

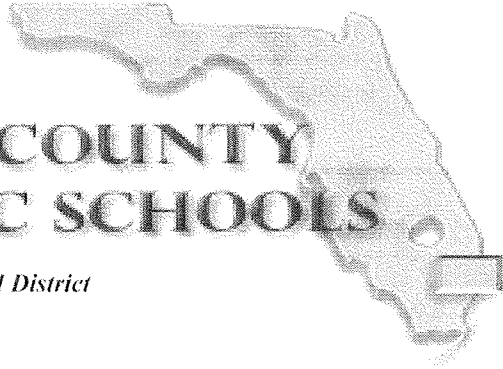
INTERNAL AUDIT REPORT

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



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District



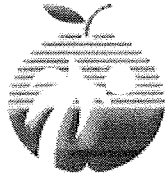
To be presented to the:

**Audit Committee on
January 22, 2015**

**The School Board of Broward County, Florida on
February 18, 2015**

By

The Office of the Chief Auditor



Broward County Public Schools

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
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Superintendent of Schools

January 9, 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 fourteen (14) 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 fourteen (14) 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 thirteen (13) 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 fourteen (14) schools present fairly the cash receipts and disbursements of the schools' Internal Funds, arising from cash transactions.

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

Sincerely,



Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly

Audits Performed by:

Luis Castano
Meredith Fileman
Hermine James
Sheena Newton
David Sabra
Danielle Thomas

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

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

SCOPE, OBJECTIVES, AND METHODOLOGY

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

We perform our audits with the objectives of:

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

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

Financial Statements

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

Compliance

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

Internal Control Structure

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

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

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

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

OTHER FUNCTIONS EXAMINED

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

PAYROLL

A review of selected payroll procedures related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to Standard 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

Stephen Foster Elementary School

1. Pre-numbered Forms	1 Finding
TOTAL FINDINGS	1 Finding

SECTION I:
Audit Reports (with No Exceptions)

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

PROFILE OF THE SCHOOL

Address: 1400 NW 44 Av., Coconut Creek, Florida, 33066
Principal: Scott Fiske
Bookkeeper: Regina Van Wie
Payroll Processor: Melissa B. Alford

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>		<u>6/30/13</u>		<u>6/30/14</u>
Cash Account:					
Checking Account–Wells Fargo	\$ 14,663.87	\$	15,461.82	\$	11,529.25
Investment:					
Treasurer’s Pool Account	<u>40,000.00</u>		<u>40,000.00</u>		<u>40,000.00</u>
TOTAL	<u>\$ 54,663.87</u>	\$	<u>55,461.82</u>	\$	<u>51,529.25</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

COCONUT CREEK HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 28,614.46	\$ 28,614.46	\$ -
Music	4,899.43	5,811.00	6,787.56	3,922.87
Classes	13,998.88	75,074.36	78,413.42	10,659.82
Clubs	20,723.97	104,475.70	105,726.60	19,473.07
Departments	3,834.84	4,080.26	2,560.41	5,354.69
Trusts	16,402.76	53,759.20	59,878.88	10,283.08
General	<u>10,173.92</u>	<u>14,890.50</u>	<u>20,094.08</u>	<u>4,970.34</u>
TOTALS	<u>\$ 70,033.80</u>	<u>\$ 286,705.48</u>	<u>\$ 302,075.41</u>	<u>\$ 54,663.87</u>

COCONUT CREEK HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	32,162.70	32,162.70	\$ -
Music	3,922.87	4,580.00	7,078.34	1,424.53
Classes	10,659.82	46,510.40	47,587.37	9,582.85
Clubs	19,473.07	85,059.71	83,841.18	20,691.60
Departments	5,354.69	3,542.20	2,204.34	6,692.55
Trusts	10,283.08	38,988.63	37,974.64	11,297.07
General	<u>4,970.34</u>	<u>14,383.68</u>	<u>13,580.80</u>	<u>5,773.22</u>
TOTALS	<u>\$ 54,663.87</u>	<u>\$ 225,227.32</u>	<u>\$ 224,429.37</u>	<u>\$ 55,461.82</u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 35,205.80	\$ 35,205.80	\$ -
Music	1,424.53	2,394.59	3,037.27	781.85
Classes	9,582.85	45,410.62	44,058.91	10,934.56
Clubs	20,691.60	59,074.14	60,729.40	19,036.34
Departments	6,692.55	2,415.03	6,276.23	2,831.35
Trusts	11,297.07	53,062.08	53,901.09	10,458.06
General	<u>5,773.22</u>	<u>11,424.40</u>	<u>9,710.53</u>	<u>7,487.09</u>
TOTALS	<u>\$ 55,461.82</u>	<u>\$ 208,986.66</u>	<u>\$ 212,919.23</u>	<u>\$ 51,529.25</u>

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

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328

Principal: Wendy Doll

Bookkeeper: Kathryn Marimon

Payroll Processor: Connie Keohane

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>		<u>6/30/13</u>		<u>6/30/14</u>
Cash Account:					
Checking Account–Wells Fargo	\$ 36,996.84	\$	13,347.88	\$	34,753.93
Investment:					
Treasurer’s Pool Account	<u>125,000.00</u>		<u>125,000.00</u>		<u>125,000.00</u>
TOTAL	<u>\$ 161,996.84</u>	<u>\$</u>	<u>138,347.88</u>	<u>\$</u>	<u>159,753.93</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COOPER CITY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,494.72	\$ 157,073.03	\$ 136,141.12	\$ 26,426.63
Music	2,196.72	7,801.13	8,221.10	1,776.75
Classes	15,520.93	124,186.67	123,263.81	16,443.79
Clubs	47,460.42	351,660.37	337,615.21	61,505.58
Departments	11,860.08	41,069.88	39,895.06	13,034.90
Trusts	43,774.55	280,672.56	288,439.16	36,007.95
General	<u>14,551.21</u>	<u>16,164.34</u>	<u>23,914.31</u>	<u>6,801.24</u>
TOTALS	<u>\$ 140,858.63</u>	<u>\$ 978,627.98</u>	<u>\$ 957,489.77</u>	<u>\$ 161,996.84</u>

COOPER CITY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 26,426.63	\$ 103,560.39	\$ 119,731.83	\$ 10,255.19
Music	1,776.75	17,047.28	17,980.57	843.46
Classes	16,443.79	120,417.47	120,947.84	15,913.42
Clubs	61,505.58	416,211.77	422,241.16	55,476.19
Departments	13,034.90	40,850.35	44,441.39	9,443.86
Trusts	36,007.95	272,443.79	268,142.56	40,309.18
General	<u>6,801.24</u>	<u>13,046.67</u>	<u>13,741.33</u>	<u>6,106.58</u>
TOTALS	<u>\$ 161,996.84</u>	<u>\$ 983,577.72</u>	<u>\$ 1,007,226.68</u>	<u>\$ 138,347.88</u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10,255.19	\$ 98,615.37	\$ 94,273.65	\$ 14,596.91
Music	843.46	34,879.94	30,749.44	4,973.96
Classes	15,913.42	86,171.17	90,359.86	11,724.73
Clubs	55,476.19	389,214.90	384,579.68	60,111.41
Departments	9,443.86	27,150.61	28,939.59	7,654.88
Trusts	40,309.18	253,741.86	244,454.72	49,596.32
General	<u>6,106.58</u>	<u>20,787.48</u>	<u>15,798.34</u>	<u>11,095.72</u>
TOTALS	<u><u>\$ 138,347.88</u></u>	<u><u>\$ 910,561.33</u></u>	<u><u>\$ 889,155.28</u></u>	<u><u>\$ 159,753.93</u></u>

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

PROFILE OF THE SCHOOL

Address: 1010 NW 31 Ave., Pompano Beach, Florida 33069

Principal: Colleen Stearn July 2013-Present
 Ken Fulop July 2011-June 2013

Bookkeeper: Karen Voss - Business Support Center August 2013-Present
 Edith C. Jacques February 2012- July 2013
 Manuel Acevedo July 2011- February 2012

Payroll Processor: Elsa P Varipapa

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo	\$ <u>4,953.18</u>	\$ <u>5,668.92</u>	\$ <u>8,951.23</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 149.27	\$ 0.00	\$ 149.27	\$ 0.00
Clubs	4,272.50	6,550.68	6,812.50	4,010.68
Departments	1,337.44	340.15	1,207.46	470.13
Trusts	411.45	2,756.00	2,850.44	317.01
General	<u>76.19</u>	<u>384.47</u>	<u>305.30</u>	<u>155.36</u>
TOTALS	<u>\$ 6,246.85</u>	<u>\$ 10,031.30</u>	<u>\$ 11,324.97</u>	<u>\$ 4,953.18</u>

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 4,010.68	\$ 4,106.98	\$ 3,823.10	\$ 4,294.56
Departments	470.13	74.93	89.05	456.01
Trusts	317.01	3,202.86	2,872.01	647.86
General	<u>155.36</u>	<u>965.56</u>	<u>850.43</u>	<u>270.49</u>
TOTALS	<u>\$ 4,953.18</u>	<u>\$ 8,350.33</u>	<u>\$ 7,634.59</u>	<u>\$ 5,668.92</u>

CROSS CREEK SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 0.00	\$ 94.55	\$ 0.00	\$ 94.55
Clubs	4,294.56	9,191.59	10,812.18	2,673.97
Departments	456.01	515.00	14.96	956.05
Trusts	647.86	2,703.00	2,692.00	658.86
General	270.49	7,906.35	3,609.04	4,567.80
TOTALS	<u>\$ 5,668.92</u>	<u>\$ 20,410.49</u>	<u>\$ 17,128.18</u>	<u>\$ 8,951.23</u>

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

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332

Principal: Charles Neely

Bookkeepers: Julie Thornton – (October 2013 to current)
 Barbara Fierro – (July 2011 to September 2013)

Payroll Processor: Tammy Chapman

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>		<u>6/30/13</u>		<u>6/30/14</u>
Cash Account:					
Checking Account – Wells Fargo	\$ 42,556.97	\$	101,687.36	\$	105,597.61
Investment:					
Treasurer’s Pool Account	<u>229,000.00</u>		<u>229,000.00</u>		<u>229,000.00</u>
TOTAL	<u>\$ 271,556.97</u>	\$	<u>330,687.36</u>	\$	<u>334,597.61</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CYPRESS BAY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 861.33	\$ 170,191.64	\$ 171,033.69	\$ 19.28
Music	261.82	6,245.58	5,735.19	772.21
Classes	6,581.58	229,522.00	227,591.93	8,511.65
Clubs	218,443.61	973,614.53	968,595.60	223,462.54
Departments	16,660.11	14,074.65	21,481.32	9,253.44
Trusts	43,691.11	219,172.17	238,491.27	24,372.01
General	<u>13,364.98</u>	<u>10,663.00</u>	<u>18,862.14</u>	<u>5,165.84</u>
TOTALS	<u>\$ 299,864.54</u>	<u>\$ 1,623,483.57</u>	<u>\$ 1,651,791.14</u>	<u>\$ 271,556.97</u>

CYPRESS BAY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 19.28	\$ 175,556.53	\$ 169,729.33	\$ 5,846.48
Music	772.21	2,449.84	1,648.01	1,574.04
Classes	8,511.65	210,469.18	201,553.99	17,426.84
Clubs	223,462.54	1,129,660.28	1,098,485.67	254,637.15
Departments	9,253.44	28,405.21	20,284.33	17,374.32
Trusts	24,372.01	172,800.79	164,918.61	32,254.19
General	<u>5,165.84</u>	<u>7,270.70</u>	<u>10,862.20</u>	<u>1,574.34</u>
TOTALS	<u>\$ 271,556.97</u>	<u>\$ 1,726,612.53</u>	<u>\$ 1,667,482.14</u>	<u>\$ 330,687.36</u>

CYPRESS BAY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,846.48	\$ 132,349.03	\$ 137,343.23	\$ 852.28
Music	1,574.04	3,813.45	1,724.45	3,663.04
Classes	17,426.84	189,806.29	188,545.62	18,687.51
Clubs	254,637.15	1,096,076.13	1,086,171.52	264,541.76
Departments	17,374.32	26,355.59	30,117.41	13,612.50
Trusts	32,254.19	216,936.92	218,370.70	30,820.41
General	<u>1,574.34</u>	<u>23,560.35</u>	<u>22,714.58</u>	<u>2,420.11</u>
TOTALS	<u>\$ 330,687.36</u>	<u>\$ 1,688,897.76</u>	<u>\$ 1,684,987.51</u>	<u>\$ 334,597.61</u>

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

PROFILE OF THE SCHOOL

Address: 17100 SW 48th Court, Miramar, Florida 33027

Principals: Haleh Darbar (July 2013 to Current)
Dr. Paul Fetscher (July 2011 to June 2013)

Bookkeeper: Luisa T. March

Payroll Processor: Jacqueline Lassaubatju

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account – Wells Fargo	\$ <u>202,554.79</u>	\$ <u>196,766.18</u>	\$ <u>225,453.26</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10,873.95	\$ 133,549.99	\$ 136,023.94	\$ 8,400.00
Music	3,879.42	38,479.00	34,843.25	7,515.17
Classes	14,663.07	140,845.10	149,158.12	6,350.05
Clubs	40,554.06	151,124.29	142,176.05	49,502.30
Departments	14,725.61	28,863.37	34,557.24	9,031.74
Trusts	28,247.99	146,931.61	133,031.15	42,148.45
General	<u>135,224.33</u>	<u>40,273.64</u>	<u>95,890.89</u>	<u>79,607.08</u>
TOTALS	<u>\$ 248,168.43</u>	<u>\$ 680,067.00</u>	<u>\$ 725,680.64</u>	<u>\$ 202,554.79</u>

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,400.00	\$ 69,410.76	\$ 75,977.16	\$ 1,833.60
Music	7,515.17	29,138.00	35,055.10	1,598.07
Classes	6,350.05	130,901.11	132,518.93	4,732.23
Clubs	49,502.30	91,388.37	97,881.86	43,008.81
Departments	9,031.74	22,335.73	22,428.54	8,938.93
Trusts	42,148.45	130,508.45	128,831.32	43,825.58
General	<u>79,607.08</u>	<u>38,006.85</u>	<u>24,784.97</u>	<u>92,828.96</u>
TOTALS	<u><u>\$ 202,554.79</u></u>	<u><u>\$ 511,689.27</u></u>	<u><u>\$ 517,477.88</u></u>	<u><u>\$ 196,766.18</u></u>

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,833.60	\$ 56,349.60	\$ 57,636.32	\$ 546.88
Music	1,598.07	20,929.65	21,931.16	596.56
Classes	4,732.23	113,687.29	101,611.01	16,808.51
Clubs	43,008.81	104,495.94	95,026.81	52,477.94
Departments	8,938.93	45,856.28	46,665.68	8,129.53
Trusts	43,825.58	118,264.24	105,527.36	56,562.46
General	92,828.96	11,299.60	13,797.18	90,331.38
TOTALS	\$ 196,766.18	\$ 470,882.60	\$ 442,195.52	\$ 225,453.26

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

PROFILE OF THE SCHOOL

Address: 3501 Taft Street, Hollywood, Florida 33021

Principal: Vered Roberts (July 2011 to current)

Bookkeeper: Laurie Curfman – Business Support Center (July 2012 to Current)
 Laurie Curfman (July 2011 to June 2012)

Payroll Processor: Kathleen O'Brien

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo Bank	\$ <u>12,236.89</u>	\$ <u>19,083.45</u>	\$ <u>27,642.85</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Hollywood Hills Elementary School for the 2012, 2013 and 2014 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, 2013 and 2014 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 ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 103.00	\$ 24,852.74	\$ 24,446.74	\$ 509.00
Clubs	220.79	1,162.28	1,135.80	247.27
Departments	457.43	791.27	641.59	607.11
Trusts	17,390.46	350,488.99	366,688.22	1,191.23
General	<u>7,396.63</u>	<u>11,357.37</u>	<u>9,071.72</u>	<u>9,682.28</u>
TOTALS	<u>\$ 25,568.31</u>	<u>\$ 388,652.65</u>	<u>\$ 401,984.07</u>	<u>\$ 12,236.89</u>

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

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 509.00	\$ 34,666.46	\$ 34,472.55	\$ 702.91
Clubs	247.27	1,892.29	283.88	1,855.68
Departments	607.11	828.44	816.05	619.50
Trusts	1,191.23	379,966.44	377,541.57	3,616.10
General	<u>9,682.28</u>	<u>8,397.74</u>	<u>5,790.76</u>	<u>12,289.26</u>
TOTALS	<u>\$ 12,236.89</u>	<u>\$ 425,751.37</u>	<u>\$ 418,904.81</u>	<u>\$ 19,083.45</u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 702.91	\$ 49,511.00	\$ 49,028.38	\$ 1,185.53
Clubs	1,855.68	2,348.45	1,024.22	3,179.91
Departments	619.50	1,038.39	889.74	768.15
Trusts	3,616.10	400,965.05	395,552.96	9,028.19
General	<u>12,289.26</u>	<u>12,318.23</u>	<u>11,126.42</u>	<u>13,481.07</u>
TOTALS	<u>\$ 19,083.45</u>	<u>\$ 466,181.12</u>	<u>\$ 457,621.72</u>	<u>\$ 27,642.85</u>

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

PROFILE OF THE SCHOOL

Address: 10701 Miramar Boulevard, Miramar, FL 33025

Principal: Janet Morales

Bookkeepers: Darlene Kenon – Business Support Center (July 2013 to Present)
 Marvlette McCloud (March 2011 – June 2013)

Payroll Processor: Maria L. Maestre (May 2012 to Present)
 Shavitri Boodhoo (2009 to May 2012)

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ <u>12,810.34</u>	\$ <u>22,469.99</u>	\$ <u>24,786.81</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to payroll procedures.

NEW RENAISSANCE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 566.42	\$ 5,867.61	\$ 5,853.09	\$ 580.94
Music	667.21	3,348.00	3,464.87	550.34
Classes	5,559.48	41,653.50	47,033.50	179.48
Clubs	2,606.16	12,821.37	12,466.28	2,961.25
Departments	733.33	4,818.19	4,754.17	797.35
Trusts	5,942.18	37,788.44	39,916.32	3,814.30
General	<u>3,011.85</u>	<u>14,877.28</u>	<u>13,962.45</u>	<u>3,926.68</u>
TOTALS	<u><u>\$ 19,086.63</u></u>	<u><u>\$ 121,174.39</u></u>	<u><u>\$ 127,450.68</u></u>	<u><u>\$ 12,810.34</u></u>

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

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 580.94	\$ 2,807.22	\$ 954.25	\$ 2,433.91
Music	550.34	4,125.77	4,326.83	349.28
Classes	179.48	130,005.92	128,346.35	1,839.05
Clubs	2,961.25	16,445.06	11,261.65	8,144.66
Departments	797.35	4,338.96	3,420.63	1,715.68
Trusts	3,814.30	26,538.61	26,874.01	3,478.90
General	<u>3,926.68</u>	<u>4,702.68</u>	<u>4,120.85</u>	<u>4,508.51</u>
TOTALS	<u><u>\$ 12,810.34</u></u>	<u><u>\$ 188,964.22</u></u>	<u><u>\$ 179,304.57</u></u>	<u><u>\$ 22,469.99</u></u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,433.91	\$ 2,955.40	\$ 2,279.02	\$ 3,110.29
Music	349.28	940.00	241.34	1,047.94
Classes	1,839.05	70,752.64	69,554.51	3,037.18
Clubs	8,144.66	18,285.84	23,733.21	2,697.29
Departments	1,715.68	4,241.30	2,833.24	3,123.74
Trusts	3,478.90	85,969.37	85,475.01	3,973.26
General	<u>4,508.51</u>	<u>7,469.99</u>	<u>4,181.39</u>	<u>7,797.11</u>
TOTALS	<u><u>\$ 22,469.99</u></u>	<u><u>\$ 190,614.54</u></u>	<u><u>\$ 188,297.72</u></u>	<u><u>\$ 24,786.81</u></u>

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

PROFILE OF THE SCHOOL

Address: 330 SE 11th Terrace, Dania Beach 33004
Principal: Valerie Harris
Bookkeepers: Clare Martinez
Payroll Processor: Clare Martinez

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account - Regions			
TOTAL	\$ <u>16,155.42</u>	\$ <u>11,133.37</u>	\$ <u>9,095.22</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 505.43	\$ 4,140.00	\$ 3,910.10	\$ 735.33
Music	235.97	2,588.00	2,610.20	213.77
Classes	29.00	25.00	0.00	54.00
Clubs	3,560.30	11,448.26	9,951.89	5,056.67
Departments	8,837.56	3,965.98	12,701.74	101.80
Trusts	1,262.05	38,227.82	31,985.84	7,504.03
General	6,338.87	17,121.88	20,970.93	2,489.82
TOTALS	\$ 20,769.18	\$ 77,516.94	\$ 82,130.70	\$ 16,155.42

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 735.33	\$ 3,254.00	\$ 3,473.00	\$ 516.33
Music	213.77	1,562.00	1,773.36	2.41
Classes	54.00	17,323.81	17,257.00	120.81
Clubs	5,056.67	10,557.64	13,369.84	2,244.47
Departments	101.80	439.15	101.80	439.15
Trusts	7,504.03	20,756.47	21,818.07	6,442.43
General	2,489.82	10,559.90	11,681.95	1,367.77
TOTALS	<u>\$ 16,155.42</u>	<u>\$ 64,452.97</u>	<u>\$ 69,475.02</u>	<u>\$ 11,133.37</u>

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 516.33	\$ 0.00	\$ 250.00	\$ 266.33
Music	2.41	1,622.95	1,460.91	164.45
Classes	120.81	20,406.00	19,886.81	640.00
Clubs	2,244.47	14,562.41	12,800.30	4,006.58
Departments	439.15	5,023.49	4,462.10	1,000.54
Trusts	6,442.43	25,266.19	30,220.65	1,487.97
General	1,367.77	15,795.48	15,633.90	1,529.35
TOTALS	<u>\$ 11,133.37</u>	<u>\$ 82,676.52</u>	<u>\$ 84,714.67</u>	<u>\$ 9,095.22</u>

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

PROFILE OF THE SCHOOL

Address: 4150 W. Hillsboro Blvd., Deerfield Beach, Florida 33442

Principal: Lori McConaughey

Bookkeepers: David T. Franklin – Business Support Center (July 2013 to Current)
 Celeste Gold (January 2010 to July 2013)

Payroll Processor: Cathy Blankenship

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 27,691.39	\$ 30,577.02	\$ 48,532.01
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>37,691.39</u>	\$ <u>40,577.02</u>	\$ <u>58,532.01</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,397.55	\$ 52,369.50	\$ 53,481.80	\$ 1,285.25
Clubs	3,819.07	4,985.79	5,274.64	3,530.22
Departments	2,611.09	1,464.11	1,921.98	2,153.22
Trusts	26,289.57	505,296.35	521,620.64	9,965.28
General	<u>15,383.82</u>	<u>7,186.94</u>	<u>1,813.34</u>	<u>20,757.42</u>
TOTALS	<u>\$ 50,501.10</u>	<u>\$ 571,302.69</u>	<u>\$ 584,112.40</u>	<u>\$ 37,691.39</u>

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,285.25	\$ 55,007.50	\$ 55,346.25	\$ 946.50
Clubs	3,530.22	5,588.52	6,303.74	2,815.00
Departments	2,153.22	1,539.17	2,827.51	864.88
Trusts	9,965.28	449,420.02	448,026.98	11,358.32
General	<u>20,757.42</u>	<u>7,312.94</u>	<u>3,478.04</u>	<u>24,592.32</u>
TOTALS	<u>\$ 37,691.39</u>	<u>\$ 518,868.15</u>	<u>\$ 515,982.52</u>	<u>\$ 40,577.02</u>

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 946.50	\$ 51,306.57	\$ 51,584.70	\$ 668.37
Clubs	2,815.00	1,416.21	3,005.39	1,225.82
Departments	864.88	1,588.23	1,132.90	1,320.21
Trusts	11,358.32	572,461.50	557,771.23	26,048.59
General	<u>24,592.32</u>	<u>10,192.69</u>	<u>5,515.99</u>	<u>29,269.02</u>
TOTALS	<u>\$ 40,577.02</u>	<u>\$ 636,965.20</u>	<u>\$ 619,010.21</u>	<u>\$ 58,532.01</u>

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

PROFILE OF THE SCHOOL

Address: 9600 Miramar Blvd., Miramar, Florida, 33025

Principal: Riquelme Rodriguez

Bookkeeper: Minerva Carlo – Business Support Center (July 2013 – Current)
 Migna Santiago (July 2011 – June 2013)

Payroll Processor: Karen Baer

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo	\$ <u>11,990.45</u>	\$ <u>10,109.99</u>	\$ <u>13,749.25</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,092.77	\$ 22,973.27	\$ 23,250.17	\$ 1,815.87
Clubs	1,297.75	1,011.08	402.03	1,906.80
Departments	1,161.19	5,871.77	5,735.86	1,297.10
Trusts	1,799.12	25,042.58	26,081.06	760.64
General	<u>5,435.16</u>	<u>6,345.08</u>	<u>5,570.20</u>	<u>6,210.04</u>
TOTALS	<u>\$ 11,785.99</u>	<u>\$ 61,243.78</u>	<u>\$ 61,039.32</u>	<u>\$ 11,990.45</u>

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,815.87	\$ 27,069.76	\$ 27,406.18	\$ 1,479.45
Clubs	1,906.80	342.79	0.00	2,249.59
Departments	1,297.10	6,556.44	7,062.04	791.50
Trusts	760.64	40,093.37	38,293.25	2,560.76
General	6,210.04	3,905.74	7,087.09	3,028.69
TOTALS	<u>\$ 11,990.45</u>	<u>\$ 77,968.10</u>	<u>\$ 79,848.56</u>	<u>\$ 10,109.99</u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,479.45	\$ 42,212.17	\$ 42,107.16	\$ 1,584.46
Clubs	2,249.59	161.78	1,060.00	1,351.37
Departments	791.50	18,076.90	16,466.93	2,401.47
Trusts	2,560.76	46,407.41	45,562.59	3,405.58
General	<u>3,028.69</u>	<u>7,095.36</u>	<u>5,117.68</u>	<u>5,006.37</u>
TOTALS	<u>\$ 10,109.99</u>	<u>\$ 113,953.62</u>	<u>\$ 110,314.36</u>	<u>\$ 13,749.25</u>

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

PROFILE OF THE SCHOOL

Address: 2300 SW 173 Ave., Miramar, Florida 33029

Principal: Tammy Gilbert

Bookkeeper: Tina Caldwell - Business Support Center (January 2014-Current)
 Sabrina Figueroa (July 2011 – December 2013)

Payroll Processor: Marcia Nelson

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo	\$ <u>23,545.67</u>	\$ <u>28,819.19</u>	\$ <u>16,910.04</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,514.33	\$ 84,630.07	\$ 83,727.81	\$ 2,416.59
Clubs	1,834.43	11,584.52	11,264.56	2,154.39
Departments	5,038.87	6,074.98	6,316.83	4,797.02
Trusts	12,743.21	30,512.68	32,176.50	11,079.39
General	4,474.02	3,417.42	4,793.16	3,098.28
TOTALS	<u>\$ 25,604.86</u>	<u>\$ 136,219.67</u>	<u>\$ 138,278.86</u>	<u>\$ 23,545.67</u>

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,416.59	\$ 83,766.47	\$ 85,609.16	\$ 573.90
Clubs	2,154.39	9,466.27	8,342.03	3,278.63
Departments	4,797.02	5,029.02	4,554.08	5,271.96
Trusts	11,079.39	95,366.53	88,317.24	18,128.68
General	<u>3,098.28</u>	<u>11,240.74</u>	<u>12,773.00</u>	<u>1,566.02</u>
TOTALS	<u><u>\$ 23,545.67</u></u>	<u><u>\$ 204,869.03</u></u>	<u><u>\$ 199,595.51</u></u>	<u><u>\$ 28,819.19</u></u>

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 573.90	\$ 44,831.49	\$ 43,121.28	\$ 2,284.11
Clubs	3,278.63	4,001.29	5,393.71	1,886.21
Departments	5,271.96	6,524.48	7,420.92	4,375.52
Trusts	18,128.68	88,539.48	100,320.42	6,347.74
General	<u>1,566.02</u>	<u>4,950.98</u>	<u>4,500.54</u>	<u>2,016.46</u>
TOTALS	<u>\$ 28,819.19</u>	<u>\$ 148,847.72</u>	<u>\$ 160,756.87</u>	<u>\$ 16,910.04</u>

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

PROFILE OF THE SCHOOL

Address: 1209 NW 155 Avenue, Pembroke Pines, Florida 33028

Principal: Amada Walker

Bookkeeper: Tina Caldwell – Business Support Center (July 2013 to current)
 Lisa Mitrani (July 2011 to June 2013)

Payroll Processor: Nancy Schuler

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo Bank	\$ 45,664.91	\$ 69,407.79	\$ 68,711.22
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>55,664.91</u>	\$ <u>79,407.79</u>	\$ <u>78,711.22</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Silver Palms Elementary School for the 2012, 2013 and 2014 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, 2013 and 2014 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 PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,283.47	\$ 54,221.37	\$ 54,887.17	\$ 3,617.67
Clubs	2,165.30	2,728.19	2,531.12	2,362.37
Departments	1,167.73	636.37	1,240.02	564.08
Trusts	18,985.43	474,356.38	475,584.39	17,757.42
General	<u>19,586.28</u>	<u>49,915.87</u>	<u>38,138.78</u>	<u>31,363.37</u>
TOTALS	<u>\$ 46,188.21</u>	<u>\$ 581,858.18</u>	<u>\$ 572,381.48</u>	<u>\$ 55,664.91</u>

SILVER PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 1,518.90	\$ 1,517.72	\$ 1.18
Classes	3,617.67	69,658.00	70,247.75	3,027.92
Clubs	2,362.37	5,652.74	6,199.87	1,815.24
Departments	564.08	1,419.14	139.31	1,843.91
Trusts	17,757.42	430,755.33	421,404.71	27,108.04
General	<u>31,363.37</u>	<u>32,375.18</u>	<u>18,127.05</u>	<u>45,611.50</u>
TOTALS	\$ <u>55,664.91</u>	\$ <u>541,379.29</u>	\$ <u>517,636.41</u>	\$ <u>79,407.79</u>

SILVER PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1.18	\$ 914.25	\$ 914.25	\$ 1.18
Classes	3,027.92	48,971.50	48,957.08	3,042.34
Clubs	1,815.24	3,508.53	3,855.63	1,468.14
Departments	1,843.91	458.41	33.93	2,268.39
Trusts	27,108.04	488,531.12	475,391.19	40,247.97
General	<u>45,611.50</u>	<u>12,293.45</u>	<u>26,221.75</u>	<u>31,683.20</u>
TOTALS	<u>\$ 79,407.79</u>	<u>\$ 554,677.26</u>	<u>\$ 555,373.83</u>	<u>\$ 78,711.22</u>

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

PROFILE OF THE SCHOOL

Address: 18300 Sheridan Street, Pembroke Pines, Florida 33331

Principal: Stephen Frazier

Bookkeepers: Danette Viso – Business Support Center (July 2013 to Current)
 Barbara Mitchell – Business Support Center (July 2012 to June 2013)
 Nancy Munson (August 2006 to June 2012)

Payroll Processor: Jeanette Capullo

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 52,683.53	\$ 60,646.18	\$ 62,056.11
Investment:			
Treasurer’s Pool Account	<u>75,000.00</u>	<u>75,000.00</u>	<u>75,000.00</u>
TOTAL	\$ <u>127,683.53</u>	\$ <u>135,646.18</u>	\$ <u>137,056.11</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures

SILVER TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,835.66	\$ 6,509.00	\$ 5,446.81	\$ 5,897.85
Music	3,614.00	1,696.26	5,310.26	0.00
Classes	1,383.00	52,228.21	53,611.21	0.00
Clubs	31,674.63	69,781.18	58,007.08	43,448.73
Departments	4,426.18	15,726.49	12,560.58	7,592.09
Trusts	48,679.91	270,562.11	273,044.24	46,197.78
General	<u>20,553.29</u>	<u>14,085.52</u>	<u>10,091.73</u>	<u>24,547.08</u>
TOTALS	<u>\$ 115,166.67</u>	<u>\$ 430,588.77</u>	<u>\$ 418,071.91</u>	<u>\$ 127,683.53</u>

SILVER TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,897.85	\$ 9,151.77	\$ 12,522.78	\$ 2,526.84
Music	0.00	7,589.75	6,609.17	980.58
Classes	0.00	48,031.05	46,640.05	1,391.00
Clubs	43,448.73	63,958.41	54,415.09	52,992.05
Departments	7,592.09	51,103.30	40,687.31	18,008.08
Trusts	46,197.78	300,962.43	306,715.96	40,444.25
General	<u>24,547.08</u>	<u>14,126.73</u>	<u>19,370.43</u>	<u>19,303.38</u>
TOTALS	<u>\$ 127,683.53</u>	<u>\$ 494,923.44</u>	<u>\$ 486,960.79</u>	<u>\$ 135,646.18</u>

SILVER TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,526.84	\$ 19,281.38	\$ 11,249.98	\$ 10,558.24
Music	980.58	28,058.04	29,038.62	0.00
Classes	1,391.00	110,851.25	111,447.33	794.92
Clubs	52,992.05	54,112.72	48,045.14	59,059.63
Departments	18,008.08	22,472.71	32,173.38	8,307.41
Trusts	40,444.25	309,171.17	315,569.06	34,046.36
General	<u>19,303.38</u>	<u>10,069.86</u>	<u>5,083.69</u>	<u>24,289.55</u>
TOTALS	<u>\$ 135,646.18</u>	<u>\$ 554,017.13</u>	<u>\$ 552,607.20</u>	<u>\$ 137,056.11</u>

SECTION II:
Audit Reports (with Exceptions)

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

PROFILE OF THE SCHOOL

Address: 3471 SW 22 ST, Fort Lauderdale, Florida, 33312

Principal: Ricardo Grimaldo

Bookkeeper: Rhonda Tribbey - Business Support Center (October 2013– Current)
Denise C. Nonamaker – Business Support Center (July 2013–October 2013)
Nancy Thompson (July 2011 – May 2013)

Payroll Processor: Nancy Thompson

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo	\$ <u>39,370.70</u>	\$ <u>23,937.72</u>	\$ <u>22,279.35</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Stephen Foster Elementary School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 fiscal years, on the cash basis of accounting. However, as indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the School Board's Policies and the Standard Practice Bulletins, which establishes the system of internal controls designed by the District administration.

AUDIT EXCEPTIONS

Pre-numbered Forms

A total of one hundred and five (105) Monies Collection Envelopes, thirty (30) BC-40P Receipt Books and eight (8) Facility Rental Contracts were not presented for audit.

We recommend administration and staff adhere to School Board Policy 6301 Collection of Monies, Standard Practice Bulletin I-101 General Policy, Standard Practice Bulletin I-317 Year End Reports, Standard Practice Bulletin I-318 Preservation and Disposal of Records, Standard Practice Bulletin I-404 Certificate of Loss, and Standard Practice Bulletin I-302 Cash Collections ensuring:

- That all pre-numbered documents are accounted for and retained for inventory and auditing purposes.
- Certificates of Loss for missing documents are completed.

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 63.20	\$ 22,478.92	\$ 21,989.72	\$ 552.40
Clubs	629.74	3,601.79	4,076.00	155.53
Departments	764.24	613.82	116.39	1,261.67
Trusts	5,446.17	223,599.92	211,399.44	17,646.65
General	<u>27,447.90</u>	<u>5,704.65</u>	<u>13,398.10</u>	<u>19,754.45</u>
TOTALS	<u>\$ 34,351.25</u>	<u>\$ 255,999.10</u>	<u>\$ 250,979.65</u>	<u>\$ 39,370.70</u>

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 552.40	\$ 15,715.03	\$ 16,123.01	\$ 144.42
Clubs	155.53	2,719.96	2,633.16	242.33
Departments	1,261.67	612.78	44.99	1,829.46
Trusts	17,646.65	281,517.88	285,134.63	14,029.90
General	<u>19,754.45</u>	<u>5,308.22</u>	<u>17,371.06</u>	<u>7,691.61</u>
TOTALS	<u>\$ 39,370.70</u>	<u>\$ 305,873.87</u>	<u>\$ 321,306.85</u>	<u>\$ 23,937.72</u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 144.42	11,956.25	11,120.25	980.42
Clubs	242.33	1,746.85	1,914.22	74.96
Departments	1,829.46	934.39	44.60	2,719.25
Trusts	14,029.90	230,932.95	237,682.71	7,280.14
General	<u>7,691.61</u>	<u>9,092.92</u>	<u>5,559.95</u>	<u>11,224.58</u>
TOTALS	<u><u>\$ 23,937.72</u></u>	<u><u>\$ 254,663.36</u></u>	<u><u>\$ 256,321.73</u></u>	<u><u>\$ 22,279.35</u></u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

Telephone: 754-321-3838

Facsimile: 754-321-3886

Date: November 11, 2014

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

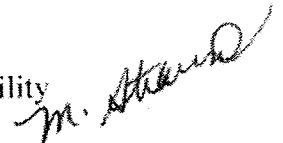
FROM: Desmond K. Blackburn, Ph.D.
Chief School Performance and Accountability Officer

**SUBJECT: INTERNAL FUNDS AUDIT RESPONSE – STEPHEN FOSTER
ELEMENTARY SCHOOL**

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

DKB/MS:saw

cc: Dr. Mark Strauss, Director, Office of School Performance and Accountability
Ricky Grimaldo, Stephen Foster Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Stephen Foster Elementary
Ricky Grimaldo, Principal
3471 SW 22nd Street Fort Lauderdale, FL 33312
Telephone 754.323-8750 Fax 754.323-8790


SCHOOL BOARD

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SARA B. PLETT

ROBERT W. BEACHE
Superintendent of Schools

November 7, 2014

To: Dr. Mark Strauss, Director, Office of School Performance and Accountability

From: Mr. Ricky Grimaldo, Principal, Stephen Foster ES 

Subject: Internal Accounts Audit Response

The unaccounted Money Collection Envelopes, BC-40P Books, and Facility Rental Contracts were boxed and placed on a cart this past summer to be moved to our storage area. Regrettably, my custodial staff thought the boxes on the cart were garbage, and threw them away.

In order to ensure that this does not happen again, I have taken the following action:

- All Internal Accounts are handled by the Business Support Center.
- I have notified my office staff to label boxes more clearly, as well as my custodial staff to review any questionable boxes more carefully.
- I have met with teachers and staff to review procedures for money collection envelopes and receipt books.

If you need any further information, please let me know.