

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

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

JUNE 30, 2019

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

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

JUNE 30, 2019

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**SCHOOL BOARD OF ALACHUA COUNTY
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INDEPENDENT AUDITOR'S 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, 2019, 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 this financial statement 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

Certified Public Accountants

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

Alachua County District School Board
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

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, 2019, in accordance with accounting principles generally accepted in the United States of America.

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, 2019, 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 December 26, 2019 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 the effectiveness of the Internal Accounts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

Purvis, Gray and Company, LLP

December 26, 2019
Gainesville, Florida

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA

ASSETS

Assets

Cash and Equivalents	\$ 4,019,141
Accounts Receivable	37,858
Due from SBAC	4,059
Inventory	<u>25,241</u>
Total Assets	<u><u>4,086,299</u></u>

LIABILITIES AND NET POSITION

Liabilities

Accounts Payable	7,201
Due to School Board	86,264
Assets Held for Others	<u>3,992,834</u>
Total Liabilities	<u>4,086,299</u>
Net Position	<u><u>\$ -</u></u>

**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 includes only the activity accounted for in the Internal Accounts of the School Board and does 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-one 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

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 \$45,542.

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.

Upcoming GASB Pronouncements

Governmental Accounting Standards Board (GASB) Statement No. 84, effective in 2020, deals with financial reporting of fiduciary activities and no longer permits the use of agency funds, which will require a change to the way the School Board has been reporting its internal account activity. Depending upon the degree of administrative involvement (defined primarily as degree of spending control) maintained by the School Board, internal account activity will now be reported in either custodial funds, the general fund, or special revenue funds. Management is currently evaluating the effect of implementation of GASB 84 on its financial statements.

SUPPLEMENTARY INFORMATION

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

F.W. Buchholz High School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Athletics	\$ 36,553	\$ 263,523	\$ (222,176)	\$ (1,639)	\$ 76,261
Music	737	3,340	(2,038)	-	2,039
Classes	17,288	57,106	(50,686)	(4,084)	19,624
Clubs	197,390	357,698	(362,412)	29,317	221,993
Departments	59,529	43,541	(52,449)	8,150	58,771
Trusts	9,580	58,917	(52,013)	2,890	19,374
General	11,524	96,343	(5,076)	(34,634)	68,157
Total Cash	\$ 332,601	\$ 880,468	\$ (746,850)	\$ -	466,219
Accounts Receivable					13,065
Due from SBAC					4,059
Inventory					-
Due from/(to) School Board					(946)
Accounts Payable					-
Assets Held for Others					\$ 482,397

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Eastside High School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Athletics	\$ 87,399	\$ 189,331	\$ (185,239)	\$ 34,858	\$ 126,349
Music	1,629	3,890	(4,749)	-	770
Classes	3,600	16,397	(21,761)	2,876	1,112
Clubs	25,875	74,638	(80,430)	3,805	23,888
Departments	91,253	89,969	(70,822)	(5,602)	104,798
Trusts	86,736	48,118	(52,381)	(34,988)	47,485
School Store	200	-	-	-	200
General	30,264	24,294	(16,914)	(949)	36,695
Total Cash	\$ 326,956	\$ 446,637	\$ (432,296)	\$ -	341,297
Accounts Receivable					3,150
Inventory					-
Due from/(to) School Board					(7,813)
Accounts Payable					(6,063)
Assets Held for Others					\$ 330,571

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Gainesville High School					
	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
Athletics	\$ 64,754	\$ 170,746	\$ (170,395)	\$ 945	\$ 66,050
Music	-	150	-	-	150
Classes	9,269	61,391	(62,794)	1,943	9,809
Clubs	30,843	96,879	(90,590)	(7,975)	29,157
Departments	52,655	80,435	(75,387)	(5,423)	52,280
Trusts	91,423	96,974	(85,849)	4,436	106,984
School Store	1,697	128	(585)	339	1,579
General	7,429	29,640	(30,607)	5,735	12,197
Total Cash	\$ 258,070	\$ 536,343	\$ (516,207)	\$ -	278,206
Accounts Receivable					455
Inventory					217
Due from/(to) School Board					(505)
Accounts Payable					-
Assets Held for Others					\$ 278,373

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Hawthorne Middle/High School					
	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
Athletics	\$ 27,209	\$ 84,064	\$ (72,102)	\$ -	\$ 39,171
Music	-	1,107	-	-	1,107
Classes	386	13,335	(13,150)	-	571
Clubs	115	2,620	(1,665)	(10)	1,060
Departments	2,627	3,901	(3,342)	-	3,186
Trusts	7,571	18,022	(10,485)	(1,023)	14,085
School Store	147	-	-	-	147
General	6,587	2,029	(1,639)	1,033	8,010
Total Cash	\$ 44,642	\$ 125,078	\$ (102,383)	\$ -	67,337
Accounts Receivable					1,786
Inventory					-
Due from/(to) School Board					(110)
Accounts Payable					-
Assets Held for Others					\$ 69,013

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Loften High School				
	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Clubs	\$ 4,511	\$ 7,506	\$ (8,248)	\$ 185	\$ 3,954
Departments	73,662	11,159	(17,720)	(5,725)	61,376
Trusts	3,667	2,668	(3,616)	58	2,777
General	18,405	801	(8,151)	5,482	16,537
Total Cash	\$ 100,245	\$ 22,134	\$ (37,735)	\$ -	84,644
Accounts Receivable					-
Inventory					686
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 85,330

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Newberry High School					
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Athletics	\$ 72,317	\$ 94,544	\$ (84,707)	\$ 50	\$ 82,204
Music	48	-	(5)	-	43
Classes	11,930	22,514	(24,801)	(1,380)	8,263
Clubs	9,798	5,475	(6,215)	(815)	8,243
Departments	23,923	61,316	(57,310)	615	28,544
Trusts	27,158	11,876	(19,601)	1,530	20,963
General	18,875	2,403	(3,202)	-	18,076
Total Cash	\$ 164,049	\$ 198,128	\$ (195,841)	\$ -	166,336
Accounts Receivable					2,726
Inventory					-
Due from/(to) School Board					(221)
Accounts Payable					(500)
Assets Held for Others					\$ 168,341

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Santa Fe High School					
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Athletics	\$ 75,196	\$ 199,252	\$ (194,163)	\$ (1,022)	\$ 79,263
Classes	10,264	31,640	(23,915)	-	17,989
Clubs	15,275	16,164	(16,400)	45	15,084
Departments	58,383	70,317	(71,941)	-	56,759
Trusts	41,013	49,965	(45,424)	(3,783)	41,771
General	25,252	12,532	(20,813)	4,760	21,731
	<u>\$ 225,383</u>	<u>\$ 379,870</u>	<u>\$ (372,656)</u>	<u>\$ -</u>	<u>232,597</u>
Total Cash					
Accounts Receivable					837
Inventory					-
Due from/(to) School Board					(1,123)
Accounts Payable					-
Assets Held for Others					<u>\$ 232,311</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Howard W. Bishop Middle School

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Athletics	\$ 7,800	\$ 8,446	\$ (7,771)	
Music	30	11,924	(9,753)	-	2,201
Classes	23,618	63,965	(52,808)	-	34,775
Clubs	2,550	7,195	(7,935)	-	1,810
Departments	11,033	6,505	(8,590)	-	8,948
Trusts	4,436	10,041	(8,961)	-	5,516
General	3,614	1,575	(1,323)	-	3,866
Total Cash	<u>\$ 53,081</u>	<u>\$ 109,651</u>	<u>\$ (97,141)</u>	<u>\$ -</u>	65,591
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(16,303)
Accounts Payable					<u>(540)</u>
Assets Held for Others					<u>\$ 48,748</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Ft. Clarke Middle School					
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Athletics	\$ 6,223	\$ 2,542	\$ (1,137)	\$ -	\$ 7,628
Music	613	235	(314)	-	534
Classes	5,921	23,846	(21,436)	(3,239)	5,092
Clubs	7,859	3,431	(1,410)	-	9,880
Departments	21,202	26,152	(22,586)	-	24,768
Trusts	13,081	23,050	(18,469)	977	18,639
General	13,045	-	(1,787)	2,262	13,520
Total Cash	\$ 67,944	\$ 79,256	\$ (67,139)	\$ -	80,061
Accounts Receivable					3,001
Inventory					-
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 83,062

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Kanapaha Middle School					
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Athletics	\$ 10,305	\$ 7,253	\$ (9,965)	\$ -	\$ 7,593
Music	150	-	-	-	150
Classes	13,798	68,337	(61,913)	-	20,222
Clubs	3,380	25,778	(24,778)	-	4,380
Departments	35,851	21,927	(21,795)	-	35,983
Trusts	8,060	41,680	(41,958)	-	7,782
General	13,090	-	(3,247)	-	9,843
Total Cash	\$ 84,634	\$ 164,975	\$ (163,656)	\$ -	85,953
Accounts Receivable					260
Inventory					3,818
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 90,031

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Abraham Lincoln Middle School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Athletics	\$ 9,148	\$ 9,921	\$ (8,505)	\$ -	\$ 10,564
Music	74	5,100	(4,746)	-	428
Classes	6,760	8,391	(9,450)	210	5,911
Clubs	2,802	6,945	(5,167)	-	4,580
Departments	15,320	34,458	(36,013)	(210)	13,555
Trusts	25,951	63,135	(68,362)	-	20,724
General	7,657	3,872	(3,808)	-	7,721
Total Cash	\$ 67,712	\$ 131,822	\$ (136,051)	\$ -	63,483
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(5,228)
Accounts Payable					-
Assets Held for Others					\$ 58,255

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

A.L. Mebane Middle School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Athletics	\$ 6,223	\$ 1,940	\$ (1,321)	\$ (300)	\$ 6,542
Music	215	-	-	-	215
Classes	3,540	17,005	(15,474)	-	5,071
Clubs	1,578	2,150	(1,923)	-	1,805
Departments	12,616	7,025	(6,936)	300	13,005
Trusts	5,801	2,171	(3,091)	-	4,881
School Store	34	500	(250)	-	284
General	1,782	3,843	(1,031)	-	4,594
Total Cash	\$ 31,789	\$ 34,634	\$ (30,026)	\$ -	36,397
Accounts Receivable					425
Inventory					-
Due from/(to) School Board					(761)
Accounts Payable					(50)
Assets Held for Others					\$ 36,011

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Oak View Middle School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Athletics	\$ 11,774	\$ 4,197	\$ (1,416)	\$ -	\$ 14,555
Music	1,354	2,828	(2,828)	-	1,354
Classes	3,110	3,206	(2,974)	-	3,342
Clubs	11,281	28,265	(5,213)	-	34,333
Departments	14,155	24,653	(21,355)	-	17,453
Trusts	59,978	90,289	(95,866)	-	54,401
School Store	1,046	-	-	-	1,046
General	16,777	9,940	(8,456)	-	18,261
Total Cash	\$ 119,475	\$ 163,378	\$ (138,108)	\$ -	144,745
Accounts Receivable					549
Inventory					1,030
Due from/(to) School Board					(947)
Accounts Payable					-
Assets Held for Others					\$ 145,377

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Westwood Middle School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Athletics	\$ 1,863	\$ 2,262	\$ (1,546)	\$ -	\$ 2,579
Classes	4,618	65,690	(63,837)	-	6,471
Clubs	251	10,457	(9,068)	-	1,640
Departments	4,024	324	-	-	4,348
Trusts	23,125	31,175	(39,227)	-	15,073
General	(142)	-	(315)	-	(457)
	Total Cash	\$ 109,908	\$ (113,993)	\$ -	29,654
Accounts Receivable					211
Inventory					-
Due from/(to) School Board					(1,041)
Accounts Payable					-
Assets Held for Others					\$ 28,824

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Alachua Elementary School					
	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
Classes	\$ 113	\$ 23,070	\$ (24,670)	\$ 1,004	\$ (483)
Departments	2,030	6,220	(6,470)	-	1,780
Trusts	(2,154)	6,140	(3,358)	-	628
General	8,536	834	(1,188)	(1,004)	7,178
Total Cash	\$ 8,525	\$ 36,264	\$ (35,686)	\$ -	9,103
Accounts Receivable					1,172
Inventory					-
Due from/(to) School Board					(304)
Accounts Payable					-
Assets Held for Others					\$ 9,971

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Archer Community School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Classes	\$ 3,751	\$ 11,225	\$ (12,973)	\$ -	\$ 2,003
Clubs	2,466	19,445	(17,800)	-	4,111
Departments	5,097	12,469	(11,803)	-	5,763
Trusts	5,860	11,125	(10,196)	-	6,789
General	27,530	-	(1,824)	-	25,706
Total Cash	\$ 44,704	\$ 54,264	\$ (54,596)	\$ -	44,372
Accounts Receivable					482
Inventory					-
Due from/(to) School Board					(4,412)
Accounts Payable					-
Assets Held for Others					\$ 40,442

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Lawton Chiles Elementary School					
	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
Music	\$ 341	\$ 160	\$ (180)	\$ -	\$ 321
Classes	7,539	36,803	(31,394)	-	12,948
Clubs	530	10,585	(10,971)	-	144
Departments	12,252	22,760	(20,765)	-	14,247
Trusts	7,130	1,972	(3,001)	-	6,101
General	9,407	7,858	(5,429)	-	11,836
Total Cash	\$ 37,199	\$ 80,138	\$ (71,740)	\$ -	45,597
Accounts Receivable					1,311
Inventory					-
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 46,908

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Charles Duval Elementary School

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Classes	\$ 1,382	\$ -	\$ (103)	
Clubs	191	-	-	-	191
Departments	-	546	(546)	-	-
Trusts	364	2,923	(1,313)	-	1,974
General	8,415	-	(671)	-	7,744
Total Cash	\$ 10,352	\$ 3,469	\$ (2,633)	\$ -	11,188
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(101)
Accounts Payable					-
Assets Held for Others					\$ 11,087

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

J.J. Finley Elementary School

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Classes	\$ 7,742	\$ 24,529	\$ (23,238)	
Clubs	784	27,876	(11,600)	-	17,060
Departments	7,498	9,504	(7,985)	-	9,017
Trusts	24,472	871	(495)	-	24,848
General	38,448	4,806	(4,392)	-	38,862
Total Cash	\$ 78,944	\$ 67,586	\$ (47,710)	\$ -	98,820
Accounts Receivable					73
Inventory					-
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 98,893

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Stephen Foster Elementary School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Classes	\$ 6,504	\$ 25,430	\$ (31,775)	\$ -	\$ 159
Clubs	464	842	(1,306)	-	-
Departments	484	6,095	(5,663)	(815)	101
Trusts	22,548	43,158	(60,512)	815	6,009
General	1,163	342	(1,168)	-	337
Total Cash	\$ 31,163	\$ 75,867	\$ (100,424)	\$ -	6,606
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(4,915)
Accounts Payable					-
Assets Held for Others					\$ 1,691

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Glen Springs Elementary School					
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Classes	\$ 2,128	\$ 13,039	\$ (12,429)	\$ -	\$ 2,738
Clubs	141	3,662	(2,750)	-	1,053
Departments	5,797	432	(795)	-	5,434
Trusts	7,215	6,980	(10,378)	-	3,817
General	13,161	2,555	(1,331)	-	14,385
Total Cash	\$ 28,442	\$ 26,668	\$ (27,683)	\$ -	27,427
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(2,470)
Accounts Payable					-
Assets Held for Others					\$ 24,957

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Hidden Oak Elementary School					
	Cash		Cash		Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Music	\$ 658	\$ 546	\$ (462)	\$ -	\$ 742
Classes	693	30,618	(29,560)	(139)	1,612
Departments	18,023	21,580	(18,038)	(392)	21,173
Trusts	7,950	1,412	(4,888)	-	4,474
General	40,194	3,837	(36,889)	531	7,673
Total Cash	\$ 67,518	\$ 57,993	\$ (89,837)	\$ -	35,674
Accounts Receivable					551
Inventory					-
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 36,225

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

High Springs Community School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Athletics	\$ 3,462	\$ 4,910	\$ (7,522)	\$ -	\$ 850
Classes	9,798	33,877	(36,359)	-	7,316
Clubs	756	24,287	(24,808)	670	905
Departments	20,097	19,649	(20,808)	-	18,938
Trusts	4,597	10,299	(8,816)	(670)	5,410
General	17,217	1,585	(8,890)	-	9,912
Total Cash	\$ 55,927	\$ 94,607	\$ (107,203)	\$ -	43,331
Accounts Receivable					914
Inventory					441
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 44,686

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Idylwild Elementary School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Classes	\$ 3,798	\$ 31,442	\$ (29,949)	\$ (2,191)	\$ 3,100
Departments	2,780	3,908	(2,323)	-	4,365
Trusts	2,226	25,374	(22,733)	2,191	7,058
General	527	25	(689)	-	(137)
Total Cash	\$ 9,331	\$ 60,749	\$ (55,694)	\$ -	14,386
Accounts Receivable					30
Inventory					-
Due from/(to) School Board					(3,010)
Accounts Payable					-
Assets Held for Others					\$ 11,406

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

W.W. Irby Elementary School

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Classes	\$ 558	\$ 7,974	\$ (8,085)	
Clubs	912	179	(856)	-	235
Departments	6,867	431	(78)	-	7,220
Trusts	8,338	2,719	(4,126)	-	6,931
General	19,684	346	(5,887)	(65)	14,078
Total Cash	\$ 36,359	\$ 11,649	\$ (19,032)	\$ -	28,976
Accounts Receivable					777
Inventory					-
Due from/(to) School Board					(610)
Accounts Payable					-
Assets Held for Others					\$ 29,143

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Lake Forest Elementary School					
	Cash				
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Classes	\$ 768	\$ 13,215	\$ (1,837)	\$ -	\$ 12,146
Departments	2,765	494	(790)	-	2,469
Trusts	15,068	10,043	(15,913)	(1,000)	8,198
General	13,829	-	(69)	1,000	14,760
Total Cash	<u>\$ 32,430</u>	<u>\$ 23,752</u>	<u>\$ (18,609)</u>	<u>\$ -</u>	37,573
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(15,561)
Accounts Payable					<u>-</u>
Assets Held for Others					<u>\$ 22,012</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Littlewood Elementary School					
	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
Classes	\$ 4,139	\$ 17,919	\$ (18,466)	\$ 525	\$ 4,117
Departments	19,724	7,759	(6,752)	4,191	24,922
Trusts	5,250	9,727	(8,625)	-	6,352
General	54,479	12,688	(11,172)	(4,716)	51,279
Total Cash	\$ 83,592	\$ 48,093	\$ (45,015)	\$ -	86,670
Accounts Receivable					163
Inventory					-
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 86,833

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Meadowbrook Elementary School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Music	\$ 958	\$ 1,813	\$ (2,416)	\$ -	\$ 355
Classes	11,851	51,118	(48,538)	-	14,431
Clubs	47,336	58,300	(51,170)	-	54,466
Departments	27,355	20,521	(13,833)	-	34,043
Trusts	10,005	15,534	(13,649)	-	11,890
General	13,345	11,352	(1,230)	-	23,467
	Total Cash	\$ 158,638	\$ (130,836)	\$ -	138,652
Accounts Receivable					231
Inventory					1,565
Due from/(to) School Board					(2,650)
Accounts Payable					-
Assets Held for Others					\$ 137,798

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

W.A. Metcalfe Elementary School

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Classes	\$ 169	\$ 3,021	\$ (2,840)	
Clubs	2,553	-	(1,086)	-	1,467
Departments	2,699	478	(478)	-	2,699
Trusts	3,690	10,683	(10,513)	-	3,860
General	2,907	2,080	(1,141)	-	3,846
Total Cash	\$ 12,018	\$ 16,262	\$ (16,058)	\$ -	12,222
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(862)
Accounts Payable					-
Assets Held for Others					\$ 11,360

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Newberry Elementary School					
	Cash				Balances
	Balances	Cash	Cash	Transfers	June 30, 2019
	July 1, 2018	Receipts	Disbursements		
Classes	\$ 2,937	\$ 22,560	\$ (21,030)	\$ -	\$ 4,467
Clubs	378	22	(68)	-	332
Departments	14,169	6,951	(3,920)	-	17,200
Trusts	25,913	17,080	(19,848)	-	23,145
School Store	22,330	-	-	-	22,330
General	-	2,322	(863)	-	1,459
	Total Cash	\$ 48,935	\$ (45,729)	\$ -	68,933
Accounts Receivable					1,853
Inventory					-
Due from/(to) School Board					(551)
Accounts Payable					-
Assets Held for Others					\$ 70,235

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

C.W. Norton Elementary School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Classes	\$ 983	\$ 35,390	\$ (33,946)	\$ -	\$ 2,427
Clubs	1,633	-	(877)	-	756
Departments	16,383	13,627	(8,199)	-	21,811
Trusts	9,103	14,554	(12,615)	-	11,042
General	48,042	2,505	(2,872)	-	47,675
Total Cash	\$ 76,144	\$ 66,076	\$ (58,509)	\$ -	83,711
Accounts Receivable					629
Inventory					-
Due from/(to) School Board					(712)
Accounts Payable					(48)
Assets Held for Others					\$ 83,580

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

M.K. Rawlings Elementary School

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Classes	\$ 2,422	\$ 4,081	\$ (4,305)	
Clubs	2,089	-	(1,393)	-	696
Departments	4,450	1,010	(1,995)	-	3,465
Trusts	6,864	18,940	(20,079)	-	5,725
General	2,921	-	(328)	-	2,593
Total Cash	\$ 18,746	\$ 24,031	\$ (28,100)	\$ -	14,677
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 14,677

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Chester Shell Elementary School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Clubs	\$ 1	\$ -	\$ -	\$ -	\$ 1
Departments	3,024	5,823	(4,661)	-	4,186
Trusts	9,810	27,335	(28,464)	-	8,681
General	7,855	756	(3,143)	-	5,468
Total Cash	\$ 20,690	\$ 33,914	\$ (36,268)	\$ -	18,336
Accounts Receivable					264
Inventory					-
Due from/(to) School Board					(2,699)
Accounts Payable					-
Assets Held for Others					\$ 15,901

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

William S. Talbot Elementary School

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Classes	\$ 8,433	\$ 39,352	\$ (38,547)	
Clubs	713	7,151	(5,576)	-	2,288
Departments	1,946	391	(1,093)	-	1,244
Trusts	8,571	23,139	(12,316)	(324)	19,070
General	23,891	-	(11,139)	-	12,752
Total Cash	\$ 43,554	\$ 70,033	\$ (68,671)	\$ -	44,916
Accounts Receivable					1,912
Inventory					-
Due from/(to) School Board					(595)
Accounts Payable					-
Assets Held for Others					\$ 46,233

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Myra Terwilliger Elementary School					
	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Classes	\$ 4,399	\$ 3,173	\$ (3,189)	
Departments	4,738	3,689	(3,721)	-	4,706
Trusts	8,858	9,605	(8,617)	-	9,846
General	24,282	642	(455)	-	24,469
Total Cash	<u>\$ 42,277</u>	<u>\$ 17,109</u>	<u>\$ (15,982)</u>	<u>\$ -</u>	43,404
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(16)
Accounts Payable					-
Assets Held for Others					<u>\$ 43,388</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Kimball Wiles Elementary School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Classes	\$ 9,532	\$ 31,916	\$ (32,258)	\$ -	\$ 9,190
Clubs	208	10,250	(8,566)	-	1,892
Departments	7,858	37,851	(38,485)	-	7,224
Trusts	437	14,147	(13,521)	-	1,063
General	14,793	24,994	(23,756)	-	16,031
Total Cash	\$ 32,828	\$ 119,158	\$ (116,586)	\$ -	35,400
Accounts Receivable					433
Inventory					-
Due from/(to) School Board					-
Accounts Payable					-
Assets Held for Others					\$ 35,833

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Joseph Williams Elementary School					
	Cash				
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2019
Classes	\$ 9,260	\$ 23,639	\$ (27,380)	\$ 100	\$ 5,619
Clubs	554	-	-	-	554
Departments	9,443	3,358	(3,770)	-	9,031
Trusts	30,208	66,124	(77,301)	(100)	18,931
General	4,577	-	(321)	-	4,256
Total Cash	\$ 54,042	\$ 93,121	\$ (108,772)	\$ -	38,391
Accounts Receivable					598
Inventory					-
Due from/(to) School Board					(294)
Accounts Payable					-
Assets Held for Others					\$ 38,695

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Anchor Center/Sidney Lanier Center				
	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Athletics	\$ 24	\$ -	\$ (209)	\$ 300	\$ 115
Departments	1,261	2,510	(2,477)	(400)	894
Trusts	1,243	3,454	(3,706)	700	1,691
General	1,214	250	(1,164)	(600)	(300)
Total Cash	\$ 3,742	\$ 6,214	\$ (7,556)	\$ -	2,400
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(856)
Accounts Payable					-
Assets Held for Others					\$ 1,544

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Camp Crystal Lake				
	Cash				Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2018	Receipts	Disbursements	Transfers	June 30, 2019
Departments	\$ 663,164	\$ 811,056	\$ (831,055)	\$ -	\$ 643,165
Trusts	176,650	29,619	-	-	206,269
School Store	-	5,975	-	-	5,975
General	2,684	19	-	-	2,703
Total Cash	\$ 842,498	\$ 846,669	\$ (831,055)	\$ -	858,112
Accounts Receivable					-
Inventory					17,484
Due from/(to) School Board					(8,852)
Accounts Payable					-
Assets Held for Others					\$ 866,744

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Fearnside Family Services Center					
	Cash				Balances
	Balances	Cash	Cash	Transfers	June 30, 2019
	July 1, 2018	Receipts	Disbursements		
Trusts	\$ 17,243	\$ 132	\$ (3,842)	\$ -	\$ 13,533
General	3,819	-	(1,203)	-	2,616
Total Cash	\$ 21,062	\$ 132	\$ (5,045)	\$ -	16,149
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(1,116)
Accounts Payable					-
Assets Held for Others					\$ 15,033

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2019
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

A. Quinn Jones Center

	Cash				Balances June 30, 2019
	Balances July 1, 2018	Cash Receipts	Cash Disbursements	Transfers	
	Departments	\$ (304)	\$ 2,000	\$ -	
Trusts	3,666	14,480	(12,154)	-	5,992
General	4,033	-	(126)	-	3,907
Total Cash	<u>\$ 7,395</u>	<u>\$ 16,480</u>	<u>\$ (12,280)</u>	<u>\$ -</u>	11,595
Accounts Receivable					-
Inventory					-
Due from/(to) School Board					(680)
Accounts Payable					-
Assets Held for Others					<u>\$ 10,915</u>

OTHER REPORTS

**INDEPENDENT AUDITOR'S 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, 2019, and the related notes to the financial statement, and have issued our report thereon dated December 26, 2019. 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 Account's 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 Account's internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Account's 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. 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 AUDITOR'S 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**

19-01 Segregation of Duties

Condition—Effective internal controls over financial reporting require that the functions of authorizing transactions, custody of assets, and recording of transactions be separated in order to provide reasonable assurance that assets are adequately safeguarded and transactions are properly authorized, executed and recorded in accordance with the assertions of management. 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.

Effect—Lack of proper separation of incompatible duties could result in errors and irregularities that go undetected for extended periods of time.

Recommendation—We recommend the School Board 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, non-compliance 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management in the accompanying management letter dated December 26, 2019.

Management's 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.

Alachua County District School Board
Alachua County, Florida

**INDEPENDENT AUDITOR'S 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***

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.

Purvis, Gray and Company, LLP

December 26, 2019
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, 2019, and have issued our report thereon dated December 26, 2019. 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).

Auditor’s 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 Auditor’s Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, dated December 26, 2019, 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 #	2017-18 FY Findings #	2016-17 FY Finding #
19-01	18-01	17-01
	18-02	17-02
19-02	18-03	
19-03	18-04	17-03/04
	18-05	17-05

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MANAGEMENT LETTER

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. 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 shall prominently post on their Web site 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 non-compliance 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:

19-02 Cash Disbursements

Per the School Board Policies and Procedures, a purchase order shall be issued and manually signed and dated by the principal or his/her appointed designee and, in some instances, by the School Board's purchasing department, to initiate the purchase of any and all equipment, supplies, materials, and services. Additionally, obligations for services shall be paid only upon receipt of the itemized invoice or other appropriate supporting documentation evidencing receipt of goods or services.

During our audit, we noted several instances where preapproval of purchases was not obtained or invoices were missing, or not properly authorized. Consistent implementation of this policy helps to ensure that no purchases are made where adequate resources may not be available to fund that purchase, and that the goods have been received or services rendered prior to payment. 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, and emphasize that invoices should not be paid without proper review and approval.

MANAGEMENT LETTER

19-03 Transfers/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 not properly approved and/or supporting documentation is not always included. 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, grantor or donor requirements.

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.

A handwritten signature in blue ink that reads "Purvis, Gray and Company, LLP". The signature is written in a cursive, flowing style.

December 26, 2019
Gainesville, Florida

BOARD MEMBERS

Tina Certain
Robert P. Hyatt
Leannetta McNealy, Ph.D.
Gunnar F. Paulson, Ed.D.
Eileen F. Roy

SUPERINTENDENT OF SCHOOLS

Karen D. Clarke



An 'A-rated' District

Mission Statement: We are committed to the success of every student!

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32601-5498

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December 26, 2019

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 the fiscal year ending June 30, 2019. We agree with the report's recommendation on finding 19-01 Segregation of Duties to enhance existing efforts to mitigate the segregation of duties issue, and to emphasize the importance of controls over cash receipting and bank deposits. We also acknowledge findings 19-02 Cash Disbursements and 19-03 Journal Entries included in the Management Letter, and will institute the recommendations provided. We will continue to communicate with Principals and Bookkeepers regarding each concern, and review and update our policies and procedures in these areas.

Sincerely,

Alex Rella
Asst. Superintendent, Business Services