

INTERNAL AUDIT REPORT

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



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District



To be presented to the:

**Audit Committee on
June 18, 2015**

**The School Board of Broward County, Florida on
July 28, 2015**

By

The Office of the Chief Auditor



Broward County Public Schools

The School Board of Broward County, Florida

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Superintendent of Schools

June 10, 2015

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 forty-seven (47) 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 forty-seven (47) 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 forty-six (46) schools in this report complied with prescribed policies and procedures. The one (1) remaining school's report contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the forty-seven (47) 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

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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 environment 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 Practice Bulletins 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

North Side Elementary School (2012-13 and 2013-14)

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

SCHOOL	CURRENT AUDIT PERIOD 2012-13 & 2013-14	PRIOR AUDIT PERIOD 2010-11 & 2011-12
North Side Elementary School	<p>Receipting Documents</p> <p>During our inventory of pre-numbered receipting documents, we noted:</p> <ul style="list-style-type: none"> • Ten BC-40P Receipt Books were missing. • Fifty Monies Collection Envelopes were missing. <p>A Certificate of Loss for the missing receipting documents was completed at the auditor's request.</p> <p>We also noted that BC-40P receipts were not used for 5th Grade End-of-Year Field Trip collections totaling approximately \$6,463, which were collected by a teacher and deposited with the school's Bookkeeper from December 2012 through March 2013. Collections as high as \$1,470 were documented as lump sums on Monies Collection Envelopes with the notation "End of Year Field Trip" rather than issuing one individual receipt per student.</p>	No Audit Exceptions

SECTION I:
Audit Reports (with No Exceptions)

ATLANTIC WEST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 301 NW 69th Terrace, Margate, Florida 33063
Principal: Janette Hameister
Bookkeeper: Denise Loglia
Payroll Processor: Denise Loglia

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 11,463.17
	<hr/>
TOTAL	\$ <u>11,463.17</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Atlantic West Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

ATLANTIC WEST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 132.25	\$ 17,453.52	\$ 17,237.20	\$ 348.57
Clubs	492.88	2,064.07	2,040.32	516.63
Departments	2,721.48	10,561.95	10,815.89	2,467.54
Trusts	1,161.00	12,047.76	13,208.76	0.00
General	<u>8,327.53</u>	<u>3,230.20</u>	<u>3,427.30</u>	<u>8,130.43</u>
TOTALS	<u><u>\$ 12,835.14</u></u>	<u><u>\$ 45,357.50</u></u>	<u><u>\$ 46,729.47</u></u>	<u><u>\$ 11,463.17</u></u>

BAYVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1175 Middle River Drive, Fort Lauderdale, FL 33304
Principal: JoEllen Scott
Bookkeeper: Michaelene (Mikie) Pfeffer
Payroll Processor: Valerie Jones

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo	\$ <u>65,762.35</u>
TOTAL	\$ <u>65,762.35</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Bayview Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,040.72	\$ 40,604.56	\$ 40,880.89	\$ 1,764.39
Clubs	984.65	1,576.67	2,089.96	471.36
Departments	3,371.20	452.00	2,273.46	1,549.74
Trusts	24,411.37	498,507.84	507,962.93	14,956.28
General	<u>41,589.01</u>	<u>29,586.73</u>	<u>24,155.16</u>	<u>47,020.58</u>
TOTALS	<u><u>\$ 72,396.95</u></u>	<u><u>\$ 570,727.80</u></u>	<u><u>\$ 577,362.40</u></u>	<u><u>\$ 65,762.35</u></u>

BOYD ANDERSON HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3050 NW 41 Street, Lauderdale Lakes, Florida 33309
Principal: Angel Almanzar
Bookkeeper: Juanita Boggan
Payroll Processor: Lakesha Wyche

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 88,242.74	\$ 107,397.31
Investment:		
Treasurer's Pool Account	<u>22,000.00</u>	<u>22,000.00</u>
TOTAL	\$ <u>110,242.74</u>	\$ <u>129,397.31</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Boyd Anderson High School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

BOYD ANDERSON HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,572.71	\$ 46,421.32	\$ 47,994.03	\$ 0.00
Music	2,557.44	25,568.40	26,795.75	1,330.09
Classes	4,074.63	83,309.50	84,475.61	2,908.52
Clubs	36,936.91	119,321.60	117,332.55	38,925.96
Departments	2,717.23	4,232.67	1,642.48	5,307.42
Trusts	22,760.63	52,817.27	56,243.44	19,334.46
General	<u>36,860.06</u>	<u>45,986.79</u>	<u>40,410.56</u>	<u>42,436.29</u>
TOTALS	<u><u>\$ 107,479.61</u></u>	<u><u>\$ 377,657.55</u></u>	<u><u>\$ 374,894.42</u></u>	<u><u>\$ 110,242.74</u></u>

BOYD ANDERSON HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 0.00	\$ 50,200.88	\$ 50,200.88	\$ 0.00
Music	1,330.09	33,046.10	31,549.44	2,826.75
Classes	2,908.52	65,020.60	66,524.77	1,404.35
Clubs	38,925.96	119,487.55	96,326.35	62,087.16
Departments	5,307.42	5,581.93	3,524.36	7,364.99
Trusts	19,334.46	96,520.18	93,038.52	22,816.12
General	<u>42,436.29</u>	<u>19,712.51</u>	<u>29,250.86</u>	<u>32,897.94</u>
TOTALS	<u><u>\$ 110,242.74</u></u>	<u><u>\$ 389,569.75</u></u>	<u><u>\$ 370,415.18</u></u>	<u><u>\$ 129,397.31</u></u>

BROWARD VIRTUAL SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1400 NW 44 Avenue, Coconut Creek, Florida 33066
Principal: Christopher McGuire
Bookkeeper: Regina Niskar
Payroll Processor: Zefiryna Granek

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>3,017.72</u>
TOTAL	\$ <u>3,017.72</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Broward Virtual School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

BROWARD VIRTUAL SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 416.81	\$ 2,241.81	\$ 2,658.62	\$ -
Clubs	131.33	4,759.25	4,213.53	677.05
Departments	243.85	1,622.02	1,210.67	655.20
Trusts	1,702.62	6,495.30	7,467.64	730.28
General	<u>1,562.49</u>	<u>660.25</u>	<u>1,267.55</u>	<u>955.19</u>
TOTALS	<u><u>\$ 4,057.10</u></u>	<u><u>\$ 15,778.63</u></u>	<u><u>\$ 16,818.01</u></u>	<u><u>\$ 3,017.72</u></u>

CHARLES DREW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1000 NW 31st Avenue, Pompano Beach, Florida 33069
Principal: Angeline Flowers
Bookkeeper: Carol Easthope
Payroll Processor: Yavonga Brownlee-Freeman

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ <u>3,921.02</u>
TOTAL	\$ <u>3,921.02</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 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,030.53	\$ 35,183.28	\$ 35,420.14	\$ 793.67
Clubs	319.73	2,183.69	1,966.96	536.46
Departments	146.35	3,605.35	3,527.86	223.84
Trusts	677.37	9,072.16	8,605.24	1,144.29
General	<u>86.76</u>	<u>8,858.64</u>	<u>7,722.64</u>	<u>1,222.76</u>
TOTALS	<u><u>\$ 2,260.74</u></u>	<u><u>\$ 58,903.12</u></u>	<u><u>\$ 57,242.84</u></u>	<u><u>\$ 3,921.02</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028
Principal: Michelle Kefford
Bookkeeper: Roberta Randall
Payroll Processor: Ana Puig

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 108,474.28	\$ 146,582.53
Investment:		
Treasurer's Pool Account	<u>120,000.00</u>	<u>120,000.00</u>
TOTAL	\$ <u>228,474.28</u>	\$ <u>266,582.53</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Charles W. Flanagan High School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

CHARLES W. FLANAGAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,134.51	\$ 125,333.40	\$ 130,516.36	\$ 951.55
Music	7,575.68	95,714.40	95,259.75	8,030.33
Classes	16,698.81	174,720.37	166,043.19	25,375.99
Clubs	89,011.47	396,683.21	377,286.96	108,407.72
Departments	7,049.97	19,811.74	18,717.98	8,143.73
Trusts	41,293.52	225,495.23	217,198.42	49,590.33
General	<u>13,674.83</u>	<u>36,898.67</u>	<u>22,598.87</u>	<u>27,974.63</u>
TOTALS	<u><u>\$ 181,438.79</u></u>	<u><u>\$ 1,074,657.02</u></u>	<u><u>\$ 1,027,621.53</u></u>	<u><u>\$ 228,474.28</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 951.55	\$ 120,629.77	\$ 99,541.67	\$ 22,039.65
Music	8,030.33	68,975.00	62,830.50	14,174.83
Classes	25,375.99	124,260.27	128,889.18	20,747.08
Clubs	108,407.72	403,211.90	400,381.33	111,238.29
Departments	8,143.73	17,580.53	16,784.52	8,939.74
Trusts	49,590.33	272,722.29	262,876.25	59,436.37
General	<u>27,974.63</u>	<u>26,602.54</u>	<u>24,570.60</u>	<u>30,006.57</u>
TOTALS	<u><u>\$ 228,474.28</u></u>	<u><u>\$ 1,033,982.30</u></u>	<u><u>\$ 995,874.05</u></u>	<u><u>\$ 266,582.53</u></u>

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3551 N.E. 3rd Avenue, Pompano Beach, Florida 33064

Principal: Sabine Phillips

Bookkeepers: Rhonda Tribbey – Business Support Center (Nov. 2013 to Current)
Barbara Fierro – Business Support Center (July 2013 to Nov. 2013)
Cheryl Tucker – (July 2010 to June 2013)

Payroll Processor: Robyn Barto

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 20,985.84	\$ 28,853.23
TOTAL	\$ <u>20,985.84</u>	\$ <u>28,853.23</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Crystal Lake Community Middle School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,711.88	\$ 3,750.25	\$ 6,228.89	\$ 1,233.24
Music	218.03	6,265.84	5,949.69	534.18
Classes	3,516.68	62,203.64	61,701.45	4,018.87
Clubs	6,364.33	38,940.50	39,528.93	5,775.90
Departments	706.07	660.51	517.14	849.44
Trusts	4,065.96	122,972.15	120,272.22	6,765.89
General	<u>2,142.99</u>	<u>13,290.20</u>	<u>13,624.87</u>	<u>1,808.32</u>
TOTALS	<u>\$ 20,725.94</u>	<u>\$ 248,083.09</u>	<u>\$ 247,823.19</u>	<u>\$ 20,985.84</u>

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,233.24	\$ 3,150.29	\$ 2,606.34	\$ 1,777.19
Music	534.18	6,400.15	5,786.40	1,147.93
Classes	4,018.87	62,559.87	60,146.57	6,432.17
Clubs	5,775.90	25,082.18	24,338.10	6,519.98
Departments	849.44	440.05	-	1,289.49
Trusts	6,765.89	123,167.71	119,441.30	10,492.30
General	<u>1,808.32</u>	<u>3,626.34</u>	<u>4,240.49</u>	<u>1,194.17</u>
TOTALS	<u>\$ 20,985.84</u>	<u>\$ 224,426.59</u>	<u>\$ 216,559.20</u>	<u>\$ 28,853.23</u>

DAVE THOMAS EDUCATION CENTER
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 4690 Coconut Creek Parkway, Coconut Creek, Florida, 33063
Principal: Tracy Lockhart-Talley
Bookkeeper: Paula Pucci
Payroll Processor: Brenda Vancooten

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ <u>14,692.90</u>
TOTAL	\$ <u>14,692.90</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Dave Thomas Education Center for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 9,177.96	\$ 36,545.01	\$ 38,308.76	\$ 7,414.21
Departments	0.06	0.00	0.06	0.00
Trusts	6,596.74	108,889.24	111,429.40	4,056.58
General	<u>3,652.84</u>	<u>3,777.01</u>	<u>4,207.74</u>	<u>3,222.11</u>
TOTALS	<u>\$ 19,427.60</u>	<u>\$ 149,211.26</u>	<u>\$ 153,945.96</u>	<u>\$ 14,692.90</u>

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

PROFILE OF THE SCHOOL

Address: 701 SE 6th Avenue, Deerfield Beach, Florida 33441

Principal: Ms. Francine Baugh

Bookkeeper: Amar Chand-Business Support Center (October 2014 – Current)
Latoya Clark (July 2013 – October 2014)
Amar Chand (July 2011 – July 2013)

Payroll Processor: Gloria Robinson

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Regions Bank	\$ 15,818.01	\$ 17,140.31
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>25,818.01</u>	\$ <u>27,140.31</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Deerfield Beach Middle School for the 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 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 MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,374.46	\$ 2,507.26	\$ 3,619.54	\$ 262.18
Music	45.78	-	-	45.78
Classes	3,003.87	36,123.45	34,455.95	4,671.37
Clubs	4,797.23	10,804.60	11,195.13	4,406.70
Departments	546.62	3,393.07	3,273.66	666.03
Trusts	8,064.75	201,579.96	200,604.48	9,040.23
General	<u>4,404.38</u>	<u>8,800.79</u>	<u>6,479.45</u>	<u>6,725.72</u>
TOTALS	<u><u>\$ 22,237.09</u></u>	<u><u>\$ 263,209.13</u></u>	<u><u>\$ 259,628.21</u></u>	<u><u>\$ 25,818.01</u></u>

DEERFIELD BEACH MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 262.18	\$ 4,523.83	\$ 4,516.01	\$ 270.00
Music	45.78	-	-	45.78
Classes	4,671.37	20,193.32	21,489.27	3,375.42
Clubs	4,406.70	26,727.88	27,029.15	4,105.43
Departments	666.03	145.16	326.65	484.54
Trusts	9,040.23	155,778.21	154,115.68	10,702.76
General	<u>6,725.72</u>	<u>62,985.30</u>	<u>61,554.64</u>	<u>8,156.38</u>
TOTALS	<u>\$ 25,818.01</u>	<u>\$ 270,353.70</u>	<u>\$ 269,031.40</u>	<u>\$ 27,140.31</u>

FORT LAUDERDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1600 NE 4th Avenue, Fort Lauderdale, Florida 33305

Principal: Priscilla Ribeiro

Bookkeeper: Denise Nonamaker –Business Support Center (May 2013 – Current)
Denise Nonamaker (August 1995 – May 2013)

Payroll Processor: Jessica Almeida

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account–Suntrust	\$ 62,998.92	\$ 77,831.34
Investment:		
Treasurer’s Pool Account	<u>145,000.00</u>	<u>145,000.00</u>
TOTAL	\$ <u>207,998.92</u>	\$ <u>222,831.34</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Fort Lauderdale High School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 1,403.95	\$ 61,602.09	\$ 55,025.03	\$ 7,981.01
Music	2,106.85	15,855.00	16,225.32	1,736.53
Classes	8,581.18	118,553.53	98,582.11	28,552.60
Clubs	55,720.68	212,626.32	198,993.95	69,353.05
Departments	5,326.08	7,803.77	5,979.61	7,150.24
Trusts	58,283.38	77,983.11	101,210.03	35,056.46
General	57,078.35	21,546.38	20,455.70	58,169.03
TOTALS	\$ 188,500.47	\$ 515,970.20	\$ 496,471.75	\$ 207,998.92

FORT LAUDERDALE HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 7,981.01	\$ 67,697.69	\$ 65,101.44	\$ 10,577.26
Music	1,736.53	19,498.76	18,322.09	2,913.20
Classes	28,552.60	163,923.53	164,303.86	28,172.27
Clubs	69,353.05	202,653.94	215,063.91	56,943.08
Departments	7,150.24	8,449.37	5,038.85	10,560.76
Trusts	35,056.46	101,572.28	85,675.37	50,953.37
General	<u>58,169.03</u>	<u>15,613.46</u>	<u>11,071.09</u>	<u>62,711.40</u>
TOTALS	<u><u>\$ 207,998.92</u></u>	<u><u>\$ 579,409.03</u></u>	<u><u>\$ 564,576.61</u></u>	<u><u>\$ 222,831.34</u></u>

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

PROFILE OF THE SCHOOL

Address: 1101 Glades Parkway, Weston, Florida 33327

Principal: Keith Peters

Bookkeepers: Minerva Carlo – Business Support Center (July 2014 to Current)
Carmita Arencibia – Business Support Center (Jan. 2014 to June 2014)
Minerva Carlo – Business Support Center (Oct. 2013 to Dec. 2013)
Tina Caldwell – Business Support Center (July 2013 to Sept. 2013)
Rhonda Tribbey (July 2012 to June 2013)

Payroll Processor: JoAnn Toth

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 75,916.58	\$ 80,640.78
TOTAL	\$ 75,916.58	\$ 80,640.78

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Gator Run Elementary School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

GATOR RUN ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 6.86	\$ 900.00	\$ 900.00	\$ 6.86
Classes	936.44	138,717.32	138,677.27	976.49
Clubs	1,180.08	6,632.09	4,430.79	3,381.38
Departments	1,513.56	1,099.80	89.91	2,523.45
Trusts	565.91	98,145.61	94,392.43	4,319.09
General	<u>61,113.76</u>	<u>9,157.31</u>	<u>5,561.76</u>	<u>64,709.31</u>
TOTALS	<u>\$ 65,316.61</u>	<u>\$ 254,652.13</u>	<u>\$ 244,052.16</u>	<u>\$ 75,916.58</u>

GATOR RUN ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 6.86	\$ -	\$ -	\$ 6.86
Classes	976.49	152,361.26	150,427.58	2,910.17
Clubs	3,381.38	5,823.92	7,745.80	1,459.50
Departments	2,523.45	355.68	876.19	2,002.94
Trusts	4,319.09	643,093.99	599,224.59	48,188.49
General	<u>64,709.31</u>	<u>24,120.14</u>	<u>62,756.63</u>	<u>26,072.82</u>
TOTALS	<u>\$ 75,916.58</u>	<u>\$ 825,754.99</u>	<u>\$ 821,030.79</u>	<u>\$ 80,640.78</u>

GLADES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 16700 SW 48th Court, Miramar, Florida 33027

Principal: Krista Herrera

Bookkeepers: Lisa Bailey --Business Support Center (October 2012 -- Current)
Adriana Zeiger (July 2012 to September 2012)

Payroll Processor: Veronica Smith

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account--Bank of America	\$ <u>93,680.32</u>	\$ <u>96,164.87</u>
TOTALS	\$ <u>93,680.32</u>	\$ <u>96,164.87</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Glades Middle School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 429.60	\$ 18,631.85	\$ 18,919.61	\$ 141.84
Music	1,144.22	2,120.00	1,939.74	1,324.48
Classes	6,100.72	56,671.38	53,632.59	9,139.51
Clubs	40,161.32	25,385.85	22,253.11	43,294.06
Departments	6,817.15	575.37	0.00	7,392.52
Trusts	7,154.14	195,276.01	192,800.05	9,630.10
General	<u>19,332.79</u>	<u>5,129.58</u>	<u>1,704.56</u>	<u>22,757.81</u>
TOTALS	<u><u>\$ 81,139.94</u></u>	<u><u>\$ 303,790.04</u></u>	<u><u>\$ 291,249.66</u></u>	<u><u>\$ 93,680.32</u></u>

GLADES MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 141.84	\$ 8,740.00	\$ 7,639.09	\$ 1,242.75
Music	1,324.48	66,507.50	58,132.33	9,699.65
Classes	9,139.51	120,824.75	125,088.67	4,875.59
Clubs	43,294.06	21,753.99	27,454.47	37,593.58
Departments	7,392.52	8,403.85	5,268.00	10,528.37
Trusts	9,630.10	156,811.75	154,521.65	11,920.20
General	<u>22,757.81</u>	<u>5,949.95</u>	<u>8,403.03</u>	<u>20,304.73</u>
TOTALS	<u><u>\$ 93,680.32</u></u>	<u><u>\$ 388,991.79</u></u>	<u><u>\$ 386,507.24</u></u>	<u><u>\$ 96,164.87</u></u>

GULFSTREAM MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 120 SW 4th Avenue, Hallandale, Florida 33009
Principal: Robert Pappas
Bookkeeper: Ana Taylor
Payroll Processor: Chris Duby

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ <u>5,982.20</u>
TOTAL	\$ <u>5,982.20</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Gulfstream Middle School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

GULFSTREAM MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 489.15	\$ 1,830.00	\$ 2,257.23	\$ 61.92
Music	243.49	360.00	317.60	285.89
Classes	-	6,719.81	5,375.18	1,344.63
Clubs	1,590.87	18,807.16	18,623.94	1,774.09
Departments	1,225.64	2,735.61	2,693.53	1,267.72
Trusts	1,281.72	38,290.54	38,640.69	931.57
General	<u>814.79</u>	<u>2,790.02</u>	<u>3,288.43</u>	<u>316.38</u>
TOTALS	<u><u>\$ 5,645.66</u></u>	<u><u>\$ 71,533.14</u></u>	<u><u>\$ 71,196.60</u></u>	<u><u>\$ 5,982.20</u></u>

HALLANDALE ADULT COMMUNITY CENTER
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1000 SW 3rd Street, Hallandale Beach, FL 33009
Principal: Bardetta D. Haygood
Bookkeepers: Mabel Lopez
Payroll Processor: Carla Mizell

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ 19,839.92
Investment:	
Treasurer's Pool Account	<u>30,000.00</u>
TOTAL	\$ <u>49,839.92</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Hallandale Adult Community Center for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

HALLANDALE ADULT COMMUNITY CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 695.88	\$ 7,384.59	\$ 7,700.73	\$ 379.74
Trusts	13,765.79	192,829.59	194,505.30	12,090.08
General	<u>37,448.86</u>	<u>4,574.19</u>	<u>4,652.95</u>	<u>37,370.10</u>
TOTALS	<u>\$ 51,910.53</u>	<u>\$ 204,788.37</u>	<u>\$ 206,858.98</u>	<u>\$ 49,839.92</u>

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

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>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ 27,271.16
Investment:	
Treasurer's Pool Account	<u>30,000.00</u>
TOTAL	\$ <u>57,271.16</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Hollywood Central Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 99.46	\$ -	\$ -	\$ 99.46
Clubs	1,727.88	1,902.83	2,131.42	1,499.29
Departments	1,742.82	229.45	12.00	1,960.27
Trusts	12,982.24	106,240.81	105,238.22	13,984.83
General	<u>38,992.58</u>	<u>3,400.98</u>	<u>2,666.25</u>	<u>39,727.31</u>
TOTALS	<u><u>\$ 55,544.98</u></u>	<u><u>\$ 111,774.07</u></u>	<u><u>\$ 110,047.89</u></u>	<u><u>\$ 57,271.16</u></u>

HOLLYWOOD HILLS HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021
Principal: Lourdes Gonzalez
Bookkeeper: Sharon Jackson
Payroll Processor: Lela Lynch

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 30,807.86	\$ 47,732.77
Investments:		
Treasurer's Pool Account	35,000.00	45,000.00
Certificate of Deposit- Citibank	11,450.16	11,503.77
Certificate of Deposit - SunTrust	<u>10,000.00</u>	<u>-</u>
TOTALS	\$ <u>87,258.02</u>	\$ <u>104,236.54</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 Hills High School for the 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 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 HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 0.82	\$ 61,506.27	\$ 59,641.47	\$ 1,865.62
Music	1,011.16	8,438.12	7,923.67	1,525.61
Classes	2,775.34	51,600.52	49,885.11	4,490.75
Clubs	36,488.11	166,047.47	159,806.68	42,728.90
Departments	5,655.47	9,075.70	8,383.06	6,348.11
Trusts	25,576.68	82,375.70	89,014.15	18,938.23
General	<u>5,875.06</u>	<u>29,456.53</u>	<u>23,970.79</u>	<u>11,360.80</u>
TOTALS	<u>\$ 77,382.64</u>	<u>\$ 408,500.31</u>	<u>\$ 398,624.93</u>	<u>\$ 87,258.02</u>

HOLLYWOOD HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,865.62	\$ 47,373.11	\$ 44,128.43	\$ 5,110.30
Music	1,525.61	5,208.55	5,109.16	1,625.00
Classes	4,490.75	49,132.96	49,122.29	4,501.42
Clubs	42,728.90	128,025.60	124,236.28	46,518.22
Departments	6,348.11	6,209.92	6,230.70	6,327.33
Trusts	18,938.23	69,003.24	59,273.33	28,668.14
General	<u>11,360.80</u>	<u>9,346.56</u>	<u>9,221.23</u>	<u>11,486.13</u>
TOTALS	<u>\$ 87,258.02</u>	<u>\$ 314,299.94</u>	<u>\$ 297,321.42</u>	<u>\$ 104,236.54</u>

HORIZON ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2101 Pine Island Road, Sunrise, Florida 33322
Principal: Nora Chiet
Bookkeeper: Maria Rengifo - Business Support Center
Payroll Processor: Judy Tarquinio

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo	\$ <u>28,883.96</u>
TOTAL	\$ <u>28,883.96</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Horizon Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,092.63	\$ 12,339.50	\$ 13,208.46	\$ 1,223.67
Clubs	607.34	2,321.61	2,861.44	67.51
Departments	886.71	3,546.63	2,820.45	1,612.89
Trusts	3,507.63	171,558.82	165,772.01	9,294.44
General	<u>22,659.92</u>	<u>4,196.90</u>	<u>10,171.37</u>	<u>16,685.45</u>
TOTALS	<u><u>\$ 29,754.23</u></u>	<u><u>\$ 193,963.46</u></u>	<u><u>\$ 194,833.73</u></u>	<u><u>\$ 28,883.96</u></u>

LANIER-JAMES EDUCATION CENTER
AUDIT REPORT
FOR THE 2013-2014 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1050 NW 7th Court, Hallandale Beach, Florida 33009
Principal: Kelvin P. Lee
Bookkeeper: Raye Smith
Payroll Processor: Tami Taylor Johnson

CASH SUMMARY

Cash Account:	<u>6/30/14</u>
Checking Account–Wells Fargo	\$ <u>3,751.42</u>
TOTAL	\$ <u>3,751.42</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Lanier-James Education Center for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 500.00	\$ 500.00	\$ -
Clubs	612.39	539.06	263.32	888.13
Departments	19.50	0.00	0.00	19.50
Trusts	2,351.45	4,992.00	4,783.17	2,560.28
General	<u>260.86</u>	<u>26.00</u>	<u>3.35</u>	<u>283.51</u>
TOTALS	<u><u>\$ 3,244.20</u></u>	<u><u>\$ 6,057.06</u></u>	<u><u>\$ 5,549.84</u></u>	<u><u>\$ 3,751.42</u></u>

LARKDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3250 Northwest 12th Place, Lauderdale, Florida 33311

Principal: Alisia Coachman-Williams

Bookkeepers: Martha Arrazcaeta – Business Support Center (October 2014 -- Current)
Eleanor McCoy – Business Support Center (July 2014 - September 2014)
Beautisheka Jones (August 2011 to June 2014)

Payroll Processor: Marilyn Bozeman

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>9,228.82</u>
TOTAL	\$ <u><u>9,228.82</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Larkdale Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 190.00	\$ -	\$ -	\$ 190.00
Classes	540.37	7,619.00	7,708.18	451.19
Clubs	1,356.63	959.28	1,422.19	893.72
Departments	653.43	829.17	829.17	653.43
Trusts	4,186.46	5,668.21	5,752.97	4,101.70
General	<u>2,299.71</u>	<u>1,879.27</u>	<u>1,240.20</u>	<u>2,938.78</u>
TOTALS	<u><u>\$ 9,226.60</u></u>	<u><u>\$ 16,954.93</u></u>	<u><u>\$ 16,952.71</u></u>	<u><u>\$ 9,228.82</u></u>

LIBERTY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2450 Banks Road, Margate, Florida 33063
Principal: David Levine
Bookkeeper: Donna Howard
Payroll Processor: Donna Howard

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 55,996.53
TOTAL	\$ 55,996.53

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Liberty Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,645.37	\$ 36,717.03	\$ 36,960.32	\$ 4,402.08
Clubs	4,825.91	4,811.94	5,390.02	4,247.83
Departments	33.29	6,017.24	4,980.00	1,070.53
Trusts	3,748.07	39,610.73	37,034.97	6,323.83
General	<u>37,669.43</u>	<u>7,661.15</u>	<u>5,378.32</u>	<u>39,952.26</u>
TOTALS	<u><u>\$ 50,922.07</u></u>	<u><u>\$ 94,818.09</u></u>	<u><u>\$ 89,743.63</u></u>	<u><u>\$ 55,996.53</u></u>

MARGATE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 6300 NW 18 Street, Margate, Florida 33063
Principal: Thomas Schroeder
Bookkeeper: Dina Newland
Payroll Processor: Eileen Meyerson

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>8,814.51</u>
TOTAL	\$ <u><u>8,814.51</u></u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Margate Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,977.00	\$ 21,301.74	\$ 21,493.50	\$ 2,785.24
Clubs	2,005.70	9,856.86	10,211.37	1,651.19
Departments	2,642.60	14,868.15	16,219.39	1,291.36
Trusts	1,489.92	63,098.67	63,935.35	653.24
General	<u>2,080.64</u>	<u>11,301.21</u>	<u>10,948.37</u>	<u>2,433.48</u>
TOTALS	<u><u>\$ 11,195.86</u></u>	<u><u>\$ 120,426.63</u></u>	<u><u>\$ 122,807.98</u></u>	<u><u>\$ 8,814.51</u></u>

McARTHUR HIGH SCHOOL
AUDIT REPORT
FOR THE 2014 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024
Principal: Todd LaPace
Bookkeeper: Patsy Murray
Payroll Processor: Helen Cohen

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 42,101.52
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
TOTAL	\$ <u>117,101.52</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of McArthur High School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

McARTHUR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$0.00	\$ 49,701.76	\$ 49,701.76	\$0.00
Music	2,234.16	3,723.00	5,512.91	444.25
Classes	8,737.75	71,180.79	69,938.56	9,979.98
Clubs	60,618.81	173,767.13	186,821.61	47,564.33
Departments	10,934.96	11,141.63	9,207.10	12,869.49
Trusts	21,383.48	162,102.83	160,786.14	22,700.17
General	<u>39,252.54</u>	<u>18,408.22</u>	<u>34,117.46</u>	<u>23,543.30</u>
TOTALS	<u><u>\$ 143,161.70</u></u>	<u><u>\$ 490,025.36</u></u>	<u><u>\$ 516,085.54</u></u>	<u><u>\$ 117,101.52</u></u>

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

PROFILE OF THE SCHOOL

Address: 6831 S.W. 26th Street, Miramar, Florida 33023

Principal: Joanne Schlissel

Bookkeepers: Amar Chand – Business Support Center (July 2014 to Current)
Selesteen Roberts – (July 2011 to June 2014)

Payroll Processor: Nancy Luciani

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 16,895.39	\$ 28,176.25
TOTAL	\$ 16,895.39	\$ 28,176.25

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Miramar Elementary School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

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

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 158.29	\$ -	\$ -	\$ 158.29
Classes	860.82	15,463.50	15,722.22	602.10
Clubs	283.44	2,606.99	2,430.81	459.62
Departments	7,487.90	1,937.77	3,621.56	5,804.11
Trusts	3,940.95	16,136.58	15,662.86	4,414.67
General	<u>1,352.70</u>	<u>7,178.83</u>	<u>3,074.93</u>	<u>5,456.60</u>
TOTALS	<u>\$ 14,084.10</u>	<u>\$ 43,323.67</u>	<u>\$ 40,512.38</u>	<u>\$ 16,895.39</u>

MIRAMAR ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 158.29	\$ -	\$ -	\$ 158.29
Classes	602.10	26,292.70	25,382.33	1,512.47
Clubs	459.62	10,548.67	6,755.08	4,253.21
Departments	5,804.11	1,743.86	1,753.18	5,794.79
Trusts	4,414.67	14,227.88	12,191.37	6,451.18
General	<u>5,456.60</u>	<u>8,337.40</u>	<u>3,787.69</u>	<u>10,006.31</u>
TOTALS	<u><u>\$ 16,895.39</u></u>	<u><u>\$ 61,150.51</u></u>	<u><u>\$ 49,869.65</u></u>	<u><u>\$ 28,176.25</u></u>

NEW RIVER MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3100 Riverland Road, Fort Lauderdale, Florida 33312
Principal: Melinda Wessinger
Bookkeeper: Regina Scarbrough
Payroll Processor: Denise Bails

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 34,236.73	\$ 30,399.21
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>44,236.73</u>	\$ <u>40,399.21</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of New River Middle School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,116.11	\$ 2,535.00	\$ 2,124.45	\$ 3,526.66
Music	335.89	1,613.32	1,869.21	80.00
Classes	941.46	57,118.52	56,595.96	1,464.02
Clubs	9,755.19	44,425.56	37,477.52	16,703.23
Departments	3,199.98	7,606.69	8,251.45	2,555.22
Trusts	5,217.71	32,434.76	31,655.64	5,996.83
General	3,586.77	15,509.21	5,185.21	13,910.77
TOTALS	<u>\$ 26,153.11</u>	<u>\$ 161,243.06</u>	<u>\$ 143,159.44</u>	<u>\$ 44,236.73</u>

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,526.66	\$ 2,606.00	\$ 3,806.59	\$ 2,326.07
Music	80.00	2,665.00	2,481.85	263.15
Classes	1,464.02	51,118.54	51,627.38	955.18
Clubs	16,703.23	32,532.38	34,358.91	14,876.70
Departments	2,555.22	8,097.82	8,368.59	2,284.45
Trusts	5,996.83	44,124.91	40,431.91	9,689.83
General	13,910.77	18,218.39	22,125.33	10,003.83
TOTALS	<u>\$ 44,236.73</u>	<u>\$ 159,363.04</u>	<u>\$ 163,200.56</u>	<u>\$ 40,399.21</u>

NORTHEAST HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 700 N.E. 56th Street, Oakland Park, Florida 33334

Principal: Jonathan Williams

Bookkeepers: Anita Nieves – Business Support Center (July 2014 to Current)
Lara Andrews (August 2001 to June 2014)

Payroll Processor: Norma Albarracin

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 56,882.58	\$ 20,820.42
Investment:		
Treasurer's Pool Account	<u>85,000.00</u>	<u>85,000.00</u>
TOTAL	\$ <u>141,882.58</u>	\$ <u>105,820.42</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Northeast High School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

NORTHEAST HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 59,865.59	\$ 53,092.19	\$ 6,773.40
Music	3,194.85	6,651.19	7,862.81	1,983.23
Classes	11,809.79	111,474.16	98,641.19	24,642.76
Clubs	49,021.11	159,772.22	150,189.52	58,603.81
Departments	3,288.86	4,644.14	3,951.50	3,981.50
Trusts	22,413.94	90,025.05	79,943.07	32,495.92
General	<u>6,185.10</u>	<u>15,712.42</u>	<u>8,495.56</u>	<u>13,401.96</u>
TOTALS	<u>\$ 95,913.65</u>	<u>\$ 448,144.77</u>	<u>\$ 402,175.84</u>	<u>\$ 141,882.58</u>

NORTHEAST HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,773.40	\$ 55,481.42	\$ 62,254.82	\$ -
Music	1,983.23	7,124.50	7,711.94	1,395.79
Classes	24,642.76	81,816.70	91,660.08	14,799.38
Clubs	58,603.81	170,345.85	172,878.05	56,071.61
Departments	3,981.50	3,644.68	2,962.39	4,663.79
Trusts	32,495.92	103,456.64	116,894.37	19,058.19
General	<u>13,401.96</u>	<u>6,490.40</u>	<u>10,060.70</u>	<u>9,831.66</u>
TOTALS	<u><u>\$ 141,882.58</u></u>	<u><u>\$ 428,360.19</u></u>	<u><u>\$ 464,422.35</u></u>	<u><u>\$ 105,820.42</u></u>

NORTH FORK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 101 NW 15th Avenue, Fort Lauderdale, Florida 33311
Principal: Rendolyn Amaker
Bookkeeper: Jamala Williams-Washington
Payroll Processor: Tammy Rosario

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>6,811.34</u>
TOTAL	\$ <u>6,811.34</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of North Fork Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

NORTH FORK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 287.50	\$ -	\$ 102.50	\$ 185.00
Clubs	864.38	74.48	701.69	237.17
Departments	307.13	4,959.47	3,039.36	2,227.24
Trusts	2,803.14	13,754.20	14,863.70	1,693.64
General	<u>4,894.24</u>	<u>2,782.23</u>	<u>5,208.18</u>	<u>2,468.29</u>
TOTALS	<u><u>\$ 9,156.39</u></u>	<u><u>\$ 21,570.38</u></u>	<u><u>\$ 23,915.43</u></u>	<u><u>\$ 6,811.34</u></u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3521 SW Davie Road, Davie, Florida 33314

Principal: Charles McCanna

Bookkeeper: Mary Ann Zitnick

Payroll Processor: Deanne Hoffman

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/14</u>
Checking Account–Wells Fargo	\$	728.17
Investment:		
Treasurer's Pool Account		<u>10,000.00</u>
TOTAL	\$	<u>10,728.17</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Nova Blanche Forman Elementary School for the 2013-2014 fiscal year. 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 2013-2014 fiscal year, 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.

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$1,405.31	\$56,541.44	\$56,313.96	\$1,632.79
Clubs	1,694.95	4,437.76	4,756.46	1,376.25
Departments	733.99	2,089.52	1,122.83	1,700.68
Trusts	5,235.94	324,998.54	325,690.69	4,543.79
General	<u>1,387.80</u>	<u>7,663.68</u>	<u>7,576.82</u>	<u>1,474.66</u>
TOTALS	<u>\$ 10,457.99</u>	<u>\$ 395,730.94</u>	<u>\$ 395,460.76</u>	<u>\$ 10,728.17</u>

NOVA DWIGHT D. EISENHOWER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 6501 SW 39th Street, Davie, Florida 33314
Principal: Carol Lesser
Bookkeeper: Claire Ashton -- Business Support Center
Payroll Processor: Jill Martinez

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/14</u>
Checking Account – Wells Fargo	\$	<u>65,259.09</u>
TOTAL	\$	<u>65,259.09</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Nova Dwight D. Eisenhower Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

NOVA DWIGHT D. EISENHOWER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,563.92	\$ 19,753.92	\$ 17,278.59	\$ 6,039.25
Clubs	6,467.92	2,529.91	4,741.10	4,256.73
Departments	2,170.06	631.85	47.44	2,754.47
Trusts	34,230.78	471,383.16	461,633.99	43,979.95
General	<u>10,336.28</u>	<u>14,091.29</u>	<u>16,198.88</u>	<u>8,228.69</u>
TOTALS	<u><u>\$ 56,768.96</u></u>	<u><u>\$ 508,390.13</u></u>	<u><u>\$ 499,900.00</u></u>	<u><u>\$ 65,259.09</u></u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,196.00	\$ 10,131.33	\$ 10,402.27	\$ 925.06
Clubs	1,615.43	3,943.83	3,630.77	1,928.49
Departments	4,980.54	7,814.27	8,043.60	4,751.21
Trusts	692.58	12,576.95	12,503.68	765.85
General	<u>884.40</u>	<u>2,449.73</u>	<u>2,553.03</u>	<u>781.10</u>
TOTALS	<u><u>\$ 9,368.95</u></u>	<u><u>\$ 36,916.11</u></u>	<u><u>\$ 37,133.35</u></u>	<u><u>\$ 9,151.71</u></u>

PINE RIDGE EDUCATION CENTER
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1251 SW 42nd Avenue, Fort Lauderdale, Florida 33317
Principal: Belinda Hope
Bookkeeper: Maria Rengifo - Business Support Center
Payroll Processor: Betty Symonette

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 1,862.46	\$ 2,820.26
TOTAL	\$ 1,862.46	\$ 2,820.26

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Pine Ridge Education Center for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

PINE RIDGE EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 792.43	\$ 1,988.45	\$ 2,156.12	\$ 624.76
Clubs	1,066.55	1,112.28	1,315.87	862.96
Trusts	100.00	6,610.36	6,610.36	100.00
General	<u>487.70</u>	<u>179.89</u>	<u>392.85</u>	<u>274.74</u>
TOTALS	<u>\$ 2,446.68</u>	<u>\$ 9,890.98</u>	<u>\$ 10,475.20</u>	<u>\$ 1,862.46</u>

PINE RIDGE EDUCATION CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 624.76	\$ 1,843.58	\$ 989.14	\$ 1,479.20
Clubs	862.96	356.00	295.22	923.74
Trusts	100.00	3,046.25	2,951.58	194.67
General	<u>274.74</u>	<u>0.01</u>	<u>52.10</u>	<u>222.65</u>
TOTALS	<u><u>\$ 1,862.46</u></u>	<u><u>\$ 5,245.84</u></u>	<u><u>\$ 4,288.04</u></u>	<u><u>\$ 2,820.26</u></u>

PINWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1600 SW 83 Avenue, North Lauderdale, Florida 33068
Principal: Karla Gary Orange
Bookkeeper: Mona Maxey
Payroll Processor: Sherry Giambrone

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/14</u>
Checking Account--Wells Fargo	\$ 15,643.55
Investment:	
Treasurer's Pool Account	<u>30,000.00</u>
TOTAL	\$ <u>45,643.55</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pinewood Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,093.49	\$ 1,500.00	\$ 1,290.00	\$ 1,303.49
Classes	894.00	483.00	1,144.00	233.00
Clubs	2,867.92	141.81	243.50	2,766.23
Departments	1,432.03	829.11	1,364.38	896.76
Trusts	5,439.53	34,631.68	37,490.14	2,581.07
General	<u>37,637.55</u>	<u>14,902.26</u>	<u>14,676.81</u>	<u>37,863.00</u>
TOTALS	<u><u>\$ 49,364.52</u></u>	<u><u>\$ 52,487.86</u></u>	<u><u>\$ 56,208.83</u></u>	<u><u>\$ 45,643.55</u></u>

PLANTATION ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 651 NW 42nd Avenue, Fort Lauderdale, Florida 33317
Principal: Tonya Frost
Bookkeeper: Clover Cohen
Payroll Processor: Andrea Carson - October 20, 2014 -- Current
Denise Patron - July to October 2014

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>18,554.14</u>
TOTAL	\$ <u>18,554.14</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Plantation Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

PLANTATION ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$1,115.95	\$7,493.00	\$8,351.26	\$257.69
Clubs	2,325.05	4,560.54	4,226.51	2,659.08
Departments	463.36	1,799.72	394.79	1,868.29
Trusts	3,130.66	19,722.76	11,943.50	10,909.92
General	<u>5,272.73</u>	<u>6,017.39</u>	<u>8,430.96</u>	<u>2,859.16</u>
TOTALS	<u><u>\$ 12,307.75</u></u>	<u><u>\$ 39,593.41</u></u>	<u><u>\$ 33,347.02</u></u>	<u><u>\$ 18,554.14</u></u>

PLANTATION HIGH SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 6901 NW 16th Street, Plantation, Florida 33313

Principal: Alona DiPaolo

Bookkeeper: Robin Sabourin

Payroll Processor: Mari Anne McDonnell

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ 89,094.09
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	\$ <u>169,094.09</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Plantation High School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -31,829.54	\$ 64,608.72	\$ 32,779.18	\$ 0.00
Music	1,053.15	3,324.90	3,150.76	1,227.29
Classes	26,714.35	149,935.54	149,732.30	26,917.59
Clubs	66,757.40	259,050.17	267,726.16	58,081.41
Departments	14,400.32	10,954.19	16,651.07	8,703.44
Trusts	30,623.04	66,652.19	55,355.07	41,920.16
General	<u>26,254.63</u>	<u>61,984.67</u>	<u>55,995.10</u>	<u>32,244.20</u>
TOTALS	<u><u>\$ 133,973.35</u></u>	<u><u>\$ 616,510.38</u></u>	<u><u>\$ 581,389.64</u></u>	<u><u>\$ 169,094.09</u></u>

POMPAÑO BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 600 NE 13th Avenue, Pompano Beach, Florida 33060
Principal: Hudson Thomas
Bookkeeper: Mary Ann Baggette
Payroll Processor: Lynn Verlinde

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo \$ 153,226.40

TOTAL \$ 153,226.40

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pompano Beach High School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 219.39	\$ 27,377.05	\$ 27,586.44	\$ 10.00
Music	253.00	11,053.06	11,028.27	277.79
Classes	8,744.93	102,050.53	104,348.14	6,447.32
Clubs	55,182.84	271,142.40	253,393.89	72,931.35
Departments	7,347.26	6,470.98	4,515.06	9,303.18
Trusts	28,151.60	243,640.09	217,880.72	53,910.97
General	<u>4,809.05</u>	<u>23,950.85</u>	<u>18,414.11</u>	<u>10,345.79</u>
TOTALS	<u><u>\$ 104,708.07</u></u>	<u><u>\$ 685,684.96</u></u>	<u><u>\$ 637,166.63</u></u>	<u><u>\$ 153,226.40</u></u>

RAMBLEWOOD MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 8505 West Atlantic Boulevard, Coral Springs, Florida 33071
Principal: Cory Smith
Bookkeepers: Evelyne Vaccaro
Payroll Processor: Bridgett Brown

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 34,265.83
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	\$ <u>54,265.83</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Ramblewood Middle School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

RAMBLEWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,326.15	\$ 2,638.33	\$ 1,882.38	\$ 2,082.10
Music	1,262.37	70,970.03	69,643.34	2,589.06
Classes	2,475.76	43,108.16	43,306.30	2,277.62
Clubs	2,717.22	20,162.59	19,028.14	3,851.67
Departments	7,435.67	13,317.71	13,083.00	7,670.38
Trusts	5,556.15	26,069.27	25,365.46	6,259.96
General	<u>29,911.84</u>	<u>5,231.65</u>	<u>5,608.45</u>	<u>29,535.04</u>
TOTALS	<u><u>\$ 50,685.16</u></u>	<u><u>\$ 181,497.74</u></u>	<u><u>\$ 177,917.07</u></u>	<u><u>\$ 54,265.83</u></u>

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

PROFILE OF THE SCHOOL

Address: 5001 Thomas Street, Hollywood, FL 33021
Principal: Josetta Campbell
Bookkeepers: Suzie Louisdhon -- Business Support Center (November 2012 -- Current)
Suzie Louisdhon -- (July 2012 to October 2012)
Payroll Processor: Mary Harris

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 23,781.29	\$ 23,923.74
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	\$ <u>43,781.29</u>	\$ <u>43,923.74</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Sheridan Hills Elementary School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

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

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,877.96	\$ 9,710.00	\$ 8,936.00	\$ 2,651.96
Clubs	2,209.71	2,714.73	2,735.50	2,188.94
Departments	3,312.50	313.02	0.00	3,625.52
Trusts	16,655.17	38,804.87	38,471.84	16,988.20
General	<u>18,431.01</u>	<u>1,154.51</u>	<u>1,258.85</u>	<u>18,326.67</u>
TOTALS	<u><u>\$ 42,486.35</u></u>	<u><u>\$ 52,697.13</u></u>	<u><u>\$ 51,402.19</u></u>	<u><u>\$ 43,781.29</u></u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,651.96	\$ 11,655.50	\$ 14,038.48	\$ 268.98
Clubs	2,188.94	2,976.38	2,609.75	2,555.57
Departments	3,625.52	657.37	0.00	4,282.89
Trusts	16,988.20	70,798.73	68,013.92	19,773.01
General	<u>18,326.67</u>	<u>1,389.94</u>	<u>2,673.32</u>	<u>17,043.29</u>
TOTALS	<u><u>\$ 43,781.29</u></u>	<u><u>\$ 87,477.92</u></u>	<u><u>\$ 87,335.47</u></u>	<u><u>\$ 43,923.74</u></u>

SOUTH PLANTATION HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317
Principal: Christine Henschel
Bookkeepers: Yvonne Liotti
Payroll Processor: Kealer Franklin

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 133,218.70	\$ 93,809.63
Investments:		
Treasurer's Pool Account	155,000.00	155,000.00
Certificate of Deposit- Wachovia	<u>9,250.00</u>	<u>9,250.00</u>
TOTAL	\$ <u>297,468.70</u>	\$ <u>258,059.63</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of South Plantation High School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 25,132.60	\$ 94,984.36	\$ 62,729.83	\$ 57,387.13
Music	9,395.84	2,627.82	4,723.72	7,299.94
Classes	17,857.43	71,822.47	67,387.92	22,291.98
Clubs	56,789.39	366,425.10	361,354.79	61,859.70
Departments	11,687.46	45,704.20	35,215.65	22,176.01
Trusts	61,702.80	38,959.57	34,480.45	66,181.92
General	<u>56,042.25</u>	<u>16,038.77</u>	<u>11,809.00</u>	<u>60,272.02</u>
TOTALS	<u>\$ 238,607.77</u>	<u>\$ 636,562.29</u>	<u>\$ 577,701.36</u>	<u>\$ 297,468.70</u>

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 57,387.13	\$ 65,310.39	\$ 106,801.87	\$ 15,895.65
Music	7,299.94	7,073.33	6,449.30	7,923.97
Classes	22,291.98	90,380.51	103,799.90	8,872.59
Clubs	61,859.70	450,777.52	434,954.00	77,683.22
Departments	22,176.01	32,116.52	29,474.01	24,818.52
Trusts	66,181.92	50,489.45	51,506.59	65,164.78
General	<u>60,272.02</u>	<u>15,468.84</u>	<u>18,039.96</u>	<u>57,700.90</u>
TOTALS	<u>\$ 297,468.70</u>	<u>\$ 711,616.56</u>	<u>\$ 751,025.63</u>	<u>\$ 258,059.63</u>

TEDDER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 4157 NE First Terrace, Pompano Beach, Florida 33064
Principal: Marisa Fishlock
Bookkeeper: Carla Harker
Payroll Processor: Judith Smoly

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ <u>12,929.95</u>
TOTAL	\$ <u><u>12,929.95</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Tedder Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 55.04	\$ -	\$ -	\$ 55.04
Classes	265.51	10,213.50	9,982.06	496.95
Clubs	3,575.51	3,706.05	4,274.98	3,006.58
Departments	4,175.78	8,902.27	8,485.03	4,593.02
Trusts	571.50	9,796.30	9,937.52	430.28
General	<u>5,502.96</u>	<u>2,092.19</u>	<u>3,247.07</u>	<u>4,348.08</u>
TOTALS	<u><u>\$ 14,146.30</u></u>	<u><u>\$ 34,710.31</u></u>	<u><u>\$ 35,926.66</u></u>	<u><u>\$ 12,929.95</u></u>

THURGOOD MARSHALL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 800 NW 13th Street, Fort Lauderdale, Florida 33311
Principal: Michael Billins
Bookkeeper: Galie Verret
Payroll Processor: Wanda Russell

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account--Wells Fargo	\$ <u>8,852.50</u>
TOTAL	\$ <u>8,852.50</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Thurgood Marshall Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

THURGOOD MARSHALL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,102.18	\$ 15,039.73	\$ 14,823.66	\$ 1,318.25
Clubs	3,746.10	1,728.43	1,567.38	3,907.15
Departments	913.17	16.00	0.00	929.17
Trusts	2,472.97	8,700.05	9,485.84	1,687.18
General	<u>804.72</u>	<u>955.46</u>	<u>749.43</u>	<u>1,010.75</u>
TOTALS	<u><u>\$ 9,039.14</u></u>	<u><u>\$ 26,439.67</u></u>	<u><u>\$ 26,626.31</u></u>	<u><u>\$ 8,852.50</u></u>

TROPICAL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1500 SW 66th Avenue, Plantation, Florida 33317

Principal: Erik Anderson

Bookkeeper: Heather Braun – Business Support Center

Payroll Processor: Janet Jones

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account–Wells Fargo	\$	35,430.19
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Investment:

Treasurer's Pool Account		<u>15,000.00</u>
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TOTAL	\$	<u>50,430.19</u>
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In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Tropical Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,268.81	\$ 63,092.66	\$ 62,394.48	\$ 1,966.99
Clubs	7,730.05	2,154.60	2,292.82	7,591.83
Departments	1,099.85	17,889.06	16,306.55	2,682.36
Trusts	21,483.81	453,846.02	440,951.95	34,377.88
General	<u>2,695.42</u>	<u>4,707.09</u>	<u>3,591.38</u>	<u>3,811.13</u>
TOTALS	<u>\$ 34,277.94</u>	<u>\$ 541,689.43</u>	<u>\$ 525,537.18</u>	<u>\$ 50,430.19</u>

WELLEBY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3230 Nob Hill Road, Sunrise, Florida 33351

Principal: Wanda E. Haynes (January 2015 – Current)
Donna Boruch (July 2013 – December 2014)

Bookkeepers: Shelia Jones (March 2014 – Current)
Margarita Garcia (July 2013 – February 2014)

Payroll Processor: Madelyn Steffen

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ 26,195.70
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	\$ <u>46,195.70</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Welleby Elementary School for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 897.13	\$ 32,287.50	\$ 32,221.34	\$ 963.29
Clubs	48.06	2,293.98	2,230.08	111.96
Departments	1,267.49	818.80	37.99	2,048.30
Trusts	46,224.85	525,275.50	531,712.36	39,787.99
General	<u>1,484.13</u>	<u>3,316.33</u>	<u>1,516.30</u>	<u>3,284.16</u>
TOTALS	<u><u>\$ 49,921.66</u></u>	<u><u>\$ 563,992.11</u></u>	<u><u>\$ 567,718.07</u></u>	<u><u>\$ 46,195.70</u></u>

WEST BROWARD HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 500 NW 209 Avenue, Pembroke Pines, Florida 33029
Principal: Teresa Hall
Bookkeeper: Natalie Clark
Payroll Processor: Cindy Fankhauser

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Accounts:		
Checking Account – Wells Fargo	\$ 46,498.91	\$ 93,871.21
Savings Account – Wells Fargo	208,275.30	208,483.68
Investment:		
Treasurer's Pool Account	<u>70,000.00</u>	<u>70,000.00</u>
TOTAL	\$ <u>324,774.21</u>	\$ <u>372,354.89</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of West Broward High School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 32,758.13	\$ 34,048.65	\$ 46,355.50	\$ 20,451.28
Music	9,440.68	58,356.00	63,633.87	4,162.81
Classes	7,673.73	257,761.64	258,531.07	6,904.30
Clubs	113,562.29	338,076.60	342,227.01	109,411.88
Departments	21,276.33	77,656.05	78,477.92	20,454.46
Trusts	33,970.85	90,531.79	70,444.56	54,058.08
General	<u>66,480.26</u>	<u>111,877.21</u>	<u>69,026.07</u>	<u>109,331.40</u>
TOTALS	<u><u>\$ 285,162.27</u></u>	<u><u>\$ 968,307.94</u></u>	<u><u>\$ 928,696.00</u></u>	<u><u>\$ 324,774.21</u></u>

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 20,451.28	\$ 23,878.92	\$ 42,318.78	\$ 2,011.42
Music	4,162.81	27,731.92	29,883.61	2,011.12
Classes	6,904.30	211,780.13	213,491.65	5,192.78
Clubs	109,411.88	405,881.98	384,801.54	130,492.32
Departments	20,454.46	61,165.68	63,675.35	17,944.79
Trusts	54,058.08	99,338.48	83,719.95	69,676.61
General	<u>109,331.40</u>	<u>109,133.71</u>	<u>73,439.26</u>	<u>145,025.85</u>
TOTALS	<u><u>\$ 324,774.21</u></u>	<u><u>\$ 938,910.82</u></u>	<u><u>\$ 891,330.14</u></u>	<u><u>\$ 372,354.89</u></u>

WESTERN HIGH SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1200 SW 136 Avenue, Davie, Florida 33325

Principals: Jimmy Arrojo (July 2013 – Current)
David Jones (July 2011 – June 2013)

Bookkeepers: Nancy L. Munson (August 2013 – Current)
Robbie Sumby (October 2011 – August - 2013)

Payroll Processor: Julia Altschuler

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 205,479.59	\$ 228,268.37
Investment:		
Treasurer's Pool Account	<u>135,000.00</u>	<u>135,000.00</u>
TOTAL	\$ <u>340,479.59</u>	\$ <u>363,268.37</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Western High School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

WESTERN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,329.97	\$ 64,115.41	\$ 59,345.18	\$ 8,100.20
Music	14,292.04	50,096.42	58,769.73	5,618.73
Classes	42,182.08	170,514.58	161,674.94	51,021.72
Clubs	140,453.39	289,032.82	281,264.48	148,221.73
Departments	13,495.62	16,241.87	16,509.75	13,227.74
Trusts	55,478.65	159,039.31	159,778.06	54,739.90
General	<u>73,382.15</u>	<u>23,627.98</u>	<u>37,460.56</u>	<u>59,549.57</u>
TOTALS	<u><u>\$ 342,613.90</u></u>	<u><u>\$ 772,668.39</u></u>	<u><u>\$ 774,802.70</u></u>	<u><u>\$ 340,479.59</u></u>

WESTERN HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,100.20	\$ 64,133.59	\$ 70,722.35	\$ 1,511.44
Music	5,618.73	4,427.39	5,482.52	4,563.60
Classes	51,021.72	129,392.48	140,469.59	39,944.61
Clubs	148,221.73	357,547.75	355,012.61	150,756.87
Departments	13,227.74	16,811.03	15,685.31	14,353.46
Trusts	54,739.90	148,085.19	123,048.71	79,776.38
General	<u>59,549.57</u>	<u>148,217.03</u>	<u>135,404.59</u>	<u>72,362.01</u>
TOTALS	<u><u>\$ 340,479.59</u></u>	<u><u>\$ 868,614.46</u></u>	<u><u>\$ 845,825.68</u></u>	<u><u>\$ 363,268.37</u></u>

WHIDDON ROGERS EDUCATION CENTER
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 700 SW 26th Street, Fort Lauderdale, Florida 33315

Principals: Wylie Howard (February 2015 -- Current)
David Watkins (May 2014 to February 2015)

Bookkeeper: Shauntay Poole

Payroll Processor: Lorraine Brooks

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ 31,543.79
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	\$ <u>41,543.79</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Whiddon Rogers Education Center for the 2013-14 fiscal year. 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 2013-2014 fiscal year, 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.

WHIDDON ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 9,756.79	\$ 22,130.85	\$ 24,856.80	\$ 7,030.84
Departments	3,836.73	7,228.46	1,106.69	9,958.50
Trusts	9,622.15	52,684.47	48,457.58	13,849.04
General	<u>9,550.65</u>	<u>10,636.49</u>	<u>9,481.73</u>	<u>10,705.41</u>
TOTALS	<u><u>\$ 32,766.32</u></u>	<u><u>\$ 93,180.27</u></u>	<u><u>\$ 84,402.80</u></u>	<u><u>\$ 41,543.79</u></u>

WINGATE OAKS CENTER
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1211 NW 33rd Terrace, Fort Lauderdale, Florida 33311
Principal: Sarah Hausman
Bookkeeper: Martha Arrazcaeta – Business Support Center
Payroll Processor: Trenesha Bush

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ <u>6,843.28</u>
TOTAL	\$ <u><u>6,843.28</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Wingate Oaks Center for the 2013-14 fiscal year. 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 2013-14 fiscal year, 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.

WINGATE OAKS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 426.00	\$ 426.00	\$ -
Clubs	316.19	1,877.24	1,830.16	363.27
Departments	28.52	0.00	0.00	28.52
Trusts	5,179.18	8,689.21	8,304.53	5,563.86
General	<u>1,742.11</u>	<u>824.48</u>	<u>1,678.96</u>	<u>887.63</u>
TOTALS	<u>\$ 7,266.00</u>	<u>\$ 11,816.93</u>	<u>\$ 12,239.65</u>	<u>\$ 6,843.28</u>

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

PROFILE OF THE SCHOOL

Address: 4000 Winston Park Blvd., Coconut Creek, Florida 33073

Principal: Carolyn Eggelletion

Bookkeeper: Marian Youse - Business Support Center (February 2013 - Current)
Lynn Dwiggin (August 2012 – January 2013)

Payroll Processor: Allyson Stone

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 17,071.08	\$ 22,602.86
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>27,071.08</u>	\$ <u>32,602.86</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Winston Park Elementary School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 659.87	\$ 1,272.00	\$ 745.44	\$ 1,186.43
Classes	6,679.11	85,993.11	91,093.60	1,578.62
Clubs	745.54	1,988.42	1,906.30	827.66
Departments	9,299.87	2,327.94	3,793.82	7,833.99
Trusts	9,403.65	137,058.58	136,491.20	9,971.03
General	<u>18,506.06</u>	<u>7,662.61</u>	<u>20,495.32</u>	<u>5,673.35</u>
TOTALS	<u><u>\$ 45,294.10</u></u>	<u><u>\$ 236,302.66</u></u>	<u><u>\$ 254,525.68</u></u>	<u><u>\$ 27,071.08</u></u>

WINSTON PARK ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,186.43	\$ 40.00	\$ -	\$ 1,226.43
Classes	1,578.62	43,029.06	43,003.50	1,604.18
Clubs	827.66	2,357.06	1,961.96	1,222.76
Departments	7,833.99	1,234.71	497.88	8,570.82
Trusts	9,971.03	208,597.05	205,254.10	13,313.98
General	<u>5,673.35</u>	<u>6,071.00</u>	<u>5,079.66</u>	<u>6,664.69</u>
TOTALS	<u><u>\$ 27,071.08</u></u>	<u><u>\$ 261,328.88</u></u>	<u><u>\$ 255,797.10</u></u>	<u><u>\$ 32,602.86</u></u>

SECTION II:
Audit Reports (with Exceptions)

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

PROFILE OF THE SCHOOL

Address: 120 NE 11th Street, Fort Lauderdale, Florida 33304

Principal: Irina Shearer (July 2014 – Current)
Camille LaChance (July 2012 – June 2014)

Bookkeeper: Susan Williams – Business Support Center (August 2014 – Current)
Susan Williams (December 2011-July 2014)

Payroll Processor: Joyce Forrester

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ <u>1,692.61</u>	\$ <u>1,710.02</u>
TOTAL	\$ <u>1,692.61</u>	\$ <u>1,710.02</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of North Side Elementary School for the 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 present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 EXCEPTION

Receipting Documents

During our inventory of pre-numbered receipting documents, we noted:

- Ten BC-40P Receipt Books were missing.
- Fifty Monies Collection Envelopes were missing.

A Certificate of Loss for the missing receipting documents was completed at the auditor's request.

We also noted that BC-40P receipts were not used for 5th Grade End-of-Year Field Trip collections totaling approximately \$6,463, which were collected by a teacher and deposited with the school's Bookkeeper from December 2012 through March 2013. Collections as high as \$1,470 were documented as lump sums on Monies Collection Envelopes with the notation "End of Year Field Trip" rather than issuing one individual receipt per student.

School Board Policy 6301 Collection of Monies states "The Principal shall be responsible for all monies collected and deposited within his/her school by school personnel and shall submit an accounting of such monies to the office of the superintendent in accordance with Accepted Business Procedures. 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. These records shall be maintained for audit purposes."

Standard Practice Bulletin I-302 Cash Collections 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." It also states "BC-40P Departmental Receipt Book...must be used for individual collections \$15.01 and up...Monies Collection Envelope...used when multiple collections will be made with an individual collection amount of less than \$15 per person...Monies Collections Envelopes are to be completed in ink. The following information is to be completed:...Dollar amount of collection...Full name of payer..."

Standard Practice Bulletin I-404 Certificate of Loss Section I. "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...The Certificate of Loss must be presented to the School Principal for his/her signature and any action deemed appropriate. The Certificate of Loss must be retained for audit."

We recommend that the Business Support Center Director review the requirements of School Board Policy 6301 and Standard Practice Bulletins I-302 and I-404 with the Principal and staff, and ensure:

- Pre-numbered receipting documents are safeguarded and retained for audit.
- A Certificate of Loss, explaining the details of the loss, is completed promptly and signed by the Principal if pre-numbered documents are lost.
- BC-40P receipts are issued to individuals remitting over \$15.
- Payers are individually listed with amounts paid when Monies Collection Envelopes are used to document collections.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

NORTH SIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 100.00	\$ 98.30	\$ 1.70
Classes	292.90	5,835.00	5,823.50	304.40
Clubs	194.11	973.96	994.08	173.99
Departments	159.80	49.20	209.00	0.00
Trusts	702.12	15,096.68	15,464.34	334.46
General	<u>327.27</u>	<u>1,187.29</u>	<u>636.50</u>	<u>878.06</u>
TOTALS	<u><u>\$ 1,676.20</u></u>	<u><u>\$ 23,242.13</u></u>	<u><u>\$ 23,225.72</u></u>	<u><u>\$ 1,692.61</u></u>

NORTH SIDE ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1.70	\$ -	\$ -	\$ 1.70
Classes	304.40	11,548.30	11,290.43	562.27
Clubs	173.99	799.27	656.08	317.18
Departments	0.00	132.81	0.00	132.81
Trusts	334.46	3,565.75	3,540.60	359.61
General	<u>878.06</u>	<u>1,873.51</u>	<u>2,415.12</u>	<u>336.45</u>
TOTALS	<u><u>\$ 1,692.61</u></u>	<u><u>\$ 17,919.64</u></u>	<u><u>\$ 17,902.23</u></u>	<u><u>\$ 1,710.02</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

May 22, 2015

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 FISCAL YEARS 2013 & 2014 AUDIT RESPONSE -
NORTH SIDE ELEMENTARY SCHOOL**

The Office of School Performance and Accountability has reviewed the internal audit findings for North Side Elementary School. These audit findings have been discussed with the Principal, Irina Shearer, 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 through progressive discipline.

If additional information is needed, please let me know.

DKB/FC:saw

cc: Fabian Cone, Director, Office of School Performance and Accountability
Nell Johnson, Director, Business Support Center
Irina Shearer, Principal, North Side Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

NORTH SIDE ELEMENTARY
IRINA K. SHEARER, PRINCIPAL
120 NORTHEAST 11TH STREET
FORT LAUDERDALE, FL 33304
TEL 754-322-7480 • FAX 754-322-7490
<http://northside.browardschools.com>

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Superintendent of Schools

May 21, 2015

To: Dr. Fabian Cone
Cadre Director

From: Irina Shearer 
Principal, North Side Elementary

Re: **Internal Funds Audit Report**

Please accept this memo in response to the Internal Funds Audit conducted at North Side Elementary concerning the time period of 2012-2014.

As a result of the audit, I have reviewed with my staff and the Business Support Center the Standards Practice Bulletins 1-302 and 1-404 and School Board Policy 6301 to ensure accurate accounts of internal funds at North Side Elementary.

- Standards Practice 1-302: Cash Collections- According to BC-40P Departmental Receipt Book will be used at North Side for individual collections from \$15.01 and up. Additionally, the dollar amount of collection will include the full name of the payer on the monies collection envelope in ink and BC-40P receipts will be issued to individuals remitting over \$15.00.
- Standards Practice 1-404: Certificate of Loss- A certificate of loss will be completed by the principal in a timely manner explaining the details of the loss and will be retained at the school and the Business Support Center for audit purposes.
- School Board Policy 6301: The principal will be responsible for all monies collected and deposited within North Side's internal accounts and will be in accordance with the Accepted Business Procedures. The Business Support Center will be responsible for maintaining an accurate record of the issued Department Receipt Books, reports of monies collected, and cash reports. Additionally, all records will be maintained by the Business Support Center with additional copies at North Side for audit purposes.

Thank you for your advice and patience on this matter.

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