

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
August 9, 2018**

**The School Board of Broward County, Florida on
September 5, 2018**

By

The Office of the Chief Auditor



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
Joris Jabouin, Chief Auditor
www.browardschools.com

The School Board of Broward County, Florida

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Robert W. Runcie,
Superintendent of Schools

August 2, 2018

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 fifteen (15) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 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 fifteen (15) 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 the fifteen (15) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the fifteen (15) 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,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ann Conway

Audits Performed by:

Patrick Beauvoir
Ceci Guerrero
Joy Hipolito
Elena Pritykina
David Sabra
Danielle S. Thomas

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.001, 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 2017-2018 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)

CORAL SPRINGS HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 7201 West Sample Road, Coral Springs, Florida 33065

Principals: Vivian Suarez (February 2017 - Current)
Susan G. Leon (July 2008 - January 2017)

Bookkeeper: Eleanor McCoy – Business Support Center

Payroll Processor: Sandra Geliga

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 152,714.24
Investment:	
Treasurer’s Pool Account	<u>180,000.00</u>
 TOTAL	 <u>\$ 332,714.24</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Springs High School for the 2016-17 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 2016-17 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.

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 21,931.31	\$ 142,374.78	\$ 151,803.79	\$ 12,502.30
Music	10,189.00	38,097.46	40,012.74	8,273.72
Classes	29,120.11	148,516.17	151,746.70	25,889.58
Clubs	138,193.98	357,100.09	357,958.22	137,335.85
Departments	12,608.00	40,967.65	33,945.07	19,630.58
Trusts	98,188.41	405,030.90	414,545.58	88,673.73
General	<u>57,229.09</u>	<u>2,655.56</u>	<u>19,476.17</u>	<u>40,408.48</u>
TOTALS	<u><u>\$ 367,459.90</u></u>	<u><u>\$ 1,134,742.61</u></u>	<u><u>\$ 1,169,488.27</u></u>	<u><u>\$ 332,714.24</u></u>

CYPRESS BAY HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332
Principal: Charles Scott Neely
Bookkeeper: Julie Thornton
Payroll Processor: Tammy Chapman

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 83,661.38
Investment:	
Treasurer’s Pool Account	<u>229,000.00</u>
TOTAL	<u>\$ 312,661.38</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Cypress Bay High School for the 2016-17 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 2016-17 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CYPRESS BAY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 101,375.12	\$ 100,258.50	\$ 1,116.62
Music	1,701.40	12,962.41	13,926.82	736.99
Classes	28,815.98	165,239.96	155,199.76	38,856.18
Clubs	233,294.10	1,669,182.31	1,707,043.21	195,433.20
Departments	10,640.54	27,524.33	35,433.92	2,730.95
Trusts	16,793.07	532,279.49	484,456.82	64,615.74
General	<u>3,045.41</u>	<u>14,381.82</u>	<u>8,255.53</u>	<u>9,171.70</u>
TOTALS	<u><u>\$ 294,290.50</u></u>	<u><u>\$ 2,522,945.44</u></u>	<u><u>\$ 2,504,574.56</u></u>	<u><u>\$ 312,661.38</u></u>

DRIFTWOOD MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 2751 North 70th Terrace, Hollywood, Florida 33024
Principal: Steven Williams
Bookkeeper: Jeanine Tinajero
Payroll Processor: Kimberly Thompson

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 44,301.65	\$ 38,970.01
Investment:		
Treasurer’s Pool Account	<u>32,000.00</u>	<u>32,000.00</u>
TOTAL	<u>\$ 76,301.65</u>	<u>\$ 70,970.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Driftwood Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

DRIFTWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,010.92	\$ 8,613.15	\$ 7,900.82	\$ 2,723.25
Music	37.64	5,610.00	5,305.22	342.42
Classes	-	38,008.00	38,008.00	-
Clubs	17,732.55	49,612.01	48,959.41	18,385.15
Departments	2,360.20	7,375.92	5,779.69	3,956.43
Trusts	5,016.77	112,259.78	113,255.16	4,021.39
General	<u>47,015.46</u>	<u>9,850.74</u>	<u>9,993.19</u>	<u>46,873.01</u>
TOTALS	<u><u>\$ 74,173.54</u></u>	<u><u>\$ 231,329.60</u></u>	<u><u>\$ 229,201.49</u></u>	<u><u>\$ 76,301.65</u></u>

DRIFTWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,723.25	\$ 20,000.03	\$ 11,160.33	\$ 11,562.95
Music	342.42	5,323.00	4,832.27	833.15
Classes	-	-	-	-
Clubs	18,385.15	37,226.99	41,008.78	14,603.36
Departments	3,956.43	7,436.84	8,091.97	3,301.30
Trusts	4,021.39	153,904.03	150,910.86	7,014.56
General	<u>46,873.01</u>	<u>7,055.87</u>	<u>20,274.19</u>	<u>33,654.69</u>
TOTALS	<u><u>\$ 76,301.65</u></u>	<u><u>\$ 230,946.76</u></u>	<u><u>\$ 236,278.40</u></u>	<u><u>\$ 70,970.01</u></u>

FALCON COVE MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 4251 Bonaventure Boulevard, Weston, Florida 33332
Principal: Dr. Mark Kaplan
Bookkeeper: Galeine Montimere
Payroll Processor: Deborah Youngblood

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 71,843.73	\$ 92,403.83
Investment:		
Treasurer’s Pool Account	<u>60,000.00</u>	<u>60,000.00</u>
TOTAL	<u><u>\$ 131,843.73</u></u>	<u><u>\$ 152,403.83</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Falcon Cove Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

FALCON COVE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 15,675.05	\$ 21,066.53	\$ 25,684.13	\$ 11,057.45
Music	15,195.17	32,202.27	33,351.81	14,045.63
Classes	3,058.74	127,845.39	129,574.51	1,329.62
Clubs	36,822.95	232,150.02	215,948.72	53,024.25
Departments	9,626.31	10,238.99	11,144.52	8,720.78
Trusts	4,905.36	417,631.35	412,130.34	10,406.37
General	<u>35,186.38</u>	<u>15,801.28</u>	<u>17,728.03</u>	<u>33,259.63</u>
TOTALS	<u><u>\$ 120,469.96</u></u>	<u><u>\$ 856,935.83</u></u>	<u><u>\$ 845,562.06</u></u>	<u><u>\$ 131,843.73</u></u>

FALCON COVE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11,057.45	\$ 32,288.88	\$ 33,956.38	\$ 9,389.95
Music	14,045.63	50,987.73	49,511.94	15,521.42
Classes	1,329.62	175,780.25	173,391.99	3,717.88
Clubs	53,024.25	326,461.30	313,712.31	65,773.24
Departments	8,720.78	19,421.13	16,725.36	11,416.55
Trusts	10,406.37	413,402.79	401,807.31	22,001.85
General	<u>33,259.63</u>	<u>13,453.64</u>	<u>22,130.33</u>	<u>24,582.94</u>
TOTALS	<u><u>\$ 131,843.73</u></u>	<u><u>\$ 1,031,795.72</u></u>	<u><u>\$ 1,011,235.62</u></u>	<u><u>\$ 152,403.83</u></u>

MIRAMAR HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 3601 SW 89th Avenue, Miramar, Florida 33025
Principal: Maria Formoso
Bookkeeper: David Franklin – Business Support Center
Payroll Processors: Ana M. Vega (February 2018 – Current)
Sheila Windon (October 2014 – January 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 121,858.86
Investment:	
Treasurer’s Pool Account	60,000.00
Certificate of Deposit	<u>4,598.15</u>
TOTAL	<u>\$ 186,457.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Miramar High School for the 2016-17 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 2016-17 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.

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 60,349.79	\$ 59,899.79	\$ 450.00
Music	5,341.55	25,457.50	22,742.50	8,056.55
Classes	7,153.77	301,095.49	284,304.17	23,945.09
Clubs	69,874.41	303,323.25	289,223.22	83,974.44
Departments	3,161.24	8,626.79	6,447.73	5,340.30
Trusts	33,841.68	128,187.52	107,487.01	54,542.19
General	3,378.72	23,888.19	17,118.47	10,148.44
TOTALS	\$ 122,751.37	\$ 850,928.53	\$ 787,222.89	\$ 186,457.01

MONARCH HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073
Principal: James Neer
Bookkeeper: Eleanor McCoy - Business Support Center
Payroll Processor: Joanne Ulrich

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 183,338.24</u>
TOTAL	<u><u>\$ 183,338.24</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Monarch High School for the 2016-17 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 2016-17 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

MONARCH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 50,252.44	\$ 50,252.44	\$ -
Music	8,328.20	31,354.44	35,430.70	4,251.94
Classes	8,717.82	93,833.65	92,650.77	9,900.70
Clubs	76,785.49	231,786.20	215,975.97	92,595.72
Departments	6,169.89	11,159.00	7,891.54	9,437.35
Trusts	45,105.31	218,299.36	216,814.43	46,590.24
General	<u>18,548.82</u>	<u>14,896.03</u>	<u>12,882.56</u>	<u>20,562.29</u>
TOTALS	<u><u>\$ 163,655.53</u></u>	<u><u>\$ 651,581.12</u></u>	<u><u>\$ 631,898.41</u></u>	<u><u>\$ 183,338.24</u></u>

NOVA HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 3600 College Avenue, Davie, Florida 33314

Principal: Dr. John LaCasse

Bookkeepers: Lisa Mitrani – Business Support Center (July 2016 – Current)
 Brenda Campos (July 2013 – June 2016)

Payroll Processors: Josephine Mesa (March 2016 – Current)
 Sharon Einhorn (July 2007 – February 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 72,045.51	\$ 53,919.34
Investment:		
Treasurer’s Pool Account	<u>89,000.00</u>	<u>89,000.00</u>
TOTAL	<u>\$ 161,045.51</u>	<u>\$ 142,919.34</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Nova High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

NOVA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 119,720.73	\$ 119,720.73	\$ -
Music	530.77	16,782.98	16,306.42	1,007.33
Classes	18,799.74	132,560.56	136,619.38	14,740.92
Clubs	72,832.92	532,105.90	506,772.68	98,166.14
Departments	3,027.51	35,740.52	26,613.86	12,154.17
Trusts	157,818.92	274,867.39	400,378.90	32,307.41
General	<u>1,973.60</u>	<u>21,541.79</u>	<u>20,845.85</u>	<u>2,669.54</u>
TOTALS	<u><u>\$ 254,983.46</u></u>	<u><u>\$ 1,133,319.87</u></u>	<u><u>\$ 1,227,257.82</u></u>	<u><u>\$ 161,045.51</u></u>

NOVA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 83,977.87	\$ 83,977.87	\$ -
Music	1,007.33	26,687.40	25,934.74	1,759.99
Classes	14,740.92	157,052.50	153,328.32	18,465.10
Clubs	98,166.14	443,239.28	448,702.96	92,702.46
Departments	12,154.17	35,482.09	35,772.41	11,863.85
Trusts	32,307.41	252,938.41	273,093.87	12,151.95
General	<u>2,669.54</u>	<u>21,403.13</u>	<u>18,096.68</u>	<u>5,975.99</u>
TOTALS	<u><u>\$ 161,045.51</u></u>	<u><u>\$ 1,020,780.68</u></u>	<u><u>\$ 1,038,906.85</u></u>	<u><u>\$ 142,919.34</u></u>

NOVA MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-2017 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314

Principals: Rayner Garranchan (September 2016 - Current)
 Dr. Jermaine Fleming (July 2012 - August 2016)

Bookkeeper: Tiquila N. Daniels

Payroll Processor: Barbara Becker

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,460.92	\$ 23,445.35
Investment:		
Certificate of Deposit - Bank of America	10,000.00	10,000.00
TOTAL	\$ 23,460.92	\$ 33,445.35

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Nova Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,184.04	\$ 2,314.97	\$ 925.00	\$ 2,574.01
Music	938.25	2,643.45	3,581.70	-
Classes	225.00	112,650.00	112,386.00	489.00
Clubs	3,369.69	35,200.18	35,986.38	2,583.49
Departments	560.66	5,624.71	5,032.89	1,152.48
Trusts	14,549.98	42,846.15	42,379.64	15,016.49
General	<u>8,439.68</u>	<u>8,772.71</u>	<u>15,566.94</u>	<u>1,645.45</u>
TOTALS	<u><u>\$ 29,267.30</u></u>	<u><u>\$ 210,052.17</u></u>	<u><u>\$ 215,858.55</u></u>	<u><u>\$ 23,460.92</u></u>

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,574.01	\$ 5,796.49	\$ 7,237.60	\$ 1,132.90
Music	-	2,140.00	1,295.27	844.73
Classes	489.00	76,945.00	77,434.00	-
Clubs	2,583.49	51,209.89	48,895.96	4,897.42
Departments	1,152.48	10,666.33	9,997.16	1,821.65
Trusts	15,016.49	22,384.49	28,703.61	8,697.37
General	<u>1,645.45</u>	<u>29,510.02</u>	<u>15,104.19</u>	<u>16,051.28</u>
TOTALS	<u><u>\$ 23,460.92</u></u>	<u><u>\$ 198,652.22</u></u>	<u><u>\$ 188,667.79</u></u>	<u><u>\$ 33,445.35</u></u>

PARKWAY MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 3600 NW 5th Court, Lauderhill, Florida 33311

Principal: Bradford Mattair

Bookkeepers: Alicia Owens-Walden – Business Support Center (July 2016 – Current)
 Michelle Walker – Business Support Center (July 2014 – June 2016)

Payroll Processors: Darlene Daniel (July 2016 – Current)
 Lamonica McClover (July 2008 – June 2016)
 Jacqueline Lassaubatju – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 109,930.10	\$ 100,561.94
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 124,930.10</u>	<u>\$ 115,561.94</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Parkway Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PARKWAY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9,724.68	\$ 2,883.00	\$ 2,740.26	\$ 9,867.42
Music	2,639.47	1,518.04	1,832.81	2,324.70
Classes	6,908.82	81,121.00	79,808.74	8,221.08
Clubs	17,505.20	36,144.84	37,546.59	16,103.45
Departments	12,121.40	33,221.43	21,237.67	24,105.16
Trusts	45,967.78	58,438.73	54,647.29	49,759.22
General	<u>14,313.90</u>	<u>2,031.11</u>	<u>1,795.94</u>	<u>14,549.07</u>
TOTALS	<u><u>\$ 109,181.25</u></u>	<u><u>\$ 215,358.15</u></u>	<u><u>\$ 199,609.30</u></u>	<u><u>\$ 124,930.10</u></u>

PARKWAY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9,867.42	\$ 4,621.45	\$ 1,457.69	\$ 13,031.18
Music	2,324.70	4,050.99	4,225.03	2,150.66
Classes	8,221.08	48,350.42	48,912.86	7,658.64
Clubs	16,103.45	91,006.27	81,518.39	25,591.33
Departments	24,105.16	26,641.97	29,983.90	20,763.23
Trusts	49,759.22	81,802.03	94,608.47	36,952.78
General	<u>14,549.07</u>	<u>3,355.58</u>	<u>8,490.53</u>	<u>9,414.12</u>
TOTALS	<u><u>\$ 124,930.10</u></u>	<u><u>\$ 259,828.71</u></u>	<u><u>\$ 269,196.87</u></u>	<u><u>\$ 115,561.94</u></u>

PIPER HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 8000 NW 44th Street, Sunrise, Florida 33351
Principal: Mr. Angel Gomez
Bookkeeper: Ranie Sanichara
Payroll Processor: Roni Berger

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 130,378.29	\$ 115,339.96
Investment:		
Treasurer’s Pool Account	80,000.00	80,000.00
TOTAL	\$ 210,378.29	\$ 195,339.96

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Piper High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

PIPER HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11,518.02	\$ 57,759.44	\$ 69,277.46	\$ -
Music	3,167.48	60,529.95	61,379.68	2,317.75
Classes	15,564.42	108,658.35	113,183.23	11,039.54
Clubs	72,229.43	179,833.61	183,672.52	68,390.52
Departments	14,650.31	3,438.09	2,717.94	15,370.46
Trusts	24,307.42	171,398.95	171,746.14	23,960.23
General	<u>110,079.42</u>	<u>12,264.47</u>	<u>33,044.10</u>	<u>89,299.79</u>
TOTALS	<u><u>\$ 251,516.50</u></u>	<u><u>\$ 593,882.86</u></u>	<u><u>\$ 635,021.07</u></u>	<u><u>\$ 210,378.29</u></u>

PIPER HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 52,329.42	\$ 52,329.42	\$ -
Music	2,317.75	30,582.36	30,575.30	2,324.81
Classes	11,039.54	70,602.54	63,161.37	18,480.71
Clubs	68,390.52	179,573.90	175,274.35	72,690.07
Departments	15,370.46	2,615.75	3,404.64	14,581.57
Trusts	23,960.23	127,664.87	122,283.21	29,341.89
General	89,299.79	4,101.58	35,480.46	57,920.91
TOTALS	\$ 210,378.29	\$ 467,470.42	\$ 482,508.75	\$ 195,339.96

POMPANO BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 600 NE 13th Avenue, Pompano Beach, Florida 33060
Principal: Hudson Thomas
Bookkeeper: Judy Lefort
Payroll Processor: Mary Morden

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 188,613.12</u>
TOTAL	<u>\$ 188,613.12</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Pompano Beach High School for the 2016-17 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 2016-17 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,612.56	\$ 58,863.66	\$ 67,134.86	\$ 341.36
Music	727.82	1,954.26	1,935.21	746.87
Classes	13,363.84	123,902.94	125,650.66	11,616.12
Clubs	117,278.12	232,805.91	288,648.06	61,435.97
Departments	21,029.71	30,297.58	37,514.90	13,812.39
Trusts	88,459.07	272,847.57	265,746.75	95,559.89
General	<u>11,845.04</u>	<u>20,855.77</u>	<u>27,600.29</u>	<u>5,100.52</u>
TOTALS	<u><u>\$ 261,316.16</u></u>	<u><u>\$ 741,527.69</u></u>	<u><u>\$ 814,230.73</u></u>	<u><u>\$ 188,613.12</u></u>

SEAGULL SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

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

Principal: Bonnie Clemon, Jr.

Bookkeeper: Jean Clark

Payroll Processor: Jean Clark

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Bank of America	<u>\$ 19,575.14</u>	<u>\$ 37,498.17</u>
TOTAL	<u>\$ 19,575.14</u>	<u>\$ 37,498.17</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Seagull School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

SEAGULL SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,754.04	\$ 12,332.31	\$ 12,053.61	\$ 2,032.74
Departments	1,068.49	24.95	-	1,093.44
Trusts	3,087.69	40,320.52	29,651.07	13,757.14
General	<u>1,185.80</u>	<u>2,321.78</u>	<u>815.76</u>	<u>2,691.82</u>
TOTALS	<u><u>\$ 7,096.02</u></u>	<u><u>\$ 54,999.56</u></u>	<u><u>\$ 42,520.44</u></u>	<u><u>\$ 19,575.14</u></u>

SEAGULL SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 2,032.74	\$ 10,990.56	\$ 10,206.75	\$ 2,816.55
Departments	1,093.44	423.21	-	1,516.65
Trusts	13,757.14	57,604.18	42,273.98	29,087.34
General	<u>2,691.82</u>	<u>2,281.86</u>	<u>896.05</u>	<u>4,077.63</u>
TOTALS	<u><u>\$ 19,575.14</u></u>	<u><u>\$ 71,299.81</u></u>	<u><u>\$ 53,376.78</u></u>	<u><u>\$ 37,498.17</u></u>

STRANAHAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1800 SW Fifth Place, Fort Lauderdale, Florida 33312

Principal: Michelle Padura

Bookkeepers: Kimberly Richardson - Business Support Center (September 2016-Current)
Denise Nonamaker - Business Support Center (January 2016-August 2016)

Payroll Processor: Olga Sifonte

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 5,768.58
Investment:	
Treasurer’s Pool Account	<u>116,000.00</u>
 TOTAL	 <u>\$ 121,768.58</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Stranahan High School for the 2016-17 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 2016-17 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.

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,151.60	\$ 27,304.29	\$ 28,155.89	\$ 300.00
Music	5,675.20	15,595.00	20,703.24	566.96
Classes	17,160.68	62,512.86	78,051.85	1,621.69
Clubs	80,532.49	120,478.42	134,533.09	66,477.82
Departments	15,643.93	3,757.95	4,335.85	15,066.03
Trusts	39,821.99	64,733.74	75,964.31	28,591.42
General	13,640.60	9,058.66	13,554.60	9,144.66
TOTALS	\$ 173,626.49	\$ 303,440.92	\$ 355,298.83	\$ 121,768.58

WALTER C. YOUNG MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 901 NW 129th Avenue, Pembroke Pines, Florida 33028

Principal: Harold E. Osborn

Bookkeepers: Sabrina Figueroa – Business Support Center (July 2017 – Current)
 Michelle Walker – Business Support Center (July 2015 – June 2017)

Payroll Processor: Danielle Robertson

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Bank of America	\$ 2,333.54	\$ 40,536.25
Investment:		
Certificate of Deposit 1 - Bank of America	23,239.62	
Certificate of Deposit 2 - Bank of America	5,750.79	
Treasurer’s Pool Account	50,000.00	50,000.00
TOTAL	\$ 81,323.95	\$ 90,536.25

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Walter C. Young Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,329.58	\$ 5,404.00	\$ 3,760.17	\$ 6,973.41
Music	467.54	16,378.00	16,295.63	549.91
Classes	310.85	94,237.50	93,390.82	1,157.53
Clubs	21,396.48	18,468.82	21,087.32	18,777.98
Departments	439.74	247.14	-	686.88
Trusts	19,277.87	34,156.10	32,880.89	20,553.08
General	<u>39,617.31</u>	<u>7,855.25</u>	<u>14,847.40</u>	<u>32,625.16</u>
TOTALS	<u><u>\$ 86,839.37</u></u>	<u><u>\$ 176,746.81</u></u>	<u><u>\$ 182,262.23</u></u>	<u><u>\$ 81,323.95</u></u>

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,973.41	\$ 5,236.00	\$ 10,470.16	\$ 1,739.25
Music	549.91	22,564.10	21,802.56	1,311.45
Classes	1,157.53	85,616.14	81,674.14	5,099.53
Clubs	18,777.98	15,700.74	15,988.00	18,490.72
Departments	686.88	3,507.07	3,397.20	796.75
Trusts	20,553.08	99,362.91	73,690.59	46,225.40
General	<u>32,625.16</u>	<u>13,081.03</u>	<u>28,833.04</u>	<u>16,873.15</u>
TOTALS	<u><u>\$ 81,323.95</u></u>	<u><u>\$ 245,067.99</u></u>	<u><u>\$ 235,855.69</u></u>	<u><u>\$ 90,536.25</u></u>

WESTGLADES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 11000 Holmberg Road, Parkland, Florida 33076
Principal: Matthew Bianchi (July 2016 - Current)
Bookkeepers: Brenda Martorana (October 2016 - Current)
Kim Bergmann–Business Support Center (August 2016–September 2016)
Ileana Claudio – Business Support Center (April 2016 - July 2016)
Payroll Processors: Kimberly Valenz (September 2016 - Current)
Teresa Basilone (July 2016 - September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 50,737.39
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
 TOTAL	 <u>\$ 70,737.39</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Westglades Middle School for the 2016-17 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 2016-17 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.

WESTGLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11,554.75	\$ 20,221.44	\$ 20,983.31	\$ 10,792.88
Music	1,786.56	40,829.00	39,366.07	3,249.49
Classes	7,560.75	296,485.38	300,277.26	3,768.87
Clubs	41,362.16	104,029.46	111,123.05	34,268.57
Departments	4,653.89	1,589.59	1,054.50	5,188.98
Trusts	20,352.25	133,479.89	141,982.48	11,849.66
General	<u>4,056.36</u>	<u>11,148.13</u>	<u>13,585.55</u>	<u>1,618.94</u>
TOTALS	<u><u>\$ 91,326.72</u></u>	<u><u>\$ 607,782.89</u></u>	<u><u>\$ 628,372.22</u></u>	<u><u>\$ 70,737.39</u></u>