

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
October 15, 2015**

**The School Board of Broward County, Florida on
November 3, 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

October 7, 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-three (23) 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-three (23) 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 all twenty-three (23) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the twenty-three (23) 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
Ceci Guerrero
Hermine James
Danielle Thomas
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 2015-2016 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 documentation supporting wage and salary expenditures 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.

SECTION I:
Audit Reports (with No Exceptions)

BEACHSIDE MONTESSORI VILLAGE
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 2230 Lincoln Street, Hollywood, Florida 33020

Principal: Vered Roberts (July 2015 – Current)

Principal during
Audit Period: Joseph Balchunas (July 2010 – June 2015)

Bookkeeper: Joanne Day

Payroll Processors: Kathleen O'Brien (July 2015 – Current)
Linda Apolaro (December 2009 – June 2015)

CASH AND INVESTMENT SUMMARY

6/30/15

Cash Account:

Checking Account – Wells Fargo \$ 16,942.90

TOTAL \$ 16,942.90

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Beachside Montessori Village for the 2014-15 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 2014-15 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.

BEACHSIDE MONTESSORI VILLAGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,004.34	\$ 776.00	\$ 592.10	\$ 1,188.24
Classes	736.06	52,037.04	52,135.47	637.63
Clubs	2,097.58	12,607.60	6,976.10	7,729.08
Departments	973.94	260.59	293.41	941.12
Trusts	2,577.94	516,269.16	513,047.07	5,800.03
General	<u>1,693.92</u>	<u>1,367.76</u>	<u>2,414.88</u>	<u>646.80</u>
TOTALS	<u><u>\$ 9,083.78</u></u>	<u><u>\$ 583,318.15</u></u>	<u><u>\$ 575,459.03</u></u>	<u><u>\$ 16,942.90</u></u>

CORAL PARK 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: 8401 Westview Drive, Coral Springs, Florida 33067
Principal: Camille Pontillo
Bookkeeper: Lourdes Rodriguez
Payroll Processor: Liebe Rice

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 62,527.82	\$ 50,890.99
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	\$ <u>82,527.82</u>	\$ <u>70,890.99</u>

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

CORAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 471.16	\$ 83.75	\$ 167.50	\$ 387.41
Classes	2,111.71	42,700.00	42,169.01	2,642.70
Clubs	5,217.47	2,150.83	1,707.96	5,660.34
Departments	6,093.78	698.51	4,164.57	2,627.72
Trusts	28,458.31	135,802.21	118,468.90	45,791.62
General	<u>42,063.50</u>	<u>5,469.61</u>	<u>22,115.08</u>	<u>25,418.03</u>
TOTALS	<u><u>\$ 84,415.93</u></u>	<u><u>\$ 186,904.91</u></u>	<u><u>\$ 188,793.02</u></u>	<u><u>\$ 82,527.82</u></u>

CORAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 387.41	\$ 2,086.75	\$ 1,562.00	\$ 912.16
Classes	2,642.70	42,413.23	42,401.21	2,654.72
Clubs	5,660.34	3,249.92	552.12	8,358.14
Departments	2,627.72	793.84	2,422.23	999.33
Trusts	45,791.62	191,687.91	197,651.06	39,828.47
General	<u>25,418.03</u>	<u>10,658.78</u>	<u>17,938.64</u>	<u>18,138.17</u>
TOTALS	<u><u>\$ 82,527.82</u></u>	<u><u>\$ 250,890.43</u></u>	<u><u>\$ 262,527.26</u></u>	<u><u>\$ 70,890.99</u></u>

DOLPHIN BAY 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: 16450 Miramar Parkway, Miramar, Florida 33027

Principal: Sandra Nelson

Bookkeeper: Minerva Carlo - Business Support Center

Payroll Processor: Donna Dardeen

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>23,755.77</u>	\$ <u>15,520.11</u>
TOTAL	\$ <u>23,755.77</u>	\$ <u>15,520.11</u>

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

DOLPHIN BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,066.30	\$ 56,596.50	\$ 56,178.64	\$ 4,484.16
Clubs	2,254.88	9,420.67	10,065.56	1,609.99
Departments	2,451.38	10,036.42	8,478.28	4,009.52
Trusts	3,884.07	77,557.67	73,841.24	7,600.50
General	<u>7,181.12</u>	<u>11,378.97</u>	<u>12,508.49</u>	<u>6,051.60</u>
TOTALS	<u><u>\$ 19,837.75</u></u>	<u><u>\$ 164,990.23</u></u>	<u><u>\$ 161,072.21</u></u>	<u><u>\$ 23,755.77</u></u>

DOLPHIN BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,484.16	\$ 44,787.91	\$ 45,292.84	\$ 3,979.23
Clubs	1,609.99	6,666.61	6,714.40	1,562.20
Departments	4,009.52	13,087.79	11,950.23	5,147.08
Trusts	7,600.50	97,631.07	104,636.04	595.53
General	<u>6,051.60</u>	<u>6,653.13</u>	<u>8,468.66</u>	<u>4,236.07</u>
TOTALS	<u><u>\$ 23,755.77</u></u>	<u><u>\$ 168,826.51</u></u>	<u><u>\$ 177,062.17</u></u>	<u><u>\$ 15,520.11</u></u>

FOREST GLEN 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: 6501 Turtle Run Boulevard, Coral Springs, Florida 33067

Principal: Ronald Forsman

Bookkeepers: Ileana Claudio (July 2015 – Present)
Marian Youse – Business Support Center (July 2014 -- June 2015)
Lillie Russell (July 2013 -- June 2014)

Payroll Processor: Lori Bolte

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 21,840.62	\$ 46,767.82
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>31,840.62</u>	\$ <u>56,767.82</u>

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

FOREST GLEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,420.29	\$ 2,406.37	\$ 2,072.70	\$ 1,753.96
Music	3,789.75	11,591.24	9,846.81	5,534.18
Classes	5.36	39,797.24	39,755.46	47.14
Clubs	2,600.97	52,883.65	41,820.72	13,663.90
Departments	3,519.14	1,525.78	479.59	4,565.33
Trusts	3,294.63	131,447.20	129,831.22	3,830.42
General	<u>4,778.29</u>	<u>4,473.72</u>	<u>7,886.51</u>	<u>2,445.69</u>
TOTALS	<u><u>\$ 19,408.43</u></u>	<u><u>\$ 244,125.20</u></u>	<u><u>\$ 231,693.01</u></u>	<u><u>\$ 31,840.62</u></u>

FOREST GLEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,753.96	\$ 9,156.00	\$ 7,401.99	\$ 3,507.97
Music	5,534.18	7,069.88	8,990.33	3,613.73
Classes	47.14	59,716.83	59,555.26	208.71
Clubs	13,663.90	95,388.98	80,873.76	28,179.12
Departments	4,565.33	2,670.63	111.30	7,124.66
Trusts	3,830.42	130,301.84	125,111.49	9,020.77
General	<u>2,445.69</u>	<u>5,205.14</u>	<u>2,537.97</u>	<u>5,112.86</u>
TOTALS	<u><u>\$ 31,840.62</u></u>	<u><u>\$ 309,509.30</u></u>	<u><u>\$ 284,582.10</u></u>	<u><u>\$ 56,767.82</u></u>

LAKESIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 900 NW 136 Avenue, Pembroke Pines, Florida 33028
Principal: Linda L. Pazos
Bookkeeper: Tina E. Caldwell - Business Support Center (July 2013 - Current)
Payroll Processor: Lisa M. Holmes

CASH AND INVESTMENT SUMMARY

6/30/15

Cash Account:

Checking Account–Wells Fargo Bank \$ 19,711.07

TOTAL \$ 19,711.07

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Lakeside Elementary School for the 2014-15 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 2014-15 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.

LAKESIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 342.90	\$ 25,997.71	\$ 25,762.32	\$ 578.29
Clubs	668.51	448.32	381.56	735.27
Departments	2,105.14	791.52	0.00	2,896.66
Trusts	10,839.83	316,074.92	317,176.07	9,738.68
General	<u>4,411.50</u>	<u>5,403.16</u>	<u>4,052.49</u>	<u>5,762.17</u>
TOTALS	<u><u>\$ 18,367.88</u></u>	<u><u>\$ 348,715.63</u></u>	<u><u>\$ 347,372.44</u></u>	<u><u>\$ 19,711.07</u></u>

LAUDERDALE LAKES 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: 3911 NW 30th Avenue, Lauderdale Lakes, Florida 33309
Principal: James Griffin
Bookkeeper: Denise Nonamaker--Business Support Center (July 2013--Current)
Payroll Processor: Jeana Louis

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account -- Wells Fargo	\$ <u>16,984.96</u>	\$ <u>7,358.62</u>
TOTAL	\$ <u>16,984.96</u>	\$ <u>7,358.62</u>

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

LAUDERDALE LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 935.23	\$ 3,386.00	\$ 3,333.40	\$ 987.83
Music	89.35	0.00	89.00	0.35
Classes	130.61	24,099.00	23,253.28	976.33
Clubs	2,022.62	27,642.73	27,384.37	2,280.98
Departments	2,298.80	3,583.72	3,476.05	2,406.47
Trusts	3,063.41	29,644.45	24,192.40	8,515.46
General	<u>242.61</u>	<u>12,096.35</u>	<u>10,521.42</u>	<u>1,817.54</u>
TOTALS	<u><u>\$ 8,782.63</u></u>	<u><u>\$ 100,452.25</u></u>	<u><u>\$ 92,249.92</u></u>	<u><u>\$ 16,984.96</u></u>

LAUDERDALE LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 987.83	\$ 7,047.04	\$ 7,458.67	\$ 576.20
Music	0.35	0.00	0.00	0.35
Classes	976.33	19,142.50	19,806.50	312.33
Clubs	2,280.98	16,594.57	17,587.21	1,288.34
Departments	2,406.47	2,346.34	1,397.55	3,355.26
Trusts	8,515.46	19,696.49	26,445.41	1,766.54
General	<u>1,817.54</u>	<u>4,292.37</u>	<u>6,050.31</u>	<u>59.60</u>
TOTALS	<u><u>\$ 16,984.96</u></u>	<u><u>\$ 69,119.31</u></u>	<u><u>\$ 78,745.65</u></u>	<u><u>\$ 7,358.62</u></u>

LAUDERHILL PAUL TURNER 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: 1500 NW 49th Avenue, Lauderhill, Florida 33313

Principal: Richard Garrick

Bookkeeper: Linda Morrow - Business Support Center

Payroll Processor: Belinda Burton

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 15,399.58	\$ 14,620.69
TOTAL	\$ 15,399.58	\$ 14,620.69

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lauderhill Paul Turner Elementary School for the 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 PAUL TURNER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 161.83	\$ 10,166.17	\$ 9,681.66	\$ 646.34
Clubs	1,172.63	905.41	752.15	1,325.89
Departments	942.62	3,152.11	3,097.61	997.12
Trusts	2,572.85	5,798.72	7,021.57	1,350.00
General	<u>9,939.92</u>	<u>2,620.64</u>	<u>1,480.33</u>	<u>11,080.23</u>
TOTALS	<u><u>\$ 14,789.85</u></u>	<u><u>\$ 22,643.05</u></u>	<u><u>\$ 22,033.32</u></u>	<u><u>\$ 15,399.58</u></u>

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014-2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 850.00	\$ -	\$ 850.00
Classes	646.34	9,892.06	8,905.38	1,633.02
Clubs	1,325.89	873.45	750.00	1,449.34
Departments	997.12	4,372.49	4,295.51	1,074.10
Trusts	1,350.00	8,984.40	9,002.82	1,331.58
General	<u>11,080.23</u>	<u>1,919.65</u>	<u>4,717.23</u>	<u>8,282.65</u>
TOTALS	<u><u>\$ 15,399.58</u></u>	<u><u>\$ 26,892.05</u></u>	<u><u>\$ 27,670.94</u></u>	<u><u>\$ 14,620.69</u></u>

LYONS CREEK 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: 4333 Sol Press Boulevard, Coconut Creek, Florida 33073

Principals during Horace Hamm (October 2014 -- Current)
Audit Period: Dr. Ted Toomer (September 2011 to August 2014)

Bookkeeper: Maureen Konikoff

Payroll Processor: Mary Alvarez

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – TD Bank	\$ 78,532.25	\$ 78,055.89
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	\$ <u>98,532.25</u>	\$ <u>98,055.89</u>

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

LYONS CREEK MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,373.64	\$ 3,506.74	\$ 2,668.22	\$ 8,212.16
Music	360.96	4,760.09	4,386.06	734.99
Classes	554.86	28,909.20	28,220.63	1,243.43
Clubs	12,429.35	45,367.68	34,563.24	23,233.79
Departments	6,946.70	7,904.12	7,505.53	7,345.29
Trusts	10,211.50	266,308.76	264,074.55	12,445.71
General	<u>43,384.26</u>	<u>26,879.91</u>	<u>24,947.29</u>	<u>45,316.88</u>
TOTALS	<u>\$ 81,261.27</u>	<u>\$ 383,636.50</u>	<u>\$ 366,365.52</u>	<u>\$ 98,532.25</u>

LYONS CREEK MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,212.16	\$ 4,233.85	\$ 3,352.62	\$ 9,093.39
Music	734.99	2,562.40	1,984.11	1,313.28
Classes	1,243.43	24,088.77	24,769.77	562.43
Clubs	23,233.79	41,728.93	38,387.16	26,575.56
Departments	7,345.29	5,393.81	3,383.08	9,356.02
Trusts	12,445.71	306,827.96	303,813.06	15,460.61
General	<u>45,316.88</u>	<u>17,539.89</u>	<u>27,162.17</u>	<u>35,694.60</u>
TOTALS	<u><u>\$ 98,532.25</u></u>	<u><u>\$ 402,375.61</u></u>	<u><u>\$ 402,851.97</u></u>	<u><u>\$ 98,055.89</u></u>

MIRROR LAKE 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: 1200 N.W. 72nd Avenue, Plantation, Florida 33313

Principal: Marlen Veliz (July 2015 - Current)

Principal during Audit Period: Cindy Dean (November 2009 - June 2015)

Bookkeepers: Michelle Allen- Business Support Center (October 2014 - Current)
Eleanor McCoy- Business Support Center (August 2014 - October 2014)
Diane Doulens (January 1999 - August 2014)

Payroll Processors: Melanie Granie (July 2015 - Current)
Frances Dicembrino (July 2007 - July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account -- Regions Bank	\$ 13,440.15	\$ 14,443.54
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	\$ <u>28,440.15</u>	\$ <u>29,443.54</u>

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

MIRROR LAKE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 975.88	\$ 16,472.50	\$ 16,666.58	\$ 781.80
Clubs	1,184.64	846.96	1,790.85	240.75
Departments	260.84	302.03	433.23	129.64
Trusts	6,140.69	52,180.91	52,105.96	6,215.64
General	<u>19,857.96</u>	<u>4,323.21</u>	<u>3,108.85</u>	<u>21,072.32</u>
TOTALS	<u><u>\$ 28,420.01</u></u>	<u><u>\$ 74,125.61</u></u>	<u><u>\$ 74,105.47</u></u>	<u><u>\$ 28,440.15</u></u>

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 781.80	\$ 17,317.50	\$ 17,731.42	\$ 367.88
Clubs	240.75	813.44	655.30	398.89
Departments	129.64	275.26	-	404.90
Trusts	6,215.64	30,611.11	28,841.89	7,984.86
General	<u>21,072.32</u>	<u>3,991.95</u>	<u>4,777.26</u>	<u>20,287.01</u>
TOTALS	<u><u>\$ 28,440.15</u></u>	<u><u>\$ 53,009.26</u></u>	<u><u>\$ 52,005.87</u></u>	<u><u>\$ 29,443.54</u></u>

NEW RIVER MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 35,146.09
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	\$ <u>45,146.09</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of New River Middle School for the 2014-15 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 2014-15 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.

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,326.07	\$ 6,161.54	\$ 5,057.60	\$ 3,430.01
Music	263.15	4,266.40	4,215.11	314.44
Classes	955.18	63,392.54	62,807.81	1,539.91
Clubs	14,876.70	51,789.18	45,457.17	21,208.71
Departments	2,284.45	7,557.42	7,421.74	2,420.13
Trusts	9,689.83	44,261.69	45,114.04	8,837.48
General	<u>10,003.83</u>	<u>2,083.02</u>	<u>4,691.44</u>	<u>7,395.41</u>
TOTALS	<u><u>\$ 40,399.21</u></u>	<u><u>\$ 179,511.79</u></u>	<u><u>\$ 174,764.91</u></u>	<u><u>\$ 45,146.09</u></u>

NOB HILL 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: 2100 NW 104 Avenue, Sunrise, Florida 33322

Principal: Jeannie Floyd

Bookkeepers: Charlene Lee - Business Support Center (July 2014 - Current)
Barbara Mitchell - Business Support Center (July 2013 - June 2014)

Payroll Processor: Bess Scully

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ <u>28,566.18</u>	\$ <u>22,100.59</u>
TOTAL	\$ <u>28,566.18</u>	\$ <u>22,100.59</u>

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

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 647.57	\$ 23,170.10	\$ 23,362.74	\$ 454.93
Clubs	632.93	2,680.32	2,255.41	1,057.84
Departments	2,594.84	13,593.72	12,388.72	3,799.84
Trusts	7,749.07	352,785.13	348,769.25	11,764.95
General	<u>13,217.36</u>	<u>9,026.47</u>	<u>10,755.21</u>	<u>11,488.62</u>
TOTALS	<u><u>\$ 24,841.77</u></u>	<u><u>\$ 401,255.74</u></u>	<u><u>\$ 397,531.33</u></u>	<u><u>\$ 28,566.18</u></u>

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 454.93	\$ 27,628.75	\$ 26,997.22	\$ 1,086.46
Clubs	1,057.84	4,600.30	5,137.49	520.65
Departments	3,799.84	15,262.24	14,029.97	5,032.11
Trusts	11,764.95	317,724.38	325,176.16	4,313.17
General	<u>11,488.62</u>	<u>10,071.52</u>	<u>10,411.94</u>	<u>11,148.20</u>
TOTALS	<u><u>\$ 28,566.18</u></u>	<u><u>\$ 375,287.19</u></u>	<u><u>\$ 381,752.78</u></u>	<u><u>\$ 22,100.59</u></u>

NORTH LAUDERDALE 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: 7500 Kimberly Boulevard, North Lauderdale, Florida 33068

Principal: Latosha Williams

Bookkeepers: Kathy Arencibia – Business Support Center (October 2014 – Current)
Kim Bergmann – Business Support Center (July 2013 – September 2014)

Payroll Processor: Nakia Thomas

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ <u>11,582.61</u>	\$ <u>12,043.54</u>
TOTAL	\$ <u>11,582.61</u>	\$ <u>12,043.54</u>

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

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 250.00	\$ -	\$ 250.00
Classes	1,483.06	10,324.89	11,118.30	689.65
Clubs	1,101.78	375.74	100.34	1,377.18
Departments	1,248.09	6,845.00	6,207.50	1,885.59
Trusts	8,478.50	27,507.04	31,777.29	4,208.25
General	<u>1,346.72</u>	<u>6,589.83</u>	<u>4,764.61</u>	<u>3,171.94</u>
TOTALS	<u><u>\$ 13,658.15</u></u>	<u><u>\$ 51,892.50</u></u>	<u><u>\$ 53,968.04</u></u>	<u><u>\$ 11,582.61</u></u>

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 250.00	\$ 200.00	\$ -	\$ 450.00
Classes	689.65	27,047.25	26,234.82	1,502.08
Clubs	1,377.18	197.53	-	1,574.71
Departments	1,885.59	6,927.20	5,898.92	2,913.87
Trusts	4,208.25	24,878.82	27,758.06	1,329.01
General	<u>3,171.94</u>	<u>2,158.70</u>	<u>1,056.77</u>	<u>4,273.87</u>
TOTALS	<u><u>\$ 11,582.61</u></u>	<u><u>\$ 61,409.50</u></u>	<u><u>\$ 60,948.57</u></u>	<u><u>\$ 12,043.54</u></u>

NOVA MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314
Principal: Dr. Jermaine V. Fleming
Bookkeeper: Tiqula Daniels
Payroll Processor: Barbara Becker

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 19,267.30
Investment:	
Bank of America CD	<u>10,000.00</u>
TOTAL	\$ <u>29,267.30</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,451.75	\$ 3,511.17	\$ 4,778.88	\$ 1,184.04
Music	152.15	2,260.00	1,473.90	938.25
Classes	327.50	102,105.50	102,208.00	225.00
Clubs	5,231.71	41,413.50	43,275.52	3,369.69
Departments	44.62	4,826.27	4,310.23	560.66
Trusts	11,554.66	50,233.41	47,238.09	14,549.98
General	<u>22,235.67</u>	<u>13,944.10</u>	<u>27,740.09</u>	<u>8,439.68</u>
TOTALS	<u><u>\$ 41,998.06</u></u>	<u><u>\$ 218,293.95</u></u>	<u><u>\$ 231,024.71</u></u>	<u><u>\$ 29,267.30</u></u>

PARKSIDE 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: 10257 NW 29TH Street, Coral Springs, Florida 33065

Principal: Laneia Hall

Bookkeepers: Rhonda Tribbey—Business Support Center (July 2014--Current)
Joan Thompson (July 2013--June 2014)

Payroll Processor: Deborah Warner

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 25,229.56	\$ 31,315.31
TOTAL	\$ 25,229.56	\$ 31,315.31

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

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 227.58	\$ -	\$ 67.70	\$ 159.88
Classes	1,029.90	23,621.62	23,500.50	1,151.02
Clubs	12,409.84	13,035.99	16,171.91	9,273.92
Departments	348.48	695.94	648.32	396.10
Trusts	5,161.38	242,094.84	243,334.02	3,922.20
General	<u>7,288.55</u>	<u>7,182.88</u>	<u>4,144.99</u>	<u>10,326.44</u>
TOTALS	<u>\$ 26,465.73</u>	<u>\$ 286,631.27</u>	<u>\$ 287,867.44</u>	<u>\$ 25,229.56</u>

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 159.88	\$ -	\$ -	\$ 159.88
Classes	1,151.02	37,335.75	36,511.13	1,975.64
Clubs	9,273.92	14,120.43	13,610.85	9,783.50
Departments	396.10	2,069.60	1,399.45	1,066.25
Trusts	3,922.20	251,474.86	250,485.38	4,911.68
General	<u>10,326.44</u>	<u>5,832.38</u>	<u>2,740.46</u>	<u>13,418.36</u>
TOTALS	<u><u>\$ 25,229.56</u></u>	<u><u>\$ 310,833.02</u></u>	<u><u>\$ 304,747.27</u></u>	<u><u>\$ 31,315.31</u></u>

PARK SPRINGS 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: 5800 NW 66 Terrace, Coral Springs, Florida 33067

Principal: Katie Policastro (July 2015 – Current)

Principal during the
Audit Period: Arlene Klaasen (July 2013 – June 2015)

Bookkeeper: Heather Braun -- Business Support Center

Payroll Processor: Angela Perry

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 17,728.34	\$ 17,102.78
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	\$ <u>22,728.34</u>	\$ <u>22,102.78</u>

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

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 600.68	\$ 742.00	\$ 189.80	\$ 1,152.88
Classes	591.73	80,749.50	80,428.80	912.43
Clubs	2,067.79	12,806.60	13,319.73	1,554.66
Departments	918.06	2,233.12	2,510.97	640.21
Trusts	7,783.85	414,395.74	415,773.00	6,406.59
General	<u>13,507.68</u>	<u>13,461.70</u>	<u>14,907.81</u>	<u>12,061.57</u>
TOTALS	<u><u>\$ 25,469.79</u></u>	<u><u>\$ 524,388.66</u></u>	<u><u>\$ 527,130.11</u></u>	<u><u>\$ 22,728.34</u></u>

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,152.88	\$ 300.00	\$ 175.01	\$ 1,277.87
Classes	912.43	65,072.25	64,370.41	1,614.27
Clubs	1,554.66	11,032.71	10,585.97	2,001.40
Departments	640.21	3,074.57	3,085.50	629.28
Trusts	6,406.59	456,977.82	459,580.98	3,803.43
General	<u>12,061.57</u>	<u>11,497.20</u>	<u>10,782.24</u>	<u>12,776.53</u>
TOTALS	<u><u>\$ 22,728.34</u></u>	<u><u>\$ 547,954.55</u></u>	<u><u>\$ 548,580.11</u></u>	<u><u>\$ 22,102.78</u></u>

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

PROFILE OF THE SCHOOL

Address: 10700 Trails End, Parkland, Florida 33076

Principal: Thomas Redshaw

Bookkeeper: Marian Youse -- Business Support Center (July 2015 – Current)

Bookkeeper during
Audit Period: Nancy Guilmette (July 2013 – June 2015)

Payroll Processor: Jackie McKenzie-Elliott (July 2015 – Current)

Payroll Processor
during Audit Period: Teresa Basilone (July 2013 – June 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ <u>16,971.08</u>	\$ <u>12,834.25</u>
TOTAL	\$ <u>16,971.08</u>	\$ <u>12,834.25</u>

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

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 440.49	\$ 1,801.30	\$ 1,754.53	\$ 487.26
Classes	969.33	67,355.50	67,191.62	1,133.21
Clubs	392.65	6,421.03	4,992.69	1,820.99
Departments	642.00	506.17	698.86	449.31
Trusts	9,533.52	173,920.56	173,912.66	9,541.42
General	<u>1,399.32</u>	<u>11,247.95</u>	<u>9,108.38</u>	<u>3,538.89</u>
TOTALS	<u><u>\$ 13,377.31</u></u>	<u><u>\$ 261,252.51</u></u>	<u><u>\$ 257,658.74</u></u>	<u><u>\$ 16,971.08</u></u>

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 487.26	\$ 1,657.50	\$ 1,410.23	\$ 734.53
Classes	1,133.21	83,269.36	83,188.72	1,213.85
Clubs	1,820.99	3,337.88	4,851.01	307.86
Departments	449.31	901.30	799.94	550.67
Trusts	9,541.42	165,755.85	167,878.57	7,418.70
General	<u>3,538.89</u>	<u>9,372.91</u>	<u>10,303.16</u>	<u>2,608.64</u>
TOTALS	<u><u>\$ 16,971.08</u></u>	<u><u>\$ 264,294.80</u></u>	<u><u>\$ 268,431.63</u></u>	<u><u>\$ 12,834.25</u></u>

PLANTATION PARK 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: 875 S.W. 54th Avenue, Plantation, Florida 33317
Principal: Julie Gittelman
Bookkeeper: Marian Youse- Business Support Center
Payroll Processor: Larisa Crawford

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,730.78	\$ 13,326.19
TOTAL	\$ 9,730.78	\$ 13,326.19

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

PLANTATION PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,609.05	\$ 10,596.50	\$ 10,901.84	\$ 2,303.71
Classes	1,730.91	17,342.60	17,215.61	1,857.90
Clubs	232.60	3,960.98	3,606.03	587.55
Departments	2,360.66	639.49	14.00	2,986.15
Trusts	999.96	39,323.82	39,294.14	1,029.64
General	<u>1,224.29</u>	<u>1,238.89</u>	<u>1,497.35</u>	<u>965.83</u>
TOTALS	\$ <u>9,157.47</u>	\$ <u>73,102.28</u>	\$ <u>72,528.97</u>	\$ <u>9,730.78</u>

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,303.71	\$ 12,212.54	\$ 11,963.45	\$ 2,552.80
Classes	1,857.90	13,593.99	12,609.67	2,842.22
Clubs	587.55	2,039.34	1,344.20	1,282.69
Departments	2,986.15	712.46	576.44	3,122.17
Trusts	1,029.64	36,798.45	36,438.43	1,389.66
General	<u>965.83</u>	<u>3,712.04</u>	<u>2,541.22</u>	<u>2,136.65</u>
TOTALS	<u><u>\$ 9,730.78</u></u>	<u><u>\$ 69,068.82</u></u>	<u><u>\$ 65,473.41</u></u>	<u><u>\$ 13,326.19</u></u>

SANDPIPER 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: 3700 Hiatus Road, Sunrise, Florida 33351

Principals: Camille LaChance (July 2014 -- Current)
Dr. Deloris Johnson (July 2013 -- June 2014)

Bookkeeper: Carol Howe -- Business Support Center (January 2015 -- Current)
Carol Howe (July 2013 to January 2015)

Payroll Processor: Michele Kahn

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account -- Wells Fargo	\$ <u>10,280.81</u>	\$ <u>12,056.89</u>
TOTAL	\$ <u>10,280.81</u>	\$ <u>12,056.89</u>

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

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,138.81	\$ 16,360.80	\$ 17,316.91	\$ 182.70
Clubs	202.72	1,440.90	1,552.70	90.92
Departments	494.35	531.91	748.37	277.89
Trusts	4,025.48	290,851.56	294,236.76	640.28
General	<u>9,529.54</u>	<u>1,219.01</u>	<u>1,659.53</u>	<u>9,089.02</u>
TOTALS	<u><u>\$ 15,390.90</u></u>	<u><u>\$ 310,404.18</u></u>	<u><u>\$ 315,514.27</u></u>	<u><u>\$ 10,280.81</u></u>

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 182.70	\$ 16,877.37	\$ 16,732.22	\$ 327.85
Clubs	90.92	3,987.56	3,918.50	159.98
Departments	277.89	800.26	688.10	390.05
Trusts	640.28	268,706.31	266,240.07	3,106.52
General	<u>9,089.02</u>	<u>1,588.87</u>	<u>2,605.40</u>	<u>8,072.49</u>
TOTALS	<u>\$ 10,280.81</u>	<u>\$ 291,960.37</u>	<u>\$ 290,184.29</u>	<u>\$ 12,056.89</u>

SAWGRASS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 12655 NW 8th Street, Sunrise, Florida 33325
Principal: Trevor Roberts
Bookkeeper: Natasha Estrill
Payroll Processor: Kim Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 3,504.80
Investment:	
Treasurer's Pool Account	<u>13,000.00</u>
TOTAL	\$ <u>16,504.80</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Sawgrass Elementary School for the 2014-15 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 2014-15 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.

SAWGRASS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 42.00	\$ -	\$ -	\$ 42.00
Classes	613.87	30,818.00	30,187.47	1,244.40
Clubs	2,002.80	5,019.16	4,779.17	2,242.79
Departments	348.32	16,855.08	16,809.91	393.49
Trusts	8,757.01	61,508.89	62,135.79	8,130.11
General	<u>8,591.88</u>	<u>240.74</u>	<u>4,380.61</u>	<u>4,452.01</u>
TOTALS	<u><u>\$ 20,355.88</u></u>	<u><u>\$ 114,441.87</u></u>	<u><u>\$ 118,292.95</u></u>	<u><u>\$ 16,504.80</u></u>

SUNLAND PARK ACADEMY
AUDIT REPORT
FOR THE 2013-14 AND 2014-15 FISCAL YEARS
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 919 NW 13th Avenue, Fort Lauderdale, Florida 33311
Principal: Sharonda Bailey
Bookkeeper: Alicia Owens-Walden – Business Support Center
Payroll Processor: Yvonne Miller

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ <u>2,969.00</u>	\$ <u>2,019.85</u>
TOTAL	\$ <u>2,969.00</u>	\$ <u>2,019.85</u>

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

SUNLAND PARK ACADEMY
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 98.35	\$ 726.00	\$ 796.00	\$ 28.35
Clubs	391.66	654.64	825.94	220.36
Departments	216.77	1,872.31	1,842.43	246.65
Trusts	184.62	7,671.12	7,048.56	807.18
General	<u>237.05</u>	<u>6,906.03</u>	<u>5,476.62</u>	<u>1,666.46</u>
TOTALS	<u><u>\$ 1,128.45</u></u>	<u><u>\$ 17,830.10</u></u>	<u><u>\$ 15,989.55</u></u>	<u><u>\$ 2,969.00</u></u>

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 28.35	\$ 475.25	\$ 357.00	\$ 146.60
Clubs	220.36	3,460.33	2,738.93	941.76
Departments	246.65	679.91	651.79	274.77
Trusts	807.18	8,942.59	9,156.16	593.61
General	<u>1,666.46</u>	<u>2,462.67</u>	<u>4,066.02</u>	<u>63.11</u>
TOTALS	<u><u>\$ 2,969.00</u></u>	<u><u>\$ 16,020.75</u></u>	<u><u>\$ 16,969.90</u></u>	<u><u>\$ 2,019.85</u></u>

SUNRISE 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: 1750 NE 14th Street, Fort Lauderdale, Florida 33304
Principal: Michael Walker
Bookkeeper: Darlene Kenon - Business Support Center
Payroll Processor: Debra Bele

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Bank of America	\$ 46,147.52	\$ 53,117.62
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	\$ <u>61,147.52</u>	\$ <u>68,117.62</u>

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

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013-2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,001.53	\$ 2,296.03	\$ 1,618.98	\$ 1,678.58
Music	681.56	1,280.00	1,317.14	644.42
Classes	266.12	133,977.29	131,393.71	2,849.70
Clubs	11,874.12	9,712.53	12,938.93	8,647.72
Departments	2,056.82	2,029.74	86.85	3,999.71
Trusts	4,615.28	93,227.26	86,862.05	10,980.49
General	<u>24,383.24</u>	<u>16,475.41</u>	<u>8,511.75</u>	<u>32,346.90</u>
TOTALS	<u><u>\$ 44,878.67</u></u>	<u><u>\$ 258,998.26</u></u>	<u><u>\$ 242,729.41</u></u>	<u><u>\$ 61,147.52</u></u>

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014-2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,678.58	\$ 2,613.00	\$ 274.48	\$ 4,017.10
Music	644.42	1,360.00	971.78	1,032.64
Classes	2,849.70	132,888.00	134,066.74	1,670.96
Clubs	8,647.72	11,659.02	10,587.60	9,719.14
Departments	3,999.71	1,985.61	0.00	5,985.32
Trusts	10,980.49	118,414.96	114,014.85	15,380.60
General	<u>32,346.90</u>	<u>4,517.04</u>	<u>6,552.08</u>	<u>30,311.86</u>
TOTALS	<u>\$ 61,147.52</u>	<u>\$ 273,437.63</u>	<u>\$ 266,467.53</u>	<u>\$ 68,117.62</u>

SUNSHINE 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: 7737 West LaSalle Boulevard, Miramar, Florida 33023

Principal: Donna Aaron

Bookkeepers: Minerva Carlo – Business Support Center (July 2013 - Current)
Janice Thompson (September 2011 to June 2013)

Payroll Processor: Renee Ruttenberg

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 5,319.26	\$ 7,250.22
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	\$ <u>10,319.26</u>	\$ <u>12,250.22</u>

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

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 7.41	\$ -	\$ 7.41	\$ -
Classes	362.58	18,233.10	17,505.60	1,090.08
Clubs	659.43	2,386.28	692.88	2,352.83
Departments	875.17	5,388.05	4,700.15	1,563.07
Trusts	2,271.76	131,581.64	129,865.10	3,988.30
General	<u>4,232.40</u>	<u>11,152.93</u>	<u>14,060.35</u>	<u>1,324.98</u>
TOTALS	<u><u>\$ 8,408.75</u></u>	<u><u>\$ 168,742.00</u></u>	<u><u>\$ 166,831.49</u></u>	<u><u>\$ 10,319.26</u></u>

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,090.08	\$ 20,039.05	\$ 19,596.88	\$ 1,532.25
Clubs	2,352.83	1,309.68	2,251.69	1,410.82
Departments	1,563.07	5,954.32	5,279.85	2,237.54
Trusts	3,988.30	170,161.48	170,922.16	3,227.62
General	<u>1,324.98</u>	<u>4,973.21</u>	<u>2,456.20</u>	<u>3,841.99</u>
TOTALS	<u><u>\$ 10,319.26</u></u>	<u><u>\$ 202,437.74</u></u>	<u><u>\$ 200,506.78</u></u>	<u><u>\$ 12,250.22</u></u>

TEQUESTA TRACE 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: 1800 Indian Trace, Weston Florida 33326
Principal: Paul Micensky
Bookkeeper: Martha Arrazcaeta – Business Support Center (June 2013--Current)
Payroll Processor: Ana Sayre

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 31,630.61	\$ 51,552.90
Investment:		
Treasurer's Pool Account	<u>67,000.00</u>	<u>67,000.00</u>
TOTAL	\$ <u>98,630.61</u>	\$ <u>118,552.90</u>

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

TEQUESTA TRACE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 16,502.75	\$ 17,042.03	\$ 15,310.98	\$ 18,233.80
Music	4,057.35	7,561.64	8,361.08	3,257.91
Classes	660.32	7,064.00	7,134.28	590.04
Clubs	29,604.42	64,240.84	69,752.07	24,093.19
Departments	6,932.77	756.77	687.88	7,001.66
Trusts	8,001.34	347,504.70	342,879.73	12,626.31
General	<u>31,644.98</u>	<u>16,985.95</u>	<u>15,803.23</u>	<u>32,827.70</u>
TOTALS	<u><u>\$ 97,403.93</u></u>	<u><u>\$ 461,155.93</u></u>	<u><u>\$ 459,929.25</u></u>	<u><u>\$ 98,630.61</u></u>

TEQUESTA TRACE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 18,233.80	\$ 23,770.03	\$ 20,216.10	\$ 21,787.73
Music	3,257.91	2,668.00	4,851.85	1,074.06
Classes	590.04	608.00	648.39	549.65
Clubs	24,093.19	73,597.87	73,529.84	24,161.22
Departments	7,001.66	645.79	6,799.45	848.00
Trusts	12,626.31	387,969.71	365,513.06	35,082.96
General	<u>32,827.70</u>	<u>12,180.75</u>	<u>9,959.17</u>	<u>35,049.28</u>
TOTALS	<u><u>\$ 98,630.61</u></u>	<u><u>\$ 501,440.15</u></u>	<u><u>\$ 481,517.86</u></u>	<u><u>\$ 118,552.90</u></u>