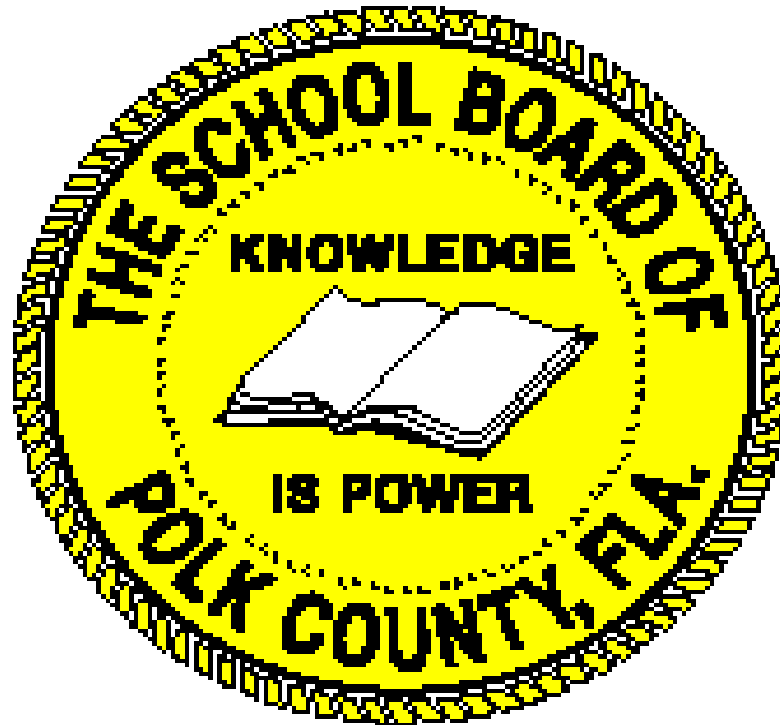


SCHOOL BOARD OF POLK COUNTY
INTERNAL FUNDS COMPLIANCE AUDIT REPORT
2007 - 2008



Gail F. McKinzie, Ph.D.
Superintendent of Schools

Board Chairman
Frank J. O'Reilly
District 1

Lori Cunningham
District 2

Hazel Sellers
District 3

Dick Mullenax
District 4

Kay Fields
District 5

Margaret A. Lofton
District 6

Tim Harris
District 7

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
YEAR ENDED JUNE 30, 2008

Table of Contents

	<u>Page</u>
Auditor's Report	1
Financial Statements	
Statement of Fiduciary Net Assets	2
Notes to the Financial Statements	3-5
Supplemental Financial Information	
Receipts, Disbursements and Changes in Net Assets	6
Receipts, Disbursements and Changes in Net Assets by Supervision Area	7-13
Five Year Comparison of Receipts and Disbursements by Account Group	14
Receipts and Disbursements by Account Group	15
High School Athletics	16
Middle School Athletics	17
Compliance Audit	
Auxiliary Accounting Department	18
Schools	19-26
Full School Audits	27-32
Summary of Investigations and Misc. Audits	33-35
Deficit Accounts	36

December 4, 2008

**TO: Dr. Gail McKinzie, Superintendent
School Board Members**

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, Internal Audit Services has conducted an audit of the Internal Funds of Polk District Schools for the year ended June 30, 2008. The State Board Rule states that, the School Board shall be responsible for the administration and control of the Internal Funds and requires that the Board provide for annual audits of School Internal Accounts. This audit was performed in order to determine the degree of compliance with the Florida Statutes, State Board Rules and School Board Policies relating to the administration of internal funds.

The statement of fiduciary net assets and supplemental financial information are presented in this report. Summations of audit findings pertaining to Florida Statute, State Board Rules, and School Board Policies are explained in the compliance audit section of the report. These findings and recommendations are offered for the purpose of assisting with compliance and adherence to regulations, in addition to strengthening internal controls pertaining to financial management and accounting procedures. Overall, nothing came to our attention during the audit that would indicate material noncompliance with Florida Statutes, State Board Rules or policies of the School Board.

Respectfully Submitted,

Carol Matthews, Sr. Internal Auditor

Sheila Phelps, Internal Audit Manager

**STATEMENT OF FIDUCIARY NET ASSETS AND
NOTES TO THE FINANCIAL STATEMENTS**

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
YEAR ENDED JUNE 30, 2008

ASSETS

Cash	\$	5,703,277.96
Investments		2,628,535.58
Accounts receivable		97,125.52
Inventories		559,800.17
Total Assets	\$	<u>8,988,739.23</u>

LIABILITIES

Salaries, Benefits and Payroll taxes Payable	\$	5,848.13
Accounts Payable		28,716.93
Sales tax Payable		4,679.47
Due to other agencies		2,643.03
Total Liabilities	\$	<u>41,887.56</u>

NET ASSETS

Restricted for:		
Inventory	\$	559,800.17
Encumbrances		58,690.68
Unrestricted		<u>8,328,360.82</u>
Total Net Assets	\$	<u>8,946,851.67</u>
Total Liabilities and Net Assets	\$	<u>8,988,739.23</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2008

CASH

The Student Activity Funds are on deposit in the following banks that are qualified as public depositories under Florida law. All deposits are collateralized by securities held in Florida's multiple financial institution collateral pool required by Sections 280.07 and 280.08, Florida Statutes. Certain deposits are also insured by the Federal Deposit Insurance Corporation.

SunTrust Bank	\$ 5,609,757.69
Wachovia	88,849.34
Colonial Bank	<u>4,670.93</u>
Total Cash in Banks	<u>\$ 5,703,277.96</u>

INVESTMENTS

Investments consist of amounts placed with the State Board of Administration for participation in the Local Government Surplus Funds Trust Fund Investment Pool created by Section 218.45, Florida Statutes, with the United States Small Business Administration Government Pool and with the CORE Fund. Investments are reported at fair value. Our annual audit of the Investments function of the Finance department for fiscal year ended June 30, 2008 was issued October 24, 2008. This audit is required by School Board policy 6Gx53-5.003, section XIII (7).

Investment balance as of June 30, 2008, is as follows:

Investment with State Board of Administration	\$ 436,971.98
Investment with Small Business Administration	62,486.85
Investment with CORE Fund	<u>2,129,076.75</u>
Total Investments	<u>\$ 2,628,535.58</u>

Interest earned during the fiscal year ended June 30, 2008 is as follows:

State Board of Administration	\$ 151,236.67
Small Business Administration	3,311.69
CORE Fund	<u>106,126.00</u>
Total Interest	<u>\$ 260,674.36</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2008

INVENTORIES

Inventories generally consist of school store supplies and cattle inventory. An annual inventory is taken on the last day of school operations, or as of June 30, whichever occurs first, according to Internal Accounts policy 1.183. Both Ridge and Traviss Technical Centers are now using a point of sale system. Inventories are stated at cost, and totaled \$559,800.17 at June 30, 2008.

OUTSTANDING CHECKS

The Administrative staff reviews the list of outstanding checks and appropriate disposition of stale-dated items are effected according to current policies and procedures.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The governing body of the school district is the District School Board composed of seven members. The Superintendent of Schools is the executive officer. Although the District School Board is considered a separate entity for financial reporting purposes, it is part of the State system of public education under the general direction and control of the State Board of Education as prescribed by Article IX of the State Constitution. State Statutes and State Board of Education Regulations also govern the District School Board.

Pursuant to State law, 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 more significant accounting policies of the Polk District School Board are summarized below:

Internal Funds

The Board is responsible for the administration of certain monies collected at various schools in connection with school and student organization activities. These monies are commonly described as "Internal Funds" or "Internal Accounts" and are subject to State Board of Education Rules as set forth in Section 6A-1.087, Florida Administrative Code, and Chapter 7, School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida schools. The schools' internal funds are included as agency funds in the School Board's consolidated annual financial report.

Basis of Accounting

In accordance with Florida Statutes, the School Board accounts for its student activity accounts as an agency fund. The operations of the schools' internal accounts are accounted for with a separate set of self-balancing accounts that comprise each school's assets, liabilities, fund balance, revenues and expenditures.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2008

Encumbrances

Encumbrance accounting is employed as an extension of formal budgetary integration in governmental fund types. Under encumbrance accounting, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation. To present the estimated amount of expenditures likely to result if executory contracts for goods or services at fiscal year-end are completed, encumbrances outstanding at June 30 have been reported as reservations of net assets.

INTERNAL FUNDS SUPPLEMENTAL SCHEDULES

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
RECEIPTS, DISBURSEMENTS AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2008

RECEIPTS:

Internal funds receipts	\$ 12,430,038.18
Gain (Loss) on sale of investments	1,631.19
Interest	260,674.36
Other miscellaneous local sources	<u>8,645.00</u>
Total Receipts	<u>\$ 12,700,988.73</u>

DISBURSEMENTS:

Internal funds disbursements	<u>\$ 11,904,428.57</u>
Excess of receipts over disbursements	\$ 796,560.16
Net Assets, July 1, 2007	<u>\$ 8,150,291.51</u>
Net Assets, June 30, 2008	<u>\$ 8,946,851.67</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUND RECEIPTS, DISBURSEMENTS, AND NET ASSETS
BY SUPERVISION AREA
YEAR ENDED JUNE 30, 2008

Administrative Area	June 30, 2007	Fiscal Year Transactions		June 30, 2008
	Net Assets	Receipts	Disbursements	Net Assets
Elementary - Group 1	\$ 676,185.63	\$ 992,464.52	\$ 851,382.74	\$ 817,267.41
Elementary - Group 2	355,358.74	563,162.61	506,540.28	411,981.07
Elementary - Group 3	520,151.87	684,239.27	667,472.36	536,918.78
Elementary - Group 4	434,342.85	585,686.63	576,285.76	443,743.72
Middle Schools	1,338,162.26	1,788,334.60	1,798,009.76	1,328,487.10
High Schools	2,928,742.50	5,295,517.66	5,332,364.46	2,891,895.70
Fine Arts	213,740.03	713,673.44	683,794.85	243,618.62
Workforce Development	1,141,310.16	1,560,145.67	1,160,757.87	1,540,697.96
Special Education	92,522.92	98,810.48	101,724.74	89,608.66
Specialized Services	310.08	-	130.40	179.68
Countywide	455,609.85	418,953.85	225,965.35	648,598.35
Miscellaneous Adjustments	<u>(6,145.38)</u>	<u>-</u>	<u>-</u>	<u>(6,145.38)</u>
Administrative Area Total	<u>\$ 8,150,291.51</u>	<u>\$ 12,700,988.73</u>	<u>\$ 11,904,428.57</u>	<u>\$ 8,946,851.67</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUND RECEIPTS, DISBURSEMENTS, AND NET ASSETS
BY SUPERVISION AREA
YEAR ENDED JUNE 30, 2008

ELEMENTARY - GROUP 1	July 1, 2007	Fiscal Year Transactions		June 30, 2008
	Net Assets	Receipts	Disbursements	Net Assets
Bartow Elementary Academy	\$ 38,430.52	\$ 88,294.39	\$ 84,651.44	\$ 42,073.47
Carlton Palmore Elementary	55,253.37	48,497.22	38,369.28	65,381.31
Cleveland Court Elementary	8,662.41	16,351.61	12,732.00	12,282.02
Dixieland Elementary	13,803.72	18,351.66	18,910.80	13,244.58
Highland City Elementary	39,922.27	88,023.17	80,719.00	47,226.44
Highlands Grove Elementary	-	92,562.31	70,681.60	21,880.71
James Sikes Elementary	45,469.09	126,120.75	125,940.60	45,649.24
Jesse Keen Elementary	8,925.75	22,403.30	19,988.82	11,340.23
Lincoln Avenue Academy	81,523.73	99,642.40	66,321.23	114,844.90
Medulla Elementary	25,441.53	29,872.84	24,196.23	31,118.14
Oscar J. Pope Elementary	41,216.53	51,441.62	44,581.19	48,076.96
Philip O'Brien El (Lime Street)	8,134.95	850.13	136.01	8,849.07
R. Bruce Wagner Elementary	24,772.48	40,048.10	32,917.93	31,902.65
Scott Lake Elementary	33,018.71	91,824.68	77,729.16	47,114.23
Southwest Elementary	20,209.38	44,199.25	36,923.78	27,484.85
Valleyview Elementary	209,674.94	121,647.94	106,704.49	224,618.39
Winston Elementary	21,726.25	12,333.15	9,879.18	24,180.22
Elementary Group 1 Total	<u>\$ 676,185.63</u>	<u>\$ 992,464.52</u>	<u>\$ 851,382.74</u>	<u>\$ 817,267.41</u>
 <u>ELEMENTARY - GROUP 2</u>				
Alta Vista Elementary	\$ 32,106.54	\$ 46,678.40	\$ 40,628.51	\$ 38,156.43
Bethune Academy	13,558.53	29,413.28	31,037.27	11,934.54
Blake Academy	49,319.66	101,320.19	93,815.61	56,824.24
C.A. Boswell Elementary	19,551.69	12,461.46	13,432.98	18,580.17
Caldwell Elementary	23,251.05	32,428.45	30,868.16	24,811.34
Dundee Elementary	28,107.53	16,028.95	19,179.26	24,957.22
Eastside Elementary	13,892.54	16,390.73	7,867.69	22,415.58
Elbert Elementary	15,823.42	38,736.50	35,126.23	19,433.69
Garner Elementary	15,325.39	24,038.04	22,474.88	16,888.55
Horizons Elementary	-	857.00	808.90	48.10
Janie Howard Wilson Elementary	6.20	-	-	6.20
Lake Alfred Elementary	14,959.19	21,814.03	18,865.27	17,907.95
Lake Marion Creek Elementary	9,837.29	25,671.29	18,755.99	16,752.59
Laurel Elementary	-	22,015.74	12,798.06	9,217.68
Lena Vista Elementary	20,176.45	51,299.33	44,425.82	27,049.96
Loughman Oaks Elementary	59,903.71	60,946.51	64,320.59	56,529.63
Palmetto Elementary	-	16,137.13	12,034.36	4,102.77
Sandhill Elementary	39,539.55	46,925.58	40,100.70	46,364.43
Elementary Group 2 Total	<u>\$ 355,358.74</u>	<u>\$ 563,162.61</u>	<u>\$ 506,540.28</u>	<u>\$ 411,981.07</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUND RECEIPTS, DISBURSEMENTS, AND NET ASSETS
BY SUPERVISION AREA
YEAR ENDED JUNE 30, 2008

ELEMENTARY - GROUP 3	July 1, 2007	Fiscal Year Transactions		June 30, 2008
	Net Assets	Receipts	Disbursements	Net Assets
Alturas Elementary	\$ 15,631.64	\$ 26,861.11	\$ 27,076.42	\$ 15,416.33
Anna Woodbury Elementary	14,347.43	15,021.51	14,226.57	15,142.37
Auburndale Central Elementary	11,909.98	26,454.63	25,338.48	13,026.13
Brigham Elementary	50,310.87	79,688.05	71,849.21	58,149.71
Chain of Lakes Elementary	38,139.30	85,260.00	77,455.84	45,943.46
Crystal Lake Elementary	27,867.68	37,812.15	46,166.05	19,513.78
Garden Grove Elementary	16,660.11	43,047.94	46,038.99	13,669.06
Gause Riverside Academy	5,887.61	4,671.93	4,305.21	6,254.33
Griffin Elementary	15,564.27	17,700.20	15,158.22	18,106.25
Inwood Elementary	32,442.01	38,323.94	39,141.52	31,624.43
Lewis Elementary	37,504.05	24,175.28	22,128.84	39,550.49
Polk City Elementary	57,172.74	30,443.65	17,845.57	69,770.82
Sleepy Hill Elementary	183.28	72,912.89	58,636.29	14,459.88
Snively Elementary	25,898.32	8,164.26	7,592.52	26,470.06
Spook Hill Elementary	27,897.72	43,885.09	43,324.67	28,458.14
Wahneta Elementary	44,502.11	41,214.21	36,423.44	49,292.88
Watson Elementary	98,232.75	88,602.43	114,764.52	72,070.66
Elementary Group 3 Total	<u>\$ 520,151.87</u>	<u>\$ 684,239.27</u>	<u>\$ 667,472.36</u>	<u>\$ 536,918.78</u>
<u>ELEMENTARY - GROUP 4</u>				
Ben Hill Griffin Elementary	\$ 13,900.68	\$ 32,373.47	\$ 28,137.96	\$ 18,136.19
Churchwell Elementary	34,511.83	47,029.57	45,913.40	35,628.00
Combee Elementary	8,288.87	15,754.54	10,180.69	13,862.72
Dr. N. E. Roberts Elementary	35,279.03	25,180.56	51,770.66	8,688.93
Eagle Lake Elementary	18,074.56	66,824.97	63,256.10	21,643.43
Floral Avenue Elementary	32,229.56	29,671.15	36,091.11	25,809.60
Frostproof Elementary	21,418.32	38,980.37	35,166.56	25,232.13
Gibbons Street Elementary	6,360.08	13,132.97	9,930.00	9,563.05
James E. Stephens Elementary	29,711.56	29,287.00	27,854.47	31,144.09
Kathleen Elementary	12,196.74	41,879.52	37,498.99	16,577.27
Kingsford Elementary	22,211.13	41,693.61	39,805.62	24,099.12
Lake Shipp Elementary	48,915.97	43,030.30	37,839.08	54,107.19
North Lakeland Elementary	23,782.12	27,206.78	25,769.50	25,219.40
Padgett Elementary	38,585.35	35,647.30	36,619.37	37,613.28
Pinewood Elementary	26,066.72	48,135.69	47,669.92	26,532.49
Purcell Elementary	19,006.77	10,051.44	9,800.36	19,257.85
Socrum Elementary	43,803.56	39,807.39	32,981.97	50,628.98
Elementary Group 4 Total	<u>\$ 434,342.85</u>	<u>\$ 585,686.63</u>	<u>\$ 576,285.76</u>	<u>\$ 443,743.72</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUND RECEIPTS, DISBURSEMENTS, AND NET ASSETS
BY SUPERVISION AREA
YEAR ENDED JUNE 30, 2008

MIDDLE SCHOOLS	July 1, 2007	Fiscal Year Transactions		June 30, 2008
	Net Assets	Receipts	Disbursements	Net Assets
Bartow Middle	\$ 71,256.68	\$ 179,085.61	\$ 154,648.17	\$ 95,694.12
Boone Middle	33,836.86	119,759.73	123,607.87	29,988.72
Crystal Lake Middle	17,648.86	51,778.31	41,854.54	27,572.63
Denison Middle	104,653.60	75,098.51	64,605.54	115,146.57
Dundee Ridge Middle	48,933.78	60,234.25	71,645.55	37,522.48
Jewett Middle Academy	32,591.09	94,044.29	88,683.36	37,952.02
Kathleen Middle School	61,546.56	73,477.34	67,476.53	67,547.37
Lake Alfred-Addair Middle	31,384.70	38,261.27	38,373.06	31,272.91
Lake Gibson Middle	168,093.91	154,053.24	144,688.96	177,458.19
Lakeland Highlands Middle	110,931.40	123,855.78	155,033.01	79,754.17
Lawton Chiles Middle Academy	69,885.42	195,141.11	174,260.48	90,766.05
McLaughlin Middle	153,280.67	125,156.58	137,656.95	140,780.30
Mulberry Middle	54,801.20	74,132.80	83,277.62	45,656.38
Sleepy Hill Middle	55,809.49	68,056.01	61,842.89	62,022.61
Southwest Middle	64,793.03	89,534.43	95,404.22	58,923.24
Stambaugh Middle	84,091.35	126,978.27	146,627.79	64,441.83
Union Academy Magnet	100,168.81	60,460.02	71,004.15	89,624.68
Westwood Middle	74,454.85	79,227.05	77,319.07	76,362.83
Middle Schools Total	\$ 1,338,162.26	\$ 1,788,334.60	\$ 1,798,009.76	\$ 1,328,487.10

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUND RECEIPTS, DISBURSEMENTS, AND NET ASSETS
BY SUPERVISION AREA
YEAR ENDED JUNE 30, 2008

HIGH SCHOOLS	July 1, 2007		Fiscal Year Transactions		June 30, 2008
	Net Assets		Receipts	Disbursements	Net Assets
Auburndale Senior	\$ 316,228.60	\$	459,688.26	\$ 478,848.02	\$ 297,068.84
Bartow Senior	183,732.36		385,987.93	371,455.30	198,264.99
Bartow Senior - I.B. Program	7,692.90		3,116.68	4,442.06	6,367.52
Daniel Jenkins Academy Middle	7,770.17		113,431.73	98,110.81	23,091.09
East Area - I.B. Program	1,113.34		5,843.40	4,795.42	2,161.32
Fort Meade Middle-Senior	158,084.29		235,941.28	245,975.66	148,049.91
Frostproof Middle - Senior	174,021.56		312,465.94	291,202.21	195,285.29
Gause Academy	14,381.46		32,492.97	35,895.57	10,978.86
George Jenkins Senior	356,629.74		584,761.66	605,900.90	335,490.50
Haines City Senior	125,008.28		234,513.17	233,784.97	125,736.48
Kathleen Senior	101,742.86		331,371.78	346,466.38	86,648.26
Lake Gibson Senior	262,318.05		326,086.59	382,935.57	205,469.07
Lake Region High School	370,585.22		521,567.37	517,905.43	374,247.16
Lakeland Senior	269,800.12		662,168.85	592,669.68	339,299.29
Mulberry Senior	122,605.14		222,606.43	257,071.06	88,140.51
Ridge Community High	57,521.69		329,468.34	330,895.33	56,094.70
Summerlin Academy	3,893.93		28,660.83	22,037.02	10,517.74
Tenoroc High School	-		-	177.50	(177.50)
Winter Haven Senior	<u>395,612.79</u>		<u>505,344.45</u>	<u>511,795.57</u>	<u>389,161.67</u>
High Schools Total	<u>\$ 2,928,742.50</u>		<u>\$ 5,295,517.66</u>	<u>\$ 5,332,364.46</u>	<u>\$ 2,891,895.70</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUND RECEIPTS, DISBURSEMENTS, AND NET ASSETS
BY SUPERVISION AREA
YEAR ENDED JUNE 30, 2008

	July 1, 2007		Fiscal Year Transactions		June 30, 2008
	Net				Net
<u>FINE ARTS</u>	Assets	Receipts	Disbursements		Assets
Davenport School of the Arts	\$ 35,750.36	\$ 141,943.80	\$ 127,162.90		\$ 50,531.26
Harrison Center for the Arts	81,908.64	331,883.37	312,696.56		101,095.45
Jewett School of the Arts	53,852.98	116,195.55	121,097.47		48,951.06
Rochelle School of the Arts	<u>42,228.05</u>	<u>123,650.72</u>	<u>122,837.92</u>		<u>43,040.85</u>
Fine Arts Total	<u>\$ 213,740.03</u>	<u>\$ 713,673.44</u>	<u>\$ 683,794.85</u>		<u>\$ 243,618.62</u>
<u>WORKFORCE DEVELOP.</u>					
East Area Adult	\$ 170,634.49	\$ 35,968.93	\$ 26,816.59		\$ 179,786.83
Ridge Career Center	361,533.07	885,920.61	664,515.86		582,937.82
Traviss Career Center	520,596.62	621,721.70	460,240.91		682,077.41
West Area Adult	<u>88,545.98</u>	<u>16,534.43</u>	<u>9,184.51</u>		<u>95,895.90</u>
Workforce Development Total	<u>\$ 1,141,310.16</u>	<u>\$ 1,560,145.67</u>	<u>\$ 1,160,757.87</u>		<u>\$ 1,540,697.96</u>
<u>SPECIAL EDUCATION</u>					
Doris Sanders Learning Center	\$ 26,443.54	\$ 11,964.11	\$ 12,869.31		\$ 25,538.34
Karen M. Siegel Academy	16,677.27	14,968.89	12,953.86		18,692.30
Polk Life and Learning	11,576.86	7,864.64	8,789.56		10,651.94
Roosevelt Academy	<u>37,825.25</u>	<u>64,012.84</u>	<u>67,112.01</u>		<u>34,726.08</u>
Special Education Total	<u>\$ 92,522.92</u>	<u>\$ 98,810.48</u>	<u>\$ 101,724.74</u>		<u>\$ 89,608.66</u>
<u>SPECIALIZED SERVICES</u>					
Bill Duncan Excel	\$ -	\$ -	\$ (149.37)		\$ 149.37
Lakeland BEST	234.09	-	204.89		29.20
Lake Alfred BEST	<u>75.99</u>	<u>-</u>	<u>74.88</u>		<u>1.11</u>
Specialized Services Total	<u>\$ 310.08</u>	<u>\$ -</u>	<u>\$ 130.40</u>		<u>\$ 179.68</u>

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUND RECEIPTS, DISBURSEMENTS, AND NET ASSETS
BY SUPERVISION AREA
YEAR ENDED JUNE 30, 2008

COUNTYWIDE	July 1, 2007	Fiscal Year Transactions		June 30, 2008
	Net Assets	Receipts	Disbursements	Net Assets
Countywide	\$ 159,801.41	\$ 185,509.50	\$ 27,071.41	\$ 318,239.50
School Board Service	-			-
Superintendent	-	2,035.47	2,035.47	-
Workforce Education	52,580.34	87,762.66	84,764.95	55,578.05
Community Relations	4,596.33	3,091.83	3,130.05	4,558.11
Human Resource Services	520.39	318.00	800.73	37.66
Exceptional Student Education	72,306.87	47,723.84	48,357.53	71,673.18
Instructional - General (Learning)	2,663.91	583.27	503.63	2,743.55
Instruction - Special Needs	13,461.60	239.50	1,409.96	12,291.14
Music and Fine Arts	27,554.27	16,359.78	12,319.38	31,594.67
Alternative Education	22,496.70	11,786.97	4,100.49	30,183.18
Student Services	10,947.41	2,221.47	855.00	12,313.88
Professional Development	50,410.97	42,961.64	28,047.48	65,325.13
School Based Operations	(1.65)	16.15		14.50
FDLRS	-	360.00	347.11	12.89
Media Services	891.27	7,956.21	4,204.86	4,642.62
Health Education	409.15		(1.41)	410.56
Warehousing	334.28	692.45	634.93	391.80
Support Services - Transportation	4,179.97	1,842.45	2,043.43	3,978.99
Berkley Elementary	(142.56)		-	(142.56)
Northeast Area Office	10,117.30	185.73	-	10,303.03
Drivers Ed. and Athletics	8,167.57	4,886.75	-	13,054.32
Substance Abuse	(355.89)	170.12	689.17	(874.94)
Data Processing	650.80	11.95	-	662.75
ESOL	12,083.06	2,202.56	4,651.18	9,634.44
Food Service	1,936.35	35.55	-	1,971.90
Countywide Totals	\$ 455,609.85	\$ 418,953.85	\$ 225,965.35	\$ 648,598.35

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
FIVE YEAR COMPARISON OF RECEIPTS AND DISBURSEMENTS BY ACCOUNT GROUP
YEAR ENDED JUNE 30, 2008

RECEIPTS	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Athletics	\$ 1,484,519.81	\$ 1,430,614.81	\$ 1,754,142.58	\$ 1,909,717.99	\$ 1,606,990.85
Music	316,224.69	310,747.08	543,654.26	502,656.01	647,390.74
Classes, Clubs, Departments	4,654,751.77	4,550,811.16	4,878,276.53	5,045,885.71	5,176,024.34
Trust Funds	1,808,985.80	1,779,128.82	2,337,831.54	2,464,524.19	3,025,037.83
School Stores	509,684.89	456,824.22	580,646.29	463,739.02	507,513.15
Instructional Aids	798,547.66	624,377.84	764,166.46	792,813.13	717,857.72
General	1,303,268.32	1,500,407.15	1,683,639.77	1,240,761.36	1,020,174.10
Misc. Adjustment	-	-	-	-	-
TOTALS	\$ 10,875,982.94	\$ 10,652,911.08	\$ 12,542,357.43	\$ 12,420,097.41	\$ 12,700,988.73
 <u>DISBURSEMENTS</u>					
Athletics	\$ 1,527,810.07	\$ 1,456,638.25	\$ 1,619,633.69	1,624,692.46	\$ 1,641,018.51
Music	353,486.48	292,382.81	503,405.55	485,412.94	616,261.01
Classes, Clubs, Departments	4,549,530.22	4,571,990.74	4,613,677.04	4,949,400.11	5,037,657.10
Trust Funds	1,742,845.49	1,720,349.91	2,179,718.48	2,412,632.42	2,423,229.71
School Stores	488,544.11	450,048.51	702,083.36	583,443.33	519,594.73
Instructional Aids	857,019.99	655,025.97	1,065,159.35	536,189.08	655,754.39
General	1,222,711.72	1,301,152.77	1,507,110.28	1,266,506.22	1,010,913.12
Misc. Adjustment	-	-	-	2,159.60	-
TOTALS	\$ 10,741,948.08	\$ 10,447,588.96	\$ 12,190,787.75	\$ 11,860,436.16	\$ 11,904,428.57
Excess of Receipts over Disbursements	\$ 134,034.86	\$ 205,322.12	\$ 351,569.68	\$ 559,661.25	\$ 796,560.16

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
RECEIPTS AND DISBURSEMENTS BY ACCOUNT GROUP
YEAR ENDED JUNE 30, 2008

	<u>Athletics</u>	<u>Music</u>	<u>Classes, Clubs, Departments</u>	<u>Trust Funds</u>	<u>School Stores</u>	<u>Instructional Aids</u>	<u>General</u>	<u>Misc.</u>	<u>Total</u>
Beginning Balances	\$ 810,516.33	\$ 146,454.80	\$ 2,522,729.53	\$2,031,075.04	\$ 488,484.72	\$595,262.21	\$1,557,928.48	\$ (2,159.60)	\$ 8,150,291.51
Receipts	\$1,606,990.85	\$ 647,390.74	\$ 5,176,024.34	\$3,025,037.83	\$ 507,513.15	\$717,857.72	\$1,020,174.10	\$ -	\$12,700,988.73
Disbursements	<u>1,641,018.51</u>	<u>616,261.01</u>	<u>5,037,657.10</u>	<u>2,423,229.71</u>	<u>519,594.73</u>	<u>655,754.39</u>	<u>1,010,913.12</u>	<u>-</u>	<u>11,904,428.57</u>
Excess (Deficit) of Receipts Over Disbursements	<u>\$ (34,027.66)</u>	<u>\$ 31,129.73</u>	<u>\$ 138,367.24</u>	<u>\$ 601,808.12</u>	<u>\$ (12,081.58)</u>	<u>\$ 62,103.33</u>	<u>\$ 9,260.98</u>	<u>\$ -</u>	<u>\$ 796,560.16</u>
Ending Balances	<u>\$ 776,488.67</u>	<u>\$ 177,584.53</u>	<u>\$ 2,661,096.77</u>	<u>\$2,632,883.16</u>	<u>\$ 476,403.14</u>	<u>\$ 657,365.54</u>	<u>\$1,567,189.46</u>	<u>\$ (2,159.60)</u>	<u>\$ 8,946,851.67</u>

**THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
HIGH SCHOOL ATHLETICS
FOR THE YEAR ENDED JUNE 30, 2008**

	June 30, 2007			Gross Profit (loss)	June 30, 2008 Balance
	Balance	Receipts	Disbursements		
Auburndale High School	\$ 145,891.49	\$98,405.89	\$ 118,737.64	\$ (20,331.75)	\$ 125,559.74
Bartow Senior High School	\$ 43,834.44	110,811.46	107,228.66	\$ 3,582.80	\$ 47,417.24
Fort Meade Middle-Senior High School	\$ 18,512.26	87,222.56	85,495.81	\$ 1,726.75	\$ 20,239.01
Frostproof Middle-Senior High School	\$ 48,581.39	142,293.45	134,335.17	\$ 7,958.28	\$ 56,539.67
George Jenkins Senior High School	\$ 137,116.48	132,742.91	124,563.08	\$ 8,179.83	\$ 145,296.31
Haines City Senior High School	\$ 5,729.90	74,202.20	75,057.49	\$ (855.29)	\$ 4,874.61
Kathleen Senior High School	\$ 16,151.60	94,632.29	115,432.41	\$ (20,800.12)	\$ (4,648.52)
Lake Gibson Senior High School	\$ 73,476.60	99,756.11	132,038.86	\$ (32,282.75)	\$ 41,193.85
Lake Region Senior High School	\$ 56,791.37	121,122.26	130,072.81	\$ (8,950.55)	\$ 47,840.82
Lakeland Senior High School	\$ 102,201.15	310,599.48	244,397.72	\$ 66,201.76	\$ 168,402.91
Mulberry Senior High School	\$ 15,409.51	85,051.02	91,501.97	\$ (6,450.95)	\$ 8,958.56
Ridge Community Senior High School	\$ 5,241.17	76,373.83	88,549.90	\$ (12,176.07)	\$ (6,934.90)
Roosevelt Academy	\$ (1,098.55)	1,098.55	(9.50)	\$ 1,108.05	\$ 9.50
Winter Haven Senior High School	\$ 94,760.67	144,290.31	156,390.16	\$ (12,099.85)	\$ 82,660.82
Total High Schools	\$ 762,599.48	\$ 1,578,602.32	\$ 1,603,792.18	\$ (25,189.86)	\$ 737,409.62

**THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
MIDDLE SCHOOL ATHLETICS
FOR THE YEAR ENDED JUNE 30, 2008**

	June 30, 2007			Gross Profit (loss)	June 30, 2008 Balance
	Balance	Receipts	Disbursements		
Bartow Middle School	\$ 3,268.40	\$ 1,412.30	\$ 1,660.45	\$ (248.15)	\$ 3,020.25
Blake Academy	\$ 1,759.79	32.29	-	\$ 32.29	\$ 1,792.08
Boone Middle School	\$ 1,702.95	185.78	1,641.69	\$ (1,455.91)	\$ 247.04
Crystal Lake Middle School	\$ 775.75	210.67	(69.18)	\$ 279.85	\$ 1,055.60
Daniel Jenkins Academy	\$ 3,488.32	496.92	1,726.17	\$ (1,229.25)	\$ 2,259.07
Davenport School of the Arts	\$ 1,403.33	25.57	25.88	\$ (0.31)	\$ 1,403.02
Denison Middle School	\$ 1,922.42	1,922.79	2,354.73	\$ (431.94)	\$ 1,490.48
Dundee Ridge Middle School	\$ 1,996.68	534.00	633.08	\$ (99.08)	\$ 1,897.60
Kathleen Middle School	\$ 3,474.99	1,366.52	3,923.95	\$ (2,557.43)	\$ 917.56
Lake Alfred-Addair Middle School	\$ -	2,948.58	2,823.73	\$ 124.85	\$ 124.85
Lakeland Highlands Middle School	\$ 5,860.02	3,492.60	5,259.37	\$ (1,766.77)	\$ 4,093.25
Lawton Chiles Middle School	\$ 2,326.46	41.55	147.94	\$ (106.39)	\$ 2,220.07
McLaughlin Middle School	\$ 2,725.93	4,880.12	7,477.12	\$ (2,597.00)	\$ 128.93
Mulberry Middle	\$ 111.65	5,068.13	3,062.24	\$ 2,005.89	\$ 2,117.54
Rochelle School of the Arts	\$ 280.00	-	-	\$ -	\$ 280.00
Sleepy Hill Middle School	\$ 1,115.90	661.25	1,520.75	\$ (859.50)	\$ 256.40
Southwest Middle School	\$ 2,107.82	446.31	1,667.41	\$ (1,221.10)	\$ 886.72
Stambaugh Middle School	\$ 11,356.12	2,600.14	2,885.52	\$ (285.38)	\$ 11,070.74
Westwood Middle School	\$ 2,240.32	2,063.01	2,247.48	\$ (184.47)	\$ 2,055.85
Total Middle Schools	\$ 47,916.85	\$ 28,388.53	\$ 38,988.33	\$ (10,599.80)	\$ 37,317.05
Total High and Middle Schools	\$ 810,516.33	\$ 1,606,990.85	\$ 1,642,780.51	\$ (35,789.66)	\$ 774,726.67

**INTERNAL FUNDS
COMPLIANCE AUDIT**

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

AUXILIARY ACCOUNTING DEPARTMENT

The Internal Accounts staff is responsible for processing all internal fund vouchers and deposit reports received from all Polk County Schools, Career Centers, Adult Schools and District Office Divisions in addition to processing approximately 13,900 accounts payable checks annually. This staff is also responsible for reconciling the various internal funds bank statements monthly. All of the bank accounts for the current fiscal year were reconciled to the bank statements. Based on current information the Polk County School Board operates the only centralized Internal Accounts Department in the State of Florida. Centralization yields positive results pertinent to economies of scale and increased internal control due to the fact that each school/center is not responsible for administering vendor payments, extensive data entry of source documents, and reconciling individual bank accounts.

INTERNAL CONTROL

During a recent investigation, we identified some internal control procedures over pre-numbered receipts that were not being followed. Internal Accounts staff was not requiring schools to submit all copies of voided pre-numbered receipts. An employee of the school we investigated concealed fraud by voiding and submitting only one copy of Official Receipts. Internal Accounts staff issued the school additional pre-numbered receipts upon request, although the school had hundreds of receipts not logged off as used on logs maintained in Internal Accounts. An excessive number of pre-numbered receipts reported by the school as inventory were not questioned by Internal Accounts. These deficiencies were reported to management with our recommendations and management has taken steps to resolve these issues.

TRAINING

The Auxiliary Accounting department and Internal Audit department jointly conduct Internal Accounts training sessions for school principals and financial secretaries. Two sessions were held in November 2007 with a combined total of approximately 41 attendees. We plan to continue offering training sessions each school year. In addition to formal training classes, our Internal Audit staff provides individual instruction and training during the school audits we perform throughout the year and the Internal Accounts staff provides individual instruction and training to the schools during the year as well.

The Director of Purchasing, accompanied by a representative from Internal Audit Services, Finance and Internal Accounts departments, conducts training sessions for new recipients of procurement cards throughout the year. The training is a prerequisite for issuance of the procurement cards. The Purchasing Card Procedures Manual is reviewed and distributed as part of the training session. Cardholders sign a Cardholder Agreement indicating that they agree to abide by the Procurement Card Procedures.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

SCHOOLS

We performed the following analyses on a sample of 27 schools. We will issue a corrective action plan to each school with findings and recommendations. The most common findings are depicted in a graph on page 25.

PRE-NUMBERED RECEIPTS

Proper use of pre-numbered receipts is helpful in deterring theft by providing an audit trail of collections. Unaccounted for pre-numbered receipts could be an indicator of concealment of fraud as we discovered in an investigation detailed at the end of this report. The Internal Accounts staff monitors and controls the inventory of pre-numbered receipts including Official Receipts, Report of Monies Collected forms and admission tickets. All 27 schools in our sample submitted an *Annual Forms Supply Inventory* of pre-numbered receipts as required by Internal Accounts policy 1.181. SP-I moved the blue sentences from under the OR/RMC section to this intro section and added “admission tickets” because it applies to them also.

Official Receipts and Report of Monies Collected forms

Fifteen schools in our sample (56%) had some pre-numbered receipts they could not account for. Thirteen schools were missing a total of 65 *Reports of Monies Collected forms* reported as lost or destroyed and one form was reportedly not in the package when the school received them. Five schools had voided a total of seven *Official Receipts* but not submitted both the original and blue copies of the receipts to Internal Accounts. At year-end, the Internal Accounts department notified schools of any missing or unaccounted for receipts and asked for an explanation. We noted that Internal Accounts staff had not logged the disposition of 60 pre-numbered receipts for 59% (16/27) of the schools in our sample. We were able to confirm that 57 were used on deposits or properly voided, two were lost, and one was voided but not all copies were submitted to Internal Accounts. A program instructor at one school was using unofficial receipts; the practice was discontinued once we notified the school. Our Internal Audit staff performed a physical inventory of pre-numbered receipts at the 27 schools in our sample. During our visits to the schools we found that some schools were not following proper procedures in issuing and accounting for pre-numbered receipts and we provided training. We learned that many schools are not properly safeguarding pre-numbered receipts in a safe and some schools do not have a safe.

School staff should be informed of the importance of properly safeguarding and accounting for pre-numbered receipts. We recommend that the logs of pre-numbered receipts maintained in Internal Accounts be periodically reviewed by someone other than the person normally responsible for logging the receipts to ensure that all have been logged or schools have been notified of any missing or unaccounted for receipts. Schools should be informed that only pre-numbered receipts issued from the Auxiliary Accounting Department should be used. Schools without a safe should have one installed.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

Admission Tickets

Of the 27 schools in our sample, five schools reported using admission tickets for athletics or other events. Three other schools held events for which admission tickets were required but did not utilize tickets. Although one school utilized admission tickets for non-athletic events, they did not report the ticket numbers sold to Internal Accounts. One school could not account for four admission tickets.

Schools should be reminded of the policies and procedures for utilizing admission tickets. Internal Accounts policy 1.123 states pre-numbered admission tickets are to be used as a means of cash control for all events to which admission is charged, unless the event is minor in nature, the admission price is relatively small, and receipts can be readily accounted for on Report of Monies Collected forms. Admission tickets must always be used for athletic events and for any other event for which advance sales are made. All ticket sales must be reported on Report of Tickets Sold forms. Unused tickets must be carefully filed and safeguarded at all times for audit purposes. Admission tickets are audited and receipts reconciled by the Internal Accounts staff. By inspecting and recording tickets purchased, recording unused tickets on hand as reported on the Annual Forms Supply Inventory form, and recording tickets sold as reported on the Report of Tickets Sold form, a complete ticket history is recorded and audited on ticket ledgers maintained by the Internal Accounts staff.

DEPOSIT REPORTS

Following the district's policies for collecting, receipting and depositing internal account funds is essential to reduce the risk of loss and fraud.

A sample of deposit reports showed that 30% of collections [27% (\$15,421/\$56,431) by dollar amount] were deposited late to the bank once received in the school office at 59% (16/27) of the schools sampled. Thirteen percent 13% of collections [14% (\$6,027/\$42,924) by dollar amount] made outside the school office were not turned in daily to the office for proper safeguarding in the school safe at 33% (9/27) of the schools. Twenty-three percent (23%) of the supporting documentation for deposits at 78% (21/27) of the schools was not completed accurately including: Report of Monies Collected forms not signed and/or dated by teachers, Report of Tickets Sold forms not signed and/or dated by ticket sellers, Official receipts and/or Report of Monies Collected or Report of Tickets Sold forms not utilized, inconsistent dates, etc. Collections were not itemized on Report of Monies Collected forms for 18% of the sample at 56% (15/27) of the schools; many times these were cash collections. Report of Monies Collected forms were prepared when not required for 13% of collections received in the office at 33% (9/27) of the schools. Five out of 31 deposits (16%) contained Official Receipts written out of sequence at 19% (5/27) of the schools. And 2% of collections at 15% (4/27) of the schools contained miscellaneous errors including sales tax not collected and donations of \$500 or more not submitted for Board approval. One deposit *report* was prepared and sent in to the Internal

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

Accounts department months after the deposit to the bank. One school held collections from students totaling \$1,389 to make a partial payment for a field trip.

Schools should be reminded of Internal Accounts policies with regards to collections and deposits. As stated in Internal Accounts policy 1.121, the Report of Monies Collected form is used by a teacher/sponsor when collecting from students outside of the school office. The Report of Monies Collected form should be completed in detail, signed and dated by the teacher/sponsor collecting funds outside of the school office and the funds and documentation must be turned in to the school office daily and signed and dated by the secretary at that time. An Official Receipt should then be issued to the teacher or sponsor who collected the funds from students per Internal Accounts policy 1.122, providing documentation that the funds were turned into the office. If Official Receipts are issued at the time of the transaction, there should be no reason they would be written out of sequence. Deposits should be made in accordance with the timeliness requirements of Internal Accounts Policy 1.009 (3), which requires that all funds be deposited within five working days, on Fridays, and before any holiday period. Deposit Reports must, at a minimum, be submitted on a weekly basis to the Internal Accounts department per Internal Accounts policy 1.125 (3). We recommend that the principal periodically review deposits to ensure that they are being made timely and accurately in accordance with policy. Sales tax should be collected on taxable transactions and posted to the sales tax account. Monetary gifts of \$500.00 or more are subject to School Board approval per Internal accounts policy 1.003(1). Internal Accounts Policy 1.009 (3) requires all money collected to be deposited intact.

FUND RAISERS

Fundraiser forms provide documentation for approval of legitimate fundraisers and provide additional documentation for collections and expenditures. The financial report for fundraisers provided useful information for collections during a recent investigation.

Fundraising activities were audited on a sample basis to determine conformance with policy. Seven of the 26 (27%) schools that held fundraisers were not in compliance with Internal Accounts policy for failing to complete one or both of the required forms. Seven of the 26 schools failed to complete the Fund Raising Activity Approval Form, Form 000828. Six schools failed to file a Financial Report for Fund Raising Activity, Form 00829. A fundraiser was approved for one school for both student and faculty incentives. However, all revenue and expenses for the fundraiser were posted to the Faculty account. A fundraiser for another school was approved for the general account but some of the proceeds were deposited to other internal accounts.

Schools should be reminded of the following Internal Accounts policies and procedures. Internal Accounts policy Appendix D, Section B.3., requires the principal to approve all fund raising activities conducted by the school, by any group within, connected with, or in the name of the

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

school as documented on Form 00828, Fund Raising Activity Approval Form. Internal Accounts policy Appendix D, Section B.10., requires Form 00829, Financial Report for Fund Raising Activity, to be filed with the principal's office within 10 days after the close of each fund raising activity. Proceeds from fundraisers should be posted to the accounts for which the fundraiser was approved, as listed on Form 00828.

CONTRACTS

In our analysis of school contracts, we found that 12 out of 40 (30%) contracts at 35% (9/26) of the schools in our sample with contracts were not approved in compliance with policy. Three contracts at two schools were handled by the P.T.A. or P.T.O. but were in the name of the school and nine school contracts were signed by school staff other than the principal. A yearbook contract was in the name of a school and the school paid a \$200 deposit to the vendor, however, a P.T.O. was later formed and took over the handling of the yearbooks. Since the proceeds from yearbook sales were deposited to the external P.T.O. account, the P.T.O. needs to reimburse the school for the \$200 deposit. Future contracts need to be in the name of the P.T.O. if they continue to handle yearbooks. One school deposited an excess of \$201.53 in its Faculty Account above the allowable 10% from picture commissions. The school transferred the excess to the General Account (80001) after they were notified of the error.

Contractual agreements should be obtained from each vendor specifying the terms of the agreement and be signed by the principal for any activities conducted by the school within the scope of Internal Accounts policy 1.013. Any contracts handled by outside support organizations should be issued in the name of the organization and be signed by the appropriate representative of the outside organization, not by school staff. In accordance with Internal Accounts Policy 1.041, no more than 10% of the net profits from commissions and fund raising profits for elementary and 5% for middle/senior high schools may be credited to the faculty account.

STUDENT FEES

The Florida Constitution mandates Florida Students attend the public school system for free. However, there are services schools offer to students which are a benefit to those who elect to use them. Each year all principals must submit a list of all fees that they recommend be charged to students. The Dues and Fees District Committee then returns an approved list to the school. We reviewed a sample of student fees collected at 17 schools for uniform and instrument rental, supply fees, lab fees, agendas, parking, etc. to determine if fees were properly approved and if sales tax was collected on taxable fees. Ten schools in our sample did not collect any kind of student fees. We found a total of 14 unapproved fees, 39% were charged to students by 53% (9/17) of schools in our sample: four schools filed a *Form for Submission of Requested Fees* with the Dues and Fees District Committee reporting that no fees would be charged to students, but indeed charged fees, and five schools filed a form but did not include the particular fees found in our review. Sales tax in the amount of \$129.35 was not collected and therefore was not remitted to the Department of Revenue for ten taxable fees, at 69% (9/13) of the schools in our sample.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

Four schools charged more than the approved amount for four fees. The deposit records were not adequately detailed to allow us to analyze four fees at three schools. Three schools in our sample made a profit on the sale of physical education uniforms, which is not allowable. One fee was posted to the incorrect internal account. One school did not submit a Form for Submission of Requested Fees and although we found no evidence that the school assessed student fees, all schools are requested to submit a form even if no fees are to be assessed.

In compliance with Internal Accounts policy 1.017, schools must annually submit a list of all fees that students will be charged to the Dues and Fees District Committee for approval. Schools should submit a form indicating “none” if they do not plan to charge any fees to students. Schools should be reminded of the requirement to collect sales tax on taxable transactions in accordance with State of Florida sales tax guidelines, and student fees and sales tax should be deposited into the appropriate internal accounts. Deposit records should be sufficiently detailed listing the fees and applicable sales tax collected. Schools should charge students no more than the bid price for P.E. uniforms, as required by the Approved Student Fee Schedule.

EXPENDITURES

We reviewed a sample of expenditures and noted the following: four employee reimbursement requests at 15% (4/27) of the schools exceeded the \$100 maximum; however, Internal Accounts only reimbursed the allowable \$100 for each reimbursement; three expenditures totaling \$1,469 at three of the schools did not have sufficient supporting documentation; two employee reimbursements at two schools appeared to be split transactions to circumvent the \$100 reimbursement limitation; one employee reimbursement exceeded the expenditure amount by \$15.74; one employee reimbursement request did not include sales tax paid by the employee, but the Internal Accounts department reimbursed the applicable sales tax that was due the employee; and one expenditure was requisitioned and posted to the wrong internal account.

Internal Accounts policy 1.034 (3) states that when minor expenditures are made from personal funds, individuals and sponsors requesting reimbursement will be reimbursed the sales tax. Reimbursements of this nature are limited to \$100.00 or less. A detailed receipt of expenditures should be on file to support all purchases. Care should be taken to ensure that reimbursements/expenditures are requested and paid for the proper amounts, and are posted to the correct internal accounts.

PROCUREMENT CARD PURCHASES

We reviewed a sample of procurement card purchases from 27 schools. Following are the findings from our review: the monthly purchase reports contained errors or omissions at 37% (10/27) of the schools including: no card sign-out and sign-in dates and/or no user name listed; the purchasing cards were held longer than one day by users on five occasions at four schools; four purchases at four schools did not have itemized receipts to support the purchases; sales tax was paid on three exempt purchases at 11% (3/27) of the schools; two schools in our sample had

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

what appeared to be split purchases where the \$250 limit was exceeded for two purchases from the same vendor on the same date for similar items; and one expenditure was posted to the incorrect account. A procurement card in the name of a former principal remained active, although the principal had left the school over a year before. While the school had properly relinquished the old cards to Purchasing for cancellation, a school employee had the old card number on file and used it for a school purchase. The credit card company appeared to be at fault for not cancelling the card number. One school purchased gift cards to be used at Sam's club for classroom supplies and an employee breakfast. In our sample we found a total of four gift cards totaling \$950 (three gift cards for \$250 and one for \$200). While Sam's club does not accept our procurement card, schools should use a purchase order to provide an audit trail of the purchases. Gift cards are susceptible to loss and misuse and have therefore been disallowed for the 2008-2009 school year, except for student incentives.

Consistent and timely follow-up on possible procurement card violations was not done. The Finance department reviews monthly purchase card transactions and highlights possible order splitting and other violations and forwards that information to the Purchasing department. Previously, Purchasing was sending memos to schools and departments regarding possible split transactions on a regular basis. However, memos were not consistently issued on possible violations throughout the year in 2007-2008. Purchasing has since found an easier way to gather information on possible order splitting which will aid in a more timely notification to the schools. Purchasing is also in the process of implementing a new software system that will automatically generate an email to the principal and senior director for any possible split transactions on the day they occur.

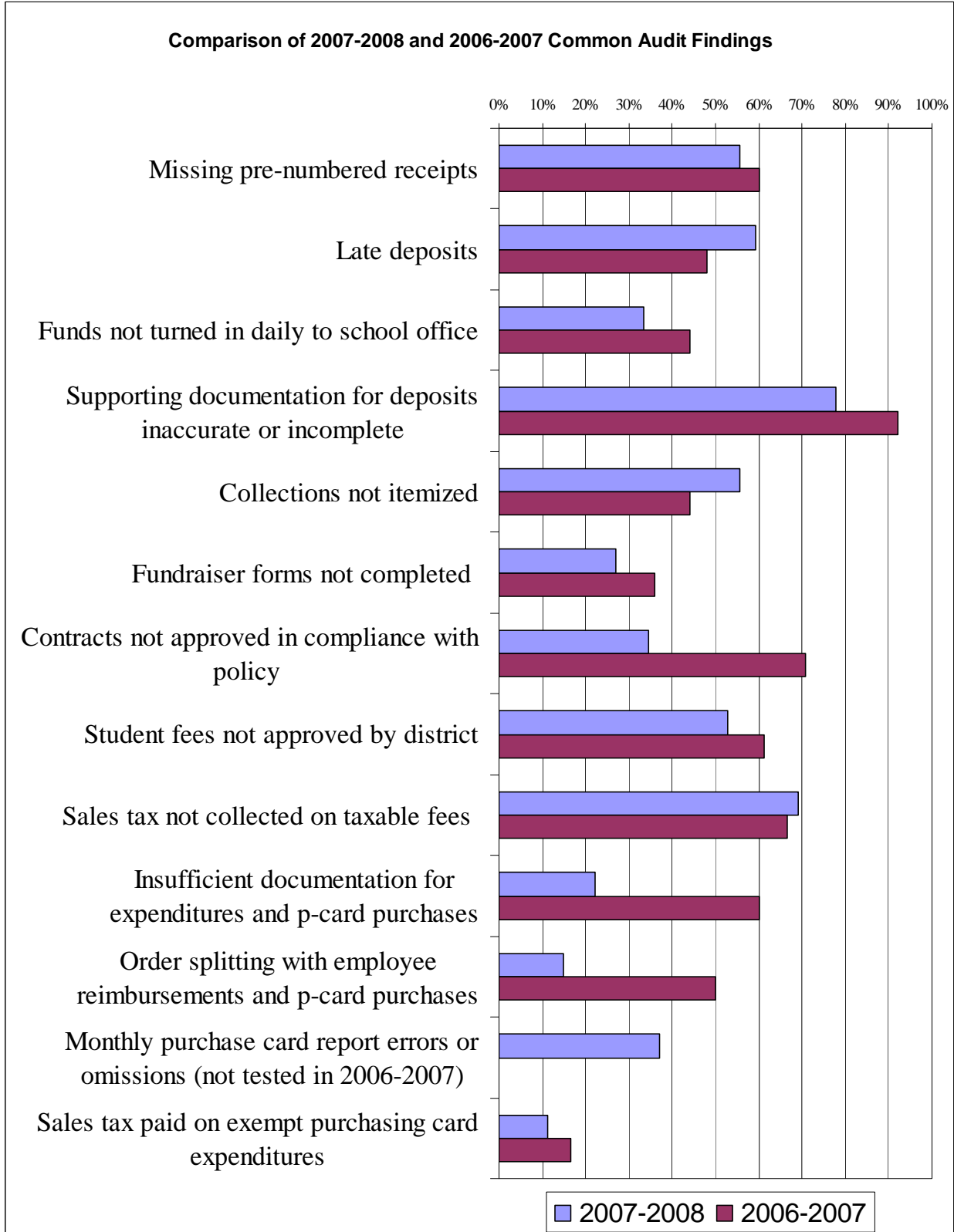
Schools should be reminded at least annually of their responsibility to comply with procurement card procedures. The monthly purchasing report should be completed accurately including the date the card is checked out and returned and the user's name. We recommend that purchasing cards be returned the same day for safekeeping to reduce the risk of loss or misuse.

An itemized receipt for each purchase should be on file to support all expenditures. Employees using the procurement card should ensure that sales tax is not charged on exempt purchases. Split purchases should be avoided by following standard purchasing procedures and obtaining a purchase order for any purchase over the \$250 limit. Schools should ensure expenditures are posted to the correct account. Employees should be instructed to sign the card out each time they use it instead of using procurement card information they may have on file. We recommend that procurement card transactions be monitored and schools and departments notified of possible violations on a consistent and timely basis.

Following is a comparison graph of common findings among the 27 schools in our sample this year compared with 25 different schools sampled last year:

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT FINDINGS & COMMENTS
YEAR ENDED JUNE 30, 2008

The following graph depicts the number of schools in our sample of 27 schools with the following findings. The total number of schools varies by category.



THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

We performed the following analyses on the total population of all schools:

SUPPORT GROUPS/BOOSTER CLUBS

In accordance with School Board Policy 6Gx53.8.004.2 all support groups and booster organizations connected with or operating in the name of the school shall be accountable to the School Board. An annual financial report for each school year shall be filed with Internal Audit Services. We received an annual financial report for every support group of record for the 2007-2008 school year except **Inwood Elementary P.T.A.**

Principals should inform their outside organizations annually of the requirement to file an Annual Financial Report and follow up with them to make sure a report is completed and submitted timely.

ATHLETICS

Kathleen and Ridge Community Senior High Schools had *deficit athletic* account balances of (\$4,648.52) and (\$6,934.90) respectively as of June 30, 2008. All schools required submitted athletic budgets for the 2007-2008 fiscal years.

Internal Accounts policy 1.001 (11) states that all accounts should be solvent at the end of each school year. We recommend that principals ensure their accounts are not in a deficit status at year-end to comply with policy.

CHECK ADVANCES

At the time of our audit, receipts had not been provided for 66 advance payments totaling \$110,873.98 at 41 schools. Two months later there remained outstanding 20 advance payments for ten schools totaling \$18,637.19 for the 2007-2008 fiscal year. The outstanding check advances were an average of four months late at the time of the audit.

Internal Accounts policy 1.159 requires receipts for advances to be submitted within seven days of tendering the check as well as the redeposit of any unused funds to the appropriate account at that time. We recommend that the Internal Accounts department staff continue to follow-up with any schools that have not submitted receipts for advance payments in a timely manner and notify the Principal and Senior Director as appropriate for schools with check advances remaining unsettled for extended periods of time.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

SUMMARY OF FULL SCHOOL AUDITS

We audited the following schools for the 2006-2007 and 2007-2008 fiscal years: **Lake Marion Creek Elementary, Gause Academy of Leadership, Lawton Chiles Middle, Scott Lake Elementary, and Philip O'Brien Elementary** (formerly **Lime Street**).

A corrective action plan, detailed audit report and summary report were sent to each school principal. A final report for each school including the principal's response was sent to the Superintendent and Board. The audits included a review of the following areas of Internal Accounts: pre-numbered receipts, deposits, change funds, admission tickets, deficit accounts, check advances, affiliated support organizations, vending machines, fundraisers, contracts, student fees, expenditures, faculty accounts, any thefts or losses and pre-school child care programs. The audits also included a review of the following areas outside the scope of Internal Accounts: payroll, procurement cards and cafeteria deposits and procedures.

None of the five schools audited had a usable safe to safeguard funds, purchase cards, pre-numbered receipts and other items of value. Supporting documentation for deposits was often not prepared correctly in all five school audits. Payroll findings including lunch breaks not documented, leave forms not on file and leave not posted to SAP were found in all five audits.

Following is a chart of common findings among the five full school audits:

**THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
COMPLIANCE AUDIT
FOR THE YEAR ENDED JUNE 30, 2008**

The following chart lists common findings from our five full school audits:

	Lime Street El	Scott Lake El	Gause Academy	Lawton Chiles Middle	Lake Marion Creek El	Total
<u>General:</u>						
No safe for safeguarding funds and other valuables	x	x	x	x	x	5
Secretary signed documents for principal or used principal's signature stamp		x	x			2
<u>Pre-numbered receipts:</u>						
Log of RMCs issued to teachers not maintained	x		x	x	x	4
Using pre-numbered receipts out of sequence			x			1
<u>Deposits:</u>						
Supporting documentation for deposits often prepared incorrectly	x	x	x	x	x	5
Collections by teachers not turned into office daily/or not receipted timely		x	x	x		3
Collections deposited late once received in office			x	x	x	3
Donations not Board approved			x	x		2
Loan to an employee from collections					x	1
<u>Cafeteria deposits:</u>						
Overages/shortages >\$1 not explained on Cash & Meal Service reports	x		x		x	3
Cafeteria collections not deposited daily		x	x			2
Discrepancies between deposits and Cash & Meal Service reports			x		x	2
<u>Admission tickets:</u>						
Non-athletic tickets not properly accounted for			x			1
Tickets not reported on inventory				x		1
<u>Deficit account balances at year-end</u>						
					x	1

**THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
COMPLIANCE AUDIT
FOR THE YEAR ENDED JUNE 30, 2008**

The following chart lists common findings from our five full school audits:

	Lime Street El	Scott Lake El	Gause Academy	Lawton Chiles Middle	Lake Marion Creek El	Total
<u>Payroll:</u>						
Lunch breaks not documented on time records	x	x	x	x	x	5
Missing leave forms	x	x	x	x	x	5
Leave not posted on SAP	x	x	x	x	x	5
Overtime worked without prior approval or pay	x	x	x	x		4
Shortage of time not docked on employees' pay	x	x	x	x		4
Not signing either in or out on certain days	x	x	x			3
Not documenting presence at all on certain days	x	x	x			3
Manual entries on timecards not approved by supervisor		x	x		x	3
Certain employees not keeping any time records	x	x		x		3
Non-exempt employees not recording times in & out		x		x	x	3
Employees signed in on time records as present when on leave			x		x	2
Leave posted incorrectly on SAP	x	x				2
Employee overpaid				x	x	2
Compensatory time not posted on SAP			x		x	2
Principal not reviewing Gross to Net report			x			1
Payroll postings not made timely			x			1
Overtime paid but hours not documented					x	1
<u>Outside Support organizations:</u>						
Did not have own tax id number		x			x	2
School employee as check signer on account	x			x		2
School employees collected for PTO	x				x	2
Two signatures not required on bank account	x	x				2
No/Insufficient documentation for employee reimbursements				x		1
Fundraiser forms not prepared					x	1

**THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
COMPLIANCE AUDIT
FOR THE YEAR ENDED JUNE 30, 2008**

The following chart lists common findings from our five full school audits:

	Lime Street El	Scott Lake El	Gause Academy	Lawton Chiles Middle	Lake Marion Creek El	Total
<u>Procurement card:</u>						
Order splitting	x	x	x	x		4
Sales tax paid on exempt purchases	x	x		x	x	4
Receipts not available or insufficient			x	x	x	3
Seminar fees and travel costs paid with p-card		x	x		x	3
Sign-out log not maintained for card users	x	x			x	3
Monthly purchase report not completed accurately			x		x	2
Card not returned same day for safekeeping			x	x		2
Expenditures posted to incorrect account			x		x	2
Sales tax not paid on resale items			x			1
Monthly purchase reports not signed by principal			x			1
Budget purchases made w/Internal Accounts card and vice-versa					x	1
<u>Vending:</u>						
Commissions not posted to correct accounts			x	x	x	3
<u>Fundraisers:</u>						
Approval form not completed	x	x	x	x		4
Financial Report not completed	x	x	x	x		4
Insufficient accounting for gift cards				x		1
<u>Contracts:</u>						
Contracts signed by staff other than principal			x	x	x	3
Contract in school's name but handled by outside organization		x			x	2

**THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
COMPLIANCE AUDIT
FOR THE YEAR ENDED JUNE 30, 2008**

The following chart lists common findings from our five full school audits:

	Lime Street El	Scott Lake El	Gause Academy	Lawton Chiles Middle	Lake Marion Creek El	Total
<u>Student Fees:</u>						
Fee schedule not submitted to district office		x			x	2
Sales tax not collected on taxable fees		x				1
Prior approval not obtained for fees charged to students		x				1
Fees charged in excess of approved rates		x				1
Sales tax collected not posted to sales tax account				x		1
<u>Expenditures:</u>						
Expenditure posted to incorrect accounts			x		x	2
Insufficient receipt to support expenditure		x				1
Sales tax paid on exempt items		x				1
Duplicate payment			x			1
Employee reimbursement > \$100 limit					x	1
<u>Faculty accounts:</u>						
Donations posted to faculty instead of student accounts		x	x			2
<u>Other/Misc:</u>						
Faculty collections held in cash, not deposited in Internal Accounts	x					1
Fraud uncovered			x			1

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

Traviss Career Center:

We conducted an audit of Traviss Career Center for the 2006-2007 and 2007-2008 fiscal years. A corrective action plan, detailed audit report and summary report were sent to the director. A final report including the director's response was sent to the Superintendent and Board. The audit included a review of tuition and fee charges, refunds, accounts receivable, and inventory in addition to the audit areas stated on page 27 for the regular schools.

Some minor errors were found in assessing and billing tuition. We found one student was allowed to make weekly payments for tuition in violation of school procedures and that student withdrew early leaving a balance owed of \$651. Refund processing errors resulted in an overpayment to one student of \$208; an underpayment to two students totaling \$112; five refunds of non-refundable fees totaling \$95; and six refunds were not processed within 30 days as required by school policy. During the 2006-2007 fiscal year, accounts receivable were maintained manually and the school's listing contained numerous errors. At the beginning of the 2007-2008 fiscal year, the installation of the W.A.T.E.R.S. system was implemented and accounts receivable were integrated with the collection process through this new software system. However, due to unfamiliarity with the new system, there were many system input and processing errors that resulted in incorrect accounts receivable balances at year end. Specific procedures for collection of receivables more than 30 days past due were not in place. Approximately 72% of the year-end balance remained outstanding four months after year-end. Four accounts totaling \$1,517.22 were outstanding more than 90 days for students who are no longer at the school and collection is unlikely.

Numerous payroll errors and violations included incomplete time records, leave not posted, overtime not pre-approved or paid and pay not adjusted for shortages of time worked. We noted some minor findings in the area of procurement card accounting including errors on the monthly purchase reports and sales tax charged on exempt items. Some vending commissions were posted to the wrong account. The school was operating without a current vending contract and as a result the annual \$5,000 sponsorship fee for the 2007-2008 school year was not paid by the vendor although the school continued their services with this vendor under the same terms as the previous agreement. The school could not provide evidence they had received commissions from another vendor for cafeteria sales and we discovered the original billing to the vendor was understated by \$336.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

SUMMARY OF INVESTIGATIONS AND MISCELLANEOUS AUDITS

A report was previously sent to the principal, senior director and superintendent for each of the following audits:

A secretary at **Gibbons Street Elementary** was the president of the PTO during the last half of the 2006-07 school year. In her position as PTO president, she had the two authorized PTO check signers sign blank checks and give them to her. During our investigation in October and November 2007, we found 17 PTO checks that did not have an invoice or any other type of paperwork to document the expenses. The majority of these 17 checks were made out to the secretary's mother, herself or cash. The total of these checks was \$8,311.63. The secretary resigned and agreed to pay the restitution. The restitution was paid before the end of January 2008. This investigation was turned over to the State Attorney's office, in accordance with Internal Accounts Policy.

A teacher at **Auburndale High School** reported \$1,500 cash stolen from her classroom on the night of October 12, 2007. Chuck Smith, Human Resource Services Personnel Investigator, investigated the various fund raising activities conducted by this teacher. We compiled a report detailing violations of Internal Accounts policies. The Review Committee determined that the teacher was negligent in the safeguarding and accounting of other peoples' money. She was not turning in the fund raising cash to the school office each night, as required by Internal Accounts Policy. She was responsible for fundraising money and did not follow School Board policy in this matter. It was determined that this teacher should pay restitution and should not be allowed to plan and conduct fundraisers or collect money in the future. The teacher did repay the \$1,500 and is no longer employed by the district.

Fort Meade Middle-Senior High was not using admission tickets for an athletic event on December 14, 2007. Internal Accounts policy 1.123 states that pre-numbered admission tickets are to be used as a means of cash control for all athletic events to which admission is charged. The principal responded that the teacher who volunteered to work the gate at that event was new. He said they have since trained all ticket takers to follow proper procedures.

We conducted an audit of **Jesse Keen Elementary PTO** due to a complaint that the PTO was paying volunteers, some of whom were family member of PTO officers. We were unable to substantiate that claim and only found six expenditures totaling \$265.70 that were not supported with receipts.

A parent expressed concerns with the **Kathleen High School Band Boosters**. We discussed the following concerns with the principal: Parliamentary procedure is not followed in meetings; monthly financial statements are not provided to members; minutes of meetings are not taken; only one signature is required on Band Booster checks; the Boosters does not have a current sales tax identification number. We inquired about additional issues based on findings from a

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

previous audit including: principal approval of Booster fundraisers, preparation of an annual budget, and the collections and deposit of student fees. The Boosters were collecting fees from students for uniform dry cleaning and other band activities for the 2007-2008 school year, a violation of Internal Accounts policy 1.017 (2) c that states that all student fees must be deposited into Internal Accounts. The principal scheduled a meeting with the Band Booster officers and the band director on April 15, 2008 to discuss the issues. Plans were established for remedying any deficiencies.

We performed an audit of **Crystal Lake Elementary P.T.A.** as requested by the principal. We found numerous Internal Account policy violations and the bookkeeping was inadequate. Several records were not available for our review, including complete P.T.A. minutes of meetings. There was not adequate documentation for many of the expenditures made by the P.T.A. Some vendor invoices were in the name of the school and not the P.T.A. The external bank account checkbook register was not properly documented; check information was incomplete and deposits were not recorded. There was insufficient documentation to determine if the T-shirt sales and fund raising revenue was reasonable and properly recorded. Collections from a current fundraiser were not deposited timely and other deposit records were not properly completed. The financial audit review for 2006-2007 was performed by a P.T.A. member who also had financial responsibilities that included check signing authority on the P.T.A. bank account. The Annual Financial Report for 2006-2007 was not accurately prepared and was not reconciled to the bank statement. It appeared that the check register was not reconciled to the bank statement monthly. Fundraisers were not properly approved. The former president was still an authorized signer on the bank account, but was removed during the audit. The principal, a member of the P.T.A. board, stated that an authorized signer on the P.T.A. bank account was not properly approved by the P.T.A. board in accordance with its by-laws, however a former P.T.A. president did provide minutes of a meeting where the assignment of the change of an authorized signer was discussed.

At the request of the Internal Accounts department, we reviewed deposits related to a returned check at **Lakeland High School**. The check for \$250 was returned for "account closed." The check was not properly documented in the school's deposit records. A teacher withheld \$250 cash from unrelated student collections to pay a vendor and substituted the check in question for part of those collections. He stated the reason he handled it this way was because he thought he could not facilitate payment to the vendor through Internal Accounts because they were not currently set up as a vendor. We noted the check was held by the teacher for a period of time before turning it into the office for deposit. It also came to our attention that the appropriate fundraiser forms were not completed.

Gause Academy of Leadership was one of the 27 schools included in our 2006-2007 audit of Internal Funds. Because of numerous findings in that audit, we conducted a full school audit and found significant weaknesses in internal controls. We issued a corrective action plan and

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

provided training to the school secretary. We later conducted a follow-up audit that led to our calling for an investigation. The investigation revealed in excess of 300 unaccounted for pre-numbered receipts and we were able to document a loss of funds for \$16,846. The secretary resigned in lieu of termination and paid full restitution to the School Board. We turned the case over to the State Attorney's office in compliance with School Board policy.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA
INTERNAL FUNDS
COMPLIANCE AUDIT
YEAR ENDED JUNE 30, 2008

The internal accounts listed below had a deficit balance at June 30, 2008.

Deficit balances for accounts that were also in deficit status the previous year are in the column to the right. All schools responded with an explanation and detailed plan to eliminate the deficits.

Chapter 7, Section I (10), of the Florida Financial and Program Cost Accounting and Reporting Manual states that purchase from internal accounts, shall not exceed the resources of the applicable student account, except for items acquired for resale.

School	Account Name	Account Number	June 30, 2008	June 30, 2007
			Deficit Balance	Deficit Balance
Auburndale Senior	Child Development Training	0811S70050	\$ (61.29)	
	Class of 2008	0811S31008	(1,413.00)	
	Spanish Club	0811S32082	(6.41)	
	Faculty-Teachers	0811S32004	(1,526.31)	
	Fellowship of Christian Athletes	0811S32046	(170.64)	
Bartow Middle	Reading Incentives	0931S40137	(314.79)	\$ (2,405.72)
Chain of Lakes Elem	PTA-PTO-Interna	0933S40011	(7.74)	(225.37)
Community Relations	Comm-Service Learn	9108S40425	(155.94)	(32.75)
Daniel Jenkins Academy	Field Trips	0311S40007	(2,095.80)	(8,944.42)
Davenport School or Arts	Field Trips	0401S40007	(689.28)	(6.82)
Denison Middle	Band	0491S20002	(65.50)	
Gause Academy	Class of 2006	1491S31006	(71.52)	
	Graphics and Printing	1491S70017	(365.85)	
	Field Trips	1491S40007	(1,091.99)	
George Jenkins Sr.	Band	1931S20002	(100.95)	
	ESE Vocational Ed Class	1931S31026	(66.07)	
Kathleen Sr. High	Athletics	1181S10001	(4,648.52)	
	Annual - Yearbook	1181S33001	(15,982.89)	(22,525.57)
Kingsford Elementary	Faculty Teachers	1151S32004	(5.73)	
Lake Alfred Addair Middle	Culinary Arts	1662S32283	(520.12)	
	National Junior Honor Society	1662S32036	(100.00)	
Lake Gibson Sr.	Annual - yearbook	1762S33001	(30,112.54)	(19,854.02)
Lake Shipp Elem	5th Grade	0621S31021	(137.53)	
Lakeland High School	Band	0031S20002	(1,193.40)	
	Band Uniform Cleaning Fee	0031S40075	(5,324.75)	
	Chemistry Club - Science	0031S31098	(187.55)	
	Industrial Arts	0031S33013	(11.00)	
	Leo Club	0031S32025	(32.31)	
	PSAT/NMSQT Testing	0031S40176	(14.64)	
Lewis Anna Woodbury El	1st Grade	0771S31016	(263.13)	
Purcell Elementary	Elementary Field Trip	1141S40007	(48.96)	
R. Bruce Wagner Elem	Funds Held in Trust for Individuals	0191S40001	(27.38)	
	Elementary Field Trip	0191S40007	(432.79)	(197.55)
Ridge Career Center	National Honor Society	1691S32013	(202.66)	
Ridge Community High	Annual-Yearbook	0937S33001	(7,875.86)	(7,469.00)
	Debate Club	0937S32204	(49.45)	
	Athletics	0937S10001	(6,934.90)	
	The Striker (School Newspaper)	0937S33079	(68.73)	
Roosevelt Academy	School Improvement	1381S40035	(19.97)	
Southwest Middle	6th Grade	0051S31020	(59.02)	
	Intramural Activities Department	0051S33008	(183.94)	
	Faculty-Teachers	0051S32004	(25.12)	
	Mighty Warriors Club	0051S31049	(39.38)	
Tenoroc High School	Faculty Teachers	1051S32004	(177.50)	
			<u>\$ (82,882.85)</u>	