

**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  
September 3, 2015**

**The School Board of Broward County, Florida on  
October 6, 2015**

**By**

**The Office of the Chief Auditor**



# **Broward County Public Schools**

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## **The School Board of Broward County, Florida**

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# THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
[www.browardschools.com](http://www.browardschools.com)

**SCHOOL BOARD**  
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*Superintendent of Schools*

August 27, 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 twenty-six (26) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.087(2) and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

The audits at these twenty-six (26) schools included an examination of the Internal Funds, Payroll, and After School Care, as applicable.

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

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

Our audits indicated that twenty-five (25) 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 twenty-six (26) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

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

Sincerely,



Patrick Reilly, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly  
Ann Conway

Audits Performed by:

Luis Castaño  
Meredith Filcman  
Ceci Guerrero  
Hermine James  
David Sabra

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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

### Coral Glades High School (2012-13 and 2013-14)

1. Disbursements

1 Finding

TOTAL FINDINGS

1 Finding



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

<b>SCHOOL</b>	<b>CURRENT AUDIT PERIOD 2012-13 &amp; 2013-14</b>	<b>PRIOR AUDIT PERIOD</b>
Coral Glades High School	During our review of the school's Internal Funds disbursements, we noted that an LED Digital Marquee Sign for the front of the school was purchased in May 2014. Further inquiry disclosed that the Marquee Sign was installed and electrically connected in September 2014 without issuance of the required Building Permit by the District's Building Department, and has been operating although the required structural and electrical inspections were never performed.	N/A

SECTION I:  
Audit Reports (with No Exceptions)

ATTUCKS MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 & 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 3500 North 22<sup>nd</sup> Avenue, Hollywood, Florida 33020

Principal: Errol Evans

Bookkeepers: Alicia Owens -Walden – Business Support Center (January 2015 - Current)  
Esther Rosario – Business Support Center (July 2014 to December 2014)  
Esther Rosario (July 2013 to June 2014)

Payroll Processor: Donna Cummings

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Bank of America	\$ <u>33,186.77</u>	\$ <u>31,086.05</u>
TOTAL	\$ <u><u>33,186.77</u></u>	\$ <u><u>31,086.05</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Attucks Middle School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

# ATTUCKS MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,745.07	\$ 4,801.31	\$ 6,398.28	\$ 148.10
Music	1,068.36	1,068.36	1,068.36	1,068.36
Classes	2,430.47	33,058.55	34,437.30	1,051.72
Clubs	10,779.28	19,514.72	18,342.13	11,951.87
Departments	5,766.83	7,529.93	6,575.83	6,720.93
Trusts	5,856.28	23,308.76	21,948.19	7,216.85
General	<u>2,679.95</u>	<u>8,492.44</u>	<u>6,143.45</u>	<u>5,028.94</u>
<b>TOTALS</b>	<u><u>\$ 30,326.24</u></u>	<u><u>\$ 97,774.07</u></u>	<u><u>\$ 94,913.54</u></u>	<u><u>\$ 33,186.77</u></u>

# ATTUCKS MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 148.10	\$ 5,235.00	\$ 4,112.84	\$ 1,270.26
Music	1,068.36	-	-	1,068.36
Classes	1,051.72	7,819.79	8,821.89	49.62
Clubs	11,951.87	12,309.89	13,763.57	10,498.19
Departments	6,720.93	3,531.30	5,722.93	4,529.30
Trusts	7,216.85	44,914.72	43,712.94	8,418.63
General	<u>5,028.94</u>	<u>7,906.46</u>	<u>7,683.71</u>	<u>5,251.69</u>
<b>TOTALS</b>	<u>\$ 33,186.77</u>	<u>\$ 81,717.16</u>	<u>\$ 83,817.88</u>	<u>\$ 31,086.05</u>

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

PROFILE OF THE SCHOOL

Address: 5703 NW 94th Avenue, Tamarac, Florida 33321

Principals: Tara Zdanowicz (July 2014- Current)  
Maria Bach (July 2013- June 2014)

Bookkeeper: Heather Braun – Business Support Center (July 2013-Current)

Payroll Processor: Kasandra Correa

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo	\$ 23,581.62
TOTAL	\$ 23,581.62

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Challenger 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.

# CHALLENGER ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 754.17	\$ 1,431.95	\$ 1,503.81	\$ 682.31
Classes	226.25	16,081.02	15,910.98	396.29
Clubs	9,603.56	12,154.40	13,736.83	8,021.13
Departments	3,522.81	12,499.58	12,215.03	3,807.36
Trusts	2,530.27	343,023.43	341,939.31	3,614.39
General	<u>6,808.06</u>	<u>7,248.37</u>	<u>6,996.29</u>	<u>7,060.14</u>
TOTALS	<u>\$ 23,445.12</u>	<u>\$ 392,438.75</u>	<u>\$ 392,302.25</u>	<u>\$ 23,581.62</u>

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

PROFILE OF THE SCHOOL

Address: 10550 Westview Drive, Coral Springs, Florida 33076  
Principal: Kellee Stroup  
Bookkeeper: Sylvia Goett  
Payroll Processor: Sylvia Goett

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo	\$ <u>91,198.32</u>
 TOTAL	 \$ <u>91,198.32</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Country Hills 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.



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

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,873.32	\$ 87,366.77	\$ 85,742.29	\$ 3,497.80
Clubs	2,635.73	10,235.97	9,789.90	3,081.80
Departments	16,443.70	3,760.06	44.81	20,158.95
Trusts	5,681.29	434,667.47	391,679.05	48,669.71
General	13,822.44	9,928.57	7,960.95	15,790.06
<b>TOTALS</b>	<b>\$ 40,456.48</b>	<b>\$ 545,958.84</b>	<b>\$ 495,217.00</b>	<b>\$ 91,198.32</b>

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

PROFILE OF THE SCHOOL

Address: 801 NE 25th Street, Pompano Beach, Florida 33064  
Principal: Joshua Kisten  
Bookkeeper: Marian Youse - Business Support Center  
Payroll Processor: Susan May

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ <u>17,668.11</u>
TOTAL	\$ <u>17,668.11</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Cresthaven 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.

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

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 7.00	\$ 199.50	\$ 178.40	\$ 28.10
Classes	817.95	35,024.82	34,547.25	1,295.52
Clubs	257.79	4,335.16	4,278.40	314.55
Departments	1,029.88	7,839.44	6,874.58	1,994.74
Trusts	4,162.94	124,623.07	123,779.83	5,006.18
General	<u>8,150.05</u>	<u>4,888.35</u>	<u>4,009.38</u>	<u>9,029.02</u>
<b>TOTALS</b>	<u><u>\$ 14,425.61</u></u>	<u><u>\$ 176,910.34</u></u>	<u><u>\$ 173,667.84</u></u>	<u><u>\$ 17,668.11</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 SW 4 Avenue, Fort Lauderdale, Florida 33315  
Principal: Jamie Maradiaga  
Bookkeeper: Martha Arrazcaeta - Business Support Center (July 2013 - Current)  
Payroll Processor: Susan Fontan

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account—Wells Fargo	\$ <u>8,536.60</u>
TOTAL	\$ <u>8,536.60</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Croissant Park 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.

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

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,798.45	\$ 20,766.44	\$ 21,658.69	\$ 1,906.20
Clubs	846.40	50.74	40.75	856.39
Departments	555.77	669.56	70.97	1,154.36
Trusts	1,567.04	23,929.84	22,578.57	2,918.31
General	<u>2,143.64</u>	<u>1,285.28</u>	<u>1,727.58</u>	<u>1,701.34</u>
<b>TOTALS</b>	<u><u>\$ 7,911.30</u></u>	<u><u>\$ 46,701.86</u></u>	<u><u>\$ 46,076.56</u></u>	<u><u>\$ 8,536.60</u></u>

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

PROFILE OF THE SCHOOL

Address: 2800 NW 30th Avenue, Pompano Beach, Florida 33069

Principals: Gastrid Harrigan (October 2014 – Current)  
Sherry Rose (June 2014 – October 2014)  
Vincent P. Alessi (July 2009 – June 2014)

Bookkeepers: Alicia Owens-Walden - Business Support Center (August 2013 –Current)  
Bernice Alvarez (July 2010 – June 2013)

Payroll Processor: Janice Randolph

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>1,737.85</u>
TOTAL	\$ <u>1,737.85</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Cypress Run 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.

**CYPRESS RUN EDUCATION CENTER**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ 57.00	\$ -	\$ 57.00
Clubs	246.37	244.53	42.99	447.91
Departments	-	70.40	-	70.40
Trusts	1,458.74	6,557.87	6,854.07	1,162.54
General	<u>24.96</u>	<u>2,154.75</u>	<u>2,179.71</u>	<u>-</u>
<b>TOTALS</b>	<u><u>\$ 1,730.07</u></u>	<u><u>\$ 9,084.55</u></u>	<u><u>\$ 9,076.77</u></u>	<u><u>\$ 1,737.85</u></u>

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

PROFILE OF THE SCHOOL

Address: 2751 N. 70<sup>th</sup> Terrace, Hollywood, Florida 33024

Principals: Dr. Keietta Givens, Acting Principal (February 2015 to present)  
Steven Williams

Bookkeeper: Jeanine Tinajero

Payroll Processor: Kimberly Thompson

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 39,841.59
Investment:	
Treasurer's Pool Account	<u>32,000.00</u>
TOTAL	\$ <u>71,841.59</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Driftwood 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.



# DRIFTWOOD MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 617.48	\$ 6,074.50	\$ 6,200.21	\$ 491.77
Music	965.45	11,893.75	11,617.41	1,241.79
Classes	263.58	31,448.42	31,712.00	-
Clubs	10,176.87	53,287.92	47,219.46	16,245.33
Departments	3,165.26	5,081.40	6,677.47	1,569.19
Trusts	5,479.77	129,500.44	129,896.72	5,083.49
General	<u>45,579.02</u>	<u>14,794.53</u>	<u>13,163.53</u>	<u>47,210.02</u>
<b>TOTALS</b>	<u><u>\$ 66,247.43</u></u>	<u><u>\$ 252,080.96</u></u>	<u><u>\$ 246,486.80</u></u>	<u><u>\$ 71,841.59</u></u>

DR. MARTIN LUTHER KING, JR. ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 & 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 591 NW 31<sup>st</sup> Avenue, Fort Lauderdale, Florida 33311  
Principal: Cheryl Proctor  
Bookkeeper: Denise Nonamaker - Business Support Center (July 2013 – Current)  
Payroll Processor: Coreen Wellington

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ <u>6,729.79</u>	\$ <u>9,085.38</u>
TOTAL	\$ <u>6,729.79</u>	\$ <u>9,085.38</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Dr. Martin Luther King, Jr. Elementary School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

**DR. MARTIN LUTHER KING, JR. ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 61.61	\$ 0.00	\$ 0.00	\$ 61.61
Classes	761.50	5,492.85	5,958.53	295.82
Clubs	1,991.00	3,265.55	3,112.03	2,144.52
Departments	1,710.60	3,244.18	3,198.51	1,756.27
Trusts	500.79	11,019.10	10,403.29	1,116.60
General	<u>994.87</u>	<u>1,601.87</u>	<u>1,241.77</u>	<u>1,354.97</u>
<b>TOTALS</b>	<u><u>\$ 6,020.37</u></u>	<u><u>\$ 24,623.55</u></u>	<u><u>\$ 23,914.13</u></u>	<u><u>\$ 6,729.79</u></u>

**DR. MARTIN LUTHER KING, JR. ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014-2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 61.61	\$ -	\$ -	\$ 61.61
Classes	295.82	3,482.50	2,658.25	1,120.07
Clubs	2,144.52	3,975.89	4,460.66	1,659.75
Departments	1,756.27	6,362.29	6,257.55	1,861.01
Trusts	1,116.60	12,716.28	11,092.99	2,739.89
General	<u>1,354.97</u>	<u>1,297.47</u>	<u>1,009.39</u>	<u>1,643.05</u>
<b>TOTALS</b>	<u><u>\$ 6,729.79</u></u>	<u><u>\$ 27,834.43</u></u>	<u><u>\$ 25,478.84</u></u>	<u><u>\$ 9,085.38</u></u>

JAMES S. RICKARDS MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 & 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 6000 NE 9<sup>th</sup> Avenue, Oakland Park, Florida 33334  
Principal: Washington Collado  
Bookkeeper: Susanne Winebrenner  
Payroll Processor: Kathy Breitenkam

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 14,959.10	\$ 18,823.18
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>24,959.10</u>	\$ <u>28,823.18</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of James S. Rickards Middle School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

# JAMES S. RICKARDS MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,950.24	\$ 9,204.99	\$ 9,892.24	\$ 4,262.99
Music	-	4,513.65	4,204.93	308.72
Classes	434.50	10,895.00	11,223.50	106.00
Clubs	7,219.14	14,151.79	14,096.17	7,274.76
Departments	3,546.27	3,955.03	1,630.11	5,871.19
Trusts	2,764.51	82,479.00	82,977.96	2,265.55
General	<u>6,989.74</u>	<u>3,813.64</u>	<u>5,933.49</u>	<u>4,869.89</u>
<b>TOTALS</b>	<u><u>\$ 25,904.40</u></u>	<u><u>\$ 129,013.10</u></u>	<u><u>\$ 129,958.40</u></u>	<u><u>\$ 24,959.10</u></u>

**JAMES S. RICKARDS MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014-2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,262.99	\$ 8,751.29	\$ 10,944.77	\$ 2,069.51
Music	308.72	7,392.20	4,689.07	3,011.85
Classes	106.00	33,475.42	33,569.42	12.00
Clubs	7,274.76	26,065.16	24,517.73	8,822.19
Departments	5,871.19	2,546.49	692.35	7,725.33
Trusts	2,265.55	55,659.19	53,547.53	4,377.21
General	<u>4,869.89</u>	<u>3,733.63</u>	<u>5,798.43</u>	<u>2,805.09</u>
<b>TOTALS</b>	<u><u>\$ 24,959.10</u></u>	<u><u>\$ 137,623.38</u></u>	<u><u>\$ 133,759.30</u></u>	<u><u>\$ 28,823.18</u></u>

LAUDERHILL 6-12 SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1901 NW 49<sup>th</sup> Avenue, Lauderhill, Florida 33313  
Principals: Dr. Ryan Reardon  
Bookkeeper: Denise Nonamaker - Business Support Center  
Payroll Processor: Leticia Mercado

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ <u>7,945.78</u>	\$ <u>14,775.95</u>
TOTAL	\$ <u>7,945.78</u>	\$ <u>14,775.95</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lauderhill 6-12 School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.



# LAUDERHILL 6-12 SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 4,179.60	\$ 3,842.48	\$ 337.12
Classes	2.92	11,716.12	11,626.71	92.33
Clubs	2,019.29	18,379.71	17,172.06	3,226.94
Departments	78.98	111.78	182.92	7.84
Trusts	11.27	17,456.42	15,162.77	2,304.92
General	<u>367.06</u>	<u>9,114.96</u>	<u>7,505.39</u>	<u>1,976.63</u>
<b>TOTALS</b>	<u><u>\$ 2,479.52</u></u>	<u><u>\$ 60,958.59</u></u>	<u><u>\$ 55,492.33</u></u>	<u><u>\$ 7,945.78</u></u>

# LAUDERHILL 6-12 SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014-2015

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 337.12	\$ 8,802.37	\$ 7,565.15	\$ 1,574.34
Classes	92.33	8,321.62	6,864.95	1,549.00
Clubs	3,226.94	10,644.16	10,773.70	3,097.40
Departments	7.84	3,610.04	3,455.91	161.97
Trusts	2,304.92	27,345.84	22,588.02	7,062.74
General	<u>1,976.63</u>	<u>32,491.69</u>	<u>33,137.82</u>	<u>1,330.50</u>
<b>TOTALS</b>	<u><u>\$ 7,945.78</u></u>	<u><u>\$ 91,215.72</u></u>	<u><u>\$ 84,385.55</u></u>	<u><u>\$ 14,775.95</u></u>

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

PROFILE OF THE SCHOOL

Address: 1350 SE 9<sup>TH</sup> Avenue, Pompano Beach, Florida 33060

Principal: Russell Schwartz

Bookkeepers: Patricia Putnam - Business Support Center (March 2014 - Current)  
Esther Rosario - Business Support Center (August 2013 to March 2014)  
Patricia Putnam - Business Support Center (July 2013 to August 2013)

Payroll Processor: Donna Banecker

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 32,799.68
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	\$ <u>42,799.68</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of McNab 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.

# McNAB ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 277.33	\$ 23,986.24	\$ 22,852.67	\$ 1,410.90
Clubs	1,683.16	2,306.28	2,178.16	1,811.28
Departments	8,959.88	579.04	109.29	9,429.63
Trusts	2,512.18	283,388.77	280,522.64	5,378.31
General	<u>22,879.27</u>	<u>6,254.73</u>	<u>4,364.44</u>	<u>24,769.56</u>
<b>TOTALS</b>	<u><u>\$ 36,311.82</u></u>	<u><u>\$ 316,515.06</u></u>	<u><u>\$ 310,027.20</u></u>	<u><u>\$ 42,799.68</u></u>

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

PROFILE OF THE SCHOOL

Address: 5803 NW 94 Avenue, Tamarac, Florida 33321

Principal: Dr. Cheryl Cendan

Bookkeeper: Barbara Mitchell

Payroll Processor: Alice Montanez

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo

\$ 26,001.13

TOTAL

\$ 26,001.13

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Millennium 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.

# MILLENNIUM MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 845.23	\$ 3,144.65	\$ 3,989.88	\$ -
Music	126.11	4,046.69	3,351.67	821.13
Classes	6,470.20	80,859.76	85,909.65	1,420.31
Clubs	2,444.75	3,907.93	3,998.17	2,354.51
Departments	9,830.08	14,788.91	17,941.60	6,677.39
Trusts	12,260.00	92,064.80	90,886.04	13,438.76
General	<u>2,450.04</u>	<u>10,098.75</u>	<u>11,259.76</u>	<u>1,289.03</u>
<b>TOTALS</b>	<u>\$ 34,426.41</u>	<u>\$ 208,911.49</u>	<u>\$ 217,336.77</u>	<u>\$ 26,001.13</u>

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

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073  
Principal: James Neer  
Bookkeeper: Viki Mistri (July 2013 – Current)  
Payroll Processor: Joanne Ulrich

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>156,304.14</u>
TOTAL	\$ <u>156,304.14</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Monarch 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.

# MONARCH HIGH SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 0.00	\$ 58,678.74	\$ 53,753.64	\$ 4,925.10
Music	7,681.26	20,733.88	24,693.85	3,721.29
Classes	8,352.65	83,537.36	89,337.45	2,552.56
Clubs	62,863.40	222,950.24	210,879.71	74,933.93
Departments	2,440.33	5,157.91	4,649.84	2,948.40
Trusts	26,509.77	198,610.33	180,635.30	44,484.80
General	11,007.85	27,164.50	15,434.29	22,738.06
<b>TOTALS</b>	<b>\$ 118,855.26</b>	<b>\$ 616,832.96</b>	<b>\$ 579,384.08</b>	<b>\$ 156,304.14</b>



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

PROFILE OF THE SCHOOL

Address: 3951 NE 16<sup>th</sup> Avenue, Pompano Beach, Florida 33064

Principal: Marvis Ward

Bookkeepers: Barbara Fierro - Business Support Center (October 2013 - Current)  
Karen Voss - Business Support Center (July 2013 to October 2013)

Payroll Processor: Fortune Crupi

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account—Wells Fargo

\$ 38,534.74

TOTAL

\$ 38,534.74

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Norcrest 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.

# NORCREST ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

**2013-2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 696.32	\$ 6,856.75	\$ 6,877.25	\$ 675.82
Clubs	372.72	1,401.98	1,585.12	189.58
Departments	1,697.18	740.00	858.25	1,578.93
Trusts	36,986.83	285,747.69	290,832.04	31,902.48
General	<u>1,177.90</u>	<u>5,197.98</u>	<u>2,187.95</u>	<u>4,187.93</u>
<b>TOTALS</b>	<u><u>\$ 40,930.95</u></u>	<u><u>\$ 299,944.40</u></u>	<u><u>\$ 302,340.61</u></u>	<u><u>\$ 38,534.74</u></u>

PARKWAY MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 & 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 3600 NW 5<sup>th</sup> Court, Lauderhill, Florida 33311

Principal: Bradford Mattair

Bookkeeper: Michelle Allen - Business Support Center (July 2014- Current)  
Michelle Allen (July 2013-June 2014)

Payroll Processor: Lamonica McClover

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 77,022.44	\$ 94,181.25
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	\$ <u>92,022.44</u>	\$ <u>109,181.25</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Parkway Middle School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

# PARKWAY MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

**2013-2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 8,664.97	\$ 2,349.00	\$ 1,489.90	\$ 9,524.07
Music	3,124.82	960.00	2,945.35	1,139.47
Classes	1,394.22	66,860.00	66,024.35	2,229.87
Clubs	13,011.13	69,969.40	70,887.72	12,092.81
Departments	10,821.33	25,481.99	25,122.76	11,180.56
Trusts	39,265.14	103,793.41	103,271.59	39,786.96
General	<u>15,671.78</u>	<u>6,905.53</u>	<u>6,508.61</u>	<u>16,068.70</u>
<b>TOTALS</b>	<u><u>\$ 91,953.39</u></u>	<u><u>\$ 276,319.33</u></u>	<u><u>\$ 276,250.28</u></u>	<u><u>\$ 92,022.44</u></u>

# PARKWAY MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

**2014-2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 9,524.07	\$ 2,332.00	\$ 2,131.39	\$ 9,724.68
Music	1,139.47	1,760.00	260.00	2,639.47
Classes	2,229.87	68,255.35	63,576.40	6,908.82
Clubs	12,092.81	52,228.45	46,816.06	17,505.20
Departments	11,180.56	20,394.75	19,453.91	12,121.40
Trusts	39,786.96	43,885.12	37,704.30	45,967.78
General	<u>16,068.70</u>	<u>2,182.64</u>	<u>3,937.44</u>	<u>14,313.90</u>
<b>TOTALS</b>	<u><u>\$ 92,022.44</u></u>	<u><u>\$ 191,038.31</u></u>	<u><u>\$ 173,879.50</u></u>	<u><u>\$ 109,181.25</u></u>

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

PROFILE OF THE SCHOOL

Address: 310 NE 6<sup>TH</sup> Street, Pompano Beach, Florida 33060  
Principal: Sonja Braziel  
Bookkeeper: Olivia Vans  
Payroll Processor: Olivia Vans

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 24,810.94
Investment:	
Treasurer's Pool Account	<u>5,000.00</u>
TOTAL	<u>\$ 29,810.94</u>

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

**POMPANO BEACH MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013-2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 841.45	\$ 3,898.44	\$ 3,175.84	\$ 1,564.05
Classes	635.20	8,178.27	8,609.53	203.94
Clubs	10,069.05	15,547.42	12,519.91	13,096.56
Departments	11,485.65	3,635.46	6,937.75	8,183.36
Trusts	2,066.00	91,619.06	90,490.72	3,194.34
General	<u>6,798.62</u>	<u>3,577.62</u>	<u>6,807.55</u>	<u>3,568.69</u>
<b>TOTALS</b>	<b><u>\$ 31,895.97</u></b>	<b><u>\$ 126,456.27</u></b>	<b><u>\$ 128,541.30</u></b>	<b><u>\$ 29,810.94</u></b>

ROCK ISLAND ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 2350 NW 19 Street, Fort Lauderdale, Florida 33311

Principal: Stephen DeCotis (July 2015 - Current)

Principal During Audit Period: Christina Menendez (July 2013 - June 2015)

Bookkeepers: Ruby Carpintero-Vargas – Business Support Center (July 2015 - Current)  
Rose Yusuf – Business Support Center (July 2014 – June 2015)  
Rose Yusuf (July 2013 – June 2014)

Payroll Processor: Jamuti M. Smith

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ <u>2,872.43</u>	\$ <u>4,668.74</u>
TOTAL	\$ <u>2,872.43</u>	\$ <u>4,668.74</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Rock Island Elementary School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.



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

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 892.00	\$ 2,022.00	\$ 1,951.29	\$ 962.71
Clubs	442.79	9,487.91	9,082.68	848.02
Departments	32.39	0.00	0.00	32.39
Trusts	953.33	21,242.69	21,717.59	478.43
General	<u>363.01</u>	<u>3,379.45</u>	<u>3,191.58</u>	<u>550.88</u>
<b>TOTALS</b>	<u><u>\$ 2,683.52</u></u>	<u><u>\$ 36,132.05</u></u>	<u><u>\$ 35,943.14</u></u>	<u><u>\$ 2,872.43</u></u>

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

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 962.71	\$ 2,216.25	\$ 2,284.83	\$ 894.13
Clubs	848.02	7,496.43	7,706.62	637.83
Departments	32.39	48.99	0.98	80.40
Trusts	478.43	15,339.83	13,827.86	1,990.40
General	<u>550.88</u>	<u>8,598.44</u>	<u>8,083.34</u>	<u>1,065.98</u>
<b>TOTALS</b>	<u><u>\$ 2,872.43</u></u>	<u><u>\$ 33,699.94</u></u>	<u><u>\$ 31,903.63</u></u>	<u><u>\$ 4,668.74</u></u>

SAWGRASS SPRINGS MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 12500 West Sample Road, Coral Springs, Florida 33065  
Principal: James Cecil  
Bookkeeper: Barbara Fierro - Business Support Center  
Payroll Processor: Donna Cambron

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 48,579.19	\$ 55,300.61
Investment:		
Treasurer's Pool Account	<u>8,460.00</u>	<u>8,460.00</u>
TOTAL	\$ <u>57,039.19</u>	\$ <u>63,760.61</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Sawgrass Springs Middle School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

# SAWGRASS SPRINGS MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,883.45	\$ 4,646.01	\$ 2,037.28	\$ 4,492.18
Music	6,029.83	68,501.70	65,909.13	8,622.40
Classes	1,661.06	53,568.90	53,744.16	1,485.80
Clubs	14,586.45	30,931.51	24,613.90	20,904.06
Departments	1,320.91	870.35	5.00	2,186.26
Trusts	8,860.08	20,350.80	17,400.69	11,810.19
General	<u>9,320.35</u>	<u>2,944.45</u>	<u>4,726.50</u>	<u>7,538.30</u>
<b>TOTALS</b>	<u><u>\$ 43,662.13</u></u>	<u><u>\$ 181,813.72</u></u>	<u><u>\$ 168,436.66</u></u>	<u><u>\$ 57,039.19</u></u>

**SAWGRASS SPRINGS MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014-2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,492.18	\$ 7,734.32	\$ 8,581.05	\$ 3,645.45
Music	8,622.40	36,507.25	38,393.23	6,736.42
Classes	1,485.80	59,415.50	58,171.37	2,729.93
Clubs	20,904.06	28,463.06	23,454.07	25,913.05
Departments	2,186.26	1,733.88	1,187.02	2,733.12
Trusts	11,810.19	20,025.64	17,803.36	14,032.47
General	<u>7,538.30</u>	<u>3,272.08</u>	<u>2,840.21</u>	<u>7,970.17</u>
<b>TOTALS</b>	<u><u>\$ 57,039.19</u></u>	<u><u>\$ 157,151.73</u></u>	<u><u>\$ 150,430.31</u></u>	<u><u>\$ 63,760.61</u></u>

SEMINOLE MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 & 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 6200 SW 16th Street, Plantation, Florida 33317

Principal: Kathryn Marlow

Bookkeepers: Rhonda Tribbey - Business Support Center (November 2014 – Current)  
Business Support Center (May 2014 – October 2014)  
Helen Barnes (July 2013-April 2014)

Payroll Processor: Sophia Weinstein

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 33,917.78	\$ 38,229.17
TOTAL	\$ 33,917.78	\$ 38,229.17

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Seminole Middle School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

# SEMINOLE MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,543.64	\$ 7,083.62	\$ 5,194.29	\$ 4,432.97
Music	1,297.40	7,215.29	7,018.14	1,494.55
Classes	-	53,702.00	53,464.05	237.95
Clubs	9,267.36	25,839.65	25,024.83	10,082.18
Departments	3,344.65	740.17	682.74	3,402.08
Trusts	3,549.67	106,176.67	105,872.57	3,853.77
General	<u>28,611.40</u>	<u>32,961.64</u>	<u>51,158.76</u>	<u>10,414.28</u>
<b>TOTALS</b>	<u><u>\$ 48,614.12</u></u>	<u><u>\$ 233,719.04</u></u>	<u><u>\$ 248,415.38</u></u>	<u><u>\$ 33,917.78</u></u>

# SEMINOLE MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014-2015

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,432.97	\$ 2,716.37	\$ 1,369.27	\$ 5,780.07
Music	1,494.55	9,395.17	9,231.90	1,657.82
Classes	237.95	55,119.74	55,143.43	214.26
Clubs	10,082.18	17,830.62	16,808.92	11,103.88
Departments	3,402.08	2,657.71	1,856.87	4,202.92
Trusts	3,853.77	79,726.01	71,787.97	11,791.81
General	<u>10,414.28</u>	<u>4,207.47</u>	<u>11,143.34</u>	<u>3,478.41</u>
<b>TOTALS</b>	<u><u>\$ 33,917.78</u></u>	<u><u>\$ 171,653.09</u></u>	<u><u>\$ 167,341.70</u></u>	<u><u>\$ 38,229.17</u></u>



SILVER LAKES MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 & 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 7600 Tam O'Shanter Boulevard, North Lauderdale, Florida 33068

Principals: Alison Trautmann (January 2015 – Current)  
Kathryn Sullivan (July 2013 to December 2014)

Bookkeepers: Kathy Arencibia - Business Support Center (June 2014 -Current)  
Kim Bergmann - Business Support Center (July 2013 to May 2014)

Payroll Processors: Kelly Pesce (March 2015 – Current)  
Lora Romain (July 2013 to February 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 11,105.54	\$ 14,113.40
Investment:		
Treasurer's Pool Account	<u>4,000.00</u>	<u>4,000.00</u>
TOTAL	\$ <u>15,105.54</u>	\$ <u>18,113.40</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Silver Lakes Middle School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

# SILVER LAKES MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 686.26	\$ 1,290.01	\$ 1,136.00	\$ 840.27
Music	208.08	100.00	262.00	46.08
Classes	341.11	20,243.90	20,032.61	552.40
Clubs	2,167.30	3,012.23	3,533.32	1,646.21
Departments	4,473.71	2,963.56	2,624.33	4,812.94
Trusts	2,797.18	23,267.60	23,405.00	2,659.78
General	<u>6,178.38</u>	<u>6,972.21</u>	<u>8,602.73</u>	<u>4,547.86</u>
<b>TOTALS</b>	<u><u>\$ 16,852.02</u></u>	<u><u>\$ 57,849.51</u></u>	<u><u>\$ 59,595.99</u></u>	<u><u>\$ 15,105.54</u></u>

# SILVER LAKES MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014-2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 840.27	\$ 4,433.01	\$ 1,646.22	\$ 3,627.06
Music	46.08	300.00	-	346.08
Classes	552.40	22,819.16	23,305.78	65.78
Clubs	1,646.21	4,568.52	2,561.54	3,653.19
Departments	4,812.94	2,247.05	5,125.08	1,934.91
Trusts	2,659.78	26,077.50	24,322.47	4,414.81
General	<u>4,547.86</u>	<u>3,078.02</u>	<u>3,554.31</u>	<u>4,071.57</u>
<b>TOTALS</b>	<u><u>\$ 15,105.54</u></u>	<u><u>\$ 63,523.26</u></u>	<u><u>\$ 60,515.40</u></u>	<u><u>\$ 18,113.40</u></u>

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

PROFILE OF THE SCHOOL

Address: 1701 SW 160<sup>th</sup> Avenue, Miramar, Florida 33027  
Principal: Dr. Jonathan Leff (July 2013 – Present)  
Bookkeeper: Danette Viso – Business Support Center (July 2012 – Present)  
Payroll Processor: Luisa Gomez-Mercado

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 19,381.51
Investment:	
Treasurer's Pool Account	<u>14,000.00</u>
TOTAL	\$ <u>33,381.51</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Silver Shores 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 payroll procedures.

# SILVER SHORES ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 390.09	\$ 25,902.65	\$ 24,876.89	\$ 1,415.85
Clubs	771.18	2,006.52	1,745.73	1,031.97
Departments	4,253.45	559.40	2,688.09	2,124.76
Trusts	6,012.39	241,081.53	240,377.80	6,716.12
General	<u>20,090.49</u>	<u>5,737.98</u>	<u>3,735.66</u>	<u>22,092.81</u>
<b>TOTALS</b>	<u><u>\$ 31,517.60</u></u>	<u><u>\$ 275,288.08</u></u>	<u><u>\$ 273,424.17</u></u>	<u><u>\$ 33,381.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 1901 N. Federal Highway, Hollywood, Florida 33020

Principal: Olayemi Awofadeju

Bookkeepers: Marvlette McCloud (May 2014 - Current)  
Lisa Bailey – Business Support Center (March– May 2014)  
Marvlette McCloud (August 2013 – March 2014)

Payroll Processor: LaShune Rabb

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo \$ 112,718.62

Investment:

Treasurer's Pool Account 50,000.00

TOTAL

\$ 162,718.62

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of South Broward 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.

# SOUTH BROWARD HIGH SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 0.00	\$ 57,164.15	\$ 57,164.15	\$ 0.00
Music	788.92	12,343.91	12,685.25	447.58
Classes	10,349.49	113,375.89	110,767.67	12,957.71
Clubs	41,509.08	248,538.67	223,769.95	66,277.80
Departments	4,199.12	6,002.95	3,316.67	6,885.40
Trusts	38,733.83	197,951.01	183,239.37	53,445.47
General	2,826.99	63,366.00	43,488.33	22,704.66
TOTALS	<u>\$ 98,407.43</u>	<u>\$ 698,742.58</u>	<u>\$ 634,431.39</u>	<u>\$ 162,718.62</u>

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

PROFILE OF THE SCHOOL

Address: 2100 NW 70<sup>TH</sup> Avenue, Fort Lauderdale, Florida 33313  
Principal: Deborah A. Peeples  
Bookkeeper: Claudia Tribin  
Payroll Processor: Sharon D. Bailey

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account--Wells Fargo	\$ <u>6,540.13</u>
TOTAL	\$ <u>6,540.13</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Village 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.



# VILLAGE ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 396.53	\$ 31,833.81	\$ 30,788.00	\$ 1,442.34
Clubs	1,029.70	730.13	497.86	1,261.97
Departments	2,768.27	5,774.21	8,180.91	361.57
Trusts	118.51	11,110.33	7,785.73	3,443.11
General	<u>423.80</u>	<u>236.15</u>	<u>628.81</u>	<u>31.14</u>
<b>TOTALS</b>	<u><u>\$ 4,736.81</u></u>	<u><u>\$ 49,684.63</u></u>	<u><u>\$ 47,881.31</u></u>	<u><u>\$ 6,540.13</u></u>

WESTPINE MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 9393 NW 50<sup>th</sup> Street, Sunrise, Florida 33351

Principal: Paula Meadows

Bookkeeper: Barbara Mitchell (July 2014 - Current)  
Barbara Mitchell – Business Support Center (July 2013 to June 2014)

Payroll Processor: Julianna Burrough

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 14,622.87	\$ 6,682.59
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	\$ <u>34,622.87</u>	\$ <u>26,682.59</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Westpine Middle School for the 2013-14 and 2014-15 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 2013-14 and 2014-15 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.

# WESTPINE MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 400.95	\$ 7,121.00	\$ 6,375.61	\$ 1,146.34
Music	1,347.92	2,734.00	2,936.68	1,145.24
Classes	179.60	37,183.00	36,570.96	791.64
Clubs	7,269.75	9,087.43	12,325.21	4,031.97
Departments	4,208.09	5,710.97	5,010.40	4,908.66
Trusts	16,223.75	63,387.52	61,770.99	17,840.28
General	<u>3,505.13</u>	<u>2,973.82</u>	<u>1,720.21</u>	<u>4,758.74</u>
<b>TOTALS</b>	<u><u>\$ 33,135.19</u></u>	<u><u>\$ 128,197.74</u></u>	<u><u>\$ 126,710.06</u></u>	<u><u>\$ 34,622.87</u></u>

**WESTPINE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,146.34	\$ 2,866.55	\$ 3,345.83	\$ 667.06
Music	1,145.24	2,953.94	3,677.60	421.58
Classes	791.64	33,006.42	33,057.30	740.76
Clubs	4,031.97	12,520.68	13,103.97	3,448.68
Departments	4,908.66	5,128.65	4,716.48	5,320.83
Trusts	17,840.28	54,861.21	59,751.02	12,950.47
General	<u>4,758.74</u>	<u>2,799.23</u>	<u>4,424.76</u>	<u>3,133.21</u>
<b>TOTALS</b>	<u><u>\$ 34,622.87</u></u>	<u><u>\$ 114,136.68</u></u>	<u><u>\$ 122,076.96</u></u>	<u><u>\$ 26,682.59</u></u>

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

PROFILE OF THE SCHOOL

Address: 2861 SW 9<sup>TH</sup> Street, Fort Lauderdale, Florida 33312

Principal: Donald Cottrell

Bookkeepers: Maria Rengifo - Business Support Center (July 2014 – Current)  
Adreia Nelson – (July 2013 – June 2014)

Payroll Processor: Donna Lovellette

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>
Cash Account:	
Checking Account–Wells Fargo	\$ 21,909.47
Investment:	
Treasurer’s Pool Account	<u>5,000.00</u>
TOTAL	\$ <u>26,909.47</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Westwood Heights 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.

# WESTWOOD HEIGHTS ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,587.80	\$ 4,662.00	\$ 6,276.68	\$ 973.12
Clubs	1,145.10	3,352.05	3,458.25	1,038.90
Departments	2,836.40	4,509.70	4,514.71	2,831.39
Trusts	2,006.80	10,937.35	10,240.24	2,703.91
General	<u>15,936.58</u>	<u>7,150.06</u>	<u>3,724.49</u>	<u>19,362.15</u>
<b>TOTALS</b>	<u><u>\$ 24,512.68</u></u>	<u><u>\$ 30,611.16</u></u>	<u><u>\$ 28,214.37</u></u>	<u><u>\$ 26,909.47</u></u>

SECTION II:  
Audit Reports (with Exceptions)

CORAL GLADES 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: 2700 Sportsplex Drive, Coral Springs, Florida 33065  
Principal: Steven Carruth  
Bookkeeper: Jacquelyn A. Bell  
Payroll Processor: Lynn Dwiggins

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 114,135.95	\$ 87,298.74
Investment:		
Treasurer's Pool Account	<u>60,000.00</u>	<u>60,000.00</u>
TOTAL	\$ <u>174,135.95</u>	\$ <u>147,298.74</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coral Glades 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 EXCEPTION

During our review of the school's Internal Funds disbursements, we noted that an LED Digital Marquee Sign for the front of the school was purchased in May 2014. Further inquiry disclosed that the Marquee Sign was installed and electrically connected in September 2014 without issuance of the required Building Permit by the District's Building Department, and has been operating although the required structural and electrical inspections were never performed.

Upon notification by the Chief Auditor, the Chief Building Official dispatched an Electrical Inspector to the school to investigate. The Electrical Inspector reported several violations of the National Electrical Code (NEC), including (but not limited to) the use of Underground Feeder Cable, which is prohibited by School Board specifications; inadequate circuit breakers;



no disconnecting means; no identification of the electrical panel and circuit feeding the sign; and improper grounding of the sign (no ground rod installed). As a result of the Electrical Inspector's observations, electricity to the Marquee Sign was disconnected, pending resolution of Code violations and life safety issues.

Standard Practice Bulletin I-305 Disbursements states "Internal Accounts monies used for buildings, remodeling, renovation, repairs, attachment to or alterations of the facilities or any property involving risk must be reviewed and have prior written approval from the Facilities Manager."

School Board Policy 7001 Building Codes states:

*"Maintenance and repair projects may not require professional services; however, they must be reviewed and approved for compliance with applicable building and life-safety codes, and constructed accordingly...The School Board, or any volunteer or service organization, who intends to construct, enlarge, alter, repair, move, demolish, or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert or replace any electrical, gas, mechanical or plumbing system, the installation of which is regulated by this code, or to cause any such work to be done, shall first make application to the building official and obtain the required permit... The Chief Building Official shall inspect, or cause to be inspected, at various intervals all construction or work for which a permit is required. Final inspections shall be made of every building, structure, mechanical, electrical, low voltage, plumbing, gas, energy conservation, or fire protection system upon completion by the individual requesting the permit and prior to the issuance of a Certificate of Occupancy (CO), a Certificate of Completion (CC), or any occupancy or use of the permitted work."*

We recommend the school's Principal contact the Chief Facilities and Construction Management Office and the District's Chief Building Official for assistance in correcting the Florida Building Code violations and life safety issues created when the permitting and inspection process required by School Board Policy 7001 was circumvented. Electricity should not be restored to the Marquee Sign until the proper Building Permit has been issued, Code violations have been corrected, and the installation has passed the required structural and electrical inspections.

#### OTHER COMMENTS

##### Payroll

The school generally adhered to the payroll procedures.

**CORAL GLADES HIGH SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2012 - 2013**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 90.94	\$ 63,464.06	\$ 63,427.18	\$ 127.82
Music	145.26	35,388.88	35,507.76	26.38
Classes	19,240.88	125,560.72	133,988.79	10,812.81
Clubs	69,995.43	425,998.39	417,843.83	78,149.99
Departments	16,061.78	60,595.50	52,997.89	23,659.39
Trusts	28,395.22	58,184.08	45,933.77	40,645.53
General	<u>1,042.55</u>	<u>52,931.35</u>	<u>33,259.87</u>	<u>20,714.03</u>
TOTALS	<u>\$ 134,972.06</u>	<u>\$ 822,122.98</u>	<u>\$ 782,959.09</u>	<u>\$ 174,135.95</u>

**CORAL GLADES HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 127.82	\$ 66,368.47	\$ 65,743.59	\$ 752.70
Music	26.38	43,360.50	41,730.85	1,656.03
Classes	10,812.81	91,913.94	92,963.57	9,763.18
Clubs	78,149.99	453,767.88	461,182.79	70,735.08
Departments	23,659.39	67,024.97	64,805.28	25,879.08
Trusts	40,645.53	42,310.18	61,761.01	21,194.70
General	<u>20,714.03</u>	<u>42,657.13</u>	<u>46,053.19</u>	<u>17,317.97</u>
<b>TOTALS</b>	<u><u>\$ 174,135.95</u></u>	<u><u>\$ 807,403.07</u></u>	<u><u>\$ 834,240.28</u></u>	<u><u>\$ 147,298.74</u></u>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**VALERIE S. WANZA, Ph.D., DESIGNEE  
CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER**

**Telephone: 754-321-3838**

**Facsimile: 754-321-3886**

**Date** August 11, 2015

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

**FROM:** Valerie S. Wanza, Ph.D., Designee  
Chief School Performance and Accountability Officer

**SUBJECT: CORAL GLADES HIGH SCHOOL - INTERNAL AUDIT RESPONSE  
FISCAL YEARS 2013 & 2014**

The Office of School Performance and Accountability has reviewed the internal audit findings for Coral Glades High School. These audit findings have been discussed with the Principal, Steven Carruth, and he has taken full responsibility to implement deliberate steps to ensure exception-free internal audits in the future. The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable should future audit exceptions occur.

If additional information is needed, please let me know.

VEW:mg

**cc:** Alan Strauss, Director, Office of School Performance and Accountability  
Nell Johnson, Director Business Support Center  
Derek Messier, Chief Facilities Officer  
Meredith Filcman, Internal Fund Auditors  
Steven Carruth, Principal, Coral Glades High School

**Coral Glades High School**

Steven Carruth, Principal

Telephone: (754) 322-1258

Facsimile: (754) 322-1380

August 6, 2015

TO: Alan Strauss, Director  
Office of School Performance & Accountability

FROM: Steven Carruth, Principal  
Coral Glades High School

SUBJECT: Audit Report on Internal Accounts –  
Fiscal Years 2013 & 2014

**Corrective Action**

We recognize that we made a mistake in the marquee installation process as it relates to School Board Policy 7001. Currently, we are working with the Building Department to rectify the issues outlined in the inspection report to ensure that the marquee is operational and safe. Furthermore, in the event that the school has a capital project funded through our school's internal accounts, we will ensure that all aspects of Policy 7001 are followed. In addition, we will not authorize any vendor to perform work without written approval from the Building Department in order to prevent a similar situation.

SC:ld

cc: Dr. Valerie Wanza, Designee, Chief School Performance &  
Accountability  
Derek Messier, Chief Facilities Officer  
Nell Johnson, Director Business Support Center  
Meredith Filman, Internal Fund Auditors