

## Board Meeting Agenda Item Executive Summary

*Supt.'s Office Use Only*

**Board Meeting** 4-15-14

**Agenda** Consent

**Item No.** G. 11.

<b>Board Meeting Date:</b>	April 15, 2014
<b>Submitted By:</b>	Sonja Barnes
<b>Item Description:</b>	Internal Account Auditor's Report
<b>Purpose and Explanation:</b>  An Internal Account Auditor's Report has been prepared by Purvis, Gray & Company, LLP, for the fiscal year ending June 30, 2013, for School Board approval. We are requesting the report be included on the consent agenda to document its acceptance into our Board records.	
<b>BUDGETARY IMPACT</b>	
<b>Funding Source (Description):</b>	<b>Amount:</b>
<b>Staff Attorney Review &amp; Approval</b> (For Contracts Only)	Date: Initial:
<b>ADDITIONAL INFORMATION</b> Yes: _____ No: _____	

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

**JUNE 30, 2013**

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

**JUNE 30, 2013**

**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
Knapaha 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, 2013**

**TABLE OF CONTENTS  
(Concluded)**

**Supplementary Information: (Concluded)**

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

Elementary Schools (Concluded):

W.W. Irby Elementary School .....	30
Lake Forest Elementary School .....	31
Littlewood Elementary School.....	32
Meadowbrook Elementary School.....	33
W.A. Metcalfe Elementary School .....	34
Newberry Elementary School .....	35
C.W. Norton Elementary School.....	36
M.K. Rawlings Elementary School.....	37
Chester Shell Elementary School.....	38
William S. Talbot Elementary School.....	39
Myra Terwilliger Elementary School.....	40
Waldo Community School.....	41
Kimball Wiles Elementary School.....	42
Joseph Williams Elementary School.....	43

Special Centers:

Anchor Center/Sidney Lanier Center.....	44
Camp Crystal Lake.....	45
Fearnside Family Services Center.....	46
A. Quinn Jones Center .....	47

**Other Reports**

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

**48-49**

<b>Management Letter .....</b>	<b>50-53</b>
--------------------------------	--------------

<b>Management's Response .....</b>	<b>54</b>
------------------------------------	-----------

## 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, 2013, 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 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, 2013, in conformity 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

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

**Emphasis of Matter**

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

**Other Matters**

*Required Supplementary Information*

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

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the statement of fiduciary net position. The supplementary information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statement of the Internal Accounts. Such information is the responsibility of management of the School Board and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2014, on our consideration of the Internal Accounts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts in assessing the results of our audit.

*Purvis, Gray and Company, LLP*

March 30, 2014  
Gainesville, Florida

**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2013**  
**SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS**  
**ALACHUA COUNTY, FLORIDA**

**ASSETS**

**Assets**

Cash and Equivalents	\$ 2,940,970
Accounts Receivable	92,796
Inventory	<u>53,030</u>
<b>Total Assets</b>	<u><u>3,086,796</u></u>

**LIABILITIES AND NET POSITION**

**Liabilities**

Accounts Payable	21,420
Due to School Board	7,275
Assets Held for Others	<u>3,058,101</u>
<b>Total Liabilities</b>	<u><u>3,086,796</u></u>
<b>Net Position</b>	<u><u>\$ 0</u></u>

See accompanying note.

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

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

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

**Reporting Entity**

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

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

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

■ **Fiduciary Fund Type**

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

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

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

**Basis of Accounting**

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



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

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

**Cash**

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

**Accounting Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles 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 \$141,666.

**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, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>F.W. Buchholz High School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 2,850	\$ 219,310	\$ 211,237	\$ 10,923
Music	1,808	1,198	1,111	1,895
Classes	23,098	39,125	45,457	16,766
Clubs	113,950	295,252	323,585	85,617
Departments	43,904	84,503	84,021	44,386
Trusts	6,711	26,703	27,625	5,789
General	17,856	10,211	19,472	8,595
<b>Total Cash</b>	<b>\$ 210,177</b>	<b>\$ 676,302</b>	<b>\$ 712,508</b>	173,971
<b>Accounts Receivable</b>				25,246
<b>Inventory</b>				21,616
<b>Accounts Payable</b>				(2,886)
<b>Assets Held for Others</b>				<b>\$ 217,947</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Eastside High School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 19,434	\$ 140,777	\$ 145,824	\$ 14,387
Music	149	2,467	2,467	149
Classes	709	21,949	21,807	851
Clubs	17,989	75,377	78,739	14,627
Departments	55,063	118,574	103,562	70,075
Trusts	23,285	73,900	74,708	22,477
General	41,698	23,309	13,904	51,103
<b>Total Cash</b>	<b>\$ 158,327</b>	<b>\$ 456,353</b>	<b>\$ 441,011</b>	173,669
<b>Accounts Receivable</b>				5,792
<b>Inventory</b>				0
<b>Accounts Payable</b>				(1,030)
<b>Assets Held for Others</b>				<b>\$ 178,431</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Gainesville High School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 23,279	\$ 218,696	\$ 188,801	\$ 53,174
Music	642	0	0	642
Classes	16,425	42,649	48,318	10,756
Clubs	11,356	80,118	72,252	19,222
Departments	28,379	86,401	88,950	25,830
Trusts	69,521	104,219	117,007	56,733
School Store	1,362	990	816	1,536
General	16,415	17,038	7,307	26,146
<b>Total Cash</b>	<u>\$ 167,379</u>	<u>\$ 550,111</u>	<u>\$ 523,451</u>	194,039
<b>Accounts Receivable</b>				13,243
<b>Inventory</b>				200
<b>Accounts Payable</b>				<u>(589)</u>
<b>Assets Held for Others</b>				<u>\$ 206,893</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Hawthorne Middle/High School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 1,382	\$ 53,118	\$ 57,401	\$ (2,901)
Classes	2,341	17,167	18,374	1,134
Clubs	1,325	2,170	2,523	972
Departments	(1,976)	9,983	6,306	1,701
Trusts	2,641	8,289	8,196	2,734
School Store	0	124	15	109
General	255	5,972	5,280	947
<b>Total Cash</b>	<b>\$ 5,968</b>	<b>\$ 96,823</b>	<b>\$ 98,095</b>	4,696
<b>Accounts Receivable</b>				4,504
<b>Inventory</b>				8,812
<b>Accounts Payable</b>				(4,671)
<b>Assets Held for Others</b>				<b>\$ 13,341</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Loften High School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 350	\$ 0	\$ 150	\$ 200
Clubs	3,981	2,438	4,262	2,157
Departments	109,076	21,880	25,024	105,932
Trusts	105,739	2,187	5,810	102,116
General	35,624	1,891	16,396	21,119
<b>Total Cash</b>	<b>\$ 254,770</b>	<b>\$ 28,396</b>	<b>\$ 51,642</b>	231,524
<b>Accounts Receivable</b>				0
<b>Inventory</b>				2,803
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 234,327</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Newberry High School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 56,094	\$ 120,186	\$ 118,204	\$ 58,076
Music	113	5,873	5,881	105
Classes	3,409	16,864	13,977	6,296
Clubs	14,617	18,787	18,814	14,590
Departments	16,899	49,698	48,434	18,163
Trusts	29,008	16,540	37,724	7,824
General	5,209	1,445	2,075	4,579
<b>Total Cash</b>	<b>\$ 125,349</b>	<b>\$ 229,393</b>	<b>\$ 245,109</b>	109,633
<b>Accounts Receivable</b>				10,070
<b>Inventory</b>				0
<b>Accounts Payable</b>				(2,219)
<b>Assets Held for Others</b>				<b>\$ 117,484</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Santa Fe High School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 63,548	\$ 142,496	\$ 139,984	\$ 66,060
Classes	2,690	27,837	27,678	2,849
Clubs	21,779	23,640	22,215	23,204
Departments	42,423	90,863	95,931	37,355
Trusts	24,914	47,062	54,414	17,562
General	38,800	5,342	4,273	39,869
<b>Total Cash</b>	<u>\$ 194,154</u>	<u>\$ 337,240</u>	<u>\$ 344,495</u>	186,899
<b>Accounts Receivable</b>				13,963
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>(49)</u>
<b>Assets Held for Others</b>				<u>\$ 200,813</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Howard W. Bishop Middle School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 155	\$ 5,007	\$ 2,989	\$ 2,173
Classes	6,751	60,963	55,358	12,356
Clubs	1,258	1,610	777	2,091
Departments	4,479	8,052	8,862	3,669
Trusts	1,954	10,536	11,147	1,343
General	1,034	6,593	1,389	6,238
<b>Total Cash</b>	<b>\$ 15,631</b>	<b>\$ 92,761</b>	<b>\$ 80,522</b>	<b>27,870</b>
<b>Accounts Receivable</b>				576
<b>Inventory</b>				0
<b>Accounts Payable</b>				(276)
<b>Assets Held for Others</b>				<b>\$ 28,170</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS**  
**ALACHUA COUNTY, FLORIDA**

	<b>Ft. Clarke Middle School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 6,005	\$ 2,323	\$ 1,845	\$ 6,483
Music	0	136	0	136
Classes	2,833	52,824	51,342	4,315
Clubs	3,624	2,610	3,161	3,073
Departments	14,071	29,500	30,603	12,968
Trusts	12,846	21,406	28,495	5,757
School Store	346	215	343	218
General	8,469	4,111	2,329	10,251
<b>Total Cash</b>	<u>\$ 48,194</u>	<u>\$ 113,125</u>	<u>\$ 118,118</u>	43,201
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>0</u>
<b>Assets Held for Others</b>				<u>\$ 43,201</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Kanapaha Middle School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 13,360	\$ 6,731	\$ 4,254	\$ 15,837
Music	1,997	0	1,242	755
Classes	9,134	36,674	37,144	8,664
Clubs	5,190	13,659	11,517	7,332
Departments	34,290	36,285	29,474	41,101
Trusts	9,517	21,204	22,403	8,318
School Store	552	931	290	1,193
General	10,719	9,602	4,655	15,666
<b>Total Cash</b>	<u>\$ 84,759</u>	<u>\$ 125,086</u>	<u>\$ 110,979</u>	98,866
<b>Accounts Receivable</b>				797
<b>Inventory</b>				6,959
<b>Accounts Payable</b>				<u>(68)</u>
<b>Assets Held for Others</b>				<u>\$ 106,554</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Abraham Lincoln Middle School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 459	\$ 6,046	\$ 5,763	\$ 742
Classes	5,188	24,116	26,966	2,338
Clubs	2,237	14,595	14,577	2,255
Departments	19,566	69,745	69,417	19,894
Trusts	1,984	3,367	4,214	1,137
General	12,783	53,131	57,310	8,604
<b>Total Cash</b>	<u>\$ 42,217</u>	<u>\$ 171,000</u>	<u>\$ 178,247</u>	34,970
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>(1,455)</u>
<b>Assets Held for Others</b>				<u>\$ 33,515</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS**  
**ALACHUA COUNTY, FLORIDA**

	<b>A.L. Mebane Middle School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 6,875	\$ 3,888	\$ 4,444	\$ 6,319
Music	9	31	40	0
Classes	230	12,409	10,780	1,859
Clubs	1,423	1,675	1,581	1,517
Departments	4,403	10,229	7,029	7,603
Trusts	10,713	6,435	10,816	6,332
Store	789	250	591	448
General	5,070	2,217	2,612	4,675
<b>Total Cash</b>	<u>\$ 29,512</u>	<u>\$ 37,134</u>	<u>\$ 37,893</u>	28,753
<b>Accounts Receivable</b>				851
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>(3,631)</u>
<b>Assets Held for Others</b>				<u>\$ 25,973</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Oak View Middle School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 4,434	\$ 1,593	\$ 2,434	\$ 3,593
Music	0	9,069	9,069	0
Classes	329	0	329	0
Clubs	1,509	669	1,463	715
Departments	9,196	25,926	27,889	7,233
Trusts	13,393	70,348	50,659	33,082
School Stores	1,596	113	169	1,540
General	34,027	9,731	27,876	15,882
<b>Total Cash</b>	<u>\$ 64,484</u>	<u>\$ 117,449</u>	<u>\$ 119,888</u>	62,045
<b>Accounts Receivable</b>				5,095
<b>Inventory</b>				1,846
<b>Accounts Payable</b>				<u>(1,142)</u>
<b>Assets Held for Others</b>				<u>\$ 67,844</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Westwood Middle School</b>			
	<b>Cash Balances July 1, 2012</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2013</b>
Athletics	\$ 4,397	\$ 2,324	\$ 1,119	\$ 5,602
Music	402	0	246	156
Classes	7,196	13,028	12,925	7,299
Clubs	1,660	575	988	1,247
Departments	5,207	983	1,183	5,007
Trusts	13,132	46,740	45,983	13,889
General	1,943	22	634	1,331
<b>Total Cash</b>	<b>\$ 33,937</b>	<b>\$ 63,672</b>	<b>\$ 63,078</b>	34,531
<b>Accounts Receivable</b>				7,161
<b>Inventory</b>				0
<b>Accounts Payable</b>				(37)
<b>Assets Held for Others</b>				<b>\$ 41,655</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Alachua Elementary School</b>		
	<b>Cash</b>		
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>
			<b>Balances</b>
			<b>June 30, 2013</b>
Classes	\$ 139	\$ 19,189	\$ 18,479
Departments	4,955	6,940	5,691
Trusts	881	13,399	14,173
General	4,331	5,229	4,165
<b>Total Cash</b>	<b>\$ 10,306</b>	<b>\$ 44,757</b>	<b>\$ 42,508</b>
<b>Accounts Receivable</b>			0
<b>Inventory</b>			575
<b>Accounts Payable</b>			0
<b>Assets Held for Others</b>			<b>\$ 13,130</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Archer Community School</b>		
	<b>Cash</b>		
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>
			<b>Balances</b>
			<b>June 30, 2013</b>
Classes	\$ 0	\$ 9,013	\$ 9,013
Departments	1,916	3,105	2,727
Trusts	11,711	13,077	8,870
General	22,495	4,513	1,495
<b>Total Cash</b>	<b>\$ 36,122</b>	<b>\$ 29,708</b>	<b>\$ 22,105</b>
<b>Accounts Receivable</b>			0
<b>Inventory</b>			0
<b>Accounts Payable</b>			0
<b>Assets Held for Others</b>			<b>\$ 43,725</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Lawton Chiles Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Music	\$ 0	\$ 682	\$ 561	\$ 121
Classes	5,608	24,155	22,536	7,227
Clubs	0	170	50	120
Departments	15,110	17,355	23,047	9,418
Trusts	5,024	28,191	31,586	1,629
General	11,320	3,263	3,599	10,984
<b>Total Cash</b>	<u>\$ 37,062</u>	<u>\$ 73,816</u>	<u>\$ 81,379</u>	29,499
<b>Accounts Receivable</b>				50
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>0</u>
<b>Assets Held for Others</b>				<u>\$ 29,549</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Charles Duval Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 188	\$ 2,646	\$ 2,729	\$ 105
Clubs	0	800	0	800
Departments	2,047	3,731	5,122	656
Trusts	5,100	7,652	7,117	5,635
General	2,356	2,270	2,745	1,881
<b>Total Cash</b>	<b>\$ 9,691</b>	<b>\$ 17,099</b>	<b>\$ 17,713</b>	<b>9,077</b>
<b>Accounts Receivable</b>				<b>0</b>
<b>Inventory</b>				<b>163</b>
<b>Accounts Payable</b>				<b>0</b>
<b>Assets Held for Others</b>				<b>\$ 9,240</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>J.J. Finley Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 97	\$ 6,583	\$ 6,576	\$ 104
Departments	2,858	761	1,326	2,293
Trusts	1,045	3,911	2,174	2,782
General	24,516	7,263	1,912	29,867
<b>Total Cash</b>	<b>\$ 28,516</b>	<b>\$ 18,518</b>	<b>\$ 11,988</b>	35,046
<b>Accounts Receivable</b>				328
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 35,374</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Stephen Foster Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 1,258	\$ 17,609	\$ 15,993	\$ 2,874
Clubs	237	0	0	237
Departments	1,312	3,407	3,245	1,474
Trusts	7,082	9,267	13,475	2,874
General	10,539	5,513	957	15,095
<b>Total Cash</b>	<b>\$ 20,428</b>	<b>\$ 35,796</b>	<b>\$ 33,670</b>	<b>22,554</b>
<b>Accounts Receivable</b>				364
<b>Inventory</b>				645
<b>Accounts Payable</b>				(166)
<b>Assets Held for Others</b>				<b>\$ 23,397</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Glen Springs Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 344	\$ 6,297	\$ 3,274	\$ 3,367
Clubs	0	7,061	6,843	218
Departments	4,304	2,623	1,907	5,020
Trusts	2,594	192	807	1,979
General	14,279	8,907	4,536	18,650
<b>Total Cash</b>	<b>\$ 21,521</b>	<b>\$ 25,080</b>	<b>\$ 17,367</b>	29,234
<b>Accounts Receivable</b>				562
<b>Inventory</b>				0
<b>Accounts Payable</b>				(3,250)
<b>Assets Held for Others</b>				<b>\$ 26,546</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Hidden Oak Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 653	\$ 24,714	\$ 24,428	\$ 939
Clubs	700	0	0	700
Departments	15,996	887	917	15,966
Trusts	2,811	7,609	7,398	3,022
General	71,980	4,219	1,660	74,539
<b>Total Cash</b>	<b>\$ 92,140</b>	<b>\$ 37,429</b>	<b>\$ 34,403</b>	<b>95,166</b>
<b>Accounts Receivable</b>				<b>61</b>
<b>Inventory</b>				<b>0</b>
<b>Accounts Payable</b>				<b>0</b>
<b>Assets Held for Others</b>				<b>\$ 95,227</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>High Springs Community School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Athletics	\$ 4,345	\$ 7,339	\$ 9,132	\$ 2,552
Music	12	0	0	12
Classes	2,877	13,221	14,183	1,915
Clubs	1,220	21,090	21,986	324
Departments	6,887	31,175	31,724	6,338
Trusts	15,403	30,772	27,990	18,185
General	21,242	5,552	4,134	22,660
<b>Total Cash</b>	<b>\$ 51,986</b>	<b>\$ 109,149</b>	<b>\$ 109,149</b>	<b>51,986</b>
<b>Accounts Receivable</b>				<b>0</b>
<b>Inventory</b>				<b>133</b>
<b>Accounts Payable</b>				<b>(2,573)</b>
<b>Assets Held for Others</b>				<b>\$ 49,546</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Idylwild Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 1,070	\$ 13,364	\$ 11,935	\$ 2,499
Departments	1,323	5,506	5,856	973
Trusts	4,671	42,586	41,283	5,974
General	14,484	2,645	5,938	11,191
<b>Total Cash</b>	<b>\$ 21,548</b>	<b>\$ 64,101</b>	<b>\$ 65,012</b>	<b>20,637</b>
<b>Accounts Receivable</b>				<b>0</b>
<b>Inventory</b>				<b>0</b>
<b>Accounts Payable</b>				<b>0</b>
<b>Assets Held for Others</b>				<b>\$ 20,637</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>W.W. Irby Elementary School</b>			
	<b>Cash Balances July 1, 2012</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2013</b>
Classes	\$ 536	\$ 4,341	\$ 4,746	\$ 131
Departments	4,161	1,234	3,631	1,764
Trusts	1,743	4,213	4,206	1,750
General	<u>32,630</u>	<u>5,617</u>	<u>5,199</u>	<u>33,048</u>
<b>Total Cash</b>	<u><u>\$ 39,070</u></u>	<u><u>\$ 15,405</u></u>	<u><u>\$ 17,782</u></u>	36,693
<b>Accounts Receivable</b>				19
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>(46)</u>
<b>Assets Held for Others</b>				<u><u>\$ 36,666</u></u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Lake Forest Elementary School</b>			
	<b>Cash Balances July 1, 2012</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2013</b>
Departments	\$ 2,134	\$ 2,296	\$ 2,052	\$ 2,378
Trusts	506	1,456	1,503	459
General	<u>27,613</u>	<u>4,172</u>	<u>4,179</u>	<u>27,606</u>
<b>Total Cash</b>	<u><u>\$ 30,253</u></u>	<u><u>\$ 7,924</u></u>	<u><u>\$ 7,734</u></u>	30,443
<b>Accounts Receivable</b>				45
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>0</u>
<b>Assets Held for Others</b>				<u><u>\$ 30,488</u></u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Littlewood Elementary School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2012</b>
Classes	\$ 2,749	\$ 14,995	\$ 14,812	\$ 2,932
Departments	8,610	2,357	1,707	9,260
Trusts	6,886	8,854	7,942	7,798
General	<u>57,376</u>	<u>14,376</u>	<u>12,404</u>	<u>59,348</u>
<b>Total Cash</b>	<u><u>\$ 75,621</u></u>	<u><u>\$ 40,582</u></u>	<u><u>\$ 36,865</u></u>	79,338
<b>Accounts Receivable</b>				22
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>0</u>
<b>Assets Held for Others</b>				<u><u>\$ 79,360</u></u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Meadowbrook Elementary School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Music	\$ 0	\$ 884	\$ 884	\$ 0
Classes	0	23,996	22,854	1,142
Clubs	0	85	32	53
Departments	0	26,415	22,909	3,506
Trusts	0	7,388	6,839	549
General	0	4,290	1,311	2,979
<b>Total Cash</b>	<u>\$ 0</u>	<u>\$ 63,058</u>	<u>\$ 54,829</u>	8,229
<b>Accounts Receivable</b>				120
<b>Inventory</b>				1,328
<b>Accounts Payable</b>				<u>(243)</u>
<b>Assets Held for Others</b>				<u>\$ 9,434</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>W.A. Metcalfe Elementary School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 633	\$ 97	\$ 161	\$ 569
Departments	3,037	1,402	1,223	3,216
Trusts	5,752	12,508	12,708	5,552
General	3,666	554	193	4,027
<b>Total Cash</b>	<b>\$ 13,088</b>	<b>\$ 14,561</b>	<b>\$ 14,285</b>	13,364
<b>Accounts Receivable</b>				91
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 13,455</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Newberry Elementary School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 410	\$ 5,292	\$ 5,121	\$ 581
Departments	6,491	6,755	7,771	5,475
Trusts	22,568	17,797	19,153	21,212
General	12,237	3,226	2,684	12,779
<b>Total Cash</b>	<b>\$ 41,706</b>	<b>\$ 33,070</b>	<b>\$ 34,729</b>	<b>40,047</b>
<b>Accounts Receivable</b>				<b>0</b>
<b>Inventory</b>				<b>10</b>
<b>Accounts Payable</b>				<b>0</b>
<b>Assets Held for Others</b>				<b>\$ 40,057</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>C.W. Norton Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2013</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 1,556	\$ 6,807	\$ 5,672	\$ 2,691
Departments	26,447	9,448	11,877	24,018
Trusts	13,929	7,898	7,441	14,386
General	41,329	5,085	4,272	42,142
<b>Total Cash</b>	<b>\$ 83,261</b>	<b>\$ 29,238</b>	<b>\$ 29,262</b>	<b>83,237</b>
<b>Accounts Receivable</b>				<b>232</b>
<b>Inventory</b>				<b>0</b>
<b>Accounts Payable</b>				<b>0</b>
<b>Assets Held for Others</b>				<b>\$ 83,469</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>M.K. Rawlings Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 193	\$ 1,509	\$ 1,546	\$ 156
Clubs	0	2,315	1,331	984
Departments	1,766	2,418	1,358	2,826
Trusts	6,912	7,984	8,633	6,263
General	218	368	439	147
<b>Total Cash</b>	<b>\$ 9,089</b>	<b>\$ 14,594</b>	<b>\$ 13,307</b>	<b>10,376</b>
<b>Accounts Receivable</b>				419
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 10,795</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Chester Shell Elementary School</b>			
	<b>Cash Balances July 1, 2012</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balances June 30, 2013</b>
Classes	\$ 0	\$ 25	\$ 0	\$ 25
Departments	990	5,703	5,534	1,159
Trusts	401	13,624	12,540	1,485
General	<u>6,351</u>	<u>4,914</u>	<u>3,337</u>	<u>7,928</u>
<b>Total Cash</b>	<u><u>\$ 7,742</u></u>	<u><u>\$ 24,266</u></u>	<u><u>\$ 21,411</u></u>	10,597
<b>Accounts Receivable</b>				711
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>(1,353)</u>
<b>Assets Held for Others</b>				<u><u>\$ 9,955</u></u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>William S. Talbot Elementary School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 7,720	\$ 27,107	\$ 26,362	\$ 8,465
Clubs	86	0	86	0
Departments	3,506	3,643	2,768	4,381
Trusts	3,039	11,268	11,373	2,934
General	74,226	46,800	53,670	67,356
<b>Total Cash</b>	<b>\$ 88,577</b>	<b>\$ 88,818</b>	<b>\$ 94,259</b>	<b>83,136</b>
<b>Accounts Receivable</b>				<b>1,308</b>
<b>Inventory</b>				<b>0</b>
<b>Accounts Payable</b>				<b>0</b>
<b>Assets Held for Others</b>				<b>\$ 84,444</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Myra Terwilliger Elementary School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 1,657	\$ 5,879	\$ 4,140	\$ 3,396
Departments	3,658	6,047	4,968	4,737
Trusts	10,102	7,423	10,124	7,401
General	<u>33,382</u>	<u>5,024</u>	<u>4,179</u>	<u>34,227</u>
<b>Total Cash</b>	<u><u>\$ 48,799</u></u>	<u><u>\$ 24,373</u></u>	<u><u>\$ 23,411</u></u>	49,761
<b>Accounts Receivable</b>				125
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>0</u>
<b>Assets Held for Others</b>				<u><u>\$ 49,886</u></u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Waldo Community School</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
	<b>July 1, 2012</b>	<b>Receipts</b>		
Classes	\$ 51	\$ 3,288	\$ 3,190	\$ 149
Clubs	4,265	6,607	6,349	4,523
Departments	2,786	4,150	5,949	987
Trusts	1,802	10,634	10,875	1,561
General	14,403	777	377	14,803
<b>Total Cash</b>	<b>\$ 23,307</b>	<b>\$ 25,456</b>	<b>\$ 26,740</b>	<b>22,023</b>
<b>Accounts Receivable</b>				170
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 22,193</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Kimball Wiles Elementary School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 3,950	\$ 14,695	\$ 15,828	\$ 2,817
Departments	3,565	22,725	10,674	15,616
Trusts	15,797	23,795	25,189	14,403
General	16,114	22,227	27,812	10,529
<b>Total Cash</b>	<b>\$ 39,426</b>	<b>\$ 83,442</b>	<b>\$ 79,503</b>	43,365
<b>Accounts Receivable</b>				96
<b>Inventory</b>				0
<b>Accounts Payable</b>				0
<b>Assets Held for Others</b>				<b>\$ 43,461</b>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Joseph Williams Elementary School</b>			
	<b>Cash</b>			
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 101	\$ 35,010	\$ 33,874	\$ 1,237
Departments	3,662	5,560	6,247	2,975
Trusts	21,767	28,277	32,561	17,483
General	6,020	1,545	1,812	5,753
<b>Total Cash</b>	<b>\$ 31,550</b>	<b>\$ 70,392</b>	<b>\$ 74,494</b>	27,448
<b>Accounts Receivable</b>				505
<b>Inventory</b>				0
<b>Accounts Payable</b>				(40)
<b>Assets Held for Others</b>				<b>\$ 27,913</b>



**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
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>Disbursements</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>		<b>June 30, 2013</b>
Departments	\$ 935	\$ 2,270	\$ 211	\$ 2,994
Trusts	21,740	4,383	17,470	8,653
General	17,092	3,894	3,515	17,471
<b>Total Cash</b>	<u>\$ 39,767</u>	<u>\$ 10,547</u>	<u>\$ 21,196</u>	29,118
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>0</u>
<b>Assets Held for Others</b>				<u>\$ 29,118</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
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>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Departments	\$ 392,599	\$ 772,530	\$ 717,568	\$ 447,561
Trusts	199,934	40,122	104,405	135,651
General	4,195	192	2,962	1,425
<b>Total Cash</b>	<u>\$ 596,728</u>	<u>\$ 812,844</u>	<u>\$ 824,935</u>	584,637
<b>Accounts Receivable</b>				0
<b>Inventory</b>				7,940
<b>Accounts Payable</b>				<u>(2,801)</u>
<b>Assets Held for Others</b>				<u>\$ 589,776</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>Fearnside Family Services Center</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Trusts	\$ 19,137	\$ 2,227	\$ 2,215	\$ 19,149
General	2,397	0	190	2,207
<b>Total Cash</b>	<u>\$ 21,534</u>	<u>\$ 2,227</u>	<u>\$ 2,405</u>	21,356
<b>Accounts Receivable</b>				0
<b>Inventory</b>				0
<b>Accounts Payable</b>				<u>0</u>
<b>Assets Held for Others</b>				<u>\$ 21,356</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS  
FOR THE YEAR ENDED JUNE 30, 2013  
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS  
ALACHUA COUNTY, FLORIDA**

	<b>A. Quinn Jones Center</b>			
	<b>Cash</b>		<b>Cash</b>	<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Cash</b>	<b>Balances</b>
	<b>July 1, 2012</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>June 30, 2013</b>
Classes	\$ 423	\$ 123	\$ 141	\$ 405
Clubs	80	0	0	80
Departments	2,204	0	0	2,204
Trusts	7,858	7,977	9,740	6,095
School Store	582	1,365	1,239	708
General	4,536	1,267	1,639	4,164
<b>Total Cash</b>	<b>\$ 15,683</b>	<b>\$ 10,732</b>	<b>\$ 12,759</b>	<b>13,656</b>
<b>Accounts Receivable</b>				270
<b>Inventory</b>				0
<b>Accounts Payable</b>				(170)
<b>Assets Held for Others</b>				<u>\$ 13,756</u>

## **OTHER REPORTS**

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

Alachua County District School Board  
Alachua County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of fiduciary net position of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of June 30, 2013, and have issued our report thereon dated March 30, 2014. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other fiduciary net position of the Alachua County District School Board (the School Board).

**Internal Control Over Financial Reporting**

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

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

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

**Certified Public Accountants**

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

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

**08-01 Segregation of Duties**

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

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

**Compliance and Other Matters**

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

We noted certain matters that we reported to management in the accompanying management letter dated March 30, 2014.

**Internal Accounts' Response to Findings**

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

**Purpose of this Report**

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

*Purvis, Gray and Company, LLP*

March 30, 2014  
Gainesville, Florida

## MANAGEMENT LETTER

Alachua County District School Board  
Alachua County, Florida

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, 2013, and have issued our report thereon dated March 30, 2014. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other fiduciary net position of the Alachua County District School Board (the School Board).

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. We have issued our 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* dated March 30, 2014. Disclosures in that report should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.800, *Rules of the Auditor General*, which govern the conduct of district school board audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' reports or schedule:

Section 10.804(1)(f)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report, except for items 08-01, 10-03, 10-04, 10-07, 10-08, and 11-01, which were also included in the second preceding fiscal years, and items 12-01 and 12-02.

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

Section 10.804(1)(f)3., *Rules of the Auditor General*, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the Internal Accounts complied with Section 218.415, Florida Statutes.

Section 10.804(1)(f)4., *Rules of the Auditor General*, requires that we address in the management letter recommendations to improve the Internal Accounts' financial management. In connection with our audit, we did not have any such recommendations.

### 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)*

Section 10.804(1)(f)5., *Rules of the Auditor General*, requires that we address fraud, noncompliance with provisions of laws or regulations and contract or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statement that is less than material but warrant the attention of those charged with governance. Additionally, we may, based on professional judgment, report fraud, noncompliance with provisions of laws or regulations and contracts or grant agreements, or abuse that does not warrant the attention of those charged with governance, or internal control deficiencies that are not material weaknesses or significant deficiencies. In connection with our audit, we had the following findings:

**10-03 Timely Deposit of Receipts**

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

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

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

**10-07 Approval of Invoices**

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

**10-08 Cash Collections**

Per Chapter 8, Section III, 1.4(b) of the Redbook, collections made outside of the school office must be turned in to the school office no later than the next business day. 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 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.

**MANAGEMENT LETTER**  
*(Continued)*

**11-01 Preapproval of Purchases**

Per 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.

**12-01 Faculty and Staff Fund**

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

**12-02 Dual Signatures**

As an essential compensating control to the incompatible duties of the bookkeeper, dual signatures are required on all check disbursements. We noted one instance during the audit where a check was issued with only one signature. We recommend that appropriate procedures be followed to ensure that all checks are manually signed by two individuals. Additionally, we recommend that principals review canceled checks on the bank statement each month to ensure all checks issued are properly signed by two individuals.

**13-01 Journal Entries**

In conjunction with the change in accounting software in the current year, the School Board implemented new procedures that allow bookkeepers 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 included with each journal entry. Review of supporting documentation for each journal entry and transfer and maintenance of those records helps to ensure that transactions have an appropriate business purpose and are in compliance with School Board policies and procedures and statutory requirements.

**13-02 Trust Funds**

During the audit, we noted that the balance of unused grant funds at several schools was transferred to the general fund at the end of the fiscal year to close out accounts which were no longer active. While the amount transferred was generally trivial, one school transferred approximately \$5,000 from a trust account to the general fund. We recommend that all grants be accounted for in separate trust funds until fully expended to ensure expenditures are in accordance with grant requirements.

Alachua County District School Board  
Alachua County, Florida

**MANAGEMENT LETTER**  
*(Concluded)*

**13-03 Deficit Balances**

Per School Board Policies and Procedures, purchases for a school or for any group within a school shall not exceed the cash resources without prior approval of the Deputy Superintendent in charge of business services or his/her designee. It was noted during the audit that subaccounts for two schools had deficit balances as of June 30, 2013.

Section 10.804(1)(f)6.a. and 10.805(6), *Rules of the Auditor General*, requires that we include a statement as to whether or not financial condition assessment procedures were applied. This does not apply to the Internal Accounts.

Section 10.804(1)(f)7, *Rules of the Auditor General*, requires that we state whether or not the District School Board complied with transparency requirements (Section 1011.035, Florida Statutes, provides that district school boards include a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public). This does not apply to the Internal Accounts.

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, and management and is not intended to be and should not be used by anyone other than these specified parties.

*Purvis, Gray and Company, LLP*

March 30, 2014  
Gainesville, Florida

**BOARD MEMBERS**

April M. Griffin  
Leanetta McNealy, Ph.D.  
Carol Oyenarte  
Gunnar F. Paulson, Ed.D.  
Eileen F. Roy

**SUPERINTENDENT OF SCHOOLS**

Hershel H. Lyons, Interim Superintendent



620 E. University Avenue  
Gainesville, Florida 32601  
www.sbac.edu  
(352) 955-7300  
Fax (352) 955-6700  
Suncom 625-7300  
Suncom Fax 625-6700

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

---

March 21, 2014

Dear Purvis Gray & Company:

We appreciate your completion of the Internal Accounts Audit for the fiscal year ending June 30, 2013. We agree with the recommendation to continue existing efforts to mitigate the segregation of duties issue and continue to emphasize the importance of internal controls over cash receipting and bank deposits. We will continue to review procedures to reduce our risk. We also concur with findings and recommendations listed in the Management Letter. We have communicated each concern with the principals and will continue to review our policies and procedures in regard to these concerns.

Sincerely,

A handwritten signature in blue ink that reads "Sonja Barnes". The signature is written in a cursive, flowing style.

Sonja Barnes  
Chief Financial Officer