

# 2023

School Board of Alachua County  
School Internal Accounts

Financial Statements and  
Independent Auditor's Report

June 30, 2023

**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, 2023**

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

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

**JUNE 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

Alachua County District School Board  
Alachua County, Florida

### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the accompanying financial statements of the School Internal Accounts Special Revenue Fund (the Internal Accounts) of the Alachua County District School Board (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Internal Accounts of the District as of June 30, 2023, and the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Internal Accounts and do not purport to, and do not present fairly, the financial position of the District as of June 30, 2023, 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.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

#### CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Schedule of Revenue and Expenditures – Budget and Actual – Special Revenue Fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## INDEPENDENT AUDITOR'S REPORT

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Internal Accounts' financial statements. The accompanying Schedules of Changes in Fund Balance are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 Schedules of Changes in Fund Balance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2023, on our consideration of the District's 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 solely 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 District's internal control over financial reporting and compliance.



November 14, 2023  
Gainesville, Florida

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
BALANCE SHEET  
JUNE 30, 2023**

**Assets**

|                      |                     |
|----------------------|---------------------|
| Cash and Equivalents | \$ 4,806,164        |
| Accounts Receivable  | 902                 |
| Inventory            | 15,388              |
| <b>Total Assets</b>  | <b>\$ 4,822,454</b> |

**Liabilities**

|                          |                |
|--------------------------|----------------|
| Accounts Payable         | 7,841          |
| Due to School Board      | 237,046        |
| Unearned Revenues        | 530,852        |
| <b>Total Liabilities</b> | <b>775,739</b> |

**Fund Balance**

|                                      |                  |
|--------------------------------------|------------------|
| Non-Spendable                        | 15,388           |
| Restricted for School Internal Funds | 4,031,327        |
| <b>Total Fund Balance</b>            | <b>4,046,715</b> |

|   |                     |
|---|---------------------|
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 4,822,454</b> |
|---|---------------------|

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, 2023**

**Revenues**

|                       |                  |
|-----------------------|------------------|
| Charges for Services  | \$ 4,876,683     |
| Grants and Donations  | 724,745          |
| <b>Total Revenues</b> | <b>5,601,428</b> |

**Expenditures**

|                           |                  |
|---------------------------|------------------|
| Current:                  |                  |
| Athletics                 | 1,259,417        |
| Music                     | 48,548           |
| Classes                   | 898,392          |
| Clubs and Activities      | 809,437          |
| Departments               | 1,269,879        |
| Trusts and Grants         | 971,144          |
| School Store              | 230              |
| General                   | 191,655          |
| <b>Total Expenditures</b> | <b>5,448,702</b> |

|   |                |
|---|----------------|
| <b>Excess of Revenues Over Expenditures</b> | <b>152,726</b> |
|---|----------------|

|   |                  |
|---|------------------|
| <b>Fund Balance - Beginning of Year</b> | <b>3,893,989</b> |
|---|------------------|

|                                   |                     |
|-----------------------------------|---------------------|
| <b>Fund Balance - End of Year</b> | <b>\$ 4,046,715</b> |
|-----------------------------------|---------------------|

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 Special Revenue Fund (the Internal Accounts) of the Alachua County District School Board (the District) 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 District 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 District's boundaries are coterminous with those of Alachua County. Management of the District is independent of county and city governments. The membership of the Governing Board of the District 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 District.

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

The Internal Accounts are a single special revenue fund of the District 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 District's schools in connection with school, student athletic, class, and club activities. The fund is made up of all of the internal account activity of the District's thirty-nine centers, communities, and elementary, middle, and high schools, and are budgeted public funds under the control and supervision of the District, 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**

**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. There was no allowance for doubtful accounts at June 30, 2023, as management considers all receivables to be collectible.

**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 District 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.

***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 Board removes those constraints by taking the same type of action.

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

***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.

***Unassigned Fund Balances***—Amounts in the unassigned fund balance represents amounts that have not been restricted, committed, or assigned for specific purposes.

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

**Note 2 - 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.

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

|   | <u>Budgeted Amounts</u> |                     | <u>Actual</u>       | <u>Variance with<br/>Final Budget-<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|---------------------|---------------------|--|
|   | <u>Original</u>         | <u>Final</u>        |                     |  |
| <b>Revenues</b>                           |                         |                     |                     |  |
| Other Local Revenue                       | \$ 2,287,226            | \$ 2,287,226        | \$ 4,876,683        | \$ 2,589,457   |
| Grants                                    | -                       | -                   | 724,745             | 724,745  |
| <b>Total Revenues</b>                     | <u>2,287,226</u>        | <u>2,287,226</u>    | <u>5,601,428</u>    | <u>3,314,202</u>   |
| <b>Expenditures</b>                       |                         |                     |                     |  |
| Current:                                  |                         |                     |                     |  |
| Community Services                        | 2,287,226               | 2,287,226           | 5,448,702           | (3,161,476)  |
| <b>(Total Expenditures)</b>               | <u>2,287,226</u>        | <u>2,287,226</u>    | <u>5,448,702</u>    | <u>(3,161,476)</u>   |
| <b>Excess of Revenues of Expenditures</b> | -                       | -                   | 152,726             | 152,726  |
| <b>Fund Balance - Beginning of Year</b>   | <u>4,574,452</u>        | <u>4,574,452</u>    | <u>3,893,989</u>    | <u>(680,463)</u>   |
| <b>Fund Balances - End of Year</b>        | <u>\$ 4,574,452</u>     | <u>\$ 4,574,452</u> | <u>\$ 4,046,715</u> | <u>\$ (527,737)</u>  |

**Note 1 - Budgetary Basis of Accounting**

The District follows procedures established by state law and State Board of Education (SBE) rules in establishing budget balances for the Internal Accounts, as described below:

- The budget is prepared, public hearings are held, and an original budget is adopted annually for the Internal Accounts in accordance with procedures and time intervals prescribed by state law and SBE rules.
- The budget is prepared using the same modified accrual basis.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

**Note 2 - Excess of Expenditures over Budget Appropriations**

For the year ended June 30, 2023, the Internal Accounts experienced an excess of expenditures over budget appropriation of \$3,161,476.

**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, 2023**

**F.W. Buchholz High School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>     | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|---------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 12,084                            | \$ 331,803          | \$ (329,359)        | \$ (500)         | \$ 14,028                             |
| Music        | 7,238                                | 1,188               | (3,007)             | 2,000            | 7,419                                 |
| Classes      | 28,109                               | 88,242              | (72,837)            | (8,075)          | 35,439                                |
| Clubs        | 255,958                              | 461,482             | (453,597)           | 33,617           | 297,460                               |
| Departments  | 80,485                               | 56,770              | (64,706)            | 80               | 72,629                                |
| Trusts       | 49,530                               | 35,724              | (42,954)            | 11,185           | 53,485                                |
| General      | 43,425                               | 38,473              | (18,612)            | (38,307)         | 24,979                                |
| <b>Total</b> | <b>\$ 476,829</b>                    | <b>\$ 1,013,682</b> | <b>\$ (985,072)</b> | <b>\$ -</b>      | <b>\$ 505,439</b>                     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Eastside High School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 167,938                           | \$ 183,481        | \$ (210,279)        | \$ 1,105         | \$ 142,245                            |
| Music        | 1,187                                | 4,518             | (430)               | -                | 5,275                                 |
| Classes      | 2,124                                | 27,945            | (31,435)            | 13,599           | 12,233                                |
| Clubs        | 33,264                               | 74,272            | (64,221)            | (13,236)         | 30,079                                |
| Departments  | 86,338                               | 87,611            | (101,677)           | 105              | 72,377                                |
| Trusts       | 44,435                               | 62,245            | (51,068)            | (30)             | 55,582                                |
| General      | 26,164                               | 16,865            | (25,159)            | (1,543)          | 16,327                                |
| <b>Total</b> | <b>\$ 361,450</b>                    | <b>\$ 456,937</b> | <b>\$ (484,269)</b> | <b>\$ -</b>      | <b>\$ 334,118</b>                     |



**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Gainesville High School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 154,061                           | \$ 192,387        | \$ (198,458)        | \$ (2,876)       | \$ 145,114                            |
| Music        | 555                                  | 4,311             | (4,802)             | 133              | 197                                   |
| Classes      | 23,242                               | 57,250            | (66,785)            | (5,426)          | 8,281                                 |
| Clubs        | 42,966                               | 103,027           | (92,485)            | 6,713            | 60,221                                |
| Departments  | 52,850                               | 48,464            | (61,634)            | 1,462            | 41,142                                |
| Trusts       | 106,983                              | 123,241           | (139,380)           | 5,874            | 96,718                                |
| School Store | 3,105                                | -                 | (230)               | 120              | 2,995                                 |
| General      | 44,916                               | 16,247            | (17,286)            | (6,000)          | 37,877                                |
| <b>Total</b> | <b>\$ 428,678</b>                    | <b>\$ 544,927</b> | <b>\$ (581,060)</b> | <b>\$ -</b>      | <b>\$ 392,545</b>                     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Hawthorne Middle/High School**

|              | <b>Fund Balance</b> |                   |                     |                  |  | <b>Fund Balance</b>  |
|--------------|---------------------|-------------------|---------------------|------------------|--|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> |  | <b>June 30, 2023</b> |
| Athletics    | \$ 42,838           | \$ 84,354         | \$ (99,887)         | \$ 496           |  | \$ 27,801            |
| Classes      | 3,144               | 12,089            | (11,726)            | -                |  | 3,507                |
| Clubs        | 4,382               | 681               | (2,071)             | -                |  | 2,992                |
| Departments  | 3,840               | 32,356            | (21,278)            | -                |  | 14,918               |
| Trusts       | 46,632              | 83,161            | (82,850)            | (496)            |  | 46,447               |
| General      | 8,905               | 658               | (1,420)             | -                |  | 8,143                |
| <b>Total</b> | <b>\$ 109,741</b>   | <b>\$ 213,299</b> | <b>\$ (219,232)</b> | <b>\$ -</b>      |  | <b>\$ 103,808</b>    |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**W.T. Loften High School**

|              | <b>Fund Balance</b> |                  |                     |                  | <b>Fund Balance</b>  |
|--------------|---------------------|------------------|---------------------|------------------|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>June 30, 2023</b> |
| Clubs        | \$ 7,950            | \$ 17,740        | \$ (19,935)         | \$ 150           | \$ 5,905             |
| Departments  | 49,621              | 27,313           | (26,424)            | (174)            | 50,336               |
| Trusts       | 3,425               | 4,895            | (6,526)             | 24               | 1,818                |
| General      | 15,304              | 150              | (506)               | -                | 14,948               |
| <b>Total</b> | <b>\$ 76,300</b>    | <b>\$ 50,098</b> | <b>\$ (53,391)</b>  | <b>\$ -</b>      | <b>\$ 73,007</b>     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Newberry High School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 159,520                           | \$ 142,285        | \$ (149,992)        | \$ -             | \$ 151,813                            |
| Music        | 724                                  | -                 | (179)               | -                | 545                                   |
| Classes      | 9,954                                | 22,965            | (17,047)            | (4,188)          | 11,684                                |
| Clubs        | 10,161                               | 9,558             | (8,593)             | (456)            | 10,670                                |
| Departments  | 48,158                               | 58,327            | (50,195)            | 1,356            | 57,646                                |
| Trusts       | 46,303                               | 30,104            | (22,127)            | (853)            | 53,427                                |
| General      | 23,368                               | 2,085             | (2,893)             | 4,141            | 26,701                                |
| <b>Total</b> | <b>\$ 298,188</b>                    | <b>\$ 265,324</b> | <b>\$ (251,026)</b> | <b>\$ -</b>      | <b>\$ 312,486</b>                     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Santa Fe High School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 116,217                           | \$ 216,523        | \$ (206,729)        | \$ (34)          | \$ 125,977                            |
| Classes      | 29,227                               | 56,811            | (37,056)            | (18,916)         | 30,066                                |
| Clubs        | 29,327                               | 43,059            | (42,985)            | 100              | 29,501                                |
| Departments  | 51,941                               | 57,075            | (57,774)            | 636              | 51,878                                |
| Trusts       | 66,311                               | 49,755            | (54,904)            | 18,214           | 79,376                                |
| School Store | 623                                  | -                 | -                   | -                | 623                                   |
| General      | 56,080                               | 10,630            | (2,712)             | -                | 63,998                                |
| <b>Total</b> | <b>\$ 349,726</b>                    | <b>\$ 433,853</b> | <b>\$ (402,160)</b> | <b>\$ -</b>      | <b>\$ 381,419</b>                     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Howard W. Bishop Middle School**

|              | <b>Fund Balance</b> |                   |                     |                  | <b>Fund Balance</b>  |
|--------------|---------------------|-------------------|---------------------|------------------|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>June 30, 2023</b> |
| Athletics    | \$ 9,709            | \$ 3,998          | \$ (2,730)          | \$ -             | \$ 10,977            |
| Music        | 2,072               | 13,015            | (14,010)            | -                | 1,077                |
| Classes      | 22,586              | 49,350            | (46,358)            | -                | 25,578               |
| Clubs        | 5,825               | 5,051             | (8,963)             | (425)            | 1,488                |
| Departments  | 2,899               | 989               | 409                 | (146)            | 4,151                |
| Trusts       | 26,525              | 29,270            | (49,543)            | -                | 6,252                |
| General      | 2,258               | 3,080             | (3,028)             | 571              | 2,881                |
| <b>Total</b> | <b>\$ 71,874</b>    | <b>\$ 104,753</b> | <b>\$ (124,223)</b> | <b>\$ -</b>      | <b>\$ 52,404</b>     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Fort Clarke Middle School**

|              | <b>Fund Balance</b> |                  |                     |                  |  | <b>Fund Balance</b>  |
|--------------|---------------------|------------------|---------------------|------------------|--|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> |  | <b>June 30, 2023</b> |
| Athletics    | \$ 11,505           | \$ 3,780         | \$ (4,888)          | \$ -             |  | \$ 10,397            |
| Music        | 1                   | -                | (1)                 | -                |  | -                    |
| Classes      | 2,185               | 19,821           | (13,186)            | (1,461)          |  | 7,359                |
| Clubs        | 7,775               | 4,529            | (4,871)             | (150)            |  | 7,283                |
| Departments  | 24,638              | 19,944           | (22,811)            | -                |  | 21,771               |
| Trusts       | 14,600              | 17,588           | (15,735)            | 730              |  | 17,183               |
| General      | 9,249               | 2                | (3,255)             | 881              |  | 6,877                |
| <b>Total</b> | <b>\$ 69,953</b>    | <b>\$ 65,664</b> | <b>\$ (64,747)</b>  | <b>\$ -</b>      |  | <b>\$ 70,870</b>     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Kanapaha Middle School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 9,368                             | \$ 9,527          | \$ (10,491)         | \$ -             | \$ 8,404                              |
| Music        | 1,111                                | 124               | (381)               | -                | 854                                   |
| Classes      | 25,098                               | 70,897            | (61,768)            | -                | 34,227                                |
| Clubs        | 3,525                                | 4,325             | (2,997)             | (1,145)          | 3,708                                 |
| Departments  | 41,136                               | 33,942            | (16,744)            | (641)            | 57,693                                |
| Trusts       | 18,936                               | 35,517            | (42,243)            | (490)            | 11,720                                |
| General      | 10,339                               | 620               | (2,494)             | 2,276            | 10,741                                |
| <b>Total</b> | <b>\$ 109,513</b>                    | <b>\$ 154,952</b> | <b>\$ (137,118)</b> | <b>\$ -</b>      | <b>\$ 127,347</b>                     |



**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Abraham Lincoln Middle School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 12,818                            | \$ 21,513         | \$ (17,808)         | \$ -             | \$ 16,523                             |
| Music        | 1,168                                | 25,523            | (19,636)            | -                | 7,055                                 |
| Classes      | 12,193                               | 27,042            | (29,093)            | -                | 10,142                                |
| Clubs        | 3,144                                | 4,662             | (5,079)             | -                | 2,727                                 |
| Departments  | 4,420                                | 38,760            | (41,338)            | -                | 1,842                                 |
| Trusts       | 16,760                               | 33,990            | (20,056)            | -                | 30,694                                |
| General      | 282                                  | 1,909             | (381)               | -                | 1,810                                 |
| <b>Total</b> | <b>\$ 50,785</b>                     | <b>\$ 153,399</b> | <b>\$ (133,391)</b> | <b>\$ -</b>      | <b>\$ 70,793</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**A.L. Mebane Middle School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 7,300                             | \$ 1,390         | \$ (181)            | \$ -             | \$ 8,509                              |
| Music        | 215                                  | -                | -                   | -                | 215                                   |
| Classes      | 3,782                                | 4,796            | (5,492)             | -                | 3,086                                 |
| Clubs        | 1,186                                | 195              | (592)               | -                | 789                                   |
| Departments  | 11,206                               | 4,638            | (4,754)             | -                | 11,090                                |
| Trusts       | 5,070                                | 3,745            | (3,639)             | -                | 5,176                                 |
| School Store | -                                    | 219              | -                   | -                | 219                                   |
| General      | 7,940                                | 2,519            | (2,104)             | -                | 8,355                                 |
| <b>Total</b> | <b>\$ 36,699</b>                     | <b>\$ 17,502</b> | <b>\$ (16,762)</b>  | <b>\$ -</b>      | <b>\$ 37,439</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Oak View Middle School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 19,559                            | \$ 19,596         | \$ (20,666)         | \$ -             | \$ 18,489                             |
| Music        | 733                                  | 1,245             | (1,964)             | 1,296            | 1,310                                 |
| Classes      | 6,645                                | 13,102            | (10,399)            | (5,210)          | 4,138                                 |
| Clubs        | 13,149                               | 29,274            | (23,440)            | 23               | 19,006                                |
| Departments  | 24,000                               | 15,702            | (17,444)            | -                | 22,258                                |
| Trusts       | 55,021                               | 36,284            | (44,633)            | 4,194            | 50,866                                |
| General      | 26,621                               | 9,122             | (7,301)             | (303)            | 28,139                                |
| <b>Total</b> | <b>\$ 145,728</b>                    | <b>\$ 124,325</b> | <b>\$ (125,847)</b> | <b>\$ -</b>      | <b>\$ 144,206</b>                     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Westwood Middle School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 2,332                             | \$ 300           | \$ (1,493)          | \$ -             | \$ 1,139                              |
| Classes      | 432                                  | 69,739           | (55,909)            | -                | 14,262                                |
| Clubs        | 9,078                                | 1,561            | (8,393)             | -                | 2,246                                 |
| Departments  | 4,608                                | 16,146           | (13,699)            | -                | 7,055                                 |
| Trusts       | 8,941                                | 9,124            | (13,568)            | -                | 4,497                                 |
| General      | 3,162                                | -                | (94)                | -                | 3,068                                 |
| <b>Total</b> | <b>\$ 28,553</b>                     | <b>\$ 96,870</b> | <b>\$ (93,156)</b>  | <b>\$ -</b>      | <b>\$ 32,267</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Alachua Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 322                               | \$ 10,008        | \$ (8,823)          | \$ -             | \$ 1,507                              |
| Departments  | 4,062                                | 5,625            | (5,091)             | 45               | 4,641                                 |
| Trusts       | 11,998                               | 7,380            | (8,070)             | (45)             | 11,263                                |
| General      | 2,203                                | 138              | (806)               | -                | 1,535                                 |
| <b>Total</b> | <b>\$ 18,585</b>                     | <b>\$ 23,151</b> | <b>\$ (22,790)</b>  | <b>\$ -</b>      | <b>\$ 18,946</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Archer Community School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 1,825                             | \$ 22,623        | \$ (20,696)         | \$ (1,059)       | \$ 2,693                              |
| Clubs        | 1,810                                | 22,828           | (5,605)             | (16,234)         | 2,799                                 |
| Departments  | 4,257                                | 11,442           | (10,976)            | -                | 4,723                                 |
| Trusts       | 8,952                                | 4,311            | (13,113)            | 12,483           | 12,633                                |
| General      | 23,285                               | -                | (5,307)             | 4,810            | 22,788                                |
| <b>Total</b> | <b>\$ 40,129</b>                     | <b>\$ 61,204</b> | <b>\$ (55,697)</b>  | <b>\$ -</b>      | <b>\$ 45,636</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Lawton Chiles Elementary School**

|              | <b>Fund Balance</b> |                  |                     |                  |  | <b>Fund Balance</b>  |
|--------------|---------------------|------------------|---------------------|------------------|--|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> |  | <b>June 30, 2023</b> |
| Classes      | \$ 23,661           | \$ 43,920        | \$ (37,810)         | \$ -             |  | \$ 29,771            |
| Clubs        | 2,564               | 5,500            | (5,393)             | -                |  | 2,671                |
| Departments  | 22,229              | 17,777           | (12,690)            | (15)             |  | 27,301               |
| Trusts       | 17,680              | 5,876            | (6,473)             | 15               |  | 17,098               |
| General      | 11,965              | -                | (1,191)             | -                |  | 10,774               |
| <b>Total</b> | <b>\$ 78,099</b>    | <b>\$ 73,073</b> | <b>\$ (63,557)</b>  | <b>\$ -</b>      |  | <b>\$ 87,615</b>     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Stephen Foster Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 2,821                             | \$ 22,455        | \$ (22,556)         | \$ (2,389)       | \$ 331                                |
| Clubs        | 3,567                                | -                | (3,153)             | (414)            | -                                     |
| Departments  | 414                                  | 8,514            | (3,324)             | (43)             | 5,561                                 |
| Trusts       | 5,155                                | 10,798           | (12,925)            | 1,428            | 4,456                                 |
| General      | 696                                  | -                | (155)               | 1,418            | 1,959                                 |
| <b>Total</b> | <b>\$ 12,653</b>                     | <b>\$ 41,767</b> | <b>\$ (42,113)</b>  | <b>\$ -</b>      | <b>\$ 12,307</b>                      |



**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Glen Springs Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 3,380                             | \$ 13,811        | \$ (12,588)         | \$ -             | \$ 4,603                              |
| Clubs        | 1,386                                | 7,377            | (6,543)             | -                | 2,220                                 |
| Departments  | 6,867                                | 120              | (316)               | -                | 6,671                                 |
| Trusts       | 6,824                                | 15,430           | (17,780)            | -                | 4,474                                 |
| General      | 13,635                               | -                | (7,578)             | -                | 6,057                                 |
| <b>Total</b> | <b>\$ 32,092</b>                     | <b>\$ 36,738</b> | <b>\$ (44,805)</b>  | <b>\$ -</b>      | <b>\$ 24,025</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Hidden Oak Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Music        | \$ 735                               | \$ 550           | \$ (468)            | \$ -             | \$ 817                                |
| Classes      | 3,868                                | 36,169           | (34,812)            | -                | 5,225                                 |
| Clubs        | 450                                  | -                | (450)               | -                | -                                     |
| Departments  | 32,083                               | 26,708           | (20,920)            | -                | 37,871                                |
| Trusts       | 6,507                                | 5,245            | (3,034)             | -                | 8,718                                 |
| General      | 4,456                                | -                | (884)               | -                | 3,572                                 |
| <b>Total</b> | <b>\$ 48,099</b>                     | <b>\$ 68,672</b> | <b>\$ (60,568)</b>  | <b>\$ -</b>      | <b>\$ 56,203</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**High Springs Community School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-------------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 2,764                             | \$ 5,995          | \$ (6,456)          | \$ -             | \$ 2,303                              |
| Band         | 2,000                                | -                 | (1,359)             | -                | 641                                   |
| Classes      | 8,732                                | 62,739            | (63,922)            | -                | 7,549                                 |
| Clubs        | 676                                  | 11,744            | (11,679)            | -                | 741                                   |
| Departments  | 17,122                               | 17,474            | (11,234)            | -                | 23,362                                |
| Trusts       | 6,815                                | 3,018             | (6,575)             | -                | 3,258                                 |
| General      | 9,300                                | 7,503             | (2,899)             | -                | 13,904                                |
| <b>Total</b> | <b>\$ 47,409</b>                     | <b>\$ 108,473</b> | <b>\$ (104,124)</b> | <b>\$ -</b>      | <b>\$ 51,758</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Idylwild Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 314                               | \$ 6,737         | \$ (5,938)          | \$ 13            | \$ 1,126                              |
| Departments  | 1,588                                | 1,787            | (1,977)             | 10               | 1,408                                 |
| Trusts       | 3,985                                | 5,540            | (6,079)             | (140)            | 3,306                                 |
| General      | 2,391                                | 462              | (383)               | 117              | 2,587                                 |
| <b>Total</b> | <b>\$ 8,278</b>                      | <b>\$ 14,526</b> | <b>\$ (14,377)</b>  | <b>\$ -</b>      | <b>\$ 8,427</b>                       |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**W.W. Irby Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 322                               | \$ 3,669         | \$ (3,330)          | \$ -             | \$ 661                                |
| Clubs        | 40                                   | -                | (30)                | -                | 10                                    |
| Departments  | 8,534                                | 4,526            | (3,511)             | -                | 9,549                                 |
| Trusts       | 9,171                                | 10,374           | (13,231)            | -                | 6,314                                 |
| General      | 8,466                                | 14               | (191)               | -                | 8,289                                 |
| <b>Total</b> | <b>\$ 26,533</b>                     | <b>\$ 18,583</b> | <b>\$ (20,293)</b>  | <b>\$ -</b>      | <b>\$ 24,823</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Lake Forest Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 2,476                             | \$ 444           | \$ (1,111)          | \$ -             | \$ 1,809                              |
| Departments  | 1,132                                | 2,708            | (3,766)             | -                | 74                                    |
| Trusts       | 9,798                                | 14,156           | (17,169)            | -                | 6,785                                 |
| General      | 11,696                               | 239              | (3,586)             | -                | 8,349                                 |
| <b>Total</b> | <b>\$ 25,102</b>                     | <b>\$ 17,547</b> | <b>\$ (25,632)</b>  | <b>\$ -</b>      | <b>\$ 17,017</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Littlewood Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 3,911                             | \$ 18,189        | \$ (17,846)         | \$ -             | \$ 4,254                              |
| Clubs        | (50)                                 | -                | -                   | -                | (50)                                  |
| Departments  | 26,626                               | 11,722           | (8,435)             | -                | 29,913                                |
| Trusts       | 16,789                               | 15,040           | (13,241)            | -                | 18,588                                |
| General      | 49,438                               | 1,468            | (7,618)             | -                | 43,288                                |
| <b>Total</b> | <b>\$ 96,714</b>                     | <b>\$ 46,419</b> | <b>\$ (47,140)</b>  | <b>\$ -</b>      | <b>\$ 95,993</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Meadowbrook Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Music        | \$ 329                               | \$ 2,080         | \$ (2,312)          | \$ -             | \$ 97                                 |
| Classes      | 16,887                               | 46,906           | (47,510)            | -                | 16,283                                |
| Clubs        | 20,370                               | 410              | (11,762)            | -                | 9,018                                 |
| Departments  | 36,209                               | 28,503           | (28,477)            | -                | 36,235                                |
| Trusts       | 13,080                               | 8,697            | (10,944)            | -                | 10,833                                |
| General      | 99,911                               | 2,500            | (7,124)             | -                | 95,287                                |
| <b>Total</b> | <b>\$ 186,786</b>                    | <b>\$ 89,096</b> | <b>\$ (108,129)</b> | <b>\$ -</b>      | <b>\$ 167,753</b>                     |



**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**W.A. Metcalfe Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 863                               | \$ 3,641         | \$ (3,593)          | \$ -             | \$ 911                                |
| Clubs        | 2                                    | -                | -                   | -                | 2                                     |
| Departments  | 2,764                                | -                | (203)               | -                | 2,561                                 |
| Trusts       | 13,048                               | 8,840            | (13,118)            | -                | 8,770                                 |
| General      | 5,701                                | -                | (2,562)             | -                | 3,139                                 |
| <b>Total</b> | <b>\$ 22,378</b>                     | <b>\$ 12,481</b> | <b>\$ (19,476)</b>  | <b>\$ -</b>      | <b>\$ 15,383</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Newberry Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 5,207                             | \$ 32,436        | \$ (32,113)         | \$ -             | \$ 5,530                              |
| Clubs        | -                                    | 600              | (455)               | -                | 145                                   |
| Departments  | 16,919                               | 6,319            | (1,992)             | -                | 21,246                                |
| Trusts       | 25,949                               | 32,426           | (26,535)            | -                | 31,840                                |
| General      | 24,862                               | -                | (5,465)             | -                | 19,397                                |
| <b>Total</b> | <b>\$ 72,937</b>                     | <b>\$ 71,781</b> | <b>\$ (66,560)</b>  | <b>\$ -</b>      | <b>\$ 78,158</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**C.W. Norton Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 6,192                             | \$ 37,235        | \$ (37,122)         | \$ -             | \$ 6,305                              |
| Clubs        | 1,381                                | -                | (378)               | -                | 1,003                                 |
| Departments  | (134)                                | 6,631            | (4,399)             | -                | 2,098                                 |
| Trusts       | 15,620                               | 18,999           | (27,551)            | -                | 7,068                                 |
| General      | 29,388                               | -                | (16,623)            | -                | 12,765                                |
| <b>Total</b> | <b>\$ 52,447</b>                     | <b>\$ 62,865</b> | <b>\$ (86,073)</b>  | <b>\$ -</b>      | <b>\$ 29,239</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Carolyn Beatrice Parker Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 7,010                             | \$ 5,119         | \$ (4,314)          | \$ -             | \$ 7,815                              |
| Clubs        | 3,980                                | 12,125           | (9,841)             | -                | 6,264                                 |
| Departments  | 11,078                               | 13,889           | (7,221)             | -                | 17,746                                |
| Trusts       | 19,688                               | 5,316            | (8,233)             | -                | 16,771                                |
| General      | 18,912                               | 77               | (5,290)             | -                | 13,699                                |
| <b>Total</b> | <b>\$ 60,668</b>                     | <b>\$ 36,526</b> | <b>\$ (34,899)</b>  | <b>\$ -</b>      | <b>\$ 62,295</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**M.K. Rawlings Elementary School**

|              | <b>Fund Balance</b> |                  |                     |                  |  | <b>Fund Balance</b>  |
|--------------|---------------------|------------------|---------------------|------------------|--|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> |  | <b>June 30, 2023</b> |
| Classes      | \$ 2,255            | \$ 1,297         | \$ (1,533)          | \$ -             |  | \$ 2,019             |
| Clubs        | 400                 | -                | -                   | -                |  | 400                  |
| Departments  | 621                 | 80               | 910                 | -                |  | 1,611                |
| Trusts       | 15,129              | 29,593           | (28,226)            | (93)             |  | 16,403               |
| General      | 7,524               | 8,837            | (174)               | 93               |  | 16,280               |
| <b>Total</b> | <b>\$ 25,929</b>    | <b>\$ 39,807</b> | <b>\$ (29,023)</b>  | <b>\$ -</b>      |  | <b>\$ 36,713</b>     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Chester Shell Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 1,470                             | \$ 6,113         | \$ (6,291)          | \$ -             | \$ 1,292                              |
| Departments  | 1,115                                | 6,665            | (5,377)             | -                | 2,403                                 |
| Trusts       | 15,498                               | 7,495            | (8,799)             | -                | 14,194                                |
| General      | 5,784                                | 370              | (2,833)             | -                | 3,321                                 |
| <b>Total</b> | <b>\$ 23,867</b>                     | <b>\$ 20,643</b> | <b>\$ (23,300)</b>  | <b>\$ -</b>      | <b>\$ 21,210</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**William S. Talbot Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 6,851                             | \$ 32,791        | \$ (24,165)         | \$ -             | \$ 15,477                             |
| Clubs        | -                                    | 4,096            | (4,096)             | -                | -                                     |
| Departments  | 3,271                                | 459              | (187)               | -                | 3,543                                 |
| Trusts       | 11,864                               | 41,472           | (46,440)            | -                | 6,896                                 |
| General      | 17,618                               | 3,463            | (3,062)             | -                | 18,019                                |
| <b>Total</b> | <b>\$ 39,604</b>                     | <b>\$ 82,281</b> | <b>\$ (77,950)</b>  | <b>\$ -</b>      | <b>\$ 43,935</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Myra Terwilliger Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 3,679                             | \$ 3,566         | \$ (3,946)          | \$ -             | \$ 3,299                              |
| Departments  | 4,775                                | 4,079            | (4,409)             | -                | 4,445                                 |
| Trusts       | 7,028                                | 11,353           | (3,084)             | -                | 15,297                                |
| General      | 24,413                               | 856              | -                   | -                | 25,269                                |
| <b>Total</b> | <b>\$ 39,895</b>                     | <b>\$ 19,854</b> | <b>\$ (11,439)</b>  | <b>\$ -</b>      | <b>\$ 48,310</b>                      |



**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Kimball Wiles Elementary School**

|              | <b>Fund Balance</b> |                   |                     |                  |  | <b>Fund Balance</b>  |
|--------------|---------------------|-------------------|---------------------|------------------|--|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> |  | <b>June 30, 2023</b> |
| Classes      | \$ 7,544            | \$ 27,393         | \$ (29,239)         | \$ 1,407         |  | \$ 7,105             |
| Clubs        | 2,932               | 9,209             | (11,100)            | -                |  | 1,041                |
| Departments  | 17,251              | 67,476            | (62,459)            | (1,407)          |  | 20,861               |
| Trusts       | 3,196               | 28,386            | (25,872)            | -                |  | 5,710                |
| General      | 16,650              | 29,133            | (28,911)            | -                |  | 16,872               |
| <b>Total</b> | <b>\$ 47,573</b>    | <b>\$ 161,597</b> | <b>\$ (157,581)</b> | <b>\$ -</b>      |  | <b>\$ 51,589</b>     |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Joseph Williams Elementary School**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Classes      | \$ 4,272                             | \$ 22,142        | \$ (20,043)         | \$ -             | \$ 6,371                              |
| Clubs        | 91                                   | 1,543            | (730)               | -                | 904                                   |
| Departments  | 7,799                                | 973              | (248)               | -                | 8,524                                 |
| Trusts       | 23,431                               | 49,000           | (45,949)            | -                | 26,482                                |
| General      | 3,137                                | -                | (1,543)             | -                | 1,594                                 |
| <b>Total</b> | <b>\$ 38,730</b>                     | <b>\$ 73,658</b> | <b>\$ (68,513)</b>  | <b>\$ -</b>      | <b>\$ 43,875</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Camp Crystal Lake**

|              | <b>Fund Balance</b> |                   |                     |                  | <b>Fund Balance</b>  |
|--------------|---------------------|-------------------|---------------------|------------------|----------------------|
|              | <b>July 1, 2022</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>Transfers</b> | <b>June 30, 2023</b> |
| Departments  | \$ 116,188          | \$ 681,956        | \$ (572,442)        | \$ 450           | \$ 226,152           |
| Trusts       | 95,773              | 25,450            | -                   | -                | 121,223              |
| General      | 1,426               | -                 | -                   | (450)            | 976                  |
| <b>Total</b> | <b>\$ 213,387</b>   | <b>\$ 707,406</b> | <b>\$ (572,442)</b> | <b>\$ -</b>      | <b>\$ 348,351</b>    |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**A. Quinn Jones Center**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b>  | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|------------------|---------------------|------------------|---------------------------------------|
| Departments  | \$ 275                               | \$ -             | \$ -                | \$ -             | \$ 275                                |
| Trusts       | 12,298                               | 13,722           | (12,667)            | -                | 13,353                                |
| General      | 3,046                                | -                | (224)               | -                | 2,822                                 |
| <b>Total</b> | <b>\$ 15,619</b>                     | <b>\$ 13,722</b> | <b>\$ (12,891)</b>  | <b>\$ -</b>      | <b>\$ 16,450</b>                      |

**SCHOOL BOARD OF ALACHUA COUNTY SCHOOL INTERNAL ACCOUNTS  
SPECIAL REVENUE FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

**Sidney Lanier Center**

|              | <b>Fund Balance<br/>July 1, 2022</b> | <b>Revenues</b> | <b>Expenditures</b> | <b>Transfers</b> | <b>Fund Balance<br/>June 30, 2023</b> |
|--------------|--------------------------------------|-----------------|---------------------|------------------|---------------------------------------|
| Athletics    | \$ 115                               | \$ -            | \$ -                | \$ -             | \$ 115                                |
| Departments  | 476                                  | 590             | (1,066)             | -                | -                                     |
| Trusts       | 4,514                                | 2,383           | (6,810)             | -                | 87                                    |
| General      | 1,354                                | 1,000           | -                   | -                | 2,354                                 |
| <b>Total</b> | <b>\$ 6,459</b>                      | <b>\$ 3,973</b> | <b>\$ (7,876)</b>   | <b>\$ -</b>      | <b>\$ 2,556</b>                       |

## **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 (the Internal Accounts) of the Alachua County District School Board (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2023. 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 District.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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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**

**23-01 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 District. The District 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 District 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.

**Report on 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*.

**District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying management's response. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.



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***

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



November 14, 2023  
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 (the Internal Accounts) of the Alachua County District School Board (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated November 14, 2023. 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 District.

### 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 November 14, 2023, 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 #                   | 2021-22 FY Findings # | 2020-21 FY Finding # |
| 23-01                                    | 22-01                 | 21-01                |
| 23-02                                    | 22-03                 | 21-03                |
| 23-03                                    | 22-04                 | 21-04                |
| 23-04                                    | 22-05                 | Not reported         |
| 23-05                                    | 22-06                 | Not reported         |

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## MANAGEMENT LETTER

### **Financial Condition and Management**

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:

#### **23-02 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 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 District policy to minimize the risk of loss or theft of cash.

#### **23-03 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.

*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.

#### **23-04 Transfers/Journal Entries**

*Condition*—Bookkeepers are authorized to create and post journal entries and transfers between accounts, with the principal's approval and the teacher or sponsor's approval, if an active class or club account is involved. We noted during the audit that several journal entries and transfers were not properly approved and/or supporting documentation was not always included.

Alachua County District School Board  
Alachua County, Florida

## MANAGEMENT LETTER

*Effect*—Review of supporting documentation for each journal entry and transfer and maintenance of those records helps to ensure that transactions have an appropriate business purpose and are in compliance with School Board policies and procedures, and grantor or donor requirements.

*Recommendation*—We recommend that all journal entries posted by one individual and the corresponding supporting documentation be reviewed by a second individual with the skills, knowledge, and experience necessary to determine the appropriate amount and business purpose of the entries.

### **23-05 Fundraising Reports**

*Condition*—Per the Red Book, all fundraising activity shall receive approval prior to the events start date and a financial report shall be filed with the principal’s office prior to and at the close of each fundraising activity. We noted several instances during the audit where fundraisers did not show they were approved prior to the start date. We also noted several instances where the closing reports were not provided to or approved by the principal.

*Effect*—Preparation of financial reports assists in monitoring and accounting for fundraising collections, costs, and profitability and the Internal Accounts are in compliance with the Red Book.

*Recommendation*—We recommend reviewing the process utilized for documentation of fundraisers and providing training for bookkeepers to ensure the proper forms are completed and retained to be in accordance with the Red Book.

### **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 did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the District 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.



November 14, 2023  
Gainesville, Florida

**BOARD MEMBERS**

Tina Certain  
Diyonne McGraw  
Sarah Rockwell, Ph.D.  
Leannetta McNealy, Ph.D.  
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**SUPERINTENDENT OF SCHOOLS**

Shane L. Andrew, Superintendent

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

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November 14, 2023

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 ended June 30, 2023. We agree with the report's recommendations in the Management Letter.

23-01 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.

23-02 Cash Receipts Process – We will continue to stress the importance of timely receipting and depositing of funds with our school leaders.

23-03 Disbursements – Bookkeepers are 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, etc. All documents should be signed by the supervisor and bookkeeper. We will continue to enhance existing efforts to ensure preapproval of purchases.

23-04 Transfers/Journal Entries – We will continue to enhance existing efforts to ensure journal entry and transfer back up documentation be reviewed and signed by a second individual with the skills, knowledge, and experience necessary to determine the appropriate amount and business purpose of the entries.

23-05 Fundraising Reports - We will continue to communicate with the Principals and bookkeepers regarding the importance of adhering to the Red Book when conducting fundraisers to ensure approval is being obtained and proper documentation is being completed.

Sincerely,



Keith Birkett  
Chief of Finance

# PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

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[purvisgray.com](http://purvisgray.com)