

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

**JUNE 30, 2016**

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

**JUNE 30, 2016**

**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

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT**

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

**JUNE 30, 2016**

**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
Alachua eSchool.....	48

**Other Reports**

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

49-50

**Management Letter .....** 51-53

**Management's Response .....** 54



## 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, 2016, 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, 2016, in accordance with accounting principles generally accepted in the United States of America.

### Certified Public Accountants

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762  
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309

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

Alachua County District School Board  
Alachua County, Florida

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

**Emphasis of Matter**

As discussed in Note 1, the accompanying financial statement presents only the fiduciary net position of the Internal Accounts, and does not present fairly the financial position of the Alachua County District School Board (the School Board), as of June 30, 2016, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**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 January 20, 2017, 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.

*Durvis, Gray and Company, LLP*

January 20, 2017  
Gainesville, Florida

**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2016**  
**SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS**  
**ALACHUA COUNTY, FLORIDA**

**ASSETS**

**Assets**

Cash and Equivalents	\$ 3,420,550
Accounts Receivable	109,865
Due from School Board	3,284
Inventory	<u>38,653</u>

**Total Assets** 3,572,352

**LIABILITIES AND NET POSITION**

**Liabilities**

Accounts Payable	19,037
Due to School Board	123,081
Assets Held for Others	<u>3,430,234</u>

**Total Liabilities** 3,572,352

**Net Position** \$ 0

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.

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

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

**Basis of Accounting**

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

**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 \$95,111.

**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, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**F.W. Buchholz High School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Athletics	\$ 16,232	\$ 208,093	\$ (206,787)	\$ (55)	\$ 17,483
Music	2,634	208	(551)	(2,143)	148
Classes	19,352	49,800	(43,613)	0	25,539
Clubs	124,683	345,112	(344,289)	(277)	125,229
Departments	82,647	33,362	(53,278)	613	63,344
Trusts	(7,889)	24,247	(19,342)	12,148	9,164
General	16,419	24,804	(14,322)	(10,286)	16,615
<b>Total Cash</b>	<b>\$ 254,078</b>	<b>\$ 685,626</b>	<b>\$ (682,182)</b>	<b>\$ 0</b>	<b>257,522</b>
<b>Accounts Receivable</b>					41,798
<b>Inventory</b>					15,907
<b>Due from/(to) School Board</b>					(160)
<b>Accounts Payable</b>					(2,732)
<b>Assets Held for Others</b>					<b>\$ 312,335</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Eastside High School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Athletics	\$ 16,797	\$ 109,945	\$ (122,971)	\$ 7,816	\$ 11,587
Music	325	8,163	(6,366)	0	2,122
Classes	1,190	31,130	(27,284)	77	5,113
Clubs	25,935	82,410	(75,839)	(1,442)	31,064
Departments	62,506	109,804	(106,505)	(3,067)	62,738
Trusts	60,413	177,113	(141,475)	28,173	124,224
General	57,804	18,409	(23,424)	(31,557)	21,232
<b>Total Cash</b>	<b>\$ 224,970</b>	<b>\$ 536,974</b>	<b>\$ (503,864)</b>	<b>\$ 0</b>	<b>258,080</b>
<b>Accounts Receivable</b>					8,578
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					2,581
<b>Accounts Payable</b>					(2,125)
<b>Assets Held for Others</b>					<b>\$ 267,114</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Gainesville High School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Athletics	\$ 44,100	\$ 187,779	\$ (179,821)	\$ 989	\$ 53,047
Classes	10,766	51,339	(52,917)	(37)	9,151
Clubs	22,807	76,630	(71,120)	(3,115)	25,202
Departments	29,525	90,619	(79,947)	(606)	39,591
Trusts	53,718	140,543	(140,970)	82	53,373
School Store	2,055	360	(752)	0	1,663
General	1,123	4,078	(5,373)	2,687	2,515
<b>Total Cash</b>	<b>\$ 164,094</b>	<b>\$ 551,348</b>	<b>\$ (530,900)</b>	<b>\$ 0</b>	<b>184,542</b>
<b>Accounts Receivable</b>					2,220
<b>Inventory</b>					132
<b>Due from/(to) School Board</b>					(8,370)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 178,524</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Hawthorne Middle/High School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Athletics	\$ 8,483	\$ 48,490	\$ (39,189)	\$ 46	\$ 17,830
Classes	1,247	12,030	(10,869)	0	2,408
Clubs	87	992	(522)	0	557
Departments	2,761	4,200	(2,778)	(16)	4,167
Trusts	4,801	23,227	(22,619)	(96)	5,313
School Store	53	86	(82)	16	73
General	7,119	1,480	(1,901)	50	6,748
<b>Total Cash</b>	<b>\$ 24,551</b>	<b>\$ 90,505</b>	<b>\$ (77,960)</b>	<b>\$ 0</b>	37,096
<b>Accounts Receivable</b>					1,221
<b>Inventory</b>					648
<b>Due from/(to) School Board</b>					(312)
<b>Accounts Payable</b>					(439)
<b>Assets Held for Others</b>					<b>\$ 38,214</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Loften High School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 200	\$ 2,062	\$ (2,062)	\$ 0	\$ 200
Clubs	1,918	5,555	(6,052)	0	1,421
Departments	105,145	21,294	(21,875)	0	104,564
Trusts	95,534	1,987	(91,529)	100	6,092
General	17,480	88	(2,485)	(100)	14,983
<b>Total Cash</b>	<b>\$ 220,277</b>	<b>\$ 30,986</b>	<b>\$ (124,003)</b>	<b>\$ 0</b>	<b>127,260</b>
<b>Accounts Receivable</b>					0
<b>Inventory</b>					1,949
<b>Due from/(to) School Board</b>					(149)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 129,060</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Newberry High School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Athletics	\$ 43,665	\$ 115,410	\$ (109,673)	\$ (560)	\$ 48,842
Music	2,210	0	(1,609)	(20)	581
Classes	6,347	20,546	(17,209)	(210)	9,474
Clubs	17,300	11,796	(11,327)	(5,654)	12,115
Departments	20,297	55,672	(51,050)	768	25,687
Trusts	17,386	33,261	(25,965)	(239)	24,443
General	3,289	6,586	(1,323)	5,915	14,467
<b>Total Cash</b>	<b>\$ 110,494</b>	<b>\$ 243,271</b>	<b>\$ (218,156)</b>	<b>\$ 0</b>	135,609
<b>Accounts Receivable</b>					8,555
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(3,643)
<b>Accounts Payable</b>					(562)
<b>Assets Held for Others</b>					<b>\$ 139,959</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Santa Fe High School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Athletics	\$ 55,692	\$ 227,967	\$ (195,199)	\$ (5,142)	\$ 83,318
Classes	3,768	33,558	(28,800)	(40)	8,486
Clubs	21,858	32,548	(38,290)	(386)	15,730
Departments	57,619	110,750	(101,520)	30	66,879
Trusts	24,217	44,385	(43,150)	5,538	30,990
General	38,611	1,487	(1,342)	0	38,756
<b>Total Cash</b>	<b>\$ 201,765</b>	<b>\$ 450,695</b>	<b>\$ (408,301)</b>	<b>\$ 0</b>	<b>244,159</b>
<b>Accounts Receivable</b>					10,444
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(4,283)
<b>Accounts Payable</b>					(6,193)
<b>Assets Held for Others</b>					<b>\$ 244,127</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Howard W. Bishop Middle School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Athletics	\$ 3,499	\$ 3,528	\$ (1,501)	\$ 0	\$ 5,526
Music	0	3,464	(2,966)	0	498
Classes	20,908	69,141	(70,164)	0	19,885
Clubs	1,648	8,053	(6,792)	0	2,909
Departments	7,625	5,202	(6,466)	0	6,361
Trusts	9,809	13,623	(15,224)	0	8,208
General	3,372	1,229	(1,449)	0	3,152
<b>Total Cash</b>	<b>\$ 46,861</b>	<b>\$ 104,240</b>	<b>\$ (104,562)</b>	<b>\$ 0</b>	46,539
<b>Accounts Receivable</b>					8,797
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(53)
<b>Accounts Payable</b>					(1,020)
<b>Assets Held for Others</b>					<b>\$ 54,263</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Ft. Clarke Middle School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Athletics	\$ 7,031	\$ 2,851	\$ (2,691)	\$ 0	\$ 7,191
Music	735	0	0	0	735
Classes	3,491	50,961	(45,721)	(3,990)	4,741
Clubs	4,832	5,153	(3,095)	0	6,890
Departments	15,022	23,116	(22,355)	(478)	15,305
Trusts	8,417	56,622	(40,815)	0	24,224
General	11,440	868	(2,930)	4,468	13,846
<b>Total Cash</b>	<b>\$ 50,968</b>	<b>\$ 139,571</b>	<b>\$ (117,607)</b>	<b>\$ 0</b>	<b>72,932</b>
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(466)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 72,466</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Kanapaha Middle School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Athletics	\$ 17,319	\$ 5,901	\$ (2,826)	\$ 0	\$ 20,394
Music	158	668	(668)	0	158
Classes	11,646	22,021	(22,910)	0	10,757
Clubs	5,721	15,452	(16,545)	0	4,628
Departments	42,980	28,579	(30,946)	27	40,640
Trusts	18,175	55,036	(57,736)	3	15,478
School Store	1,193	0	0	0	1,193
General	9,391	6,493	(2,837)	(30)	13,017
<b>Total Cash</b>	<u>\$ 106,583</u>	<u>\$ 134,150</u>	<u>\$ (134,468)</u>	<u>\$ 0</u>	106,265
<b>Accounts Receivable</b>					413
<b>Inventory</b>					5,437
<b>Due from/(to) School Board</b>					(1,389)
<b>Accounts Payable</b>					<u>0</u>
<b>Assets Held for Others</b>					<u>\$ 110,726</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Abraham Lincoln Middle School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Athletics	\$ 2,155	\$ 6,995	\$ (5,003)	\$ 140	\$ 4,287
Classes	3,290	7,033	(6,215)	36	4,144
Clubs	1,901	14,663	(13,909)	109	2,764
Departments	16,177	52,487	(55,718)	0	12,946
Trusts	2,482	14,610	(10,262)	87	6,917
General	2,486	37,441	(15,827)	(372)	23,728
<b>Total Cash</b>	<b>\$ 28,491</b>	<b>\$ 133,229</b>	<b>\$ (106,934)</b>	<b>\$ 0</b>	<b>54,786</b>
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(1,616)
<b>Accounts Payable</b>					(3,085)
<b>Assets Held for Others</b>					<u>\$ 50,085</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**A.L. Mebane Middle School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Athletics	\$ 5,617	\$ 2,540	\$ (1,273)	\$ 0	\$ 6,884
Music	220	0	0	0	220
Classes	3,267	8,900	(9,763)	0	2,404
Clubs	1,086	463	(73)	0	1,476
Departments	7,488	8,792	(5,054)	0	11,226
Trusts	6,440	5,315	(3,422)	(4)	8,329
School Store	321	0	0	0	321
General	5,303	3,142	(959)	4	7,490
<b>Total Cash</b>	<b>\$ 29,742</b>	<b>\$ 29,152</b>	<b>\$ (20,544)</b>	<b>\$ 0</b>	<b>38,350</b>
<b>Accounts Receivable</b>					494
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(564)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 38,280</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

Oak View Middle School					
	Cash Balances July 1, 2015	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2016
Athletics	\$ 7,937	\$ 4,313	\$ (1,140)	\$ 0	\$ 11,110
Music	(74)	4,325	(3,818)	0	433
Classes	0	3,081	(1,975)	0	1,106
Clubs	582	3,926	(2,218)	0	2,290
Departments	12,472	19,973	(19,050)	0	13,395
Trusts	42,535	79,346	(79,319)	(337)	42,225
School Store	1,040	22	(59)	0	1,003
General	20,563	2,490	(1,534)	337	21,856
<b>Total Cash</b>	<b>\$ 85,055</b>	<b>\$ 117,476</b>	<b>\$ (109,113)</b>	<b>\$ 0</b>	<b>93,418</b>
<b>Accounts Receivable</b>					1,437
<b>Inventory</b>					1,221
<b>Due from/(to) School Board</b>					(156)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 95,920</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Westwood Middle School**

	<b>Cash</b>				<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>	<b>June 30, 2016</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>		
Athletics	\$ 5,481	\$ 2,970	\$ (5,276)	\$ 0	\$ 3,175
Music	156	0	0	0	156
Classes	6,543	34,055	(35,497)	332	5,433
Clubs	1,106	5,954	(5,476)	198	1,782
Departments	4,547	749	(155)	0	5,141
Trusts	11,651	83,000	(71,710)	(530)	22,411
General	803	4	(398)	0	409
<b>Total Cash</b>	<b>\$ 30,287</b>	<b>\$ 126,732</b>	<b>\$ (118,512)</b>	<b>\$ 0</b>	<b>38,507</b>
<b>Accounts Receivable</b>					6,273
<b>Inventory</b>					210
<b>Due from/(to) School Board</b>					(3,719)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 41,271</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

Alachua Elementary School					
	Cash Balances July 1, 2015	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2016
Classes	\$ 181	\$ 31,180	\$ (32,083)	\$ 733	\$ 11
Departments	6,619	4,384	(5,164)	(1,985)	3,854
Trusts	(1,197)	8,047	(9,358)	(129)	(2,637)
General	12,985	6,909	(10,352)	1,381	10,923
<b>Total Cash</b>	<b>\$ 18,588</b>	<b>\$ 50,520</b>	<b>\$ (56,957)</b>	<b>\$ 0</b>	12,151
<b>Accounts Receivable</b>					658
<b>Inventory</b>					298
<b>Due from/(to) School Board</b>					(3,254)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 9,853</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

Archer Community School					
	Cash Balances July 1, 2015	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2016
Classes	\$ 1,437	\$ 11,516	\$ (11,526)	\$ 0	\$ 1,427
Clubs	0	9,387	(9,387)	0	0
Departments	2,658	4,375	(3,969)	0	3,064
Trusts	11,887	9,240	(13,247)	0	7,880
General	28,531	3,008	(3,640)	0	27,899
<b>Total Cash</b>	<b>\$ 44,513</b>	<b>\$ 37,526</b>	<b>\$ (41,769)</b>	<b>\$ 0</b>	40,270
<b>Accounts Receivable</b>					38
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(24)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 40,284</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Lawton Chiles Elementary School</b>					
	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>	<b>Balances</b>
	<b>Balances</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Music	\$ 121	\$ 0	\$ 0	\$ 0	\$ 121
Classes	7,461	25,094	(25,166)	0	7,389
Clubs	16	50	0	0	66
Departments	10,146	6,979	(4,098)	0	13,027
Trusts	14,257	23,454	(26,634)	0	11,077
General	14,683	6,020	(14,228)	0	6,475
<b>Total Cash</b>	<b>\$ 46,684</b>	<b>\$ 61,597</b>	<b>\$ (70,126)</b>	<b>\$ 0</b>	<b>38,155</b>
<b>Accounts Receivable</b>					13,337
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(166)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 51,326</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Charles Duval Elementary School**

	<b>Cash</b>				<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>	<b>June 30, 2016</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>		
Classes	\$ 606	\$ 1,192	\$ (456)	\$ 0	\$ 1,342
Clubs	0	1,141	(251)	0	890
Departments	7,837	20	(7,803)	0	54
Trusts	3,589	2,184	(3,609)	0	2,164
General	15,514	4,297	(10,756)	0	9,055
<b>Total Cash</b>	<b>\$ 27,546</b>	<b>\$ 8,834</b>	<b>\$ (22,875)</b>	<b>\$ 0</b>	<b>13,505</b>
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(100)
<b>Accounts Payable</b>					(165)
<b>Assets Held for Others</b>					<b>\$ 13,240</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>J.J. Finley Elementary School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 1,423	\$ 19,998	\$ (17,646)	\$ 0	\$ 3,775
Clubs	0	2,698	(2,698)	0	0
Departments	2,087	820	(826)	0	2,081
Trusts	6,294	1,784	(1,584)	0	6,494
General	29,857	5,022	(3,095)	0	31,784
<b>Total Cash</b>	<b>\$ 39,661</b>	<b>\$ 30,322</b>	<b>\$ (25,849)</b>	<b>\$ 0</b>	44,134
<b>Accounts Receivable</b>					118
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 44,252</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Stephen Foster Elementary School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 813	\$ 19,540	\$ (18,846)	\$ 188	\$ 1,695
Clubs	432	344	(405)	14	385
Departments	2,562	4,775	(5,213)	36	2,160
Trusts	6,230	17,563	(8,623)	(1,506)	13,664
General	18,879	131	(7,995)	1,268	12,283
<b>Total Cash</b>	<b>\$ 28,916</b>	<b>\$ 42,353</b>	<b>\$ (41,082)</b>	<b>\$ 0</b>	<b>30,187</b>
<b>Accounts Receivable</b>					212
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					480
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 30,879</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Glen Springs Elementary School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 666	\$ 7,667	\$ (6,819)	\$ 222	\$ 1,736
Clubs	951	5,704	(5,964)	0	691
Departments	3,352	358	(428)	0	3,282
Trusts	7,840	24,153	(28,257)	0	3,736
General	21,825	3,795	(4,699)	(222)	20,699
<b>Total Cash</b>	<b>\$ 34,634</b>	<b>\$ 41,677</b>	<b>\$ (46,167)</b>	<b>\$ 0</b>	30,144
<b>Accounts Receivable</b>					98
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(1,960)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 28,282</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Hidden Oak Elementary School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Music	\$ 0	\$ 680	\$ (294)	\$ 0	\$ 386
Classes	192	36,164	(35,125)	0	1,231
Clubs	700	0	(314)	314	700
Departments	15,951	2,171	(2,408)	(200)	15,514
Trusts	3,975	4,811	(3,329)	(9)	5,448
General	77,954	1,401	(2,357)	(105)	76,893
<b>Total Cash</b>	<b>\$ 98,772</b>	<b>\$ 45,227</b>	<b>\$ (43,827)</b>	<b>\$ 0</b>	<b>100,172</b>
<b>Accounts Receivable</b>					43
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					31
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 100,246</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>High Springs Community School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Athletics	\$ 2,074	\$ 7,959	\$ (8,898)	\$ (60)	\$ 1,075
Classes	2,965	18,481	(16,865)	0	4,581
Clubs	320	25,863	(24,339)	0	1,844
Departments	14,510	26,498	(21,257)	0	19,751
Trusts	10,451	2,811	(4,008)	(200)	9,054
General	23,233	4,051	(8,082)	260	19,462
<b>Total Cash</b>	<b>\$ 53,553</b>	<b>\$ 85,663</b>	<b>\$ (83,449)</b>	<b>\$ 0</b>	<b>55,767</b>
<b>Accounts Receivable</b>					163
<b>Inventory</b>					313
<b>Due from/(to) School Board</b>					(1,708)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 54,535</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

Idylwild Elementary School					
	Cash Balances July 1, 2015	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2016
Classes	\$ 3,392	\$ 15,563	\$ (13,929)	\$ 0	\$ 5,026
Departments	1,873	9,303	(8,255)	0	2,921
Trusts	1,426	21,314	(21,699)	0	1,041
General	6,828	2,675	(8,375)	0	1,128
<b>Total Cash</b>	<b>\$ 13,519</b>	<b>\$ 48,855</b>	<b>\$ (52,258)</b>	<b>\$ 0</b>	10,116
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					182
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 10,298</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**W.W. Irby Elementary School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 346	\$ 4,984	\$ (4,243)	\$ 0	\$ 1,087
Departments	6,541	12	(208)	0	6,345
Trusts	1,733	2,429	(2,531)	0	1,631
General	33,870	4,995	(7,443)	0	31,422
<b>Total Cash</b>	<b>\$ 42,490</b>	<b>\$ 12,420</b>	<b>\$ (14,425)</b>	<b>\$ 0</b>	40,485
<b>Accounts Receivable</b>					462
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 40,947</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Lake Forest Elementary School</b>					
	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>	<b>Balances</b>
	<b>Balances</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
	<b>July 1, 2015</b>				
Classes	\$ 0	\$ 1,193	\$ (603)	\$ 0	\$ 590
Clubs	0	70	(70)	0	0
Departments	1,873	1,501	(1,440)	0	1,934
Trusts	3,345	24,032	(16,247)	0	11,130
General	16,016	4,597	(1,912)	0	18,701
<b>Total Cash</b>	<b>\$ 21,234</b>	<b>\$ 31,393</b>	<b>\$ (20,272)</b>	<b>\$ 0</b>	<b>32,355</b>
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(774)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 31,581</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Littlewood Elementary School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 3,863	\$ 18,386	\$ (18,409)	\$ 0	\$ 3,840
Clubs	0	5,400	(5,400)	0	0
Departments	18,181	6,035	(5,231)	0	18,985
Trusts	7,974	7,150	(7,679)	0	7,445
General	56,719	1,693	(3,391)	0	55,021
<b>Total Cash</b>	<b>\$ 86,737</b>	<b>\$ 38,664</b>	<b>\$ (40,110)</b>	<b>\$ 0</b>	<b>85,291</b>
<b>Accounts Receivable</b>					594
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(541)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 85,344</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

Meadowbrook Elementary School					
	Cash Balances July 1, 2015	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2016
Music	\$ 478	\$ 2,208	\$ (2,060)	\$ 0	\$ 626
Classes	5,569	40,115	(40,000)	0	5,684
Clubs	1,409	3,960	0	0	5,369
Departments	6,657	31,244	(28,364)	0	9,537
Trusts	4,003	14,820	(3,511)	0	15,312
General	10,479	9,370	(4,242)	0	15,607
<b>Total Cash</b>	<b>\$ 28,595</b>	<b>\$ 101,717</b>	<b>\$ (78,177)</b>	<b>\$ 0</b>	<b>52,135</b>
<b>Accounts Receivable</b>					212
<b>Inventory</b>					1,950
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 54,297</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**W.A. Metcalfe Elementary School**

	<b>Cash</b>		<b>Cash</b>		<b>Cash</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>			<b>June 30, 2016</b>
Classes	\$ 598	\$ 160	\$ (156)	\$ (161)		\$	441
Clubs	96	613	0	0			709
Departments	3,384	750	(618)	0			3,516
Trusts	5,310	397	(1,664)	0			4,043
General	4,484	346	(641)	161			4,350
<b>Total Cash</b>	<b>\$ 13,872</b>	<b>\$ 2,266</b>	<b>\$ (3,079)</b>	<b>\$ 0</b>			13,059
<b>Accounts Receivable</b>							64
<b>Inventory</b>							0
<b>Due from/(to) School Board</b>							0
<b>Accounts Payable</b>							0
<b>Assets Held for Others</b>							<b>\$ 13,123</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

Newberry Elementary School					
	Cash Balances July 1, 2015	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2016
Classes	\$ 1,255	\$ 8,522	\$ (7,751)	\$ 0	\$ 2,026
Departments	4,970	7,903	(8,365)	0	4,508
Trusts	17,918	33,791	(27,628)	0	24,081
School Store	111	193	(74)	0	230
General	20,840	3,810	(1,648)	0	23,002
<b>Total Cash</b>	<b>\$ 45,094</b>	<b>\$ 54,219</b>	<b>\$ (45,466)</b>	<b>\$ 0</b>	<b>53,847</b>
<b>Accounts Receivable</b>					1,052
<b>Inventory</b>					8
<b>Due from/(to) School Board</b>					206
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 55,113</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**C.W. Norton Elementary School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 2,486	\$ 6,374	\$ (5,792)	\$ (1,748)	\$ 1,320
Clubs	1,200	0	0	0	1,200
Departments	18,666	5,156	(7,958)	(795)	15,069
Trusts	19,328	37,024	(39,783)	2,537	19,106
General	50,510	6,884	(5,277)	6	52,123
<b>Total Cash</b>	<b>\$ 92,190</b>	<b>\$ 55,438</b>	<b>\$ (58,810)</b>	<b>\$ 0</b>	<b>88,818</b>
<b>Accounts Receivable</b>					966
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 89,784</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**M.K. Rawlings Elementary School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Classes	\$ 952	\$ 7,651	\$ (7,007)	\$ (476)	\$ 1,120
Clubs	77	0	(63)	0	14
Departments	2,785	3,239	(8,093)	7,803	5,734
Trusts	4,105	9,724	(6,752)	2,142	9,219
General	1,282	18,948	(5,029)	(9,469)	5,732
<b>Total Cash</b>	<b>\$ 9,201</b>	<b>\$ 39,562</b>	<b>\$ (26,944)</b>	<b>\$ 0</b>	21,819
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 21,819</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Chester Shell Elementary School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 0	\$ 2,106	\$ (2,086)	\$ 0	\$ 20
Departments	2,014	8,221	(7,138)	0	3,097
Trusts	2,681	25,964	(22,537)	(751)	5,357
General	4,519	12,665	(7,620)	751	10,315
<b>Total Cash</b>	<b>\$ 9,214</b>	<b>\$ 48,956</b>	<b>\$ (39,381)</b>	<b>\$ 0</b>	<b>18,789</b>
<b>Accounts Receivable</b>					522
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(242)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 19,069</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**William S. Talbot Elementary School**

	<b>Cash</b>				
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Classes	\$ 5,634	\$ 30,564	\$ (30,042)	\$ 2	\$ 6,158
Clubs	293	3,816	(3,440)	0	669
Departments	4,517	1,251	(1,747)	(265)	3,756
Trusts	7,213	20,753	(21,580)	(2)	6,384
General	42,934	3,953	(15,162)	265	31,990
<b>Total Cash</b>	<b>\$ 60,591</b>	<b>\$ 60,337</b>	<b>\$ (71,971)</b>	<b>\$ 0</b>	48,957
<b>Accounts Receivable</b>					697
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(2,572)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 47,082</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**Myra Terwilliger Elementary School**

	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 3,625	\$ 9,408	\$ (6,438)	\$ (3,100)	\$ 3,495
Departments	4,563	5,089	(5,067)	0	4,585
Trusts	8,121	8,656	(7,220)	(2,094)	7,463
General	39,949	1,324	(3,198)	5,194	43,269
<b>Total Cash</b>	<b>\$ 56,258</b>	<b>\$ 24,477</b>	<b>\$ (21,923)</b>	<b>\$ 0</b>	58,812
<b>Accounts Receivable</b>					144
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(4)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 58,952</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

Waldo Community School					
	Cash Balances July 1, 2015	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2016
Classes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Clubs	0	0	0	0	0
Departments	1,176	0	(1,176)	0	0
Trusts	532	0	(532)	0	0
General	15,282	0	(15,282)	0	0
<b>Total Cash</b>	<b>\$ 16,990</b>	<b>\$ 0</b>	<b>\$ (16,990)</b>	<b>\$ 0</b>	0
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 0</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Kimball Wiles Elementary School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 5,775	\$ 15,690	\$ (15,470)	\$ (100)	\$ 5,895
Clubs	37	0	0	0	37
Departments	10,913	38,604	(34,436)	(322)	14,759
Trusts	14,641	34,792	(40,951)	(1,913)	6,569
General	5,027	12,206	(13,941)	2,335	5,627
<b>Total Cash</b>	<b>\$ 36,393</b>	<b>\$ 101,292</b>	<b>\$ (104,798)</b>	<b>\$ 0</b>	<b>32,887</b>
<b>Accounts Receivable</b>					80
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 32,967</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Joseph Williams Elementary School</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 12,511	\$ 33,740	\$ (39,324)	\$ 220	\$ 7,147
Clubs	150	0	(235)	100	15
Departments	2,478	3,788	(3,048)	(77)	3,141
Trusts	19,291	30,141	(32,817)	(93)	16,522
General	4,614	0	(723)	(150)	3,741
<b>Total Cash</b>	<b>\$ 39,044</b>	<b>\$ 67,669</b>	<b>\$ (76,147)</b>	<b>\$ 0</b>	<b>30,566</b>
<b>Accounts Receivable</b>					175
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 30,741</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Anchor Center/Sidney Lanier Center</b>				
	<b>Cash</b>		<b>Cash</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>	<b>June 30, 2016</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>		
Athletics	\$ 500	\$ 72	\$ (429)	\$ 0	\$ 143
Departments	4,156	74	(2,496)	265	1,999
Trusts	9,639	7,623	(11,484)	649	6,427
General	12,535	7,147	(14,235)	(914)	4,533
	<u>\$ 26,830</u>	<u>\$ 14,916</u>	<u>\$ (28,644)</u>	<u>\$ 0</u>	
<b>Total Cash</b>					13,102
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					355
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					\$ 13,457



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Camp Crystal Lake</b>				
	<b>Cash</b>		<b>Cash</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>	<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>		<b>June 30, 2016</b>
Departments	\$ 602,743	\$ 778,129	\$ (844,155)	\$ 77,932	\$ 614,649
Trusts	125,329	66,281	0	(78,052)	113,558
General	665	106	(476)	120	415
	<u>665</u>	<u>106</u>	<u>(476)</u>	<u>120</u>	<u>415</u>
<b>Total Cash</b>	<u>\$ 728,737</u>	<u>\$ 844,516</u>	<u>\$ (844,631)</u>	<u>\$ 0</u>	<u>728,622</u>
<b>Accounts Receivable</b>					0
<b>Inventory</b>					10,580
<b>Due from/(to) School Board</b>					(86,482)
<b>Accounts Payable</b>					(2,279)
<b>Assets Held for Others</b>					\$ 650,441

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

<b>Fearnside Family Services Center</b>					
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Trusts	\$ 20,728	\$ 372	\$ (652)	\$ 0	\$ 20,448
General	2,245	45	(521)	0	1,769
<b>Total Cash</b>	<b>\$ 22,973</b>	<b>\$ 417</b>	<b>\$ (1,173)</b>	<b>\$ 0</b>	22,217
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					0
<b>Accounts Payable</b>					(437)
<b>Assets Held for Others</b>					<b>\$ 21,780</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

**A. Quinn Jones Center**

	<b>Cash</b>		<b>Cash</b>	<b>Cash</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balances</b>
	<b>July 1, 2015</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Transfers</b>	<b>June 30, 2016</b>
Classes	\$ 249	\$ 0	\$ 0	\$ (249)		\$ 0
Clubs	14	0	0	(14)		0
Departments	2,231	11	(303)	(70)		1,869
Trusts	2,258	8,778	(7,875)	1,165		4,326
School Store	1,235	10	0	(1,245)		0
General	2,522	0	(398)	413		2,537
<b>Total Cash</b>	<b>\$ 8,509</b>	<b>\$ 8,799</b>	<b>\$ (8,576)</b>	<b>\$ 0</b>		<b>8,732</b>
<b>Accounts Receivable</b>						0
<b>Inventory</b>						0
<b>Due from/(to) School Board</b>						(599)
<b>Accounts Payable</b>						0
<b>Assets Held for Others</b>						<u>\$ 8,133</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2016  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Achua eSchool</b>				
	<b>Cash Balances July 1, 2015</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Transfers</b>	<b>Balances June 30, 2016</b>
Classes	\$ 0	\$ 366	\$ (110)	\$ 0	\$ 256
Departments	0	0	0	0	0
Trusts	0	0	0	0	0
General	0	436	(301)	0	135
<b>Total Cash</b>	<b>\$ 0</b>	<b>\$ 802</b>	<b>\$ (411)</b>	<b>\$ 0</b>	<b>391</b>
<b>Accounts Receivable</b>					0
<b>Inventory</b>					0
<b>Due from/(to) School Board</b>					(326)
<b>Accounts Payable</b>					0
<b>Assets Held for Others</b>					<b>\$ 65</b>

## **OTHER REPORTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENT 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, 2016, and the related notes to the financial statement, and have issued our report thereon dated January 20, 2017. 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**

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762

5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309

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 STATEMENT PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS  
(Concluded)**

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

**16-01 Segregation of Duties**

One of the basic tenets of a sound internal control is the segregation of incompatible duties among employees. The 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 School Board continue its existing efforts to mitigate the segregation of duties issue and continue to emphasize the importance of controls over cash receiving 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 January 20, 2017.

**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. The School Board's response was not subjected to the auditing procedures applied in the audit of the financial statement 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.



January 20, 2017  
Gainesville, Florida

**MANAGEMENT LETTER**

Alachua County District School Board  
Alachua County, 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, 2016, and have issued our report thereon dated January 20, 2017. 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 and Chapter 10.800, *Rules of the Auditor General*.

**Other Reporting Requirements**

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 January 20, 2017, 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 annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report, except as noted below:

<b>Tabulation of Uncorrected Audit Findings</b>		
<b>Current Year Finding #</b>	<b>2014-15 FY Findings #</b>	<b>2013-14 FY Finding #</b>
16-01	15-01	08-01
16-02	15-04	10-08
16-03	15-02	10-03
16-04	15-05	11-01
16-05	15-03	10-07
16-06	15-06	13-01

**Certified Public Accountants**

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762

5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309

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



**MANAGEMENT LETTER**  
*(Continued)*

**Financial Condition**

Section 10.804(1)(f)2., *Rules of the Auditor General*, requires a statement be included as to whether or not 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(7), *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 the Internal Accounts maintain on its website the information specified in Section 1011.035, Florida Statutes. (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.

**Other Matters**

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

**16-02 Cash Collections**

Per the *Financial and Program Cost Accounting and Reporting for Florida Schools* manual (the Red Book) 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, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day. 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.

**16-03 Timely Deposit of Receipts**

Per the Red Book, 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.

**16-04 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)**

**16-05 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.

**16-06 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.

Section 10.804(1)(f)4., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts 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.



January 20, 2017  
Gainesville, Florida

**BOARD MEMBERS**

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



620 E. University Avenue  
Gainesville, Florida 32601  
www.sbac.edu  
(352) 955-7880  
Fax (352) 955-7255

**SUPERINTENDENT OF SCHOOLS**

Sandra H. Hollinger, Interim Superintendent

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

---

January 20, 2017

Purvis, Gray and Company, LLP  
P.O. Box 23999  
Gainesville, FL 32602

Re: Financial Statements and Independent Auditor's Report School Board of Alachua County Internal Accounts

Dear Purvis Gray & Company,

We appreciate your completion of the Internal Accounts Audit for fiscal year ending June 30, 2016. We agree with the report's recommendations to continue existing efforts to mitigate the segregation of duties issue and to continue to emphasize the importance of internal controls over cash collections, receipt deposits, purchase preapprovals, invoice approvals, and journal entries. We also concur with the findings and recommendations listed in the Management Letter. We have and will continue to communicate with Principals regarding each concern and review and update our policies and procedures in these areas.

Respectfully,

A handwritten signature in black ink, appearing to read "Wayne D. Hackett". The signature is stylized and somewhat cursive.

Wayne D. Hackett  
Executive Director, Finance/Purchasing