

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

JUNE 30, 2025

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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INDEPENDENT AUDITORS' REPORT

To the Volusia County School Board:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the internal accounts special revenue fund (Internal Accounts) of the Volusia County School Board (the School Board), as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Internal Accounts as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Internal Accounts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Internal Accounts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Internal Accounts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note (1)(a), the financial statements present only the Internal Accounts and do not purport to, and do not, present fairly the financial position of the School Board, as of June 30, 2025, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note (4), the City restated beginning fund balance for the Internal Accounts as of October 1, 2024, to correct an error in the prior year's financial statements related to student account balances recognized as revenue that were not consistent with the School Board's revenue recognition policy. Accordingly, beginning fund balance decreased by \$1,570,037. Our opinion is not modified with respect to this matter.

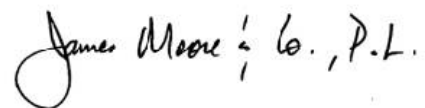
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Internal Accounts' financial statements. The combining schedule of revenues, expenditures, and changes in fund balance is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2025, on our consideration of the Internal Accounts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.



Daytona Beach, Florida
November 20, 2025

VOLUSIA COUNTY SCHOOL BOARD - INTERNAL ACCOUNTS
INTERNAL ACCOUNTS
BALANCE SHEET
JUNE 30, 2025

	<u>Total Schools</u>
ASSETS	
Cash	\$ 5,323,037
SBA Florida Prime	3,449,132
Due from budgetary funds	122,712
Prepaid items	11,000
Total assets	<u><u>\$ 8,905,881</u></u>
LIABILITIES	
Accounts payable	\$ 11,890
Due to budgetary funds	314,177
FUND BALANCE	
Restricted for internal accounts	8,579,814
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 8,905,881</u></u>

The accompanying notes to financial statements are an integral part of this statement.

VOLUSIA COUNTY SCHOOL BOARD - INTERNAL ACCOUNTS
INTERNAL ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Total Schools</u>
Revenues	
Athletics	\$ 2,852,587
Music	520,507
Classes	3,184,188
Clubs	1,034,383
Departments	736,189
Trust accounts	1,519,782
General	3,768,941
Miscellaneous	159,883
Total revenues	<u>13,776,460</u>
Expenditures	
Athletics	2,913,258
Music	489,375
Classes	3,190,904
Clubs	952,970
Departments	706,498
Trust accounts	1,666,605
General	3,237,117
Miscellaneous	65,062
Total expenditures	<u>13,221,789</u>
Change in fund balance	<u>554,671</u>
Fund balance, beginning of year, as restated	8,025,143
Fund balance, end of year	<u><u>\$ 8,579,814</u></u>

The accompanying notes to financial statements are an integral part of this statement.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(1) Summary of Significant Accounting Policies:

The following is a summary of the more significant accounting policies and practices of the Volusia County School Board Internal Accounts (the Internal Accounts), which affect significant elements of the accompanying financial statements.

(a) **Organization**—The Internal Accounts represent assets collected and expended for providing necessary and proper services and materials for school activities as established and approved by the Volusia County School Board (the School Board), which is composed of five elected members. The Superintendent of Schools is the executive officer of the School Board. The 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 cash funds included in the internal activity funds are the property of the various departments, clubs, and projects, and not that of the School Board. However, once these funds are collected by School Board personnel and subsequently deposited into the respective internal activity fund bank accounts, the cash receipts and subsequent disposition of all funds must comply with the guidelines and requirements of the Florida Department of Education and the School Board. The Internal Accounts are included as special revenue funds in the School Board's financial statements. The accompanying financial statements present only the Internal Accounts and are not intended to present fairly the financial position and results of operations of the School Board, in conformity with accounting principles generally accepted in the United States of America.

(b) **Measurement focus and basis of accounting**—The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Governmental fund financial statements are prepared utilizing the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The School Board considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

(c) **Cash and cash equivalents**—Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

(d) **Investments**—Investments consist of the Internal Accounts' cumulative interest in the School Board's pooled investment account. A detailed breakdown of the underlying investments in the pooled account can be found in the School Board's financial statements.

(e) **Revenues**—Revenues consist of amounts raised by student organizations through various fundraising activities (yearbook sales, charity events, sporting events, etc.). Revenue is recognized when it is both measurable and available.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(1) Summary of Significant Accounting Policies: (Continued)

(f) **Use of 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 statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

(g) **Fund balance**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the School Board is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – amounts not available to be spent or not in spendable form, such as inventory and prepaid items.

Restricted – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts constrained to specific purposes based on actions taken by the School Board through ordinance.

Assigned – amounts the School Board intends to use for a specific purpose. Intent can be expressed by the School Board or by an official or body which the School Board delegates authority.

Unassigned – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available; the School Board considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School Board considers amounts to have been spent first out of committed funds, then assigned funds and finally, unassigned funds, as needed.

(2) Concentrations of Credit Risk:

All Internal Accounts cash balances were covered by Federal depository insurance or by collateral held by the School Board's custodial bank which is pledged to a state trust fund that provides security for amounts held in excess of FDIC coverage in accordance with the Florida Security for Deposits Act Chapter 280, Florida Statutes.

The Florida Security for Public Deposits Act established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral.

(3) Investments:

The Internal Accounts is a member of Florida PRIME, the Local Government Surplus Funds Trust Fund Investment Pool (the Pool), that is administered by the State Board of Administration of Florida (SBA). This pool is a "2a-7 like" pool, which has the characteristics of a money market fund. Therefore, the fair value of investments held at the State Board of Administration Pool is the same as the fair value of the pooled shares. The Regulatory Oversight of the Local Government Surplus Funds Trust fund is governed by Ch. 19-7 of the Florida Administrative Code, which identifies the Rules for the State Board of Administration.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(3) **Investments:** (Continued)

These rules provide guidance and establish the general procedure for the administration of the Local Government Surplus Funds Trust Fund. The Local Government Surplus Trust Fund is not a registrant with the Securities and Exchange Commission (SEC); however, the School Board has adopted operating procedure consistent with the requirements for a 2a-7 fund. As of June 30, 2025, the investment pool had a weighted average of 47 days to maturity.

The Internal Accounts held no assets or investments carried at fair value at June 30, 2025, and subject to the required disclosures of GASB 72.

Investment Type	Credit Quality Rating (S&P)	Carrying Value	Maturities (in Years)		
			Less Than 1	1-5	Over 5
SBA funds	AAAm	\$ 3,449,132	\$ 3,449,132	\$ -	\$ -

Custodial Credit Risk: All demand deposits are held with qualified public depositories, as defined above. In the case of investments, this is the risk that, in the event of the failure of the counterparty, the Internal Accounts will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2025, the Internal Accounts' investment of \$3,449,132 in SBA funds are backed by the full faith and credit of the State of Florida, or explicitly guaranteed by the State of Florida.

(4) **Restatement of Fund Balance:**

During fiscal year 2025, the School Board determined that certain revenues related to student internal accounts were improperly recognized in the prior fiscal year as a result of the Enterprise Resource Planning (ERP) system conversion to FOCUS that occurred during that period. The revenues represented student account balances that are not deemed to be collectible within the period consistent with the School Board's revenue recognition policy for governmental funds.

Accordingly, beginning fund balance for the Internal Accounts Fund has been restated to remove revenues that should not have been recognized in the prior year. The effect of this restatement is a decrease in beginning fund balance of \$1,570,037.

The restatement had no effect on current year revenues, expenditures, or changes in fund balance.

	Internal Accounts
Fund balance - 9/30/2024	
originally reported	\$ 9,595,180
Student account balances	(1,570,037)
Fund balance - 9/30/2024, as restated	<u>\$ 8,025,143</u>

SUPPLEMENTARY INFORMATION

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	Beachside Elementary	Blue Lake Elementary	Champion Elementary	Chisholm Elementary	Citrus Grove Elementary	Coronado Beach Elementary	Cypress Creek Elementary	DeBary Elementary
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	26,661	5,145	27,432	19,667	49,949	22,211	58,386	66,332
Clubs	589	-	2,903	5,438	877	10,560	950	23,227
Departments	16,926	3,551	13,306	6,844	15,634	3,501	40,683	14,570
Trust accounts	3,228	2,849	5,062	8,670	2,089	3,291	5,759	7,283
General	38,939	33,525	56,093	48,882	67,784	43,700	61,407	55,624
Miscellaneous	-	2	-	-	-	-	-	-
Total revenues	<u>86,343</u>	<u>45,070</u>	<u>104,796</u>	<u>89,501</u>	<u>136,333</u>	<u>83,263</u>	<u>167,185</u>	<u>167,036</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	15,680	4,683	28,689	19,529	52,485	23,872	65,172	65,880
Clubs	31	-	3,193	4,042	1,446	10,832	1,173	26,360
Departments	13,139	2,431	10,384	6,359	15,770	3,471	25,957	14,277
Trust accounts	2,540	6,030	4,456	6,303	6,972	5,107	5,253	4,079
General	28,782	37,337	36,224	19,053	42,162	37,525	54,791	42,861
Miscellaneous	-	-	-	-	-	-	-	-
Total expenditures	<u>60,172</u>	<u>50,481</u>	<u>82,946</u>	<u>55,286</u>	<u>118,835</u>	<u>80,807</u>	<u>152,346</u>	<u>153,457</u>
Change in fund balance	<u>26,171</u>	<u>(5,411)</u>	<u>21,850</u>	<u>34,215</u>	<u>17,498</u>	<u>2,456</u>	<u>14,839</u>	<u>13,579</u>
Fund balance, beginning of year, as restated	50,232	59,239	109,297	115,595	39,663	66,741	93,804	68,279
Fund balance, end of year	<u>\$ 76,403</u>	<u>\$ 53,828</u>	<u>\$ 131,147</u>	<u>\$ 149,810</u>	<u>\$ 57,161</u>	<u>\$ 69,197</u>	<u>\$ 108,643</u>	<u>\$ 81,858</u>

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	Deltona Lakes Elementary	Discovery Elementary	Edgewater Public Elementary	Edith I. Starke Elementary	Enterprise Elementary	Forest Lake Elementary	Freedom Elementary	Friendship Elementary
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	1,328	-
Classes	19,183	28,821	6,025	4,286	12,711	27,898	45,769	9,298
Clubs	1,595	820	4,217	-	3,182	2,387	593	1,879
Departments	12,212	5,329	10,743	245	7,884	8,580	9,561	4,791
Trust accounts	8,954	2,849	7,656	5,287	3,875	3,897	5,059	3,475
General	55,136	34,438	37,760	8,403	42,321	52,190	62,542	21,141
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>97,080</u>	<u>72,257</u>	<u>66,401</u>	<u>18,221</u>	<u>69,973</u>	<u>94,952</u>	<u>124,852</u>	<u>40,584</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	1,825	-
Classes	18,107	25,677	4,663	3,347	11,301	28,072	44,880	8,539
Clubs	1,018	1,749	4,357	30	3,190	1,580	935	1,614
Departments	11,606	5,722	7,499	1,003	7,475	9,894	8,521	5,038
Trust accounts	6,565	2,455	1,532	9,149	3,516	3,480	2,537	6,870
General	68,101	28,937	33,936	11,308	26,468	38,681	74,702	24,140
Miscellaneous	-	-	-	-	-	-	-	-
Total expenditures	<u>105,397</u>	<u>64,540</u>	<u>51,987</u>	<u>24,837</u>	<u>51,950</u>	<u>81,707</u>	<u>133,400</u>	<u>46,201</u>
Change in fund balance	<u>(8,317)</u>	<u>7,717</u>	<u>14,414</u>	<u>(6,616)</u>	<u>18,023</u>	<u>13,245</u>	<u>(8,548)</u>	<u>(5,617)</u>
Fund balance , beginning of year, as restated	125,924	16,727	102,506	27,720	22,706	62,818	55,088	42,231
Fund balance , end of year	<u>\$ 117,607</u>	<u>\$ 24,444</u>	<u>\$ 116,920</u>	<u>\$ 21,104</u>	<u>\$ 40,729</u>	<u>\$ 76,063</u>	<u>\$ 46,540</u>	<u>\$ 36,614</u>

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	George Marks Elementary	Horizon Elementary	Indian River Elementary	Louise S. McInnis Elementary	Manatee Cove Elementary	Orange City Elementary	Ormond Elementary	Osteen Elementary
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	16,684	24,109	28,930	19,189	49,934	29,039	23,476	8,953
Clubs	1,513	-	12,611	1,935	2,429	-	7,370	5,367
Departments	16,781	10,046	15,029	11,027	19,418	7,661	5,302	17,706
Trust accounts	4,049	4,754	19,327	4,092	4,463	5,271	16,577	2,438
General	56,114	48,594	47,724	31,127	42,861	42,737	24,419	30,139
Miscellaneous	-	-	-	32	726	6	42	-
Total revenues	<u>95,141</u>	<u>87,503</u>	<u>123,621</u>	<u>67,370</u>	<u>119,105</u>	<u>84,708</u>	<u>77,144</u>	<u>64,603</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	13,491	24,364	27,630	16,683	46,978	29,331	25,392	9,623
Clubs	2,101	-	12,333	1,687	1,330	-	6,620	3,695
Departments	12,468	6,105	31,985	11,884	21,372	6,909	7,371	14,634
Trust accounts	2,306	6,894	6,607	4,405	2,158	4,046	8,320	680
General	34,061	39,130	77,774	25,588	41,563	44,403	23,536	31,241
Miscellaneous	-	-	-	-	177	-	-	-
Total expenditures	<u>64,427</u>	<u>76,493</u>	<u>156,329</u>	<u>60,247</u>	<u>113,401</u>	<u>84,689</u>	<u>71,239</u>	<u>59,873</u>
Change in fund balance	<u>30,714</u>	<u>11,010</u>	<u>(32,708)</u>	<u>7,123</u>	<u>5,704</u>	<u>19</u>	<u>5,905</u>	<u>4,730</u>
Fund balance , beginning of year, as restated	39,590	86,663	179,538	70,726	54,336	109,145	48,334	29,738
Fund balance , end of year	<u>\$ 70,304</u>	<u>\$ 97,673</u>	<u>\$ 146,830</u>	<u>\$ 77,849</u>	<u>\$ 60,040</u>	<u>\$ 109,164</u>	<u>\$ 54,239</u>	<u>\$ 34,468</u>

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	Palm Terrace Elementary	Pathways Elementary	Pierson Elementary	Pine Trail Elementary	Port Orange Elementary	Pride Elementary	R.J. Longstreet Elementary	Read Patillo Elementary
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	11,770	71,100	27,226	32,416	11,749	19,036	11,882	11,685
Clubs	1,874	-	-	-	414	2,019	1,309	-
Departments	5	6,606	12,712	19,992	3,972	7,371	6,278	8,888
Trust accounts	7,167	26,692	2,095	20,911	2,414	7,980	3,083	4,665
General	18,354	46,205	25,482	66,889	30,530	42,130	41,617	24,929
Miscellaneous	7,065	-	-	-	-	-	-	100
Total revenues	<u>39,170</u>	<u>150,603</u>	<u>67,515</u>	<u>140,208</u>	<u>49,079</u>	<u>78,536</u>	<u>64,169</u>	<u>50,167</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	11,159	71,140	26,747	41,594	7,303	17,181	11,809	9,540
Clubs	3,240	-	-	-	324	1,546	1,007	-
Departments	4,751	4,508	12,536	19,662	3,210	9,113	6,106	5,892
Trust accounts	6,364	22,865	2,145	21,355	6,378	7,248	1,379	5,705
General	18,711	18,700	20,936	42,381	35,010	49,467	17,221	17,513
Miscellaneous	-	2,566	-	241	-	-	-	200
Total expenditures	<u>44,225</u>	<u>117,213</u>	<u>62,364</u>	<u>124,992</u>	<u>52,225</u>	<u>84,555</u>	<u>37,522</u>	<u>38,650</u>
Change in fund balance	<u>(5,055)</u>	<u>33,390</u>	<u>5,151</u>	<u>15,216</u>	<u>(3,146)</u>	<u>(6,019)</u>	<u>26,647</u>	<u>11,517</u>
Fund balance , beginning of year, as restated	38,875	46,009	21,176	129,123	121,809	31,918	32,396	186,515
Fund balance , end of year	<u>\$ 33,820</u>	<u>\$ 79,399</u>	<u>\$ 26,327</u>	<u>\$ 144,339</u>	<u>\$ 118,663</u>	<u>\$ 25,899</u>	<u>\$ 59,043</u>	<u>\$ 198,032</u>

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	South Daytona Elementary	Spirit Elementary	Spruce Creek Elementary	Sugar Mill Elementary	Sunrise Elementary	Sweetwater Elementary	Timbercrest Elementary	Tomoka Elementary
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	30,298	18,076	48,219	15,194	9,770	54,601	22,105	40,517
Clubs	-	2,616	6,845	1,631	-	-	404	100
Departments	9,681	6,678	10,550	17,334	5,318	43,341	23,290	12,014
Trust accounts	7,040	1,868	17,172	1,457	3,282	74,161	14,240	26,153
General	34,102	46,262	70,623	33,403	30,668	73,506	35,674	27,144
Miscellaneous	-	-	20	-	-	-	-	-
Total revenues	<u>81,121</u>	<u>75,500</u>	<u>153,409</u>	<u>69,019</u>	<u>49,038</u>	<u>245,609</u>	<u>95,713</u>	<u>105,928</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	26,749	19,799	47,446	12,408	9,915	68,167	21,880	39,891
Clubs	-	3,321	1,608	1,053	-	663	349	-
Departments	10,897	7,280	9,043	18,486	4,588	47,348	19,093	12,373
Trust accounts	5,554	7,464	18,353	1,732	3,772	61,674	16,088	26,657
General	23,838	49,829	65,113	30,432	21,385	42,126	36,264	36,240
Miscellaneous	-	-	-	-	-	-	-	-
Total expenditures	<u>67,038</u>	<u>87,693</u>	<u>141,563</u>	<u>64,111</u>	<u>39,660</u>	<u>219,978</u>	<u>93,674</u>	<u>115,161</u>
Change in fund balance	<u>14,083</u>	<u>(12,193)</u>	<u>11,846</u>	<u>4,908</u>	<u>9,378</u>	<u>25,631</u>	<u>2,039</u>	<u>(9,233)</u>
Fund balance, beginning of year, as restated	69,406	41,236	92,848	64,699	51,723	72,022	45,976	113,029
Fund balance, end of year	<u>\$ 83,489</u>	<u>\$ 29,043</u>	<u>\$ 104,694</u>	<u>\$ 69,607</u>	<u>\$ 61,101</u>	<u>\$ 97,653</u>	<u>\$ 48,015</u>	<u>\$ 103,796</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025**

	Turie T. Small Elementary	Volusia Pines Elementary	Westside Elementary	Woodward Ave. Elementary	Total Elementary Schools	Campbell Middle	Creekside Middle	David C. Hinson Middle
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,350	\$ 16,114	\$ 8,650
Music	-	-	-	-	1,328	12,768	37,400	2,730
Classes	25	3,055	24,805	11,810	1,105,427	20,850	90,820	79,307
Clubs	4,586	2,620	4,850	410	120,120	6,938	4,383	18,647
Departments	3,143	9,581	4,227	9,138	497,449	90	29,205	16,567
Trust accounts	11,067	3,706	6,227	2,706	384,340	9,992	26,746	8,959
General	15,328	26,753	8,677	41,667	1,783,543	12,399	39,044	39,495
Miscellaneous	-	-	-	-	7,993	-	-	-
Total revenues	<u>34,149</u>	<u>45,715</u>	<u>48,786</u>	<u>65,731</u>	<u>3,892,207</u>	<u>72,387</u>	<u>243,712</u>	<u>174,355</u>
Expenditures								
Athletics	-	-	-	-	-	7,592	14,255	6,170
Music	-	-	-	-	1,825	13,483	31,947	2,050
Classes	107	2,728	27,696	13,081	1,100,408	18,260	90,597	74,357
Clubs	2,655	402	4,328	411	110,223	5,596	4,543	17,579
Departments	3,256	8,517	3,295	10,953	482,181	-	29,282	13,774
Trust accounts	10,360	2,247	799	3,949	344,348	16,104	27,147	9,085
General	14,056	22,307	9,823	50,716	1,544,372	13,635	42,948	27,156
Miscellaneous	-	-	-	-	3,184	-	-	-
Total expenditures	<u>30,434</u>	<u>36,201</u>	<u>45,941</u>	<u>79,110</u>	<u>3,583,357</u>	<u>74,670</u>	<u>240,719</u>	<u>150,171</u>
Change in fund balance	<u>3,715</u>	<u>9,514</u>	<u>2,845</u>	<u>(13,379)</u>	<u>308,850</u>	<u>(2,283)</u>	<u>2,993</u>	<u>24,184</u>
Fund balance, beginning of year, as restated	22,721	40,622	15,338	41,843	2,955,924	23,009	124,304	91,164
Fund balance, end of year	<u>\$ 26,436</u>	<u>\$ 50,136</u>	<u>\$ 18,183</u>	<u>\$ 28,464</u>	<u>\$ 3,264,774</u>	<u>\$ 20,726</u>	<u>\$ 127,297</u>	<u>\$ 115,348</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025**

	DeLand Middle	Deltona Middle	Galaxy Woods Middle	Heritage Middle	New Smyrna Middle	Ormond Middle	River Springs Middle	Silver Sands Middle
Revenues								
Athletics	\$ 10,785	\$ 8,406	\$ 11,631	\$ 6,902	\$ 19,367	\$ 14,015	\$ 8,730	\$ 9,481
Music	14,531	40,739	11,753	6,650	25,000	7,557	5,615	30,717
Classes	42,071	42,926	57,013	101,515	175,546	51,277	69,342	47,439
Clubs	4,011	3,528	7,678	6,825	27,523	1,055	9,784	18,913
Departments	672	4,583	25,023	6,643	7,613	27,068	10,180	12,420
Trust accounts	11,528	28,925	15,283	20,871	22,847	25,034	18,638	15,776
General	55,922	43,350	52,120	26,619	69,672	26,190	38,975	46,091
Miscellaneous	-	-	-	-	-	-	2	30
Total revenues	<u>139,520</u>	<u>172,457</u>	<u>180,501</u>	<u>176,025</u>	<u>347,568</u>	<u>152,196</u>	<u>161,264</u>	<u>180,837</u>
Expenditures								
Athletics	9,698	5,171	14,372	4,727	12,307	9,766	9,840	8,216
Music	12,970	30,229	7,156	11,090	20,696	5,996	4,991	27,265
Classes	42,726	47,325	54,693	96,607	179,535	39,775	73,120	36,753
Clubs	2,927	3,689	8,977	7,972	19,882	1,734	10,189	12,455
Departments	1,580	2,416	19,887	10,537	13,581	22,584	7,924	10,001
Trust accounts	21,923	15,847	21,211	26,541	35,315	28,494	(26,600)	24,165
General	30,798	19,095	37,626	17,431	47,285	33,445	25,108	45,356
Miscellaneous	2,702	-	-	-	-	120	1,183	328
Total expenditures	<u>122,622</u>	<u>123,772</u>	<u>163,922</u>	<u>174,905</u>	<u>328,601</u>	<u>141,794</u>	<u>104,572</u>	<u>164,211</u>
Change in fund balance	<u>16,898</u>	<u>48,685</u>	<u>16,579</u>	<u>1,120</u>	<u>18,967</u>	<u>10,402</u>	<u>56,692</u>	<u>16,626</u>
Fund balance , beginning of year, as restated	108,739	78,496	79,006	94,096	144,991	86,270	73,200	105,823
Fund balance , end of year	<u>\$ 125,637</u>	<u>\$ 127,181</u>	<u>\$ 95,585</u>	<u>\$ 95,216</u>	<u>\$ 163,958</u>	<u>\$ 96,672</u>	<u>\$ 129,892</u>	<u>\$ 122,449</u>

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	Southwestern Middle	Total Middle Schools	Atlantic High	DeLand High	Deltona High	Mainland High	New Smyrna High	Pine Ridge High
Revenues								
Athletics	\$ 8,891	\$ 132,322	\$ 166,375	\$ 326,280	\$ 192,469	\$ 245,170	\$ 445,315	\$ 208,525
Music	1,204	196,664	49,908	5,881	25,914	82,884	47,860	59,796
Classes	46,535	824,641	141,536	116,100	111,725	125,755	107,686	56,320
Clubs	885	110,170	59,432	104,362	55,127	26,879	130,621	83,570
Departments	3,425	143,489	75	10,034	429	1,129	7,020	900
Trust accounts	11,645	216,244	85,186	83,800	59,055	68,183	74,066	68,807
General	14,267	464,144	84,240	237,611	120,884	67,522	173,220	121,736
Miscellaneous	-	32	-	-	-	250	5,701	270
Total revenues	<u>86,852</u>	<u>2,087,674</u>	<u>586,752</u>	<u>884,068</u>	<u>565,603</u>	<u>617,522</u>	<u>985,788</u>	<u>599,654</u>
Expenditures								
Athletics	10,897	113,011	183,405	331,324	227,955	287,981	435,745	226,808
Music	1,757	169,630	36,889	4,521	31,603	81,048	47,159	62,906
Classes	46,526	800,274	126,510	113,430	100,875	134,098	103,577	61,536
Clubs	1,301	96,844	53,265	91,424	56,609	30,240	134,454	90,027
Departments	3,898	135,464	1,724	10,740	344	1,001	4,617	374
Trust accounts	14,569	213,801	98,898	107,629	120,001	77,878	87,659	97,063
General	7,353	347,236	62,420	147,562	230,413	59,496	136,648	74,596
Miscellaneous	150	4,483	-	(2,681)	-	106	(2,782)	-
Total expenditures	<u>86,301</u>	<u>1,876,260</u>	<u>563,111</u>	<u>806,630</u>	<u>767,800</u>	<u>671,742</u>	<u>949,859</u>	<u>613,310</u>
Change in fund balance	<u>551</u>	<u>211,414</u>	<u>23,641</u>	<u>77,438</u>	<u>(202,197)</u>	<u>(54,220)</u>	<u>35,929</u>	<u>(13,656)</u>
Fund balance, beginning of year, as restated	44,512	1,053,610	156,352	691,703	374,797	185,069	591,372	313,722
Fund balance, end of year	<u>\$ 45,063</u>	<u>\$ 1,265,024</u>	<u>\$ 179,993</u>	<u>\$ 769,141</u>	<u>\$ 172,600</u>	<u>\$ 130,849</u>	<u>\$ 627,301</u>	<u>\$ 300,066</u>

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Seabreeze High</u>	<u>Spruce Creek High</u>	<u>University High</u>	<u>Total High Schools</u>	<u>Holly Hill School</u>	<u>Riverview Learning Center</u>	<u>T. Dewitt Taylor Middle-High</u>	<u>Volusia Online Learning</u>
Revenues								
Athletics	\$ 205,897	\$ 585,547	\$ 190,990	\$ 2,566,568	\$ 375	\$ -	\$ 153,322	\$ -
Music	12,587	26,021	9,464	320,315	-	-	2,200	-
Classes	96,660	344,083	112,252	1,212,117	4,604	-	37,399	-
Clubs	62,782	116,709	104,618	744,100	5,882	-	53,640	471
Departments	5,745	55,721	5,551	86,604	5,049	-	3,598	-
Trust accounts	79,227	254,249	89,976	862,549	9,822	9,188	32,169	5,470
General	162,688	283,278	138,253	1,389,432	38,258	2,363	82,935	8,266
Miscellaneous	-	-	-	6,221	-	-	-	-
Total revenues	<u>625,586</u>	<u>1,665,608</u>	<u>651,104</u>	<u>7,181,685</u>	<u>63,990</u>	<u>11,551</u>	<u>365,263</u>	<u>14,207</u>
Expenditures								
Athletics	179,063	599,575	184,116	2,655,972	730	-	143,545	-
Music	16,119	26,679	9,491	316,415	-	-	1,505	-
Classes	80,365	397,277	124,151	1,241,819	4,694	-	43,709	-
Clubs	46,296	94,257	102,234	698,806	4,067	-	42,819	211
Departments	4,021	48,537	6,400	77,758	7,720	-	3,375	-
Trust accounts	115,938	251,448	94,538	1,051,052	8,006	5,910	32,658	10,830
General	122,539	273,355	116,474	1,223,503	32,455	4,108	78,544	6,899
Miscellaneous	(2,198)	(2,400)	(1,500)	(11,455)	-	-	(400)	-
Total expenditures	<u>564,341</u>	<u>1,688,728</u>	<u>637,404</u>	<u>7,265,325</u>	<u>57,672</u>	<u>10,018</u>	<u>346,155</u>	<u>17,940</u>
Change in fund balance	<u>61,245</u>	<u>(23,120)</u>	<u>13,700</u>	<u>(83,640)</u>	<u>6,318</u>	<u>1,533</u>	<u>19,108</u>	<u>(3,733)</u>
Fund balance, beginning of year, as restated	496,914	544,216	431,316	3,785,461	56,303	14,241	226,121	9,870
Fund balance, end of year	<u>\$ 558,159</u>	<u>\$ 521,096</u>	<u>\$ 445,016</u>	<u>\$ 3,701,821</u>	<u>\$ 62,621</u>	<u>\$ 15,774</u>	<u>\$ 245,229</u>	<u>\$ 6,137</u>

VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Total Other Units</u>	<u>School Board Unallocated</u>	<u>School Board Total</u>
Revenues			
Athletics	\$ 153,697	\$ -	\$ 2,852,587
Music	2,200	-	520,507
Classes	42,003	-	3,184,188
Clubs	59,993	-	1,034,383
Departments	8,647	-	736,189
Trust accounts	56,649	-	1,519,782
General	131,822	-	3,768,941
Miscellaneous	-	145,637	159,883
Total revenues	<u>455,011</u>	<u>145,637</u>	<u>13,776,460</u>
Expenditures			
Athletics	144,275	-	2,913,258
Music	1,505	-	489,375
Classes	48,403	-	3,190,904
Clubs	47,097	-	952,970
Departments	11,095	-	706,498
Trust accounts	57,404	-	1,666,605
General	122,006	-	3,237,117
Miscellaneous	(400)	69,250	65,062
Total expenditures	<u>431,385</u>	<u>69,250</u>	<u>13,221,789</u>
Change in fund balance	<u>23,626</u>	<u>76,387</u>	<u>554,671</u>
Fund balance, beginning of year, as restated	306,535	(76,387)	8,025,143
Fund balance, end of year	<u><u>\$ 330,161</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,579,814</u></u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Volusia County School Board:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the balance sheet as of June 30, 2025, and statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements, which collectively comprise the Volusia County School Board Internal Accounts' (the Internal Accounts) financial statements, and have issued our report thereon dated November 20, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit, we considered the Internal Accounts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' 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 a 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 over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations as items 2025-001 and 2025-002, which we consider to be a significant deficiencies.

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 described in the accompanying schedule of findings and recommendations as item 2025-003.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statements are free from 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 financial statements. 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*.

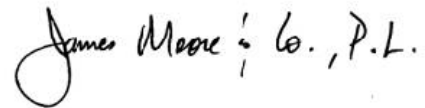
Management's Response to Findings

Government Auditing Standards required the auditor to perform limited procedures on Management's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Recommendations. Management's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Daytona Beach, Florida
November 20, 2025

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2025**

The following is a summary of all findings and recommendations related to the audit of the Internal Accounts for the year ended June 30, 2025:

2025-001 Timeliness of Bank Reconciliations—We noted that bank accounts of schools were not reconciled on a timely basis during the year. We noted this to be due to errors encountered as part of the Enterprise Resource Planning (ERP) transition to FOCUS in which transactions posted to incorrect schools causing bank reconciliation errors. As a result, many schools had ledger adjustments included on reconciliations for errors yet to be corrected. Assets could be potentially misappropriated, or accounting records could be misstated if issues are not identified on a timely basis. We recommend the School Board and all individual schools continue to work on ensuring accounts are reconciled on a timely basis.

2025-002 Timely Payment of Purchasing Card Statements—We noted during our testing that payments of purchasing card statements were not being made on a timely basis, in some cases over six months after the statement closing date. We noted this to be due to reconciliations required as a result of posting errors following ERP transition to FOCUS. Assets could be potentially misappropriated, or accounting records could be misstated if issues are not identified on a timely basis. We recommend the School Board and all individual schools continue to work on ensuring accounts are reconciled on a timely basis.

2025-003 Compliance with Policies and Procedures (School-Specific)—We noted various instances of School Board policies not being followed with regard to certain cash receipt and/or disbursement activity at various schools. We recommend the School Board and all individual schools continue to work toward ensuring that all policies and procedures are consistently followed. The items identified in our testing are summarized by school as follows:

ATLANTIC HIGH SCHOOL

No findings noted during the current year.

BEACHSIDE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 1 instance where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 2 instances where collections from teachers were not timely turned in to the central office.

BLUE LAKE ELEMENTARY SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 12 instances where collections from teachers were not timely turned in to the central office.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2025
(CONTINUED)

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 11 instances where there was missing or incomplete supporting documentation.

CAMPBELL MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office (Ticketed Events)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 1 ticketed event, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 17 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 10 instances where collections from teachers were not timely turned in to the central office.

CHAMPION ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 12 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 11 instances where collections from teachers were not timely turned in to the central office.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. During our testing of 1 fundraising event, we noted 1 instance where written approval prior to the event could not be provided.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2025
(CONTINUED)

CHISHOLM ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 25 disbursements, we noted 2 instances where the purchase order was not approved prior to check issuance or retained.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 6 instances where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 11 instances where there was missing or incomplete supporting documentation.

CITRUS GROVE ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 2 instances where Cashout Reports could not be provided and 8 instances where there was missing or incomplete documentation.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 3 instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 8 instances where collections from teachers were not timely turned in to the central office.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2025
(CONTINUED)**

CORONADO BEACH ELEMENTARY SCHOOL

No findings noted during the current year.

CREEKSIDE MIDDLE SCHOOL

No findings noted during the current year.

CYPRESS CREEK ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 2 instances where there was missing or incomplete supporting documentation.

DAVID C. HINSON SR. MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

DEBARY ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 6 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

DELAND HIGH SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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JUNE 30, 2025
(CONTINUED)

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 2 instances where collections from teachers were not timely turned in to the central office.

DELAND MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office (Ticketed Events)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 2 ticketed events, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 5 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

DELTONA HIGH SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 3 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 5 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 5 instances where collections from teachers were not timely turned in to the central office.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2025
(CONTINUED)**

DELTONA LAKES ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

DELTONA MIDDLE SCHOOL

Timeliness of Deposits (Ticketed Events)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 2 ticketed events, we noted 1 instance where funds were not deposited timely.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 3 instances where collections from teachers were not timely turned in to the central office.

DISCOVERY ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 4 instances where there was missing or incomplete supporting documentation.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 8 instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 7 instances where collections from teachers were not timely turned in to the central office.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2025
(CONTINUED)**

EDGEWATER PUBLIC ELEMENTARY SCHOOL

No findings noted during the current year.

EDITH I. STARKE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

ENTERPRISE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 4 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 2 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 9 instances where collections from teachers were not timely turned in to the central office.

FOREST LAKE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 4 instances where funds were not deposited timely.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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JUNE 30, 2025
(CONTINUED)

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 7 instances where there was missing or incomplete supporting documentation.

FREEDOM ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 4 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 4 instances where collections from teachers were not timely turned in to the central office.

FRIENDSHIP ELEMENTARY SCHOOL

Support for Disbursements— In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 3, all disbursements must include supporting documentation that agrees to the check issued, such as invoice, payee, description, amounts, etc. During our test of 25 disbursements, we noted 2 instances where the supporting documentation was not provided or did not agree to the check issued.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 1 instance where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 6 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 7 instances where collections from teachers were not timely turned in to the central office.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2025
(CONTINUED)

GALAXY MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office (Ticketed Event)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 3 ticketed event cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Timeliness of Deposits (Ticketed Event)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 3 ticketed event cash receipts, we noted 1 instance where funds were not deposited timely.

GEORGE W. MARKS ELEMENTARY SCHOOL

Support for Disbursements— In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 3, all disbursements must include supporting documentation that agrees to the check issued, such as invoice, payee, description, amounts, etc. During our test of 25 disbursements, we noted 2 instances where the supporting documentation was not provided or did not agree to the check issued.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 5 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 6 instances where collections from teachers were not timely turned in to the central office.

HERITAGE MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office (Ticketed Event)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of two ticketed events, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 2 instances where there was missing or incomplete supporting documentation.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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(CONTINUED)

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 3 instances where collections from teachers were not timely turned in to the central office.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 1 instance where funds were not deposited timely.

HOLLY HILL ELEMENTARY

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 5 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 4 instances where collections from teachers were not timely turned in to the central office.

HORIZON ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 20 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 20 instances where collections from teachers were not timely turned in to the central office.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 1 instance where funds were not deposited timely.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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(CONTINUED)**

INDIAN RIVER ELEMENTARY SCHOOL

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. During our testing of 2 fundraising event, we noted 1 instance where written approval prior to the event could not be provided.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation and during our testing of 2 fundraising events, we noted 1 instance where there was missing or incomplete supporting documentation.

LOUISE S. MCINNIS ELEMENTARY SCHOOL

No findings noted during the current year.

MAINLAND HIGH SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 4 instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 5 instances where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 5 instances where there was missing or incomplete supporting documentation.

MANATEE COVE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted five instances where funds were not deposited timely.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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(CONTINUED)**

NEW SMYRNA BEACH HIGH SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 3 instances where collections from teachers were not timely turned in to the central office.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 1 instance where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 2 instances where there was missing or incomplete supporting documentation.

NEW SMYRNA BEACH MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 1 instance where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office (Ticketed Event)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 2 ticketed events, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. During our testing of 1 fundraising event, we noted 1 instance where written approval prior to the event could not be provided.

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ORANGE CITY ELEMENTARY SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 6 instances where collections from teachers were not timely turned in to the central office.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 6 instances where there was missing or incomplete supporting documentation and during our test of multiple fundraiser events, we noted multiple instances where there was missing or incomplete documentation.

ORMOND BEACH ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 12 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 9 instances where collections from teachers were not timely turned in to the central office.

ORMOND BEACH MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office (Ticketed Events)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 2 ticketed events, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 6 instances where there was missing or incomplete supporting documentation.

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Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 7 instances where collections from teachers were not timely turned in to the central office.

OSTEEN ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 24 disbursements, we noted 2 instances where the purchase order was not approved prior to check issuance or retained.

Support for Disbursements— In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 3, all disbursements must include supporting documentation that agrees to the check issued, such as invoice, payee, description, amounts, etc. During our test of 24 disbursements, we noted 2 instances where the supporting documentation was not provided or did not agree to the check issued.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 11 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 11 instances where collections from teachers were not timely turned in to the central office.

PALM TERRACE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 5 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 7 instances where there was missing or incomplete supporting documentation.

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Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 7 instances where collections from teachers were not timely turned in to the central office.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. During our testing of 1 fundraising event, we noted 1 instance where written approval prior to the event could not be provided.

PATHWAYS ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 5 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 5 instances where collections from teachers were not timely turned in to the central office.

PIERSON ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

PINE RIDGE HIGH SCHOOL

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of 3 ticketed events, we noted 3 instances where ticket inventory could not be verified.

Improper Use of Restricted Funds— During our test of 25 disbursements, we noted 1 instance where funds restricted for a specific purpose were not used in accordance with the grantor's designated restrictions.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. During our testing of 1 fundraising event, we noted 1 instance where written approval prior to the event could not be provided.

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PINE TRAIL ELEMENTARY SCHOOL

Classification of Expenses—During our test of 25 disbursements, we noted 2 instances in which we noted inconsistencies in how expenses were classified. The inconsistency involved the classification of a non-student purchased expensed to a student account. We recommend that management establish a standard policy on how to classify these expenses and consistently follow it.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 2 instances where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

PORT ORANGE ELEMENTARY SCHOOL

No findings noted during the current year.

PRIDE ELEMENTARY SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

READ PATILLO ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

R. J. LONGSTREET ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 25 disbursements, we noted 25 instances where the purchase order was not approved prior to check issuance or retained.

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Support for Disbursements— In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 3, all disbursements must include supporting documentation that agrees to the check issued, such as invoice, payee, description, amounts, etc. During our test of 25 disbursements, we noted 2 instances where the supporting documentation was not provided or did not agree to the check issued.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

RIVER SPRINGS MIDDLE SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

RIVERVIEW LEARNING CENTER

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 2 cash receipts, we noted 2 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 2 receipts, we noted 2 instances where collections from teachers were not timely turned in to the central office.

SEABREEZE HIGH SCHOOL

No findings noted during the current year.

SILVER SANDS MIDDLE SCHOOL

No findings noted during the current year.

SOUTH DAYTONA ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 4 instances where funds were not deposited timely.

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SOUTHWESTERN MIDDLE SCHOOL

Support for Receipts (Ticketed Event)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 2 ticketed events cash receipts, we noted 2 instance where there was missing or incomplete supporting documentation.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 3 instance where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 3 instances where collections from teachers were not timely turned in to the central office.

SPIRIT ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 25 disbursements, we noted 1 instance where the purchase order was not approved prior to check issuance or retained.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

SPRUCE CREEK ELEMENTARY SCHOOL

Support for Receipts (Fundraisers)—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 1 fundraiser event, we noted 1 instance where there was missing or incomplete supporting documentation.

SPRUCE CREEK HIGH SCHOOL

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. During our testing of 1 fundraiser, we noted 1 instance where the fundraiser was not approved prior to the start date.

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Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 2 instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 1 instance where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

SUGAR MILL ELEMENTARY SCHOOL

No findings noted during the current year.

SUNRISE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 1 instance where funds were not deposited timely.

SWEETWATER ELEMENTARY SCHOOL

No findings noted during the current year.

T. DEWITT TAYLOR MIDDLE-HIGH SCHOOL

No findings noted during the current year.

TIMBERCREST ELEMENTARY SCHOOL

No findings noted during the current year.

TOMOKA ELEMENTARY SCHOOL

No findings noted during the current year.

TURIE T. SMALL ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and

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sold, or other auditable records. During our test of 14 cash receipts, we noted 1 instance where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 14 receipts, we noted 3 instances where collections from teachers were not timely turned in to the central office.

UNIVERSITY HIGH SCHOOL

No findings noted during the current year.

VOLUSIA ONLINE LEARNING

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 receipts, we noted 7 instances where adequate support was not provided to perform the test.

VOLUSIA PINES ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 4 instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 10 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 10 instances where collections from teachers were not timely turned in to the central office.

WESTSIDE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted 19 instances where funds were not deposited timely.

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Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 21 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted 21 instances where collections from teachers were not timely turned in to the central office.

WOODWARD AVENUE ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 3 instances where there was missing or incomplete supporting documentation.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 cash receipts, we noted 2 instances where collections from teachers were not timely turned in to the central office.

MANAGEMENT'S RESPONSE TO FINDINGS

2025-001 Timeliness of Bank Reconciliations

The district has worked with the ERP system provider to resolve technical issues and improve efficiencies in their automated reconciliation process which has resulted in the completion of timely bank reconciliations in the subsequent school year. The School Board and all individual schools will continue to work toward ensuring accounts are reconciled on a timely basis.

2025-002 Timely Payment of Purchasing Card Statement

The district has significantly reduced the turnaround time for purchasing card reimbursements in the subsequent school year by working with the ERP system provider to resolve technical issues, providing additional Bookkeeper trainings to emphasize the importance of reimbursing the purchasing card statements in a timely manner and completing a monthly review process to follow up with schools that have outstanding payments owed.

2025-003 Compliance with Policies and Procedures (School-Specific)

The School Board and all individual schools will continue to work toward ensuring that all policies and procedures are consistently followed.