

AUDIT REPORT  
INDIAN RIVER DISTRICT  
SCHOOL BOARD  
INTERNAL ACCOUNTS  
JUNE 30, 2007

**Audit Report  
Indian River District School Board Internal Accounts  
June 30, 2007**

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## Independent Auditors' Report

Indian River District School Board  
Indian River County, Florida

We have audited the accompanying statement of fiduciary net assets of the Indian River District School Board Internal Accounts (the "Internal Accounts") as of June 30, 2007. This financial statement is the responsibility of the management of the Indian River District School Board (the "District School Board"). Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 of the Notes to Financial Statement, the accompanying financial statement includes only the fiduciary net assets of the Internal Accounts, which are included in the financial reporting entity of the District School Board. The financial statement does not include other fiduciary net assets of the School Board and, accordingly, does not purport to, and does not, present the fiduciary net assets of the District School Board in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Internal Accounts as of June 30, 2007, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 26, 2007 on our consideration of the Internal Accounts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the statement of fiduciary net assets. The supplemental information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statement of the Internal Accounts. Such information has been subjected to the auditing procedures applied in the audit of the statement of fiduciary net assets and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.

*Davis, Monk & Company*

October 26, 2007  
Gainesville, Florida

**Statement of Fiduciary Net Assets**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

ASSETS

Cash and Equivalents	\$ 1,074,799
Inventory	<u>20,535</u>

TOTAL ASSETS	1,095,334
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LIABILITIES

Assets Held for Others	<u>1,095,334</u>
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NET ASSETS	<u><u>\$ -</u></u>
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See accompanying notes.

**Notes to Financial Statement**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation

The accompanying financial statement includes the balances relating exclusively to the internal account activities of the public schools within the Indian River County, Florida school system. The financial statement does not include other fiduciary net assets of the Indian River District School Board (the "District School Board"). Therefore, the accompanying financial statement does not purport to, and does not, present the fiduciary net assets of the District School Board in conformity with accounting principles generally accepted in the United States of America.

The financial activities of the Internal Accounts are included in the financial reporting entity of the District School Board.

Basis of Accounting

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

Inventory

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

**NOTE 2 – CASH AND EQUIVALENTS**

Cash and Equivalents consists of:

Deposits with Financial Institutions	\$ 428,723
Invested with State Board of Administration	<u>646,076</u>
	<u>\$ 1,074,799</u>

All deposits are placed in financial institutions that qualify as public depositories. Accordingly, all deposits are insured by Federal depository insurance and/or collateralized pursuant to Chapter 280, Florida Statutes.

Certain temporarily idle resources are invested with the State Board of Administration's Local Government Surplus Funds Trust Fund, an external investment pool administered by the State of Florida (the "pool"). The pool has adopted operating procedures consistent with the requirements for a 2a7-like pool and the fair value of the position in the pool is equal to the value of the pool shares. The pool is not rated by a nationally recognized statistical rating agency as of June 30, 2007.

**SUPPLEMENTAL INFORMATION**



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Sebastian River High School***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Athletics	\$ 52,624	\$ 319,891	\$ 321,364	\$ 45,204	\$ 52,973	\$ 43,382
Classes	22,520	71,901	85,721	15,531	3,958	20,273
Clubs	5,378	85,793	82,918	1,798	4,776	5,275
Departments	32,546	165,526	171,179	4,194	5,604	25,483
Trusts	10,958	83,323	62,059	14,547	18,949	27,820
General	16,284	60,783	70,767	9,510	4,524	11,286
Total Cash	<u>\$ 140,310</u>	<u>\$ 787,217</u>	<u>\$ 794,008</u>	<u>\$ 90,784</u>	<u>\$ 90,784</u>	133,519
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 133,519</u>

**Schedule of Assets Held for Others  
June 30, 2007  
Indian River District School Board Internal Accounts**

***Vero Beach High School***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Athletics	\$ 58,449	\$ 206,747	\$ 209,579	\$ 170,805	\$ 173,604	\$ 52,818
Music	19,116	119,312	119,462	10,736	14,766	14,936
Classes	44,636	208,218	219,562	12,451	6,669	39,074
Clubs	88,086	371,671	384,122	64,725	52,656	87,704
Departments	1,079	3,730	3,367	117	70	1,489
Trusts	39,276	77,591	71,098	11,062	22,734	34,097
General	28,502	66,435	53,489	15,152	14,549	42,051
<b>Total Cash</b>	<b><u>\$ 279,144</u></b>	<b><u>\$ 1,053,704</u></b>	<b><u>\$ 1,060,679</u></b>	<b><u>\$ 285,048</u></b>	<b><u>\$ 285,048</u></b>	272,169
Inventory						-
Assets Held for Others						<b><u>\$ 272,169</u></b>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River County Public Schools Internal Accounts**

***Gifford Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<b>7/1/2006</b>		<b>ments</b>			
Athletics	\$ 16,564	\$ 23,188	\$ 19,665	\$ -	\$ -	\$ 20,087
Music	1,662	9,146	8,122	2,083	1,228	3,541
Classes	6,115	31,400	31,583	524	2,152	4,304
Clubs	6,383	26,887	13,975	-	-	19,295
Departments	6,543	8,508	8,649	-	-	6,402
Trusts	11,149	9,445	9,490	-	445	10,659
General	42,708	34,997	26,690	1,273	55	52,233
<b>Total Cash</b>	<b><u>\$ 91,124</u></b>	<b><u>\$ 143,571</u></b>	<b><u>\$ 118,174</u></b>	<b><u>\$ 3,880</u></b>	<b><u>\$ 3,880</u></b>	<b>116,521</b>
Inventory						<u>-</u>
Assets Held for Others						<b><u>\$ 116,521</u></b>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Oslo Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 11,289	\$ 30,010	\$ 29,694	\$ 127	\$ 490	\$ 11,242
Music	11,425	16,943	20,983	-	-	7,385
Classes	5,360	37,399	36,046	467	2,032	5,148
Clubs	118	5,107	5,515	1,291	-	1,001
Departments	2,150	6,582	5,990	300	-	3,042
Trusts	4,840	13,270	12,960	2,741	2,728	5,163
General	<u>16,411</u>	<u>40,416</u>	<u>53,645</u>	<u>7,095</u>	<u>6,771</u>	<u>3,506</u>
<b>Total Cash</b>	<u><u>\$ 51,593</u></u>	<u><u>\$ 149,727</u></u>	<u><u>\$ 164,833</u></u>	<u><u>\$ 12,021</u></u>	<u><u>\$ 12,021</u></u>	36,487
 Inventory						<u>-</u>
 Assets Held for Others						<u><u>\$ 36,487</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Sebastian River Middle School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 2,881	\$ 4,972	\$ 5,037	\$ 440	\$ 440	\$ 2,816
Classes	30	18,629	17,859	6	795	11
Clubs	11,087	68,360	72,208	35,848	36,747	6,340
Departments	6,886	4,743	8,522	1,961	-	5,068
Trusts	15,091	26,813	20,327	796	692	21,681
General	28,731	59,258	53,823	1,153	1,530	33,789
<b>Total Cash</b>	<u>\$ 64,706</u>	<u>\$ 182,775</u>	<u>\$ 177,776</u>	<u>\$ 40,204</u>	<u>\$ 40,204</u>	69,705
 Inventory						<u>-</u>
 Assets Held for Others						<u>\$ 69,705</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

*Beachland Elementary School*

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 643	\$ 27,274	\$ 26,826	\$ 2,095	\$ 1,210	\$ 1,976
Clubs	1,218	54,884	49,370	3,823	5,367	5,188
Departments	3,644	14,570	15,503	339	-	3,050
Trusts	23,238	6,717	17,184	272	1,953	11,090
General	<u>9,748</u>	<u>25,769</u>	<u>30,496</u>	<u>2,150</u>	<u>149</u>	<u>7,022</u>
<b>Total Cash</b>	<u><u>\$ 38,491</u></u>	<u><u>\$ 129,214</u></u>	<u><u>\$ 139,379</u></u>	<u><u>\$ 8,679</u></u>	<u><u>\$ 8,679</u></u>	28,326
 Inventory						<u>326</u>
 Assets Held for Others						<u><u>\$ 28,652</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

*Citrus Elementary School*

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ -	\$ -	\$ -	\$ 2,445	\$ -	\$ 2,445
Clubs	485	15,736	15,884	101	-	438
Departments	2,034	5,239	5,016	506	-	2,763
Trusts	7,270	42,727	38,516	499	4,887	7,093
General	<u>9,336</u>	<u>8,731</u>	<u>9,938</u>	<u>2,081</u>	<u>745</u>	<u>9,465</u>
Total Cash	<u>\$ 19,125</u>	<u>\$ 72,433</u>	<u>\$ 69,354</u>	<u>\$ 5,632</u>	<u>\$ 5,632</u>	22,204
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 22,204</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Dodgertown Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Music	\$ 51	\$ 50	\$ 314	\$ 283	\$ 20	\$ 50
Classes	704	24,187	25,662	897	61	65
Clubs	397	7,855	7,780	-	-	472
Departments	904	8,214	7,153	-	-	1,965
Trusts	7,302	6,237	6,196	756	365	7,734
General	<u>13,579</u>	<u>17,903</u>	<u>23,666</u>	<u>3,918</u>	<u>5,408</u>	<u>6,326</u>
<b>Total Cash</b>	<u><u>\$ 22,937</u></u>	<u><u>\$ 64,446</u></u>	<u><u>\$ 70,771</u></u>	<u><u>\$ 5,854</u></u>	<u><u>\$ 5,854</u></u>	16,612
 Inventory						<u>-</u>
 Assets Held for Others						<u><u>\$ 16,612</u></u>



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Fellsmere Elementary School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<u>7/1/2006</u>	<u>Receipts</u>	<u>ments</u>			
Classes	\$ 4,506	\$ 30,744	\$ 34,293	\$ 1,782	\$ 1,579	\$ 1,160
Clubs	286	10,163	11,986	2,379	730	112
Departments	1,574	5,488	5,867	-	-	1,195
Trusts	11,872	12,836	13,647	1,315	3,288	9,088
General	<u>1,222</u>	<u>15,607</u>	<u>13,281</u>	<u>184</u>	<u>63</u>	<u>3,669</u>
 Total Cash	 <u>\$19,460</u>	 <u>\$ 74,838</u>	 <u>\$ 79,074</u>	 <u>\$ 5,660</u>	 <u>\$ 5,660</u>	 15,224
 Inventory						 <u>-</u>
 Assets Held for Others						 <u>\$ 15,224</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Glendale Elementary School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<b>7/1/2006</b>	<b>Receipts</b>	<b>ments</b>			
Music	\$ 5	\$ 100	\$ 192	\$ 87	\$ -	\$ -
Classes	1,244	38,069	37,315	692	2,009	681
Clubs	682	16,240	16,495	26	-	453
Departments	3,099	7,902	6,444	-	-	4,557
Trusts	1,135	7,209	6,797	413	334	1,626
General	7,308	16,101	11,235	3,812	2,687	13,299
	<u>\$ 13,473</u>	<u>\$ 85,621</u>	<u>\$ 78,478</u>	<u>\$ 5,030</u>	<u>\$ 5,030</u>	20,616
Total Cash						
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 20,616</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

*Highlands Elementary School*

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 1,193	\$ 24,697	\$ 21,646	\$ 2,791	\$ 5,438	\$ 1,597
Clubs	2,203	14,532	16,041	2,247	-	2,941
Departments	1,351	4,638	5,035	-	-	954
Trusts	3,012	8,595	9,660	10	60	1,897
General	4,145	7,653	7,963	460	10	4,285
<b>Total Cash</b>	<u><u>\$ 11,904</u></u>	<u><u>\$ 60,115</u></u>	<u><u>\$ 60,345</u></u>	<u><u>\$ 5,508</u></u>	<u><u>\$ 5,508</u></u>	11,674
 Inventory						<u>-</u>
 Assets Held for Others						<u><u>\$ 11,674</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Liberty Magnet School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<b>7/1/2006</b>	<b>Receipts</b>	<b>ments</b>			
Music	\$ 5,377	\$ 15,123	\$ 8,809	\$ 642	\$ 11,298	\$ 1,035
Classes	1,009	72,258	78,463	12,700	2,277	5,227
Clubs	1,185	39,464	38,994	-	10	1,645
Departments	2,192	8,776	7,968	1,764	1,764	3,000
Trusts	546	32,192	19,430	294	196	13,406
General	4,224	10,244	10,115	184	39	4,498
<b>Total Cash</b>	<b><u>\$ 14,533</u></b>	<b><u>\$ 178,057</u></b>	<b><u>\$ 163,779</u></b>	<b><u>\$ 15,584</u></b>	<b><u>\$ 15,584</u></b>	<b>28,811</b>
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 28,811</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Osceola Magnet School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>			<b>Receipts</b>	<b>Disburse-</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Music	\$ 163	\$ 1,226	\$ 1,387	\$ 11	\$ -	\$ 13
Classes	3,832	54,245	54,954	1,845	1,357	3,611
Clubs	-	29,360	29,360	-	-	-
Departments	2,301	7,112	7,369	-	-	2,044
Trusts	16,078	1,856	3,059	61	3,830	11,106
General	<u>40,113</u>	<u>26,721</u>	<u>38,409</u>	<u>5,680</u>	<u>2,410</u>	<u>31,695</u>
<b>Total Cash</b>	<u><u>\$62,487</u></u>	<u><u>\$ 120,520</u></u>	<u><u>\$ 134,538</u></u>	<u><u>\$ 7,597</u></u>	<u><u>\$ 7,597</u></u>	48,469
Inventory						<u>-</u>
Assets Held for Others						<u><u>\$ 48,469</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Pelican Island Elementary School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<b>7/1/2006</b>	<b>Receipts</b>	<b>ments</b>			
Classes	\$ 663	\$ 18,797	\$ 16,151	\$ 848	\$ 3,218	\$ 939
Clubs	2,796	5,679	6,989	1,134	992	1,628
Departments	2,320	8,159	7,344	152	-	3,287
Trusts	6,596	19,929	23,747	6,255	3,493	5,540
General	8,821	8,735	11,985	1,731	2,417	4,885
	<u>\$ 21,196</u>	<u>\$ 61,299</u>	<u>\$ 66,216</u>	<u>\$ 10,120</u>	<u>\$ 10,120</u>	16,279
Total Cash						
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 16,279</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Rosewood Magnet School***

	<b>Cash</b>		<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<u>7/1/2006</u>	<u>Receipts</u>	<u>ments</u>			
Music	\$ 118	\$ 100	\$ 23	\$ -	\$ -	\$ 195
Classes	12,920	107,379	77,418	14,723	43,833	13,771
Departments	3,316	7,545	7,281	-	-	3,580
Trusts	11,035	151,180	169,595	36,240	7,213	21,647
General	<u>8,562</u>	<u>13,939</u>	<u>12,218</u>	<u>251</u>	<u>168</u>	<u>10,366</u>
 Total Cash	 <u>\$ 35,951</u>	 <u>\$ 280,143</u>	 <u>\$ 266,535</u>	 <u>\$ 51,214</u>	 <u>\$ 51,214</u>	 49,559
 Inventory						 <u>-</u>
 Assets Held for Others						 <u>\$ 49,559</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Sebastian Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>	<b>Cash</b>	<b>Disburse-</b>	<b>In</b>	<b>Out</b>	<b>6/30/2007</b>
	<u>7/1/2006</u>	<u>Receipts</u>	<u>ments</u>			
Athletics	\$ -	\$ 200	\$ 140	\$ -	\$ -	\$ 60
Music	38	625	630	-	-	33
Classes	2,662	50,696	48,146	2,000	2,118	5,094
Clubs	826	23,279	22,440	85	-	1,750
Departments	2,011	8,203	10,002	3,862	3,099	975
Trusts	9,859	9,597	5,300	-	130	14,026
General	6,461	6,462	5,832	158	758	6,491
<b>Total Cash</b>	<u><b>\$21,857</b></u>	<u><b>\$ 99,062</b></u>	<u><b>\$ 92,490</b></u>	<u><b>\$ 6,105</b></u>	<u><b>\$ 6,105</b></u>	<b>28,429</b>
 Inventory						<u>-</u>
 Assets Held for Others						<u><b>\$ 28,429</b></u>



**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

*Thompson Elementary School*

	Cash	Cash	Cash	Transfers		Balances
	Balances		Receipts	Disburse-	In	
	<u>7/1/2006</u>		<u>ments</u>			
Athletics	\$ 269	\$ 727	\$ 1,036	\$ 294	\$ 254	\$ -
Music	597	1,014	1,518	-	-	93
Classes	2,130	27,295	21,966	3,032	3,733	6,758
Clubs	310	3,043	2,503	14	-	864
Departments	2,209	9,359	7,708	-	120	3,740
Trusts	12,034	32,663	9,211	254	294	35,446
General	3,011	5,187	7,805	807	-	1,200
<b>Total Cash</b>	<u><u>\$ 20,560</u></u>	<u><u>\$ 79,288</u></u>	<u><u>\$ 51,747</u></u>	<u><u>\$ 4,401</u></u>	<u><u>\$ 4,401</u></u>	48,101
 Inventory						<u>166</u>
 Assets Held for Others						<u><u>\$ 48,267</u></u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Treasure Coast Elementary School***

	<u>Cash Balances 7/1/2006</u>	<u>Cash Receipts</u>	<u>Cash Disburse- ments</u>	<u>Transfers</u>		<u>Balances 6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Music	\$ -	\$ 2,820	\$ 2,815	\$ -	\$ -	\$ 5
Classes	-	18,441	17,863	520	535	563
Clubs	-	10,670	10,630	-	-	40
Departments	-	13,668	6,677	117	249	6,859
Trusts	-	7,510	5,653	14	149	1,722
General	-	10,930	10,489	296	14	723
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Cash	<u>\$ -</u>	<u>\$ 64,039</u>	<u>\$ 54,127</u>	<u>\$ 947</u>	<u>\$ 947</u>	9,912
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 9,912</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Vero Beach Elementary School***

	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Transfers</b>		<b>Balances</b>
	<b>Balances</b>		<b>Receipts</b>	<b>Disburse-</b>	<b>In</b>	
	<u>7/1/2006</u>		<u>ments</u>			
Classes	\$ 6,254	\$ 20,106	\$ 19,893	\$ 2,453	\$ 8,220	\$ 700
Clubs	398	7,430	7,846	287	-	269
Departments	1,613	7,845	8,257	1,651	1,150	1,702
Trusts	7,575	14,287	17,091	315	2,261	2,825
General	5,548	9,046	12,958	10,448	3,523	8,561
<b>Total Cash</b>	<u>\$ 21,388</u>	<u>\$ 58,714</u>	<u>\$ 66,045</u>	<u>\$ 15,154</u>	<u>\$ 15,154</u>	14,057
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 14,057</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Adult and Community Education***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Music	\$ -	\$ 6,190	\$ 6,190	\$ -	\$ -	\$ -
Classes	-	-	-	223	223	-
Clubs	3,845	56,466	45,786	-	239	14,286
Trusts	-	3,357	3,596	239	-	-
General	<u>3,853</u>	<u>27,356</u>	<u>27,353</u>	<u>1,801</u>	<u>1,801</u>	<u>3,856</u>
<b>Total Cash</b>	<b><u>\$ 7,698</u></b>	<b><u>\$ 93,369</u></b>	<b><u>\$ 82,925</u></b>	<b><u>\$ 2,263</u></b>	<b><u>\$ 2,263</u></b>	<b>18,142</b>
 Inventory						 <u>20,043</u>
 Assets Held for Others						 <u>\$ 38,185</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

*Alternative Education*

	<u>Cash</u> <u>Balances</u> <u>7/1/2006</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disburse-</u> <u>ments</u>	<u>Transfers</u>		<u>Balances</u> <u>6/30/2007</u>
				<u>In</u>	<u>Out</u>	
Classes	<u>\$ -</u>	<u>\$ 4,529</u>	<u>\$ 3,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 860</u>
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 860</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

***Wabasso School***

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Clubs	\$ 27,632	\$ -	\$ 6,691	\$ -	\$ 54	\$ 20,887
Trusts	14,846	8,787	11,509	-	4,155	7,969
General	21,137	21,204	19,698	4,643	434	26,852
<b>Total Cash</b>	<b><u>\$ 63,615</u></b>	<b><u>\$ 29,991</u></b>	<b><u>\$ 37,898</u></b>	<b><u>\$ 4,643</u></b>	<b><u>\$ 4,643</u></b>	55,708
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 55,708</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

*Transportation*

	<u>Cash Balances 7/1/2006</u>	<u>Cash Receipts</u>	<u>Cash Disburse- ments</u>	<u>Transfers</u>		<u>Balances 6/30/2007</u>
				<u>In</u>	<u>Out</u>	
General	<u>\$ 1,640</u>	<u>\$ 3,207</u>	<u>\$ 3,673</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 1,174
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 1,174</u>

**Schedule of Assets Held for Others**  
**June 30, 2007**  
**Indian River District School Board Internal Accounts**

**County Office**

	<b>Cash Balances 7/1/2006</b>	<b>Cash Receipts</b>	<b>Cash Disburse- ments</b>	<b>Transfers</b>		<b>Balances 6/30/2007</b>
				<b>In</b>	<b>Out</b>	
Trusts	\$ 10,346	\$ 7,760	\$ 6,551	\$ -	\$ 312	\$ 11,243
General	361	1,204	879	703	391	998
Total Cash	<u>\$ 10,707</u>	<u>\$ 8,964</u>	<u>\$ 7,430</u>	<u>\$ 703</u>	<u>\$ 703</u>	12,241
Inventory						<u>-</u>
Assets Held for Others						<u>\$ 12,241</u>





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## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

Indian River District School Board  
Indian River County, Florida

We have audited the statement of fiduciary net assets of the Indian River District School Board Internal Accounts (the "Internal Accounts") as of June 30, 2007, and have issued our report thereon dated October 26, 2007. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net assets of the Internal Accounts and does not include other fiduciary net assets of the Indian River District School Board. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Internal Accounts' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Internal Accounts' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Internal Accounts' financial statements that is more than inconsequential will not be prevented or detected by the Internal Accounts' internal control. We consider the deficiency described in the accompanying Schedule of Findings as item 07-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Internal Accounts' internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

Compliance and Other Matters

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

We noted certain matters that we reported to management in the accompanying Schedule of Findings and Other Comments.

This report is intended solely for the information and use of the Indian River District School Board and its management, and is not intended to be and should not be used by anyone other than these specified parties.

*Davis, Monk & Company*

October 26, 2007  
Gainesville, Florida

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Indian River District School Board Internal Accounts**

07-1 *Condition and Criteria:*

A system of checks and balances, including segregation of incompatible employee responsibilities, is an important component of an effective internal control framework. Our audit revealed that incompatible employee responsibilities were not always segregated. For example, employees who maintain accounting records sometimes handle cash collections, cosign checks, and/or reconcile bank statement balances to the accounting records.

*Effect:*

This condition increases the risk that errors or irregularities could occur and not be detected by personnel in the normal course of performing their assigned functions. As a compensating control, some principals are now receiving bank statements unopened and examining the cancelled checks (or check copies) for alterations or questionable payees.

*Recommendation:*

We have no further recommendation for compensating controls. We acknowledge that personnel may not always be available to permit a separation of employee duties and responsibilities, however we think it is important that we make you aware of this condition.

**OTHER COMMENTS**

In addition to the significant deficiency described above, our audit procedures disclosed other conditions involving the internal control over financial reporting and immaterial instances of noncompliance at various schools, which are hereafter presented for your consideration. For schools that are not specifically identified, our audit procedures did not disclose other conditions that we feel should be brought to your attention.

Unless otherwise indicated, all references are to the District's *Policies and Procedures for Internal Accounts, Rule 6GX31-7*.

**All Schools**

Cash Collections

Rule 7.53(B) states that collections made outside of the school office must be turned in to the school office no later than the next business day. Generally, we noted instances whereby monies collected outside the school office were not remitted to the bookkeeper in the prescribed time. Internal controls over cash collections would be improved if all collections were turned in for deposit in a timely manner.

Sales Tax

During our tests of receipts and disbursements, we noted that several schools used their tax exempt status to purchase items for resale. When the items were subsequently sold, the schools did not collect sales tax on the sale. Florida Department of Revenue, Rule

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Indian River District School Board Internal Accounts**

12A-1.011(3)(c)1.a., Florida Administrative code, provides that when schools purchase items for resale, they must pay sales tax when they purchase the item or alternatively collect sales tax when the item is sold and remit the sales tax to the Florida Department of Revenue. We also noted instances whereby teachers/sponsors purchased items on behalf of the school without using the school's tax exempt status and were later reimbursed by the school including the sales tax that was paid. Schools do not have to pay sales tax for items purchased for consumption in school activities. Generally, the bookkeepers were unclear as to the applicability of sales tax on various school purchases. We recommend that the District provide guidelines to the schools on the applicability of paying, collecting, and remitting sales tax.

**Sebastian River High School**

Rule 7.53(A), states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. We noted four cash collections where there was no supporting documentation available. Of these four exceptions, three related to athletic events whereby tickets should have been used and controlled. We recommend that all cash collections be supported by the prescribed documentation methods.

Rule 7.50(M), states that invoices or other approved substantiating evidence shall be required for all payments. We noted two payments totaling \$12,032 whereby no invoices or other supporting documentation was available for audit review. We recommend that an invoice or other documentation be obtained from vendors to support all expenditures.

Rule 7.542(A)-(B), states that tangible personal property as defined in Chapter 274, F.S., purchased or acquired by donation by the school internal accounts becomes the property of the school board and is subject to the board's procedures for property control as established in School Board Rule 7.11(A). Notification to the appropriate district office is required when items that meet the criteria for fixed assets are purchased or received as a donation. We noted property items that met this description which were not reported to the district office for inclusion in the district property records. We recommend that procedures be adhered to for property reporting and control over district assets.

**Vero Beach High School**

Rule 7.50(M), states that invoices or other approved substantiating evidence shall be required for all payments. In our review of disbursements we noted the following:

- One expenditure item reviewed was to an independent contractor for services rendered to the drama department on an ongoing basis. The invoice indicated a date range and a total dollar amount. The invoice did not detail specific dates or services rendered or the rate of pay that had been contracted with the vendor. We recommend that the school document all contractual parameters of services to be provided by outside vendors.
- One expenditure item reviewed was for a reimbursement to a teacher. There were no actual invoices to substantiate the initial purchase by the teacher. We recommend that all school expenditures, including reimbursements, be substantiated by actual receipts.

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Indian River District School Board Internal Accounts**

- One vendor invoice for fundraising activities did not provide a detail of the number of items purchased or the unit price.

Rule 7.524, states that all travel expenses must be in compliance with School Board Rule 7.01. We noted an expenditure that included a reimbursement for travel and meals. There was no supporting documentation of the actual expenditures incurred. We recommend that all invoices inclusive of travel and meals document compliance with board policy.

Rule 7.53(D), states that all deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit. We noted one instance whereby the detail of the cash collections did not equal the deposit amount. We recommend that all cash collections be properly documented and totaled to ensure all collections equal the amount deposited.

Rule 7.53(A), states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. We noted several instances including four athletic events whereby there was no supporting documentation available to support the cash collection. We recommend that all cash collections be supported by the prescribed documentation methods.

**Gifford Middle School**

Rule 7.53(A), states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. We noted cash collections totaling \$1,991 where there was no supporting documentation available. We recommend that all cash collections be supported by the prescribed documentation methods.

Rule 7.53(C), states that funds collected must be deposited within five working days after receipt. We noted instances where collections were not deposited within five working days of receipt.

**Oslo Middle School, Citrus Elementary School, Glendale Elementary School, Liberty Magnet School**

Rule 7.50(M) states that invoices or other approved substantiating evidence shall be required for all payments. We noted payments whereby no invoice or other supporting documentation was available for audit review. We recommend that an invoice or other documentation be obtained from vendors to support all expenditures.

**Beachland Elementary School**

Rule 7.542(A)-(B), states that tangible personal property as defined in Chapter 274, F.S., purchased or acquired by donation by the school internal accounts becomes the property of the school board and is subject to the board's procedures for property control as established in School Board Rule 7.11(A). Notification to the appropriate district office is required when items that meet the criteria for fixed assets are purchased or received as a donation. We noted property items that met this description which were not reported to the district office for inclusion in the district property records. We recommend that procedures be adhered to for property reporting and control over district assets.

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Indian River District School Board Internal Accounts**

**Dodgertown Elementary School**

Rule 7.53(A), states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. We noted cash collections totaling \$321 where there was no supporting documentation available. We recommend that all cash collections be supported by the prescribed documentation methods.

Rule 7.50(M), states that invoices or other approved substantiating evidence shall be required for all payments. We noted one payment for \$1,104 whereby no invoice or other supporting documentation was available for audit review. We recommend that an invoice or other documentation be obtained from vendors to support all expenditures.

**Osceola Magnet School**

Rule 7.542(A)-(B), states that tangible personal property as defined in Chapter 274, F.S., purchased or acquired by donation by the school internal accounts becomes the property of the school board and is subject to the board's procedures for property control as established in School Board Rule 7.11(A). Notification to the appropriate district office is required when items that meet the criteria for fixed assets are purchased or received as a donation. We noted property items that met this description which were not reported to the district office for inclusion in the district property records. We recommend that procedures be adhered to for property reporting and control over district assets.

**Pelican Island Elementary School**

Rule 7.53(C), states that funds collected must be deposited within five working days after receipt. We noted instances where collections were not deposited within five working days of receipt.

Rule 7.50(M), states that invoices or other approved substantiating evidence shall be required for all payments. We noted two payments totaling \$457 whereby no invoices or other supporting documentation was available for audit review. We recommend that an invoice or other documentation be obtained from vendors to support all expenditures.

**Sebastian Elementary School**

Rule 7.53(A), states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. We noted cash collections totaling \$1,282 where there was no supporting documentation available. We recommend that all cash collections be supported by the prescribed documentation methods.

**Thompson Elementary School**

Rule 7.53(C), states that funds collected must be deposited within five working days after receipt. We noted instances where collections were not deposited within five working days of receipt.

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Indian River District School Board Internal Accounts**

**Vero Beach Elementary School**

Rule 7.53(A), states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. We noted cash collections totaling \$640 where there was no supporting documentation available. We recommend that all cash collections be supported by the prescribed documentation methods.

Rule 7.53(C), states that funds collected must be deposited within five working days after receipt. We noted instances where collections were not deposited within five working days of receipt.

Rule 7.50(M) states that invoices or other approved substantiating evidence shall be required for all payments. We noted one payment for \$1,103 whereby no invoice or other supporting documentation was available for audit review. We recommend that an invoice or other documentation be obtained from vendors to support all expenditures.

**County Office**

Rule 7.53(C), states that funds collected must be deposited within five working days after receipt. We noted collections totaling \$3,510 that were not deposited within five working days of receipt.

**Transportation**

In our review of disbursements we noted a payment to a district employee to host a food banquet that included food, food preparation and facility set up. The banquet was held at the newly created restaurant of the culinary class at the Alternative Education School. The district had not established guidelines relating to payments to school personnel outside of their normal work day. We recommend that the district establish policies and procedures relating to these types of services provided by employees.

Rule 7.53(D), states that all deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit. We noted one instance whereby the detail of the cash collections did not equal the deposit amount. We recommend that all cash collections be properly documented and totaled to ensure proper accountability of all collections.

**Wabasso School**

Rule 7.542(A)-(B), states that tangible personal property as defined in Chapter 274, F.S. purchased or acquired by donation by the school internal accounts becomes the property of the school board and is subject to the board's procedures for property control as established in School Board Rule 7.11(A). Notification to the appropriate district office is required when items that meet the criteria for fixed assets are purchased or received as a donation. We noted property items that met this description which were not reported to the district office for inclusion in the district property records. We recommend that procedures be adhered to for property reporting and control over district assets.

**Schedule of Findings and Other Comments  
For the Year Ended June 30, 2007  
Indian River District School Board Internal Accounts**

Rule 7.50(M), states that invoices or other approved substantiating evidence shall be required for all payments. We noted one payment for \$1,060 whereby no invoice or other supporting documentation was available for audit review to document gifts received by students. We recommend that a list of student's names and signatures be used to document gifts of value.

Rule 7.50(I), states that purchases from internal accounts shall not exceed the resources of the applicable student activity/project account. Our review of the school's financial records for the internal funds disclosed that the bank account was overdrawn by \$1,060 during the audit period. We recommend that school officials responsible for the maintenance and care of these financial records ensure that adequate financial resources are available prior to expenditures being made.