

INTERNAL AUDIT REPORT

**Internal Audit Report – Audit of the Internal Funds
of Selected Schools**



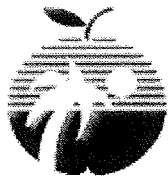
To be presented to the:

**Audit Committee on
September 4, 2014**

**The School Board of Broward County, Florida on
October 21, 2014**

By

The Office of the Chief Auditor



Broward County Public Schools

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Superintendent of Schools

August 27, 2014

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at twenty-nine (29) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.087(2) and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

The audits at these twenty-nine (29) schools included an examination of the Internal Funds, Payroll, and After School Care, as applicable.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools
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The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Our audits indicated that twenty-seven (27) schools in this report complied with prescribed policies and procedures. The remaining two (2) schools' reports contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the twenty-nine (29) schools present fairly the cash receipts and disbursements of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly

Audits Performed by:

Luis Castano
Meredith Filcman
Hermine James
Sheena Newton
Danielle Thomas
Reynaldo Tunnermann

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2014-2015 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environmental factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, on the cash basis of accounting.

Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

OTHER FUNCTIONS EXAMINED

In addition to the audit of the Internal Funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the payroll procedures.

PAYROLL

A review of selected payroll procedures related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to Standard and Business Practice Bulletins. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated. Business Practice Bulletin-PR-100 PAYROLL AND TIME ENTRY has been implemented which provides payroll procedural requirements.

The results of our audits for the individual schools are included within each report and are summarized in the following subsection.

Areas of Audit Findings

Charles Drew Elementary School

1. Payroll	1 Finding
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Lauderhill Paul Turner Elementary School

1. Missing Receipting Documents	1 Finding
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TOTAL FINDINGS	2 Findings
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SELECTED SCHOOLS ANALYSIS OF CURRENT AND PRIOR AUDIT FINDINGS BY SCHOOL

SCHOOL	CURRENT AUDIT PERIOD 2010-11, 2011-12 & 2012-13	PRIOR AUDIT PERIOD 2009-10
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Charles Drew Elementary School

1. Payroll

No Audit Exceptions

During our review of payroll records for the period of April 14, 2014 through April 27, 2014, we noted:

- a. A revised Time Management Report (ZTIM Report) was not generated once corrections and/or adjustments were made to the initial report. A revised ZTIM Report was not printed and provided to the Principal; therefore, it was not reviewed and approved by the Principal.
- b. The Overtime/BI Report was not printed, approved or retained for audit purposes.
- c. A Vacation/ Leave Request form was not completed for one (1) employee's absence. In addition, there was no evidence to support the payroll processor's use of the compensatory time used. Further review of the employee's available compensatory time revealed there was not enough accumulated time to permit use of the compensatory time. Proof of available compensatory time at the time of absence was not provided or maintained. Lastly, the payroll earnings code entered in SAP did not agree with the code recorded on the "BB" Payroll Timesheet.
- d. Additional hours worked by staff were not entered in SAP during the payroll period. The additional work hours were entered after the payroll period, during the adjustment/correction period.

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

SCHOOL	CURRENT AUDIT PERIOD 2010-11, 2011-12 & 2012-13	PRIOR AUDIT PERIOD 2009-10
Charles Drew Elementary School	e. The Overtime/ Compensatory Form was not used to document additional hours worked by two (2) employees. Each employee's time worked was documented on the "BB" Payroll Timesheet. The hours worked were not pre-approved and the tasks performed were not documented.	

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

SCHOOL	CURRENT AUDIT PERIOD 2010-11, 2011-12 & 2012-13	PRIOR AUDIT PERIOD 2009-10
Lauderhill Paul Turner Elementary School	1. Missing Receipting Documents During our examination of receipting documents, we noted: a. Five (5) Facilities Rental Lease Agreements were unaccounted for/ missing. Certificates of Loss were not completed. b. Four (4) Monies Collection Envelopes were unaccounted for/ missing. Certificates of Loss were not completed.	No Audit Exceptions

SECTION I:
Audit Reports (with No Exceptions)

BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, Florida 33020
Principal: Mary Lou Ridge
Bookkeeper: Laura S. Patallo
Payroll Processor: Sherry Candelaria

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ <u>26,296.09</u>	\$ <u>29,980.34</u>	\$ <u>25,425.43</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Bethune Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 14,420.83	\$ 1,094.98	\$ 11,229.13	\$ 4,286.68
Classes	1,641.24	30,257.72	29,510.71	2,388.25
Clubs	3,307.99	945.20	575.89	3,677.30
Departments	559.35	396.58	9.16	946.77
Trusts	11,861.22	72,472.16	79,741.77	4,591.61
General	<u>11,536.66</u>	<u>4,501.14</u>	<u>5,632.32</u>	<u>10,405.48</u>
TOTALS	<u>\$ 43,327.29</u>	<u>\$ 109,667.78</u>	<u>\$ 126,698.98</u>	<u>\$ 26,296.09</u>

BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,286.68	\$ 1,000.00	\$ 0.00	\$ 5,286.68
Classes	2,388.25	18,726.00	19,169.11	1,945.14
Clubs	3,677.30	298.83	1,422.22	2,553.91
Departments	946.77	846.83	206.99	1,586.61
Trusts	4,591.61	10,618.05	7,795.99	7,413.67
General	<u>10,405.48</u>	<u>3,904.32</u>	<u>3,115.47</u>	<u>11,194.33</u>
TOTALS	<u><u>\$ 26,296.09</u></u>	<u><u>\$ 35,394.03</u></u>	<u><u>\$ 31,709.78</u></u>	<u><u>\$ 29,980.34</u></u>

BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 5,286.68	\$ 1,400.00	\$ 2,536.49	\$ 4,150.19
Classes	1,945.14	5,676.36	6,526.88	1,094.62
Clubs	2,553.91	1,912.89	2,084.80	2,382.00
Departments	1,586.61	552.87	723.88	1,415.60
Trusts	7,413.67	29,176.64	32,038.44	4,551.87
General	<u>11,194.33</u>	<u>3,628.00</u>	<u>2,991.18</u>	<u>11,831.15</u>
TOTALS	<u><u>\$ 29,980.34</u></u>	<u><u>\$ 42,346.76</u></u>	<u><u>\$ 46,901.67</u></u>	<u><u>\$ 25,425.43</u></u>

COLBERT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2701 Plunkett Street, Hollywood, Florida 33020

Principal: Patricia Yackel

Bookkeeper: Danette Viso, Business Support Center (July 2013 to current)
Barbara MaGinnis (July 2011 to June 2013)

Payroll Processor: Catherine Schmidt

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account – Well Fargo	\$ <u>12,134.16</u>	\$ <u>30,992.70</u>	\$ <u>12,179.88</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Colbert Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COLBERT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 843.15	\$ 14,672.94	\$ 14,147.44	\$ 1,368.65
Clubs	1,539.02	5,097.37	6,209.00	427.39
Departments	502.23	5,566.27	4,900.40	1,168.10
Trusts	1,100.98	9,821.58	9,351.41	1,571.15
General	<u>10,021.53</u>	<u>1,881.67</u>	<u>4,304.33</u>	<u>7,598.87</u>
TOTALS	<u><u>\$ 14,006.91</u></u>	<u><u>\$ 37,039.83</u></u>	<u><u>\$ 38,912.58</u></u>	<u><u>\$ 12,134.16</u></u>

COLBERT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,368.65	\$ 18,982.79	\$ 16,977.06	\$ 3,374.38
Clubs	427.39	2,525.98	2,223.09	730.28
Departments	1,168.10	5,885.70	5,594.99	1,458.81
Trusts	1,571.15	43,197.50	25,051.46	19,717.19
General	<u>7,598.87</u>	<u>1,903.05</u>	<u>3,789.88</u>	<u>5,712.04</u>
TOTALS	<u><u>\$ 12,134.16</u></u>	<u><u>\$ 72,495.02</u></u>	<u><u>\$ 53,636.48</u></u>	<u><u>\$ 30,992.70</u></u>

COLBERT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,374.38	\$ 13,944.97	\$ 16,080.39	\$ 1,238.96
Clubs	730.28	1,817.86	1,475.09	1,073.05
Departments	1,458.81	6,204.99	6,303.78	1,360.02
Trusts	19,717.19	41,795.14	57,752.38	3,759.95
General	<u>5,712.04</u>	<u>4,297.15</u>	<u>5,261.29</u>	<u>4,747.90</u>
TOTALS	<u><u>\$ 30,992.70</u></u>	<u><u>\$ 68,060.11</u></u>	<u><u>\$ 86,872.93</u></u>	<u><u>\$ 12,179.88</u></u>

COOPER CITY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 5080 SW 92nd Avenue, Cooper City, Florida 33328
Principal: Dennis Sciullo
Bookkeeper: Debra Lopez
Payroll Processor: Natalie Perez

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 14,166.85	\$ 5,178.90	\$ 8,489.18
Investment:			
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>24,165.85</u>	\$ <u>15,178.90</u>	\$ <u>18,489.18</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Cooper City Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 919.54	\$ 30,311.60	\$ 29,469.52	\$ 1,761.62
Clubs	1,034.52	9,939.71	9,065.33	1908.90
Departments	1,584.78	502.07	56.95	2029.90
Trusts	17,700.66	385,025.08	384,825.87	17899.87
General	<u>548.60</u>	<u>1,610.22</u>	<u>1,592.26</u>	<u>566.56</u>
TOTALS	<u><u>\$ 21,788.10</u></u>	<u><u>\$ 427,388.68</u></u>	<u><u>\$ 425,009.93</u></u>	<u><u>\$ 24,166.85</u></u>

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,761.62	\$ 38,225.40	\$ 38,506.19	\$ 1,480.83
Clubs	1,908.90	16,737.95	17,453.94	1192.91
Departments	2,029.90	580.05	25.92	2584.03
Trusts	17,899.87	435,846.62	444,563.00	9183.49
General	<u>566.56</u>	<u>26,514.33</u>	<u>26,343.25</u>	<u>737.64</u>
TOTALS	<u><u>\$ 24,166.85</u></u>	<u><u>\$ 517,904.35</u></u>	<u><u>\$ 526,892.30</u></u>	<u><u>\$ 15,178.90</u></u>

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,480.83	\$ 41,637.08	\$ 42,633.95	\$ 483.96
Clubs	1,192.91	14,008.53	12,513.78	2687.66
Departments	2,584.03	818.77	1,050.50	2352.30
Trusts	9,183.49	373,337.75	370,221.04	12300.20
General	<u>737.64</u>	<u>2,281.77</u>	<u>2,354.35</u>	<u>665.06</u>
TOTALS	<u><u>\$ 15,178.90</u></u>	<u><u>\$ 432,083.90</u></u>	<u><u>\$ 428,773.62</u></u>	<u><u>\$ 18,489.18</u></u>

CORAL COVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 5100 SW 148th Avenue, Miramar, Florida 33027

Principal: Philip Bullock

Bookkeeper: Claudia Cardona (August 2013 to current)
Minerva Carlo (July 2011 to August 2013)

Payroll Processor: Gail Duffy

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>43,117.38</u>	\$ <u>38,213.97</u>	\$ <u>45,677.15</u>
 TOTAL	 \$ <u>43,117.38</u>	 \$ <u>38,213.97</u>	 \$ <u>45,677.15</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Coral Cove Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,202.01	\$ 50,443.25	\$ 51,270.11	\$ 1,375.15
Clubs	2,625.89	4,095.58	6,575.08	146.39
Departments	491.48	16,352.65	14,910.45	1,933.68
Trusts	435.84	36,275.84	26,923.79	9,787.89
General	<u>23,753.33</u>	<u>15,871.66</u>	<u>9,750.72</u>	<u>29,874.27</u>
TOTALS	<u><u>\$ 29,508.55</u></u>	<u><u>\$ 123,038.98</u></u>	<u><u>\$ 109,430.15</u></u>	<u><u>\$ 43,117.38</u></u>

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,375.15	\$ 50,349.33	\$ 49,703.01	\$ 2,021.47
Clubs	146.39	7,073.70	6,472.78	747.31
Departments	1,933.68	16,481.89	15,783.87	2,631.70
Trusts	9,787.89	97,063.24	96,908.27	9,942.86
General	<u>29,874.27</u>	<u>4,302.89</u>	<u>11,306.53</u>	<u>22,870.63</u>
TOTALS	<u><u>\$ 43,117.38</u></u>	<u><u>\$ 175,271.05</u></u>	<u><u>\$ 180,174.46</u></u>	<u><u>\$ 38,213.97</u></u>

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,021.47	\$ 76,671.00	\$ 76,048.46	\$ 2,644.01
Clubs	747.31	5,912.95	5,430.55	1,229.71
Departments	2,631.70	4,994.96	3,332.82	4,293.84
Trusts	9,942.86	89,560.37	88,053.81	11,449.42
General	<u>22,870.63</u>	<u>9,649.54</u>	<u>6,460.00</u>	<u>26,060.17</u>
TOTALS	<u><u>\$ 38,213.97</u></u>	<u><u>\$ 186,788.82</u></u>	<u><u>\$ 179,325.64</u></u>	<u><u>\$ 45,677.15</u></u>

DAVIE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 7025 SW 39th Street, Davie, Florida 33314

Principal: Robert Schneider

Bookkeepers: Claudia Cardona (September 2013 – current)
Yzvetet Cardenas (July 2012 – September 2013)
Dina Silvers (July 2011 – June 2012)

Payroll Processor: Dina Silvers

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ <u>8,897.71</u>	\$ <u>9,955.66</u>	\$ <u>10,092.16</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Davie Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,838.67	\$ 14,160.18	\$ 14,943.90	\$ 1,054.95
Clubs	2,669.48	10,345.86	11,301.04	1,714.30
Departments	2,350.69	267.00	343.10	2,274.59
Trusts	1,763.49	182,986.24	183,874.68	875.05
General	<u>2,833.47</u>	<u>5,302.76</u>	<u>5,157.41</u>	<u>2,978.82</u>
TOTALS	<u><u>\$ 11,455.80</u></u>	<u><u>\$ 213,062.04</u></u>	<u><u>\$ 215,620.13</u></u>	<u><u>\$ 8,897.71</u></u>

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,054.95	\$ 10,651.32	\$ 10,607.64	\$ 1,098.63
Clubs	1,714.30	9,631.13	9,845.21	1,500.22
Departments	2,274.59	714.64	89.00	2,900.23
Trusts	875.05	183,188.90	182,880.38	1,183.57
General	<u>2,978.82</u>	<u>5,392.42</u>	<u>5,098.23</u>	<u>3,273.01</u>
TOTALS	<u>\$ 8,897.71</u>	<u>\$ 209,578.41</u>	<u>\$ 208,520.46</u>	<u>\$ 9,955.66</u>

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,098.63	\$ 13,771.00	\$ 14,351.58	\$ 518.05
Clubs	1,500.22	13,326.37	12,223.79	2,602.80
Departments	2,900.23	554.86	18.95	3,436.14
Trusts	1,183.57	197,617.59	198,192.09	609.07
General	<u>3,273.01</u>	<u>5,440.25</u>	<u>5,787.16</u>	<u>2,926.10</u>
TOTALS	<u><u>\$ 9,955.66</u></u>	<u><u>\$ 230,710.07</u></u>	<u><u>\$ 230,573.57</u></u>	<u><u>\$ 10,092.16</u></u>

DEERFIELD BEACH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 650 NE 1 Street, Deerfield Beach, Florida. 33441

Principal: Dr. Victoria Thurston

Bookkeepers: David Franklin – Business Support Center (September 2013 – current)
Yzvette Cardenas – Business Support Center (July 2012 – Aug. 2013)
Diana Siegmann (July 2011 – June 2012)

Payroll Processor: Jacqueline Alexandra McKenzie-Elliott

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo Bank	\$ 9,916.25	\$ 17,356.91	\$ 9,326.17
Investment:			
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>19,916.25</u>	\$ <u>27,356.91</u>	\$ <u>19,326.17</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Deerfield Beach Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

DEERFIELD BEACH ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 62.38	\$ -	\$ -	\$ 62.38
Classes	1,863.57	27,244.37	27,383.42	1,724.52
Clubs	1,842.12	8,177.28	7,126.23	2,893.17
Departments	483.82	624.54	235.79	872.57
Trusts	5,802.30	46,819.06	43,024.18	9,597.18
General	<u>4,072.74</u>	<u>6,307.70</u>	<u>5,614.01</u>	<u>4,766.43</u>
TOTALS	<u>\$ 14,126.93</u>	<u>\$ 89,172.95</u>	<u>\$ 83,383.63</u>	<u>\$ 19,916.25</u>

DEERFIELD BEACH ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 62.38	\$ -	\$ -	\$ 62.38
Classes	1,724.52	3,525.75	3,631.49	1,618.78
Clubs	2,893.17	6,359.44	7,542.24	1,710.37
Departments	872.57	1,145.83	392.29	1,626.11
Trusts	9,597.18	70,421.94	69,686.72	10,332.40
General	<u>4,766.43</u>	<u>12,275.39</u>	<u>5,034.95</u>	<u>12,006.87</u>
TOTALS	<u>\$ 19,916.25</u>	<u>\$ 93,728.35</u>	<u>\$ 86,287.69</u>	<u>\$ 27,356.91</u>

DEERFIELD BEACH ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 62.38			\$ 62.38
Classes	1,618.78	33,053.94	33,100.04	1,572.68
Clubs	1,710.37	7,395.82	7,299.49	1,806.70
Departments	1,626.11	577.20	13.00	2,190.31
Trusts	10,332.40	69,457.57	72,301.27	7,488.70
General	<u>12,006.87</u>	<u>6,735.88</u>	<u>12,537.35</u>	<u>6,205.40</u>
TOTALS	<u><u>\$ 27,356.91</u></u>	<u><u>\$ 117,220.41</u></u>	<u><u>\$ 125,251.15</u></u>	<u><u>\$ 19,326.17</u></u>

DILLARD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2330 NW 12th Court, Fort Lauderdale, Florida 33311

Principal: Angela Brown (July 2011 to current)

Bookkeeper: Linda Morrow – Business Support Center (July 2013 to current)
Martha Arrazcaeta – Business Support Center (May 2013 to June 2013)
Lisa Bailey – Business Support Center (November 2012 to May 2013)
Debra Swain (July 2011 to November 2012)

Payroll Processor: Gainda Williams

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>11,184.61</u>	\$ <u>9,424.51</u>	\$ <u>13,483.65</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Dillard Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 864.00	\$ 483.95	\$ 380.05
Classes	832.25	314.65	478.00	668.90
Clubs	2,393.85	7,036.04	8,328.07	1,101.82
Departments	637.40	4,447.73	1,330.19	3,754.94
Trusts	4,441.85	9,324.06	10,872.73	2,893.18
General	<u>3,222.13</u>	<u>21,105.14</u>	<u>21,941.55</u>	<u>2,385.72</u>
TOTALS	<u>\$ 11,527.48</u>	<u>\$ 43,091.62</u>	<u>\$ 43,434.49</u>	<u>\$ 11,184.61</u>

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 380.05	\$ 1,350.00	\$ 1,258.00	\$ 472.05
Classes	668.90	12,382.72	12,153.47	898.15
Clubs	1,101.82	4,032.35	4,584.76	549.41
Departments	3,754.94	1,184.08	1,140.83	3,798.19
Trusts	2,893.18	35,102.62	35,967.85	2,027.95
General	<u>2,385.72</u>	<u>4,722.33</u>	<u>5,429.29</u>	<u>1,678.76</u>
TOTALS	<u>\$ 11,184.61</u>	<u>\$ 58,774.10</u>	<u>\$ 60,534.20</u>	<u>\$ 9,424.51</u>

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 472.05	\$ 1,436.00	\$ 1,657.50	\$ 250.55
Classes	898.15	7,143.50	7,296.06	745.59
Clubs	549.41	7,523.79	6,717.55	1,355.65
Departments	3,798.19	937.18	772.26	3,963.11
Trusts	2,027.95	49,787.77	46,085.55	5,730.17
General	<u>1,678.76</u>	<u>3,800.93</u>	<u>4,041.11</u>	<u>1,438.58</u>
TOTALS	<u><u>\$ 9,424.51</u></u>	<u><u>\$ 70,629.17</u></u>	<u><u>\$ 66,570.03</u></u>	<u><u>\$ 13,483.65</u></u>

EMBASSY CREEK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 10905 SE Lake Blvd., Cooper City, Florida 33026

Principal: Robert Becker

Bookkeeper: Denise Piaggio

Payroll Processor: Terry Ficara

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 24,949.90	\$ 22,076.73	\$ 22,402.07
Investment:			
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 29,949.90</u>	<u>\$ 27,076.73</u>	<u>\$ 27,402.07</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Embassy Creek Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 151.95	\$ 0.00	\$ 146.06	\$ 5.89
Classes	2,884.80	49,919.14	49,350.39	3,453.55
Clubs	4,943.75	5,343.65	4,274.45	6,012.95
Departments	1,410.51	740.60	85.05	2,066.06
Trusts	13,114.15	79,246.41	79,784.02	12,576.54
General	<u>5,577.09</u>	<u>1,881.04</u>	<u>1,623.22</u>	<u>5,834.91</u>
TOTALS	<u>\$ 28,082.25</u>	<u>\$ 137,130.84</u>	<u>\$ 135,263.19</u>	<u>\$ 29,949.90</u>

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 5.89	\$ 0.00	\$ 0.00	\$ 5.89
Classes	3,453.55	47,393.18	47,800.12	3,046.61
Clubs	6,012.95	11,335.23	13,227.48	4,120.70
Departments	2,066.06	871.89	89.51	2,848.44
Trusts	12,576.54	103,239.07	104,330.44	11,485.17
General	<u>5,834.91</u>	<u>3,489.52</u>	<u>3,754.51</u>	<u>5,569.92</u>
TOTALS	<u><u>\$ 29,949.90</u></u>	<u><u>\$ 166,328.89</u></u>	<u><u>\$ 169,202.06</u></u>	<u><u>\$ 27,076.73</u></u>

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 5.89	\$ 1,912.50	\$ 1,087.63	\$ 830.76
Classes	3,046.61	65,990.36	66,621.48	2,415.49
Clubs	4,120.70	4,086.38	3,951.68	4,255.40
Departments	2,848.44	701.89	127.94	3,422.39
Trusts	11,485.17	136,402.26	137,276.40	10,611.03
General	<u>5,569.92</u>	<u>2,969.73</u>	<u>2,672.65</u>	<u>5,867.00</u>
TOTALS	<u>\$ 27,076.73</u>	<u>\$ 212,063.12</u>	<u>\$ 211,737.78</u>	<u>\$ 27,402.07</u>

FOREST HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3100 NW 85th Ave., Coral Springs FL 33065

Principal: Barbara Rothman

Bookkeeper: Ruby Carpintero-Vargas
Business Support Center (July 2013- Current)
Luann McCutcheon (June 2011- June 2013)

Payroll Processor: Nicky Hickman

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ <u>12,578.91</u>	\$ <u>17,738.54</u>	\$ <u>23,438.66</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Forest Hills Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**FOREST HILLS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2011-2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 54.90	\$ 10,661.10	\$ 10,501.36	\$ 214.64
Clubs	1,335.03	1,843.90	1,791.37	1,387.56
Departments	1,262.83	217.88	118.90	1,361.81
Trusts	1,764.96	28,177.83	26,947.46	2,995.33
General	10,530.97	4,164.70	8,076.10	6,619.57
TOTALS	\$ 14,948.69	\$ 45,065.41	\$ 47,435.19	\$ 12,578.91

**FOREST HILLS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2012-2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 214.64	\$ 3,452.75	\$ 3,394.64	\$ 272.75
Clubs	1,387.56	11,109.73	8,910.72	3,586.57
Departments	1,361.81	370.42	90.88	1,641.35
Trusts	2,995.33	49,635.42	47,134.72	5,496.03
General	6,619.57	13,953.13	13,830.86	6,741.84
TOTALS	\$ 12,578.91	\$ 78,521.45	\$ 73,361.82	\$ 17,738.54

**FOREST HILLS ELEMENTARY
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 272.75	\$ 17,370.51	\$ 16,113.65	\$ 1,529.61
Clubs	3,586.57	4,571.44	5,117.93	3,040.08
Departments	1,641.35	10,859.45	9,399.67	3,101.13
Trusts	5,496.03	206,669.70	201,691.24	10,474.49
General	6,741.84	2,437.67	3,886.16	5,293.35
TOTALS	\$ 17,738.54	\$ 241,908.77	\$ 236,208.65	\$ 23,438.66

GRIFFIN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 5050 SW 116th Avenue, Cooper City, Florida 33330

Principal: Gail Silig

Bookkeeper: Tina Bryson

Payroll Processor: Linda Kress

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – 1 st United Bank	\$ 10,111.05	\$ 6,753.85	\$ 20,630.89
Investment:			
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>20,111.05</u>	\$ <u>16,753.85</u>	\$ <u>30,630.89</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Griffin Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 33.11	\$ 0.00	\$ 0.00	33.11
Classes	3,436.70	28,896.86	29,412.67	2,920.89
Clubs	1,119.90	4,195.73	2,151.18	3,164.45
Departments	433.65	229.01	26.93	635.73
Trusts	6,417.97	276,696.86	278,016.70	5,098.13
General	<u>10,405.71</u>	<u>4,414.21</u>	<u>6,561.18</u>	<u>8,258.74</u>
TOTALS	<u><u>\$ 21,847.04</u></u>	<u><u>\$ 314,432.67</u></u>	<u><u>\$ 316,168.66</u></u>	<u><u>\$ 20,111.05</u></u>

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 33.11	\$ 0.00	\$ 33.11	0.00
Classes	2,920.89	33,263.94	33,676.28	2,508.55
Clubs	3,164.45	5,536.80	6,236.73	2,464.52
Departments	635.73	647.46	491.66	791.53
Trusts	5,098.13	245,629.06	246,430.61	4,296.58
General	<u>8,258.74</u>	<u>9,493.97</u>	<u>11,060.04</u>	<u>6,692.67</u>
TOTALS	<u><u>\$ 20,111.05</u></u>	<u><u>\$ 294,571.23</u></u>	<u><u>\$ 297,928.43</u></u>	<u><u>\$ 16,753.85</u></u>

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,508.55	\$ 36,193.04	\$ 35,969.27	\$ 2,732.32
Clubs	2,464.52	8,014.92	8,310.68	2,168.76
Departments	791.53	1,119.80	579.09	1,332.24
Trusts	4,296.58	255,062.22	240,591.70	18,767.10
General	<u>6,692.67</u>	<u>7,288.50</u>	<u>8,350.70</u>	<u>5,630.47</u>
TOTALS	<u><u>\$ 16,753.85</u></u>	<u><u>\$ 307,678.48</u></u>	<u><u>\$ 293,801.44</u></u>	<u><u>\$ 30,630.89</u></u>

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12 AND 2012-13 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 1700 Monroe Street, Hollywood, Florida 33020

Principal: Delicia Decembert

Bookkeeper: Yvonne Donaldson

Payroll Processor: Cheryl Smith

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 44,245.18	\$ 25,544.98
Investment:		
Treasurer's Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	\$ <u>74,245.18</u>	\$ <u>55,544.98</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Hollywood Central Elementary School for the 2011-12 and 2012-13 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12 and 2012-13 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 99.46	\$ 0.00	\$ 0.00	\$ 99.46
Clubs	1,112.89	3,222.27	2,250.26	2,084.90
Departments	1,296.61	215.52	0.00	1,512.13
Trusts	14,963.81	88,669.18	75,351.04	28,281.95
General	<u>41,497.09</u>	<u>3,535.92</u>	<u>2,766.27</u>	<u>42,266.74</u>
TOTALS	<u><u>\$ 58,969.86</u></u>	<u><u>\$ 95,642.89</u></u>	<u><u>\$ 80,367.57</u></u>	<u><u>\$ 74,245.18</u></u>

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 99.46	\$ 0.00	\$ 0.00	\$ 99.46
Clubs	2,084.90	2,896.87	3,253.89	1,727.88
Departments	1,512.13	253.67	22.98	1,742.82
Trusts	28,281.95	91,800.04	107,099.75	12,982.24
General	<u>42,266.74</u>	<u>5,237.45</u>	<u>8,511.61</u>	<u>38,992.58</u>
TOTALS	<u><u>\$ 74,245.18</u></u>	<u><u>\$ 100,188.03</u></u>	<u><u>\$ 118,888.23</u></u>	<u><u>\$ 55,544.98</u></u>

HOLLYWOOD PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-2012, 2012-2013 and 2013-2014 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 901 N 69th Way, Hollywood, Florida 33024

Principal: Wendy Galinsky

Bookkeeper: Ana C. Osorio

Payroll Processor: Ana C. Osorio

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>10,690.89</u>	\$ <u>8,774.86</u>	\$ <u>5,262.82</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Hollywood Park Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

HOLLYWOOD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$6,392.63	\$1,174.44	\$6,018.11	\$1,548.96
Clubs	718.02	3,315.47	3,130.42	903.07
Departments	2,400.22	2,620.02	2,732.43	2,287.81
Trust	3,165.52	14,764.06	16,373.54	1,556.04
General	<u>6,905.18</u>	<u>1,988.46</u>	<u>4,498.63</u>	<u>4,395.01</u>
TOTALS	<u><u>\$ 19,581.57</u></u>	<u><u>\$ 23,862.45</u></u>	<u><u>\$ 32,753.13</u></u>	<u><u>\$ 10,690.89</u></u>

HOLLYWOOD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$1,548.96	\$6,882.00	\$7,130.50	\$1,300.46
Clubs	903.07	10,159.32	9,495.12	1,567.27
Departments	2,287.81	3,152.00	3,345.26	2,094.55
Trust	1,556.04	12,125.75	12,685.87	995.92
General	<u>4,395.01</u>	<u>3,298.19</u>	<u>4,876.54</u>	<u>2,816.66</u>
TOTALS	<u><u>\$ 10,690.89</u></u>	<u><u>\$ 35,617.26</u></u>	<u><u>\$ 37,533.29</u></u>	<u><u>\$ 8,774.86</u></u>

HOLLYWOOD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$1,300.46	\$607.00	\$1,907.46	\$0.00
Clubs	1,567.27	5,782.36	5,369.91	1,979.72
Departments	2,094.55	2,725.94	4,256.76	563.73
Trust	995.92	10,229.97	10,410.37	815.52
General	<u>2,816.66</u>	<u>3,536.72</u>	<u>4,449.53</u>	<u>1,903.85</u>
TOTALS	<u>\$ 8,774.86</u>	<u>\$ 22,881.99</u>	<u>\$ 26,394.03</u>	<u>\$ 5,262.82</u>

LAKE FOREST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3550 SW 48th Avenue, Pembroke Park, Florida 33023

Principal: Sharon Boyd (January 2011 to current)
Dr. Pamela Garwood (July 2011 to December 2011)

Bookkeeper: Mary Barber

Payroll Processor: Rebecca Knapp

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 15,405.86	\$ 17,001.96	\$ 29,107.68
Treasurer's Pool	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
	\$ <u>20,405.86</u>	\$ <u>22,001.96</u>	\$ <u>34,107.68</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lake Forest Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 411.46	\$ 26,443.00	\$ 26,460.25	\$ 394.21
Clubs	1,083.15	582.41	714.38	951.18
Departments	1,829.77	405.41	123.00	2,112.18
Trusts	2,773.46	11,571.65	11,657.75	2,687.36
General	<u>18,930.43</u>	<u>3,991.62</u>	<u>8,661.12</u>	<u>14,260.93</u>
TOTALS	<u><u>\$ 25,028.27</u></u>	<u><u>\$ 42,994.09</u></u>	<u><u>\$ 47,616.50</u></u>	<u><u>\$ 20,405.86</u></u>

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 394.21	\$ 23,025.35	\$ 23,177.35	\$ 242.21
Clubs	951.18	2,210.74	2,278.89	883.03
Departments	2,112.18	623.23	-	2,735.41
Trusts	2,687.36	19,342.96	19,371.52	2,658.80
General	<u>14,260.93</u>	<u>3,351.35</u>	<u>2,129.77</u>	<u>15,482.51</u>
TOTALS	<u>\$ 20,405.86</u>	<u>\$ 48,553.63</u>	<u>\$ 46,957.53</u>	<u>\$ 22,001.96</u>

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 242.21	\$ 23,894.60	\$ 23,778.67	\$ 358.14
Clubs	883.03	2,198.63	1,882.62	1,199.04
Departments	2,735.41	355.42	350.71	2,740.12
Trusts	2,658.80	24,772.41	8,565.22	18,865.99
General	<u>15,482.51</u>	<u>6,215.36</u>	<u>10,753.48</u>	<u>10,944.39</u>
TOTALS	<u>\$ 22,001.96</u>	<u>\$ 57,436.42</u>	<u>\$ 45,330.70</u>	<u>\$ 34,107.68</u>

LAUDERHILL MIDDLE SCHOOL
(As of July 1, 2013, this school was re-purposed and re-named Lauderhill 6-12)
AUDIT REPORT
FOR THE 2010-11, 2011-12 AND 2012-13 FISCAL YEARS
JULY 1, 2010 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 1901 NW 49th Avenue, Fort Lauderdale, Florida 33313

Principals: Ryan Reardon (July 2013 to Current)
Jeannie Floyd (July 2010 to June 2013)

Bookkeeper: Galeine Montimere (November 2010 to June 2013)

Payroll Processor: Sandy Lyons-Business Support Center (April 2013 to June 2013)
Rosita Cross (July 2010 to March 2013)

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>11,163.17</u>	\$ <u>9,871.94</u>	\$ <u>2,479.52</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lauderhill Middle School for the 2010-11, 2011-12 and 2012-13 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2010-11, 2011-12 and 2012-13 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LAUDERHILL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 111.48	\$ 4,491.16	\$ 4,331.41	\$ 271.23
Music	184.61	-	-	184.61
Classes	11.35	26,179.64	26,309.48	(118.49)
Clubs	5,751.85	6,207.88	5,852.73	6,107.00
Departments	1,537.57	936.83	1,730.24	744.16
Trusts	11,115.82	37,114.46	44,472.39	3,757.89
General	<u>1,066.90</u>	<u>8,979.52</u>	<u>9,829.65</u>	<u>216.77</u>
TOTALS	<u><u>\$ 19,779.58</u></u>	<u><u>\$ 83,909.49</u></u>	<u><u>\$ 92,525.90</u></u>	<u><u>\$ 11,163.17</u></u>

LAUDERHILL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 271.23	\$ 5,973.50	\$ 5,661.65	\$ 583.08
Music	184.61	-	-	184.61
Classes	(118.49)	30,549.46	29,797.41	633.56
Clubs	6,107.00	7,226.64	8,986.82	4,346.82
Departments	744.16	311.08	18.74	1,036.50
Trusts	3,757.89	29,740.63	31,405.04	2,093.48
General	<u>216.77</u>	<u>5,323.41</u>	<u>4,546.29</u>	<u>993.89</u>
TOTALS	<u><u>\$ 11,163.17</u></u>	<u><u>\$ 79,124.72</u></u>	<u><u>\$ 80,415.95</u></u>	<u><u>\$ 9,871.94</u></u>

LAUDERHILL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 583.08	\$ 1,998.70	\$ 2,581.78	\$ -
Music	184.61	-	184.61	-
Classes	633.56	33,098.54	33,729.18	2.92
Clubs	4,346.82	6,680.80	9,008.33	2,019.29
Departments	1,036.50	1,938.35	2,895.87	78.98
Trusts	2,093.48	16,594.44	18,676.65	11.27
General	<u>993.89</u>	<u>9,225.59</u>	<u>9,852.42</u>	<u>367.06</u>
TOTALS	<u><u>\$ 9,871.94</u></u>	<u><u>\$ 69,536.42</u></u>	<u><u>\$ 76,928.84</u></u>	<u><u>\$ 2,479.52</u></u>

LLOYD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 750 NW 41st Street, Oakland Park, Florida 33309

Principal: Shawn Allen (October 2012 to current)

Principal during
Audit Period: Pamela Govoni (July 2011 to September 2012)

Bookkeeper: Patricia Putnam-Business Support Center (August 2012 to current)
Pamela Brideau (July 2011 to June 2012)

Payroll Processor: Debra Holdren

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Bank of America	\$ <u>4,913.08</u>	\$ <u>3,191.94</u>	\$ <u>6,667.16</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lloyd Estates Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 104.34	\$ 5,115.65	\$ 4,999.12	\$ 220.87
Clubs	516.19	1,060.83	755.57	821.45
Departments	1,312.61	4,488.10	4,431.20	1,369.51
Trusts	1.00	19,332.17	19,098.24	234.93
General	<u>880.35</u>	<u>2,737.86</u>	<u>1,351.89</u>	<u>2,266.32</u>
TOTALS	<u>\$ 2,814.49</u>	<u>\$ 32,734.61</u>	<u>\$ 30,636.02</u>	<u>\$ 4,913.08</u>

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 220.87	\$ 11,313.04	\$ 11,073.76	\$ 460.15
Clubs	821.45	988.87	1,526.21	284.11
Departments	1,369.51	3,256.18	3,515.71	1,109.98
Trusts	234.93	13,543.26	13,208.27	569.92
General	<u>2,266.32</u>	<u>1,289.99</u>	<u>2,788.53</u>	<u>767.78</u>
TOTALS	<u>\$ 4,913.08</u>	<u>\$ 30,391.34</u>	<u>\$ 32,112.48</u>	<u>\$ 3,191.94</u>

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 460.15	\$ 4,289.00	\$ 3,768.00	\$ 981.15
Clubs	284.11	1,514.76	862.78	936.09
Departments	1,109.98	5,605.45	5,171.30	1,544.13
Trusts	569.92	23,917.22	23,529.80	957.34
General	<u>767.78</u>	<u>2,098.92</u>	<u>618.25</u>	<u>2,248.45</u>
TOTALS	<u><u>\$ 3,191.94</u></u>	<u><u>\$ 37,425.35</u></u>	<u><u>\$ 33,950.13</u></u>	<u><u>\$ 6,667.16</u></u>

MEADOWBROOK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2300 SW 46 Avenue, Fort Lauderdale, Florida 33317

Principal: Matthew Whaley

Bookkeepers: Claudia Cardona (January 2012 to current)
Debbie Sowell (August 2011 to December 2011)
Corrine Voto (July 2011 to July 2011)

Payroll Processor: Kathleen Lindow

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ <u>11,252.75</u>	\$ <u>14,264.77</u>	\$ <u>12,484.75</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Meadowbrook Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,466.88	\$ 22,161.37	\$ 20,756.20	\$ 2,872.05
Clubs	954.43	790.81	604.02	1,141.22
Departments	860.12	632.40	49.95	1,442.57
Trusts	1,003.26	8,818.06	7,919.06	1,902.26
General	<u>2,596.36</u>	<u>2,769.02</u>	<u>1,470.73</u>	<u>3,894.65</u>
TOTALS	<u><u>\$ 6,881.05</u></u>	<u><u>\$ 35,171.66</u></u>	<u><u>\$ 30,799.96</u></u>	<u><u>\$ 11,252.75</u></u>

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 0.00	\$ 50.00	\$ 50.00	\$ 0.00
Classes	2,872.05	18,909.98	18,252.98	3,529.05
Clubs	1,141.22	2,566.24	1,693.97	2,013.49
Departments	1,442.57	275.28	414.08	1,303.77
Trusts	1,902.26	18,715.58	18,091.54	2,526.30
General	<u>3,894.65</u>	<u>2,694.47</u>	<u>1,696.96</u>	<u>4,892.16</u>
TOTALS	<u>\$ 11,252.75</u>	<u>\$ 43,211.55</u>	<u>\$ 40,199.53</u>	<u>\$ 14,264.77</u>

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,529.05	\$ 27,150.55	\$ 28,385.02	\$ 2,294.58
Clubs	2,013.49	1,551.04	1,644.79	1,919.74
Departments	1,303.77	581.89	0.00	1,885.66
Trusts	2,526.30	20,870.52	19,987.48	3,409.34
General	<u>4,892.16</u>	<u>3,841.50</u>	<u>5,758.23</u>	<u>2,975.43</u>
TOTALS	<u><u>\$ 14,264.77</u></u>	<u><u>\$ 53,995.50</u></u>	<u><u>\$ 55,775.52</u></u>	<u><u>\$ 12,484.75</u></u>

MORROW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 408 SW 78th Terrace, North Lauderdale, Florida 33068
Principal: Laurel Crowle
Bookkeeper: Arlene Bartyzel
Payroll Processor: Arlene Bartyzel

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 6,557.55	\$ 5,925.06	\$ 3,575.68
Investment:			
Treasurer's Pool Account	<u>17,000.00</u>	<u>17,000.00</u>	<u>17,000.00</u>
TOTAL	<u>\$ 23,557.55</u>	<u>\$ 22,925.06</u>	<u>\$ 20,575.68</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Morrow Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 446.50	\$ 15,770.50	\$ 15,858.50	\$ 358.50
Clubs	513.33	1,435.03	1,725.93	222.43
Departments	475.23	99.69	26.00	548.92
Trusts	2,752.96	16,328.56	13,816.22	5,265.30
General	<u>19,186.01</u>	<u>1,616.14</u>	<u>3,639.75</u>	<u>17,162.40</u>
TOTALS	<u>\$ 23,374.03</u>	<u>\$ 35,249.92</u>	<u>\$ 35,066.40</u>	<u>\$ 23,557.55</u>

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 358.50	\$ 7,481.00	\$ 7,476.00	\$ 363.50
Clubs	222.43	1,377.30	1,310.91	288.82
Departments	548.92	445.99	39.49	955.42
Trusts	5,265.30	14,288.12	14,487.27	5,066.15
General	<u>17,162.40</u>	<u>765.12</u>	<u>1,676.35</u>	<u>16,251.17</u>
TOTALS	<u><u>\$ 23,557.55</u></u>	<u><u>\$ 24,357.53</u></u>	<u><u>\$ 24,990.02</u></u>	<u><u>\$ 22,925.06</u></u>

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 363.50	\$ 10,497.00	\$ 10,569.50	\$ 291.00
Clubs	288.82	725.12	371.10	642.84
Departments	955.42	3,674.34	3,516.08	1,113.68
Trusts	5,066.15	15,093.94	15,338.78	4,821.31
General	<u>16,251.17</u>	<u>1,332.54</u>	<u>3,876.86</u>	<u>13,706.85</u>
TOTALS	<u><u>\$ 22,925.06</u></u>	<u><u>\$ 31,322.94</u></u>	<u><u>\$ 33,672.32</u></u>	<u><u>\$ 20,575.68</u></u>

OAKRIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1507 N. 28 Avenue, Hollywood, Florida. 33020
Principal: Debra Friedman
Bookkeeper: April Buchheit
Payroll Processor: Michele D'Angelo

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – 1 st United Bank	\$ 6,550.89	\$ 4,428.92	\$ 4,117.59
Investment:			
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>16,550.89</u>	\$ <u>14,428.92</u>	\$ <u>14,117.59</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Oakridge Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,269.34	\$ 2,994.00	\$ 3,274.84	\$ 988.50
Clubs	734.37	2,545.03	2,661.28	618.12
Departments	588.04	4,177.07	3,965.17	799.94
Trusts	1,852.53	24,214.34	24,066.34	2,000.53
General	<u>9,739.42</u>	<u>7,260.92</u>	<u>4,856.54</u>	<u>12,143.80</u>
TOTALS	<u><u>\$ 14,183.70</u></u>	<u><u>\$ 41,191.36</u></u>	<u><u>\$ 38,824.17</u></u>	<u><u>\$ 16,550.89</u></u>

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 988.50	\$ 3,534.00	\$ 2,870.75	\$ 1,651.75
Clubs	618.12	2,319.80	2,308.07	629.85
Departments	799.94	495.13	18.75	1,276.32
Trusts	2,000.53	14,136.55	15,647.07	490.01
General	<u>12,143.80</u>	<u>5,672.46</u>	<u>7,435.27</u>	<u>10,380.99</u>
TOTALS	<u>\$ 16,550.89</u>	<u>\$ 26,157.94</u>	<u>\$ 28,279.91</u>	<u>\$ 14,428.92</u>

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,651.75	\$ 3,990.75	\$ 4,431.28	\$ 1,211.22
Clubs	629.85	2,601.16	2,379.59	851.42
Departments	1,276.32	6,863.53	6,555.25	1,584.60
Trusts	490.01	7,075.46	6,386.34	1,179.13
General	<u>10,380.99</u>	<u>3,846.90</u>	<u>4,936.67</u>	<u>9,291.22</u>
TOTALS	<u>\$ 14,428.92</u>	<u>\$ 24,377.80</u>	<u>\$ 24,689.13</u>	<u>\$ 14,117.59</u>

ORANGE BROOK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 715 S. 46 Avenue, Hollywood, Florida. 33021

Principal: Zaida Prendes

Bookkeepers: David Franklin - Business Support Center (January 2013 – Current)
Carol Dominguez (March 2012 – January 2013)
Nancy Kickbush (July 2008 – February 2012)

Payroll Processor: Jill Watkins

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo Bank	\$ 18,504.89	\$ 41,590.33	\$ 35,142.60
Investment:			
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	\$ <u>23,504.89</u>	\$ <u>46,590.33</u>	\$ <u>40,142.60</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Orange Brook Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 46.16	\$ -	\$ -	\$ 46.16
Classes	1,415.95	28,420.71	29,442.25	394.41
Clubs	362.29	1,997.61	1,754.45	605.45
Departments	3,415.17	7,949.30	11,085.15	279.32
Trusts	1,210.72	149,290.18	149,135.19	1,365.71
General	<u>18,138.17</u>	<u>6,038.64</u>	<u>3,362.97</u>	<u>20,813.84</u>
TOTALS	<u><u>\$ 24,588.46</u></u>	<u><u>\$ 193,696.44</u></u>	<u><u>\$ 194,780.01</u></u>	<u><u>\$ 23,504.89</u></u>

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 46.16	\$ 378.00	\$ 322.06	\$ 102.10
Classes	394.41	32,427.50	31,397.05	1,424.86
Clubs	605.45	6,073.91	6,095.67	583.69
Departments	279.32	6,428.74	6,371.07	336.99
Trusts	1,365.71	186,511.72	164,615.07	23,262.36
General	<u>20,813.84</u>	<u>5,907.71</u>	<u>5,841.22</u>	<u>20,880.33</u>
TOTALS	<u><u>\$ 23,504.89</u></u>	<u><u>\$ 237,727.58</u></u>	<u><u>\$ 214,642.14</u></u>	<u><u>\$ 46,590.33</u></u>

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 102.10	\$ 377.00	\$ 371.28	\$ 107.82
Classes	1,424.86	20,720.95	20,642.81	1,503.00
Clubs	583.69	10,932.56	10,292.03	1,224.22
Departments	336.99	11,332.27	11,297.27	371.99
Trusts	23,262.36	239,023.81	244,317.58	17,968.59
General	<u>20,880.33</u>	<u>6,814.67</u>	<u>8,728.02</u>	<u>18,966.98</u>
TOTALS	<u><u>\$ 46,590.33</u></u>	<u><u>\$ 289,201.26</u></u>	<u><u>\$ 295,648.99</u></u>	<u><u>\$ 40,142.60</u></u>

PALMVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2601 NE First Ave., Pompano Beach FL 33064

Principal: Robert Gibson

Bookkeeper: Diana Kohle - Business Support Center (February 2014 -
Current)
Diana Kohle (July 2011- January 2014)

Payroll Processor: Dorothy Reid

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>4,441.64</u>	\$ <u>5,393.44</u>	\$ <u>5,343.24</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Palmview Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**PALMVIEW ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2011-2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
	\$ 587.00	\$ 7,168.00	\$ 7,470.00	\$ 285.00
Athletics				
	1,102.33	1,698.21	1,809.50	991.04
Music				
	512.29	2,198.44	2,409.45	301.28
Classes				
	2,022.05	9,800.61	10,027.86	1,794.80
Clubs				
	1,444.05	827.30	1,201.83	1,069.52
Departments				
Trusts	<u>\$ 5,667.72</u>	<u>\$ 21,692.56</u>	<u>\$ 22,918.64</u>	<u>\$ 4,441.64</u>
General				

**PALMVIEW ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2012-2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 285.00	\$ 14,297.00	\$ 14,335.00	\$ 247.00
Clubs	991.04	2,999.78	2,570.04	1,420.78
Departments	301.28	169.90	259.51	211.67
Trusts	1,794.80	17,145.92	17,032.93	1,907.79
General	1,069.52	1,973.60	1,436.92	1,606.20
TOTALS	\$ 4,441.64	\$ 36,586.20	\$ 35,634.40	\$ 5,393.44

**PALMVIEW ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 247.00	\$ 2,298.00	\$ 2,318.00	\$ 227.00
Clubs	1,420.78	1,113.72	1,144.07	1,390.43
Departments	211.67	332.27	82.16	461.78
Trusts	1,907.79	11,382.93	12,010.79	1,279.93
General	1,606.20	2,330.46	1,952.56	1,984.10
TOTALS	\$ 5,393.44	\$ 17,457.38	\$ 17,507.58	\$ 5,343.24

PINES LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 10300 Johnson Street, Pembroke Pines, Florida 33026

Principal: Susan Sasse (July 2013 to current)
Dr. Joanne Nitti (July 2011 to June 2013)

Bookkeeper: Tina Caldwell (July 2013 to current)
Nancy Kickbush (July 2012 to July 2013)

Payroll Processor: Liliana Perdoma Quintero

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>21,542.24</u>	\$ <u>27,043.29</u>	\$ <u>25,375.15</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Pines Lakes Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,068.25	\$ 4,131.44	\$ 5,330.44	\$ 869.25
Clubs	2,199.72	2,009.89	2,296.98	1,912.63
Departments	1,368.60	199.74	720.40	847.94
Trusts	1,677.61	255,080.95	254,585.44	2,173.12
General	<u>18,363.62</u>	<u>4,634.44</u>	<u>7,258.76</u>	<u>15,739.30</u>
TOTALS	<u><u>\$ 25,677.80</u></u>	<u><u>\$ 266,056.46</u></u>	<u><u>\$ 270,192.02</u></u>	<u><u>\$ 21,542.24</u></u>

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 869.25	\$ 9,302.00	\$ 8,954.00	\$ 1,217.25
Clubs	1,912.63	1,442.09	1,583.75	1,770.97
Departments	847.94	14,067.14	11,168.28	3,746.80
Trusts	2,173.12	180,646.69	180,719.05	2,100.76
General	<u>15,739.30</u>	<u>4,629.19</u>	<u>2,160.98</u>	<u>18,207.51</u>
TOTALS	<u><u>\$ 21,542.24</u></u>	<u><u>\$ 210,087.11</u></u>	<u><u>\$ 204,586.06</u></u>	<u><u>\$ 27,043.29</u></u>

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 1,503.00	\$ 1,373.63	\$ 129.37
Classes	1,217.25	17,637.25	17,235.75	1,618.75
Clubs	1,770.97	2,402.30	2,596.41	1,576.86
Departments	3,746.80	13,989.31	13,835.70	3,900.41
Trusts	2,100.76	240,591.77	231,336.47	11,356.06
General	<u>18,207.51</u>	<u>5,896.67</u>	<u>17,310.48</u>	<u>6,793.70</u>
TOTALS	<u><u>\$ 27,043.29</u></u>	<u><u>\$ 282,020.30</u></u>	<u><u>\$ 283,688.44</u></u>	<u><u>\$ 25,375.15</u></u>

RIVERGLADES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 7400 Park Side Dr., Parkland FL 33067

Principal: JoAnne Seltzer (January 2014-Current)
Shelly Isenberg (July 2013- December 2014)

Bookkeeper: Kim Bergmann- Business Support Center
(September 2014 - Current)
Kim Sallustio- Business Support Center
(September 2014 - Current)
Connie Ginn (September 2012 - September 2014)
Karen Klein (June 2011 - September 2012)

Payroll Processor: Kim Bergmann

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account – Wells Fargo:	\$ <u>9,293.42</u>	\$ <u>9,442.43</u>	\$ <u>14,638.12</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Riverglades Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

**RIVERGLADES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2011-2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 4,902.46	\$ 73,024.50	\$ 73,219.80	\$ 4,707.16
Clubs	434.59	946.23	910.58	470.24
Departments	2,233.59	336.31	1,968.07	601.83
Trusts	1,194.72	129,078.07	129,187.57	1,085.22
General	2,858.39	2,529.32	2,958.74	2,428.97
TOTALS	\$ 11,623.75	\$ 205,914.43	\$ 208,244.76	\$ 9,293.42

**RIVERGLADES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2012-2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 4,707.16	\$ 95,013.47	\$ 95,318.56	\$ 4,402.07
Clubs	470.24	1,336.38	1,317.57	489.05
Departments	601.83	205.29	68.99	738.13
Trusts	1,085.22	143,800.43	143,544.30	1,341.35
General	2,428.97	1,334.65	1,291.79	2,471.83
TOTALS	\$ 9,293.42	\$ 241,690.22	\$ 241,541.21	\$ 9,442.43

**RIVERGLADES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Classes	\$ 4,402.07	\$ 89,889.51	\$ 90,080.05	\$ 4,211.53
Clubs	489.05	1,605.82	1,819.53	275.34
Departments	738.13	351.08	70.00	1,019.21
Trusts	1,341.35	111,268.66	106,582.34	6,027.67
General	2,471.83	1,633.56	1,001.02	3,104.37
TOTALS	\$ 9,442.43	\$ 204,748.63	\$ 199,552.94	\$ 14,638.12

RIVERSIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 11450 Riverside Drive, Coral Springs, Florida 33071

Principal: Merideth Weiss-Schnur (January 2012 to present)

Principal during
Audit Period: Julianne Cunner (July 2011 to December 2011)

Bookkeepers: Kathy Arencibia (July 2013 to present)
Sharon Taylor (July 2012 to June 2013)

Payroll Processor: Teresa Acosta

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 12,537.91	\$ 12,255.25	\$ 47,424.39
Investment:			
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 27,537.91</u>	<u>\$ 27,255.25</u>	<u>\$ 62,424.39</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Riverside Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

RIVERSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,702.50	\$ 22,485.96	\$ 22,980.21	\$ 1,208.25
Clubs	3,702.32	2,766.31	1,969.89	4,498.74
Departments	685.83	4,707.35	4,280.00	1,113.18
Trusts	15,420.72	383,499.41	389,702.41	9,217.72
General	<u>13,534.63</u>	<u>2,210.93</u>	<u>4,245.54</u>	<u>11,500.02</u>
TOTALS	<u>\$ 35,046.00</u>	<u>\$ 415,669.96</u>	<u>\$ 423,178.05</u>	<u>\$ 27,537.91</u>

RIVERSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,208.25	\$ 16,446.40	\$ 16,735.15	\$ 919.50
Clubs	4,498.74	4,676.67	3,172.49	6,002.92
Departments	1,113.18	710.31	873.32	950.17
Trusts	9,217.72	352,739.11	353,089.31	8,867.52
General	<u>11,500.02</u>	<u>3,958.00</u>	<u>4,942.88</u>	<u>10,515.14</u>
TOTALS	<u><u>\$ 27,537.91</u></u>	<u><u>\$ 378,530.49</u></u>	<u><u>\$ 378,813.15</u></u>	<u><u>\$ 27,255.25</u></u>

RIVERSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 919.50	\$ 57,127.00	\$ 54,909.06	\$ 3,137.44
Clubs	6,002.92	1,919.98	3,209.33	4,713.57
Departments	950.17	658.21	542.51	1,065.87
Trusts	8,867.52	393,021.28	360,086.36	41,802.44
General	<u>10,515.14</u>	<u>24,586.33</u>	<u>23,396.40</u>	<u>11,705.07</u>
TOTALS	<u><u>\$ 27,255.25</u></u>	<u><u>\$ 477,312.80</u></u>	<u><u>\$ 442,143.66</u></u>	<u><u>\$ 62,424.39</u></u>

STIRLING ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 5500 Stirling Road, Hollywood, FL 33021

Principal: Alfred C. Dobronz

Bookkeeper: Stacy Harrow

Payroll Processor: Jill Benson

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>23,256.27</u>	\$ <u>21,449.82</u>	\$ <u>22,535.69</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Stirling Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 456.36	\$ 3,638.43	\$ 3,050.06	\$ 1,044.73
Clubs	1,313.45	6,989.41	7,637.88	664.98
Departments	1,342.44	424.19		1,766.63
Trusts	84.31	42,718.31	42,515.80	286.82
General	<u>16,721.13</u>	<u>5,804.47</u>	<u>3,032.49</u>	<u>19,493.11</u>
TOTALS	<u><u>\$ 19,917.69</u></u>	<u><u>\$ 59,574.81</u></u>	<u><u>\$ 56,236.23</u></u>	<u><u>\$ 23,256.27</u></u>

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,044.73	\$ 3,403.25	\$ 3,124.00	\$ 1,323.98
Clubs	664.98	4,719.20	4,805.38	578.80
Departments	1,766.63	211.36	12.00	1,965.99
Trusts	286.82	63,292.34	63,027.75	551.41
General	<u>19,493.11</u>	<u>5,252.20</u>	<u>7,715.67</u>	<u>17,029.64</u>
TOTALS	<u>\$ 23,256.27</u>	<u>\$ 76,878.35</u>	<u>\$ 78,684.80</u>	<u>\$ 21,449.82</u>

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,323.98	\$ 6,190.00	\$ 5,645.04	\$ 1,868.94
Clubs	578.80	4,387.31	4,662.80	303.31
Departments	1,965.99	143.78	7.00	2,102.77
Trusts	551.41	55,754.11	54,681.99	1,623.53
General	<u>17,029.64</u>	<u>5,220.07</u>	<u>5,612.57</u>	<u>16,637.14</u>
TOTALS	<u><u>\$ 21,449.82</u></u>	<u><u>\$ 71,695.27</u></u>	<u><u>\$ 70,609.40</u></u>	<u><u>\$ 22,535.69</u></u>

TAMARAC ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 7601 N. University Drive, Tamarac, Florida 33321

Principals: Roberta Ray

Bookkeepers: Marian Youse (March 2013 to current)
Trish Putnam (July 2012 to March 2013)
Linda Moshos (July 2011 to June 2012)

Payroll Processor: Helaine Hoffman

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Bank of America	\$ 9,063.48	\$ 11,852.08	\$ 16,634.08
Investment:			
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 14,063.48</u>	<u>\$ 16,852.08</u>	<u>\$ 21,634.08</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Tamarac Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 186.08	\$ 2,384.76	\$ 1,606.91	\$ 963.93
Classes	671.59	46,502.77	46,662.08	512.28
Clubs	2,484.20	3,381.20	5,306.86	558.54
Departments	4,986.94	19,703.91	22,529.07	2,161.78
Trusts	1,608.98	36,240.77	36,798.74	1,051.01
General	<u>14,968.06</u>	<u>7,677.45</u>	<u>13,829.57</u>	<u>8,815.94</u>
TOTALS	<u><u>\$ 24,905.85</u></u>	<u><u>\$ 115,890.86</u></u>	<u><u>\$ 126,733.23</u></u>	<u><u>\$ 14,063.48</u></u>

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 963.93	\$ 1,732.44	\$ 1,627.44	\$ 1,068.93
Classes	512.28	50,501.99	50,277.23	737.04
Clubs	558.54	5,110.51	4,751.58	917.47
Departments	2,161.78	517.05	74.00	2,604.83
Trusts	1,051.01	39,133.33	38,469.81	1,714.53
General	<u>8,815.94</u>	<u>4,189.46</u>	<u>3,196.12</u>	<u>9,809.28</u>
TOTALS	<u><u>\$ 14,063.48</u></u>	<u><u>\$ 101,184.78</u></u>	<u><u>\$ 98,396.18</u></u>	<u><u>\$ 16,852.08</u></u>

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,068.93	\$ 640.00	\$ 697.50	\$ 1,011.43
Classes	737.04	31,952.00	32,234.72	454.32
Clubs	917.47	3,774.54	1,977.00	2,715.01
Departments	2,604.83	291.04	1,042.65	1,853.22
Trusts	1,714.53	74,401.95	70,710.91	5,405.57
General	<u>9,809.28</u>	<u>11,499.99</u>	<u>11,114.74</u>	<u>10,194.53</u>
TOTALS	<u><u>\$ 16,852.08</u></u>	<u><u>\$ 122,559.52</u></u>	<u><u>\$ 117,777.52</u></u>	<u><u>\$ 21,634.08</u></u>

WATKINS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
July 1, 2011 THROUGH June 30, 2014

PROFILE OF THE SCHOOL

Address: 3520 SW 52 Avenue, Pembroke Park, Florida, 33023
Principal: Ms. Lori Mendez
Bookkeeper: Charlene Lee
Payroll Processor: Janet Arce-Bonacorso

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo Bank	\$ 7,998.00	\$ 11,753.51	\$ 13,311.65

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Watkins Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,055.19	\$ 18,244.48	\$ 18,221.62	\$ 1,078.05
Clubs	344.55	807.74	966.75	185.54
Departments	4,220.72	3,386.63	5,351.16	2,256.19
Trusts	5,239.75	8,218.49	12,837.34	620.90
General	<u>2,617.92</u>	<u>2,921.04</u>	<u>1,681.64</u>	<u>3,857.32</u>
TOTALS	<u><u>\$ 13,478.13</u></u>	<u><u>\$ 33,578.38</u></u>	<u><u>\$ 39,058.51</u></u>	<u><u>\$ 7,998.00</u></u>

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,078.05	\$ 32,943.54	\$ 32,460.95	\$ 1,560.64
Clubs	185.54	4,876.62	3,391.35	1,670.81
Departments	2,256.19	64.85		2,321.04
Trusts	620.90	9,646.31	9,664.54	602.67
General	<u>3,857.32</u>	<u>4,494.74</u>	<u>2,753.71</u>	<u>5,598.35</u>
TOTALS	<u><u>\$ 7,998.00</u></u>	<u><u>\$ 52,026.06</u></u>	<u><u>\$ 48,270.55</u></u>	<u><u>\$ 11,753.51</u></u>

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,560.64	\$ 32,991.00	\$ 34,538.64	\$ 13.00
Clubs	1,670.81	4,685.74	4,541.89	1,814.66
Departments	2,321.04	4,206.83	3,551.04	2,976.83
Trusts	602.67	21,522.11	16,967.50	5,157.28
General	<u>5,598.35</u>	<u>3,591.73</u>	<u>5,840.20</u>	<u>3,349.88</u>
TOTALS	<u>\$ 11,753.51</u>	<u>\$ 66,997.41</u>	<u>\$ 65,439.27</u>	<u>\$ 13,311.65</u>

WESTCHESTER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 12405 Royal Palm Blvd., Coral Springs 33065

Principal: Melissa Frame-Geraine

Bookkeepers: Yzvette Cardenas-Business Support Center (October 2013-June 2014)
Kim Bergmann-Business Support Center (July 2013- September 2013)
Karen Voss (June 2011-June 2013)

Payroll Processor: Susan Wells

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account: Wells Fargo	\$ <u>83,570.48</u>	\$ <u>120,158.35</u>	\$ <u>138,569.53</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Westchester Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

WESTCHESTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 678.89	\$ 57,586.25	\$ 57,109.24	\$ 1,155.90
Clubs	2,509.78	13,594.09	12,278.29	3,825.58
Departments	1,904.45	1,228.21	2,206.68	925.98
Trusts	5,440.11	541,662.05	480,137.74	66,964.42
General	<u>18,565.78</u>	<u>11,971.88</u>	<u>19,839.06</u>	<u>10,698.60</u>
TOTALS	<u><u>\$ 29,099.01</u></u>	<u><u>\$ 626,042.48</u></u>	<u><u>\$ 571,571.01</u></u>	<u><u>\$ 83,570.48</u></u>

WESTCHESTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,155.90	\$ 54,949.04	\$ 55,118.87	\$ 986.07
Clubs	3,825.58	21,325.20	19,994.40	5,156.38
Departments	925.98	1,756.51	689.51	1,992.98
Trusts	66,964.42	805,357.02	781,193.23	91,128.21
General	<u>10,698.60</u>	<u>54,884.73</u>	<u>44,688.62</u>	<u>20,894.71</u>
TOTALS	<u><u>\$ 83,570.48</u></u>	<u><u>\$ 938,272.50</u></u>	<u><u>\$ 901,684.63</u></u>	<u><u>\$ 120,158.35</u></u>

WESTCHESTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 986.07	\$ 71,834.52	\$ 71,517.40	\$ 1,303.19
Clubs	5,156.38	26,598.02	26,267.52	5,486.88
Departments	1,992.98	1,527.96	1,680.58	1,840.36
Trusts	91,128.21	1,010,372.38	1,003,582.49	97,918.10
General	<u>20,894.71</u>	<u>49,944.28</u>	<u>38,817.99</u>	<u>32,021.00</u>
TOTALS	<u><u>\$ 120,158.35</u></u>	<u><u>\$ 1,160,277.16</u></u>	<u><u>\$ 1,141,865.98</u></u>	<u><u>\$ 138,569.53</u></u>

SECTION II:
Audit Reports (with Exceptions)

CHARLES DREW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2010-11, 2011-12 AND 2012-13 FISCAL YEARS
JULY 1, 2010 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 1000 NW 31st Avenue, Pompano Beach, Florida 33060

Principal: Angeline Flowers

Bookkeeper: Carol Easthope

Payroll Processor: Yavonga Brownlee

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>3,992.99</u>	\$ <u>5,026.87</u>	\$ <u>2,260.74</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Charles Drew Elementary School for the 2010-11, 2011-12 and 2012-13 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2010-11, 2011-12 and 2012-13 fiscal years, on the cash basis of accounting. However, as indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the School Board's Policies and the Standard Practice Bulletins, which establishes the system of internal controls designed by the District administration.

AUDIT EXCEPTIONS

1. Payroll

During our review of payroll records for the period of April 14, 2014 through April 27, 2014, we noted:

- a. A revised Time Management Report (ZTIM Report) was not generated once corrections and/or adjustments were made to the initial report. A revised ZTIM Report was not printed and provided to the Principal; therefore, it was not reviewed and approved by the Principal.
- b. The Overtime/BI Report was not printed, approved or retained for audit purposes.
- c. A Vacation/ Leave Request form was not completed for one (1) employee's absence. In addition, there was no evidence to support the payroll processor's use of the compensatory time used. Further review of the employee's available compensatory time revealed there was not enough accumulated time to permit use of the compensatory time. Proof of available compensatory time at the time of absence was not provided or maintained. Lastly, the payroll earnings code entered in SAP did not agree with the code recorded on the "BB" Payroll Timesheet.
- d. Additional hours worked by staff were not entered in SAP during the payroll period. The additional work hours were entered after the payroll period, during the adjustment/correction period.
- e. The Overtime/ Compensatory Form was not used to document additional hours worked by two (2) employees. Each employee's time worked was documented on the "BB" Payroll Timesheet. The hours worked were not pre-approved and the tasks performed were not documented.

Business Practice Bulletin PR-100 Payroll and Time Entry Documentation and Record Keeping states "Accurate compensation requires synchronization and collaboration between the location and District departments. The employee, Payroll Contact, HR Action Processor, Principal/Director, the Payroll Department and the Human Resources Departments all play an integral role in accurately processing payment for or to employees. Documentation and approval of all payroll data including but not limited to time cards, timesheets, Vacation /Leave Request form, overtime and compensatory forms, Temporary Duty Assignment forms (TDA's) and all related payroll reports is required.

Below is an outline of the responsibilities of each party to ensure that all necessary approvals are obtained and documented:

- Employee:
 - Must request and receive written pre-approval to work overtime/compensatory time hours (Form 4707)
 - Must document all overtime/compensatory time hours worked
 - Must submit all payroll documentation, such as, but not limited to Timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms to the Payroll Contact in a timely manner for each respective payroll period
- Payroll Contact:
 - Must ensure all payroll documentation such as, but not limited to Timesheets, Vacation/Leave Request Forms, TDAs and Overtime/Compensatory Time Forms for the pay period are submitted in a timely manner
 - Must ensure all timesheets and Vacation/Leave Request Forms are processed in a timely manner, i.e.; within the appropriate pay period
 - Must print and review required payroll reports to ensure accuracy of payments
 - Must present required reports to Principal/ Director for approval in a timely manner
 - Must maintain payroll records including Vacation/Leave Request forms, TDA forms and required payroll reports (Time Management, Earnings and Overtime) filed by pay period and kept in a secured location for auditing purposes
- Principal/Director:
 - Must Pre-Approve overtime/compensatory time hours prior to hours being worked (Form 4707)
 - Must review and approve payroll changes and all final payroll reports (Time Management, Earnings and Overtime) no later than Wednesday afternoon prior to the pay date for each respective payroll area
 - Must ensure that proper documentation is maintained for all items related to payroll and time entry
 - Must review and approve HR actions created by the HR Action Processor in a timely manner.”

Required Reports:

“During each payroll cycle, the following reports must be printed, reviewed and signed off by the Principal/Director:

(1) Earnings Report (ZHPY_PAY59) – This report lists all payments for employees at a location and displays the gross, net and retroactive totals. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate payments. If an error is identified, the Payroll Contact must, without delay, make the correction during the correction window and contact the appropriate Payroll Processor for additional assistance. The purpose of this report is multifunctional and will assist Payroll Contacts in the following areas:

- Identify any possible time entry errors that may result in over or under payments
- Ensure that employees who are entitled to a paycheck for the pay period are listed with a payment
- Ensure employees who are not entitled to payment for the pay period due to unpaid leave, retirement or termination do not receive a payment

(2) Time Management Report (ZTIM) – This report lists all absences and attendances reported for an organizational unit. The report can be run by pay period, by week, by other specified periods of time and by organizational unit or personnel number. It should be printed based on the payroll being processed and reviewed first thing each Monday morning to ensure accurate time entry. If an error is identified, the Payroll Contact must make the correction during the correction window and contact the appropriate Payroll Processor immediately for additional assistance.

(3) Overtime Report (BI) – The Overtime report must be printed and reviewed by the Payroll Contact and Principal/Director after each payroll is processed. The report provides information on overtime paid during the pay period and will enable locations to determine if employees worked at other locations. Hours worked at other locations may place an employee in an overtime status that may impact the locations' budgets. If unapproved overtime appears on the report, the Payroll Contact must notify the appropriate Payroll Processor immediately. If the error results in an overpayment, the deletion of hours process to recuperate the overpayment must be followed. Work instructions for this process is available on the BRITE website at: <http://www.broward.k12.fl.us/erp/>

If an error is identified during review of any of the above reports, the payroll Contact must promptly contact the appropriate Payroll Processor for assistance.”

Attendance/Absence and Respective Forms

“Attendance Record: Daily attendance records are recommended to be maintained to substantiate hours worked.

Absence Record: Absence records must be maintained at each location in accordance with School Board Policy 4.3 and bargaining unit requirements.”

We recommend the Principal review the requirements of Business Practice Bulletin PR-100 with staff and as a best business practice ensure:

1. A revised ZTIM Report is printed, reviewed and approved by the Principal once corrections and/or adjustments are made to the initial report.
2. The Overtime/ BI Report is printed and approved each payroll period and retained for audit purposes.
3. Supporting documentation is maintained for all compensatory time earned and used.
4. Vacation/ Leave Request forms are completed for all employee absences.
5. The payroll earnings code entered in SAP agrees with all supporting payroll documentation.

6. Additional hours worked by staff are entered in SAP during the payroll period. The processing of payroll should not be entered during the adjustment/correction period.
7. The Overtime/ Compensatory Form is used to document the additional hours worked by staff in an effort to document the pre-approval, actual hours worked and the tasks performed.

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,266.28	\$ 26,676.97	\$ 26,913.04	\$ 1,030.21
Clubs	455.45	29,473.60	28,662.59	1,266.46
Departments	129.95	2,635.74	1,725.05	1,040.64
Trusts	381.89	19,693.67	19,800.61	274.95
General	<u>166.09</u>	<u>6,288.19</u>	<u>6,073.55</u>	<u>380.73</u>
TOTALS	<u><u>\$ 2,399.66</u></u>	<u><u>\$ 84,768.17</u></u>	<u><u>\$ 83,174.84</u></u>	<u><u>\$ 3,992.99</u></u>

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,030.21	\$ 16,427.23	\$ 17,061.52	\$ 395.92
Clubs	1,266.46	3,083.88	3,775.93	574.41
Departments	1,040.64	4,150.32	4,198.39	992.57
Trusts	274.95	23,918.71	22,250.72	1,942.94
General	<u>380.73</u>	<u>5,025.83</u>	<u>4,285.53</u>	<u>1,121.03</u>
TOTALS	<u><u>\$ 3,992.99</u></u>	<u><u>\$ 52,605.97</u></u>	<u><u>\$ 51,572.09</u></u>	<u><u>\$ 5,026.87</u></u>

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 395.92	\$ 21,998.49	\$ 21,363.88	\$ 1,030.53
Clubs	574.41	2,150.46	2,405.14	319.73
Departments	992.57	3,923.57	4,769.79	146.35
Trusts	1,942.94	24,658.21	25,923.78	677.37
General	<u>1,121.03</u>	<u>5,711.17</u>	<u>6,745.44</u>	<u>86.76</u>
TOTALS	<u><u>\$ 5,026.87</u></u>	<u><u>\$ 58,441.90</u></u>	<u><u>\$ 61,208.03</u></u>	<u><u>\$ 2,260.74</u></u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
DESMOND K. BLACKBURN, Ph.D.
CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER

Telephone: 754-321-3838

Facsimile: 754-321-3886

July 16, 2014

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Desmond K. Blackburn, Ph.D. *DKB/CS*
Chief School Performance and Accountability Officer

SUBJECT: **INTERNAL FUNDS AUDIT RESPONSE – CHARLES DREW
ELEMENTARY SCHOOL**

The Office of School Performance and Accountability has reviewed the internal audit findings for Charles Drew Elementary School. These audit findings have been discussed with the Principal, Angeline Flowers, and she has taken full responsibility to implement deliberate steps to ensure exception-free internal audits in the future.

The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable should future audit exceptions occur. If additional information is needed, please let me know.

DKB/CH:ajc

cc: Cynthia Hanna, Director, Office of School Performance and Accountability
Dr. Jose D. Laverde, Business Analyst
Angeline H. Flowers, Principal, Charles Drew Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Charles R. Drew Elementary Magnet
Angeline Flowers, Principal
1000 NW 31st Avenue
Pompano Beach, FL 33068
754-322-6250 Office
754-322-6290 Fax

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ROBERT W. RUNCIE
Superintendent of Schools

July 9, 2014

TO: Mrs. Irene Cejka, Director
School Performance & Accountability

FROM: Angeline H. Flowers, Principal
Charles R. Drew Elementary Magnet School

SUBJECT: **Audit Report on Internal Accounts - Fiscal Years 2011, 2012, & 2013**

Charles R. Drew Elementary Magnet School has reviewed the findings of the recent audit on internal accounts. The findings resulted in an audit exception in the area of payroll for not generating the *Time Management Report (ZTIM Report)* after corrections/adjustments were made for principal's approval; not printing the Overtime/BI Report; not providing Vacation/Leave Request form for employee's absence & not providing evidence to support payroll processor's use of compensatory time used; inaccurately using the adjustment/correction period to enter additional work hours after the payroll period; and not using the Overtime/Compensatory Form to document hours worked by employees.

The following corrective actions are in place:

Time Management Report (ZTIM Report)

- Principal and payroll processor will review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry, ensuring that documentation and approval of all payroll data including but not limited to timesheets, Vacation/Leave Request form, Overtime/Compensatory Time forms for the pay period are completed in a timely manner.
- Principal will meet with the payroll processor on Mondays and Wednesdays to review and approve all required payroll reports and ensure that the payroll processor is in compliance with the requirements of the Standards Practice Bulletin.
- Principal will meet with the payroll processor to discuss concerns and expectations for fulfilling the role as Payroll Contact/Processor. In addition, the payroll processor will work closely with the District payroll processor as an additional support/resource

- Principal will meet with the payroll processor to discuss any professional development needs as it relates to role of Payroll processor and or time management.

Overtime Report (BI)

- Principal and payroll processor will review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry, ensuring that documentation and approval of all payroll data including but not limited to timesheets, Vacation/Leave Request forms, Overtime/Compensatory Time forms for the pay period are completed in a timely manner.
- Principal will meet with payroll processor every Wednesday to review and approve the Overtime Report (BI) and ensure that it is being printed during each payroll cycle.

Vacation/Leave Request form/Compensatory Time Used

- Principal and payroll processor will review the requirements of Business Practice Bulletin PR-100 Payroll and Time Entry, ensuring that documentation and approval of all payroll data including but not limited to timesheets, Vacation/Leave Request form, Overtime/Compensatory Time forms for the pay period are completed in a timely manner.
- Principal and payroll processor will meet to establish new procedures for collecting Vacation/Leave Request form for absent employees (24 hours after employee returns to work).
- Principal and payroll processor will review the procedures for pre-approval of Compensatory time and proper documentation utilizing Form 4707.

Adjustment/Correction Period

- Principal will meet with the payroll processor to review her schedule and eliminate wasted time to ensure that payroll and time entry is prioritized and completed daily, specifically during the payroll period.
- Principal will meet with payroll processor every Wednesday morning to review and approve payroll changes and all final payroll reports (Time Management, Earnings and Overtime) for the respective pay period before noon.

Overtime/Compensatory Form

- Principal and payroll processor will review the procedures for pre-approval of Compensatory time and proper documentation utilizing Form 4707.

- Principal and payroll processor will meet with staff to ensure that everyone understands the procedures for requesting/documenting Compensatory time.
- Principal will meet with payroll processor every Wednesday to review and approve the Overtime Report (BI) and ensure that it is being printed during each payroll cycle.

In addition, the principal will conduct random/quarterly "Payroll Documentation" in-school audits to ensure that the payroll processor is maintaining proper documentation for all items related to payroll and time entry. In the event that the above mentioned errors continue to occur, further disciplinary actions will take place and or the replacement of my Payroll Contact/Processor.

I am confident that the corrective actions that have been put in place will ensure that this audit exception is not repeated.

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2010-11, 2011-12 AND 2012-13 FISCAL YEARS
JULY 1, 2010 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 1500 NW 49th Avenue, Lauderdale, Florida 33313

Principal: Richard Garrick

Bookkeepers: Linda Morrow – Business Support Center (July 2013 to current)
Sylvia Valvezan (August 2011 to July 2013)
Selesteen Roberts (July 2007 to July 2011)

Payroll Processor: Belinda Burton

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 14,986.77	\$ 16,004.33	\$ 14,789.85
Savings Account	<u>1,063.03</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	\$ <u>16,049.80</u>	\$ <u>16,004.33</u>	\$ <u>14,789.85</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lauderhill Paul Turner Elementary School for the 2010-11, 2011-12 and 2012-13 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2010-11, 2011-12 and 2012-13 fiscal years, on the cash basis of accounting. However, as indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the School Board's Policies and the Standard Practice Bulletins, which establishes the system of internal controls designed by the District administration.

1. Missing Receipting Documents

During our examination of receipting documents, we noted:

- a. Five (5) Facilities Rental Lease Agreements were unaccounted for/ missing. Certificates of Loss were not completed.
- b. Four (4) Monies Collection Envelopes were unaccounted for/ missing. Certificates of Loss were not completed.

School Board Policy 6301 Collection of Monies states 1). "The Principal, or individual whom he/she may designate, shall be fully responsible for maintaining an accurate record as to whom Department Receipt Books, reports of monies collected, ticket sales reports, cash reports, etc., are issued. 2). These records shall be retained for audit purposes."

Standard Practice Bulletin I-302 Cash Collections Section I.B. states "The Principal shall be responsible for all monies collected and deposited within his/her school; and for maintaining an accurate record as to whom departmental receipt books, monies collection envelopes, ticket sales reports, cash reports, etc. are issued."

Section II.B. states "The preservation and retention of initial receipting documents (BC-40Ps, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important. Loss of a document may result in the school receiving audit exceptions."

Standard Practice Bulletin I-404 Certificate of Loss Section I.A. states "When any person is unable to account for all items issued to them or explain monies receipted/collected but not deposited, a Certificate of Loss Form must be completed explaining the particulars of the loss.

- A. The Certificate of Loss is to be completed in incidences of theft or loss. In incidences of theft, a Security Report is also required and must be retained for audit.
- B. The Certificate of Loss must be presented to the School Principal for his/her signature and any action deemed appropriate.
- C. The Certificate of Loss must be retained for audit.

- D. It is recommended a copy of the completed Certificate of Loss be attached to or included with any initial receipting document (Monies Collection Envelope; BC-40P Receipt Book, etc.)."

We recommend the Principal review the requirements of School Board Policy 6301 and Standard Practice Bulletins I-302 and I-404 with staff and ensure that receipting documents are safeguarded by periodically accounting for all pre-numbered documents.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 85.78	\$ 0.00	\$ 0.00	\$ 85.78
Classes	727.02	16,194.82	16,007.11	914.73
Clubs	1,316.77	3,816.23	3,928.30	1,204.70
Departments	1,806.20	3,776.04	3,750.13	1,832.11
Trusts	3,084.96	10,890.39	10,562.99	3,412.36
General	<u>8,744.90</u>	<u>3,721.33</u>	<u>3,866.11</u>	<u>8,600.12</u>
TOTALS	<u><u>\$ 15,765.63</u></u>	<u><u>\$ 38,398.81</u></u>	<u><u>\$ 38,114.64</u></u>	<u><u>\$ 16,049.80</u></u>

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 85.78	\$ 0.00	\$ 0.00	\$ 85.78
Classes	914.73	18,520.80	18,917.86	517.67
Clubs	1,204.70	4,734.15	3,906.53	2,032.32
Departments	1,832.11	2,551.29	2,498.07	1,885.33
Trusts	3,412.36	9,798.26	11,120.07	2,090.55
General	<u>8,600.12</u>	<u>3,648.10</u>	<u>2,855.54</u>	<u>9,392.68</u>
TOTALS	<u><u>\$ 16,049.80</u></u>	<u><u>\$ 39,252.60</u></u>	<u><u>\$ 39,298.07</u></u>	<u><u>\$ 16,004.33</u></u>

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 85.78	\$ 0.00	\$ 85.78	\$ 0.00
Classes	517.67	3,140.82	3,496.66	161.83
Clubs	2,032.32	2,701.18	3,560.87	1,172.63
Departments	1,885.33	3,261.95	4,204.66	942.62
Trusts	2,090.55	25,858.61	25,376.31	2,572.85
General	<u>9,392.68</u>	<u>3,361.97</u>	<u>2,814.73</u>	<u>9,939.92</u>
TOTALS	<u><u>\$ 16,004.33</u></u>	<u><u>\$ 38,324.53</u></u>	<u><u>\$ 39,539.01</u></u>	<u><u>\$ 14,789.85</u></u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

DESMOND K. BLACKBURN, Ph.D.
CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER

Telephone: 754-321-3838

Facsimile: 754-321-3886

Date: July 28, 2014

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Desmond K. Blackburn, Ph.D.
Chief School Performance and Accountability Officer

SUBJECT: INTERNAL FUNDS AUDIT RESPONSE FISCAL YEARS 2011, 2012 &
2013 – LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL

The Office of School Performance and Accountability has reviewed the internal audit findings for Lauderhill Paul Turner Elementary School. These audit findings have been discussed with the Principal, Richard Garrick, and he has taken full responsibility to implement deliberate steps to ensure exception-free internal audits in the future. The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable should future audit exceptions occur. If additional information is needed, please let me know.

DKB/MS:saw

cc: Dr. Fabian Cone, Director, Office of School Performance and Accountability
Richard Garrick, Principal, Lauderhill Paul Turner Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Lauderhill Paul Turner Elementary School
Richard Garrick, Principal
1501 NW 10th Avenue, Lauderdale, FL 33311
Phone: 754 327-6700 Fax: 754 327-6709

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Superintendent

DATE July 24, 2014
TO Dr. Fabian Cone
Cadre Director
FROM Richard Garrick *RG*
Principal

SUBJECT: AUDIT RESPONSE FISCAL YEARS 2011, 2012, 2013

The following is a description of the corrective actions Lauderhill Paul Turner Elementary School has taken in order to mitigate the findings identified on the audit report for internal accounts for fiscal years 2011, 2012 and 2013

- Missing Receipting Documents

Staff has been made aware of the importance and has established procedures to ensure that the Facilities Rental Lease Agreements and the Monies Collection envelopes are always accounted for.

The Log Book is being used to sign Monies Collection Envelopes in and out. The same procedure will be done for Facilities Rental Lease Agreements as well.

Business Support Center Liaison will send out reminders to staff (email, phone call, classroom visit) to monitor and oversee all Monies Collection Envelopes and Facilities Rental Lease Agreements are accounted for and turned in by the compliance deadline.

All completed Monies Collection Envelopes and Facilities Rental Lease Agreements are locked in the vault in numerical order at all times.

Certificates of Losses will be used at the time of loss if and when a loss occurs.

My Assistant Principal has been assigned to oversee all transactions involving internal accounts and will meet semi-monthly with the Business Support Center and School Liaison to specifically track the Facilities Rental Lease Agreement and the Monies Collection Envelopes as well as reconcile any other concerns that may arise.