

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

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

JUNE 30, 2018

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

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

JUNE 30, 2018

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**SCHOOL BOARD OF ALACHUA COUNTY
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INDEPENDENT AUDITORS' REPORT

Alachua County District School Board
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying statement of fiduciary net position of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of June 30, 2018, 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.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Internal Accounts as of June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Certified Public Accountants

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

Alachua County District School Board
Alachua County, Florida

INDEPENDENT AUDITORS' REPORT
(Concluded)

Emphasis of Matter

As discussed in Note 1, the accompanying financial statement presents only the fiduciary net position of the Internal Accounts, and does not present fairly the financial position of the Alachua County District School Board (the School Board), as of June 30, 2018, 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 October 15, 2018, on our consideration of the Internal Accounts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Durvis, Gray and Company, LLP

October 15, 2018
Gainesville, Florida

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA

ASSETS

Assets

Cash and Equivalents	\$ 3,786,379
Accounts Receivable	41,023
Inventory	<u>14,547</u>
Total Assets	<u><u>3,841,949</u></u>

LIABILITIES AND NET POSITION

Liabilities

Accounts Payable	6,921
Due to School Board	171,064
Assets Held for Others	<u>3,663,964</u>
Total Liabilities	<u><u>3,841,949</u></u>
Net Position	<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 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-two centers, communities, and elementary, middle, and high schools, and are unbudgeted public funds under the control and supervision of the School Board, with individual school principals having day-to-day responsibility over their respective schools.

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

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

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

Note 1 - Summary of Significant Accounting Policies (Concluded)

Basis of Accounting

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

Cash

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

Accounting Estimates

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

Accounts Receivable

Accounts receivable are reported at estimated net realizable value, net of an allowance for uncollectible accounts of \$30,036.

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, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

F.W. Buchholz High School

	Cash				
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Athletics	\$ 33,338	\$ 209,204	\$ (204,328)	\$ (1,661)	\$ 36,553
Music	1,403	7,870	(10,336)	1,800	737
Classes	29,084	45,220	(49,269)	(7,747)	17,288
Clubs	161,932	344,257	(326,232)	17,433	197,390
Departments	61,413	53,377	(39,626)	(15,635)	59,529
Trusts	10,296	22,824	(32,201)	8,661	9,580
General	14,172	9,361	(9,158)	(2,851)	11,524
Total Cash	<u>\$ 311,638</u>	<u>\$ 692,113</u>	<u>\$ (671,150)</u>	<u>\$ 0</u>	332,601
Accounts Receivable					19,919
Inventory					0
Due from/(to) School Board					(56)
Accounts Payable					<u>0</u>
Assets Held for Others					<u>\$ 352,464</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Eastside High School

	Cash				Balances
	Balances	Cash	Cash	Transfers	Balances
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Athletics	\$ 36,427	\$ 160,555	\$ (121,555)	\$ 11,972	\$ 87,399
Music	1,782	3,550	(3,884)	181	1,629
Classes	10,052	15,966	(22,418)	0	3,600
Clubs	33,093	70,107	(78,786)	1,461	25,875
Departments	73,514	80,513	(72,027)	9,253	91,253
Trusts	103,647	101,682	(101,173)	(17,420)	86,736
School Store	0	200	0	0	200
General	30,179	9,669	(4,137)	(5,447)	30,264
Total Cash	\$ 288,694	\$ 442,242	\$ (403,980)	\$ 0	326,956
Accounts Receivable					101
Inventory					0
Due from/(to) School Board					(6,943)
Accounts Payable					(270)
Assets Held for Others					<u>\$ 319,844</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Gainesville High School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Athletics	\$ 63,815	\$ 169,326	\$ (165,996)	\$ (2,391)	\$ 64,754
Music	620	0	(548)	(72)	0
Classes	4,586	62,385	(63,417)	5,715	9,269
Clubs	25,673	62,474	(49,675)	(7,629)	30,843
Departments	41,846	83,356	(75,129)	2,582	52,655
Trusts	67,275	119,588	(95,702)	262	91,423
School Store	1,250	311	(405)	541	1,697
General	5,251	50,451	(49,265)	992	7,429
Total Cash	\$ 210,316	\$ 547,891	\$ (500,137)	\$ 0	258,070
Accounts Receivable					455
Inventory					216
Due from/(to) School Board					(1,348)
Accounts Payable					0
Assets Held for Others					\$ 257,393

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Hawthorne Middle/High School						
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018	
Athletics	\$ 23,931	\$ 52,341	\$ (49,085)	\$ 22	\$ 27,209	
Music	75	0	0	(75)	0	
Classes	3,036	7,280	(9,426)	(504)	386	
Clubs	965	1,243	(2,168)	75	115	
Departments	3,507	3,963	(3,456)	(1,387)	2,627	
Trusts	9,509	18,533	(20,721)	250	7,571	
School Store	147	0	0	0	147	
General	6,445	1,091	(2,568)	1,619	6,587	
Total Cash	\$ 47,615	\$ 84,451	\$ (87,424)	\$ 0	44,642	
Accounts Receivable					77	
Inventory					638	
Due from/(to) School Board					(235)	
Accounts Payable					(1,968)	
Assets Held for Others					\$ 43,154	

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Loften High School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Receipts	Disbursements	Transfers	June 30, 2018
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Clubs	\$ 1,724	10,241	(9,288)	1,834	\$ 4,511
Departments	80,560	7,989	(11,739)	(3,148)	73,662
Trusts	5,161	2,345	(3,646)	(193)	3,667
General	17,611	9	(722)	1,507	18,405
Total Cash	\$ 105,056	\$ 20,584	\$ (25,395)	\$ 0	100,245
Accounts Receivable					1,709
Inventory					364
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 102,318

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Newberry High School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Athletics	\$ 55,695	\$ 98,232	\$ (77,262)	\$ (4,348)	\$ 72,317
Music	68	0	0	(20)	48
Classes	7,955	24,132	(15,514)	(4,643)	11,930
Clubs	11,424	5,261	(5,268)	(1,619)	9,798
Departments	18,936	56,548	(51,728)	167	23,923
Trusts	23,319	16,645	(15,897)	3,091	27,158
General	11,415	1,748	(1,660)	7,372	18,875
Total Cash	\$ 128,812	\$ 202,566	\$ (167,329)	\$ 0	164,049
Accounts Receivable					2,126
Inventory					0
Due from/(to) School Board					1
Accounts Payable					0
Assets Held for Others					\$ 166,176

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Santa Fe High School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Athletics	\$ 62,286	\$ 142,699	\$ (141,132)	\$ 11,343	\$ 75,196
Classes	10,452	32,263	(30,396)	(2,055)	10,264
Clubs	16,528	26,365	(30,467)	2,849	15,275
Departments	54,467	90,190	(85,355)	(919)	58,383
Trusts	42,710	88,114	(74,448)	(15,363)	41,013
General	20,080	16,304	(15,277)	4,145	25,252
Total Cash	\$ 206,523	\$ 395,935	\$ (377,075)	\$ 0	225,383
Accounts Receivable					1,378
Inventory					0
Due from/(to) School Board					(852)
Accounts Payable					0
Assets Held for Others					\$ 225,909

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Howard W. Bishop Middle School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Athletics	\$ 6,301	\$ 7,342	\$ (5,843)	\$ 0	\$ 7,800
Music	173	12,846	(12,989)	0	30
Classes	22,245	61,772	(60,399)	0	23,618
Clubs	2,898	4,222	(3,773)	(797)	2,550
Departments	7,340	6,474	(2,781)	0	11,033
Trusts	6,519	3,126	(5,073)	(136)	4,436
General	2,905	1,323	(1,547)	933	3,614
Total Cash	\$ 48,381	\$ 97,105	\$ (92,405)	\$ 0	53,081
Accounts Receivable					1,218
Inventory					0
Due from/(to) School Board					(2,261)
Accounts Payable					0
Assets Held for Others					\$ 52,038

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Ft. Clarke Middle School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Athletics	\$ 7,649	\$ 2,060	\$ (3,506)	\$ 20	\$ 6,223
Music	731	169	(287)	0	613
Classes	5,833	51,635	(50,163)	(1,384)	5,921
Clubs	8,800	2,682	(3,074)	(549)	7,859
Departments	14,588	27,479	(21,165)	300	21,202
Trusts	13,532	19,022	(18,728)	(745)	13,081
General	12,550	54	(1,917)	2,358	13,045
Total Cash	<u>\$ 63,683</u>	<u>\$ 103,101</u>	<u>\$ (98,840)</u>	<u>\$ 0</u>	67,944
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(100)
Accounts Payable					<u>0</u>
Assets Held for Others					<u>\$ 67,844</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Kanapaha Middle School						
	Cash	Cash	Cash	Transfers	Balances	
	Balances	Receipts	Disbursements	Transfers	Balances	
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018	
Athletics	\$ 13,175	\$ 6,320	\$ (11,190)	\$ 2,000	\$ 10,305	
Music	158	0	(8)	0	150	
Classes	11,740	36,396	(34,225)	(113)	13,798	
Clubs	4,833	35,483	(34,231)	(2,705)	3,380	
Departments	38,351	19,624	(18,516)	(3,608)	35,851	
Trusts	8,858	58,987	(59,354)	(431)	8,060	
School Store	(1)	1	0	0	0	
General	14,367	(193)	(5,941)	4,857	13,090	
Total Cash	\$ 91,481	\$ 156,618	\$ (163,465)	\$ 0	84,634	
Accounts Receivable					437	
Inventory					4,347	
Due from/(to) School Board					(1,232)	
Accounts Payable					0	
Assets Held for Others					\$ 88,186	

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Abraham Lincoln Middle School						
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018	
Athletics	\$ 7,542	\$ 12,868	\$ (11,862)	\$ 600	\$ 9,148	
Music	469	14,544	(14,939)	0	74	
Classes	3,631	10,315	(9,249)	2,063	6,760	
Clubs	4,887	3,515	(5,480)	(120)	2,802	
Departments	15,393	42,978	(40,851)	(2,200)	15,320	
Trusts	14,608	70,186	(64,966)	6,123	25,951	
General	34,078	3,203	(23,158)	(6,466)	7,657	
Total Cash	\$ 80,608	\$ 157,609	\$ (170,505)	\$ 0	67,712	
Accounts Receivable					0	
Inventory					0	
Due from/(to) School Board					(5,511)	
Accounts Payable					0	
Assets Held for Others					\$ 62,201	

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

A.L. Mebane Middle School

	Cash		Cash		Balances	
	Balances	Cash	Cash	Transfers	Balances	
	July 1, 2017	Receipts	Disbursements		June 30, 2018	
Athletics	\$ 7,240	\$ 1,821	\$ (2,838)	\$ 0	\$ 6,223	
Music	220	10	(15)	0	215	
Classes	3,155	16,421	(16,036)	0	3,540	
Clubs	1,327	803	(802)	250	1,578	
Departments	12,332	4,922	(4,965)	327	12,616	
Trusts	8,030	1,274	(1,455)	(2,048)	5,801	
School Store	123	0	(489)	400	34	
General	7,720	1,986	(8,995)	1,071	1,782	
Total Cash	\$ 40,147	\$ 27,237	\$ (35,595)	\$ 0	31,789	
Accounts Receivable					373	
Inventory					0	
Due from/(to) School Board					(306)	
Accounts Payable					0	
Assets Held for Others					\$ 31,856	

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Oak View Middle School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Athletics	\$ 10,341	\$ 3,970	\$ (2,537)	\$ 0	\$ 11,774
Music	1,425	3,178	(3,249)	0	1,354
Classes	1,833	2,540	(1,263)	0	3,110
Clubs	3,951	4,796	(2,449)	4,983	11,281
Departments	14,477	21,805	(22,127)	0	14,155
Trusts	75,544	87,687	(98,176)	(5,077)	59,978
School Store	1,014	32	0	0	1,046
General	19,513	2,147	(4,977)	94	16,777
Total Cash	\$ 128,098	\$ 126,155	\$ (134,778)	\$ 0	119,475
Accounts Receivable					330
Inventory					1,037
Due from/(to) School Board					(3,378)
Accounts Payable					0
Assets Held for Others					\$ 117,464

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Westwood Middle School						
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018	
Athletics	\$ 2,912	\$ 1,265	\$ (2,314)	\$ 0	\$ 1,863	
Music	156	0	(88)	(68)	0	
Classes	5,688	22,494	(23,564)	0	4,618	
Clubs	1,320	9,129	(9,256)	(942)	251	
Departments	5,327	272	0	(1,575)	4,024	
Trusts	16,403	39,239	(33,059)	542	23,125	
School Store	0	0	(1,933)	1,933	0	
General	23	(49)	(226)	110	(142)	
Total Cash	\$ 31,829	\$ 72,350	\$ (70,440)	\$ 0	33,739	
Accounts Receivable					720	
Inventory					0	
Due from/(to) School Board					(3,984)	
Accounts Payable					0	
Assets Held for Others					\$ 30,475	

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Alachua Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 91	\$ 29,164	\$ (29,208)	\$ 66	\$ 113
Departments	4,365	5,205	(7,604)	64	2,030
Trusts	(790)	7,914	(8,106)	(1,172)	(2,154)
General	6,739	1,450	(695)	1,042	8,536
Total Cash	\$ 10,405	\$ 43,733	\$ (45,613)	\$ 0	8,525
Accounts Receivable					0
Inventory					954
Due from/(to) School Board					(3)
Accounts Payable					0
Assets Held for Others					\$ 9,476

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Archer Community School						
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018	
Classes	\$ 1,518	\$ 13,276	\$ (11,043)	\$ 0	\$ 3,751	
Clubs	700	11,184	(9,717)	299	2,466	
Departments	4,193	4,772	(3,868)	0	5,097	
Trusts	9,097	5,108	(8,046)	(299)	5,860	
General	27,968	1,926	(2,364)	0	27,530	
Total Cash	\$ 43,476	\$ 36,266	\$ (35,038)	\$ 0	44,704	
Accounts Receivable					0	
Inventory					0	
Due from/(to) School Board					(676)	
Accounts Payable					0	
Assets Held for Others					\$ 44,028	

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Lawton Chiles Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Music	\$ 101	\$ 240	\$ 0	\$ 0	\$ 341
Classes	5,296	31,399	(28,786)	(370)	7,539
Clubs	66	210	(116)	370	530
Departments	13,612	22,109	(23,469)	0	12,252
Trusts	10,292	3,571	(6,342)	(391)	7,130
General	8,271	6,284	(5,539)	391	9,407
Total Cash	\$ 37,638	\$ 63,813	\$ (64,252)	\$ 0	37,199
Accounts Receivable					1,004
Inventory					0
Due from/(to) School Board					(398)
Accounts Payable					0
Assets Held for Others					\$ 37,805

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Charles Duval Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 1,266	\$ 250	\$ (134)	\$ 0	\$ 1,382
Clubs	490	0	(299)	0	191
Departments	84	0	0	(84)	0
Trusts	2,560	2,211	(4,208)	(199)	364
General	9,042	0	(910)	283	8,415
Total Cash	\$ 13,442	\$ 2,461	\$ (5,551)	\$ 0	10,352
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(33)
Accounts Payable					0
Assets Held for Others					\$ 10,319

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

J.J. Finley Elementary School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Receipts	Disbursements	Transfers	June 30, 2018
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Classes	\$ 5,064	\$ 22,105	\$ (19,427)	\$ 0	\$ 7,742
Clubs	0	7,657	(6,873)	0	784
Departments	6,408	18,574	(16,801)	(683)	7,498
Trusts	15,011	14,335	(4,874)	0	24,472
General	32,821	10,188	(5,244)	683	38,448
Total Cash	\$ 59,304	\$ 72,859	\$ (53,219)	\$ 0	78,944
Accounts Receivable					180
Inventory					0
Due from/(to) School Board					(204)
Accounts Payable					0
Assets Held for Others					\$ 78,920

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

Stephen Foster Elementary School

	Cash		Cash	Cash		Balances
	Balances	Cash	Cash	Transfers		Balances
	July 1, 2017	Receipts	Disbursements			June 30, 2018
Classes	\$ 601	\$ 22,481	\$ (16,578)	\$ 0		\$ 6,504
Clubs	214	250	0	0		464
Departments	564	8,058	(8,130)	(8)		484
Trusts	21,777	49,305	(48,649)	115		22,548
General	5,755	287	(4,772)	(107)		1,163
Total Cash	\$ 28,911	\$ 80,381	\$ (78,129)	\$ 0		31,163
Accounts Receivable						4,413
Inventory						0
Due from/(to) School Board						(14,070)
Accounts Payable						(53)
Assets Held for Others						\$ 21,453

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Glen Springs Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 1,590	\$ 9,957	\$ (10,419)	\$ 1,000	\$ 2,128
Clubs	421	6,477	(6,757)	0	141
Departments	5,752	8,059	(8,014)	0	5,797
Trusts	3,238	15,754	(11,774)	(3)	7,215
General	19,376	2,494	(7,712)	(997)	13,161
Total Cash	\$ 30,377	\$ 42,741	\$ (44,676)	\$ 0	28,442
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(3,207)
Accounts Payable					0
Assets Held for Others					\$ 25,235

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

Hidden Oak Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Music	\$ 381	\$ 515	\$ (238)	\$ 0	\$ 658
Classes	1,153	33,589	(33,684)	(365)	693
Clubs	700	0	0	(700)	0
Departments	22,682	20,490	(25,146)	(3)	18,023
Trusts	7,952	4,035	(2,920)	(1,117)	7,950
General	66,239	1,253	(29,483)	2,185	40,194
Total Cash	\$ 99,107	\$ 59,882	\$ (91,471)	\$ 0	67,518
Accounts Receivable					326
Inventory					0
Due from/(to) School Board					(2,057)
Accounts Payable					0
Assets Held for Others					\$ 65,787

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

High Springs Community School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Receipts	Disbursements	Transfers	June 30, 2018
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Athletics	\$ 632	\$ 9,922	\$ (7,092)	\$ 0	\$ 3,462
Classes	5,319	32,879	(28,400)	0	9,798
Clubs	546	21,743	(21,970)	437	756
Departments	24,188	18,889	(23,561)	581	20,097
Trusts	8,264	12,870	(13,438)	(3,099)	4,597
General	13,516	2,537	(917)	2,081	17,217
Total Cash	\$ 52,465	\$ 98,840	\$ (95,378)	\$ 0	55,927
Accounts Receivable					417
Inventory					556
Due from/(to) School Board					(933)
Accounts Payable					0
Assets Held for Others					\$ 55,967

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Idylwild Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 5,131	\$ 17,444	\$ (18,616)	\$ (161)	\$ 3,798
Departments	2,280	5,512	(4,877)	(135)	2,780
Trusts	4,177	15,020	(16,789)	(182)	2,226
General	653	(161)	(443)	478	527
Total Cash	\$ 12,241	\$ 37,815	\$ (40,725)	\$ 0	9,331
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(1,268)
Accounts Payable					0
Assets Held for Others					\$ 8,063

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

W.W. Irby Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 762	\$ 4,676	\$ (4,868)	\$ (12)	\$ 558
Clubs	0	6,500	(5,588)	0	912
Departments	6,318	549	0	0	6,867
Trusts	2,759	16,472	(10,893)	0	8,338
General	22,756	3,948	(7,032)	12	19,684
Total Cash	\$ 32,595	\$ 32,145	\$ (28,381)	\$ 0	36,359
Accounts Receivable					476
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 36,835

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

Lake Forest Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 674	\$ 3,221	\$ (3,127)	\$ 0	\$ 768
Departments	1,784	1,793	(812)	0	2,765
Trusts	12,254	19,103	(15,622)	(667)	15,068
General	13,713	1	(552)	667	13,829
	<u>\$ 28,425</u>	<u>\$ 24,118</u>	<u>\$ (20,113)</u>	<u>\$ 0</u>	<u>32,430</u>
Total Cash					
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(7,200)
Accounts Payable					0
Assets Held for Others					<u>\$ 25,230</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

Littlewood Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 3,833	\$ 15,759	\$ (15,912)	\$ 459	\$ 4,139
Departments	16,951	10,042	(5,918)	(1,351)	19,724
Trusts	6,675	8,921	(10,264)	(82)	5,250
General	52,627	2,908	(2,030)	974	54,479
Total Cash	\$ 80,086	\$ 37,630	\$ (34,124)	\$ 0	83,592
Accounts Receivable					304
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 83,896

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

Meadowbrook Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Music	\$ 963	\$ 1,693	\$ (1,698)	\$ 0	\$ 958
Classes	7,784	49,221	(45,154)	0	11,851
Clubs	17,933	39,636	(16,606)	6,373	47,336
Departments	18,079	22,369	(13,093)	0	27,355
Trusts	15,096	5,990	(10,551)	(530)	10,005
General	22,223	4,649	(7,684)	(5,843)	13,345
Total Cash	\$ 82,078	\$ 123,558	\$ (94,786)	\$ 0	110,850
Accounts Receivable					201
Inventory					1,479
Due from/(to) School Board					(501)
Accounts Payable					0
Assets Held for Others					\$ 112,029

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

W.A. Metcalfe Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 1,109	\$ 4,586	\$ (5,526)	\$ 0	\$ 169
Clubs	4,071	0	(1,518)	0	2,553
Departments	3,382	1,511	(2,194)	0	2,699
Trusts	4,534	1,699	(2,543)	0	3,690
General	4,024	0	(1,117)	0	2,907
Total Cash	\$ 17,120	\$ 7,796	\$ (12,898)	\$ 0	12,018
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 12,018

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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Newberry Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 2,581	\$ 21,911	\$ (21,555)	\$ 0	\$ 2,937
Clubs	0	93	0	285	378
Departments	6,042	13,177	(4,662)	(388)	14,169
Trusts	29,702	12,743	(16,708)	176	25,913
School Store	104	63	0	(167)	0
General	23,275	3,869	(4,908)	94	22,330
Total Cash	\$ 61,704	\$ 51,856	\$ (47,833)	\$ 0	65,727
Accounts Receivable					1,293
Inventory					0
Due from/(to) School Board					(165)
Accounts Payable					0
Assets Held for Others					\$ 66,855

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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C.W. Norton Elementary School

	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 1,020	\$ 5,142	\$ (4,831)	\$ (348)	\$ 983
Clubs	1,200	7,731	(6,098)	(1,200)	1,633
Departments	15,325	15,077	(14,019)	0	16,383
Trusts	18,825	39,866	(48,703)	(885)	9,103
General	51,867	6,631	(12,889)	2,433	48,042
Total Cash	\$ 88,237	\$ 74,447	\$ (86,540)	\$ 0	76,144
Accounts Receivable					349
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 76,493

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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M.K. Rawlings Elementary School

	Cash		Cash		Transfers	Balances
	Balances	Cash	Cash			Balances
	July 1, 2017	Receipts	Disbursements			June 30, 2018
Classes	\$ 1,577	\$ 6,217	\$ (5,372)	\$ 0		\$ 2,422
Clubs	3,730	0	(1,641)	0		2,089
Departments	5,127	931	(1,480)	(128)		4,450
Trusts	4,915	20,112	(18,328)	165		6,864
General	3,228	1,250	(1,520)	(37)		2,921
Total Cash	\$ 18,577	\$ 28,510	\$ (28,341)	\$ 0		18,746
Accounts Receivable						14
Inventory						0
Due from/(to) School Board						0
Accounts Payable						0
Assets Held for Others						\$ 18,760

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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Chester Shell Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 0	\$ 1,030	\$ (1,030)	\$ 0	\$ 0
Clubs	2,810	3,354	(3,777)	(2,386)	1
Departments	3,302	6,435	(6,167)	(546)	3,024
Trusts	8,577	46,327	(47,933)	2,839	9,810
General	8,372	449	(1,059)	93	7,855
Total Cash	\$ 23,061	\$ 57,595	\$ (59,966)	\$ 0	20,690
Accounts Receivable					666
Inventory					360
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 21,716

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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William S. Talbot Elementary School

	Cash		Cash	Cash		Balances
	Balances	Cash	Cash	Transfers		Balances
	July 1, 2017	Receipts	Disbursements			June 30, 2018
Classes	\$ 6,769	\$ 35,642	\$ (33,978)	\$ 0		\$ 8,433
Clubs	16,508	9,170	(24,983)	18		713
Departments	4,584	4,880	(7,518)	0		1,946
Trusts	8,554	11,793	(11,685)	(91)		8,571
General	24,270	4,802	(5,254)	73		23,891
Total Cash	\$ 60,685	\$ 66,287	\$ (83,418)	\$ 0		43,554
Accounts Receivable						2,079
Inventory						0
Due from/(to) School Board						(233)
Accounts Payable						0
Assets Held for Others						\$ 45,400

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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Myra Terwilliger Elementary School

	Cash				
	Balances	Cash	Cash		Balances
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Classes	\$ 3,655	\$ 9,888	\$ (9,144)	\$ 0	\$ 4,399
Departments	4,652	4,556	(4,470)	0	4,738
Trusts	10,119	5,133	(5,895)	(499)	8,858
General	44,123	933	(21,273)	499	24,282
Total Cash	\$ 62,549	\$ 20,510	\$ (40,782)	\$ 0	42,277
Accounts Receivable					260
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 42,537

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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Kimball Wiles Elementary School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Receipts	Disbursements	Transfers	June 30, 2018
	July 1, 2017	Receipts	Disbursements	Transfers	June 30, 2018
Classes	\$ 5,907	\$ 23,969	\$ (20,344)	\$ 0	\$ 9,532
Clubs	0	425	(217)	0	208
Departments	7,535	42,321	(41,616)	(382)	7,858
Trusts	3,222	11,998	(15,058)	275	437
General	21,824	16,373	(23,511)	107	14,793
Total Cash	\$ 38,488	\$ 95,086	\$ (100,746)	\$ 0	32,828
Accounts Receivable					198
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 33,026

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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Joseph Williams Elementary School					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 9,866	\$ 21,851	\$ (22,457)	\$ 0	\$ 9,260
Clubs	15	539	0	0	554
Departments	4,455	7,066	(2,078)	0	9,443
Trusts	28,216	35,491	(31,055)	(2,444)	30,208
General	2,343	1	(211)	2,444	4,577
Total Cash	\$ 44,895	\$ 64,948	\$ (55,801)	\$ 0	54,042
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(519)
Accounts Payable					0
Assets Held for Others					\$ 53,523

**SCHEDULE OF ASSETS HELD FOR OTHERS
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	Anchor Center/Sidney Lanier Center				
	Cash	Cash	Cash	Transfers	Balances
	Balances July 1, 2017	Receipts	Disbursements		June 30, 2018
Athletics	\$ 173	\$ 101	\$ (250)	\$ 0	\$ 24
Departments	3,878	1,851	(4,081)	(387)	1,261
Trusts	6,689	5,948	(10,854)	(540)	1,243
General	3,444	317	(3,474)	927	1,214
Total Cash	\$ 14,184	\$ 8,217	\$ (18,659)	\$ 0	3,742
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					601
Accounts Payable					0
Assets Held for Others					\$ 4,343

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
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ALACHUA COUNTY, FLORIDA**

Camp Crystal Lake					
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Departments	\$ 569,239	\$ 772,199	\$ (688,646)	\$ 10,372	\$ 663,164
Trusts	142,254	44,768	0	(10,372)	176,650
General	797	2,566	(679)	0	2,684
Total Cash	\$ 712,290	\$ 819,533	\$ (689,325)	\$ 0	842,498
Accounts Receivable					0
Inventory					4,596
Due from/(to) School Board					(113,742)
Accounts Payable					(4,630)
Assets Held for Others					\$ 728,722

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Fearnside Family Services Center				
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Trusts	\$ 20,318	\$ 285	\$ (9,572)	\$ 6,212	\$ 17,243
General	1,793	12,105	(3,867)	(6,212)	3,819
Total Cash	\$ 22,111	\$ 12,390	\$ (13,439)	\$ 0	21,062
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(333)
Accounts Payable					0
Assets Held for Others					\$ 20,729

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

A. Quinn Jones Center

	Cash		Cash	Cash		Balances
	Balances	Cash	Cash	Transfers		Balances
	July 1, 2017	Receipts	Disbursements			June 30, 2018
Departments	\$ 1,879	\$ 655	\$ (655)	\$ (2,183)		\$ (304)
Trusts	2,984	9,312	(8,555)	(75)		3,666
General	2,041	0	(266)	2,258		4,033
Total Cash	\$ 6,904	\$ 9,967	\$ (9,476)	\$ 0		7,395
Accounts Receivable						0
Inventory						0
Due from/(to) School Board						82
Accounts Payable						0
Assets Held for Others						\$ 7,477

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2018
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Alachua eSchool				
	Cash Balances July 1, 2017	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2018
Classes	\$ 83	\$ 0	\$ (83)	\$ 0	\$ 0
General	528	406	(934)	0	0
Total Cash	\$ 611	\$ 406	\$ (1,017)	\$ 0	0
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ -

OTHER REPORTS

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

Alachua County District School Board
Alachua County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of fiduciary net position of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of June 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated October 15, 2018. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include the financial position of the Alachua County District School Board (the School Board).

Internal Control Over Financial Reporting

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

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

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

Certified Public Accountants

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

Internal Control Over Financial Reporting (Concluded)

18-01 Segregation of Duties

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

We recommend that the School Board continue its existing efforts to mitigate the segregation of duties issue, and continue to emphasize the importance of controls over cash receiving and bank deposits.

Compliance and Other Matters

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

We noted certain matters that we reported to management in the accompanying management letter dated October 15, 2018.

Internal Accounts' Response to Findings

The School Board's response to the findings identified in our audit is described in the accompanying management's response. The School Board's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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



October 15, 2018
Gainesville, Florida

MANAGEMENT LETTER

Alachua County District School Board
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statement of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of and for the year ended June 30, 2018, and have issued our report thereon dated October 15, 2018. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include the financial position of the Alachua County District School Board (the School Board).

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.800, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, dated October 15, 2018, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.804(1)(f)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report, except as noted below:

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2016-17 FY Findings #	2015-16 FY Finding #
18-01	17-01	16-01
18-02	17-02	16-02/03
18-03		16-04
18-04	17-03/04	16-06
18-05	17-05	

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MANAGEMENT LETTER
(Continued)

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 include a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public). This does not apply to the Internal Accounts.

Additional Matters

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

18-02 Cash Receipts

Per the *Financial and Program Cost Accounting and Reporting for Florida Schools* manual (the Red Book) incorporated into rule by reference in Rule 6A-1.001, *Florida Administrative Code*, pursuant to the requirements of Sections 237.01 and 237.02, Florida Statutes, Chapter 8, Section III, 1.4(b), collections made outside of the school office must be turned in to the school office no later than the next business day, and deposited within five working days. The School Board policy allows teachers three days to submit collections to the bookkeeper, and requires deposit within three working days. During the audit, we noted several instances where the money was held by a teacher for more than three days, and other instances where deposits were submitted timely to the bookkeeper, but not deposited within the five working days. Monies held by teachers are more accessible to third parties and, therefore, more susceptible to misappropriation. We recommend that principals stress the importance of following the School Board policy to minimize the risk of loss or theft of cash. We also recommend that the School Board review its policy for conformity with state laws and regulations.

18-03 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.

MANAGEMENT LETTER
(Concluded)

Additional Matters (Concluded)

18-03 Cash Disbursements (Concluded)

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.

18-04 Transfers

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 generally properly approved, but supporting documentation is not always included with each. Further, we noted that the transfers include closeout of inactive trust accounts to the general or staff/student incentive accounts. Documentation of these transfers should include approval from donor that funds are allowed for the purpose of the account to which the funds were transferred. 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.

18-05 Booster Clubs' Financial Information

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

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.



October 15, 2018
Gainesville, Florida

BOARD MEMBERS

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

SUPERINTENDENT

Karen D. Clarke



We are committed to the success of every student!

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October 9, 2018

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

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

Dear Purvis Gray & Company,

We appreciate your completion of the Internal Accounts Audit for fiscal year ending June 30, 2018. We agree with the report's recommendations to continue existing efforts to enhance segregation of duties and to continue to emphasize the importance of internal controls over cash collections (receipts, disbursements, and collections), transfers, and Booster Clubs' financial information. We also concur with the findings and recommendations listed in the Management Letter. We have and will continue to communicate with Principals regarding each concern, and review and update our policies and procedures in these areas.

Respectfully,

A handwritten signature in blue ink, appearing to read "W. D. Hackett", is written over a faint, larger version of the same signature.

Wayne D. Hackett
Executive Director, Finance/Purchasing