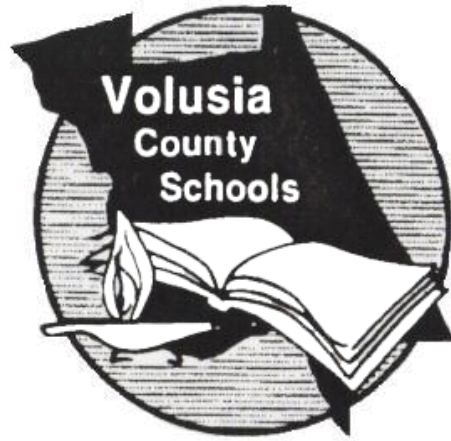


# School District of Volusia County



## School Board Members

Diane Smith, Chairman

Candace Lankford, Vice Chairman

Judy Conte

Stan Schmidt

Dr. Al Williams, Jr.

## Superintendent of Schools

Dr. Margaret A. Smith

## *District School Internal Activity Funds*

### *Financial Statements and Independent Accountants' Report*

*June 30, 2009*

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**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANTS' REPORT**  
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***INDEPENDENT ACCOUNTANTS' REPORT***

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# BM&C

**BRENT MILLIKAN & COMPANY, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

## **INDEPENDENT ACCOUNTANTS' REPORT**

The Honorable Chairman, District School  
Board Members and Superintendent  
School District of Volusia County, Florida  
DeLand, Florida

We have audited the accompanying statement of fiduciary net assets of the District School Internal Activity Funds of the School District of Volusia County, Florida at June 30, 2009 and the related statement of changes in fiduciary net assets for the fiscal year then ended, as listed in the table of contents. These financial statements are the responsibility of the School District of Volusia County, Florida's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying financial statements present only the District School Internal Activity Funds of the School District of Volusia County, Florida, and do not purport to, and do not, present fairly the financial position of the School District of Volusia County, Florida, as of June 30, 2009 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fiduciary net assets and the changes in fiduciary net assets of the District School Internal Activity Funds of the School District of Volusia County, Florida, as of and for the year ended June 30, 2009 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 30, 2009 on our consideration of the School District of Volusia County, Florida's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants.

The Honorable Chairman, District School  
Board Members and Superintendent  
School District of Volusia County, Florida  
Page 2 of 2

Our audit was made for the purpose of forming an opinion on the statement of fiduciary net assets and the statement of changes in fiduciary net assets of the District School Internal Activity Funds of the School District of Volusia County, Florida, taken as a whole. The combining and individual district school schedules of changes in fiduciary net assets of the District School Internal Activity Funds listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District School Internal Activity Funds of the School District of Volusia County, Florida. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Brent Milliken & Co., P.A.*

October 30, 2009

*FINANCIAL SECTION*

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**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**STATEMENT OF FIDUCIARY NET ASSETS -**  
**ALL DISTRICT SCHOOLS**  
As of June 30, 2009

**Statement 1**

---

Assets:	
Cash and Cash Equivalents .....	<u>\$ 6,303,661</u>
Total Assets .....	<u>\$ 6,303,661</u>
Liabilities and Net Assets:	
Liabilities:	
Due to student/ teacher/ parent groups .....	<u>\$ 6,303,661</u>
Total Liabilities .....	6,303,661
Net Assets .....	<u>-</u>
Total Liabilities and Net Assets .....	<u>\$ 6,303,661</u>

The accompanying notes are an integral part of the financial statements.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS -**  
**ALL DISTRICT SCHOOLS**  
For the Fiscal Year Ended June 30, 2009

**Statement 2**

	July 1, 2008	Additions	Deletions	June 30, 2009
<b>Assets:</b>				
Cash and cash equivalents.....	\$ 6,266,475	14,379,048	14,341,862	6,303,661
Total assets.....	6,266,475	14,379,048	14,341,862	6,303,661
<b>Liabilities and Net Assets:</b>				
<b>Liabilities:</b>				
Due to student/teacher/parent groups.....	6,266,475	14,379,048	14,341,862	6,303,661
Total liabilities.....	6,266,475	14,379,048	14,341,862	6,303,661
Net Assets.....	\$ -	-	-	-

The accompanying notes are an integral part of the financial statements.

***NOTES TO THE FINANCIAL STATEMENTS***

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**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2009

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District School Internal Activity Funds of the School District of Volusia County, Florida, have been prepared in conformance with generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies:

**Reporting Entity**

The School District of Volusia County (the "District") was established pursuant to Section 230.01, Florida Statutes, to provide public educational services for the residents of Volusia County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational training.

The District operates 77 schools and education centers which maintain a separate district school internal activity fund established pursuant to District policies and State statutes. The internal activity funds of the District schools and education centers include monies collected and expended within a school which are used for financing the normal program of school activities not otherwise financed by District funds, for providing necessary and proper services and materials for school activities, and for other purposes consistent with the school program as established and approved by the District school board. The District school internal activity funds are the responsibility of the District school board, which is also responsible for developing the necessary systems to ensure that all funds are properly accounted for through use of generally recognized accounting procedures and effectively administered through adherence to internal funds policies of the school board, applicable Florida Statutes and the provisions of "Financial and Program Cost Accounting and Reporting for Florida Schools" developed by the Florida Department of Education.

Based upon policies adopted by the District, funds collected in connection with summer program activities, funds derived from school athletic events, gifts, and contributions made by band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies, and all other similar monies, properties, or benefits may be included in internal funds of the school. The cash funds included in the internal activity funds are the property of the various departments, clubs and projects and not that of the District. However, once these funds are collected by District 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 District.

The internal activity funds of the following schools and education centers are included herein:

- Atlantic High School, Port Orange, FL
- Blue Lake Elementary School, DeLand, FL
- Bonner Elementary School, Daytona Beach, FL
- Boston Avenue School, DeLand, FL
- Campbell Middle School, Daytona Beach, FL
- Champion Elementary School (formerly W. A. Hurst Elementary School), Daytona Beach FL
- Chisholm Elementary School, New Smyrna Beach, FL
- Community Learning Center East, Port Orange, FL
- Community Learning Center West, DeBary, FL
- Coronado Beach Elementary School, New Smyrna Beach, FL
- Creekside Middle School, Port Orange, FL
- Cypress Creek Elementary School, Port Orange, FL

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS - (Continued)  
For the Fiscal Year Ended June 30, 2009

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David C. Hinson Middle School, Daytona Beach, FL  
DeBary Elementary School, DeBary, FL  
DeLand High School, DeLand, FL  
DeLand Middle School, DeLand, FL  
Deltona High School, Deltona, FL  
Deltona Lakes Elementary School, Deltona, FL  
Deltona Middle School, Deltona, FL  
Discovery Elementary School, Deltona, FL  
Edgewater Public Elementary School, Edgewater, FL  
Edith I. Starke Elementary School, DeLand, FL  
Enterprise Elementary School, Enterprise, FL  
Forest Lake Elementary School, Deltona, FL  
Freedom Elementary School, DeLand, FL  
Friendship Elementary School, Deltona, FL  
Galaxy Middle School, Deltona, FL  
George W. Marks Elementary School, DeLand, FL  
Heritage Middle School, Deltona, FL  
Holly Hill Elementary School, Holly Hill, FL  
Holly Hill Middle School, Holly Hill, FL  
Horizon Elementary School, Port Orange, FL  
Indian River Elementary School, Edgewater, FL  
Louise S. McInnis Elementary School, DeLeon Springs, FL  
Mainland High School, Daytona Beach, FL  
Manatee Cove Elementary School, Orange City, FL  
New Smyrna Beach High School, New Smyrna Beach, FL  
New Smyrna Beach Middle School, New Smyrna Beach, FL  
Orange City Elementary School, Orange City, FL  
Ormond Beach Elementary School, Ormond Beach, FL  
Ormond Beach Middle School, Ormond Beach, FL  
Ortona Elementary School, Daytona Beach, FL  
Osceola Elementary School, Ormond Beach, FL  
Osteen Elementary School, Osteen, FL  
Palm Terrace Elementary School, Daytona Beach, FL  
Pathways Elementary School, Ormond Beach, FL  
Pierson Elementary School, Pierson, FL  
Pine Ridge High School, Deltona, FL  
Pine Trail Elementary School, Ormond Beach, FL  
Port Orange Elementary School, Port Orange, FL  
Pride Elementary School, Deltona, FL  
R. J. Longstreet Elementary School, Daytona Beach, FL  
Read-Pattillo Elementary School, New Smyrna Beach, FL  
River Springs Middle School, Orange City, FL  
Riverview Learning Center, Daytona Beach, FL  
Samsula Elementary School, New Smyrna Beach, FL  
Seabreeze High School, Daytona Beach, FL  
Seville Public School, Seville, FL  
Silver Sands Middle School, Port Orange, FL

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS - (Continued)  
For the Fiscal Year Ended June 30, 2009

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South Daytona Elementary School, South Daytona, FL  
Southwestern Middle School, DeLand, FL  
Spirit Elementary School, Deltona, FL  
Spruce Creek Elementary School, Port Orange, FL  
Spruce Creek High School, Port Orange, FL  
Storefront School - East, Daytona Beach, FL  
Storefront School - West, Orange City, FL  
Sugar Mill Elementary School, Port Orange, FL  
Sunrise Elementary School, Deltona, FL  
Sweetwater Elementary School, Port Orange, FL  
T. Dewitt Taylor Middle-High School, Pierson, FL  
Timbercrest Elementary School, Deltona, FL  
Tomoka Elementary School, Ormond Beach, FL  
Turie T. Small Elementary School, Daytona Beach, FL  
Volusia Pines Elementary School, Lake Helen, FL  
W. F. Burns-Oak Hill Elementary School, Oak Hill, FL  
Westside Elementary School, Daytona Beach, FL  
Woodward Avenue Elementary School, DeLand, FL

The cash transactions and balances relating to petty cash and school lunch funds are not included in the accompanying financial statements because they are accounted for by the School District of Volusia County, Florida.

**Basis of Presentation**

In accordance with Florida Statutes, the District financial records account for student activity accounts as an agency fund. This fund is composed of separate sub-funds to account for each District school internal activity fund account. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each school's assets, liabilities, and net assets. The statement of changes in fiduciary net assets is prepared on the accrual basis of accounting.

**Capital Assets**

All qualifying capital assets acquired with the proceeds of internal activity funds are reported as cash disbursements in the statements of changes in cash balances arising from cash transactions. All personal property acquired with internal activity funds becomes the property of the School District of Volusia County, Florida.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS - (Continued)  
For the Fiscal Year Ended June 30, 2009

**NOTE 2 - INVESTMENTS AND DEPOSITS**

As of June 30, 2009, the District had the following investments and maturities:

<u>Investment Type</u>	<u>Investment Maturities (Years)</u>		
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>From 1-5</u>
Banc of America Securities, LLC			
Columbia Funds Series Treasury Reserves Cap CL	\$ 3,774,686	3,774,686	0
Certificates of Deposit .....	<u>51,000</u>	<u>51,000</u>	<u>0</u>
Totals .....	<u>\$ 3,825,686</u>	<u>3,825,686</u>	<u>0</u>

*Interest Rate Risk.* Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. The District shall endeavor to mitigate the risk of loss due to interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and by investing operating funds primarily in shorter-term securities.

*Credit Risk.* Credit risk is the risk of loss due to the failure of the security issuer or backer. The District shall endeavor to mitigate the risk of loss due to credit risk by limiting investments to the safest types of securities; pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which an entity will do business; and diversifying the investment portfolio so that potential losses on individual securities will be minimized. The District's Investment Policy (Fiscal Management Policy Number 715) limits its investments to:

1. The Florida Local Government Surplus Funds Trust Fund ("SBA), rated "AAAm" by Standard & Poor's or the equivalent by another rating agency;
2. United States Government Securities;
3. Obligations of United States government agencies and instrumentalities;
4. Non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of the State of Florida and/or in national banks organized under the laws of the United States and doing business and situated in the State of Florida;
5. Repurchase agreements collateralized by the United States government, government agencies, and federal instrumentalities with maturities under five years;
6. Commercial paper of any United States company that is rated, at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper);
7. Corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long-term debt rating, at the time of purchase, at a minimum "Aa" by Moody's and "AA" by Standard & Poor's;
8. Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, at the time of purchase, the short-term paper is rated, at a minimum, "P-1" by Moody's and "A-1" by Standard & Poor's;
9. State and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-1" by Moody's and "SP-1" by Standard & Poor's for short-term debt;
10. Registered Investment Companies (Money Market Mutual Funds) open-end, no-load funds provided such

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS - (Continued)  
For the Fiscal Year Ended June 30, 2009

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funds are registered under the Federal Investment Company Act of 1940 and operate in accordance with Title 17 Code of Federal Regulations. The money market funds shall be rated "AAAm" by Standard & Poor's or the equivalent by another rating agency; and

11. Intergovernmental investment pools that are authorized pursuant to Florida Interlocal Cooperation Act, as provided in Section 163.01 F.S., and shall be rated "AAAm" by Standard & Poor's or the equivalent by another rating agency.

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2009, the District's cash deposits (including certificates of deposit) of \$6,303,661 were exposed to custodial credit risk in institutional accounts collateralized in accordance with state collateralization requirements.

Pursuant to the applicable provisions of Chapter 280, Florida Statutes, *The Florida Security for Public Deposits Act* ("the Act"), the State of Florida, Department of Insurance, Bureau of Collateral Securities, and the Department of Treasury have established specific requirements relative to security and collateralization for public deposits. Accordingly, banks qualifying as a public depository in the State of Florida must adopt the necessary procedures outlined in these statutes and meet all of the requirements of this chapter to be designated by the State's Chief Financial Officer as eligible to receive deposits from municipal depositors. Collateral having a market value equal to 50% of the average daily balance for each month of all public deposits in excess of any applicable depository insurance is required to be pledged or deposited with the State's Chief financial Officer to secure such deposits. Additional collateral, up to a maximum of 125%, may be required if deemed necessary under the conditions set forth in the Act. Securities eligible to be pledged as collateral are generally limited to obligations of the United States government and any state thereof and are held in the name of the State's Chief Financial Officer's office. Compliance with the provisions of Chapter 280, Florida Statutes, is monitored by a Qualified Public Depository Oversight Board with members appointed by the State Chief Financial Officer.

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***SUPPLEMENTAL INFORMATION***

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**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -  
ALL DISTRICT SCHOOLS  
For the Fiscal Year Ended June 30, 2009

**Schedule 1**

Fund	Net Assets July 1, 2008	Additions	Deductions	Net Assets June 30, 2009
Atlantic High School.....	\$ 135,286	438,592	465,083	108,795
Blue Lake Elementary School.....	47,840	76,484	70,379	53,945
Bonner Elementary School.....	26,659	1,360	28,019	-
Boston Avenue School.....	88,215	413	88,628	-
Campbell Middle School.....	44,130	99,669	96,318	47,481
Champion Elementary School.....	48,024	77,138	74,738	50,424
Chisholm Elementary School.....	42,815	45,544	52,247	36,112
Community Learning Center East.....	1,553	8,279	6,123	3,709
Community Learning Center West.....	2,294	9,785	11,541	538
Coronado Beach Elementary School.....	17,884	70,259	71,030	17,113
Creekside Middle School.....	134,703	271,437	257,139	149,001
Cypress Creek Elementary School.....	26,753	250,434	194,801	82,386
David C. Hinson Middle School.....	57,402	202,725	183,266	76,861
DeBary Elementary School.....	52,061	112,815	114,941	49,935
DeLand High School.....	440,767	918,893	1,009,615	350,045
DeLand Middle School.....	95,286	188,593	199,881	83,998
Deltona High School.....	254,757	768,731	747,848	275,640
Deltona Lakes Elementary School.....	23,602	208,562	211,916	20,248
Deltona Middle School.....	91,324	110,461	132,793	68,992
Discovery Elementary School.....	36,090	203,207	203,880	35,417
Edgewater Public Elementary School.....	76,042	183,699	179,275	80,466
Edith I. Starke Elementary School.....	16,564	24,761	26,023	15,302
Enterprise Elementary School.....	53,931	145,821	149,919	49,833
Forest Lake Elementary School.....	47,002	171,462	172,704	45,760
Freedom Elementary School.....	75,939	119,586	131,448	64,077
Friendship Elementary School.....	19,628	73,984	75,221	18,391
Galaxy Middle School.....	46,219	197,875	188,738	55,356
George W. Marks Elementary School.....	33,246	169,888	166,383	36,751
Heritage Middle School.....	70,828	180,548	169,100	82,276
Holly Hill Elementary School.....	28,880	92,763	89,757	31,886
Holly Hill Middle School.....	58,130	39,122	35,751	61,501
Horizon Elementary School.....	47,611	208,625	196,295	59,941
Indian River Elementary School.....	48,751	148,549	164,112	33,188
Louise S. McInnis Elementary School.....	26,229	56,584	56,106	26,707
Mainland High School.....	372,790	691,660	680,517	383,933
Manatee Cove Elementary School.....	19,638	134,415	126,296	27,757
New Smyrna Beach High School.....	503,368	790,671	716,606	577,433
New Smyrna Beach Middle School.....	122,565	312,361	308,192	126,734
Orange City Elementary School.....	72,575	166,356	154,951	83,980
Ormond Beach Elementary School.....	37,117	56,484	55,143	38,458
Ormond Beach Middle School.....	42,720	181,546	190,519	33,747

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -  
ALL DISTRICT SCHOOLS  
For the Fiscal Year Ended June 30, 2009

**Schedule 1**  
(Continued)

Fund	Net Assets July 1, 2008	Additions	Deductions	Net Assets June 30, 2009
Ortona Elementary School.....	\$ 11,089	25,684	22,953	13,820
Osceola Elementary School.....	78,937	58,618	69,237	68,318
Osteen Elementary School.....	31,179	184,563	184,612	31,130
Palm Terrace Elementary School.....	33,739	139,926	108,231	65,434
Pathways Elementary School.....	93,377	187,382	183,349	97,410
Pierson Elementary School.....	59,650	98,343	86,662	71,331
Pine Ridge High School.....	136,376	526,779	517,874	145,281
Pine Trail Elementary School.....	57,385	150,548	149,800	58,133
Port Orange Elementary School.....	37,116	43,223	53,684	26,655
Pride Elementary School.....	-	134,347	119,937	14,410
R. J. Longstreet Elementary School.....	49,446	79,982	74,542	54,886
Read-Pattillo Elementary School.....	25,976	108,345	100,671	33,650
River Springs Middle School.....	-	238,592	149,311	89,281
Riverview Learning Center.....	92,376	18,556	25,364	85,568
Samsula Elementary School.....	91,638	1,021	92,659	-
Seabreeze High School.....	418,642	630,094	582,725	466,011
Seville Public School.....	13,524	132	13,656	-
Silver Sands Middle School.....	59,036	290,954	285,337	64,653
South Daytona Elementary School.....	89,702	56,378	42,901	103,179
Southwestern Middle School.....	43,298	122,194	120,675	44,817
Spirit Elementary School.....	69,285	236,658	235,919	70,024
Spruce Creek Elementary School.....	52,468	166,375	162,569	56,274
Spruce Creek High School.....	420,322	1,215,761	1,212,630	423,453
Storefront School - East.....	1,326	3,118	2,319	2,125
Storefront School - West.....	3,272	2,482	2,679	3,075
Sugar Mill Elementary School.....	36,928	188,815	204,318	21,425
Sunrise Elementary School.....	131,767	136,450	156,045	112,172
Sweetwater Elementary School.....	39,100	213,218	196,804	55,514
T. Dewitt Taylor Middle-High School.....	154,590	244,061	239,831	158,820
Timbercrest Elementary School.....	78,165	192,162	193,594	76,733
Tomoka Elementary School.....	77,809	92,938	90,402	80,345
Turie T. Small Elementary School.....	30,658	38,056	28,491	40,223
Volusia Pines Elementary School.....	70,184	84,257	100,316	54,125
W.F. Burns Oak Hill Elementary School.....	19,274	34,624	45,867	8,031
Westside Elementary School.....	101,084	135,687	130,127	106,644
Woodward Elementary School.....	70,539	88,584	102,529	56,594
Net asset totals - all schools.....	<u>\$ 6,266,475</u>	<u>14,379,048</u>	<u>14,341,862</u>	<u>6,303,661</u>

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**ATLANTIC HIGH SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 2**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Athletics.....	\$ 15,062	84,129	90,398	(160)	8,633
Music.....	2,296	15,454	11,755	(560)	5,435
Classes.....	43,202	103,594	122,315	5,970	30,451
Clubs.....	6,705	38,130	27,291	(7,830)	9,714
Departments.....	2,322	6,666	6,225	91	2,854
Trusts.....	26,113	116,086	135,263	11,676	18,612
General.....	39,586	74,533	71,836	(9,187)	33,096
Totals.....	\$ <u>135,286</u>	<u>438,592</u>	<u>465,083</u>	<u>0</u>	<u>108,795</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**BLUE LAKE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 3**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 126	531	0	(531)	126
Clubs.....	415	1,842	2,089	166	334
Departments.....	5,877	5,453	3,939	0	7,391
Trusts.....	40,249	66,649	62,588	530	44,840
General.....	1,173	2,009	1,763	(165)	1,254
Totals.....	\$ <u>47,840</u>	<u>76,484</u>	<u>70,379</u>	<u>0</u>	<u>53,945</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**BONNER ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 4**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Departments.....	\$ 2,400	0	2,400	0	0
Trusts.....	23,030	1,417	24,447	0	0
General.....	<u>1,229</u>	<u>(57)</u>	<u>1,172</u>	<u>0</u>	<u>0</u>
Totals.....	<u>\$ 26,659</u>	<u>1,360</u>	<u>28,019</u>	<u>0</u>	<u>0</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**BOSTON AVENUE SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 5**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 4,508	0	4,508	0	0
Clubs.....	467	0	467	0	0
Trusts.....	75,479	0	75,479	0	0
General.....	<u>7,761</u>	<u>413</u>	<u>8,174</u>	<u>0</u>	<u>0</u>
Totals.....	<u>\$ 88,215</u>	<u>413</u>	<u>88,628</u>	<u>0</u>	<u>0</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**CAMPBELL MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 6**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 3,759	0	2,444	0	1,315
Music.....	2,254	8,196	8,525	240	2,165
Classes.....	268	263	101	(185)	245
Clubs.....	3,266	3,371	4,032	(130)	2,475
Departments.....	5,690	13,277	11,023	(249)	7,695
Trusts.....	11,525	56,839	50,853	(1,005)	16,506
General.....	17,368	17,723	19,340	1,329	17,080
Totals.....	\$ 44,130	99,669	96,318	0	47,481

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**

**Schedule 7**

CHAMPION ELEMENTARY SCHOOL (Formerly Walter A. Hurst Elementary School)  
 For the Fiscal Year Ended June 30, 2009

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 1,139	2,217	2,078	(1)	1,277
Clubs.....	150	3,157	3,050	0	257
Departments.....	1,406	5,828	4,401	(5)	2,828
Trusts.....	39,668	60,818	58,478	(4)	42,004
General.....	<u>5,661</u>	<u>5,118</u>	<u>6,731</u>	<u>10</u>	<u>4,058</u>
Totals.....	<u>\$ 48,024</u>	<u>77,138</u>	<u>74,738</u>	<u>0</u>	<u>50,424</u>

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**CHISHOLM ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 8**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Classes.....	\$ 2,985	100	3,918	3,441	2,608
Clubs.....	1,828	3,805	5,211	32	454
Departments.....	2,026	8,365	7,963	275	2,703
Trusts.....	31,533	30,153	32,619	(2,785)	26,282
General.....	4,443	3,121	2,536	(963)	4,065
Totals.....	\$ <u>42,815</u>	<u>45,544</u>	<u>52,247</u>	<u>0</u>	<u>36,112</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**COMMUNITY LEARNING CENTER EAST**  
For the Fiscal Year Ended June 30, 2009

**Schedule 9**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 26	29	0	(29)	26
Departments.....	0	186	0	0	186
Trusts.....	426	6,494	5,225	55	1,750
General.....	<u>1,101</u>	<u>1,570</u>	<u>898</u>	<u>(26)</u>	<u>1,747</u>
Totals.....	<u>\$ 1,553</u>	<u>8,279</u>	<u>6,123</u>	<u>0</u>	<u>3,709</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**COMMUNITY LEARNING CENTER WEST**  
For the Fiscal Year Ended June 30, 2009

**Schedule 10**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Clubs.....	\$ 154	485	577	0	62
Trusts.....	1,459	6,140	7,211	74	462
General.....	681	3,160	3,753	(74)	14
Totals.....	\$ <u>2,294</u>	<u>9,785</u>	<u>11,541</u>	<u>0</u>	<u>538</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**CORONADO BEACH ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 11**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 977	0	164	(1)	812
Clubs.....	494	1,287	1,105	0	676
Departments.....	3,307	4,920	7,229	595	1,593
Trusts.....	11,751	61,685	60,552	(594)	12,290
General.....	<u>1,355</u>	<u>2,367</u>	<u>1,980</u>	<u>0</u>	<u>1,742</u>
Totals.....	<u>\$ 17,884</u>	<u>70,259</u>	<u>71,030</u>	<u>0</u>	<u>17,113</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**CREEKSIDE MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 12**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Athletics.....	\$ 2,182	390	60	(2,182)	330
Music.....	847	7,513	9,270	1,286	376
Classes.....	5,567	34,883	34,896	(2,133)	3,421
Clubs.....	1,467	5,351	5,067	(132)	1,619
Departments.....	2,854	11,934	9,963	48	4,873
Trusts.....	91,088	173,119	161,142	(6,044)	97,021
General.....	<u>30,698</u>	<u>38,247</u>	<u>36,741</u>	<u>9,157</u>	<u>41,361</u>
Totals.....	\$ <u><u>134,703</u></u>	<u><u>271,437</u></u>	<u><u>257,139</u></u>	<u><u>0</u></u>	<u><u>149,001</u></u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**CYPRESS CREEK ELEMENTARY**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 13**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 8,567	15,914	19,962	110	4,629
Clubs.....	873	5,837	5,605	110	1,215
Departments.....	2,747	25,002	23,612	(172)	3,965
Trusts.....	12,617	159,728	129,796	1,294	43,843
General.....	<u>1,949</u>	<u>43,953</u>	<u>15,826</u>	<u>(1,342)</u>	<u>28,734</u>
Totals.....	<u>\$ 26,753</u>	<u>250,434</u>	<u>194,801</u>	<u>0</u>	<u>82,386</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DAVID C. HINSON MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 14**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Athletics.....	\$ 1,029	0	0	0	1,029
Music.....	1,112	2,230	1,366	(139)	1,837
Classes.....	3,638	10,630	9,422	384	5,230
Clubs.....	1,421	8,237	6,279	(135)	3,244
Departments.....	10,788	25,949	19,753	0	16,984
Trusts.....	29,490	128,247	118,662	(2,361)	36,714
General.....	9,924	27,432	27,784	2,251	11,823
Totals.....	\$ <u>57,402</u>	<u>202,725</u>	<u>183,266</u>	<u>0</u>	<u>76,861</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DEBARY ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 15**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 118	0	0	(118)	0
Classes.....	2,958	6,058	4,989	(203)	3,824
Clubs.....	1,138	3,748	1,556	26	3,356
Departments.....	5,398	19,304	19,094	9	5,617
Trusts.....	36,984	60,958	74,396	(60)	23,486
General.....	5,465	22,747	14,906	346	13,652
Totals.....	\$ 52,061	112,815	114,941	0	49,935

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DELAND HIGH SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 16**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 48,476	226,651	261,143	6,061	20,045
Music.....	11,858	85,040	80,854	(601)	15,443
Classes.....	48,977	39,973	73,674	9,712	24,988
Clubs.....	46,089	151,221	133,760	(12,098)	51,452
Departments.....	20,338	28,108	32,222	274	16,498
Trusts.....	164,880	200,024	220,740	(20,669)	123,495
General.....	100,149	187,876	207,222	17,321	98,124
Totals.....	\$ <u>440,767</u>	<u>918,893</u>	<u>1,009,615</u>	<u>0</u>	<u>350,045</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DELAND MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 17**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 672	0	0	0	672
Music.....	1,505	9,540	8,775	(708)	1,562
Classes.....	2,916	1,467	2,520	(296)	1,567
Clubs.....	8,794	33,019	31,250	1,773	12,336
Departments.....	4,031	4,073	2,256	(605)	5,243
Trusts.....	32,118	105,193	112,359	1,288	26,240
General.....	45,250	35,301	42,721	(1,452)	36,378
Totals.....	\$ 95,286	188,593	199,881	0	83,998

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DELTONA HIGH SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 18**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 71,210	231,191	223,481	(1,204)	77,716
Music.....	11,402	77,540	63,687	(7,343)	17,912
Classes.....	38,985	86,771	93,505	4,712	36,963
Clubs.....	18,235	81,182	74,496	(1,822)	23,099
Departments.....	11,548	13,196	9,010	(653)	15,081
Trusts.....	53,814	161,358	162,096	15,323	68,399
General.....	49,563	117,493	121,573	(9,013)	36,470
Totals.....	\$ <u>254,757</u>	<u>768,731</u>	<u>747,848</u>	<u>0</u>	<u>275,640</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DELTONA LAKES ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 19**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 7,827	2,292	7,360	4,123	6,882
Clubs.....	118	2,172	1,904	41	427
Departments.....	1,166	5,957	5,878	78	1,323
Trusts.....	13,207	189,458	191,014	(3,724)	7,927
General.....	1,284	8,683	5,760	(518)	3,689
Totals.....	\$ <u>23,602</u>	<u>208,562</u>	<u>211,916</u>	<u>0</u>	<u>20,248</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DELTONA MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 20**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 466	797	464	0	799
Music.....	914	11,966	7,518	135	5,497
Classes.....	9,895	16,066	27,288	8,203	6,876
Clubs.....	5,960	16,069	11,992	(4,196)	5,841
Departments.....	13,000	7,140	8,785	(1,015)	10,340
Trusts.....	44,239	45,795	52,988	(1,623)	35,423
General.....	16,850	12,628	23,758	(1,504)	4,216
Totals.....	\$ <u>91,324</u>	<u>110,461</u>	<u>132,793</u>	<u>0</u>	<u>68,992</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**DISCOVERY ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 21**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 1,086	2,044	1,609	(89)	1,432
Clubs.....	320	400	192	0	528
Departments.....	3,946	9,276	9,869	(6)	3,347
Trusts.....	21,886	180,488	185,380	95	17,089
General.....	8,852	10,999	6,830	0	13,021
Totals.....	\$ <u>36,090</u>	<u>203,207</u>	<u>203,880</u>	<u>0</u>	<u>35,417</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**EDGEWATER PUBLIC ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 22**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Music.....	\$ 0	100	0	0	100
Classes.....	4,059	16,476	15,758	503	5,280
Clubs.....	1,021	4,734	3,914	130	1,971
Departments.....	6,208	13,543	12,698	444	7,497
Trusts.....	51,069	96,267	96,527	(1,524)	49,285
General.....	13,685	52,579	50,378	447	16,333
Totals.....	\$ 76,042	183,699	179,275	0	80,466

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**EDITH I. STARKE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 23**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 2,591	3,164	2,894	69	2,930
Clubs.....	316	0	213	0	103
Departments.....	529	826	1,172	0	183
Trusts.....	10,594	18,679	18,508	(69)	10,696
General.....	2,534	2,092	3,236	0	1,390
Totals.....	\$ <u>16,564</u>	<u>24,761</u>	<u>26,023</u>	<u>0</u>	<u>15,302</u>

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**ENTERPRISE ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 24**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 0	5,025	5,025	0	0
Clubs.....	75	1,034	452	0	657
Departments.....	2,564	8,436	9,703	30	1,327
Trusts.....	45,152	122,015	131,520	7,587	43,234
General.....	<u>6,140</u>	<u>9,311</u>	<u>3,219</u>	<u>(7,617)</u>	<u>4,615</u>
Totals.....	<u>\$ 53,931</u>	<u>145,821</u>	<u>149,919</u>	<u>0</u>	<u>49,833</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**FOREST LAKE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 25**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 1,858	4,037	4,693	99	1,301
Clubs.....	122	1,215	1,109	0	228
Departments.....	4,077	1,949	1,647	2,286	6,665
Trusts.....	21,943	156,678	158,232	(2,265)	18,124
General.....	19,002	7,583	7,023	(120)	19,442
Totals.....	\$ <u>47,002</u>	<u>171,462</u>	<u>172,704</u>	<u>0</u>	<u>45,760</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**FREEDOM ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 26**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Music.....	\$ 106	7,960	5,972	0	2,094
Classes.....	2,381	4,120	2,927	74	3,648
Clubs.....	2,475	6,795	6,245	454	3,479
Departments.....	3,942	29,658	27,816	0	5,784
Trusts.....	60,024	62,220	82,660	(134)	39,450
General.....	<u>7,011</u>	<u>8,833</u>	<u>5,828</u>	<u>(394)</u>	<u>9,622</u>
Totals.....	<u>\$ 75,939</u>	<u>119,586</u>	<u>131,448</u>	<u>0</u>	<u>64,077</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**FRIENDSHIP ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 27**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 746	0	355	(154)	237
Clubs.....	694	1,322	1,504	0	512
Departments.....	4,094	2,065	3,980	0	2,179
Trusts.....	13,480	67,840	66,797	(290)	14,233
General.....	614	2,757	2,585	444	1,230
Totals.....	\$ <u>19,628</u>	<u>73,984</u>	<u>75,221</u>	<u>0</u>	<u>18,391</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**GALAXY MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 28**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Athletics.....	\$ 126	0	0	0	126
Music.....	1,619	6,375	5,238	(449)	2,307
Classes.....	9,316	16,238	16,302	(235)	9,017
Clubs.....	3,355	29,964	32,654	2,665	3,330
Departments.....	1,936	3,000	5,275	670	331
Trusts.....	26,755	117,998	98,270	(14,739)	31,744
General.....	<u>3,112</u>	<u>24,300</u>	<u>30,999</u>	<u>12,088</u>	<u>8,501</u>
Totals.....	<u>\$ 46,219</u>	<u>197,875</u>	<u>188,738</u>	<u>0</u>	<u>55,356</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**GEORGE W. MARKS ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 29**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Music.....	\$ 25	15,632	15,645	0	12
Classes.....	46	75	0	0	121
Clubs.....	1,273	3,468	3,071	(182)	1,488
Departments.....	2,725	9,793	9,597	281	3,202
Trusts.....	24,864	103,262	124,750	18,785	22,161
General.....	4,313	37,658	13,320	(18,884)	9,767
Totals.....	\$ 33,246	169,888	166,383	0	36,751

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**HERITAGE MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 30**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Athletics.....	\$ 309	0	83	0	226
Band.....	239	3,666	3,581	(32)	292
Classes.....	8,936	32,333	35,061	15	6,223
Clubs.....	1,574	5,271	6,489	1,276	1,632
Departments.....	10,673	20,394	22,118	376	9,325
Trusts.....	27,690	91,504	81,212	(3,946)	34,036
General.....	<u>21,407</u>	<u>27,380</u>	<u>20,556</u>	<u>2,311</u>	<u>30,542</u>
Totals.....	<u>\$ 70,828</u>	<u>180,548</u>	<u>169,100</u>	<u>0</u>	<u>82,276</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**HOLLY HILL ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 31**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 136	70	127	0	79
Clubs.....	1,730	8,144	8,233	(20)	1,621
Departments.....	1,776	129	289	80	1,696
Trusts.....	19,325	80,395	77,972	(760)	20,988
General.....	5,913	4,025	3,136	700	7,502
Totals.....	\$ 28,880	92,763	89,757	0	31,886

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**HOLLY HILL MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 32**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 5,546	160	291	(612)	4,803
Music.....	813	2,952	2,162	0	1,603
Classes.....	1,192	1,180	1,000	(847)	525
Clubs.....	3,335	757	861	(1,984)	1,247
Departments.....	503	8,223	8,555	181	352
Trusts.....	6,376	6,545	7,267	2,256	7,910
General.....	40,365	19,305	15,615	1,006	45,061
Totals.....	\$ 58,130	39,122	35,751	0	61,501

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**HORIZON ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 33**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 53	0	0	0	53
Classes.....	3,600	4,202	5,079	17	2,740
Clubs.....	430	2,307	2,012	(22)	703
Departments.....	920	14,342	13,041	(484)	1,737
Trusts.....	30,442	185,540	172,138	489	44,333
General.....	<u>12,166</u>	<u>2,234</u>	<u>4,025</u>	<u>0</u>	<u>10,375</u>
Totals.....	<u>\$ 47,611</u>	<u>208,625</u>	<u>196,295</u>	<u>0</u>	<u>59,941</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**INDIAN RIVER ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 34**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Music.....	\$ 0	0	0	50	50
Classes.....	4,900	2,763	5,977	2,550	4,236
Clubs.....	946	7,096	5,547	79	2,574
Departments.....	3,206	10,806	12,794	109	1,327
Trusts.....	30,920	110,769	126,586	(2,739)	12,364
General.....	<u>8,779</u>	<u>17,115</u>	<u>13,208</u>	<u>(49)</u>	<u>12,637</u>
Totals.....	<u>\$ 48,751</u>	<u>148,549</u>	<u>164,112</u>	<u>0</u>	<u>33,188</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**LOUISE S. MCINNIS ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 35**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 1,726	3,416	2,599	0	2,543
Clubs.....	2,341	3,047	2,759	0	2,629
Departments.....	208	959	956	0	211
Trusts.....	16,181	46,688	45,246	0	17,623
General.....	<u>5,773</u>	<u>2,474</u>	<u>4,546</u>	<u>0</u>	<u>3,701</u>
Totals.....	<u>\$ 26,229</u>	<u>56,584</u>	<u>56,106</u>	<u>0</u>	<u>26,707</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**MAINLAND HIGH SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 36**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 68,844	243,719	249,052	10,205	73,716
Music.....	14,087	46,724	50,414	4,005	14,402
Classes.....	21,626	65,643	68,418	4,128	22,979
Clubs.....	28,973	88,516	59,892	(9,107)	48,490
Departments.....	2,263	591	701	(28)	2,125
Trusts.....	152,389	198,738	169,558	(12,700)	168,869
General.....	84,608	47,729	82,482	3,497	53,352
Totals.....	\$ <u>372,790</u>	<u>691,660</u>	<u>680,517</u>	<u>0</u>	<u>383,933</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**MANATEE COVE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 37**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 76	0	0	0	76
Classes.....	414	1,707	1,494	(468)	159
Clubs.....	1,505	5,373	6,118	221	981
Departments.....	2,977	12,987	11,143	0	4,821
Trusts.....	12,150	103,906	98,317	352	18,091
General.....	<u>2,516</u>	<u>10,442</u>	<u>9,224</u>	<u>(105)</u>	<u>3,629</u>
Totals.....	<u>\$ 19,638</u>	<u>134,415</u>	<u>126,296</u>	<u>0</u>	<u>27,757</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**NEW SMYRNA BEACH HIGH SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 38**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 21,743	190,879	169,128	(333)	43,161
Music.....	8,079	53,282	49,143	142	12,360
Classes.....	23,828	95,739	117,252	31,288	33,603
Clubs.....	22,642	82,379	69,613	1,434	36,842
Departments.....	8,259	3,969	3,027	122	9,323
Trusts.....	370,112	190,432	170,228	(20,934)	369,382
General.....	48,705	173,991	138,215	(11,719)	72,762
Totals.....	\$ <u>503,368</u>	<u>790,671</u>	<u>716,606</u>	<u>0</u>	<u>577,433</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**NEW SMYRNA BEACH MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 39**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 2,592	0	0	0	2,592
Music.....	4,803	9,682	9,356	0	5,129
Classes.....	8,014	7,803	7,872	343	8,288
Clubs.....	12,375	20,312	25,055	2,206	9,838
Departments.....	9,904	11,486	13,027	28	8,391
Trusts.....	40,658	231,540	210,362	(7,387)	54,449
General.....	44,219	31,538	42,520	4,810	38,047
Totals.....	\$ <u>122,565</u>	<u>312,361</u>	<u>308,192</u>	<u>0</u>	<u>126,734</u>

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**ORANGE CITY ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 40**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 1,657	8,471	6,195	141	4,074
Clubs.....	1,233	5,032	2,869	47	3,443
Departments.....	6,711	15,686	15,461	(155)	6,781
Trusts.....	55,841	130,809	123,747	(172)	62,731
General.....	<u>7,133</u>	<u>6,358</u>	<u>6,679</u>	<u>139</u>	<u>6,951</u>
Totals.....	<u>\$ 72,575</u>	<u>166,356</u>	<u>154,951</u>	<u>0</u>	<u>83,980</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**ORMOND BEACH ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 41**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Music.....	\$ 51	190	19	0	222
Classes.....	3,530	1,600	2,067	1,050	4,113
Clubs.....	619	1,667	1,801	350	835
Departments.....	3,351	6,329	6,485	150	3,345
Trusts.....	23,949	36,835	40,789	4,705	24,700
General.....	<u>5,617</u>	<u>9,863</u>	<u>3,982</u>	<u>(6,255)</u>	<u>5,243</u>
Totals.....	<u>\$ 37,117</u>	<u>56,484</u>	<u>55,143</u>	<u>0</u>	<u>38,458</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**ORMOND BEACH MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 42**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 20,178	850	7,428	(2,019)	11,581
Music.....	1,444	614	1,812	(3)	243
Classes.....	8,332	9,006	9,369	(121)	7,848
Clubs.....	4,177	13,490	12,169	(434)	5,064
Departments.....	273	8,095	7,679	29	718
Trusts.....	6,464	117,968	122,222	1,612	3,822
General.....	1,852	31,523	29,840	936	4,471
Totals.....	\$ <u>42,720</u>	<u>181,546</u>	<u>190,519</u>	<u>0</u>	<u>33,747</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**ORTONA ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 43**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 307	2,073	2,244	359	495
Clubs.....	477	380	528	(158)	171
Departments.....	801	2,341	2,109	(1)	1,032
Trusts.....	3,502	8,859	8,752	41	3,650
General.....	6,002	12,031	9,320	(241)	8,472
Totals.....	\$ <u>11,089</u>	<u>25,684</u>	<u>22,953</u>	<u>0</u>	<u>13,820</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**OSCEOLA ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 44**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 135	1,097	826	218	624
Clubs.....	277	2,765	2,457	100	685
Departments.....	1,033	9,094	7,673	0	2,454
Trusts.....	67,297	44,264	55,831	(318)	55,412
General.....	10,195	1,398	2,450	0	9,143
Totals.....	\$ <u>78,937</u>	<u>58,618</u>	<u>69,237</u>	<u>0</u>	<u>68,318</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**OSTEEN ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 45**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Music.....	\$ 161	0	0	0	161
Classes.....	907	1,367	1,262	9	1,021
Clubs.....	1,205	3,357	3,400	(423)	739
Departments.....	2,002	11,354	7,519	26	5,863
Trusts.....	23,726	157,883	161,294	(1,256)	19,059
General.....	<u>3,178</u>	<u>10,602</u>	<u>11,137</u>	<u>1,644</u>	<u>4,287</u>
Totals.....	<u>\$ 31,179</u>	<u>184,563</u>	<u>184,612</u>	<u>0</u>	<u>31,130</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**PALM TERRACE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 46**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 961	328	0	1	1,290
Clubs.....	736	1,675	776	1	1,636
Departments.....	4,926	4,326	5,805	0	3,447
Trusts.....	23,302	105,576	97,014	(2)	31,862
General.....	3,814	28,021	4,636	0	27,199
Totals.....	\$ <u>33,739</u>	<u>139,926</u>	<u>108,231</u>	<u>0</u>	<u>65,434</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**PATHWAYS ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 47**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 25	500	525	0	0
Clubs.....	1,020	2,175	1,723	(95)	1,377
Departments.....	9,936	13,850	9,379	0	14,407
Trusts.....	61,917	161,185	162,130	559	61,531
General.....	20,479	9,672	9,592	(464)	20,095
Totals.....	\$ <u>93,377</u>	<u>187,382</u>	<u>183,349</u>	<u>0</u>	<u>97,410</u>

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**PIERSON ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 48**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 4,715	106	4,656	3,220	3,385
Clubs.....	829	150	397	60	642
Departments.....	5,828	9,398	9,944	426	5,708
Trusts.....	46,939	68,038	64,799	9,516	59,694
General.....	1,339	20,651	6,866	(13,222)	1,902
Totals.....	\$ 59,650	98,343	86,662	0	71,331

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**PINE RIDGE HIGH SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 49**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics .....	\$ 22,616	143,346	155,294	18,747	29,415
Music.....	5,317	17,825	20,454	839	3,527
Classes.....	36,213	78,418	95,130	2,164	21,665
Clubs.....	14,287	72,977	73,812	1,668	15,120
Departments.....	2,260	18,012	16,552	478	4,198
Trusts.....	19,838	89,473	89,411	(2,517)	17,383
General.....	35,845	106,728	67,221	(21,379)	53,973
Totals.....	\$ <u>136,376</u>	<u>526,779</u>	<u>517,874</u>	<u>0</u>	<u>145,281</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**PINE TRAIL ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 50**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Music.....	\$ 12	802	827	15	2
Clubs.....	444	10,194	10,400	402	640
Departments.....	3,068	19,240	17,198	282	5,392
Trusts.....	43,185	114,277	116,218	865	42,109
General.....	10,676	6,035	5,157	(1,564)	9,990
Totals.....	\$ <u>57,385</u>	<u>150,548</u>	<u>149,800</u>	<u>0</u>	<u>58,133</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**PORT ORANGE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 51**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 0	3,039	2,852	(1)	186
Clubs.....	929	1,668	1,915	1	683
Departments.....	3,579	9,266	9,797	34	3,082
Trusts.....	29,210	24,750	35,489	(82)	18,389
General.....	3,398	4,500	3,631	48	4,315
Totals.....	\$ <u>37,116</u>	<u>43,223</u>	<u>53,684</u>	<u>0</u>	<u>26,655</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**PRIDE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 52**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 0	84	414	380	50
Clubs.....	0	1,454	1,061	0	393
Departments.....	0	15,288	14,386	0	902
Trusts.....	0	92,304	86,571	(2,649)	3,084
General.....	0	25,217	17,505	2,269	9,981
Totals.....	\$ 0	134,347	119,937	0	14,410

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**R. J. LONGSTREET ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 53**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 3,508	117	898	1,500	4,227
Clubs.....	1,034	1,370	1,972	(170)	262
Departments.....	1,028	4,802	4,273	0	1,557
Trusts.....	35,617	70,681	65,499	(1,511)	39,288
General.....	<u>8,259</u>	<u>3,012</u>	<u>1,900</u>	<u>181</u>	<u>9,552</u>
Totals.....	<u>\$ 49,446</u>	<u>79,982</u>	<u>74,542</u>	<u>0</u>	<u>54,886</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**READ-PATTILLO ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 54**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 4,915	3,860	5,702	855	3,928
Clubs.....	532	495	848	2,518	2,697
Departments.....	1,738	7,307	7,296	0	1,749
Trusts.....	13,431	90,386	81,433	(5,027)	17,357
General.....	5,360	6,297	5,392	1,654	7,919
Totals.....	\$ <u>25,976</u>	<u>108,345</u>	<u>100,671</u>	<u>0</u>	<u>33,650</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**RIVER SPRINGS MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 55**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Music.....	\$ 0	10,574	8,825	(167)	1,582
Classes.....	0	8,089	8,804	7,193	6,478
Clubs.....	0	17,459	12,640	3,397	8,216
Departments.....	0	17,363	29,494	16,298	4,167
Trusts.....	0	62,098	60,207	58,722	60,613
General.....	0	123,009	29,341	(85,443)	8,225
Totals.....	\$ 0	238,592	149,311	0	89,281

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**RIVERVIEW LEARNING CENTER**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 56**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Trusts.....	\$ 20,883	6,028	15,894	75	11,092
General.....	<u>71,493</u>	<u>12,528</u>	<u>9,470</u>	<u>(75)</u>	<u>74,476</u>
Totals.....	<u>\$ 92,376</u>	<u>18,556</u>	<u>25,364</u>	<u>0</u>	<u>85,568</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SAMSULA ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 57**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 324	0	324	0	0
Clubs.....	1,101	0	1,101	0	0
Departments.....	112	0	112	0	0
Trusts.....	88,721	1,066	89,787	0	0
General.....	1,380	(45)	1,335	0	0
Totals.....	\$ <u>91,638</u>	<u>1,021</u>	<u>92,659</u>	<u>0</u>	<u>0</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SEABREEZE HIGH SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 58**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 93,917	232,911	239,077	(1,282)	86,469
Music.....	5,865	11,072	9,478	(2,401)	5,058
Classes.....	13,000	29,774	28,306	(1,360)	13,108
Clubs.....	22,344	61,967	58,834	(3,476)	22,001
Departments.....	4,777	2,304	2,925	100	4,256
Trusts.....	148,368	157,749	149,068	(111)	156,938
General.....	130,371	134,317	95,037	8,530	178,181
Totals.....	\$ <u>418,642</u>	<u>630,094</u>	<u>582,725</u>	<u>0</u>	<u>466,011</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SEVILLE PUBLIC SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 59**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 49	0	49	0	0
Clubs.....	69	0	69	0	0
Departments.....	20	0	20	0	0
Trusts.....	12,695	0	12,695	0	0
General.....	691	132	823	0	0
Totals.....	\$ 13,524	132	13,656	0	0

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SILVER SANDS MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 60**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 2,908	289	2,382	(815)	0
Music.....	1,599	35,171	30,381	(1,133)	5,256
Classes.....	11,004	57,629	65,154	9,104	12,583
Clubs.....	4,984	27,507	26,048	221	6,664
Departments.....	2,626	9,344	8,171	700	4,499
Trusts.....	23,815	139,155	128,708	(8,153)	26,109
General.....	12,100	21,859	24,493	76	9,542
Totals.....	\$ 59,036	290,954	285,337	0	64,653

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SOUTH DAYTONA ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 61**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 2,444	1,242	4,925	3,880	2,641
Clubs.....	1,017	2,897	2,751	43	1,206
Departments.....	54,697	995	3,882	100	51,910
Trusts.....	21,824	36,851	27,026	1,660	33,309
General.....	9,720	14,393	4,317	(5,683)	14,113
Totals.....	\$ <u>89,702</u>	<u>56,378</u>	<u>42,901</u>	<u>0</u>	<u>103,179</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SOUTHWESTERN MIDDLE SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 62**

<u>Fund</u>	<u>Cash and Cash Equivalents July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Net Interfund Transfers In (Out)</u>	<u>Cash and Cash Equivalents June 30, 2009</u>
Athletics.....	\$ 1,698	0	850	0	848
Music.....	1,122	9,572	10,323	0	371
Classes.....	4,575	18,453	19,452	252	3,828
Clubs.....	3,733	1,534	4,080	2,226	3,413
Departments.....	2,204	3,323	3,603	108	2,032
Trusts.....	20,575	71,990	67,885	(176)	24,504
General.....	9,391	17,322	14,482	(2,410)	9,821
Totals.....	\$ <u>43,298</u>	<u>122,194</u>	<u>120,675</u>	<u>0</u>	<u>44,817</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SPIRIT ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 63**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 1,196	5,480	4,135	(2)	2,539
Clubs.....	616	1,706	2,102	0	220
Departments.....	5,960	6,671	9,244	320	3,707
Trusts.....	55,646	207,974	211,346	(318)	51,956
General.....	<u>5,867</u>	<u>14,827</u>	<u>9,092</u>	<u>0</u>	<u>11,602</u>
Totals.....	<u>\$ 69,285</u>	<u>236,658</u>	<u>235,919</u>	<u>0</u>	<u>70,024</u>

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SPRUCE CREEK ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 64**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 3,484	124	3,330	3,411	3,689
Clubs.....	1,425	2,007	1,563	0	1,869
Departments.....	5,867	13,057	13,919	976	5,981
Trusts.....	27,675	127,025	132,353	2,845	25,192
General.....	14,017	24,162	11,404	(7,232)	19,543
Totals.....	\$ 52,468	166,375	162,569	0	56,274

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SPRUCE CREEK HIGH SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 65**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 104,576	416,483	427,413	7,321	100,967
Music.....	11,730	2,286	12,239	1,322	3,099
Classes.....	58,769	147,871	136,862	(1,069)	68,709
Clubs.....	61,536	152,838	154,870	(60)	59,444
Departments.....	24,994	35,307	29,525	(15)	30,761
Trusts.....	113,202	262,204	258,727	(7,163)	109,516
General.....	45,515	198,772	192,994	(336)	50,957
Totals.....	\$ 420,322	1,215,761	1,212,630	0	423,453

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**STOREFRONT SCHOOL - EAST**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 66**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Departments.....	\$ 64	0	0	0	64
Trusts.....	781	2,225	1,660	0	1,346
General.....	<u>481</u>	<u>893</u>	<u>659</u>	<u>0</u>	<u>715</u>
Totals.....	<u>\$ 1,326</u>	<u>3,118</u>	<u>2,319</u>	<u>0</u>	<u>2,125</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**STOREFRONT SCHOOL - WEST**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 67**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Trusts.....	\$ 2,002	1,779	1,451	0	2,330
General.....	1,270	703	1,228	0	745
Totals.....	\$ <u>3,272</u>	<u>2,482</u>	<u>2,679</u>	<u>0</u>	<u>3,075</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SUGAR MILL ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 68**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 0	763	763	0	0
Clubs.....	938	1,698	1,931	5	710
Departments.....	2,932	4,886	4,872	(80)	2,866
Trusts.....	32,415	173,698	189,573	(1,050)	15,490
General.....	643	7,770	7,179	1,125	2,359
Totals.....	\$ <u>36,928</u>	<u>188,815</u>	<u>204,318</u>	<u>0</u>	<u>21,425</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SUNRISE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 69**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 425	9	1,266	999	167
Clubs.....	1,985	4,806	4,405	0	2,386
Departments.....	24,523	12,722	19,237	(10,004)	8,004
Trusts.....	83,676	89,505	114,639	13,466	72,008
General.....	21,158	29,408	16,498	(4,461)	29,607
Totals.....	\$ <u>131,767</u>	<u>136,450</u>	<u>156,045</u>	<u>0</u>	<u>112,172</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**SWEETWATER ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 70**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 2,703	1,436	3,496	1,246	1,889
Clubs.....	569	540	504	0	605
Departments.....	2,365	18,662	11,104	138	10,061
Trusts.....	23,029	178,745	169,324	(1,384)	31,066
General.....	<u>10,434</u>	<u>13,835</u>	<u>12,376</u>	<u>0</u>	<u>11,893</u>
Totals.....	<u>\$ 39,100</u>	<u>213,218</u>	<u>196,804</u>	<u>0</u>	<u>55,514</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**T. DEWITT TAYLOR MIDDLE-HIGH SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 71**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 42,959	95,377	92,676	(7)	45,653
Music.....	147	100	172	0	75
Classes.....	8,276	15,671	18,030	674	6,591
Clubs.....	10,396	25,093	21,179	(635)	13,675
Departments.....	5,251	14,028	14,554	74	4,799
Trusts.....	38,658	52,049	32,959	563	58,311
General.....	48,903	41,743	60,261	(669)	29,716
Totals.....	\$ 154,590	244,061	239,831	0	158,820

Source:

Account Analysis Report as of June 30, 2009



**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**TIMBERCREST ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2009

**Schedule 72**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 8,466	14,656	13,129	(272)	9,721
Clubs.....	756	5,086	4,718	(20)	1,104
Departments.....	5,422	12,149	13,675	218	4,114
Trusts.....	57,314	125,055	141,392	8,257	49,234
General.....	<u>6,207</u>	<u>35,216</u>	<u>20,680</u>	<u>(8,183)</u>	<u>12,560</u>
Totals.....	<u>\$ 78,165</u>	<u>192,162</u>	<u>193,594</u>	<u>0</u>	<u>76,733</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**TOMOKA ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 73**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 8,087	6,138	5,316	1,444	10,353
Clubs.....	525	2,961	3,395	1,167	1,258
Departments.....	15,006	11,959	17,746	37	9,256
Trusts.....	47,808	67,209	62,524	(2,874)	49,619
General.....	6,383	4,671	1,421	226	9,859
Totals.....	\$ <u>77,809</u>	<u>92,938</u>	<u>90,402</u>	<u>0</u>	<u>80,345</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**TURIE T. SMALL ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 74**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 67	0	0	0	67
Clubs.....	1,103	2,275	1,622	1	1,757
Departments.....	702	2,395	2,118	0	979
Trusts.....	23,672	31,852	22,803	(1)	32,720
General.....	5,114	1,534	1,948	0	4,700
Totals.....	\$ <u>30,658</u>	<u>38,056</u>	<u>28,491</u>	<u>0</u>	<u>40,223</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**VOLUSIA PINES ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 75**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 3,920	2,496	2,622	(10)	3,784
Clubs.....	179	310	328	0	161
Departments.....	4,245	11,338	12,587	0	2,996
Trusts.....	43,328	60,777	73,978	679	30,806
General.....	<u>18,512</u>	<u>9,336</u>	<u>10,801</u>	<u>(669)</u>	<u>16,378</u>
Totals.....	<u>\$ 70,184</u>	<u>84,257</u>	<u>100,316</u>	<u>0</u>	<u>54,125</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**W. F. BURNS-OAK HILL ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 76**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 1,327	100	1,024	0	403
Clubs.....	196	0	0	0	196
Departments.....	1,467	1,817	2,364	0	920
Trusts.....	14,563	28,446	38,758	0	4,251
General.....	1,721	4,261	3,721	0	2,261
Totals.....	\$ <u>19,274</u>	<u>34,624</u>	<u>45,867</u>	<u>0</u>	<u>8,031</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**WESTSIDE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 77**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Athletics.....	\$ 0	0	0	24	24
Clubs.....	1,666	1,126	970	(313)	1,509
Departments.....	951	2,283	1,996	1	1,239
Trusts.....	96,378	129,824	123,841	268	102,629
General.....	<u>2,089</u>	<u>2,454</u>	<u>3,320</u>	<u>20</u>	<u>1,243</u>
Totals.....	<u>\$ 101,084</u>	<u>135,687</u>	<u>130,127</u>	<u>0</u>	<u>106,644</u>

Source:

Account Analysis Report as of June 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUNDS**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -**  
**WOODWARD AVENUE ELEMENTARY SCHOOL**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule 78**

Fund	Cash and Cash Equivalents July 1, 2008	Additions	Deductions	Net Interfund Transfers In (Out)	Cash and Cash Equivalents June 30, 2009
Classes.....	\$ 133	1,261	1,034	(200)	160
Clubs.....	10,362	3,436	5,379	(1)	8,418
Departments.....	847	13,770	13,580	810	1,847
Trusts.....	49,391	66,152	74,635	(610)	40,298
General.....	<u>9,806</u>	<u>3,965</u>	<u>7,901</u>	<u>1</u>	<u>5,871</u>
Totals.....	<u>\$ 70,539</u>	<u>88,584</u>	<u>102,529</u>	<u>0</u>	<u>56,594</u>

Source:

Account Analysis Report as of June 30, 2009

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***COMPLIANCE SECTION***

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**BRENT MILLIKAN & COMPANY, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

**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***

The Honorable Chairman, District School  
Board Members and Superintendent  
School District of Volusia County, Florida  
DeLand, Florida

We have audited the combined statement of fiduciary net assets and statement of changes in fiduciary net assets arising from cash transactions of the District School Internal Activity Funds of the School District of Volusia County, Florida as of and for the year ended June 30, 2009, and have issued our report thereon dated October 30, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the School District of Volusia County, Florida's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District of Volusia County, Florida's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District of Volusia County, Florida's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School District of Volusia County, Florida's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the School District of Volusia County, Florida's financial statements, that is more than inconsequential, will not be prevented or detected by the School District of Volusia County, Florida's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses as items A.1 through A.5, and items B.1 through B.77 to be significant deficiencies in internal control over financial reporting.

The Honorable Chairman, District School  
Board Members and Superintendent  
School District of Volusia County, Florida  
DeLand, Florida  
Page 2 of 2

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the School District of Volusia County, Florida's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items A.1 through A.6 to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School District of Volusia County, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items A.2 through A.6 and items B.1 through B.77.

The School District of Volusia County, Florida's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit School District of Volusia County, Florida's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the District School Board, management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



October 30, 2009

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For the Fiscal Year Ended June 30, 2009

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Our findings, recommendations and auditee responses are specifically segregated into two separate categories for reporting herein. The first category (item A) represents our district-wide findings and recommendations for District School Internal Activity Funds taken as a whole. The second category (item B) represents our specific findings and recommendations for District School Internal Activity Funds at each of the District's 77 individual schools and education centers.

**A. District-Wide Findings, Recommendations and Auditee Responses**

***1. Segregation of Duties and Internal Control Environment***

The general stewardship responsibilities of the Volusia County District School Board (the "District") include the development and utilization of management and internal control systems for the individual school internal activity funds. These systems are in place to provide reasonable assurance to management and the District's elected officials that the receipt and disposition of its individual school internal activity account funds are effectively and efficiently safeguarded against loss, and are being appropriately managed in accordance with applicable federal, state, and district laws and requirements. During our individual school on-site audits, we noted that the District's ability to implement managerial oversight on a uniform District-wide basis is hampered by limited personnel staffing at the District's individual schools and education centers.

Most job duties and responsibilities associated with the receiving and disbursing of internal activity account funds, the preparation of bank deposits, the recording of internal activity fund transactions in the District's financial reporting systems, and the maintenance of appropriate supporting documentation are typically delegated to a single individual at each school. The ultimate *fiduciary* responsibility for all internal activity funds is formally delegated by the District to its individual school principals. However, in reality, we noted that the responsibility for actually performing these functions has been effectively delegated by the principals to their respective school bookkeepers, many of whom are assigned these tasks with little or no experience or principal oversight supervision.

We also noted numerous instances where the school's designated internal accounts bookkeepers were listed as authorized signatories on their school's internal activity funds bank account(s), which increases the inherent risk of loss through the potential circumvention of established District policies and procedures governing the disbursement of internal account funds. Even though risk is somewhat reduced by the required principal's co-signature, sound business practice necessitates segregation of duties, when possible.

Recommendation: We continue to recommend that District personnel consider expanding its ongoing training sessions for all District school administrators and bookkeepers to include a review of applicable procedures contained in the District's *Fiscal Management Policies, Internal Accounts Procedures Manual*, and the Florida Department of Education's 2001 *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)*. During our interview with District Finance Department personnel, we were informed that a web-based training program is being designed, and we concur with that development.

We also strongly suggest that actions should be considered to mitigate and/or lessen the inherent risks associated with the appointment of authorized account signatories by limiting all check signing authority to the school principal and assistant principal(s), as is discussed further in item A.5 of these district-wide findings.

Auditee Response: *The District will continue to expand its ongoing training program to include topic-specific sessions with the use of training software. Every effort is made to segregate duties where possible, but the District will continue to make adjustments to tighten internal accounting controls.*

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For the Fiscal Year Ended June 30, 2009

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**2. Cash Receipts System and Accounting Procedures**

During our review of the control environment associated with the District's individual schools' established internal control systems for internal activity fund cash receipts, we found that most individual school cash receipts systems are being maintained in compliance with the District's *Internal Accounts Procedures Manual*, which outlines the District's formal policies and procedures over the collection and use of internal activity funds. However, we continued to note instances where some of the individual school cash receipt systems are not being maintained in compliance with District policies.

Florida Department of Education (Red Book) and District policies currently require all teachers and sponsors to prepare and issue a pre-numbered cash receipt form to document the receipt of individual participant cash or check collections for deposit into the school's internal activity fund bank account. Subsequent to the collection of these funds, teachers and sponsors are required to accurately complete and submit a Report of Monies Collected form, or for point-of-sale collections a daily close out report. Either a Monies Collected form or a Tracks Close Out Report is required to accompany all funds being remitted to the bookkeeper for deposit. Upon receipt of these funds, the bookkeeper should then verify the monies collected in the presence of the submitting party. Pursuant to District policies, all collected monies are required to be presented to the bookkeeper within one (1) business day of receipt, and subsequently deposited into the school's internal activity fund bank account within five (5) working days of collection. During the audit we continued to note the following compliance issues, listed in order of frequency:

- Teachers and sponsors do not always submit their collections of internal activity funds to the bookkeeper for deposit within the required one (1) business day of receipt. This compliance issue was noted at 40% of the schools, as reported on the individual school's Schedule of Findings and Responses;
- Teachers and sponsors do not always prepare and issue the required pre-numbered cash receipt forms to participants in order to substantiate and document receipt of internal activity funds;
- Teachers and sponsors do not always retain their individual pre-numbered receipts for collections, which is required for audit purposes; and
- Teachers and sponsors do not always submit monies collected to the bookkeeper in a manner that allows for verification of individual cash receipt forms against total collections submitted for deposit.

Recommendation: In order to attempt to perform their own internal audit of monies collected, we noted that some elementary school bookkeepers are attempting to reconcile total receipts written to monies submitted for deposit by requiring teacher/sponsors to submit their receipt books for examination with every Monies Collection form. This practice adds another layer of internal controls to cash collections, and although we appreciate that larger schools would be unable to provide this level of control, we continued to suggest that consideration be given to inclusion of the following in development of the District's cash receipts system requirements:

- Consider implementation of routine internal audit steps to determine whether all pre-numbered cash receipts issued to teachers/sponsors are numerically controlled (i.e. numerical sequence of cash receipts be accounted for on an ongoing basis). Likewise, in order to ensure that collections associated with completed pre-numbered cash receipt forms have been appropriately submitted to the bookkeeper, internal audit procedures should be considered to verify that total receipted monies collected reconcile to funds actually submitted for deposit.
- Further, consideration should be given to routine examination of dates on individual pre-numbered cash receipt forms to determine whether they correspond with the accompanying Report of Monies Collected

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For the Fiscal Year Ended June 30, 2009

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form's verification date. This would allow management to obtain assurance that teacher/sponsor collections are remitted to the bookkeeper for deposit within one (1) business day, and subsequently deposited into the internal activity fund bank account within five (5) days of receipt, as required by State and District policies. All detected violations of this requirement should be reported to the Principal in writing for follow-up action.

*Auditee Response:* District staff will continue to express the importance of tight internal controls related to cash receipting in its topic-specific training sessions. Finance staff will also continue updating and enhancing procedure manuals and will consider completing onsite reviews for sites with the most significant findings.

### **3. School Activity Admissions and Ticket Sales**

Florida Department of Education (Red Book) and District policies currently require that all monies collected for admission to school events shall be substantiated by the issuance of pre-numbered tickets and appropriately accounted for on Report of Tickets Sold forms, which should include the name and date of the event, beginning and ending numbers of tickets sold, individual ticket prices, and the total amount collected for deposit to the appropriate internal activity fund account. Funds collected for ticketed events should be submitted intact within one (1) business day of collection to the bookkeeper for deposit into the internal activity fund bank account. During our examination of completed Report of Tickets Sold forms we noted the following, listed in order of frequency:

- Athletic directors, teachers and sponsors are retaining funds collected for tickets sold for periods of up to two (2) weeks, which is not in accordance with State and District mandatory policies requiring the collections to be submitted intact to the bookkeeper within one (1) business day of receipt;
- For events such as plays, contests, talent shows, musicals, and dances, teachers and sponsors do not always use the District approved pre-numbered tickets. Many sponsors will print their own event-specific tickets, which in turn severely reduces control over the integrity of monies collected for the event;
- Teachers and sponsors do not always accurately complete the Report of Tickets Sold forms with the event name, date, ticket prices, beginning and ending ticket numbers, etc. and
- Cash collections for ticket pre-sales should not be used to purchase items for the ticketed event, but should always be submitted *intact* to the bookkeeper for deposit.

Recommendation: Since the magnitude of collections from admission events is usually significant, strong emphasis should be placed on the prompt and intact deposit of collections from tickets sold, which in turn, would reduce the risk of loss to the school. We recommend that continued emphasis be placed on the appropriate completion and retention of the Report of Tickets Sold forms, and that all pre-numbered tickets should be inventoried annually, with a control log maintained for tickets issued to individual teachers and sponsors for admission events. Completed Report of Tickets Sold forms, unsold tickets, control logs, and any other information pertinent to the collection of these funds should be maintained by the bookkeeper for audit purposes.

Additionally, consideration should be given to establishing procedures that would allow music, drama, dance, and prom sponsors to issue event-specific tickets that would also satisfy the District's "pre-numbered" ticket requirement. Prior to the sale of these tickets, we suggest that District requirements could be met by requiring the in-charge teacher/sponsor to submit the event-specific [pre-numbered] tickets to the internal accounts bookkeeper to be examined and logged by ticket numbers. Upon completion of the ticket sales for the event, the teacher/sponsor should submit to the bookkeeper the monies collected from tickets sold, an appropriately completed Report of Tickets Sold form, and all remaining unsold tickets. The bookkeeper should verify that

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For the Fiscal Year Ended June 30, 2009

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all tickets are accounted for by comparing the total tickets sold and unsold to the original control log. The face value of the total tickets sold should reconcile to the funds submitted to the bookkeeper for deposit by the event's teacher/sponsor, in accordance with District cash receipts policies. The bookkeeper should retain possession of all unsold tickets, logs, and applicable reports until the school's annual audit is completed.

*Auditee Response:* The District continues to emphasize the importance of tracking ticketed event sales in its topic-specific training sessions.

**4. Fund Raising Activities**

District procedures relating to authorized fund raising activities currently require that teachers and sponsors accurately complete a Fund Raising Activities Report for both service-related fund raisers and for fund raisers where items are obtained for resale. This form documents the beginning and ending inventory of items sold, original cost per item, sales price of the item, the total collections from the service or items sold, and the net profit realized from the fund raiser. This form should be completed and signed by the person in charge of the fund raiser, and then submitted for review to the principal or designee. During the audit we noted the following, listed in order of frequency:

- Teachers and sponsors do not always accurately complete the information required on the Fund Raising Activities Report (i.e., total collections listed on the form do not always reconcile to the total monies submitted for deposit);
- Teachers and sponsors do not always prepare a Fund Raising Activities Report form to document the specifics of a fund raiser; and
- Teachers and sponsors do not always promptly submit the monies collected from the fund raiser to the bookkeeper within one (1) business day of receipt, as required by District policies.

During our examination of fund raising activities we noted that individual collections from sales of re-sale items were not always documented by a pre-numbered cash receipt form, or by a separate listing on the corresponding Report of Monies Collected form. Consequently, this practice limits the traceability of fund raising collections to their origin for bookkeeping and audit purposes (i.e., tracking NSF checks to the primary collection source, verifying requests for refund data, tracing collections to bank deposits, etc.).

We recognize that bookkeeper training sessions, concentrating on the completion and retention of the Fund Raising Activities Report form and subsequent mandatory reconciliation of corresponding deposits to the appropriate internal activity fund, have improved the quality of fund raising data reported. However, the training received at the bookkeeper level can only partially correct the inadequacy of fund raising collections reporting, since the form which documents the fund raising activity should always be completed by the teacher/sponsor in charge of the fund raising event.

Recommendation: We recommend that procedures be implemented that provide for traceability of monies collected from sales, especially receipts by personal check. If the nature of the collection activity prohibits the use of individual pre-numbered receipt forms, then we suggest that the teacher/sponsor separately list on the Report of Monies collected form submitted to the bookkeeper the: 1) source name, 2) whether paid by cash or to indicate a check number for the remittance, and 3) the individual amount received.

We continue to recommend that training for teachers/sponsors take place at the individual school level to better acquaint them with the policies and procedures associated with fund raising activities. This training should include requirements for accountability of funds collected, as well as to train the teachers/sponsors on the accurate completion of the Fund Raising Activities Report.



**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For the Fiscal Year Ended June 30, 2009

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*Auditee Response:* Additional consideration will be given to creating training for all staff specific to fundraising procedures.

**5. Cash Disbursements System and Accounting Procedures**

The District currently has an *Internal Accounts Procedures Manual* which provides a narrative summary of the specific policies and procedures required to be followed by each school in the receipt and disbursement of internal activity account funds. Florida Department of Education (Red Book) and District policies currently require that no activity account should incur an expense or liability without first securing written approval of the principal, or, in his/her absence, a duly authorized representative. Further, these standards require that no teacher or other school personnel shall obligate school funds by purchasing materials or services without obtaining proper prior approval.

During our review of the District's individual school control systems for internal activity fund cash disbursements, we noted the following matters listed in order of frequency:

- There were instances where purchases were not pre-approved prior to the obligation of funds; and
- Supporting documentation for expenditures was not always available for examination and/or the documentation provided did not always reconcile to the checks issued. A majority of the noted instances were missing sales receipts for purchases charged on the school's Purchasing Card.

During our review of the District's cash disbursements procedures, we noted that at most schools the internal accounts bookkeeper is listed as an authorized signatory on the school's bank account(s). Since internal accounts bookkeepers are also responsible for preparation of deposits, checks, and the maintenance of internal activity account records, the practice of the same employee also being a signatory on the school's bank account creates a significant internal control weakness.

Recommendation: We continue to recommend cash disbursement training sessions for administrative personnel concentrating on District policies and procedures related to non-compliance issues that tend to be repetitive in nature.

In order to reduce potential risk and greatly improve the integrity of the control system for cash disbursements, we strongly recommend that the principal and assistant principal(s) be the only signatories allowed on the school's internal activity funds bank accounts.

*Auditee Response:* District staff will continue to express the importance of following encumbrance procedures in its topic-specific training sessions. Consideration will be given to creating training sessions for all staff.

**6. Stale Purchase Orders, Gate Change, and Yearbooks**

During our examination of year-end balances, we noted that at many schools there were encumbrances listed for purchase orders that were either stale, or completed and not properly closed-out.

Recommendation: We recommend that prior to closing the financial records for the fiscal year, all open encumbrances should be examined for accuracy and applicability. If after year-end review an encumbrance is deemed as inappropriate, then steps should be taken to clear these encumbrances from the accounting records, as recommended by District Finance Department personnel.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For the Fiscal Year Ended June 30, 2009

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During the audit, we noted several instances where there was a balance on the General Ledger Report for Gate Change. We found that in many cases it was evident that when the change funds were returned to the bookkeeper, along with the monies collected at the event, the change funds were comingled with the collections, and subsequently the Gate Change account was not reduced by the return of these funds, as required by District procedures. These mispostings not only leave a balance in the Gate Change account, but overstate the funds available for use in the account the original collections were posted to.

Recommendation: We recommend that at the end of the school year, and prior to the year-end close of the school's accounting records, all outstanding change funds should be returned to the bookkeeper for deposit into the internal fund activity bank account, and any previous mispostings of returned gate change be investigated and corrected.

Our examination of yearbook collections and disbursements revealed that at several schools the funds available to pay the contracted payments to the yearbook publisher was insufficient, therefore, the total contracted amount could not be remitted as scheduled. As a result, the final payment to the publisher for the 2007-2008 yearbook was paid in the subsequent school year from funds collected from yearbook sales for the 2008-2009 school year.

Recommendation: We recommend that principals, yearbook sponsors, and District personnel investigate the causes of these insufficiencies. Once this information is compiled, then a collective plan of action can be constructed to help avoid future shortfalls.

Auditee Response: *District staff will review open encumbrances and gate change account balances prior to year end close. District staff will investigate the cause of insufficiencies surrounding yearbook collections and disbursements.*

#### ***7. Training Programs and Expanded Policies***

During the conduct of the audit, we continued to note that significant improvements have been made on a District-wide basis, which have resulted in a reduced number of compliance findings. We attribute much of this progress to be the result of management's implementation of ongoing training programs that include topic-specific sessions offered to school bookkeepers. We also attribute improvement to the Board's newly adopted Fiscal Management Policies.

Due to the nature of certain athletic and band events, some transactions are exceptional in nature and, therefore, are not addressed by specific guidelines in the District's *Fiscal Management Policies* or the *Internal Accounts Procedures Manual*. As a result, we found that each individual school has developed their own program or methods for managing these exceptional activities, which may not always correspond with mandated State and District policies and procedures governing receipts and disbursements of internal funds.

Recommendation: We continue to recommend the ongoing development of mandatory training sessions for District school administrators and bookkeepers in order to review the applicable procedures contained in the District's *Internal Accounts Procedures Manual*, *Fiscal Management Policies*, and the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (2001 Redbook)*. The upcoming implementation of the web-based training program should greatly improve the District's ability to communicate and educate all school personnel regarding internal activity accounts.

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We continue to recommend the development of written uniform standards, policies, and procedures specifically designed for internal fund transactions related to athletic activities, with an emphasis on ticket pre-sales, fund raising, and community donations.

*Auditee Response: A new policy, specific to Internal Accounts, was Board approved August 25, 2009. District staff will be focusing on informing and educating school personnel regarding this new policy.*

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**B. Individual School and Education Center Findings and Recommendations**

*1. Atlantic High School, Port Orange, FL*

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 2% of cash receipts tested did not have individual cash receipt forms available for our examination, thus, receipts included on the Report of Monies Collected forms could not be traced to actual cash received. As a result, it was not possible for the examiner to readily determine whether all cash collections were appropriately submitted to the bookkeeper. We recommend that faculty and staff be required to prepare and retain copies of formal pre-numbered cash receipt forms for all monies collected throughout the year. We also recommend that sufficient reference be made on the Report of Monies Collected of all individual cash receipts issued, which should support the total deposits submitted to the bookkeeper. Used cash receipt books should be retained until completion of the fiscal year's audit, and any incomplete forms or exceptions should be reported to the school Principal upon discovery.
- c. We noted that 4% of cash disbursements tested did not have a vendor's invoice or sales receipt to support the issuance of a check or the subsequent disbursement of funds. Purchase Order and Check Requisition forms should be appropriately completed and are required to be substantiated by an itemized invoice or a signed receipt, in accordance with District policies.

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**2. *Blue Lake Elementary School, DeLand, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 10% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account
- c. We noted that 30% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.

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**3. *Bonner Elementary School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. As of June 30, 2008, this school discontinued operations, per school board resolution. Remaining internal account balances were transferred to Palm Terrace Elementary School's internal accounts, during the fiscal year ended June 30, 2009.

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**4. *Boston Avenue School, DeLand, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. As of June 30, 2008, this school discontinued operations, per school board resolution. Remaining internal account balances were transferred 83% to River Springs Middle School's internal accounts and 17% to T. Dewitt Taylor Middle-High School's internal accounts, during the fiscal year ended June 30, 2009.

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**5. *Campbell Middle School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 4% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.



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**6. *Champion Elementary School (Formerly Walter A. Hurst Elementary School), Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

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**7. *Chisholm Elementary School, New Smyrna Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

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**8. *Community Learning Center East, Port Orange, FL***

- a. See summary of District-wide comments in Section A, attached.

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**9. *Community Learning Center West, DeBary, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 20% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account

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***10. Coronado Beach Elementary School, New Smyrna Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

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*11. Creekside Middle School, Port Orange, FL*

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 10% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

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*12. Cypress Creek Elementary School, Port Orange, FL*

- a. See summary of District-wide comments in Section A, attached.

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***13. David C. Hinson Sr. Middle School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 19% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.



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***14. DeBary Elementary School, DeBary, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 2 instances where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash resources did not exist in the related account to cover expenditures. The total amount over-expended for these 2 accounts was \$244.76, which represents negative fund balances for *Account #60-1300-000 FL State Sales Tax, \$10.56*; and *Account #60-4500-100 Field Trip ESE, \$234.20*. District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.

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***15. DeLand High School, DeLand, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 20% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted that 6% of cash receipts tested did not have individual cash receipt forms available for our examination, thus, receipts included on the Report of Monies Collected forms could not be traced to actual cash received. As a result, it was not possible for the examiner to readily determine whether all cash collections were appropriately submitted to the bookkeeper. We recommend that faculty and staff be required to prepare and retain copies of formal pre-numbered cash receipt forms for all monies collected throughout the year. We also recommend that sufficient reference be made on the Report of Monies Collected of all individual cash receipts issued, which should support the total deposits submitted to the bookkeeper. Used cash receipt books should be retained until completion of the fiscal year's audit, and any incomplete forms or exceptions should be reported to the school Principal upon discovery. This finding was noted on the prior year audit report.
- d. We noted instances where Fund Raising Activities Report forms were not being appropriately completed by the sponsors for fund raising activities and retained on file by the principal's designee, in accordance with District policies. The Fund Raising Activities Report reveals to the principal a description of the fund raiser, beginning and ending inventory, cost of items sold, total collections (which should correspond to deposits made to the appropriate internal activity fund), and a net profit computation. We also noted during our examination of Fund Raising Activities Report forms, instances where collections for fund raising events were being submitted to the bookkeeper for deposit up to 10 days following the event. In accordance with District policies and procedures, monies collected should be promptly submitted to the internal accounts bookkeeper to be deposited into the appropriate internal activity fund within 1 business day of the collection. A similar finding was noted on the prior year audit report.
- e. We noted during our examination of Report of Tickets Sold forms there were instances where gate receipts for non-athletic ticketed events were being turned in to the bookkeeper for deposit up to 1 week following the event, and in one instance collections from ticket sales were comingled with concession and fundraiser sales on the report. In accordance with District policies and procedures, monies collected for ticketed events (supported by the Report of Tickets Sold form) should be promptly submitted to the internal accounts bookkeeper and deposited intact to the appropriate internal activity fund within 1 business day of the collection. A similar finding was noted on the prior year audit report.
- f. We noted that 30% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies. This finding was noted on the prior year audit report.
- g. We noted 3 instances where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash

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resources did not exist in the related account to cover expenditures. The total amount over-expended for these 3 accounts was \$8,553.29, which represents negative fund balances for *Account #10-1000-000 Athletics - General, \$4,267.61; Account #10-5000-500 Football - Varsity, \$4,275.68; and Account #60-3000-802 Donation - PE Water Fund, \$10.00.* District policies require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.

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***16. DeLand Middle School, DeLand, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 6% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

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*17. Deltona High School, Deltona, FL*

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 18% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted that 8% of cash receipts tested did not have individual cash receipt forms available for our examination, all instances being for yearbook sales, thus, receipts included on the Report of Monies Collected forms could not be traced to actual cash received. As a result, it was not possible for the examiner to readily determine whether all cash collections were appropriately submitted to the bookkeeper. We recommend that faculty and staff be required to prepare and retain copies of formal pre-numbered cash receipt forms for all monies collected throughout the year. We also recommend that sufficient reference be made on the Report of Monies Collected of all individual cash receipts issued, which should support the total deposits submitted to the bookkeeper. Used cash receipt books should be retained until completion of the fiscal year's audit, and any incomplete forms or exceptions should be reported to the school Principal upon discovery. This finding was noted on the prior year audit report.
- d. We noted that 5% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.

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*18. Deltona Lakes Elementary School, Deltona, FL*

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 13% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

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***19. Deltona Middle School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 1 instance where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash resources did not exist in the related account to cover expenditures. The total amount over-expended for this account was \$3,883.17, which represents a negative fund balance for *Account #70-5000-000 Yearbook*. District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.
- c. We noted that 10% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

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***20. Discovery Elementary School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.



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***21. Edgewater Public Elementary School, Edgewater, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 1 instance where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash resources did not exist in the related account to cover expenditures. The total amount over-expended for this account was \$26.85, which represents a negative fund balance for *Account #30-7012-0000 ESE*. District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.

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***22. Edith I. Starke Elementary School, DeLand, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 20% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.

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**23. *Enterprise Elementary School, Enterprise, FL***

- a. See summary of District-wide comments in Section A, attached.

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***24. Forest Lake Elementary School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.

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***25. Freedom Elementary School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 14% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.
- c. We noted that 20% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.

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***26. Friendship Elementary School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.

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*27. Galaxy Middle School, Deltona, FL*

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 1 instance where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash resources did not exist in the related account to cover expenditures. The total amount over-expended for this account was \$29.54, which represents a negative fund balance for Account #60-1000-222 A+'09-Giallonardo, K. District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.
- c. We noted 9% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

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**28. *George W. Marks Elementary School, DeLand, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 5% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.



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**29. *Heritage Middle School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 14% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted that 5% of cash receipts tested did not have individual cash receipt forms available for our examination, thus, receipts included on the Report of Monies Collected forms could not be traced to actual cash received. As a result, it was not possible for the examiner to readily determine whether all cash collections were appropriately submitted to the bookkeeper. We recommend that faculty and staff be required to prepare and retain copies of formal pre-numbered cash receipt forms for all monies collected throughout the year. We also recommend that sufficient reference be made on the Report of Monies Collected of all individual cash receipts issued, which should support the total deposits submitted to the bookkeeper. Used cash receipt books should be retained until completion of the fiscal year's audit, and any incomplete forms or exceptions should be reported to the school Principal upon discovery.

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***30. Holly Hill Elementary School, Holly Hill, FL***

- a. See summary of District-wide comments in Section A, attached.

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***31. Holly Hill Middle School, Holly Hill, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 10% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.

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***32. Horizon Elementary School, Port Orange, FL***

- a. See summary of District-wide comments in Section A, attached.

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**33. *Indian River Elementary School, Edgewater, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 20% of cash disbursements tested did not have a vendor's invoice or sales receipt to support the issuance of a check or the subsequent disbursement of funds. Purchase Order and Check Requisition forms should be appropriately completed and are required to be substantiated by an itemized invoice or a signed receipt, in accordance with District policies.
- c. We noted that Fund Raising Activities Report forms were not being appropriately completed by the sponsors for fund raising activities and retained on file by the principal's designee, in accordance with District policies. The Fund Raising Activities Report reveals to the principal a description of the fund raiser, beginning and ending inventory, cost of items sold, total collections (which should correspond to deposits made to the appropriate internal activity fund), and a net profit computation.

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***34. Louise S. McInnis Elementary School, DeLeon Springs, FL***

- a. See summary of District-wide comments in Section A, attached.

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***35. Mainland High School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 5% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, a portion of which, were related to the collection of ticket sales, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted that 9% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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*36. Manatee Cove Elementary School, Orange City, FL*

- a. See summary of District-wide comments in Section A, attached.



**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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***37. New Smyrna Beach High School, New Smyrna Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 2% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

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**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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**38. *New Smyrna Beach Middle School, New Smyrna Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 2% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
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***39. Orange City Elementary School, Orange City, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 6% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted that 10% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies. This finding was noted on the prior year audit report.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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***40. Ormond Beach Elementary School, Ormond Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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***41. Ormond Beach Middle School, Ormond Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 9% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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***42. Ortona Elementary School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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***43. Osceola Elementary School, Ormond Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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***44. Osteen Elementary School, Osteen, FL***

- a. See summary of District-wide comments in Section A, attached.



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**SCHOOL DISTRICT OF VOLUSIA COUNTY**  
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***45. Palm Terrace Elementary School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 17% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
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***46. Pathways Elementary School, Ormond Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
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***47. Pierson Elementary School, Pierson, FL***

- a. See summary of District-wide comments in Section A, attached.
  
- b. We noted 4 instances where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash resources did not exist in the related account to cover expenditures. The total amount over-expended for these 4 accounts was \$42.74, which represents negative fund balances for *Account #30-2100-017 1<sup>st</sup> Grade, \$1.12; Account #30-2200-005 2<sup>nd</sup> Grade, \$8.93; Account #30-2300-006 3<sup>rd</sup> Grade, \$10.67; and Account #30-6325-000 Spanish, \$22.02.* District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.

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**48. *Pine Ridge High School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 4% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted during our examination of Report of Tickets Sold forms instances where pre-numbered tickets were not used for some non-athletic events, in accordance with District policy and procedures. As a result, the examiner was unable to readily determine whether all ticket sale collections were appropriately submitted to the bookkeeper and subsequently deposited into the school's internal activity bank account. We recommend that pre-numbered tickets always be used for any event where an admission price is being charged, the number of tickets printed for the event should be verified by the bookkeeper prior to ticket sales, and a Report of Tickets Sold form should be appropriately completed and kept on file for each event. Monies collected for the ticketed event should promptly be deposited intact to the appropriate internal activity fund, as required by District policies.
- d. We noted during our examination of Fund Raising Activities Report forms numerous instances where collections for fund raising events were being submitted to the bookkeeper for deposit up to 1 week following the event. In accordance with District policies and procedures, monies collected should be promptly submitted to the internal accounts bookkeeper to be deposited into the appropriate internal activity fund within 1 business day of the collection. This finding was noted on the prior year audit report.

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***49. Pine Trail Elementary School, Ormond Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 1 instance where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash resources did not exist in the related account to cover expenditures. The total amount over-expended for this account was \$11.22, which represents a negative fund balance for *Account #40-1345-109 Book Club*. District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.

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*50. Port Orange Elementary School, Port Orange, FL*

- a. See summary of District-wide comments in Section A, attached.

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*51. Pride Elementary School, Deltona, FL*

- a. See summary of District-wide comments in Section A, attached.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
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***52. R. J. Longstreet Elementary School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 10% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.



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***53. Read-Pattillo Elementary School, New Smyrna Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 10% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.

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***54. River Springs Middle School, Orange City, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 3% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.

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*55. Riverview Learning Center, Daytona Beach, FL*

- a. See summary of District-wide comments in Section A, attached.

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***56. Samsula Elementary School, New Smyrna Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. As of June 30, 2008, this school discontinued operations, per school board resolution. Remaining internal account balances were transferred 88% to Cypress Creek Elementary School's internal accounts and 12% to Pride Elementary School's internal accounts, during the fiscal year ended June 30, 2009.

**DISTRICT SCHOOL INTERNAL ACTIVITY FUND**  
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***57. Seabreeze High School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted during our examination of Report of Tickets Sold forms that collections for ticket sales, for both athletic and musical/theater type events, were being submitted to the bookkeeper for deposit up to 1 week following the event. In accordance with District policies and procedures, monies collected for ticketed events are to be supported by a Report of Tickets Sold form, should be promptly submitted intact to the internal accounts bookkeeper within 1 business day of collection for deposit to the appropriate internal activity fund account. This finding was noted on the prior year audit report.

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**58. *Seville Public School, Seville, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. As of June 30, 2008, this school discontinued operations, per school board resolution. Remaining internal account balances were transferred to Pierson Elementary School's internal account, during the fiscal year ended June 30, 2009.

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***59. Silver Sands Middle School, Port Orange, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 12% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted that 20% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies. This finding was noted on the prior year audit report.

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***60. South Daytona Elementary School, South Daytona, FL***

- a. See summary of District-wide comments in Section A, attached.



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***61. Southwestern Middle School, DeLand, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 10% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted that 10% of cash receipts tested did not have individual cash receipt forms available for our examination, thus, receipts included on the Report of Monies Collected forms could not be traced to actual cash received. As a result, it was not possible for the examiner to readily determine whether all cash collections were appropriately submitted to the bookkeeper. We recommend that faculty and staff be required to prepare and retain copies of formal pre-numbered cash receipt forms for all monies collected throughout the year. We also recommend that sufficient reference be made on the Report of Monies Collected of all individual cash receipts issued, which should support the total deposits submitted to the bookkeeper. Used cash receipt books should be retained until completion of the fiscal year's audit, and any incomplete forms or exceptions should be reported to the school Principal upon discovery.
- d. We noted that Fund Raising Activities Report forms were not being appropriately completed by the sponsors for fund raising activities and retained on file by the principal's designee, in accordance with District policies. The Fund Raising Activities Report reveals to the principal a description of the fund raiser, beginning and ending inventory, cost of items sold, total collections (which should correspond to deposits made to the appropriate internal activity fund), and a net profit computation.
- e. We noted during our examination of Report of Tickets Sold forms, an instance where the sponsor for a winter social event used cash collections from ticket pre-sales to purchase door prizes for the event, thus circumventing the Florida Department of Education's policies in regards to internal accounts which state that 1) all money collected must be deposited intact, and 2) expenditures must be authorized by the principal or designee. There was a subsequent deposit into the activity's internal fund account for an amount that did not reconcile with the ticket sales reported on the Report of Tickets Sold form after the store receipts from the purchase of door prizes were deducted. Additionally, the Report of Tickets Sold form was not completed in accordance with District policy and procedures, therefore, the examiner was unable to readily determine whether all ticket sale collections were appropriately accounted for. We recommend that pre-numbered tickets always be used for any event where an admission price is being charged, the number of tickets printed for the event should be verified by the bookkeeper prior to ticket sales, and a Report of Tickets Sold form should be appropriately completed and kept on file for each event. Monies collected for the ticketed event should promptly be deposited intact to the appropriate internal activity fund, and subsequent purchases made in an approved manner, as required by District policies.

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**62. *Spirit Elementary School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 23% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.
- c. We noted that Fund Raising Activities Report forms were not always being appropriately completed by the sponsors for fund raising activities and retained on file by the principal's designee, in accordance with District policies. The Fund Raising Activities Report reveals to the principal a description of the fund raiser, beginning and ending inventory, cost of items sold, total collections (which should correspond to deposits made to the appropriate internal activity fund), and a net profit computation. This finding was noted on the prior year audit report.

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**63. *Spruce Creek Elementary School, Port Orange, FL***

- a. See summary of District-wide comments in Section A, attached.

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***64. Spruce Creek High School, Port Orange, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 10% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account. This finding was noted on the prior year audit report.
- c. We noted during our examination of Fund Raising Activities Report forms, several instances where the financial section of the form was not being appropriately completed by the sponsors and bookkeeper, in accordance with District procedures. As a result, it was not possible for the examiner to readily determine whether all cash collections were appropriately submitted to the bookkeeper, and subsequently deposited intact into the school's internal activity fund bank account. The Fund Raising Activities Report reveals to the principal a description of the fund raiser, beginning and ending inventory, cost of items sold, total collections (which should correspond to deposits made to the appropriate internal activity fund), and a net profit computation. We recommend that once a fund raiser is completed, the bookkeeper reconcile the financial information listed on the Fund Raising Activities Report submitted by the sponsor, to the general ledger postings of receipts and disbursements for that fund raiser.
- d. We noted during our examination of Report of Tickets Sold forms instances where collections for ticket sales were being submitted to the bookkeeper for deposit up to 1 week following the event. In accordance with District policies and procedures, monies collected for ticketed events are to be supported by a Report of Tickets Sold form, and should be promptly submitted intact to the internal accounts bookkeeper within 1 business day of collection for deposit to the appropriate internal activity fund account.
- e. We noted that 14% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies. This finding was noted on the prior year audit report.
- f. During our audit process, we were made aware of an internal District investigation into allegations of inappropriate or unprofessional conduct by the school's bookkeeper, regarding questionable financial transactions and bookkeeping practices that occurred within internal accounts, which were not in compliance with school, District, and Department of Education policies and procedures. After investigation by the District's Office of Professional Standards, the bookkeeper agreed to make partial restitution and resigned from District employment, in lieu of termination.

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***65. Storefront School - East, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.

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***66. Storefront School - West, Orange City, FL***

- a. See summary of District-wide comments in Section A, attached.

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***67. Sugar Mill Elementary School, Port Orange, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 5% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.

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**68. *Sunrise Elementary School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.



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***69. Sweetwater Elementary School, Port Orange, FL***

- a. See summary of District-wide comments in Section A, attached.

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**70. T. Dewitt Taylor Middle-High School, Pierson, FL**

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 7 instances where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund accounts when sufficient cash resources did not exist in the related account to cover expenditures. District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit. The total amount over-expended for these 7 accounts was \$8,575.83, which represents negative fund balances for *Account #10-3000-650 Middle School Basketball, \$1,275.01; Account #30-6185-000 Home Economics, \$161.97; Account #40-1015-000 Academic Club, \$79.32; Account #40-2270-009 FFA Chapter Animal, \$2,915.22; Account #50-5200-100 P.E. Uniforms, \$2,187.07; Account #60-3500-000 Grad Night, \$1,084.50; and Account #70-5000-001 Yearbook - Middle School, \$872.74.* Further inquiry revealed that the school's bookkeeper was on medical leave prior to and during the close out of the school's accounting software, and was unavailable to reconcile the accounts prior to the year-end closing.

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***71. Timbercrest Elementary School, Deltona, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted 1 instance where, as per the fiscal year-end balances stated in the Account Analysis Report Summary, funds had been expended from internal activity fund trust accounts when sufficient cash resources did not exist in the related account to cover expenditures. The total amount over-expended for this account was \$97.77, which represents a negative fund balance for *Account #60-1000-014 A+ - James '08*. District procedures require that prior to the disbursement of funds, the principal or his designee should verify that the account to be charged has a sufficient cash balance to cover the request for the expenditure, and that at no time shall a trust fund have a deficit.

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*72. Tomoka Elementary School, Ormond Beach, FL*

- a. See summary of District-wide comments in Section A, attached.

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***73. Turie T. Small Elementary School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 25% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.

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***74. Volusia Pines Elementary School, Lake Helen, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that 10% of cash receipts tested revealed that monies collected by teachers or sponsors were not submitted to the bookkeeper within 1 business day of receipt, in accordance with District requirements. All cash receipt collections should be delivered to the bookkeeper within 1 business day of receipt for deposit in the internal activity fund bank account.
- c. We noted that 10% of cash disbursements tested were not pre-encumbered prior to the obligation of funds. All purchases of goods or services must be approved in advance by the issuance of a completed purchase order, in accordance with District policies.

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***75. W. F. Burns-Oak Hill Elementary School, Oak Hill, FL***

- a. See summary of District-wide comments in Section A, attached.
- b. As of June 30, 2009, this school discontinued operations, per school board resolution.

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***76. Westside Elementary School, Daytona Beach, FL***

- a. See summary of District-wide comments in Section A, attached.



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*77. Woodward Avenue Elementary School, DeLand, FL*

- a. See summary of District-wide comments in Section A, attached.
- b. We noted that Fund Raising Activities Report forms were not always being appropriately completed by the sponsors for fund raising activities and retained on file by the principal's designee, in accordance with District policies. The Fund Raising Activities Report reveals to the principal a description of the fund raiser, beginning and ending inventory, cost of items sold, total collections (which should correspond to deposits made to the appropriate internal activity fund), and a net profit computation.

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