

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 2-6-18

Agenda Consent

Item No. H.5.

Board Meeting Date:	February 6, 2018
Submitted By:	Alex Rella
Item Description: CONSENT AGENDA	Internal Account Audit Report – Fiscal Year Ending June 30, 2017

Purpose and Explanation:

An Internal Account Audit Report has been prepared by Purvis Gray & Company, LLP, for fiscal year ending June 30, 2017, for School Board approval. We are requesting the report be included on the consent agenda to document its acceptance into the Board's records.

Strategic Planning	Budgetary Impact
Strategy Number:	Funding Source (Description):
Specific Result Statement:	General Fund:
	Federal Projects:
	Food Service:
	Capital Projects:
	Other:
	Amount:

Staff Attorney Review & Approval	Date: Initial:
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Honorable Members of the Board
Alachua County District School Board
c/o Finance Department
620 East University Avenue
Gainesville, Florida 32601

We have audited the statement of fiduciary net position of the Alachua County Public Schools Internal Accounts (the Internal Accounts) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 8, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Internal Accounts are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the Internal Accounts during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statement was:

- Management's estimate of the allowance for uncollectible accounts is based on past experience about the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts in determining that it is reasonable in relation to the financial statement taken as a whole.

The disclosures in the financial statement are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement.

Certified Public Accountants

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Honorable Members of the Board
Alachua County District School Board
c/o Finance Department
Gainesville, Florida

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 23, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Internal Accounts' financial statement or a determination of the type of auditors' opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the Schedules of Assets Held for Others, which accompany the financial statement but are not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Restriction on Use

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


January 23, 2018
Gainesville, Florida

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

JUNE 30, 2017

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

JUNE 30, 2017

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**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

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

JUNE 30, 2017

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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, 2017, 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 auditors' 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, 2017, in accordance with accounting principles generally accepted in the United States of America.

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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, 2017, 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

Other Information

Our audit was conducted for the purpose of forming an opinion on the statement of fiduciary net position of the Internal Accounts. The schedules of assets held for others are presented for the purpose of additional analysis and are not a required part of the financial statement.

The schedules of assets held for others are the responsibility of management of the School Board and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such 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 23, 2018, 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.



January 23, 2018
Gainesville, Florida

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA

ASSETS

Assets

Cash and Equivalents	\$ 3,564,847
Accounts Receivable	107,348
Due from School Board	0
Inventory	14,813
	<hr/>

Total Assets	<u><u>3,687,008</u></u>
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LIABILITIES AND NET POSITION

Liabilities

Accounts Payable	9,280
Due to School Board	52,684
Assets Held for Others	3,625,044
	<hr/>

Total Liabilities	<u>3,687,008</u>
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Net Position	<u><u>\$ 0</u></u>
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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 \$103,621.

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, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

F.W. Buchholz High School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Athletics	\$ 17,483	\$ 201,562	\$ (186,812)	\$ 1,105	\$ 33,338
Music	148	8,343	(6,939)	(149)	1,403
Classes	25,539	55,170	(51,625)	0	29,084
Clubs	125,229	392,087	(355,880)	496	161,932
Departments	63,344	30,031	(32,026)	64	61,413
Trusts	9,164	21,221	(14,229)	(5,860)	10,296
General	16,615	7,377	(14,164)	4,344	14,172
Total Cash	\$ 257,522	\$ 715,791	\$ (661,675)	\$ 0	311,638
Accounts Receivable					56,393
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 368,031

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Eastside High School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Receipts	Disbursements	Transfers	June 30, 2017
	July 1, 2016				
Athletics	\$ 11,587	\$ 106,120	\$ (95,866)	\$ 14,586	\$ 36,427
Music	2,122	4,103	(4,443)	0	1,782
Classes	5,113	20,251	(15,291)	(21)	10,052
Clubs	31,064	79,154	(76,353)	(772)	33,093
Departments	62,738	94,544	(83,707)	(61)	73,514
Trusts	124,224	159,774	(155,843)	(24,508)	103,647
General	21,232	4,580	(6,409)	10,776	30,179
Total Cash	\$ 258,080	\$ 468,526	\$ (437,912)	\$ 0	288,694
Accounts Receivable					19,205
Inventory					0
Due from/(to) School Board					(1,487)
Accounts Payable					(484)
Assets Held for Others					\$ 305,928

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Gainesville High School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Athletics	\$ 53,047	\$ 163,775	\$ (154,312)	\$ 1,305	\$ 63,815
Music	0	620	0	0	620
Classes	9,151	21,563	(45,288)	19,160	4,586
Clubs	25,202	84,165	(57,970)	(25,724)	25,673
Departments	39,591	79,373	(79,833)	2,715	41,846
Trusts	53,373	111,037	(97,526)	391	67,275
School Store	1,663	389	(802)	0	1,250
General	2,515	4,574	(3,991)	2,153	5,251
Total Cash	\$ 184,542	\$ 465,496	\$ (439,722)	\$ 0	210,316
Accounts Receivable					2,309
Inventory					246
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 212,871

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Hawthorne Middle/High School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Athletics	\$ 17,830	\$ 52,219	\$ (45,802)	\$ (316)	\$ 23,931
Music	0	75	0	0	75
Classes	2,408	12,320	(11,884)	192	3,036
Clubs	557	3,190	(2,796)	14	965
Departments	4,167	2,859	(3,519)	0	3,507
Trusts	5,313	22,491	(17,495)	(800)	9,509
School Store	73	202	(128)	0	147
General	6,748	5,450	(6,663)	910	6,445
Total Cash	\$ 37,096	\$ 98,806	\$ (88,287)	\$ 0	47,615
Accounts Receivable					2,680
Inventory					642
Due from/(to) School Board					0
Accounts Payable					(2,386)
Assets Held for Others					\$ 48,551

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Loften High School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 200	\$ 0	\$ 0	\$ (200)	\$ 0
Clubs	1,421	8,075	(7,772)	0	1,724
Departments	104,564	6,516	(28,068)	(2,452)	80,560
Trusts	6,092	488	(1,419)	0	5,161
General	14,983	51	(75)	2,652	17,611
Total Cash	\$ 127,260	\$ 15,130	\$ (37,334)	\$ 0	105,056
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 105,056

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Newberry High School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Athletics	\$ 48,842	\$ 111,077	\$ (104,224)	\$ 0	\$ 55,695
Music	581	0	(513)	0	68
Classes	9,474	20,128	(21,655)	8	7,955
Clubs	12,115	11,779	(11,528)	(942)	11,424
Departments	25,687	56,653	(63,757)	353	18,936
Trusts	24,443	17,774	(19,351)	453	23,319
General	14,467	2,027	(5,207)	128	11,415
Total Cash	\$ 135,609	\$ 219,438	\$ (226,235)	\$ 0	128,812
Accounts Receivable					7,074
Inventory					0
Due from/(to) School Board					(993)
Accounts Payable					(2,123)
Assets Held for Others					\$ 132,770

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Santa Fe High School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Athletics	\$ 83,318	\$ 172,559	\$ (153,877)	\$ (39,714)	\$ 62,286
Classes	8,486	37,904	(34,834)	(1,104)	10,452
Clubs	15,730	12,451	(13,212)	1,559	16,528
Departments	66,879	89,909	(101,786)	(535)	54,467
Trusts	30,990	82,125	(95,567)	25,162	42,710
General	38,756	406	(33,714)	14,632	20,080
Total Cash	\$ 244,159	\$ 395,354	\$ (432,990)	\$ 0	206,523
Accounts Receivable					2,493
Inventory					0
Due from/(to) School Board					(3,600)
Accounts Payable					0
Assets Held for Others					\$ 205,416

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Howard W. Bishop Middle School

	Cash		Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Disbursements	Transfers	June 30, 2017
	July 1, 2016	Receipts	Disbursements	Transfers	Disbursements	Transfers	
Athletics	\$ 5,526	\$ 3,999	\$ (3,224)	\$ 0			\$ 6,301
Music	498	7,890	(8,215)	0			173
Classes	19,885	69,295	(66,935)	0			22,245
Clubs	2,909	4,796	(4,747)	(60)			2,898
Departments	6,361	9,627	(8,640)	(8)			7,340
Trusts	8,208	17,868	(16,108)	(3,449)			6,519
General	3,152	1,133	(4,897)	3,517			2,905
Total Cash	\$ 46,539	\$ 114,608	\$ (112,766)	\$ 0			48,381
Accounts Receivable							4,615
Inventory							0
Due from/(to) School Board							0
Accounts Payable							0
Assets Held for Others							\$ 52,996

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Ft. Clarke Middle School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Athletics	\$ 7,191	\$ 2,954	\$ (2,496)	\$ 0	\$ 7,649
Music	735	0	(4)	0	731
Classes	4,741	57,205	(56,105)	(8)	5,833
Clubs	6,890	4,800	(2,890)	0	8,800
Departments	15,305	30,478	(31,195)	0	14,588
Trusts	24,224	34,852	(45,604)	60	13,532
General	13,846	409	(1,653)	(52)	12,550
Total Cash	\$ 72,932	\$ 130,698	\$ (139,947)	\$ 0	63,683
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(360)
Accounts Payable					0
Assets Held for Others					\$ 63,323

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Kanapaha Middle School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Athletics	\$ 20,394	\$ 5,541	\$ (13,334)	\$ 574	\$ 13,175
Music	158	0	0	0	158
Classes	10,757	30,880	(29,967)	70	11,740
Clubs	4,628	21,074	(19,753)	(1,116)	4,833
Departments	40,640	25,111	(27,430)	30	38,351
Trusts	15,478	59,548	(65,576)	(592)	8,858
School Store	1,193	0	0	(1,194)	(1)
General	13,017	1,858	(2,736)	2,228	14,367
Total Cash	<u>\$ 106,265</u>	<u>\$ 144,012</u>	<u>\$ (158,796)</u>	<u>\$ 0</u>	91,481
Accounts Receivable					769
Inventory					4,611
Due from/(to) School Board					(317)
Accounts Payable					<u>0</u>
Assets Held for Others					<u>\$ 96,544</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Abraham Lincoln Middle School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Athletics	\$ 4,287	\$ 14,136	\$ (10,337)	\$ (75)	\$ 8,011
Classes	4,144	12,613	(15,186)	2,060	3,631
Clubs	2,764	19,994	(17,871)	0	4,887
Departments	12,946	59,823	(55,316)	(2,060)	15,393
Trusts	6,917	28,833	(21,137)	(5)	14,608
General	23,728	29,439	(19,169)	80	34,078
Total Cash	\$ 54,786	\$ 164,838	\$ (139,016)	\$ 0	80,608
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(34)
Accounts Payable					0
Assets Held for Others					\$ 80,574

**SCHEDULE OF ASSETS HELD FOR OTHERS
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A.L. Mebane Middle School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Athletics	\$ 6,884	\$ 1,956	\$ (739)	\$ (861)	\$ 7,240
Music	220	0	0	0	220
Classes	2,404	15,264	(14,513)	0	3,155
Clubs	1,476	371	(70)	(450)	1,327
Departments	11,226	9,098	(7,992)	0	12,332
Trusts	8,329	3,687	(5,297)	1,311	8,030
School Store	321	0	(198)	0	123
General	7,490	1,894	(1,664)	0	7,720
Total Cash	\$ 38,350	\$ 32,270	\$ (30,473)	\$ 0	40,147
Accounts Receivable					391
Inventory					0
Due from/(to) School Board					(33)
Accounts Payable					0
Assets Held for Others					<u>\$ 40,505</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Oak View Middle School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Athletics	\$ 11,110	\$ 4,134	\$ (4,903)	\$ 0	\$ 10,341
Music	433	4,828	(4,536)	700	1,425
Classes	1,106	3,075	(2,352)	4	1,833
Clubs	2,290	3,964	(2,303)	0	3,951
Departments	13,395	20,345	(19,205)	(58)	14,477
Trusts	42,225	96,175	(62,214)	(642)	75,544
School Store	1,003	15	0	(4)	1,014
General	21,856	147	(2,490)	0	19,513
Total Cash	<u>\$ 93,418</u>	<u>\$ 132,683</u>	<u>\$ (98,003)</u>	<u>\$ 0</u>	128,098
Accounts Receivable					967
Inventory					1,767
Due from/(to) School Board					0
Accounts Payable					<u>0</u>
Assets Held for Others					<u><u>\$ 130,832</u></u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Westwood Middle School

	Cash		Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances		June 30, 2017
	July 1, 2016	Receipts	Disbursements				
Athletics	\$ 3,175	\$ 2,824	\$ (3,087)	\$ 0	\$ 2,912		
Music	156	0	0	0	156		
Classes	5,433	44,967	(44,642)	(70)	5,688		
Clubs	1,782	1,805	(2,249)	(18)	1,320		
Departments	5,141	465	(279)	0	5,327		
Trusts	22,411	62,556	(68,652)	88	16,403		
General	409	0	(386)	0	23		
Total Cash	\$ 38,507	\$ 112,617	\$ (119,295)	\$ 0	31,829		
Accounts Receivable					2,266		
Inventory					0		
Due from/(to) School Board					(624)		
Accounts Payable					0		
Assets Held for Others					\$ 33,471		

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Alachua Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 11	\$ 25,103	\$ (25,621)	\$ 598	\$ 91
Departments	3,854	4,887	(4,374)	(2)	4,365
Trusts	(2,637)	7,997	(6,230)	80	(790)
General	10,923	4,357	(7,865)	(676)	6,739
Total Cash	\$ 12,151	\$ 42,344	\$ (44,090)	\$ 0	10,405
Accounts Receivable					151
Inventory					144
Due from/(to) School Board					(20)
Accounts Payable					0
Assets Held for Others					\$ 10,680

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Archer Community School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 1,427	\$ 12,888	\$ (12,692)	\$ (105)	\$ 1,518
Clubs	0	6,330	(5,630)	0	700
Departments	3,064	6,059	(4,930)	0	4,193
Trusts	7,880	9,640	(8,403)	(20)	9,097
General	27,899	1,973	(2,029)	125	27,968
Total Cash	\$ 40,270	\$ 36,890	\$ (33,684)	\$ 0	43,476
Accounts Receivable					32
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 43,508

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
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Lawton Chiles Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Music	\$ 121	\$ 0	\$ (20)	\$ 0	\$ 101
Classes	7,389	25,856	(27,919)	(30)	5,296
Clubs	66	0	0	0	66
Departments	13,027	15,960	(15,405)	30	13,612
Trusts	11,077	5,569	(6,354)	0	10,292
General	6,475	6,301	(4,505)	0	8,271
Total Cash	\$ 38,155	\$ 53,686	\$ (54,203)	\$ 0	37,638
Accounts Receivable					735
Inventory					0
Due from/(to) School Board					(541)
Accounts Payable					(48)
Assets Held for Others					\$ 37,784

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
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Charles Duval Elementary School

	Cash				Balances
	Balances	Cash	Cash	Transfers	June 30, 2017
	July 1, 2016	Receipts	Disbursements		
Classes	\$ 1,342	\$ 880	\$ (956)	\$ 0	\$ 1,266
Clubs	890	0	(400)	0	490
Departments	54	30	0	0	84
Trusts	2,164	2,880	(2,497)	13	2,560
General	9,055	0	0	(13)	9,042
Total Cash	\$ 13,505	\$ 3,790	\$ (3,853)	\$ 0	13,442
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(16)
Accounts Payable					0
Assets Held for Others					\$ 13,426

**SCHEDULE OF ASSETS HELD FOR OTHERS
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J.J. Finley Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 3,775	\$ 21,407	\$ (20,118)	\$ 0	\$ 5,064
Clubs	0	1,906	(1,906)	0	0
Departments	2,081	13,960	(9,633)	0	6,408
Trusts	6,494	17,718	(9,201)	0	15,011
General	31,784	6,934	(5,897)	0	32,821
Total Cash	\$ 44,134	\$ 61,925	\$ (46,755)	\$ 0	59,304
Accounts Receivable					306
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 59,610

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
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Stephen Foster Elementary School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 1,695	\$ 20,578	\$ (21,672)	\$ 0	\$ 601
Clubs	385	215	0	(386)	214
Departments	2,160	11,588	(10,903)	(2,281)	564
Trusts	13,664	18,362	(12,737)	2,488	21,777
General	12,283	52	(6,759)	179	5,755
Total Cash	\$ 30,187	\$ 50,795	\$ (52,071)	\$ 0	28,911
Accounts Receivable					893
Inventory					0
Due from/(to) School Board					(234)
Accounts Payable					0
Assets Held for Others					\$ 29,570

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
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Glen Springs Elementary School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Classes	\$ 1,736	\$ 10,209	\$ (10,360)	\$ 5	\$ 1,590
Clubs	691	1,604	(1,291)	(583)	421
Departments	3,282	2,929	(458)	(1)	5,752
Trusts	3,736	19,819	(21,009)	692	3,238
General	20,699	3,803	(5,013)	(113)	19,376
Total Cash	\$ 30,144	\$ 38,364	\$ (38,131)	\$ 0	30,377
Accounts Receivable					102
Inventory					0
Due from/(to) School Board					(202)
Accounts Payable					0
Assets Held for Others					\$ 30,277

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
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Hidden Oak Elementary School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Music	\$ 386	\$ 525	\$ (530)	\$ 0	\$ 381
Classes	1,231	26,559	(27,211)	574	1,153
Clubs	700	0	0	0	700
Departments	15,514	30,752	(23,966)	382	22,682
Trusts	5,448	5,874	(2,715)	(655)	7,952
General	76,893	1,438	(11,791)	(301)	66,239
Total Cash	\$ 100,172	\$ 65,148	\$ (66,213)	\$ 0	99,107
Accounts Receivable					470
Inventory					0
Due from/(to) School Board					68
Accounts Payable					0
Assets Held for Others					\$ 99,645

**SCHEDULE OF ASSETS HELD FOR OTHERS
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High Springs Community School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Athletics	\$ 1,075	\$ 7,944	\$ (8,387)	\$ 0	\$ 632
Classes	4,581	21,213	(20,475)	0	5,319
Clubs	1,844	19,591	(20,889)	0	546
Departments	19,751	25,458	(20,824)	(197)	24,188
Trusts	9,054	4,739	(5,379)	(150)	8,264
General	19,462	2,656	(8,949)	347	13,516
Total Cash	\$ 55,767	\$ 81,601	\$ (84,903)	\$ 0	52,465
Accounts Receivable					114
Inventory					793
Due from/(to) School Board					50
Accounts Payable					0
Assets Held for Others					\$ 53,422

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
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Idylwild Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 5,026	\$ 19,338	\$ (18,733)	\$ (500)	\$ 5,131
Departments	2,921	5,826	(6,967)	500	2,280
Trusts	1,041	26,948	(23,812)	0	4,177
General	1,128	0	(475)	0	653
Total Cash	\$ 10,116	\$ 52,112	\$ (49,987)	\$ 0	12,241
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(71)
Accounts Payable					(42)
Assets Held for Others					\$ 12,128

**SCHEDULE OF ASSETS HELD FOR OTHERS
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W.W. Irby Elementary School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 1,087	\$ 4,250	\$ (4,575)	\$ 0	\$ 762
Departments	6,345	556	(583)	0	6,318
Trusts	1,631	5,344	(4,216)	0	2,759
General	31,422	3,870	(12,536)	0	22,756
Total Cash	\$ 40,485	\$ 14,020	\$ (21,910)	\$ 0	32,595
Accounts Receivable					273
Inventory					0
Due from/(to) School Board					(363)
Accounts Payable					0
Assets Held for Others					\$ 32,505

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Lake Forest Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 590	\$ 2,168	\$ (2,084)	\$ 0	\$ 674
Departments	1,934	2,767	(2,917)	0	1,784
Trusts	11,130	23,831	(27,177)	4,470	12,254
General	18,701	0	(518)	(4,470)	13,713
Total Cash	\$ 32,355	\$ 28,766	\$ (32,696)	\$ 0	28,425
Accounts Receivable					77
Inventory					0
Due from/(to) School Board					(92)
Accounts Payable					0
Assets Held for Others					\$ 28,410

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Littlewood Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 3,840	\$ 17,714	\$ (17,802)	\$ 81	\$ 3,833
Departments	18,985	6,413	(8,442)	(5)	16,951
Trusts	7,445	4,347	(5,036)	(81)	6,675
General	55,021	5,836	(8,235)	5	52,627
Total Cash	\$ 85,291	\$ 34,310	\$ (39,515)	\$ 0	80,086
Accounts Receivable					497
Inventory					0
Due from/(to) School Board					(541)
Accounts Payable					0
Assets Held for Others					\$ 80,042

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Meadowbrook Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Music	\$ 626	\$ 1,751	\$ (1,414)	\$ 0	\$ 963
Classes	5,684	44,655	(42,555)	0	7,784
Clubs	5,369	35,000	(22,436)	0	17,933
Departments	9,537	27,127	(18,585)	0	18,079
Trusts	15,312	3,951	(4,167)	0	15,096
General	15,607	14,114	(7,498)	0	22,223
Total Cash	\$ 52,135	\$ 126,598	\$ (96,655)	\$ 0	82,078
Accounts Receivable					164
Inventory					1,640
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 83,882

**SCHEDULE OF ASSETS HELD FOR OTHERS
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W.A. Metcalfe Elementary School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Cash	Disbursements	Transfers	Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Classes	\$ 441	\$ 7,413	\$ (6,745)	\$ 0	\$ 1,109
Clubs	709	5,606	(2,244)	0	4,071
Departments	3,516	1,766	(1,900)	0	3,382
Trusts	4,043	1,417	(926)	0	4,534
General	4,350	95	(421)	0	4,024
Total Cash	\$ 13,059	\$ 16,297	\$ (12,236)	\$ 0	17,120
Accounts Receivable					176
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 17,296

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Newberry Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 2,026	\$ 19,616	\$ (17,299)	\$ (1,762)	\$ 2,581
Departments	4,508	9,557	(8,072)	49	6,042
Trusts	24,081	13,719	(9,662)	1,564	29,702
School Store	230	225	(351)	0	104
General	23,002	2,951	(2,827)	149	23,275
Total Cash	\$ 53,847	\$ 46,068	\$ (38,211)	\$ 0	61,704
Accounts Receivable					1,420
Inventory					228
Due from/(to) School Board					(478)
Accounts Payable					0
Assets Held for Others					\$ 62,874

**SCHEDULE OF ASSETS HELD FOR OTHERS
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C.W. Norton Elementary School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 1,320	\$ 6,087	\$ (5,673)	\$ (714)	\$ 1,020
Clubs	1,200	5,705	(6,386)	681	1,200
Departments	15,069	14,488	(14,212)	(20)	15,325
Trusts	19,106	39,552	(39,845)	12	18,825
General	52,123	5,812	(6,109)	41	51,867
Total Cash	\$ 88,818	\$ 71,644	\$ (72,225)	\$ 0	88,237
Accounts Receivable					383
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 88,620

**SCHEDULE OF ASSETS HELD FOR OTHERS
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M.K. Rawlings Elementary School

	Cash		Cash		Cash		Balances
	Balances	Cash	Cash	Cash	Transfers		June 30, 2017
	July 1, 2016	Receipts	Disbursements				
Classes	\$ 1,120	\$ 1,722	\$ (1,265)		\$ 0		\$ 1,577
Clubs	14	3,980	(264)		0		3,730
Departments	5,734	6,199	(6,856)		50		5,127
Trusts	9,219	21,540	(27,760)		1,916		4,915
General	5,732	2,145	(2,683)		(1,966)		3,228
Total Cash	\$ 21,819	\$ 35,586	\$ (38,828)		\$ 0		18,577
Accounts Receivable							0
Inventory							0
Due from/(to) School Board							(10)
Accounts Payable							0
Assets Held for Others							\$ 18,567

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Chester Shell Elementary School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Receipts	Disbursements	Transfers	June 30, 2017
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Classes	\$ 20	\$ 2,033	\$ (2,053)	\$ 0	\$ 0
Clubs	0	3,502	(692)	0	2,810
Departments	3,097	6,366	(6,161)	0	3,302
Trusts	5,357	32,368	(29,148)	0	8,577
General	10,315	1,634	(3,577)	0	8,372
Total Cash	\$ 18,789	\$ 45,903	\$ (41,631)	\$ 0	23,061
Accounts Receivable					618
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 23,679

**SCHEDULE OF ASSETS HELD FOR OTHERS
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William S. Talbot Elementary School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2016	Receipts	Disbursements	Transfers	June 30, 2017
Classes	\$ 6,158	\$ 29,711	\$ (29,100)	\$ 0	\$ 6,769
Clubs	669	24,614	(8,775)	0	16,508
Departments	3,756	2,122	(1,294)	0	4,584
Trusts	6,384	9,270	(7,100)	0	8,554
General	31,990	1,074	(8,794)	0	24,270
Total Cash	\$ 48,957	\$ 66,791	\$ (55,063)	\$ 0	60,685
Accounts Receivable					1,457
Inventory					0
Due from/(to) School Board					(7)
Accounts Payable					0
Assets Held for Others					\$ 62,135

**SCHEDULE OF ASSETS HELD FOR OTHERS
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Myra Terwilliger Elementary School

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 3,495	\$ 8,856	\$ (8,696)	\$ 0	\$ 3,655
Departments	4,585	4,175	(4,108)	0	4,652
Trusts	7,463	4,899	(2,241)	(2)	10,119
General	43,269	1,036	(184)	2	44,123
Total Cash	\$ 58,812	\$ 18,966	\$ (15,229)	\$ 0	62,549
Accounts Receivable					204
Inventory					0
Due from/(to) School Board					(1)
Accounts Payable					0
Assets Held for Others					\$ 62,752

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Kimball Wiles Elementary School

	Cash		Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances		June 30, 2017
	July 1, 2016	Receipts	Disbursements				
Classes	\$ 5,895	\$ 18,021	\$ (18,174)	\$ 165		\$ 5,907	
Clubs	37	0	0	(37)		0	
Departments	14,759	81,359	(89,028)	445		7,535	
Trusts	6,569	18,849	(21,793)	(403)		3,222	
General	5,627	19,912	(3,545)	(170)		21,824	
Total Cash	\$ 32,887	\$ 138,141	\$ (132,540)	\$ 0		38,488	
Accounts Receivable						70	
Inventory						0	
Due from/(to) School Board						0	
Accounts Payable						0	
Assets Held for Others						\$ 38,558	

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Joseph Williams Elementary School					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Classes	\$ 7,147	\$ 20,604	\$ (17,850)	\$ (35)	\$ 9,866
Clubs	15	0	0	0	15
Departments	3,141	5,388	(4,074)	0	4,455
Trusts	16,522	27,265	(15,568)	(3)	28,216
General	3,741	0	(1,436)	38	2,343
Total Cash	\$ 30,566	\$ 53,257	\$ (38,928)	\$ 0	44,895
Accounts Receivable					44
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 44,939

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Anchor Center/Sidney Lanier Center				
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2016	Receipts	Disbursements		June 30, 2017
Athletics	\$ 143	\$ 155	\$ (125)	\$ 0	\$ 173
Departments	1,999	4,939	(3,060)	0	3,878
Trusts	6,427	11,879	(11,617)	0	6,689
General	4,533	345	(1,434)	0	3,444
	<u>\$ 13,102</u>	<u>\$ 17,318</u>	<u>\$ (16,236)</u>	<u>\$ 0</u>	<u>14,184</u>
Total Cash					
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(2,280)
Accounts Payable					0
Assets Held for Others					<u>\$ 11,904</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Camp Crystal Lake				
	Cash				Balances
	Balances	Cash	Cash	Transfers	June 30, 2017
	July 1, 2016	Receipts	Disbursements		
Departments	\$ 614,649	\$ 778,776	\$ (857,450)	\$ 33,264	\$ 569,239
Trusts	113,558	63,130	0	(34,434)	142,254
General	415	213	(1,001)	1,170	797
	Total Cash	\$ 842,119	\$ (858,451)	\$ 0	712,290
Accounts Receivable					0
Inventory					4,742
Due from/(to) School Board					(40,118)
Accounts Payable					(4,197)
Assets Held for Others					\$ 672,717

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Fearnside Family Services Center					
	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Trusts	\$ 20,448	\$ 3,043	\$ (2,654)	\$ (519)	\$ 20,318
General	1,769	0	(495)	519	1,793
Total Cash	\$ 22,217	\$ 3,043	\$ (3,149)	\$ 0	22,111
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(311)
Accounts Payable					0
Assets Held for Others					\$ 21,800

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

A. Quinn Jones Center

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2017
Departments	\$ 1,869	\$ 10	\$ 0	\$ 0	\$ 1,879
Trusts	4,326	7,303	(8,645)	0	2,984
General	2,537	0	(496)	0	2,041
Total Cash	\$ 8,732	\$ 7,313	\$ (9,141)	\$ 0	6,904
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(69)
Accounts Payable					0
Assets Held for Others					\$ 6,835

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2017
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Alachua eSchool				
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	June 30, 2017
	July 1, 2016	Receipts	Disbursements		
Classes	\$ 256	\$ 0	\$ (173)	\$ 0	\$ 83
General	135	918	(525)	0	528
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash	\$ 391	\$ 918	\$ (698)	\$ 0	611
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					0
Accounts Payable					<hr/> 0
Assets Held for Others					<hr/> \$ 611 <hr/>

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, 2017, and the related notes to the financial statement, and have issued our report thereon dated January 23, 2018. 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 the financial 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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**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)

17-01 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 23, 2018.

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 Internal Accounts' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



January 23, 2018
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, 2017, and have issued our report thereon dated January 23, 2018. 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 the financial 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 23, 2018, 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:

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2015-16 FY Findings #	2014-15 FY Finding #
17-01	16-01	15-01
17-02	16-02	15-04
17-03	16-06	15-06

Financial Condition

Section 10.804(1)(f)2., *Rules of the Auditor General*, requires us to communicate 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.

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MANAGEMENT LETTER
(Continued)

Financial Condition (Concluded)

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.

Section 10.804(1)(f)3, *Rules of the Auditor General*, requires that we communicate recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Section 10.804(1)(f)6., *Rules of the Auditor General*, requires that we communicate results of our determination as to 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.

Additional Matters

Section 10.804(1)(f)4., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we have the following recommendations:

17-02 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.

17-03 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.

MANAGEMENT LETTER
(Concluded)

Other Matters (Concluded)

17-04 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.

17-05 Booster Clubs' Financial Information

During the year we noted that booster clubs at one school did not provide financial information to the principal on a quarterly or annual basis to account for its activities. Due to the significance of funds transacted through booster clubs, we recommend principals review booster club financial reports on a timely basis, or consider accounting for the activity through the School Board's internal accounts.

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 23, 2018
Gainesville, Florida

BOARD MEMBERS

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



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SUPERINTENDENT

Karen D. Clarke

We are committed to the success of every student!

January 24, 2018

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, 2017. We agree with the report's recommendations to continue existing efforts to enhance segregation of duties and to continue to emphasize the importance of internal controls over cash collections, journal entries, faculty and staff funds, and Booster Club's financial information. 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 blue ink that reads "Wayne D. Hackett". The signature is stylized and written in a cursive-like font.

Wayne D. Hackett
Executive Director, Finance/Purchasing