

2021

School Board of Alachua County

School Internal Accounts

Financial Statements

and Independent Auditor's Report

June 30, 2021

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

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

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

JUNE 30, 2021

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

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

JUNE 30, 2021

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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 financial statements of the School Internal Accounts Special Revenue Fund of the Alachua County Public Schools (the Internal Accounts) as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are 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.

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INDEPENDENT AUDITOR'S REPORT

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Internal Accounts as of June 30, 2021 and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the accompanying financial statements present only the Internal Accounts, and do not present fairly the financial position of the Alachua County District School Board, as of June 30, 2021, 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.

As described in Note 2 to the financial statements, in 2021, the Internal Accounts adopted new accounting guidance, Governmental Accounting Standards Board No. 84, *Fiduciary Activities*. 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 Internal Accounts. The schedules of changes in fund balance are presented for the purpose of additional analysis and are not a required part of the financial statements.

The schedules of changes in fund balance 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 statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 27, 2022, 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.



January 27, 2022
Gainesville, Florida

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2021**

Assets

Cash and Equivalents	\$ 4,079,794
Accounts Receivable, Net	35,237
Inventory	7,271
Total Assets	<u><u>4,122,302</u></u>

Liabilities

Accounts Payable	11,241
Due to School Board	38,034
Unearned Revenues	348,589
Total Liabilities	<u><u>397,864</u></u>

Fund Balance

Non-Spendable	7,271
Restricted for School Internal Funds	3,717,167
Total Fund Balance	<u><u>3,724,438</u></u>

Total Liabilities and Fund Balance	<u><u>\$ 4,122,302</u></u>
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See accompanying notes.

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Revenues	
Charges for Services	\$ 2,304,170
Grants	54,286
Total Revenues	<u>2,358,456</u>
Expenditures	
Current:	
Athletics	762,575
Music and Band	3,300
Classes	111,601
Clubs and Activities	256,792
Departments	564,981
Trusts and Grants	473,313
School Store	249
General	129,029
Total Expenditures	<u>2,301,840</u>
 Net Change in Fund Balance	 <u>56,616</u>
 Fund Balance - Beginning of Year, Restated	 <u>3,667,822</u>
 Fund Balance - End of Year	 <u><u>\$ 3,724,438</u></u>

See accompanying notes.

**SCHOOL BOARD OF ALACHUA COUNTY
SCHOOL INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS**

Note 1 - Summary of Significant Accounting Policies

The financial statements of the School Internal Accounts (the Internal Accounts) of the Alachua County District School Board (the School Board) have been prepared to conform to U.S. 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 statements include 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 special revenue fund of the School Board as follows:

- **Special Revenue Fund - School Internal Accounts**—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 budgeted 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 the 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.

Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Internal Accounts considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting.

**SCHOOL BOARD OF ALACHUA COUNTY
SCHOOL INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS**

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 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 \$11,730.

Inventory

Inventory is reported at cost under the first-in, first-out method.

Unearned Revenue

Camp fees received by the Internal Accounts for services to be rendered in future periods are offset by an unearned revenue liability account.

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.

Fund Balance

The Internal Accounts follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Internal Accounts is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

Fund balances are described below:

Non-Spendable Fund Balances—Non-Spendable Fund Balances are amounts that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balances—Restricted Fund Balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**SCHOOL BOARD OF ALACHUA COUNTY
SCHOOL INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS**

Committed Fund Balances—Committed Fund Balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Internal Accounts’ highest level of decision-making authority. The Board is the highest level of decision-making authority for the Internal Accounts that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Committed amounts cannot be used for any other purpose unless the Internal Accounts removes those constraints by taking the same type of action.

Assigned Fund Balances—Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The District has authorized the finance director to assign fund balance. Unlike commitments, assignments generally only exist temporarily.

The Internal Accounts’ policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Note 2 - Change in Accounting Principle

During the year ended June 30, 2021, the Internal Accounts adopted new accounting guidance by implementing the provisions of GASB Statement No. 84, *Fiduciary Activities*, which established criteria for identifying and reporting fiduciary activities. The Internal Accounts previously reported the activity of school internal accounts as a fiduciary fund. Beginning in fiscal year 2020-2021, such activity has been more appropriately reported in a special revenue fund due to the degree of administrative involvement (defined primarily as degree of spending control) maintained by the School Board. Beginning fund balance has been restated to reflect this change as follows:

Fund Balance, July 1, 2020, as Previously Reported	\$	-
Change In Accounting Principle		3,667,822
Fund Balance, July 1, 2020, as Restated		<u><u>3,667,822</u></u>

SUPPLEMENTARY INFORMATION

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

F.W. Buchholz High School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Athletics	\$ 79,361	\$ 257,213	\$ (197,914)	\$ (106)		\$ 138,554
Music	3,435	2,811	(1,915)	-		4,331
Classes	12,815	19,718	(27,541)	-		4,992
Clubs	245,478	110,012	(122,426)	15,387		248,451
Departments	83,763	47,236	(41,538)	9,483		98,944
Trusts	41,646	20,738	(22,782)	(6)		39,596
General	51,135	15,641	(12,615)	(24,758)		29,403
Total	\$ 517,633	\$ 473,369	\$ (426,731)	\$ -		\$ 564,271

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Eastside High School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Athletics	\$ 148,564	\$ 93,745	\$ (115,564)	\$ (29)	\$ 126,716
Music	1,618	140	(825)	-	933
Classes	1,287	9,148	(8,796)	(950)	689
Clubs	33,603	6,189	(7,353)	-	32,439
Departments	97,869	40,533	(52,785)	(77)	85,540
Trusts	42,219	29,506	(27,239)	542	45,028
School Store	200	-	-	-	200
General	38,537	5,535	(15,562)	514	29,024
Total	\$ 363,897	\$ 184,796	\$ (228,124)	\$ -	\$ 320,569

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Gainesville High School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Athletics	\$ 88,148	\$ 110,836	\$ (97,146)	\$ 215		\$ 102,053
Music	465	100	(135)	-		430
Classes	7,683	15,468	(9,628)	(201)		13,322
Clubs	42,235	19,304	(16,800)	798		45,537
Departments	63,802	32,367	(26,629)	360		69,900
Trusts	97,864	57,658	(48,167)	(357)		106,998
School Store	3,392	-	-	33		3,425
General	33,779	11,255	(8,240)	(848)		35,946
Total	\$ 337,368	\$ 246,988	\$ (206,745)	\$ -		\$ 377,611

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Hawthorne Middle/High School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Athletics	\$ 36,001	\$ 77,307	\$ (75,028)	\$ -		\$ 38,280
Classes	1,343	4,236	(2,740)	-		2,839
Clubs	1,100	212	(437)	-		875
Departments	1,631	3,655	(1,679)	-		3,607
Trusts	19,477	29,077	(21,438)	-		27,116
School Store	-	-	-	-		-
General	11,730	313	(2,567)	-		9,476
Total	\$ 71,282	\$ 114,800	\$ (103,889)	\$ -		\$ 82,193

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

W.T. Loften High School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Clubs	\$ 4,398	\$ 10,180	\$ (1,281)	\$ (3,747)	\$	9,550
Departments	60,593	11,521	(16,750)	(596)		54,768
Trusts	2,059	1,841	(1,724)	(1,132)		1,044
General	12,553	427	(2,534)	5,475		15,921
Total	\$ 79,603	\$ 23,969	\$ (22,289)	\$ -	\$	81,283

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Newberry High School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Athletics	\$ 100,624	\$ 109,660	\$ (83,990)	\$ (1)	\$ 126,293
Music	731	37	(12)	-	756
Classes	1,048	12,280	(5,242)	-	8,086
Clubs	7,839	2,946	(2,691)	(1,244)	6,850
Departments	39,337	45,949	(22,391)	(841)	62,054
Trusts	31,879	17,291	(8,138)	(7,169)	33,863
General	18,293	2,145	(5,498)	9,255	24,195
Total	\$ 199,751	\$ 190,308	\$ (127,962)	\$ -	\$ 262,097

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Santa Fe High School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Athletics	\$ 82,504	\$ 168,476	\$ (157,133)	\$ 2,135		\$ 95,982
Classes	15,981	11,947	(20,697)	6,750		13,981
Clubs	25,515	23,040	(17,485)	(411)		30,659
Departments	57,715	26,742	(25,576)	(6,493)		52,388
Trusts	57,466	57,820	(41,094)	(1,981)		72,211
School Store	701	-	-	-		701
General	31,460	22,936	(2,421)	-		51,975
Total	\$ 271,342	\$ 310,961	\$ (264,406)	\$ -		\$ 317,897

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Howard W. Bishop Middle School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Athletics	\$ 7,535	\$ 781	\$ (450)	\$ 470		\$ 8,336
Music	805	720	-	-		1,525
Classes	26,212	-	(4,297)	-		21,915
Clubs	2,326	-	-	-		2,326
Departments	6,581	17,774	(15,621)	-		8,734
Trusts	6,893	50,230	(45,452)	(470)		11,201
General	213	50	(125)	-		138
Total	\$ 50,565	\$ 69,555	\$ (65,945)	\$ -		\$ 54,175

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Fort Clarke Middle School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Athletics	\$ 7,228	\$ 3,113	\$ (1,744)	\$ -	\$ 8,597
Music	82	-	-	-	82
Classes	4,328	1,692	(4,661)	(90)	1,269
Clubs	7,988	1,383	(2,310)	-	7,061
Departments	21,956	11,745	(12,200)	(237)	21,264
Trusts	17,323	6,356	(8,799)	(55)	14,825
General	11,398	-	(1,465)	382	10,315
Total	\$ 70,303	\$ 24,289	\$ (31,179)	\$ -	\$ 63,413

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Kanapaha Middle School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Athletics	\$ 8,764	\$ 7,913	\$ (7,703)	\$ -		\$ 8,974
Music	151	-	(40)	-		111
Classes	27,948	1,865	(2,114)	-		27,699
Clubs	3,068	240	(1,124)	40		2,224
Departments	34,718	6,678	(8,169)	(558)		32,669
Trusts	13,429	6,042	(10,145)	-		9,326
General	11,613	2,145	(2,879)	518		11,397
Total	\$ 99,691	\$ 24,883	\$ (32,174)	\$ -		\$ 92,400

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Abraham Lincoln Middle School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Athletics	\$ 13,646	\$ 9,105	\$ (15,030)	\$ 3,000	\$ 10,721
Music	133	-	-	-	133
Classes	5,947	400	(541)	-	5,806
Clubs	4,125	4,393	(4,340)	-	4,178
Departments	12,969	1,700	(1,227)	-	13,442
Trusts	17,542	18,906	(18,068)	(3,000)	15,380
General	5,515	1,169	(3,978)	-	2,706
Total	\$ 59,877	\$ 35,673	\$ (43,184)	\$ -	\$ 52,366

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

A.L. Mebane Middle School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Athletics	\$ 7,170	\$ 1,244	\$ (733)	\$ -	\$ 7,681
Music	215	-	-	-	215
Classes	5,171	-	(629)	(60)	4,482
Clubs	1,428	100	(34)	(333)	1,161
Departments	12,437	2,718	(3,904)	-	11,251
Trusts	4,579	2,553	(2,215)	241	5,158
School Store	249	-	(249)	-	-
General	5,846	3,021	(717)	152	8,302
Total	\$ 37,095	\$ 9,636	\$ (8,481)	\$ -	\$ 38,250

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Oak View Middle School

	Fund Balance				Fund Balance	
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021	
Athletics	\$ 16,766	\$ 4,139	\$ (4,028)	\$ -	\$ 16,877	
Music	805	-	(234)	-	571	
Classes	2,177	3,100	(1,948)	-	3,329	
Clubs	18,348	7,560	(7,992)	-	17,916	
Departments	33,537	18,729	(24,961)	-	27,305	
Trusts	64,560	15,085	(19,810)	-	59,835	
School Store	1,612	-	-	-	1,612	
General	15,274	5,681	(5,045)	-	15,910	
Total	\$ 153,079	\$ 54,294	\$ (64,018)	\$ -	\$ 143,355	

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Westwood Middle School

	Fund Balance				Fund Balance	
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021	
Athletics	\$ 4,195	\$ 508	\$ (2,608)	\$ -	\$ 2,095	
Classes	6,868	1,370	(1,195)	-	7,043	
Clubs	1,882	3,010	(2,700)	-	2,192	
Departments	4,978	2,217	(208)	-	6,987	
Trusts	7,689	2,987	(4,053)	-	6,623	
General	2,965	-	-	-	2,965	
Total	\$ 28,577	\$ 10,092	\$ (10,764)	\$ -	\$ 27,905	

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Alachua Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Classes	\$ 216	\$ 395	\$ (546)	\$ (65)	\$ -
Departments	2,638	4,123	(3,859)	16	2,918
Trusts	8,310	17,672	(4,444)	(159)	21,379
General	2,815	1,402	(2,162)	208	2,263
Total	\$ 13,979	\$ 23,592	\$ (11,011)	\$ -	\$ 26,560

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Archer Community School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 2,845	\$ -	\$ (1,218)	\$ -	\$ 1,627
Clubs	3,921	5,766	(7,709)	-	1,978
Departments	6,299	9,228	(11,103)	-	4,424
Trusts	3,973	3,121	(3,169)	-	3,925
General	24,229	267	(447)	-	24,049
Total	\$ 41,267	\$ 18,382	\$ (23,646)	\$ -	\$ 36,003

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Lawton Chiles Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Music	\$ 139	\$ -	\$ (139)	\$ -	\$ -
Classes	20,249	6,220	(5,064)	250	21,655
Clubs	4,408	7,673	(4,188)	(525)	7,368
Departments	17,528	19,019	(19,341)	-	17,206
Trusts	10,304	4,651	(3,167)	(235)	11,553
General	8,177	4,348	(893)	510	12,142
Total	\$ 60,805	\$ 41,911	\$ (32,792)	\$ -	\$ 69,924

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Duval Early Learning Academy

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 1,180	\$ 300	\$ (57)	\$ -	\$ 1,423
Clubs	96	-	-	-	96
Trusts	2,379	1,013	(3,751)	-	(359)
General	6,517	-	-	-	6,517
Total	\$ 10,172	\$ 1,313	\$ (3,808)	\$ -	\$ 7,677

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Stephen Foster Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Classes	\$ 3,151	\$ 700	\$ (1,018)	\$ -	\$ 2,833
Clubs	4,963	75	(178)	(874)	3,986
Departments	857	3,528	(2,186)	118	2,317
Trusts	6,133	9,166	(8,581)	(118)	6,600
General	737	194	(959)	874	846
Total	\$ 15,841	\$ 13,663	\$ (12,922)	\$ -	\$ 16,582

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Glen Springs Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 3,091	\$ -	\$ -	\$ -	\$ 3,091
Clubs	2,268	200	(1,076)	-	1,392
Departments	5,458	150	(489)	-	5,119
Trusts	5,990	11,857	(7,901)	-	9,946
General	14,150	1,277	(471)	-	14,956
Total	\$ 30,957	\$ 13,484	\$ (9,937)	\$ -	\$ 34,504

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Hidden Oak Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Music	\$ 708	\$ -	\$ -	\$ -	\$ 708
Classes	1,623	1,643	(15)	-	3,251
Clubs	-	-	-	-	-
Departments	26,849	10,106	(7,530)	-	29,425
Trusts	1,042	2,653	(980)	-	2,715
General	10,804	129	(5,705)	-	5,228
Total	\$ 41,026	\$ 14,531	\$ (14,230)	\$ -	\$ 41,327

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

High Springs Community School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Athletics	\$ 1,488	\$ 4,928	\$ (3,504)	\$ -	\$ 2,912
Classes	9,528	1,378	(782)	-	10,124
Clubs	2,274	451	(449)	-	2,276
Departments	19,562	6,343	(8,753)	-	17,152
Trusts	6,596	888	(1,423)	-	6,061
General	9,434	2,541	(6,271)	-	5,704
Total	\$ 48,882	\$ 16,529	\$ (21,182)	\$ -	\$ 44,229

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Idylwild Elementary School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Classes	\$ 2,006	\$ 1,722	\$ (1,364)	\$ -		\$ 2,364
Departments	2,261	420	(453)	-		2,228
Trusts	5,998	6,892	(9,849)	(7)		3,034
General	420	112	(191)	7		348
Total	\$ 10,685	\$ 9,146	\$ (11,857)	\$ -		\$ 7,974

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

W.W. Irby Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 138	\$ -	\$ -	\$ -	\$ 138
Clubs	65	500	(448)	-	117
Departments	12,298	3,292	(6,542)	-	9,048
Trusts	3,366	4,343	(4,398)	-	3,311
General	9,137	9,782	(65)	-	18,854
Total	\$ 25,004	\$ 17,917	\$ (11,453)	\$ -	\$ 31,468

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Lake Forest Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 2,695	\$ 243	\$ (442)	\$ -	\$ 2,496
Departments	1,859	852	(1,140)	-	1,571
Trusts	7,911	21,203	(14,291)	-	14,823
General	12,485	-	(473)	-	12,012
Total	\$ 24,950	\$ 22,298	\$ (16,346)	\$ -	\$ 30,902

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Littlewood Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 3,515	\$ -	\$ (86)	\$ -	\$ 3,429
Departments	22,319	7,175	(6,760)	-	22,734
Trusts	8,178	3,289	(2,320)	-	9,147
General	51,461	3,799	(3,841)	-	51,419
Total	\$ 85,473	\$ 14,263	\$ (13,007)	\$ -	\$ 86,729

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Meadowbrook Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Music	\$ 329	\$ -	\$ -	\$ -	\$ 329
Classes	18,180	722	(1,783)	-	17,119
Clubs	76,287	37,500	(28,035)	-	85,752
Departments	33,182	12,371	(10,964)	-	34,589
Trusts	20,176	4,348	(6,543)	-	17,981
General	23,367	70	(6,171)	-	17,266
Total	\$ 171,521	\$ 55,011	\$ (53,496)	\$ -	\$ 173,036

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

W.A. Metcalfe Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Classes	\$ 848	\$ -	\$ -	\$ -	\$ 848
Clubs	419	-	(223)	-	196
Departments	2,710	54	-	-	2,764
Trusts	10,222	11,692	(2,300)	-	19,614
General	3,030	-	(111)	-	2,919
Total	\$ 17,229	\$ 11,746	\$ (2,634)	\$ -	\$ 26,341

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Newberry Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 4,588	\$ 1,620	\$ (1,376)	\$ -	\$ 4,832
Clubs	224	-	(224)	-	-
Departments	16,985	4,490	(4,549)	(46)	16,880
Trusts	28,125	20,867	(28,730)	(51)	20,211
School Store	-	-	-	-	-
General	23,175	1,648	(51)	97	24,869
Total	\$ 73,097	\$ 28,625	\$ (34,930)	\$ -	\$ 66,792

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

C.W. Norton Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Classes	\$ 6,107	\$ 505	\$ (456)	\$ -	\$ 6,156
Clubs	2,382	-	(788)	-	1,594
Departments	10,232	4,456	(5,305)	-	9,383
Trusts	16,657	3,799	(8,139)	58	12,375
General	38,976	839	(1,430)	(58)	38,327
Total	\$ 74,354	\$ 9,599	\$ (16,118)	\$ -	\$ 67,835

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Carolyn Beatrice Parker Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 8,701	\$ 211	\$ (1,613)	\$ (211)	\$ 7,088
Clubs	17,834	130	(15,141)	467	3,290
Departments	5,434	8,283	(3,405)	-	10,312
Trusts	18,145	2,002	(3,513)	(256)	16,378
General	36,665	486	(5,898)	-	31,253
Total	\$ 86,779	\$ 11,112	\$ (29,570)	\$ -	\$ 68,321

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

M.K. Rawlings Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Classes	\$ 2,468	\$ -	\$ -	\$ (38)	\$ 2,430
Clubs	333	67	-	-	400
Departments	2,776	56	(708)	-	2,124
Trusts	23,366	25,173	(18,555)	-	29,984
General	2,446	34	(704)	38	1,814
Total	\$ 31,389	\$ 25,330	\$ (19,967)	\$ -	\$ 36,752

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Chester Shell Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Classes	\$ 673	\$ -	\$ -	\$ -	\$ 673
Clubs	-	-	-	-	-
Departments	2,085	3,176	(2,719)	-	2,542
Trusts	11,811	12,845	(11,310)	-	13,346
General	6,523	600	(1,195)	-	5,928
Total	\$ 21,092	\$ 16,621	\$ (15,224)	\$ -	\$ 22,489

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

William S. Talbot Elementary School

	Fund Balance					Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers		June 30, 2021
Classes	\$ 12,582	\$ 827	\$ (2,092)	\$ -	\$	11,317
Clubs	2,920	9,326	(9,359)	(91)		2,796
Departments	3,562	948	(46)	-		4,464
Trusts	15,190	3,545	(7,961)	5,518		16,292
General	17,548	12,233	(6,794)	(5,427)		17,560
Total	\$ 51,802	\$ 26,879	\$ (26,252)	\$ -	\$	52,429

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Myra Terwilliger Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 4,673	\$ -	\$ -	\$ -	\$ 4,673
Departments	4,771	2,007	(1,948)	-	4,830
Trusts	8,655	4,791	(3,478)	-	9,968
General	24,618	193	(281)	-	24,530
Total	\$ 42,717	\$ 6,991	\$ (5,707)	\$ -	\$ 44,001

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Kimball Wiles Elementary School

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Classes	\$ 8,905	\$ -	\$ (887)	\$ -	\$ 8,018
Clubs	1,736	1,969	(2,001)	-	1,704
Departments	15,936	12,261	(9,927)	(50)	18,220
Trusts	2,906	11,773	(13,870)	-	809
General	33,189	3,069	(20,285)	50	16,023
Total	\$ 62,672	\$ 29,072	\$ (46,970)	\$ -	\$ 44,774

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Joseph Williams Elementary School

	Fund Balance July 1, 2020	Revenues	Expenditures	Transfers	Fund Balance June 30, 2021
Classes	\$ 7,917	\$ 261	\$ (2,773)	\$ -	\$ 5,405
Clubs	91	-	-	-	91
Departments	7,213	2,423	(2,080)	-	7,556
Trusts	38,487	2,142	(9,610)	-	31,019
General	3,963	-	(346)	-	3,617
Total	\$ 57,671	\$ 4,826	\$ (14,809)	\$ -	\$ 47,688

SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021

Camp Crystal Lake

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Departments	\$ 110,653	\$ 127,395	\$ (200,524)	\$ -	\$ 37,524
Trusts	97,416	6,678	-	-	104,094
General	3,678	-	-	-	3,678
Total	\$ 211,747	\$ 134,073	\$ (200,524)	\$ -	\$ 145,296

SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021

Fearnside Family Services Center

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
General	\$ 47	\$ (47)	\$ -	\$ -	\$ -
Total	\$ 47	\$ (47)	\$ -	\$ -	\$ -

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

A. Quinn Jones Center

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Departments	\$ 1,754	\$ -	\$ (1,012)	\$ -	\$ 742
Trusts	6,907	16,421	(13,908)	-	9,420
General	3,838	-	(516)	-	3,322
Total	\$ 12,499	\$ 16,421	\$ (15,436)	\$ -	\$ 13,484

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS
SPECIAL REVENUE FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Sidney Lanier Center

	Fund Balance				Fund Balance
	July 1, 2020	Revenues	Expenditures	Transfers	June 30, 2021
Athletics	\$ 115	\$ -	\$ -	\$ -	\$ 115
Departments	894	215	-	-	1,109
Trusts	1,733	827	(1,998)	-	562
General	1,360	513	(123)	-	1,750
Total	\$ 4,102	\$ 1,555	\$ (2,121)	\$ -	\$ 3,536

OTHER REPORTS

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

Alachua County District School Board
Alachua County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the School Internal Accounts Special Revenue Fund of the Alachua County Public Schools (the Internal Accounts) as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2022. Our report on the financial statements included a paragraph explaining that the financial statements present only the Internal Accounts and do not include the financial position or the changes in 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 statements, we considered the Internal Accounts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, 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.

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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 STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

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 deficiencies in internal control, described below, that we consider to be significant deficiencies:

21-01 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 risks resulting from the lack of segregation of duties and continue to emphasize the importance of controls over cash receipting and bank deposits.

21-02 Camp Revenues

Condition—The District implemented GASB Statement No. 84, *Fiduciary Activities*, in the current fiscal year. This resulted in a change in reporting of the Internal Accounts from an agency fund (fiduciary fund type) to a special revenue fund (governmental fund type). The summer camp registration software used by Camp Crystal Lake lacks sufficient reporting capability for accurate financial reporting. Fees collected are posted on the date received, but reports do not indicate the corresponding camp session to determine when the revenues are earned. Since camps cross fiscal years for the District, some of the payments are revenues of the current fiscal year, while others are deferred (unearned) revenue as of June 30, 2021. We proposed an audit adjustment to record deferred revenue based on camp enrollment, percentage of residential and out-of-county campers, and full and partial scholarships.

Effect—Lack of accurate reporting capability could result in material errors in the financial statements.

Recommendation—We recommend that the District develop a tracking mechanism to accurately identify payments and scholarships according to service dates.

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 STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statements are 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 financial statements. 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*.

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 statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



January 27, 2022
Gainesville, Florida

MANAGEMENT LETTER

Alachua County District School Board
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the School Internal Accounts Special Revenue Fund of the Alachua County Public Schools (the Internal Accounts) as of and for the year ended June 30, 2021 and have issued our report thereon dated January 27, 2022. Our report on the financial statements included a paragraph explaining that the financial statements present only the Internal Accounts and do not include the financial position or the changes in 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; 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 Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, dated January 27, 2022, 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 #	2019-20 FY Findings #	2018-19 FY Finding #
21-01	20-01	19-01
21-03	20-02	Not reported
21-04	20-03	19-02

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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 have the following recommendations:

21-03 Cash Receipts Process - Timeliness

Condition—The Financial and Program Cost Accounting and Reporting for Florida Schools (the Red Book), incorporated by reference in rule 6A-1.001, Florida Administrative Code, pursuant to the requirement of Sections 1010.01, 1010.20, and 1011.07, Florida Statutes, requires that 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. During the audit, we noted several instances where the money was held by a teacher for more than the next business day, or collection date was not evident in supporting documentation.

Effect—Cash held in classrooms has an increased risk of theft as there are more people with knowledge of and access to the cash. Additionally, collections held for more than one business day before being turned in to the school office results in non-compliance with the Red Book.

Recommendation—We recommend that principals stress the importance of following the School Board policy to minimize the risk of loss or theft of cash.

21-04 Disbursements

Condition—Per School Board Policies and Procedures, a purchase order shall be issued and manually signed and dated by the principal or his/her appointed designee, and, for purchases greater than \$1,000, by the District's purchasing department. Additionally, obligations for goods and services shall be paid only upon receipt of the itemized invoice or receipt with the document signed and dated by the appropriate department head or designee, certifying receipt of merchandise or service. During our audit, we noted several instances where adequate preapproval of purchases was not obtained or invoices/receipts were missing or lacked proper approval.

Effect—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.

MANAGEMENT LETTER

Recommendation—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.

21-05 Scholarship Policy

Condition—Camp Crystal Lake receives donations for scholarships to assist families that need financial assistance for kids to attend camp. During the fiscal year, the Camp Director was responsible for reviewing applications and making scholarship determinations. It's our understanding that moving forward the Director will implement new policies and procedures for camper scholarships and a review board will be created. However, during the year audited, there was no scholarship policy in place to specify eligibility requirements.

Effect—Absent a policy or other eligibility requirements, we are unable to test whether campers receiving scholarships met the intended purpose.

Recommendation—A scholarship policy helps to establish scope, objectives, delegation of authority, internal controls, and standards of prudence. We recommend the District adopt a written policy to establish a scholarship committee to ensure compliance with the intended purpose of the donation.

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 website 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.)

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 noted the following issue of non-compliance:

21-06 Budget Adoption

Due to the implementation of GASB Statement No. 84 in the current fiscal year, the Internal Accounts are reported as a special revenue fund (governmental fund type) rather than an agency fund (fiduciary fund type). As a result, the District is required to include the Internal Accounts in its adopted and amended budgets, in accordance with Chapter 1011, Florida Statutes. The District did not adopt a budget for the Internal Accounts in the current fiscal year. Florida Statutes explain the importance of budget transparency as it leads to more responsible spending, more citizen involvement, and improved accountability. We recommend the District adopt a budget for the Internal Accounts special revenue fund, monitor and evaluate results, and amend as necessary.

Alachua County District School Board
Alachua County, Florida

MANAGEMENT LETTER

21-07 Retention of Records

We were unable to test a significant portion of the transactions at one school due to missing or incomplete supporting documentation. Missing documentation included check requisitions, purchase orders, invoices, canceled checks, and report of monies collected. In each of the past five years, collections and disbursements in this school have not exceeded \$19,000.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the School Board of Alachua County members, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.



January 27, 2022
Gainesville, Florida

BOARD MEMBERS

Tina Certain
Robert P. Hyatt
Leannetta McNealy, Ph.D.
Gunnar F. Paulson, Ed.D.
Mildred Russell

SUPERINTENDENT OF SCHOOLS

Carlee Simon, Ph.D.



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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January 20, 2022

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

RE: Financial Statements and Independent Auditor's Report for The School Board of Alachua County's Annual Financial Report for Internal Accounts.

Dear Purvis Gray and Company,

We appreciate your completion of the Internal Accounts Audit for the fiscal year end June 30, 2021. We agree with the report's recommendations in the Management letter on findings.

21-01 Segregation of Duties – We will continue to enhance existing efforts to mitigate the risks resulting from the lack of segregation of duties and continue to emphasize the importance of controls over cash receipting and bank deposits.

21-02 Camp Revenues – Staff at Camp Crystal and the district are working on a tracking mechanism to accurately identify payments and scholarships according to service dates. This process will allow us to record the camper fees to the correct fiscal year.

21-03 Cash Receipting Process – We will continue to stress the importance of timely receipting and depositing of funds with our school leaders.

21-04 Disbursements – Bookkeepers are being required to upload all preapproval of purchases documentation into the Skyward, SBAA software. These documents include but are not limited to, receipts, invoices, bank statements. All documents should be signed by the supervisor and bookkeeper.

21-05 Lack of Scholarship Policy – Staff has created a scholarship review committee who will develop a policy for awarding scholarships, and review applications. This committee will include the Director of Camp Crystal, Finance, Curriculum, and Equity staff.

21-06 Budget Adoption – Staff is working on implementing budget for internal accounts in accordance with GASB 84.

21-07 Retention of Records – Bookkeepers are required to upload all documentation for all deposits, check, transfers and bank statements. District staff will continue to monitor this school to ensure appropriate documents are being uploaded as required.

Sincerely,

Alex Rella, Chief of Finance

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