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

2. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 3 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
Indian River Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
Louise S. McInnis Elementary

Repeated comments from prior year:
  - None

Current year new comments:
  - None
Mainland High

Repeated comments from prior year:

1. A check was signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.

2. Purchase orders and/or requests were not obtained prior to the nonexempt purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

3. For 1 out of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

Current year new comments:

4. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.

5. For 1 of the 5 receipts tested, funds were collected directly by the bookkeeper. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, in order to maintain adequate segregation of duties, someone other than the bookkeeper should be collecting funds and writing individual receipts.
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Manatee Cove Elementary

Repeated comments from prior year:

• None

Current year new comments:

1. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.
New Smyrna Beach High

Repeated comments from prior year:

1. For 1 of the 5 receipts and 2 of the 5 ticket sales tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all monies collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

2. The Fundraising Activities Report was not completed correctly for 3 of the 5 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

Current year new comments:

3. Sales tax was not paid on 1 of the 5 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.
New Smyrna Beach Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Section D of the Fundraising Activities Report was not completed timely for 4 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.

2. For 1 of the 5 receipts tested and 4 of the 5 ticket sales tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
Orange City Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
Ormond Beach Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
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Ormond Beach Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.

2. A formal written quote was not obtained for the only disbursement tested over the required threshold. As required by Chapter 15, Section 5, goods and services valued at $19,999 or more are subject to the District’s established formal request for quotation or formal sealed competitive solicitations procedures and must be submitted to the Purchasing Department for processing.

3. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.
Ortona Elementary

Repeated comments from prior year:
- None

Current year new comments:
- None
Osceola Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
Osteen Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
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Palm Terrace Elementary

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

2. The Report of Tickets Sold form was not filled out correctly for the only ticket sale tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.

3. The Fundraising Activities Report was not completed correctly for 1 of the 3 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

Current year new comments:

4. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

5. Sales tax was not paid on 1 of the 3 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.

6. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
Pathways Elementary

Repeated comments from prior year:

• None

Current year new comments:

• None
Pierson Elementary

Repeated comments from prior year:

1. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.

Current year new comments:

- None
Pine Ridge High

Repeated comments from prior year:

1. Two checks were signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.

Current year new comments:

2. For 1 of the 5 receipts and 2 of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
Pine Trail Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
For the Year Ended June 30, 2017

Port Orange Elementary

Repeated comments from prior year:

• None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

2. No supporting documentation could be obtained for a donation made to the school. As required by Chapter 14, Section 6, of the Internal Accounts Procedures Manual, documentation to support the donor’s intent shall be maintained on file and a letter of acknowledgement should be sent to the donor from the school.
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Pride Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
R.J. Longstreet Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.
Read-Pattillo Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.
River Springs Middle

Repeated comments from prior year:

- None

Current year new comments:

- None
Riverview Learning Center

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.

2. The Report of Tickets Sold form was not filled out correctly for the only ticket sale tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.

3. For 2 of the 5 receipts tested, funds were collected directly by the bookkeeper. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, in order to maintain adequate segregation of duties, someone other than the bookkeeper should be collecting funds and writing individual receipts.
Seabreeze High

Repeated comments from prior year:

- None

Current year new comments:

1. Sales tax was not paid on 1 of the 5 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.

2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
Silver Sands Middle

Repeated comments from prior year:
- None

Current year new comments:

1. Section D of the Fundraising Activities Report was not completed timely for 5 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.

2. For 1 of the 5 ticket forms tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper’s office are required to be turned in no later than the next business day.
South Daytona Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

2. A signature stamp is being used to document the principal’s approval. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, facsimile signatures are strictly prohibited.
Southwestern Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.

2. The Report of Tickets Sold form was not filled out correctly for 1 of the 5 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.

3. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
Spirit Elementary

Repeated comments from prior year:

• None

Current year new comments:

1. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.

2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
Spruce Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

2. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

3. School Board approval was not obtained for a donation greater than $500. As required by Chapter 14, Section 7, of the Internal Accounts Procedures Manual, an individual gift or donation of $500 or more requires School Board approval.

4. The Fundraising Activities Report was not completed correctly for 1 of the 5 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

5. Sales tax was not paid on 1 of the 5 fundraiser purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.
Spruce Creek High

Repeated comments from prior year:

- None

Current year new comments:

- None
Sugar Mill Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. No supporting documentation could be obtained for a donation made to the school. As required by Chapter 14, Section 6, of the Internal Accounts Procedures Manual, documentation to support the donor’s intent shall be maintained on file and a letter of acknowledgement should be sent to the donor from the school.

2. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
Sunrise Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
Sweetwater Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
For the Year Ended June 30, 2017

T. Dewitt Taylor Middle-High

Repeated comments from prior year:

1. Eight checks were signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.

2. The Fundraising Activities Report was not completed correctly for 3 of the 5 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

Current year new comments:

- None
Timbercrest Elementary

Repeated comments from prior year:
  • None

Current year new comments:
  • None
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Tomoka Elementary

Repeated comments from prior year:
  • None

Current year new comments:
  • None
Turie T. Small Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None
University High

Repeated comments from prior year:
  • None

Current year new comments:
  • None
Volusia Pines Elementary

Repeated comments from prior year:

• None

Current year new comments:

1. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.

2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
Westside Elementary

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 3 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

Current year new comments:

2. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.

3. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.

4. The Fundraising Activities Report was not completed correctly for 2 of the 2 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.
Woodward Avenue Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None