

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
April 28, 2016**

**The School Board of Broward County, Florida on
May 17, 2016**

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

April 19, 2016

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 seventeen (17) 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 seventeen (17) 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
Page 2

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 seventeen (17) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the seventeen (17) 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 Castano
Meredith Fileman
Ceci Guerrero
Joy Hipolito
Hermine James
David Sabra

TABLE OF CONTENTS

	<u>PAGE</u>
AUTHORIZATION	1
SCOPE, OBJECTIVE, AND METHODOLOGY.....	1-2

SECTION I: Audit Reports (with No Exceptions)

Bair Middle School	3-4
Chapel Trail Elementary School	5-6
Colbert Elementary School.....	7-8
Community Schools North.....	9-11
Cooper City Elementary School.....	12-13
Cross Creek School	14-15
Crystal Lake Community Middle School.....	16-17
Driftwood Elementary School.....	18-19
Floranada Elementary School	20-21
Hollywood Hills High School	22-23
Horizon Elementary School	24-25
McFatter Technical College	26-27
Olsen Middle School	28-29
Riverglades Elementary School	30-31
Seagull School.....	32-33
The Quest Center.....	34-35
Western High School.....	36-37

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)

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

PROFILE OF THE SCHOOL

Address: 9100 N.W. 21st Manor, Sunrise, Florida 33322
Principal: James McDermott
Bookkeepers: Michelle Allen – Business Support Center (July 2014 - Current)
Payroll Processor: Pat Moran

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 27,528.16
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 47,528.16</u>

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

BAIR MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,315.27	\$ 2,716.22	\$ 4,991.90	\$ 5,039.59
Music	264.43	2,178.00	2,362.80	79.63
Classes	2.00	14,968.50	13,005.56	1,964.94
Clubs	9,592.02	15,252.17	14,110.17	10,734.02
Departments	2,728.35	650.50	1,388.46	1,990.39
Trusts	14,509.88	7,536.32	8,929.45	13,116.75
General	<u>19,859.22</u>	<u>1,021.35</u>	<u>6,277.73</u>	<u>14,602.84</u>
TOTALS	<u><u>\$ 54,271.17</u></u>	<u><u>\$ 44,323.06</u></u>	<u><u>\$ 51,066.07</u></u>	<u><u>\$ 47,528.16</u></u>

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

PROFILE OF THE SCHOOL

Address: 19595 Taft Street, Pembroke Pines, Florida 33029
Principal: Teresa Lipkins
Bookkeeper: Maria Rengifo – Business Support Center
Payroll Processor: Linda Carey

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 4,525.66
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 19,525.66</u>

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

CHAPEL TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,036.15	\$ 42,874.94	\$ 43,253.74	\$ 657.35
Clubs	445.71	3,839.48	3,499.29	785.90
Departments	4,316.78	3,304.75	828.26	6,793.27
Trusts	7,425.54	99,917.00	103,642.39	3,700.15
General	3,452.59	8,316.75	4,180.35	7,588.99
TOTALS	\$ 16,676.77	\$ 158,252.92	\$ 155,404.03	\$ 19,525.66

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

PROFILE OF THE SCHOOL

Address: 2702 Funston Street, Hollywood, Florida 33020

Principal: Patricia Yackel

Bookkeepers: Ruby Carpintero – Business Support Center (February 2016 – Current)
Danette Viso – Business Support Center (July 2014 – January 2016)

Payroll Processors: Susan Mowery – Business Support Center (June 2015 – Present)
Catherine Schmidt

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>14,376.86</u>
TOTAL	\$ <u>14,376.86</u>

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

COLBERT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,238.96	\$ 19,588.75	\$ 19,039.51	\$ 1,788.20
Clubs	1,073.05	7,966.90	4,710.49	4,329.46
Departments	1,360.02	7,532.19	7,834.37	1,057.84
Trusts	3,759.95	17,605.61	19,249.24	2,116.32
General	<u>4,747.90</u>	<u>3,470.56</u>	<u>3,133.42</u>	<u>5,085.04</u>
TOTALS	<u><u>\$ 12,179.88</u></u>	<u><u>\$ 56,164.01</u></u>	<u><u>\$ 53,967.03</u></u>	<u><u>\$ 14,376.86</u></u>

COMMUNITY SCHOOLS NORTH
 AUDIT REPORT
 FOR THE 2013-14 AND 2014-15 FISCAL YEARS
 JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1300 SW 32 Court, Fort Lauderdale, Florida 33315

Principal: Jonathan E. Williams (July 2015 – Current)

Principal during Audit Period: Wade Edmond (July 2011 – June 2015)

Bookkeeper: Joyce O'Brien

Payroll Processors: Peggy Ferwerda and Rebecca Wright (July 2015 – Current)

Payroll Processors During Audit Period: Jeanette Gonzalez and Vivian Bryant

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 58,438.97	\$ 86,535.05
Investment:		
Treasurer's Pool Account	<u>177,036.92</u>	<u>100,036.92</u>
TOTAL	<u>\$ 235,475.89</u>	<u>\$ 186,571.97</u>

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

COMMUNITY SCHOOLS NORTH
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 2,029.80	\$ 2,813.77	\$ 2,071.89	\$ 2,771.68
Trusts	211,533.32	1,670,409.48	1,704,258.61	177,684.19
General	<u>57,859.78</u>	<u>4,180.22</u>	<u>7,019.98</u>	<u>55,020.02</u>
TOTALS	<u>\$ 271,422.90</u>	<u>\$ 1,677,403.47</u>	<u>\$ 1,713,350.48</u>	<u>\$ 235,475.89</u>

COMMUNITY SCHOOLS NORTH
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 2,771.68	\$ 3,765.30	\$ 2,737.08	\$ 3,799.90
Trusts	177,684.19	1,423,751.78	1,477,047.74	124,388.23
General	<u>55,020.02</u>	<u>21,297.31</u>	<u>17,933.49</u>	<u>58,383.84</u>
TOTALS	<u><u>\$ 235,475.89</u></u>	<u><u>\$ 1,448,814.39</u></u>	<u><u>\$ 1,497,718.31</u></u>	<u><u>\$ 186,571.97</u></u>

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

PROFILE OF THE SCHOOL

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

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/15</u>
Checking Account – Wells Fargo Bank	\$ 6,961.53
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 16,961.53</u>

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

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 261.00	\$ 261.00	\$ -
Classes	483.96	36,820.50	31,723.34	5,581.12
Clubs	2,687.66	10,349.67	11,271.46	1,765.87
Departments	2,352.30	1,023.81	1,079.21	2,296.90
Trusts	12,300.20	368,375.39	375,851.53	4,824.06
General	<u>665.06</u>	<u>3,171.57</u>	<u>1,343.05</u>	<u>2,493.58</u>
TOTALS	<u><u>\$ 18,489.18</u></u>	<u><u>\$ 420,001.94</u></u>	<u><u>\$ 421,529.59</u></u>	<u><u>\$ 16,961.53</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Colleen Stearn

Bookkeeper: Karen Voss - Business Support Center

Payroll Processor: Elsa Varipapa

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>9,146.89</u>
 TOTAL	 \$ <u>9,146.89</u>

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

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 94.55	\$ 1,412.95	\$ 1,289.30	\$ 218.20
Clubs	2,673.97	9,025.33	9,162.50	2,536.80
Departments	956.05	493.95	196.01	1,253.99
Trusts	658.86	8,962.23	8,520.99	1,100.10
General	<u>4,567.80</u>	<u>9,006.34</u>	<u>9,536.34</u>	<u>4,037.80</u>
TOTALS	<u>\$ 8,951.23</u>	<u>\$ 28,900.80</u>	<u>\$ 28,705.14</u>	<u>\$ 9,146.89</u>

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

PROFILE OF THE SCHOOL

Address: 3551 N.E. 3rd Avenue, Pompano Beach, Florida 33064
Principal: Sabine Phillips
Bookkeeper: Rhonda Tribbey – Business Support Center
Payroll Processor: Robyn Barto

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 26,813.20
TOTAL	<u>\$ 26,813.20</u>

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

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,777.19	\$ 2,828.02	\$ 4,453.70	\$ 151.51
Music	1,147.93	8,545.92	8,544.38	1,149.47
Classes	6,432.17	82,940.65	83,464.44	5,908.38
Clubs	6,519.98	31,402.70	32,805.32	5,117.36
Departments	1,289.49	1,785.78	1,178.13	1,897.14
Trusts	10,492.30	116,780.78	118,673.34	8,599.74
General	<u>1,194.17</u>	<u>6,948.71</u>	<u>4,153.28</u>	<u>3,989.60</u>
TOTALS	<u>\$ 28,853.23</u>	<u>\$ 251,232.56</u>	<u>\$ 253,272.59</u>	<u>\$ 26,813.20</u>

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

PROFILE OF THE SCHOOL

Address: 2700 NW 69th Avenue, Hollywood, Florida 33024

Principal: Gladys Donovan

Bookkeeper: Carol Howe - Business Support Center (March 2015 – Current)
Amar Chand – Business Support Center (July 2014 – February 2015)

Payroll Processor: Darcy Lauridsen

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Bank of America	\$ 52,575.54
 TOTAL	 <u>\$ 52,575.54</u>

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

DRIFTWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 6,853.75	\$ 6,853.75	\$ -
Clubs	1,815.13	1,529.10	941.88	2,402.35
Departments	1,826.53	4,392.47	3,701.55	2,517.45
Trusts	609.36	123,561.95	111,046.85	13,124.46
General	<u>34,082.36</u>	<u>1,833.92</u>	<u>1,385.00</u>	<u>34,531.28</u>
TOTALS	<u><u>\$ 38,333.38</u></u>	<u><u>\$ 138,171.19</u></u>	<u><u>\$ 123,929.03</u></u>	<u><u>\$ 52,575.54</u></u>

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

PROFILE OF THE SCHOOL

Address: 5251 NE 14th Way, Fort Lauderdale, Florida 33334
Principal: John Vetter
Bookkeeper: Rhonda Tribbey – Business Support Center
Payroll Processor: Kenya Peterman

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 133,068.17
Investment:	
Treasurer’s Pool Account	<u>7,000.00</u>
 TOTAL	 <u>\$ 140,068.17</u>

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

FLORANADA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 919.26	\$ 54.96	\$ -	\$ 974.22
Classes	1,054.45	20,280.50	19,705.76	1,629.19
Clubs	2,975.43	9,461.44	6,641.91	5,794.96
Departments	3,972.23	2,293.63	1,057.94	5,207.92
Trusts	107,098.80	530,727.93	564,789.08	73,037.65
General	<u>16,798.72</u>	<u>44,051.16</u>	<u>7,425.65</u>	<u>53,424.23</u>
TOTALS	<u><u>\$ 132,818.89</u></u>	<u><u>\$ 606,869.62</u></u>	<u><u>\$ 599,620.34</u></u>	<u><u>\$ 140,068.17</u></u>

HOLLYWOOD HILLS HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 50,332.96
Investment:	
Treasurer’s Pool Account	<u>56,000.00</u>
 TOTAL	 <u>\$ 106,332.96</u>

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

HOLLYWOOD HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,110.30	\$ 27,349.79	\$ 31,573.94	\$ 886.15
Music	1,625.00	7,000.00	8,339.26	285.74
Classes	4,501.42	75,538.42	71,227.71	8,812.13
Clubs	46,518.22	120,621.50	119,934.49	47,205.23
Departments	6,327.33	9,090.26	5,941.39	9,476.20
Trusts	28,668.14	52,753.29	51,239.79	30,181.64
General	11,486.13	14,440.44	16,440.70	9,485.87
TOTALS	<u>\$ 104,236.54</u>	<u>\$ 306,793.70</u>	<u>\$ 304,697.28</u>	<u>\$ 106,332.96</u>

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

PROFILE OF THE SCHOOL

Address: 2101 Pine Island Road, Sunrise, Florida 33322
Principal: Nora Chiet
Bookkeeper: Maria Rengifo - Business Support Center
Payroll Processors: Caroline Albano (February 2016 - Current)
Judith Tarquinio (July 2007 - January 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 24,186.14
 TOTAL	 <u>\$ 24,186.14</u>

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

HORIZON ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,223.67	\$ 10,211.60	\$ 10,889.57	\$ 545.70
Clubs	67.51	1,660.88	1,436.96	291.43
Departments	1,612.89	4,662.14	4,737.03	1,538.00
Trusts	9,294.44	170,086.05	168,385.29	10,995.20
General	16,685.45	3,742.80	9,612.44	10,815.81
TOTALS	\$ 28,883.96	\$ 190,363.47	\$ 195,061.29	\$ 24,186.14

MCFATTER TECHNICAL COLLEGE
 AUDIT REPORT
 FOR THE 2014-15 FISCAL YEAR
 JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317

Principal: Jeanette Johnson

Bookkeepers: Julie Hancock (July 2015 – Current)
 Lisa Mitrani (July 2013 – June 2015)

Payroll Processor: Donna McCumber

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Regent Bank	\$ 134,285.05
Investment:	
Treasurer’s Pool Account	<u>165,000.00</u>
 TOTAL	 <u>\$ 299,285.05</u>

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

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 8,715.18	\$ 60,015.94	\$ 53,515.83	\$ 15,215.29
Clubs	15,932.09	58,578.96	51,521.90	22,989.15
Departments	804.42	475.70	1,224.95	55.17
Trusts	259,771.12	4,378,166.73	4,433,726.43	204,211.42
General	32,331.02	493,259.83	468,776.83	56,814.02
TOTALS	\$ 317,553.83	\$ 4,990,497.16	\$ 5,008,765.94	\$ 299,285.05

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

PROFILE OF THE SCHOOL

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Regions Bank	\$ <u>15,973.16</u>
 TOTAL	 \$ <u>15,973.16</u>

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

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 266.33	\$ 210.77	\$ 477.10	\$ -
Music	164.45	1,421.00	1,178.51	406.94
Classes	640.00	17,735.00	18,233.00	142.00
Clubs	4,006.58	15,572.65	15,249.97	4,329.26
Departments	1,000.54	775.01	553.97	1,221.58
Trusts	1,487.97	19,251.43	12,362.27	8,377.13
General	<u>1,529.35</u>	<u>16,632.76</u>	<u>16,665.86</u>	<u>1,496.25</u>
TOTALS	<u>\$ 9,095.22</u>	<u>\$ 71,598.62</u>	<u>\$ 64,720.68</u>	<u>\$ 15,973.16</u>

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

PROFILE OF THE SCHOOL

Address: 7400 Parkside Drive, Parkland, Florida 33067

Principal: Jo-Anne Seltzer

Bookkeepers: Nazah Stebbins (July 2015 - Current)
 Lisa Bailey - Business Support Center (November 2014 - June 2015)
 Kim Bergmann – Business Support Center (July 2014 - October 2014)

Payroll Processor: Bethsaida Canales

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>61,525.90</u>
 TOTAL	 <u>\$ 61,525.90</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Riverglades Elementary School for the 2014-2015 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.

RIVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,211.53	\$ 124,638.31	\$ 122,489.70	\$ 6,360.14
Clubs	275.34	1,157.91	759.95	673.30
Departments	1,019.21	215.26	-	1,234.47
Trusts	6,027.67	146,140.16	102,737.17	49,430.66
General	<u>3,104.37</u>	<u>3,207.56</u>	<u>2,484.60</u>	<u>3,827.33</u>
TOTALS	<u><u>\$ 14,638.12</u></u>	<u><u>\$ 275,359.20</u></u>	<u><u>\$ 228,471.42</u></u>	<u><u>\$ 61,525.90</u></u>

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

PROFILE OF THE SCHOOL

Address: 425 SW 28th Street, Fort Lauderdale, Florida 33315

Principal: Bonnie Clemon

Bookkeepers: Jean Clark (July 2015 – Current)
Sandy Best (July 2008 – June 2015)

Payroll Processor: Jean Clark

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Bank of America	\$ 7,096.02
 TOTAL	 <u>\$ 7,096.02</u>

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

SEAGULL SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 2,667.29	\$ 24,020.65	\$ 24,933.90	\$ 1,754.04
Departments	509.33	559.16	-	1,068.49
Trusts	7,294.21	31,493.69	35,700.21	3,087.69
General	<u>170.89</u>	<u>1,761.78</u>	<u>746.87</u>	<u>1,185.80</u>
TOTALS	<u><u>\$ 10,641.72</u></u>	<u><u>\$ 57,835.28</u></u>	<u><u>\$ 61,380.98</u></u>	<u><u>\$ 7,096.02</u></u>

THE QUEST CENTER
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, Florida 33024
Principal: Dr. Leo Nesmith
Bookkeeper: Linda Morrow - Business Support Center (July 2013 – Current)
Payroll Processor: Jennifer Hunter

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 9,347.55</u>
 TOTAL	 <u>\$ 9,347.55</u>

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

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 787.58	\$ 4,113.27	\$ 4,126.14	\$ 774.71
Clubs	995.78	4,268.59	3,008.28	2,256.09
Trusts	8,266.53	13,162.75	17,068.39	4,360.89
General	<u>2,652.13</u>	<u>835.53</u>	<u>1,531.80</u>	<u>1,955.86</u>
TOTALS	<u>\$ 12,702.02</u>	<u>\$ 22,380.14</u>	<u>\$ 25,734.61</u>	<u>\$ 9,347.55</u>

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

PROFILE OF THE SCHOOL

Address: 1200 SW 136 Avenue, Davie, Florida 33325
Principal: Jimmy Arrojo
Bookkeeper: Nancy Munson
Payroll Processor: Julia Altschuler

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account -- Wells Fargo	\$ 196,622.96
Investment:	
Treasurer's Pool Account	<u>135,000.00</u>
TOTAL	<u>\$ 331,622.96</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Western High School for the 2014-2015 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 2014-2015 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.

WESTERN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,511.44	\$ 62,569.51	\$ 63,789.16	\$ 291.79
Music	4,563.60	762.00	4,544.90	780.70
Classes	39,944.61	191,128.82	192,365.25	38,708.18
Clubs	150,756.87	310,941.15	346,663.32	115,034.70
Departments	14,353.46	14,677.75	16,704.96	12,326.25
Trusts	79,776.38	198,958.49	181,870.37	96,864.50
General	72,362.01	219,104.43	223,849.60	67,616.84
TOTALS	<u>\$ 363,268.37</u>	<u>\$ 998,142.15</u>	<u>\$ 1,029,787.56</u>	<u>\$ 331,622.96</u>