

**OKEECHOBEE COUNTY
DISTRICT SCHOOL BOARD**

INTERNAL FUNDS FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2016

OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
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JUNE 30, 2016

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Wicks, Brown, Williams & Co.

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INDEPENDENT AUDITOR'S REPORT

Okeechobee County District School Board
Okeechobee, Florida

We have audited the accompanying combined statement of cash receipts, disbursements, transfers, and balances - internal funds of the Okeechobee County District School Board for the year ended June 30, 2016, and the related notes to the financial statement, which collectively comprise the Okeechobee County District School Board's internal funds basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

Okeechobee County District School Board (continued)

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts, disbursements, transfers and balances - internal funds of the Okeechobee County District School Board for the year ended June 30, 2016, in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.


As discussed in Note 1, the financial statement presents only the internal funds and is not intended to present fairly the financial position and results of operations of the Okeechobee County District School Board, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined statement of cash receipts, disbursements, transfers, and balances - internal funds taken as a whole. The combining statements of cash receipts, disbursements, transfers and balances - internal funds, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statement.

The combining statements of cash receipts, disbursements, transfers, and balances – internal funds are the responsibility of management. Such information has been subjected to the auditing procedures applied in the audit of the combined statement of cash receipts, disbursements, transfers and balances - internal funds, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements of cash receipts, disbursements, transfers, and balances – internal funds are fairly stated, in all material respects, in relation to the combined statement of cash receipts, disbursements, transfers and balances - internal funds taken as a whole.



Wicks, Brown, Williams & Co.
Certified Public Accountants
Okeechobee, Florida

November 3, 2016

OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
TRANSFERS, AND BALANCES – INTERNAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

CASH - JULY 1, 2015	<u>\$ 614,407</u>
RECEIPTS:	
Athletics	344,266
Music	161,715
Class, club, departments	693,333
Trust funds	83,897
General	<u>273,036</u>
Total receipts	<u>1,556,247</u>
DISBURSEMENTS:	
Athletics	361,033
Music	146,842
Class, club, departments	623,413
Trust funds	90,668
General	<u>318,379</u>
Total disbursements	<u>1,540,335</u>
TRANSFERS IN (OUT):	
Athletics	5,256
Music	(131)
Class, club, departments	(8,254)
Trust funds	2,458
General	<u>671</u>
Total transfers	<u>-</u>
CASH - JUNE 30, 2016	<u><u>\$ 630,319</u></u>
CASH CONSISTING OF:	
Checking accounts	\$ 462,706
Savings accounts	<u>167,613</u>
Total	<u><u>\$ 630,319</u></u>

The notes to the financial statements are an integral part of this statement.

OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation:

The internal funds of the Okeechobee County District School Board are comprised of nine individual funds. There is one fund for each of the five elementary schools, two middle schools, and two high schools. For reporting purposes Okeechobee Achievement Academy is considered to be a high school. This financial statement presents only the internal funds and is not intended to present fairly the financial position and results of operations of Okeechobee County District School Board in conformity with accounting principles generally accepted in the United States of America. The internal funds are included in the District's annual financial report as fiduciary funds.

Basis of Accounting:

It is the policy of the District to account for the internal funds of the schools on a cash basis of accounting. Accordingly, the internal funds increase when cash receipts are recorded, and decrease when cash disbursements are recorded. Noncash transactions are not recognized.

Cash:

Cash is defined to include cash funds on hand and demand deposits.

Inventories:

Inventories of school stores and FFA livestock are recognized as expenditures when initially purchased by the schools; therefore, cash disbursements include amounts expended for inventories.

Fixed Assets:

Any fixed assets purchased from the internal accounts are recorded as expenditures and capitalized as additions in the District's government-wide Statement of Net Position.

NOTE 2 – CASH AND INVESTMENTS:

District policies require that all internal funds be deposited into qualified public depositories approved by the District. Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At year end, all deposits were entirely insured by federal depository insurance or guaranteed by qualified public depositories in Florida pursuant to chapter 280.07, Florida Statutes.

NOTE 3 – RELATED PARTY TRANSACTIONS:

During the fiscal year ending June 30, 2016, various schools in the District purchased shirts and other sporting goods from Quality Tee's & Sporting Goods, Inc. and also paid for fieldtrips to Chobee Play, Inc. Both are companies owned by school board employees. Total payments during the period to the respective companies were \$70,217 and \$9,804, which included sales tax for the items purchased for resale. The amounts paid by the schools for the items were at the same per item rate charged other customers.

OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
TRANSFERS, AND BALANCES – INTERNAL FUNDS
ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2016

	Elementary Schools	Middle Schools	High Schools	Total
CASH - JULY 1, 2015	\$ 144,839	\$ 104,783	\$ 364,785	\$ 614,407
RECEIPTS:				
Athletics	-	22,556	321,710	344,266
Music	1,394	63,959	96,362	161,715
Class, club, departments	108,519	252,349	332,465	693,333
Trust funds	53,424	21,216	9,257	83,897
General	202,371	32,560	38,105	273,036
Total receipts	365,708	392,640	797,899	1,556,247
DISBURSEMENTS:				
Athletics	-	19,806	341,227	361,033
Music	1,675	63,333	81,834	146,842
Class, club, departments	97,978	241,814	283,621	623,413
Trust funds	56,795	22,561	11,312	90,668
General	221,277	34,786	62,316	318,379
Total disbursements	377,725	382,300	780,310	1,540,335
TRANSFERS IN (OUT):				
Athletics	-	(395)	5,651	5,256
Music	-	75	(206)	(131)
Class, club, departments	(5,191)	16	(3,079)	(8,254)
Trust funds	487	368	1,603	2,458
General	4,704	(64)	(3,969)	671
Total transfers	-	-	-	-
CASH - JUNE 30, 2016	\$ 132,822	\$ 115,123	\$ 382,374	\$ 630,319
CASH CONSISTING OF:				
Checking accounts	\$ 132,822	\$ 100,115	\$ 229,769	\$ 462,706
Savings accounts	-	15,008	152,605	167,613
Total	\$ 132,822	\$ 115,123	\$ 382,374	\$ 630,319

OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
TRANSFERS, AND BALANCES – INTERNAL FUNDS
ELEMENTARY SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2016

	Central	Everglades	North	Seminole	South	Total
CASH - JULY 1, 2015	\$ 41,057	\$ 31,473	\$ 21,979	\$ 27,335	\$ 22,995	\$ 144,839
RECEIPTS:						
Athletics	-	-	-	-	-	-
Music	-	-	1,394	-	-	1,394
Class, club, departments	26,011	33,389	16,722	7,221	25,176	108,519
Trust funds	2,523	2,728	14,714	25,228	8,231	53,424
General	34,233	59,768	71,012	14,319	23,039	202,371
Total receipts	62,767	95,885	103,842	46,768	56,446	365,708
DISBURSEMENTS:						
Athletics	-	-	-	-	-	-
Music	-	-	1,675	-	-	1,675
Class, club, departments	25,268	30,666	11,407	7,153	23,484	97,978
Trust funds	3,672	3,904	15,877	25,186	8,156	56,795
General	46,742	57,144	74,869	17,559	24,963	221,277
Total disbursements	75,682	91,714	103,828	49,898	56,603	377,725
TRANSFERS IN (OUT):						
Athletics	-	-	-	-	-	-
Music	-	-	-	-	-	-
Class, club, departments	(571)	(196)	(3,735)	-	(689)	(5,191)
Trust funds	300	811	(36)	-	(588)	487
General	271	(615)	3,771	-	1,277	4,704
Total transfers	-	-	-	-	-	-
CASH - JUNE 30, 2016	\$ 28,142	\$ 35,644	\$ 21,993	\$ 24,205	\$ 22,838	\$ 132,822
CASH CONSISTING OF:						
Checking accounts	\$ 28,142	\$ 35,644	\$ 21,993	\$ 24,205	\$ 22,838	\$ 132,822
Total	\$ 28,142	\$ 35,644	\$ 21,993	\$ 24,205	\$ 22,838	\$ 132,822

See independent auditor's report.

OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
TRANSFERS, AND BALANCES – INTERNAL FUNDS
MIDDLE SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2016

	Osceola	Yearling	Total
CASH - JULY 1, 2015	\$ 62,650	\$ 42,133	\$ 104,783
RECEIPTS:			
Athletics	9,033	13,523	22,556
Music	39,369	24,590	63,959
Class, club, departments	151,193	101,156	252,349
Trust funds	9,233	11,983	21,216
General	2,669	29,891	32,560
Total receipts	211,497	181,143	392,640
DISBURSEMENTS:			
Athletics	8,557	11,249	19,806
Music	39,675	23,658	63,333
Class, club, departments	145,729	96,085	241,814
Trust funds	10,184	12,377	22,561
General	6,910	27,876	34,786
Total disbursements	211,055	171,245	382,300
TRANSFERS IN (OUT):			
Athletics	(370)	(25)	(395)
Music	-	75	75
Class, club, departments	48	(32)	16
Trust funds	386	(18)	368
General	(64)	-	(64)
Total transfers	-	-	-
CASH - JUNE 30, 2016	\$ 63,092	\$ 52,031	\$ 115,123
CASH CONSISTING OF:			
Checking accounts	\$ 63,092	\$ 37,023	\$ 100,115
Savings accounts	-	15,008	15,008
Total	\$ 63,092	\$ 52,031	\$ 115,123

See independent auditor's report.

OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
TRANSFERS, AND BALANCES – INTERNAL FUNDS
HIGH SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2016

	Okeechobee Achievement Academy	Okeechobee High School	Total
CASH - JULY 1, 2015	\$ 1,379	\$ 363,406	\$ 364,785
RECEIPTS:			
Athletics	-	321,710	321,710
Music	-	96,362	96,362
Class, club, departments	405	332,060	332,465
Trust funds	1,737	7,520	9,257
General	1,910	36,195	38,105
Total receipts	4,052	793,847	797,899
DISBURSEMENTS:			
Athletics	-	341,227	341,227
Music	-	81,834	81,834
Class, club, departments	528	283,093	283,621
Trust funds	1,665	9,647	11,312
General	1,029	61,287	62,316
Total disbursements	3,222	777,088	780,310
TRANSFERS IN (OUT):			
Athletics	-	5,651	5,651
Music	-	(206)	(206)
Class, club, departments	-	(3,079)	(3,079)
Trust funds	-	1,603	1,603
General	-	(3,969)	(3,969)
Total transfers	-	-	-
CASH - JUNE 30, 2016	\$ 2,209	\$ 380,165	\$ 382,374
CASH CONSISTING OF:			
Checking accounts	\$ 2,209	\$ 227,560	\$ 229,769
Savings accounts	-	152,605	152,605
Total	\$ 2,209	\$ 380,165	\$ 382,374

See independent auditor's report.

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COMMUNICATION OF NO MATERIAL WEAKNESSES

Okeechobee County District School Board
Okeechobee, Florida

In planning and performing our audit of the combined statement of cash receipts, disbursements, transfers, and balances – internal funds of the Okeechobee County District School Board for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered each school's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statement, but not for the purpose of expressing an opinion on the effectiveness of each school's internal control. Accordingly, we do not express an opinion on the effectiveness of each school's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

This communication is intended solely for the information and use of the School Board, management, others within the organization, and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.



Wicks, Brown, Williams & Co.
Certified Public Accountants
Okeechobee, Florida

November 3, 2016

Wicks, Brown, Williams & Co.

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MANAGEMENT LETTER

Okeechobee County District School Board
Okeechobee, Florida

In planning and performing our audit of the combined statement of cash receipts, disbursements, transfers, and balances – internal funds of the Okeechobee County District School Board for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered each school's internal control over internal funds (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the internal funds' internal control. Accordingly we do not express an opinion on the effectiveness of the internal funds' internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The following paragraphs summarize our comments and suggestions regarding those matters. This letter does not affect our report dated November 3, 2016, on the combined statement of cash receipts, disbursements, transfers, and balances-internal funds of the Okeechobee County District School Board.

NORTH ELEMENTARY SCHOOL

OBSERVATION:

We noted that sixteen student activity reports for fundraisers were not completed timely. Most of the reports were dated more than a month after the activity was completed. The timely preparation of student activity reports ensures the proper fiscal accountability for fundraisers and other events where money is collected to ensure that all money collected is deposited into the school internal accounts.

RECOMMENDATION:

We recommend the school establish a monitoring process to ensure that student activity reports are properly prepared and completed shortly after the conclusion of fundraisers and events.

SCHOOL'S RESPONSE:

North Elementary School agrees with the finding. Procedures have been put in place to ensure that all fundraiser reports are prepared timely at the conclusion of fundraisers and events. We are also making sure that the teachers are aware of the procedures and will train them to take a more active approach at the completion of each fundraising event. We have already implemented some of this training this year and are confident this issue will be resolved.

Okeechobee County District School Board (continued)

NORTH ELEMENTARY SCHOOL (continued)

OBSERVATION:

We noted several instances throughout the year where the monies collected log was not initialed by the bookkeeper or other designated person, and the date of deposit was not indicated on the monies collected log. School Board policy requires that the log be initialed by the bookkeeper or other designated person to indicate receipt of the money. The deposit date should also be included on the log.

RECOMMENDATION:

We recommend that the bookkeeper or other designated person initial and indicate the deposit date on the monies collected log in accordance with school policy.

SCHOOL'S RESPONSE:

North Elementary School agrees with the finding. Procedures have been put in place to ensure that the monies collected log is properly initialed and dated. To date this year, all deposits are properly initialed and dated in accordance with school policy and we are confident this issue has been resolved completely for the current year.

EVERGLADES ELEMENTARY SCHOOL

OBSERVATION:

We noted that money collected in the office throughout the year from School Board employees for the Sysco fundraiser was supported by a log and a report of monies collected. However, no receipts were issued for amounts greater than \$10. Section III 1.4(a) of the Red Book states that all money collected by the school must be substantiated by pre-number receipts or other auditable records. School Board policy requires that a receipt be issued for all monies collected greater than \$10.

RECOMMENDATION:

We recommend that a receipt be issued for all monies collected greater than \$10 and the school should continue to use a log for petty amounts less than \$10 in accordance with the Red Book and School Board policy.

SCHOOL'S RESPONSE:

Everglades Elementary School is in agreement with the audit finding. The School began issuing receipts for the Sysco fundraiser in September 2016. Everglades Elementary staff have been notified that receipts are to be issued for all monies collected greater than \$10.

SOUTH ELEMENTARY SCHOOL

OBSERVATION:

We noted (34) receipts throughout the year that were not deposited within five business days of the day collected by the teacher or sponsor. Section III 1.4 (c) of the Red Book requires that all money collected must be deposited as frequently as feasible, and no later than five working days after receipt. School Board policy requires that deposits be made sooner than five working days after receipt when money collected totals \$200 or more for elementary schools, \$500 or more for middle schools and \$1,000 or more for the high school.

RECOMMENDATION:

We recommend that deposits be made within five business days of the day collected or more frequently depending on the amount of cash that has been collected and is on hand.

Okeechobee County District School Board (continued)

SOUTH ELEMENTARY SCHOOL (continued)

SCHOOL'S RESPONSE:

South Elementary School is in agreement with the audit finding. Procedures have been put in place to ensure that all receipts are deposited within 5 working days of collection.

OBSERVATION:

We noted that bank reconciliations for five months were not completed timely, within 30 days. Bank reconciliations are an important internal control procedure to ensure that all assets are accounted for and that any errors are detected and corrected in a timely basis. Not performing reconciliations timely could result in possible financial losses occurring from fraudulent transactions not being detected and reported to the financial institution in a timely manner.

RECOMMENDATION:

We recommend that monthly bank reconciliations be prepared no later than 30 days after month end and a thorough review be performed by the principal. The preparer and reviewer should sign and date the reconciliations as evidence of timely completion and review.

SCHOOL'S RESPONSE:

South Elementary School is in agreement with the audit finding. Procedures have been put in place to ensure that all bank reconciliations are completed and reviewed by the end of the following month.

PRIOR YEAR MANAGEMENT LETTER COMMENTS:

NORTH ELEMENTARY SCHOOL

The prior year comment relating to bank reconciliations not being done timely appears to have been corrected. The prior year comment related to student activity reports not being completed timely was noted again this year.

SOUTH ELEMENTARY SCHOOL

The prior year comment relating to the reports of monies collected not being substantiated by individual receipts appears to have been corrected.

YEARLING MIDDLE SCHOOL

The prior year comments relating to sales tax not paid or remitted for items purchased for fundraisers or other taxable items and checks issued with only one authorized signature appear to have been corrected.

Okeechobee County District School Board (continued)

PRIOR YEAR MANAGEMENT LETTER COMMENTS (continued):

OKEECHOBEE HIGH SCHOOL

The prior year comment relating to variance on the bank reconciliations appears to have been corrected. The prior year comment related to incomplete entries on the monies collected log appears to have been corrected. The prior year comment related to disbursements not substantiated by invoices or receipts appears to have been corrected

This report is intended solely for the information and use of the School Board, management, others within the entity, and the Auditor General of the State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

We will review the status of these comments during our next audit engagement. We have already discussed the comments and suggestions with various District personnel. We will be pleased to discuss them in further detail at your convenience, or to assist you in implementing the recommendations.

Sincerely,



Wicks, Brown, Williams & Co.
Certified Public Accountants
Okeechobee, Florida

November 3, 2016