

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
SCHOOL BOARD OF ALACHUA COUNTY  
INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**JUNE 30, 2014**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
SCHOOL BOARD OF ALACHUA COUNTY  
INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**JUNE 30, 2014**

**TABLE OF CONTENTS**

<b>Independent Auditors' Report</b> .....	1-2
<b>Statement of Fiduciary Net Position</b> .....	3
<b>Note to Financial Statement</b> .....	4-5
<b>Supplementary Information:</b>	
<b>Schedule of Assets Held for Others</b>	
High Schools:	
F.W. Buchholz High School .....	6
Eastside High School .....	7
Gainesville High School .....	8
Hawthorne Middle/High School .....	9
Loften High School .....	10
Newberry High School.....	11
Santa Fe High School.....	12
Middle Schools:	
Howard W. Bishop Middle School .....	13
Ft. Clarke Middle School .....	14
Kanapaha Middle School .....	15
Abraham Lincoln Middle School.....	16
A.L. Mebane Middle School.....	17
Oak View Middle School.....	18
Westwood Middle School .....	19
Elementary Schools:	
Alachua Elementary School .....	20
Archer Community School .....	21
Lawton Chiles Elementary School.....	22
Charles Duval Elementary School .....	23
J.J. Finley Elementary School.....	24
Stephen Foster Elementary School .....	25
Glen Springs Elementary School .....	26
Hidden Oak Elementary School.....	27
High Springs Community School .....	28
Idylwild Elementary School.....	29

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**SCHOOL BOARD OF ALACHUA COUNTY  
INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**JUNE 30, 2014**

**TABLE OF CONTENTS  
(Concluded)**

**Supplementary Information: (Concluded)**

**Schedule of Assets Held for Others (Concluded)**

Elementary Schools (Concluded):

W.W. Irby Elementary School .....	30
Lake Forest Elementary School .....	31
Littlewood Elementary School.....	32
Meadowbrook Elementary School.....	33
W.A. Metcalfe Elementary School .....	34
Newberry Elementary School .....	35
C.W. Norton Elementary School.....	36
M.K. Rawlings Elementary School.....	37
Chester Shell Elementary School.....	38
William S. Talbot Elementary School.....	39
Myra Terwilliger Elementary School.....	40
Waldo Community School.....	41
Kimball Wiles Elementary School.....	42
Joseph Williams Elementary School.....	43
Special Centers:	
Anchor Center/Sidney Lanier Center.....	44
Camp Crystal Lake.....	45
Fearnside Family Services Center.....	46
A. Quinn Jones Center .....	47

**Other Reports**

**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
with Government Auditing Standards .....**

48-49

**Management Letter .....** 50-52

**Management's Response .....** 53

## INDEPENDENT AUDITORS' REPORT

Alachua County District School Board  
Alachua County, Florida

### Report on the Financial Statements

We have audited the accompanying statement of fiduciary net position of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of June 30, 2014, and the related notes to the financial statement as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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 from material misstatement.

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

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

### Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Internal Accounts as of June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

### Certified Public Accountants

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

**INDEPENDENT AUDITORS' REPORT**  
*(Concluded)*

**Emphasis of Matter**

As described in Note 1, the accompanying financial statement includes only the fiduciary net position 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 position of the School Board and, accordingly, does not purport to, and does not present the entire fiduciary net position of the School Board, or the School Board as a whole, in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Management's discussion and analysis covering the financial statement of the Internal Accounts is included within the management's discussion and analysis of the district-wide annual financial report, which is available at the School Board's administrative offices.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the statement of fiduciary net position. The supplementary 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 is the responsibility of management of the School Board and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 2014, on our consideration of the Internal Accounts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

*Purvis, Gray and Company, LLP*

December 17, 2014  
Gainesville, Florida

**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2014**  
**SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS**  
**ALACHUA COUNTY, FLORIDA**

**ASSETS**

**Assets**

Cash and Equivalents	\$ 3,235,789
Accounts Receivable	128,784
Inventory	<u>39,004</u>
<b>Total Assets</b>	<b><u><u>3,403,577</u></u></b>

**LIABILITIES AND NET POSITION**

**Liabilities**

Accounts Payable	36,911
Due to School Board	138,964
Assets Held for Others	<u>3,227,702</u>
<b>Total Liabilities</b>	<b><u>3,403,577</u></b>
<b>Net Position</b>	<b><u><u>\$ 0</u></u></b>

See accompanying note.

**NOTE TO FINANCIAL STATEMENT  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Note 1 - Summary of Significant Accounting Policies**

The financial statement of the Alachua County Public Schools Internal Accounts (the Internal Accounts) of the Alachua County District School Board (the School Board) has been prepared to conform to generally accepted accounting principles (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to Florida Statutes, Section 1001.51(11)(f), the Superintendent of Schools is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education. The following is a summary of the more significant of these policies:

**Reporting Entity**

The School Board and its Governing Board are organized and operated under Section 4, Article IX, of the Constitution of Florida and Chapter 1001 of the Florida Statutes. The School Board's boundaries are coterminous with those of Alachua County. Management of the School Board is independent of county and city governments. The membership of the Governing Board of the School Board consists of five members elected by county-wide vote for overlapping four-year terms. The appointed Superintendent of Schools acts as the executive officer for the School Board.

For financial reporting purposes, the accompanying financial statement include only the activity accounted for in the Internal Accounts of the School Board and do not purport to present financial position and results of operations for the School Board as a whole. The School Board does, however, prepare an entity-wide annual financial report which also includes the Internal Accounts, which can be obtained from the School Board's administrative offices.

The Internal Accounts are a single fiduciary fund of the School Board as follows:

■ **Fiduciary Fund Type**

- **Agency Fund**—to account for resources of the Internal Accounts, which are used to administer monies collected at the School Board's schools in connection with school, student athletic, class, and club activities and financial aid fee collections and expenditures. The fund is made up of all of the internal account activity of the School Board's forty-two centers, communities, and elementary, middle, and high schools, and are unbudgeted public funds under the control and supervision of the School Board, with individual school principals having day-to-day responsibility over their respective schools.

The collection and disbursement of internal accounts is performed in accordance with Florida Statutes, School Board rules, and the financial and program cost accounting and reporting for Florida Schools Manual, published by the Florida Department of Education.

The School Board accounts for student activity funds in an agency fund because the fund is custodial in nature and does not measure the results of operations.

**Basis of Accounting**

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

**NOTE TO FINANCIAL STATEMENT**  
**SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS**  
**ALACHUA COUNTY, FLORIDA**  
*(Concluded)*

**Note 1 - Summary of Significant Accounting Policies (Concluded)**

**Cash**

Cash and equivalents are held by banks qualified as public depositories under Florida law. All deposits are insured by federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes; thus, all bank balances of the School Internal Accounts are fully insured or collateralized.

**Accounting Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**Accounts Receivable**

Accounts receivable are reported at estimated net realizable value, net of an allowance for uncollectible accounts of \$155,821.

**Inventory**

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

**Encumbrances**

Encumbrance accounting, under which purchase orders are recorded to reserve an applicable appropriation, is used by the Internal Accounts.

**Risk Management**

The Internal Accounts are exposed to various risks of loss related to theft of, damage to and destruction of assets. The School Board provides commercial insurance to cover these risks of the Internal Accounts.



**SUPPLEMENTARY INFORMATION**

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>F.W. Buchholz High School</b>			
	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2014</b>
	<b>July 1, 2013</b>			
Athletics	\$ 10,923	\$ 163,969	\$ 166,655	\$ 8,237
Music	1,895	6,219	8,015	99
Classes	16,766	46,851	41,436	22,181
Clubs	85,617	325,871	299,353	112,135
Departments	44,386	63,921	60,851	47,456
Trusts	5,789	23,669	26,103	3,355
General	8,595	16,034	18,741	5,888
<b>Total Cash</b>	<b>\$ 173,971</b>	<b>\$ 646,534</b>	<b>\$ 621,154</b>	199,351
<b>Accounts Receivable</b>				34,026
<b>Inventory</b>				18,403
<b>Accounts Payable</b>				(874)
<b>Assets Held for Others</b>				<b>\$ 250,906</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Eastside High School</b>			
	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2014</b>
	<b>July 1, 2013</b>			
Athletics	\$ 14,387	\$ 132,401	\$ 125,871	\$ 20,917
Music	149	3,304	3,262	191
Classes	851	24,994	25,168	677
Clubs	14,627	79,056	78,010	15,673
Departments	70,075	98,987	108,332	60,730
Trusts	22,477	121,459	101,689	42,247
General	51,103	36,773	31,021	56,855
	<u>\$ 173,669</u>	<u>\$ 496,974</u>	<u>\$ 473,353</u>	
<b>Total Cash</b>				197,290
<b>Accounts Receivable</b>				26,403
<b>Inventory</b>				0
<b>Accounts Payable</b>				(4,641)
<b>Assets Held for Others</b>				\$ 219,052

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Gainesville High School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 53,174	\$ 150,591	\$ 143,546	\$ 60,219
Music	642	0	642	0
Classes	10,756	52,350	51,056	12,050
Clubs	19,222	59,133	59,457	18,898
Departments	25,830	107,048	103,949	28,929
Trusts	56,733	115,618	124,404	47,947
School Store	1,536	1,533	983	2,086
General	26,146	16,553	35,648	7,051
<b>Total Cash</b>	<b>\$ 194,039</b>	<b>\$ 502,826</b>	<b>\$ 519,685</b>	<b>177,180</b>
<b>Accounts Receivable</b>				22,900
<b>Inventory</b>				261
<b>Accounts Payable</b>				(8,392)
<b>Assets Held for Others</b>				<b>\$ 191,949</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Hawthorne Middle/High School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ (2,901)	\$ 44,101	\$ 36,937	\$ 4,263
Classes	1,134	11,362	9,288	3,208
Clubs	972	130	877	225
Departments	1,701	6,663	6,686	1,678
Trusts	2,734	15,943	14,686	3,991
School Store	109	73	117	65
General	947	6,909	5,466	2,390
<b>Total Cash</b>	<b>\$ 4,696</b>	<b>\$ 85,181</b>	<b>\$ 74,057</b>	<b>15,820</b>
<b>Accounts Receivable</b>				866
<b>Inventory</b>				1,259
<b>Accounts Payable</b>				(9,499)
<b>Assets Held for Others</b>				<b>\$ 8,446</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Loften High School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 200	\$ 0	\$ 0	\$ 200
Clubs	2,157	6,138	6,070	2,225
Departments	105,932	19,323	16,951	108,304
Trusts	102,116	4,458	7,945	98,629
General	21,119	620	2,139	19,600
<b>Total Cash</b>	<b>\$ 231,524</b>	<b>\$ 30,539</b>	<b>\$ 33,105</b>	228,958
<b>Accounts Receivable</b>				0
<b>Inventory</b>				2,183
<b>Accounts Payable</b>				(152)
<b>Assets Held for Others</b>				<b>\$ 230,989</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Newberry High School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 58,076	\$ 73,573	\$ 84,451	\$ 47,198
Music	105	5,233	5,233	105
Classes	6,296	16,285	17,249	5,332
Clubs	14,590	15,208	15,391	14,407
Departments	18,163	57,486	56,743	18,906
Trusts	7,824	18,274	10,545	15,553
General	4,579	1,401	2,292	3,688
<b>Total Cash</b>	<b>\$ 109,633</b>	<b>\$ 187,460</b>	<b>\$ 191,904</b>	<b>105,189</b>
<b>Accounts Receivable</b>				8,847
<b>Inventory</b>				0
<b>Accounts Payable</b>				(274)
<b>Assets Held for Others</b>				<b>\$ 113,762</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Santa Fe High School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 66,060	\$ 157,160	\$ 150,101	\$ 73,119
Classes	2,849	28,624	26,464	5,009
Clubs	23,204	25,472	23,972	24,704
Departments	37,355	162,263	111,210	88,408
Trusts	17,562	64,147	68,755	12,954
General	39,869	4,956	5,485	39,340
<b>Total Cash</b>	<b>\$ 186,899</b>	<b>\$ 442,622</b>	<b>\$ 385,987</b>	243,534
<b>Accounts Receivable</b>				16,909
<b>Inventory</b>				0
<b>Accounts Payable</b>				(1,304)
<b>Assets Held for Others</b>				<b>\$ 259,139</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Howard W. Bishop Middle School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 2,173	\$ 2,643	\$ 1,449	\$ 3,367
Classes	12,356	60,845	57,949	15,252
Clubs	2,091	1,411	2,470	1,032
Departments	3,669	7,965	5,985	5,649
Trusts	1,343	2,552	3,170	725
General	6,238	15,946	12,192	9,992
<b>Total Cash</b>	<b>\$ 27,870</b>	<b>\$ 91,362</b>	<b>\$ 83,215</b>	<b>36,017</b>
<b>Accounts Receivable</b>				1,523
<b>Inventory</b>				0
<b>Accounts Payable</b>				(251)
<b>Assets Held for Others</b>				<b>\$ 37,289</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Ft. Clarke Middle School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 6,483	\$ 1,884	\$ 1,904	\$ 6,463
Music	136	460	200	396
Classes	4,315	57,153	56,277	5,191
Clubs	3,073	2,743	1,638	4,178
Departments	12,968	20,518	18,095	15,391
Trusts	5,757	38,925	36,897	7,785
School Store	218	0	218	0
General	10,251	5,842	6,713	9,380
<b>Total Cash</b>	<b>\$ 43,201</b>	<b>\$ 127,525</b>	<b>\$ 121,942</b>	<b>48,784</b>
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(828)
<b>Assets Held for Others</b>				<b>\$ 47,956</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Kanapaha Middle School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 15,837	\$ 6,974	\$ 6,797	\$ 16,014
Music	755	0	0	755
Classes	8,664	23,397	19,687	12,374
Clubs	7,332	13,918	12,694	8,556
Departments	41,101	35,349	28,567	47,883
Trusts	8,318	39,691	33,116	14,893
School Store	1,193	0	0	1,193
General	15,666	3,666	6,746	12,586
<b>Total Cash</b>	<b>\$ 98,866</b>	<b>\$ 122,995</b>	<b>\$ 107,607</b>	114,254
<b>Accounts Receivable</b>				935
<b>Inventory</b>				5,568
<b>Accounts Payable</b>				(712)
<b>Assets Held for Others</b>				<b>\$ 120,045</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Abraham Lincoln Middle School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 742	\$ 6,066	\$ 5,110	\$ 1,698
Classes	2,338	9,465	7,023	4,780
Clubs	2,255	10,220	8,509	3,966
Departments	19,894	66,848	66,825	19,917
Trusts	1,137	10,776	9,951	1,962
General	8,604	51,399	51,232	8,771
<b>Total Cash</b>	<b>\$ 34,970</b>	<b>\$ 154,774</b>	<b>\$ 148,650</b>	<b>41,094</b>
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(2,487)
<b>Assets Held for Others</b>				<b>\$ 38,607</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>A.L. Mebane Middle School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 6,319	\$ 2,167	\$ 2,165	\$ 6,321
Music	0	235	0	235
Classes	1,859	10,028	9,996	1,891
Clubs	1,517	768	1,138	1,147
Departments	7,603	10,604	13,923	4,284
Trusts	6,332	11,151	10,390	7,093
Store	448	0	427	21
General	4,675	2,529	2,015	5,189
<b>Total Cash</b>	<b>\$ 28,753</b>	<b>\$ 37,482</b>	<b>\$ 40,054</b>	<b>26,181</b>
<b>Accounts Receivable</b>				1,060
<b>Inventory</b>				0
<b>Accounts Payable</b>				(86)
<b>Assets Held for Others</b>				<b>\$ 27,155</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Oak View Middle School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 3,593	\$ 3,955	\$ 1,955	\$ 5,593
Music	0	3,023	2,489	534
Classes	0	0	0	0
Clubs	715	2,347	2,081	981
Departments	7,233	27,925	27,071	8,087
Trusts	33,082	61,492	58,806	35,768
School Stores	1,540	199	110	1,629
General	15,882	13,037	8,786	20,133
<b>Total Cash</b>	<b>\$ 62,045</b>	<b>\$ 111,978</b>	<b>\$ 101,298</b>	<b>72,725</b>
<b>Accounts Receivable</b>				3,982
<b>Inventory</b>				1,702
<b>Accounts Payable</b>				(671)
<b>Assets Held for Others</b>				<b>\$ 77,738</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Westwood Middle School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 5,602	\$ 2,739	\$ 841	\$ 7,500
Music	156	0	0	156
Classes	7,299	9,224	9,486	7,037
Clubs	1,247	1,065	988	1,324
Departments	5,007	223	780	4,450
Trusts	13,889	66,414	65,593	14,710
General	1,331	10,133	11,034	430
<b>Total Cash</b>	<b>\$ 34,531</b>	<b>\$ 89,798</b>	<b>\$ 88,722</b>	<b>35,607</b>
<b>Accounts Receivable</b>				5,928
<b>Inventory</b>				0
<b>Accounts Payable</b>				(1,102)
<b>Assets Held for Others</b>				<b>\$ 40,433</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Alachua Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 849	\$ 21,995	\$ 22,073	\$ 771
Departments	6,204	4,179	4,055	6,328
Trusts	107	6,073	5,458	722
General	5,395	6,982	3,002	9,375
<b>Total Cash</b>	<b>\$ 12,555</b>	<b>\$ 39,229</b>	<b>\$ 34,588</b>	17,196
<b>Accounts Receivable</b>				273
<b>Inventory</b>				476
<b>Accounts Payable</b>				(215)
<b>Assets Held for Others</b>				<b>\$ 17,730</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Archer Community School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 0	\$ 6,532	\$ 6,032	\$ 500
Departments	2,294	3,772	3,672	2,394
Trusts	15,918	13,580	10,822	18,676
General	25,513	4,865	2,822	27,556
<b>Total Cash</b>	<b>\$ 43,725</b>	<b>\$ 28,749</b>	<b>\$ 23,348</b>	49,126
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 49,126</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Lawton Chiles Elementary School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Music	\$ 121	\$ 0	\$ 0	\$ 121
Classes	7,227	22,290	22,237	7,280
Clubs	120	575	695	0
Departments	9,418	27,780	28,764	8,434
Trusts	1,629	22,860	23,365	1,124
General	10,984	3,943	2,903	12,024
<b>Total Cash</b>	<b>\$ 29,499</b>	<b>\$ 77,448</b>	<b>\$ 77,964</b>	<b>28,983</b>
<b>Accounts Receivable</b>				45
<b>Inventory</b>				0
<b>Accounts Payable</b>				(36)
<b>Assets Held for Others</b>				<b>\$ 28,992</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Charles Duval Elementary School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 105	\$ 1,912	\$ 1,936	\$ 81
Clubs	800	0	222	578
Departments	656	18,751	10,946	8,461
Trusts	5,635	11,694	14,171	3,158
General	1,881	7,470	3,025	6,326
<b>Total Cash</b>	<b>\$ 9,077</b>	<b>\$ 39,827</b>	<b>\$ 30,300</b>	18,604
<b>Accounts Receivable</b>				0
<b>Inventory</b>				241
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 18,845</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>J.J. Finley Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 104	\$ 8,919	\$ 8,361	\$ 662
Departments	2,293	1,310	939	2,664
Trusts	2,782	4,875	2,585	5,072
General	29,867	6,083	10,472	25,478
<b>Total Cash</b>	<b>\$ 35,046</b>	<b>\$ 21,187</b>	<b>\$ 22,357</b>	33,876
<b>Accounts Receivable</b>				21
<b>Inventory</b>				0
<b>Accounts Payable</b>				(2,158)
<b>Assets Held for Others</b>				<b>\$ 31,739</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Stephen Foster Elementary School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 2,874	\$ 15,141	\$ 16,982	\$ 1,033
Clubs	237	199	199	237
Departments	1,474	3,326	2,592	2,208
Trusts	2,874	3,183	4,254	1,803
General	15,095	3,135	685	17,545
<b>Total Cash</b>	<b>\$ 22,554</b>	<b>\$ 24,984</b>	<b>\$ 24,712</b>	22,826
<b>Accounts Receivable</b>				268
<b>Inventory</b>				83
<b>Accounts Payable</b>				(574)
<b>Assets Held for Others</b>				<b>\$ 22,603</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Glen Springs Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 3,367	\$ 5,932	\$ 8,532	\$ 767
Clubs	218	6,421	4,662	1,977
Departments	5,020	671	1,435	4,256
Trusts	1,979	810	533	2,256
General	18,650	4,981	3,665	19,966
<b>Total Cash</b>	<b>\$ 29,234</b>	<b>\$ 18,815</b>	<b>\$ 18,827</b>	29,222
<b>Accounts Receivable</b>				62
<b>Inventory</b>				0
<b>Accounts Payable</b>				(134)
<b>Assets Held for Others</b>				<b>\$ 29,150</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Hidden Oak Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 939	\$ 25,119	\$ 25,892	\$ 166
Clubs	700	0	0	700
Departments	15,966	761	839	15,888
Trusts	3,022	3,929	3,626	3,325
General	74,539	5,799	3,082	77,256
<b>Total Cash</b>	<b>\$ 95,166</b>	<b>\$ 35,608</b>	<b>\$ 33,439</b>	<b>97,335</b>
<b>Accounts Receivable</b>				93
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 97,428</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>High Springs Community School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 2,552	\$ 7,618	\$ 7,745	\$ 2,425
Music	12	0	12	0
Classes	1,915	34,080	31,327	4,668
Clubs	324	18,431	18,348	407
Departments	6,338	30,243	27,003	9,578
Trusts	18,185	14,122	18,409	13,898
General	22,660	3,729	4,083	22,306
<b>Total Cash</b>	<b>\$ 51,986</b>	<b>\$ 108,223</b>	<b>\$ 106,927</b>	<b>53,282</b>
<b>Accounts Receivable</b>				109
<b>Inventory</b>				1,134
<b>Accounts Payable</b>				(182)
<b>Assets Held for Others</b>				<b>\$ 54,343</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Idylwild Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 2,499	\$ 9,511	\$ 10,569	\$ 1,441
Departments	973	5,017	4,809	1,181
Trusts	5,974	21,704	23,803	3,875
General	11,191	12,448	17,999	5,640
<b>Total Cash</b>	<b>\$ 20,637</b>	<b>\$ 48,680</b>	<b>\$ 57,180</b>	12,137
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(77)
<b>Assets Held for Others</b>				<b>\$ 12,060</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>W.W. Irby Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 131	\$ 5,594	\$ 5,097	\$ 628
Departments	1,764	5,849	314	7,299
Trusts	1,750	1,827	1,727	1,850
General	33,048	7,686	7,249	33,485
<b>Total Cash</b>	<b>\$ 36,693</b>	<b>\$ 20,956</b>	<b>\$ 14,387</b>	43,262
<b>Accounts Receivable</b>				41
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 43,303</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Lake Forest Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Departments	\$ 2,378	\$ 1,673	\$ 1,710	\$ 2,341
Trusts	459	4,023	3,535	947
General	27,606	1,643	2,485	26,764
<b>Total Cash</b>	<b>\$ 30,443</b>	<b>\$ 7,339</b>	<b>\$ 7,730</b>	30,052
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(638)
<b>Assets Held for Others</b>				<b>\$ 29,414</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Littlewood Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 2,932	\$ 12,526	\$ 11,713	\$ 3,745
Departments	9,260	10,715	2,847	17,128
Trusts	7,798	4,965	6,108	6,655
General	59,348	4,844	3,000	61,192
<b>Total Cash</b>	<b>\$ 79,338</b>	<b>\$ 33,050</b>	<b>\$ 23,668</b>	88,720
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(575)
<b>Assets Held for Others</b>				<b>\$ 88,145</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Meadowbrook Elementary School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Music	\$ 0	\$ 3,123	\$ 3,123	\$ 0
Classes	1,142	31,434	27,972	4,604
Clubs	53	0	53	0
Departments	3,506	30,770	29,007	5,269
Trusts	549	35,691	34,113	2,127
General	2,979	27,226	728	29,477
<b>Total Cash</b>	<b>\$ 8,229</b>	<b>\$ 128,244</b>	<b>\$ 94,996</b>	41,477
<b>Accounts Receivable</b>				96
<b>Inventory</b>				1,355
<b>Accounts Payable</b>				(23,812)
<b>Assets Held for Others</b>				<b>\$ 19,116</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>W.A. Metcalfe Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 569	\$ 335	\$ 307	\$ 597
Clubs	0	3,248	2,865	383
Departments	3,216	1,113	1,034	3,295
Trusts	5,552	10,029	9,756	5,825
General	4,027	690	849	3,868
<b>Total Cash</b>	<b>\$ 13,364</b>	<b>\$ 15,415</b>	<b>\$ 14,811</b>	13,968
<b>Accounts Receivable</b>				74
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 14,042</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Newberry Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 581	\$ 6,701	\$ 5,572	\$ 1,710
Departments	5,475	7,886	4,711	8,650
Trusts	21,212	72,654	73,251	20,615
General	12,779	2,199	3,060	11,918
<b>Total Cash</b>	<b>\$ 40,047</b>	<b>\$ 89,440</b>	<b>\$ 86,594</b>	42,893
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(7,103)
<b>Assets Held for Others</b>				<b>\$ 35,790</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>C.W. Norton Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 2,691	\$ 5,670	\$ 6,542	\$ 1,819
Departments	24,018	8,513	11,335	21,196
Trusts	14,386	41,450	36,214	19,622
General	42,142	7,135	2,329	46,948
<b>Total Cash</b>	<b>\$ 83,237</b>	<b>\$ 62,768</b>	<b>\$ 56,420</b>	<b>89,585</b>
<b>Accounts Receivable</b>				825
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 90,410</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>M.K. Rawlings Elementary School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 156	\$ 3,849	\$ 2,817	\$ 1,188
Clubs	984	0	0	984
Departments	2,826	1,686	1,548	2,964
Trusts	6,263	8,348	2,884	11,727
General	147	683	488	342
<b>Total Cash</b>	<b>\$ 10,376</b>	<b>\$ 14,566</b>	<b>\$ 7,737</b>	17,205
<b>Accounts Receivable</b>				632
<b>Inventory</b>				0
<b>Accounts Payable</b>				(1,497)
<b>Assets Held for Others</b>				<b>\$ 16,340</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Chester Shell Elementary School</b>				
	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2014</b>
	<b>July 1, 2013</b>			
Classes	\$ 25	\$ 0	\$ 0	\$ 25
Departments	1,159	3,092	3,448	803
Trusts	1,485	6,958	8,144	299
General	7,928	3,425	5,400	5,953
<b>Total Cash</b>	<b>\$ 10,597</b>	<b>\$ 13,475</b>	<b>\$ 16,992</b>	7,080
<b>Accounts Receivable</b>				581
<b>Inventory</b>				0
<b>Accounts Payable</b>				(177)
<b>Assets Held for Others</b>				<b>\$ 7,484</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>William S. Talbot Elementary School</b>				
	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2014</b>
	<b>July 1, 2013</b>			
Classes	\$ 8,465	\$ 28,964	\$ 30,107	\$ 7,322
Clubs	0	8,181	8,113	68
Departments	4,381	668	860	4,189
Trusts	2,934	24,022	23,046	3,910
General	67,356	12,293	22,091	57,558
<b>Total Cash</b>	<b>\$ 83,136</b>	<b>\$ 74,128</b>	<b>\$ 84,217</b>	73,047
<b>Accounts Receivable</b>				1,893
<b>Inventory</b>				0
<b>Accounts Payable</b>				(2,768)
<b>Assets Held for Others</b>				<b>\$ 72,172</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Myra Terwilliger Elementary School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 3,396	\$ 3,847	\$ 3,678	\$ 3,565
Departments	4,737	4,570	4,793	4,514
Trusts	7,401	2,163	1,532	8,032
General	34,227	2,944	340	36,831
<b>Total Cash</b>	<b>\$ 49,761</b>	<b>\$ 13,524</b>	<b>\$ 10,343</b>	<b>52,942</b>
<b>Accounts Receivable</b>				60
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 53,002</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Waldo Community School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 149	\$ 2,785	\$ 2,927	\$ 7
Clubs	4,523	615	5,090	48
Departments	987	4,893	4,765	1,115
Trusts	1,561	1,473	2,791	243
General	14,803	684	837	14,650
<b>Total Cash</b>	<b>\$ 22,023</b>	<b>\$ 10,450</b>	<b>\$ 16,410</b>	16,063
<b>Accounts Receivable</b>				166
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 16,229</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Kimball Wiles Elementary School</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 2,817	\$ 17,343	\$ 15,266	\$ 4,894
Departments	15,616	23,820	28,592	10,844
Trusts	14,403	13,587	14,639	13,351
General	10,529	39,271	37,964	11,836
<b>Total Cash</b>	<b>\$ 43,365</b>	<b>\$ 94,021</b>	<b>\$ 96,461</b>	40,925
<b>Accounts Receivable</b>				89
<b>Inventory</b>				0
<b>Accounts Payable</b>				(1,782)
<b>Assets Held for Others</b>				<b>\$ 39,232</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Joseph Williams Elementary School</b>				
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 1,237	\$ 37,048	\$ 37,444	\$ 841
Clubs	0	59	59	0
Departments	2,975	4,993	5,800	2,168
Trusts	17,483	18,504	20,805	15,182
General	5,753	1,065	1,063	5,755
<b>Total Cash</b>	<b>\$ 27,448</b>	<b>\$ 61,669</b>	<b>\$ 65,171</b>	<b>23,946</b>
<b>Accounts Receivable</b>				77
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 24,023</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Anchor Center/Sidney Lanier Center</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Athletics	\$ 0	\$ 500	\$ 0	\$ 500
Departments	2,994	0	686	2,308
Trusts	8,653	599	2,261	6,991
General	17,471	4,557	8,601	13,427
<b>Total Cash</b>	<b>\$ 29,118</b>	<b>\$ 5,656</b>	<b>\$ 11,548</b>	<b>23,226</b>
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(1,196)
<b>Assets Held for Others</b>				<b>\$ 22,030</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Camp Crystal Lake</b>			
	<b>Cash</b>			<b>Balances</b>
	<b>Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>June 30, 2014</b>
Departments	\$ 447,561	\$ 806,629	\$ 644,938	\$ 609,252
Trusts	135,651	59,564	108,933	86,282
General	1,425	20,553	21,988	(10)
<b>Total Cash</b>	<b>\$ 584,637</b>	<b>\$ 886,746</b>	<b>\$ 775,859</b>	<b>695,524</b>
<b>Accounts Receivable</b>				0
<b>Inventory</b>				6,339
<b>Accounts Payable</b>				<u>(100,596)</u>
<b>Assets Held for Others</b>				<u>\$ 601,267</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Fearnside Family Services Center</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Trusts	\$ 19,149	\$ 1,015	\$ 589	\$ 19,575
General	2,207	469	431	2,245
<b>Total Cash</b>	<b>\$ 21,356</b>	<b>\$ 1,484</b>	<b>\$ 1,020</b>	21,820
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 21,820</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2014  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>A. Quinn Jones Center</b>			
	<b>Cash Balances July 1, 2013</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2014</b>
Classes	\$ 405	\$ 0	\$ 156	\$ 249
Clubs	80	0	0	80
Departments	2,204	0	0	2,204
Trusts	6,095	8,235	12,188	2,142
School Store	708	1,352	1,119	941
General	4,164	0	297	3,867
<b>Total Cash</b>	<b>\$ 13,656</b>	<b>\$ 9,587</b>	<b>\$ 13,760</b>	<b>9,483</b>
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				(1,082)
<b>Assets Held for Others</b>				<b>\$ 8,401</b>

## **OTHER REPORTS**

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

Alachua County District School Board  
Alachua County, Florida

We have audited, 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, the statement of fiduciary net position of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of June 30, 2014, and the related notes to the financial statement, and have issued our report thereon dated December 17, 2014. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other fiduciary net position of the Alachua County District School Board (the School Board).

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Internal Accounts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control.

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

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

**Certified Public Accountants**

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

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

**Internal Control Over Financial Reporting (Concluded)**

**08-01 Segregation of Duties**

One of the tenets of sound internal control is the segregation of incompatible duties among employees. The basic premise is that to minimize control issues, duties should be segregated among employees so that individuals do not perform all of the accounting functions for a single area. During our audit of the internal accounts, we identified instances where the bookkeeper is the sole individual responsible for receiving cash, depositing cash, and recording transactions into the general ledger. This condition is common across internal accounts in school districts across the state of Florida and is not unique to the School Board. The School Board has recognized this weakness and has established and implemented controls to mitigate this risk, including monthly review and approval of the principal's report and the bank reconciliation by each principal and the Finance Department.

We recommend that the District continue its existing efforts to mitigate the segregation of duties issue and continue to emphasize the importance of controls over cash receipting and bank deposits.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 management letter dated December 17, 2014.

**Internal Accounts' Response to Findings**

The School Board's response to the findings identified in our audit is described in the accompanying management's response. We did not audit the School Board's response and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

*Purvis, Gray and Company, LLP*

December 17, 2014  
Gainesville, Florida

## MANAGEMENT LETTER

Honorable Chairman and Members of the  
Alachua County District School Board, Florida

### **Report on the Financial Statements**

We have audited the financial statement of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of and for the year ended June 30, 2014, and have issued our report thereon dated December 17, 2014. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other fiduciary net position of the Alachua County District School Board (the School Board).

### **Auditors' Responsibility**

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.

### **Other Reporting Required by *Government Auditing Standards***

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, dated December 17, 2014, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.804(1)(f)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report, except for items 08-01, 10-03, 10-04, 10-07, 10-08, 11-01, and 12-01 which were also included in the second preceding fiscal years, and item 13-01.

### **Financial Condition**

Section 10.804(1)(f)2., *Rules of the Auditor General*, requires that a statement be included as to whether the Internal Accounts have met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the Internal Accounts did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Sections 10.804(1)(f)5.a. and 10.805(6), *Rules of the Auditor General*, require that we apply financial condition assessment procedures for the Internal Accounts. This does not apply to the Internal Accounts.

### **Transparency**

Section 10.804(1)(f)6., *Rules of the Auditor General*, requires the auditor to state whether or not the Internal Accounts complied with transparency requirements (Section 1011.035, Florida Statutes, provides that district school boards include a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public). This does not apply to the Internal Accounts.

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**MANAGEMENT LETTER**  
*(Continued)*

**Other Matters**

Section 10.804(1)(f)3., *Rules of the Auditor General*, requires that we address in the management letter recommendations to improve the Internal Accounts' financial management. In connection with our audit, we have the following recommendations:

**10-03 Timely Deposit of Receipts**

Per the *Financial and Program Cost Accounting and Reporting for Florida Schools* manual (the Redbook) incorporated into rule by reference in Rule 6A-1.001, *Florida Administrative Code*, pursuant to the requirements of Sections 237.01 and 237.02, Florida Statutes, funds collected must be deposited within five working days after receipt. We noted during our audit, several instances where deposits were not made within the allotted time frame. We recommend that deposits be made in accordance with the procedures specified in the Redbook.

**10-04 Receipts for Collections Greater Than \$25**

Per the School Board's Policies and Procedures, students shall be issued receipts for payments for future delivery of materials or services costing more than \$25. During testing of cash receipts, it was noted in some instances that no receipt was issued where the teacher collected more than \$25.

**10-07 Approval of Invoices**

Per School Board Policies and Procedures, obligations for services shall be paid only upon receipt of the itemized invoice or receipt with the document signed and dated by the department head or responsible employee of the area affected, certifying receipt of merchandise or service. During our audit, we identified several instances where an invoice was missing a signature by the appropriate personnel. Proper implementation of this policy ensures that goods have been received or services have been rendered before an obligation is paid. We recommend that the principals, as the persons ultimately responsible for all purchases, place an increased emphasis on the review and approval of invoices prior to payment.

**10-08 Cash Collections**

Per Chapter 8, Section III, 1.4(b) of the Redbook, collections made outside of the school office must be turned in to the school office no later than the next business day. The School Board policy allows teachers three days to submit collections to the bookkeeper. During the audit, we noted several instances where the money was held by a teacher for more than three days. Monies held by teachers are more accessible to third parties and, therefore, more susceptible to misappropriation. We recommend that principals stress the importance of following the School Board policy to minimize the risk of loss or theft of cash. We also recommend that the School Board review its policy for conformity with state laws and regulations.

**11-01 Preapproval of Purchases**

Per the School Board Policies and Procedures, a purchase order shall be issued and manually signed and dated by the principal or his/her appointed designee and, in some instances, by the School Board's purchasing department, to initiate the purchase of any and all equipment, supplies, materials, and services. During our audit, several instances were noted where this policy was not followed. This process helps to ensure that no purchases are made where adequate resources may not be available to fund that purchase. We recommend that the principals, as the persons ultimately responsible for all purchases, encourage teachers and sponsors to obtain and file purchase orders prior to any purchases being made.



**MANAGEMENT LETTER**  
*(Concluded)*

**Other Matters (Concluded)**

**12-01 Faculty and Staff Fund**

In accordance with Redbook Chapter 8, Section I, 7, funds collected shall be expended to benefit students in the school, unless those funds are being collected for a specific documented purpose. While funds collected from faculty and staff may be processed through the school's internal account as an accommodation to the faculty, other monies collected should not be deposited in the Faculty and Staff Trust Fund or otherwise expended to benefit the faculty and staff unless specifically collected for that purpose. During the audit, we noted instances in which funds designated for students were expended to benefit the faculty and staff instead of the student body as a whole.

**13-01 Journal Entries**

Bookkeepers are able to create and post journal entries and transfers between accounts, with School Board approval. We noted during the audit, that journal entries and transfers are properly approved, but supporting documentation is not always included with each. Review of supporting documentation for each journal entry and transfer and maintenance of those records helps to ensure that transactions have an appropriate business purpose and are in compliance with School Board policies and procedures and statutory requirements.

**13-03 Deficit Balances**

Per School Board Policies and Procedures, purchases for a school or for any group within a school shall not exceed the cash resources without prior approval of the Deputy Superintendent in charge of business services or his/her designee. It was noted during the audit that a subaccount of one school had a deficit balance as of June 30, 2014.

Section 10.804(1)(f)4., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contract or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statement that is less than material but warrant the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the School Board of Alachua County members, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Purvis, Gray and Company, LLP*

December 17, 2014  
Gainesville, Florida

**BOARD MEMBERS**

April M. Griffin  
Robert P. Hyatt  
Leannetta McNealy, Ph.D.  
Gunnar F. Paulson, Ed.D.  
Eileen F. Roy

**SUPERINTENDENT**

Owen A. Roberts, Ph.D.



*We are committed to the success of every student!*

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Fax (352) 955-7255

December 17, 2014

Dear Purvis Gray & Company:

We appreciate your completion of the Internal Accounts Audit for the fiscal year ending June 30, 2014. We agree with the recommendation to continue existing efforts to mitigate the segregation of duties issue and continue to emphasize the importance of internal controls over cash receipting and bank deposits. We will continue to review procedures to reduce our risk. We also concur with findings and recommendations listed in the Management Letter. We have communicated with the principals regarding each concern and will continue to review our policies and procedures in regard to these concerns.

Sincerely,

A handwritten signature in cursive script that reads "Sonja Barnes".

Sonja Barnes  
Chief Financial Officer