

AUDIT REPORT  
ALACHUA COUNTY  
PUBLIC SCHOOLS  
INTERNAL ACCOUNTS  
JUNE 30, 2007

**Audit Report  
Alachua County Public Schools Internal Accounts  
June 30, 2007**

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## Independent Auditors' Report

School Board of Alachua County  
Alachua County, Florida

We have audited the accompanying statement of fiduciary net assets of the Alachua County Public Schools Internal Accounts (the "Internal Accounts") as of June 30, 2007. This financial statement is the responsibility of the management of the School Board of Alachua County (the "School Board"). Our responsibility is to express an opinion on this financial statement 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 in Note 1 of the Notes to Financial Statement, the accompanying financial statement includes only the fiduciary net assets of the Internal Accounts, which are included in the financial reporting entity of the School Board. The financial statement does not include other fiduciary net assets of the School Board and, accordingly, does not purport to, and does not, present the fiduciary net assets of the School Board in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Internal Accounts as of June 30, 2007, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 26, 2007 on our consideration of the Internal Accounts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the statement of fiduciary net assets. The supplemental information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statement of the Internal Accounts. Such information has been subjected to the auditing procedures applied in the audit of the statement of fiduciary net assets and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.

*Davis, Monk & Company*

October 26, 2007  
Gainesville, Florida

**Statement of Fiduciary Net Assets**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

**ASSETS**

Cash and Equivalents	\$ 2,745,431
Accounts Receivable	100,837
Inventory	<u>24,298</u>
<b>TOTAL ASSETS</b>	<u><b>2,870,566</b></u>

**LIABILITIES**

Accounts Payable	58,775
Assets Held for Others	<u>2,811,791</u>
<b>TOTAL LIABILITIES</b>	<u><b>2,870,566</b></u>
<b>NET ASSETS</b>	<u><u><b>\$ -</b></u></u>

See accompanying notes.

**Notes to Financial Statement**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

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

Basis of Presentation

The accompanying financial statement includes the balances relating exclusively to the internal account activities of the public schools within the Alachua County, Florida school system. The financial statement does not include other fiduciary net assets of the School Board of Alachua County (the "School Board"). Therefore, the accompanying financial statement does not purport to, and does not, present the fiduciary net assets of the School Board in conformity with accounting principles generally accepted in the United States of America.

The financial activities of the Internal Accounts are included in the financial reporting entity of the School Board.

Basis of Accounting

The accompanying financial statement is prepared on the accrual basis of accounting.

Accounts Receivable

Accounts receivable are reported at estimated net realizable value, net of an allowance for uncollectible accounts of \$174,462.

Inventory

Inventory is reported at cost under the first-in first-out method.

**NOTE 2 – DEPOSITS WITH FINANCIAL INSTITUTIONS**

Cash and equivalents consist solely of deposits with financial institutions. All deposits are placed in financial institutions that qualify as public depositories. Accordingly, all deposits are insured by Federal depository insurance and/or collateralized pursuant to Chapter 280, Florida Statutes.

**SUPPLEMENTAL INFORMATION**



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*F.W. Buchholz High School*

	Cash Balances 7/1/2006	Cash Receipts	Cash Disburse- ments	Transfers		Balances 6/30/2007
				In	Out	
Athletics	\$ (35,081)	\$ 192,093	\$ 191,111	\$ 85	\$ 85	\$ (34,099)
Music	14	-	-	-	-	14
Classes	8,834	69,090	54,780	-	-	23,144
Clubs	79,546	160,868	144,924	18	-	95,508
Departments	25,629	79,021	81,085	-	-	23,565
Trusts	18,158	75,959	68,643	1,731	1,749	25,456
General	11,819	32,022	32,699	-	-	11,142
<b>Total Cash</b>	<b><u>\$ 108,919</u></b>	<b><u>\$ 609,053</u></b>	<b><u>\$ 573,242</u></b>	<b><u>\$ 1,834</u></b>	<b><u>\$ 1,834</u></b>	144,730
Accounts Receivable						11,394
Inventory						-
Accounts Payable						-
Assets Held for Others						<b><u>\$ 156,124</u></b>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*Eastside High School*

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 94,652	\$ 189,853	\$ 178,012	\$ 2,537	\$ 2,615	\$ 106,415
Music	190	4,222	4,222	-	190	-
Classes	4,444	29,475	33,098	-	-	821
Clubs	15,777	63,889	64,027	-	975	14,664
Departments	40,419	148,669	153,503	1,829	1,739	35,675
Trusts	30,741	79,062	69,664	497	1,786	38,850
General	<u>36,234</u>	<u>24,238</u>	<u>24,827</u>	<u>2,683</u>	<u>241</u>	<u>38,087</u>
<b>Total Cash</b>	<u><u>\$ 222,457</u></u>	<u><u>\$ 539,408</u></u>	<u><u>\$ 527,353</u></u>	<u><u>\$ 7,546</u></u>	<u><u>\$ 7,546</u></u>	234,512
Accounts Receivable						3,738
Inventory						-
Accounts Payable						<u>(693)</u>
Assets Held for Others						<u><u>\$ 237,557</u></u>

**Schedule of Assets Held for Others  
June 30, 2007  
Alachua County Public Schools Internal Accounts**

***Gainesville High School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 30,220	\$ 209,650	\$ 201,036	\$ 70	\$ -	\$ 38,904
Music	208	2,502	2,172	503	-	1,041
Classes	2,865	54,283	53,277	-	42	3,829
Clubs	8,050	43,232	40,568	383	628	10,469
Departments	41,872	106,416	115,147	1,844	42	34,943
Trusts	84,045	217,185	209,348	-	2,088	89,794
School Store	4,369	1,433	5,802	-	-	-
General	<u>16,458</u>	<u>39,162</u>	<u>35,413</u>	<u>-</u>	<u>-</u>	<u>20,207</u>
<b>Total Cash</b>	<u><u>\$ 188,087</u></u>	<u><u>\$ 673,863</u></u>	<u><u>\$ 662,763</u></u>	<u><u>\$ 2,800</u></u>	<u><u>\$ 2,800</u></u>	199,187
Accounts Receivable						5,436
Inventory						260
Accounts Payable						<u>(1,582)</u>
Assets Held for Others						<u><u>\$ 203,301</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Hawthorne Middle/High School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 33,180	\$ 130,045	\$ 155,049	\$ -	\$ -	\$ 8,176
Music	612	4,586	4,482	-	-	716
Classes	3,342	16,545	16,828	-	30	3,029
Clubs	3,266	7,831	8,316	195	343	2,633
Departments	7,526	39,374	38,982	2,520	2,831	7,607
Trusts	8,743	23,566	20,230	-	303	11,776
General	2,124	6,811	9,697	3,292	2,500	30
	<u>\$ 58,793</u>	<u>\$ 228,758</u>	<u>\$ 253,584</u>	<u>\$ 6,007</u>	<u>\$ 6,007</u>	33,967
Total Cash						
Accounts Receivable						4,624
Inventory						9,626
Accounts Payable						<u>(437)</u>
Assets Held for Others						<u>\$ 47,780</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Loften High School***

	<u>Cash Balances 7/1/2006</u>	<u>Cash Receipts</u>	<u>Cash Disburse- ments</u>	<u>Transfers</u>		<u>Balances 6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Athletics	\$ 2,399	\$ 637	\$ 726	\$ 105	\$ 105	\$ 2,310
Clubs	339	286	99	-	-	526
Departments	80,666	44,419	35,000	184	-	90,269
Trusts	120,816	112,051	111,870	-	-	120,997
School Store	10,192	-	-	-	300	9,892
General	25,287	4,015	3,128	300	184	26,290
Total Cash	<u>\$ 239,699</u>	<u>\$ 161,408</u>	<u>\$ 150,823</u>	<u>\$ 589</u>	<u>\$ 589</u>	250,284
Accounts Receivable						-
Inventory						6,452
Accounts Payable						-
Assets Held for Others						<u>\$ 256,736</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Newberry High School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 26,688	\$ 114,921	\$ 104,036	\$ 8,977	\$ 8,977	\$ 37,573
Music	437	1,221	1,545	-	-	113
Classes	(613)	14,645	11,497	-	-	2,535
Clubs	16,600	18,407	15,356	336	336	19,651
Departments	35,348	46,640	50,844	228	-	31,372
Trusts	5,191	27,785	20,507	-	228	12,241
General	15,083	7,190	12,354	-	-	9,919
<b>Total Cash</b>	<u><u>\$ 98,734</u></u>	<u><u>\$ 230,809</u></u>	<u><u>\$ 216,139</u></u>	<u><u>\$ 9,541</u></u>	<u><u>\$ 9,541</u></u>	113,404
Accounts Receivable						6,511
Inventory						-
Accounts Payable						<u>(761)</u>
Assets Held for Others						<u><u>\$ 119,154</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Santa Fe High School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<b>7/1/2006</b>		<b>ments</b>			
Athletics	\$ 38,640	\$ 165,371	\$ 151,814	\$ -	\$ 21	\$ 52,176
Music	12	1,406	1,153	-	-	265
Classes	6,979	19,182	22,591	-	526	3,044
Clubs	27,876	29,670	29,956	36	87	27,539
Departments	51,659	115,207	141,556	64	1,008	24,366
Trusts	19,315	60,473	63,507	542	-	16,823
General	58,745	17,520	23,477	1,000	-	53,788
<b>Total Cash</b>	<b><u>\$ 203,226</u></b>	<b><u>\$ 408,829</u></b>	<b><u>\$ 434,054</u></b>	<b><u>\$ 1,642</u></b>	<b><u>\$ 1,642</u></b>	178,001
Accounts Receivable						2,428
Inventory						-
Accounts Payable						<u>(71)</u>
Assets Held for Others						<u>\$ 180,358</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Howard W. Bishop Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>
	<u>7/1/2006</u>	<u>Receipts</u>	<u>ments</u>	<u>In</u>	<u>Out</u>	<u>6/30/2007</u>
Athletics	\$ 921	\$ 3,196	\$ 1,779	\$ 60	\$ 30	\$ 2,368
Music	425	6,261	5,705	1,141	571	1,551
Classes	4,040	53,747	50,625	2,534	454	9,242
Clubs	1,673	2,860	1,925	-	-	2,608
Departments	12,707	21,274	15,494	-	550	17,937
Trusts	5,553	28,537	27,434	1,579	3,710	4,525
General	1,826	8,078	5,863	538	537	4,042
	<u>\$ 27,145</u>	<u>\$ 123,953</u>	<u>\$ 108,825</u>	<u>\$ 5,852</u>	<u>\$ 5,852</u>	42,273
Total Cash						
Accounts Receivable						1,481
Inventory						-
Accounts Payable						<u>(1,501)</u>
Assets Held for Others						<u>\$ 42,253</u>



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Ft. Clarke Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>
	<u>7/1/2006</u>	<u>Receipts</u>	<u>ments</u>			<u>6/30/2007</u>
Athletics	\$ 3,441	\$ 2,791	\$ 6,096	\$ 440	\$ -	\$ 576
Music	410	4,117	1,307	-	-	3,220
Classes	6,335	47,929	50,191	495	495	4,073
Clubs	2,218	1,070	737	-	-	2,551
Departments	17,069	25,524	24,618	76	2,461	15,590
Trusts	15,833	27,854	25,999	5,128	416	22,400
School Store	5,148	1,528	1,124	322	5,148	726
General	6,110	6,742	4,501	2,059	-	10,410
<b>Total Cash</b>	<u><u>\$56,564</u></u>	<u><u>\$ 117,555</u></u>	<u><u>\$ 114,573</u></u>	<u><u>\$ 8,520</u></u>	<u><u>\$ 8,520</u></u>	59,546
Accounts Receivable						-
Inventory						599
Accounts Payable						-
Assets Held for Others						<u><u>\$ 60,145</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Kanapaha Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 4,166	\$ 4,350	\$ 3,004	\$ -	\$ -	\$ 5,512
Music	7,605	1,600	6,008	-	-	3,197
Classes	1,755	21,434	20,300	-	500	2,389
Clubs	3,235	8,106	6,830	-	-	4,511
Departments	16,144	38,084	34,538	-	-	19,690
Trusts	8,973	37,327	36,947	500	-	9,853
School Store	379	400	446	-	-	333
General	8,279	4,163	4,679	-	-	7,763
	<u>\$50,536</u>	<u>\$115,464</u>	<u>\$112,752</u>	<u>\$ 500</u>	<u>\$ 500</u>	53,248
Total Cash						
Accounts Receivable						1,088
Inventory						1,752
Accounts Payable						<u>(6)</u>
Assets Held for Others						<u>\$ 56,082</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Abraham Lincoln Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 80	\$ 3,933	\$ 3,789	\$ -	\$ -	\$ 224
Music	149	5,805	5,954	-	-	-
Classes	857	18,494	18,672	921	-	1,600
Clubs	1,612	42,406	39,374	-	1,049	3,595
Departments	14,256	76,977	78,697	374	1,135	11,775
Trusts	8,335	28,127	35,406	889	-	1,945
General	1,238	2,231	2,257	-	-	1,212
	<u>\$ 26,527</u>	<u>\$ 177,973</u>	<u>\$ 184,149</u>	<u>\$ 2,184</u>	<u>\$ 2,184</u>	20,351
Total Cash						
Accounts Receivable						-
Inventory						-
Accounts Payable						<u>(244)</u>
Assets Held for Others						<u>\$ 20,107</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***A. L. Mebane Middle School***

	Cash	Cash	Cash	Transfers		Balances
	Balances		Receipts	Disburse-	In	
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 5,603	\$ 6,508	\$ 6,502	\$ -	\$ -	\$ 5,609
Music	9	-	-	-	-	9
Classes	84	-	-	-	-	84
Clubs	1,919	3,075	3,429	-	345	1,220
Departments	7,132	15,178	16,101	50	-	6,259
Trusts	939	31,441	29,644	295	-	3,031
General	6,205	8,021	9,599	-	-	4,627
	<u>\$ 21,891</u>	<u>\$ 64,223</u>	<u>\$ 65,275</u>	<u>\$ 345</u>	<u>\$ 345</u>	20,839
Total Cash						
Accounts Receivable						-
Inventory						-
Accounts Payable						<u>(166)</u>
Assets Held for Others						<u>\$ 20,673</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Oak View Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 2,979	\$ 6,049	\$ 4,894	\$ -	\$ -	\$ 4,134
Music	107	-	-	-	-	107
Classes	360	731	630	-	-	461
Clubs	4,240	358	513	-	-	4,085
Departments	12,074	26,893	26,893	4,350	4,350	12,074
Trusts	711	26,102	25,186	209	-	1,836
School Stores	2,229	642	162	-	-	2,709
General	<u>25,574</u>	<u>54,362</u>	<u>52,335</u>	<u>-</u>	<u>209</u>	<u>27,392</u>
<b>Total Cash</b>	<u><b>\$48,274</b></u>	<u><b>\$ 115,137</b></u>	<u><b>\$ 110,613</b></u>	<u><b>\$ 4,559</b></u>	<u><b>\$ 4,559</b></u>	<b>52,798</b>
Accounts Receivable						728
Inventory						454
Accounts Payable						<u>(26)</u>
Assets Held for Others						<u><b>\$ 53,954</b></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Westwood Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>	<u>Receipts</u>	<u>ments</u>	<u>In</u>	<u>Out</u>	<u>6/30/2007</u>
Athletics	\$ 2,214	\$ 3,394	\$ 500	\$ -	\$ -	\$ 5,108
Music	1,709	900	900	-	1	1,708
Classes	3,846	7,474	5,639	-	-	5,681
Clubs	3,847	684	1,218	-	-	3,313
Departments	8,343	15,468	12,218	-	-	11,593
Trusts	10,087	23,663	25,255	1,990	1,990	8,495
School Store	1,383	-	-	-	1,383	-
General	<u>2,052</u>	<u>6,862</u>	<u>5,319</u>	<u>1,384</u>	<u>-</u>	<u>4,979</u>
Total Cash	<u><u>\$ 33,481</u></u>	<u><u>\$58,445</u></u>	<u><u>\$51,049</u></u>	<u><u>\$ 3,374</u></u>	<u><u>\$ 3,374</u></u>	40,877
Accounts Receivable						1,747
Inventory						2,257
Accounts Payable						<u>-</u>
Assets Held for Others						<u><u>\$ 44,881</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Alachua Elementary School***

	<u>Cash</u> <u>Balances</u> <u>7/1/2006</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disburse-</u> <u>ments</u>	<u>Transfers</u>		<u>Balances</u> <u>6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Classes	\$ 2,511	\$ 21,666	\$ 22,960	\$ 370	\$ -	\$ 1,587
Departments	2,934	7,429	7,679	-	-	2,684
Trusts	1,905	101,217	104,408	1,681	-	395
General	5,955	16,521	12,389	-	2,051	8,036
Total Cash	<u>\$13,305</u>	<u>\$ 146,833</u>	<u>\$ 147,436</u>	<u>\$ 2,051</u>	<u>\$ 2,051</u>	12,702
Accounts Receivable						3,049
Inventory						-
Accounts Payable						<u>(4,722)</u>
Assets Held for Others						<u>\$ 11,029</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Archer Community School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<b>7/1/2006</b>	<b>Receipts</b>	<b>ments</b>			
Classes	\$ 4,306	\$ 11,138	\$ 10,373	\$ 30	\$ 2,284	\$ 2,817
Clubs	168	-	-	847	-	1,015
Departments	1,948	3,235	3,478	-	53	1,652
Trusts	5,909	82,186	83,513	1,460	-	6,042
General	17,710	25,007	21,272	-	-	21,445
<b>Total Cash</b>	<b><u>\$30,041</u></b>	<b><u>\$121,566</u></b>	<b><u>\$118,636</u></b>	<b><u>\$2,337</u></b>	<b><u>\$2,337</u></b>	32,971
Accounts Receivable						-
Inventory						-
Accounts Payable						-
Assets Held for Others						<b><u>\$ 32,971</u></b>



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*Lawton Chiles Elementary School*

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Classes	\$ 8,302	\$ 19,750	\$ 20,280	\$ 2,331	\$ 3,166	\$ 6,937
Departments	1,645	10,770	11,641	1,704	-	2,478
Trusts	5,904	228,866	211,254	11,522	2,537	32,501
General	32,454	11,252	28,708	10,333	20,187	5,144
<b>Total Cash</b>	<b>\$ 48,305</b>	<b>\$ 270,638</b>	<b>\$ 271,883</b>	<b>\$ 25,890</b>	<b>\$ 25,890</b>	47,060
Accounts Receivable						2,194
Inventory						-
Accounts Payable						(2,194)
<b>Assets Held for Others</b>						<b>\$ 47,060</b>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Charles Duval Elementary School***

	<u>Cash</u> <u>Balances</u> <u>7/1/2006</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disburse-</u> <u>ments</u>	<u>Transfers</u>		<u>Balances</u> <u>6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Classes	\$ 161	\$ 10,062	\$ 9,999	\$ 93	\$ -	\$ 317
Departments	2,234	2,615	2,549	769	-	3,069
Trusts	8,329	111,965	119,309	5,323	914	5,394
General	<u>2,064</u>	<u>13,459</u>	<u>8,160</u>	<u>772</u>	<u>6,043</u>	<u>2,092</u>
Total Cash	<u>\$ 12,788</u>	<u>\$138,101</u>	<u>\$ 140,017</u>	<u>\$ 6,957</u>	<u>\$ 6,957</u>	10,872
Accounts Receivable						-
Inventory						-
Accounts Payable						<u>(237)</u>
Assets Held for Others						<u>\$ 10,635</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***J.J. Finley Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 7	\$ 3,201	\$ 3,225	\$ 260	\$ -	\$ 243
Departments	1,336	474	649	54	-	1,215
Trusts	5,314	176,822	177,770	1,726	-	6,092
General	<u>24,051</u>	<u>9,055</u>	<u>8,457</u>	<u>-</u>	<u>2,040</u>	<u>22,609</u>
<b>Total Cash</b>	<u><u>\$ 30,708</u></u>	<u><u>\$ 189,552</u></u>	<u><u>\$ 190,101</u></u>	<u><u>\$ 2,040</u></u>	<u><u>\$ 2,040</u></u>	30,159
Accounts Receivable						460
Inventory						-
Accounts Payable						<u>(460)</u>
Assets Held for Others						<u><u>\$ 30,159</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Stephen Foster Elementary School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<u>7/1/2006</u>	<u>Receipts</u>	<u>ments</u>			
Classes	\$ 128	\$ 8,316	\$ 7,843	\$ -	\$ -	\$ 601
Departments	907	279	619	-	-	567
Trusts	6,350	114,892	112,219	-	-	9,023
General	<u>9,271</u>	<u>3,959</u>	<u>6,231</u>	<u>-</u>	<u>-</u>	<u>6,999</u>
Total Cash	<u>\$ 16,656</u>	<u>\$ 127,446</u>	<u>\$ 126,912</u>	<u>\$ -</u>	<u>\$ -</u>	17,190
Accounts Receivable						738
Inventory						-
Accounts Payable						<u>(738)</u>
Assets Held for Others						<u>\$ 17,190</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Glen Springs Elementary School***

	<u>Cash</u> <u>Balances</u> <u>7/1/2006</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disburse-</u> <u>ments</u>	<u>Transfers</u>		<u>Balances</u> <u>6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Classes	\$ 409	\$ 1,991	\$ 1,797	\$ 184	\$ -	\$ 787
Departments	2,556	3,249	2,652	34	-	3,187
Trusts	12,568	169,615	167,606	261	-	14,838
General	<u>2,328</u>	<u>6,620</u>	<u>4,420</u>	<u>-</u>	<u>479</u>	<u>4,049</u>
 Total Cash	 <u>\$17,861</u>	 <u>\$ 181,475</u>	 <u>\$ 176,475</u>	 <u>\$ 479</u>	 <u>\$ 479</u>	 22,861
 Accounts Receivable						 3,446
 Inventory						 -
 Accounts Payable						 <u>(3,560)</u>
 Assets Held for Others						 <u>\$ 22,747</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*Hidden Oak Elementary School*

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 2,343	\$ 13,011	\$ 12,213	\$ 34	\$ -	\$ 3,175
Clubs	700	-	-	-	-	700
Departments	13,341	691	1,257	-	1,256	11,519
Trusts	20,323	231,477	223,430	1,256	143	29,483
General	28,816	9,129	3,544	109	-	34,510
<b>Total Cash</b>	<u>\$ 65,523</u>	<u>\$ 254,308</u>	<u>\$ 240,444</u>	<u>\$ 1,399</u>	<u>\$ 1,399</u>	79,387
Accounts Receivable						771
Inventory						-
Accounts Payable						<u>(771)</u>
Assets Held for Others						<u>\$ 79,387</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***High Springs Community School***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Athletics	\$ 2,625	\$ 4,622	\$ 3,687	\$ 23	\$ -	\$ 3,583
Classes	1,181	24,409	25,429	1,811	1,072	900
Clubs	524	9,252	9,483	91	-	384
Departments	17,031	36,417	40,900	-	841	11,707
Trusts	27,073	230,430	236,986	3,759	392	23,884
General	36,006	22,673	14,507	43	3,422	40,793
<b>Total Cash</b>	<b><u>\$ 84,440</u></b>	<b><u>\$ 327,803</u></b>	<b><u>\$ 330,992</u></b>	<b><u>\$ 5,727</u></b>	<b><u>\$ 5,727</u></b>	<b>81,251</b>
Accounts Receivable						-
Inventory						980
Accounts Payable						<u>(54)</u>
Assets Held for Others						<u>\$ 82,177</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Idylwild Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ -	\$ 8,101	\$ 6,624	\$ -	\$ 996	\$ 481
Departments	9,230	383	117	-	-	9,496
Trusts	4,353	184,303	173,623	2,149	1,188	15,994
General	<u>7,492</u>	<u>6,436</u>	<u>4,808</u>	<u>35</u>	<u>-</u>	<u>9,155</u>
<b>Total Cash</b>	<u><u>\$ 21,075</u></u>	<u><u>\$ 199,223</u></u>	<u><u>\$ 185,172</u></u>	<u><u>\$ 2,184</u></u>	<u><u>\$ 2,184</u></u>	35,126
Accounts Receivable						6,195
Inventory						-
Accounts Payable						<u>(6,268)</u>
Assets Held for Others						<u><u>\$ 35,053</u></u>



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***W.W. Irby Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ -	\$ 4,982	\$ 4,942	\$ -	\$ -	\$ 40
Departments	1,667	1,753	885	-	-	2,535
Trusts	5,235	124,484	124,892	-	-	4,827
General	<u>25,738</u>	<u>22,568</u>	<u>15,975</u>	<u>-</u>	<u>-</u>	<u>32,331</u>
<b>Total Cash</b>	<u><u>\$ 32,640</u></u>	<u><u>\$ 153,787</u></u>	<u><u>\$ 146,694</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	39,733
Accounts Receivable						3,506
Inventory						-
Accounts Payable						<u>(9,417)</u>
Assets Held for Others						<u><u>\$ 33,822</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Lake Forest Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ -	\$ 7,830	\$ 6,429	\$ -	\$ -	\$ 1,401
Departments	7,812	14,755	11,660	270	16	11,161
Trusts	6,913	52,835	55,184	-	262	4,302
General	12,545	3,360	1,248	8	-	14,665
<b>Total Cash</b>	<u>\$ 27,270</u>	<u>\$ 78,780</u>	<u>\$ 74,521</u>	<u>\$ 278</u>	<u>\$ 278</u>	31,529
Accounts Receivable						1,970
Inventory						-
Accounts Payable						<u>(879)</u>
Assets Held for Others						<u>\$ 32,620</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*Littlewood Elementary School*

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 10,231	\$ 13,194	\$ 12,503	\$ -	\$ 6,922	\$ 4,000
Clubs	7	-	-	-	-	7
Departments	17,616	9,267	12,620	-	-	14,263
Trusts	23,662	153,780	173,495	6,922	-	10,869
General	71,246	88,838	121,978	-	-	38,106
<b>Total Cash</b>	<u>\$122,762</u>	<u>\$ 265,079</u>	<u>\$ 320,596</u>	<u>\$ 6,922</u>	<u>\$ 6,922</u>	67,245
Accounts Receivable						425
Inventory						-
Accounts Payable						<u>(146)</u>
Assets Held for Others						<u>\$ 67,524</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***W. A. Metcalfe Elementary School***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Classes	\$ 596	\$ 2,208	\$ 1,412	\$ 141	\$ 1,298	\$ 235
Clubs	-	1,883	1,883	-	-	-
Departments	1,190	5,480	4,632	-	40	1,998
Trusts	7,148	67,482	68,156	1,175	6,047	1,602
General	7,093	6,800	11,760	7,132	1,063	8,202
<b>Total Cash</b>	<b><u>\$ 16,027</u></b>	<b><u>\$ 83,853</u></b>	<b><u>\$ 87,843</u></b>	<b><u>\$ 8,448</u></b>	<b><u>\$ 8,448</u></b>	12,037
Accounts Receivable						671
Inventory						-
Accounts Payable						<u>(671)</u>
Assets Held for Others						<u>\$ 12,037</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Newberry Elementary School***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Classes	\$ 2,353	\$ 3,700	\$ 2,416	\$ 631	\$ -	\$ 4,268
Departments	8,363	15,271	14,094	-	-	9,540
Trusts	30,496	240,774	245,133	-	631	25,506
General	12,465	5,301	6,390	150	150	11,376
<b>Total Cash</b>	<b><u>\$53,677</u></b>	<b><u>\$ 265,046</u></b>	<b><u>\$ 268,033</u></b>	<b><u>\$ 781</u></b>	<b><u>\$ 781</u></b>	50,690
Accounts Receivable						881
Inventory						380
Accounts Payable						<u>(172)</u>
Assets Held for Others						<u>\$ 51,779</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***C. W. Norton Elementary School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<b>7/1/2006</b>	<b>Receipts</b>	<b>ments</b>			
Classes	\$ 430	\$ 9,188	\$ 9,085	\$ 1,221	\$ 57	\$ 1,697
Departments	9,591	18,276	18,206	-	543	9,118
Trusts	20,287	217,862	216,809	-	1,221	20,119
General	9,874	9,546	4,888	600	-	15,132
<b>Total Cash</b>	<b><u>\$40,182</u></b>	<b><u>\$ 254,872</u></b>	<b><u>\$ 248,988</u></b>	<b><u>\$ 1,821</u></b>	<b><u>\$ 1,821</u></b>	46,066
Accounts Receivable						1,466
Inventory						-
Accounts Payable						<u>(617)</u>
Assets Held for Others						<u>\$ 46,915</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*Prairie View Academy*

	<u>Cash</u> <u>Balances</u> <u>7/1/2006</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disburse-</u> <u>ments</u>	<u>Transfers</u>		<u>Balances</u> <u>6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Classes	\$ 50	\$ 574	\$ 605	\$ -	\$ -	\$ 19
Departments	94	676	606	-	94	70
Trusts	2,444	25,577	23,680	-	21	4,320
General	<u>14,371</u>	<u>2,660</u>	<u>2,372</u>	<u>115</u>	<u>-</u>	<u>14,774</u>
Total Cash	<u>\$16,959</u>	<u>\$ 29,487</u>	<u>\$ 27,263</u>	<u>\$ 115</u>	<u>\$ 115</u>	19,183
Accounts Receivable						339
Inventory						-
Accounts Payable						<u>(339)</u>
Assets Held for Others						<u>\$ 19,183</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***M. K. Rawlings Elementary School***

	<u>Cash</u> <u>Balances</u> <u>7/1/2006</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disburse-</u> <u>ments</u>	<u>Transfers</u>		<u>Balances</u> <u>6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Classes	\$ 151	\$ 2,745	\$ 2,684	\$ 104	\$ -	\$ 316
Departments	97	163	-	-	-	260
Trusts	4,513	48,034	42,286	1,210	1,324	10,147
General	363	29,497	6,283	10	-	23,587
	<u>\$ 5,124</u>	<u>\$ 80,439</u>	<u>\$ 51,253</u>	<u>\$ 1,324</u>	<u>\$ 1,324</u>	34,310
Accounts Receivable						1,134
Inventory						-
Accounts Payable						<u>(518)</u>
Assets Held for Others						<u>\$ 34,926</u>



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Chester Shell Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Departments	\$ 1,716	\$ 3,770	\$ 3,750	\$ -	\$ 25	\$ 1,711
Trusts	402	32,719	32,448	-	-	673
General	<u>8,033</u>	<u>18,226</u>	<u>20,725</u>	<u>25</u>	<u>-</u>	<u>5,559</u>
 Total Cash	 <u>\$ 10,151</u>	 <u>\$ 54,715</u>	 <u>\$ 56,923</u>	 <u>\$ 25</u>	 <u>\$ 25</u>	 7,943
 Accounts Receivable						-
 Inventory						-
 Accounts Payable						<u>(188)</u>
 Assets Held for Others						<u>\$ 7,755</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***William S. Talbot Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 2,057	\$ 23,133	\$ 26,167	\$ 9,512	\$ 4,203	\$ 4,332
Clubs	86	-	-	-	-	86
Departments	9,898	2,338	2,898	478	-	9,816
Trusts	12,613	263,070	262,515	3,534	9,620	7,082
General	79,887	95,292	125,118	299	-	50,360
<b>Total Cash</b>	<u>\$104,541</u>	<u>\$ 383,833</u>	<u>\$ 416,698</u>	<u>\$ 13,823</u>	<u>\$ 13,823</u>	71,676
Accounts Receivable						1,602
Inventory						-
Accounts Payable						<u>(2,552)</u>
Assets Held for Others						<u>\$ 70,726</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Myra Terwilliger Elementary School***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Classes	\$ 143	\$ 3,632	\$ 3,047	\$ 877	\$ -	\$ 1,605
Clubs	297	-	-	-	-	297
Departments	2,089	1,784	1,453	-	-	2,420
Trusts	21,115	187,496	190,332	-	877	17,402
General	50,681	28,544	50,791	-	-	28,434
<b>Total Cash</b>	<b><u>\$ 74,325</u></b>	<b><u>\$ 221,456</u></b>	<b><u>\$ 245,623</u></b>	<b><u>\$ 877</u></b>	<b><u>\$ 877</u></b>	50,158
Accounts Receivable						-
Inventory						-
Accounts Payable						<u>(3,249)</u>
Assets Held for Others						<u>\$ 46,909</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Waldo Community School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<b>7/1/2006</b>	<b>Receipts</b>	<b>ments</b>			
Classes	\$ 20	\$ 1,428	\$ 1,448	\$ 20	\$ 20	\$ -
Departments	1,002	14,388	10,567	64	38	4,849
Trusts	1,106	56,791	54,022	-	500	3,375
General	12,981	2,700	1,659	616	142	14,496
<b>Total Cash</b>	<b><u>\$15,109</u></b>	<b><u>\$ 75,307</u></b>	<b><u>\$ 67,696</u></b>	<b><u>\$ 700</u></b>	<b><u>\$ 700</u></b>	<b>22,720</b>
Accounts Receivable						724
Inventory						-
Accounts Payable						<u>(724)</u>
Assets Held for Others						<u>\$ 22,720</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Kimball Wiles Elementary School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<b>7/1/2006</b>	<b>Receipts</b>	<b>ments</b>			
Classes	\$ 11,130	\$ 15,399	\$ 17,354	\$ 2,850	\$ 3,755	\$ 8,270
Clubs	888	2,115	1,707	-	486	810
Departments	6,607	33,252	35,361	8,023	4,224	8,297
Trusts	5,540	238,195	227,621	3,502	5,164	14,452
General	10,476	21,631	22,151	935	1,681	9,210
	<u>\$ 34,641</u>	<u>\$ 310,592</u>	<u>\$ 304,194</u>	<u>\$ 15,310</u>	<u>\$ 15,310</u>	41,039
Total Cash						
Accounts Receivable						1,638
Inventory						-
Accounts Payable						-
Assets Held for Others						<u>\$ 42,677</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Joseph Williams Elementary School***

	Cash	Cash	Cash	Transfers		Balances
	Balances		Receipts	Disburse- ments	In	
	<u>7/1/2006</u>					
Classes	\$ 6,948	\$ 34,737	\$ 24,253	\$ 78	\$ 17,510	\$ -
Departments	950	511	71	-	-	1,390
Trusts	985	88,465	95,073	17,292	78	11,591
General	<u>6,180</u>	<u>23,898</u>	<u>25,221</u>	<u>596</u>	<u>378</u>	<u>5,075</u>
<b>Total Cash</b>	<u><u>\$15,063</u></u>	<u><u>\$147,611</u></u>	<u><u>\$ 144,618</u></u>	<u><u>\$ 17,966</u></u>	<u><u>\$ 17,966</u></u>	18,056
Accounts Receivable						5,152
Inventory						-
Accounts Payable						<u>(8,219)</u>
Assets Held for Others						<u><u>\$ 14,989</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Anchor Center / Sidney Lanier Center***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
	<b>Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Disburse- ments</b>	<b>In</b>	<b>Out</b>	
Departments	\$ 1,462	\$ 625	\$ 1,064	\$ 10	\$ -	\$ 1,033
Trusts	5,915	51,981	42,431	250	272	15,443
General	21,213	6,199	9,970	48	36	17,454
<b>Total Cash</b>	<b><u>\$28,590</u></b>	<b><u>\$ 58,805</u></b>	<b><u>\$ 53,465</u></b>	<b><u>\$ 308</u></b>	<b><u>\$ 308</u></b>	33,930
Accounts Receivable						101
Inventory						-
Accounts Payable						<u>(487)</u>
Assets Held for Others						<u>\$ 33,544</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

***Camp Crystal Lake***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Departments	\$ 264,953	\$ 637,441	\$ 592,543	\$ 29,900	\$ 23,761	\$ 315,990
Trusts	94,679	158,492	223,521	24,015	20,977	32,688
General	15,338	8,492	11,652	-	9,177	3,001
<b>Total Cash</b>	<u>\$ 374,970</u>	<u>\$ 804,425</u>	<u>\$ 827,716</u>	<u>\$ 53,915</u>	<u>\$ 53,915</u>	351,679
Accounts Receivable						23,457
Inventory						1,524
Accounts Payable						<u>(4,363)</u>
Assets Held for Others						<u>\$ 372,297</u>



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*Fearnside Family Services Center*

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<u><b>7/1/2006</b></u>	<u><b>Receipts</b></u>	<u><b>ments</b></u>			
Trusts	\$ 13,337	\$ 21,933	\$ 21,620	\$ 50	\$ 2,472	\$ 11,228
General	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,422</u>	<u>-</u>	<u>2,422</u>
Total Cash	<u><u>\$ 13,337</u></u>	<u><u>\$ 21,933</u></u>	<u><u>\$ 21,620</u></u>	<u><u>\$ 2,472</u></u>	<u><u>\$ 2,472</u></u>	13,650
Accounts Receivable						1,743
Inventory						-
Accounts Payable						<u>(1,743)</u>
Assets Held for Others						<u><u>\$ 13,650</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

*Horizon Center*

	<u>Cash Balances 7/1/2006</u>	<u>Cash Receipts</u>	<u>Cash Disburse- ments</u>	<u>Transfers</u>		<u>Balances 6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Trusts	\$ 511	\$ 7,608	\$ 7,835	\$ -	\$ -	\$ 284
General	110	1,326	781	-	-	655
Total Cash	<u>\$ 621</u>	<u>\$ 8,934</u>	<u>\$ 8,616</u>	<u>\$ -</u>	<u>\$ -</u>	939
Accounts Receivable						-
Inventory						-
Accounts Payable						-
Assets Held for Others						<u>\$ 939</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Alachua County Public Schools Internal Accounts**

**A. Quinn Jones Center**

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 209	\$ 140	\$ 118	\$ -	\$ -	\$ 231
Clubs	80	-	-	-	-	80
Departments	984	2,296	1,426	100	-	1,954
Trusts	5,905	29,111	23,855	-	100	11,061
School Store	807	1,681	2,132	-	-	356
General	6,184	2,098	2,712	-	-	5,570
<b>Total Cash</b>	<u>\$ 14,169</u>	<u>\$ 35,326</u>	<u>\$ 30,243</u>	<u>\$ 100</u>	<u>\$ 100</u>	19,252
Accounts Receivable						-
Inventory						14
Accounts Payable						-
<b>Assets Held for Others</b>						<u>\$ 19,266</u>

**REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS**



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**Report on Internal Control  
Over Financial Reporting and on Compliance and Other Matters**

School Board of Alachua County  
Alachua County, Florida

We have audited the statement of fiduciary net assets of the Alachua County Public Schools Internal Accounts (the "Internal Accounts") as of June 30, 2007, and have issued our report thereon dated October 26, 2007. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net assets of the Internal Accounts and does not include other fiduciary net assets of the School Board of Alachua County. 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 Internal Accounts' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' 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 a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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 Internal Accounts' 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 Internal Accounts' financial statements that is more than inconsequential will not be prevented or detected by the Internal Accounts' internal control. We consider the deficiency described in the accompanying Schedule of Findings and Other Comments as item 07-1 to be a significant deficiency in internal control over financial reporting.

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 Internal Accounts' 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, we believe that the significant deficiency described above is not a material weakness.

Compliance and Other Matters

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

We noted certain matters that we reported to management in the accompanying Schedule of Findings and Other Comments.

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

*Davis, Monk & Company*

October 26, 2007  
Gainesville, Florida

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Alachua County Public Schools Internal Accounts**

*07-1 Condition and Criteria:*

A system of checks and balances, including segregation of incompatible employee responsibilities, is an important component of an effective internal control framework. Our audit revealed that incompatible employee responsibilities were not always segregated. For example, employees who maintain accounting records sometimes handle cash collections, cosign checks, and/or reconcile bank statement balances to the accounting records.

*Effect:*

This condition increases the risk that errors or irregularities could occur and not be detected by personnel in the normal course of performing their assigned functions. As a compensating control, some principals are now receiving bank statements unopened and examining the cancelled checks (or check copies) for alterations or questionable payees.

*Recommendation:*

We have no further recommendation for compensating controls. We acknowledge that personnel may not always be available to permit a separation of employee duties and responsibilities, however we think it is important that we make you aware of this condition.

**OTHER COMMENTS**

In addition to the significant deficiency described above, our audit procedures disclosed other conditions involving the internal control over financial reporting and immaterial instances of noncompliance at various schools, which are hereafter presented for your consideration. For schools that are not specifically identified, our audit procedures did not disclose other conditions that we feel should be brought to your attention.

Unless otherwise indicated, all references are to the District's *Policies and Procedures for Internal Accounts, Section I*.

**General Finding**

Subsection b, Paragraph 2(c) and Paragraph 5(a) state that all collections by teachers, ticket sellers and others and their records and receipt documentation should be turned in within three days, as collected, to the bookkeeper for recording in appropriate project accounts and for monies to be deposited in the designated bank. At several schools, we noted instances in which teachers or sponsors did not turn collections over to the bookkeeper in a timely manner.

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Alachua County Public Schools Internal Accounts**

**F. W. Buchholz High School**

Subsection A, Paragraph 8 provides that purchases shall not exceed cash resources without prior approval of the Deputy Superintendent in charge of business services or his/her designee. We noted that the varsity baseball account (\$45,154) ended with a negative balance.

**Eastside High School**

Subsection B, Paragraph 5(a) provides that athletic event receipts must be properly recorded on prescribed forms. We noted that the school does not have a system to adequately account for athletic tickets used during the school year. We recommend that the school use the forms prescribed by District Policies and Procedures related to event tickets. These forms should then be reconciled to the Inventory of Tickets (Form FIN 023.012) at regular intervals.

**Howard W. Bishop Middle School**

Subsection B, Paragraph 2(x) states that money should not normally be kept overnight in a school but should be deposited daily (if receipts so warrant), always on the last school day of each week, on the last workday before a holiday, and on the last school day of the month. We noted instances whereby monies were not deposited in a timely manner. For example, one deposit was made for \$4,757 for all monies collected from June 4 to July 11, 2007.

Subsection B, Paragraph 5(a) provides that athletic event receipts must be properly recorded on prescribed forms. We noted that the school does not have a system to adequately account for athletic tickets used during the school year. We recommend that the school use the forms prescribed by District Policies and Procedures related to event tickets. These forms should then be reconciled to the Inventory of Tickets (Form FIN 023.012) at regular intervals.

**Lincoln Middle School**

Subsection C, Paragraph 5(a) requires that obligations for services, equipment or supplies be paid only upon the receipt of the itemized invoice or receipt. We noted that there were no invoices or receipts for several disbursements selected for testing.