

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
October 11, 2018**

**The School Board of Broward County, Florida on
November 7, 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

October 4, 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 thirty-two (32) 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 thirty-two (32) schools included an examination of the Internal Funds. A sample of Payroll records were reviewed at selected schools.

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 thirty-two (32) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirty-two (32) 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
Hermine James

Audits Performed by:

Patrick Beauvoir
Luis Castaño
Ceci Guerrero
Joy Hipolito
Hermine James
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 some of the payroll procedures related to the preparation of the payroll and the documentation supporting wage and salary expenditures was made at selected schools to determine adherence to Standard Practice Bulletins and Business Practice Bulletins. Specifically, at the schools that were reviewed, 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)

APOLLO 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: 6800 Arthur Street, Hollywood, Florida 33024
Principal: Shawn Aycock
Bookkeepers: Linda Morrow – Business Support Center (February 2016 - Current)
 Lisa Bailey – Business Support Center (July 2015 - January 2016)
Payroll Processor: Lilli Vella

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,094.78	\$ 44,180.74
Investment:		
Treasurer’s Pool Account	<u>6,000.00</u>	<u>6,000.00</u>
TOTAL	<u>\$ 44,094.78</u>	<u>\$ 50,180.74</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 Apollo 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.

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,382.91	\$ 4,277.58	\$ 2,467.48	\$ 3,193.01
Music	1,088.79	4,785.00	4,159.75	1,714.04
Classes	63.35	55,183.50	54,032.09	1,214.76
Clubs	13,023.41	37,235.92	36,584.12	13,675.21
Departments	1,705.11	4,971.33	3,961.30	2,715.14
Trusts	16,005.10	60,029.05	60,026.28	16,007.87
General	<u>5,631.24</u>	<u>11,389.56</u>	<u>11,446.05</u>	<u>5,574.75</u>
TOTALS	<u><u>\$ 38,899.91</u></u>	<u><u>\$ 177,871.94</u></u>	<u><u>\$ 172,677.07</u></u>	<u><u>\$ 44,094.78</u></u>

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,193.01	\$ 4,212.44	\$ 3,525.76	\$ 3,879.69
Music	1,714.04	1,433.90	1,626.72	1,521.22
Classes	1,214.76	59,388.42	58,769.40	1,833.78
Clubs	13,675.21	56,611.97	57,684.97	12,602.21
Departments	2,715.14	4,184.52	3,631.91	3,267.75
Trusts	16,007.87	55,064.94	54,260.97	16,811.84
General	<u>5,574.75</u>	<u>8,884.14</u>	<u>4,194.64</u>	<u>10,264.25</u>
TOTALS	<u><u>\$ 44,094.78</u></u>	<u><u>\$ 189,780.33</u></u>	<u><u>\$ 183,694.37</u></u>	<u><u>\$ 50,180.74</u></u>

ATTUCKS MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3500 North 22nd Avenue, Hollywood, Florida 33020

Principal: Errol Evans

Bookkeepers: Robert Johnston III – Business Support Center (April 2017 – Current)
 Alicia Owens-Walden-Business Support Center (July 2015-March 2017)

Payroll Processor: Donna Cummings

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Bank of America	<u>\$ 35,980.64</u>	<u>\$ 41,275.48</u>	<u>\$ 67,727.47</u>
TOTAL	<u><u>\$ 35,980.64</u></u>	<u><u>\$ 41,275.48</u></u>	<u><u>\$ 67,727.47</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 Attucks Middle School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

ATTUCKS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,270.26	\$ 2,084.00	\$ 2,305.71	\$ 1,048.55
Music	1,068.36	240.00	722.91	585.45
Classes	49.62	-	-	49.62
Clubs	10,498.19	13,541.79	10,890.53	13,149.45
Departments	4,529.30	3,807.10	3,350.71	4,985.69
Trusts	8,418.63	45,168.31	44,619.72	8,967.22
General	<u>5,251.69</u>	<u>8,433.99</u>	<u>6,491.02</u>	<u>7,194.66</u>
TOTALS	<u><u>\$ 31,086.05</u></u>	<u><u>\$ 73,275.19</u></u>	<u><u>\$ 68,380.60</u></u>	<u><u>\$ 35,980.64</u></u>

ATTUCKS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,048.55	\$ 2,561.19	\$ 2,238.72	\$ 1,371.02
Music	585.45	63.60	7.20	641.85
Classes	49.62	-	-	49.62
Clubs	13,149.45	45,021.12	48,044.45	10,126.12
Departments	4,985.69	5,919.01	5,212.98	5,691.72
Trusts	8,967.22	68,853.10	56,954.92	20,865.40
General	<u>7,194.66</u>	<u>6,420.21</u>	<u>11,085.12</u>	<u>2,529.75</u>
TOTALS	<u><u>\$ 35,980.64</u></u>	<u><u>\$ 128,838.23</u></u>	<u><u>\$ 123,543.39</u></u>	<u><u>\$ 41,275.48</u></u>

ATTUCKS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,371.02	\$ 5,072.80	\$ 4,098.25	\$ 2,345.57
Music	641.85	620.00	35.10	1,226.75
Classes	49.62	9,873.40	8,609.38	1,313.64
Clubs	10,126.12	26,082.46	11,683.13	24,525.45
Departments	5,691.72	8,378.07	6,860.96	7,208.83
Trusts	20,865.40	100,818.75	95,134.16	26,549.99
General	<u>2,529.75</u>	<u>7,248.50</u>	<u>5,221.01</u>	<u>4,557.24</u>
TOTALS	<u><u>\$ 41,275.48</u></u>	<u><u>\$ 158,093.98</u></u>	<u><u>\$ 131,641.99</u></u>	<u><u>\$ 67,727.47</u></u>

BEACHSIDE MONTESSORI VILLAGE
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2230 Lincoln Street, Hollywood, Florida 33020

Principal: Vered Roberts

Bookkeepers: Claudia Cardona – Business Support Center (July 2016 - Current)
 Joanne Day (April 2011 – June 2016)

Payroll Processor: Kathleen O’Brien

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 17,050.60</u>	<u>\$ 33,055.76</u>	<u>\$ 41,121.44</u>
TOTAL	<u><u>\$ 17,050.60</u></u>	<u><u>\$ 33,055.76</u></u>	<u><u>\$ 41,121.44</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 Beachside Montessori Village for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

BEACHSIDE MONTESSORI VILLAGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,188.24	1,092.00	1,698.94	581.30
Classes	637.63	45,015.64	45,163.05	490.22
Clubs	7,729.08	10,420.36	12,389.24	5,760.20
Departments	941.12	312.17	196.29	1,057.00
Trusts	5,800.03	569,344.19	566,818.27	8,325.95
General	<u>646.80</u>	<u>2,022.04</u>	<u>1,832.91</u>	<u>835.93</u>
TOTALS	<u><u>\$ 16,942.90</u></u>	<u><u>\$ 628,206.40</u></u>	<u><u>\$ 628,098.70</u></u>	<u><u>\$ 17,050.60</u></u>

BEACHSIDE MONTESSORI VILLAGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 1,804.00	\$ 806.15	\$ 997.85
Music	581.30	627.18	501.87	706.61
Classes	490.22	59,110.76	58,703.28	897.70
Clubs	5,760.20	54,386.38	50,904.76	9,241.82
Departments	1,057.00	1,050.16	49.90	2,057.26
Trusts	8,325.95	558,554.63	552,086.79	14,793.79
General	<u>835.93</u>	<u>6,517.51</u>	<u>2,992.71</u>	<u>4,360.73</u>
TOTALS	<u><u>\$ 17,050.60</u></u>	<u><u>\$ 682,050.62</u></u>	<u><u>\$ 666,045.46</u></u>	<u><u>\$ 33,055.76</u></u>

BEACHSIDE MONTESSORI VILLAGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 997.85	\$ 1,130.00	\$ 853.56	\$ 1,274.29
Music	706.61	680.00	442.07	944.54
Classes	897.70	60,142.42	60,220.64	819.48
Clubs	9,241.82	35,234.84	34,777.66	9,699.00
Departments	2,057.26	754.55	38.95	2,772.86
Trusts	14,793.79	566,702.68	562,052.25	19,444.22
General	<u>4,360.73</u>	<u>8,087.18</u>	<u>6,280.86</u>	<u>6,167.05</u>
TOTALS	<u><u>\$ 33,055.76</u></u>	<u><u>\$ 672,731.67</u></u>	<u><u>\$ 664,665.99</u></u>	<u><u>\$ 41,121.44</u></u>

BOULEVARD HEIGHTS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 7201 Johnson Street, Hollywood, Florida 33024

Principal: Juan Alejo

Bookkeepers: Charlene Lee – Business Support Center (February 2016 – Current)
 Muhammad Uppal – Business Support Center (July 2015 – January 2016)

Payroll Processor: Leticia Romero

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 36,303.37	\$ 44,183.39	\$ 44,650.48
TOTAL	<u>\$ 36,303.37</u>	<u>\$ 44,183.39</u>	<u>\$ 44,650.48</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 Boulevard Heights Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

BOULEVARD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 964.56	\$ 17,116.00	\$ 15,098.79	\$ 2,981.77
Clubs	2,559.11	6,066.17	3,920.82	4,704.46
Departments	1,959.68	476.34	18.00	2,418.02
Trusts	8,857.58	31,363.73	28,628.97	11,592.34
General	<u>12,914.22</u>	<u>5,798.17</u>	<u>4,105.61</u>	<u>14,606.78</u>
TOTALS	<u><u>\$ 27,255.15</u></u>	<u><u>\$ 60,820.41</u></u>	<u><u>\$ 51,772.19</u></u>	<u><u>\$ 36,303.37</u></u>

BOULEVARD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,981.77	\$ 18,895.71	\$ 15,669.64	\$ 6,207.84
Clubs	4,704.46	3,726.93	4,327.37	4,104.02
Departments	2,418.02	497.32	-	2,915.34
Trusts	11,592.34	44,984.30	43,555.64	13,021.00
General	<u>14,606.78</u>	<u>8,343.33</u>	<u>5,014.92</u>	<u>17,935.19</u>
TOTALS	<u><u>\$ 36,303.37</u></u>	<u><u>\$ 76,447.59</u></u>	<u><u>\$ 68,567.57</u></u>	<u><u>\$ 44,183.39</u></u>

BOULEVARD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,207.84	\$ 14,370.40	\$ 14,115.57	\$ 6,462.67
Clubs	4,104.02	3,306.72	3,021.82	4,388.92
Departments	2,915.34	700.12	35.95	3,579.51
Trusts	13,021.00	39,566.01	43,601.37	8,985.64
General	<u>17,935.19</u>	<u>5,805.53</u>	<u>2,506.98</u>	<u>21,233.74</u>
TOTALS	<u><u>\$ 44,183.39</u></u>	<u><u>\$ 63,748.78</u></u>	<u><u>\$ 63,281.69</u></u>	<u><u>\$ 44,650.48</u></u>

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

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>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 3,423.56	\$ 17,080.28
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>10,000.00</u>
TOTAL	<u><u>\$ 18,423.56</u></u>	<u><u>\$ 27,080.28</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 Chapel Trail Elementary 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

CHAPEL TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 657.35	\$ 46,670.95	\$ 46,201.34	\$ 1,126.96
Clubs	785.90	6,138.08	6,418.67	505.31
Departments	6,793.27	3,494.83	8,285.38	2,002.72
Trusts	3,700.15	111,826.58	109,047.23	6,479.50
General	<u>7,588.99</u>	<u>6,522.27</u>	<u>5,802.19</u>	<u>8,309.07</u>
TOTALS	<u><u>\$ 19,525.66</u></u>	<u><u>\$ 174,652.71</u></u>	<u><u>\$ 175,754.81</u></u>	<u><u>\$ 18,423.56</u></u>

CHAPEL TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,126.96	\$ 50,115.94	\$ 48,220.39	\$ 3,022.51
Clubs	505.31	8,903.99	6,404.66	3,004.64
Departments	2,002.72	4,163.82	414.38	5,752.16
Trusts	6,479.50	96,406.28	98,279.39	4,606.39
General	8,309.07	6,248.03	3,862.52	10,694.58
TOTALS	\$ 18,423.56	\$ 165,838.06	\$ 157,181.34	\$ 27,080.28

CORAL PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 8401 Westview Drive, Coral Springs, FL 33067

Principal: Camille Pontillo

Bookkeepers: Ruth Ocejo (August 2017 - Current)
 Lourdes Rodriguez (July 2015 – July 2017)

Payroll Processors: Katarina Kopaszova (April 2016 – Current)
 Liebe Rice (July 2015 – March 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 34,356.96	\$ 50,361.49	\$ 63,898.91
Investment:			
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 54,356.96</u>	<u>\$ 70,361.49</u>	<u>\$ 83,898.91</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 Coral Park Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

CORAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 912.16	\$ 50.97	\$ 663.11	\$ 300.02
Classes	2,654.72	44,284.06	44,990.18	1,948.60
Clubs	8,358.14	1,590.05	1,570.47	8,377.72
Departments	999.33	2,544.32	2,003.19	1,540.46
Trusts	39,828.47	130,669.52	140,192.61	30,305.38
General	<u>18,138.17</u>	<u>8,438.34</u>	<u>14,691.73</u>	<u>11,884.78</u>
TOTALS	<u>\$ 70,890.99</u>	<u>\$ 187,577.26</u>	<u>\$ 204,111.29</u>	<u>\$ 54,356.96</u>

CORAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 300.02	\$ -	\$ -	\$ 300.02
Classes	1,948.60	51,184.00	50,392.87	2,739.73
Clubs	8,377.72	3,041.13	3,372.47	8,046.38
Departments	1,540.46	721.78	18.00	2,244.24
Trusts	30,305.38	174,896.49	163,536.98	41,664.89
General	11,884.78	9,126.13	5,644.68	15,366.23
TOTALS	\$ 54,356.96	\$ 238,969.53	\$ 222,965.00	\$ 70,361.49

CORAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 300.02	\$ -	\$ -	\$ 300.02
Classes	2,739.73	50,913.40	49,135.37	4,517.76
Clubs	8,046.38	1,484.43	3,559.86	5,970.95
Departments	2,244.24	837.46	30.93	3,050.77
Trusts	41,664.89	384,115.97	379,547.57	46,233.29
General	<u>15,366.23</u>	<u>16,362.03</u>	<u>7,902.14</u>	<u>23,826.12</u>
TOTALS	<u><u>\$ 70,361.49</u></u>	<u><u>\$ 453,713.29</u></u>	<u><u>\$ 440,175.87</u></u>	<u><u>\$ 83,898.91</u></u>

CRYSTAL LAKE COMMUNITY 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: 3551 N.E. 3rd Avenue, Pompano Beach, Florida 33064

Principal: Sabine Phillips

Bookkeepers: Pamela Hunter- Business Support Center (February 2018 - Current)
 Amar Chand- Business Support Center (July 2017 - January 2018)
 Diana Kohle- Business Support Center (August 2016 – June 2017)
 Rhonda Tribbey- Business Support Center (November 2013-July 2016)

Payroll Processor: Robyn Barto

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,328.23	\$ 50,987.00
TOTAL	<u>\$ 33,328.23</u>	<u>\$ 50,987.00</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 Crystal Lake Community 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.

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 151.51	\$ 7,267.88	\$ 7,112.26	\$ 307.13
Music	1,149.47	6,429.00	6,697.86	880.61
Classes	5,908.38	120,892.18	117,155.54	9,645.02
Clubs	5,117.36	26,637.76	24,032.43	7,722.69
Departments	1,897.14	8,255.83	7,842.00	2,310.97
Trusts	8,599.74	69,682.92	69,089.60	9,193.06
General	<u>3,989.60</u>	<u>9,843.04</u>	<u>10,563.89</u>	<u>3,268.75</u>
TOTALS	<u><u>\$ 26,813.20</u></u>	<u><u>\$ 249,008.61</u></u>	<u><u>\$ 242,493.58</u></u>	<u><u>\$ 33,328.23</u></u>

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 307.13	\$ 6,364.21	\$ 4,502.69	\$ 2,168.65
Music	880.61	6,174.70	5,841.58	1,213.73
Classes	9,645.02	90,289.57	95,912.91	4,021.68
Clubs	7,722.69	38,917.34	32,698.00	13,942.03
Departments	2,310.97	3,955.20	3,337.72	2,928.45
Trusts	9,193.06	95,409.85	88,297.74	16,305.17
General	<u>3,268.75</u>	<u>21,866.60</u>	<u>14,728.06</u>	<u>10,407.29</u>
TOTALS	<u><u>\$ 33,328.23</u></u>	<u><u>\$ 262,977.47</u></u>	<u><u>\$ 245,318.70</u></u>	<u><u>\$ 50,987.00</u></u>

CYPRESS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 851 SW Third Avenue, Pompano Beach, Florida 33060

Principal: Vanessa Schnur

Bookkeeper: Karen Voss - Business Support Center

Payroll Processors: Lissette Witt (July 2018 – Current)
 Carla Mizell – Business Support Center (January 2016 – June 2018)
 Lissette T. Serrano (January 2014 – December 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 9,831.32	\$ 60,183.57	\$ 35,641.30
TOTAL	<u>\$ 9,831.32</u>	<u>\$ 60,183.57</u>	<u>\$ 35,641.30</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 Cypress Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,467.54	\$ 33,307.82	\$ 33,978.93	\$ 1,796.43
Clubs	1,856.68	3,602.80	3,570.18	1,889.30
Departments	691.44	184.10	261.80	613.74
Trusts	2,618.43	21,454.72	21,790.10	2,283.05
General	<u>3,682.21</u>	<u>5,314.86</u>	<u>5,748.27</u>	<u>3,248.80</u>
TOTALS	<u><u>\$ 11,316.30</u></u>	<u><u>\$ 63,864.30</u></u>	<u><u>\$ 65,349.28</u></u>	<u><u>\$ 9,831.32</u></u>

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,796.43	\$ 18,108.69	\$ 17,567.09	\$ 2,338.03
Clubs	1,889.30	3,757.61	3,452.59	2,194.32
Departments	613.74	638.43	-	1,252.17
Trusts	2,283.05	155,372.02	105,081.10	52,573.97
General	<u>3,248.80</u>	<u>2,666.71</u>	<u>4,090.43</u>	<u>1,825.08</u>
TOTALS	<u><u>\$ 9,831.32</u></u>	<u><u>\$ 180,543.46</u></u>	<u><u>\$ 130,191.21</u></u>	<u><u>\$ 60,183.57</u></u>

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,338.03	\$ 18,335.76	\$ 18,692.75	\$ 1,981.04
Clubs	2,194.32	4,907.10	5,674.49	1,426.93
Departments	1,252.17	645.61	115.87	1,781.91
Trusts	52,573.97	76,716.52	100,406.71	28,883.78
General	<u>1,825.08</u>	<u>6,815.05</u>	<u>7,072.49</u>	<u>1,567.64</u>
TOTALS	<u><u>\$ 60,183.57</u></u>	<u><u>\$ 107,420.04</u></u>	<u><u>\$ 131,962.31</u></u>	<u><u>\$ 35,641.30</u></u>

DEERFIELD PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 650 SW 3rd Avenue, Deerfield Beach, Florida 33441

Principal: Jocelyn Reid

Bookkeepers: Ruby Carpintero-Vargas - Business Support Center (July 2017 - Current)
 Sabrina Figueroa – Business Support Center (August 2016 - June 2017)
 Lisa Mitrani - Business Support Center (July 2015 – July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 16,063.64</u>	<u>\$ 16,248.11</u>	<u>\$ 32,860.73</u>
TOTAL	<u>\$ 16,063.64</u>	<u>\$ 16,248.11</u>	<u>\$ 32,860.73</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 Deerfield Park Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

DEERFIELD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 89.05	\$ 17,348.38	\$ 16,945.46	\$ 491.97
Clubs	657.64	4,620.59	3,980.37	1,297.86
Departments	2,128.09	4,313.36	4,183.01	2,258.44
Trusts	5,977.07	23,613.78	22,134.33	7,456.52
General	3,745.63	3,498.55	2,685.33	4,558.85
TOTALS	\$ 12,597.48	\$ 53,394.66	\$ 49,928.50	\$ 16,063.64

DEERFIELD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 491.97	\$ 3,572.30	\$ 3,584.94	\$ 479.33
Clubs	1,297.86	2,191.07	1,244.58	2,244.35
Departments	2,258.44	3,856.66	3,726.46	2,388.64
Trusts	7,456.52	53,490.01	53,013.09	7,933.44
General	4,558.85	1,301.75	2,658.25	3,202.35
TOTALS	\$ 16,063.64	\$ 64,411.79	\$ 64,227.32	\$ 16,248.11

DEERFIELD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 479.33	\$ 16,177.14	\$ 14,779.43	\$ 1,877.04
Clubs	2,244.35	2,444.39	1,683.05	3,005.69
Departments	2,388.64	1,498.67	1,482.67	2,404.64
Trusts	7,933.44	57,565.05	41,489.24	24,009.25
General	<u>3,202.35</u>	<u>2,203.23</u>	<u>3,841.47</u>	<u>1,564.11</u>
TOTALS	<u>\$ 16,248.11</u>	<u>\$ 79,888.48</u>	<u>\$ 63,275.86</u>	<u>\$ 32,860.73</u>

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

PROFILE OF THE SCHOOL

Address: 16450 Miramar Parkway, Miramar, Florida 33027

Principal: Sandra Nelson

Bookkeeper: Minerva Carlo – Business Support Center

Payroll Processor: Donna Dardeen

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,789.29	\$ 69,120.67
 TOTAL	 <u>\$ 19,789.29</u>	 <u>\$ 69,120.67</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 Dolphin Bay Elementary 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.

DOLPHIN BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,979.23	\$ 43,488.22	\$ 44,637.30	\$ 2,830.15
Clubs	1,562.20	2,985.22	2,455.66	2,091.76
Departments	5,147.08	1,652.96	1,502.89	5,297.15
Trusts	595.53	96,255.80	93,604.80	3,246.53
General	<u>4,236.07</u>	<u>11,875.03</u>	<u>9,787.40</u>	<u>6,323.70</u>
TOTALS	<u><u>\$ 15,520.11</u></u>	<u><u>\$ 156,257.23</u></u>	<u><u>\$ 151,988.05</u></u>	<u><u>\$ 19,789.29</u></u>

DOLPHIN BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,830.15	\$ 23,547.37	\$ 23,111.33	\$ 3,266.19
Clubs	2,091.76	6,061.53	5,324.71	2,828.58
Departments	5,297.15	515.00	713.75	5,098.40
Trusts	3,246.53	169,909.04	123,928.05	49,227.52
General	<u>6,323.70</u>	<u>6,192.67</u>	<u>3,816.39</u>	<u>8,699.98</u>
TOTALS	<u><u>\$ 19,789.29</u></u>	<u><u>\$ 206,225.61</u></u>	<u><u>\$ 156,894.23</u></u>	<u><u>\$ 69,120.67</u></u>

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1700 Monroe Street, Hollywood, Florida 33020
Principal: Delicia Decembert
Bookkeeper: Yvonne Donaldson
Payroll Processor: Yvonne Donaldson

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 35,226.05	\$ 31,949.53	\$ 31,957.36
Investment:			
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 65,226.05</u>	<u>\$ 61,949.53</u>	<u>\$ 61,957.36</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 Hollywood Central Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 11.46	\$ -	\$ -	\$ 11.46
Clubs	1,888.77	954.90	1,361.79	1,481.88
Departments	2,187.18	180.25	166.80	2,200.63
Trusts	20,127.15	81,275.68	79,950.45	21,452.38
General	<u>40,495.00</u>	<u>1,800.16</u>	<u>2,215.46</u>	<u>40,079.70</u>
TOTALS	<u>\$ 64,709.56</u>	<u>\$ 84,210.99</u>	<u>\$ 83,694.50</u>	<u>\$ 65,226.05</u>

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 11.46	\$ -	\$ -	\$ 11.46
Clubs	1,481.88	440.74	300.00	1,622.62
Departments	2,200.63	210.80	-	2,411.43
Trusts	21,452.38	90,266.36	92,979.79	18,738.95
General	40,079.70	2,521.27	3,435.90	39,165.07
TOTALS	\$ 65,226.05	\$ 93,439.17	\$ 96,715.69	\$ 61,949.53

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 11.46	\$ -	\$ -	\$ 11.46
Clubs	1,622.62	507.06	249.64	1,880.04
Departments	2,411.43	358.70	13.00	2,757.13
Trusts	18,738.95	83,230.35	81,505.08	20,464.22
General	<u>39,165.07</u>	<u>8,390.14</u>	<u>10,710.70</u>	<u>36,844.51</u>
TOTALS	<u><u>\$ 61,949.53</u></u>	<u><u>\$ 92,486.25</u></u>	<u><u>\$ 92,478.42</u></u>	<u><u>\$ 61,957.36</u></u>

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

PROFILE OF THE SCHOOL

Address: 2101 Pine Island Road, Sunrise, Florida 33322

Principals: Thaddeus Smith (October 2016 - Current)
 Nora Chiet (July 2000 - September 2016)

Bookkeeper: Maria Rengifo - Business Support Center

Payroll Processor: Caroline Albano

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 21,119.96	\$ 14,831.84
 TOTAL	 <u>\$ 21,119.96</u>	 <u>\$ 14,831.84</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 Horizon Elementary 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.

HORIZON ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 545.70	\$ 10,238.95	\$ 10,410.95	\$ 373.70
Clubs	291.43	2,071.79	1,505.38	857.84
Departments	1,538.00	5,831.17	4,831.22	2,537.95
Trusts	10,995.20	187,284.86	189,747.45	8,532.61
General	<u>10,815.81</u>	<u>6,331.70</u>	<u>8,329.65</u>	<u>8,817.86</u>
TOTALS	<u><u>\$ 24,186.14</u></u>	<u><u>\$ 211,758.47</u></u>	<u><u>\$ 214,824.65</u></u>	<u><u>\$ 21,119.96</u></u>

HORIZON ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 373.70	\$ 12,108.79	\$ 12,107.53	\$ 374.96
Clubs	857.84	3,481.99	2,951.01	1,388.82
Departments	2,537.95	608.92	49.26	3,097.61
Trusts	8,532.61	231,385.04	237,014.01	2,903.64
General	<u>8,817.86</u>	<u>2,961.82</u>	<u>4,712.87</u>	<u>7,066.81</u>
TOTALS	<u><u>\$ 21,119.96</u></u>	<u><u>\$ 250,546.56</u></u>	<u><u>\$ 256,834.68</u></u>	<u><u>\$ 14,831.84</u></u>

INDIAN RIDGE 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: 1355 Nob Hill Road, Davie, Florida 33324

Principals: Ian Murray (July 2018 - Current)
 Frank Zagari (March 2003 - June 2018)

Bookkeeper: Nicole Rosa-Alazraki (May 2015 - Current)

Payroll Processors: Michelle Rubin (January 2017 - Current)
 Aracelia Briosi (November 2016 - December 2016)
 Deborah Puma (July 2016 - October 2016)
 Tiffany Shannon (March 2015 - June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 121,680.45	\$ 147,260.32
Investment:		
Treasurer’s Pool Account	20,000.00	20,000.00
TOTAL	\$ 141,680.45	\$ 167,260.32

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 Indian Ridge 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.

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,675.10	\$ 20,614.00	\$ 19,521.87	\$ 7,767.23
Music	763.69	9,773.20	10,370.01	166.88
Classes	9,259.36	44,221.16	48,816.61	4,663.91
Clubs	56,313.46	75,074.05	85,655.24	45,732.27
Departments	11,061.61	4,684.33	9,060.42	6,685.52
Trusts	49,449.77	254,884.61	250,762.53	53,571.85
General	<u>21,762.92</u>	<u>18,820.33</u>	<u>17,490.46</u>	<u>23,092.79</u>
TOTALS	<u><u>\$ 155,285.91</u></u>	<u><u>\$ 428,071.68</u></u>	<u><u>\$ 441,677.14</u></u>	<u><u>\$ 141,680.45</u></u>

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,767.23	\$ 16,821.12	\$ 21,169.39	\$ 3,418.96
Music	166.88	2,898.10	2,279.26	785.72
Classes	4,663.91	83,374.91	83,389.05	4,649.77
Clubs	45,732.27	82,491.80	73,083.12	55,140.95
Departments	6,685.52	5,255.47	344.33	11,596.66
Trusts	53,571.85	305,894.49	286,825.91	72,640.43
General	23,092.79	16,745.36	20,810.32	19,027.83
TOTALS	\$ 141,680.45	\$ 513,481.25	\$ 487,901.38	\$ 167,260.32

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

PROFILE OF THE SCHOOL

Address: 900 NW 136 Avenue, Pembroke Pines, Florida 33028

Principals: Kathyne May (September 2016 – Current)
 Linda L. Pazos (July 2015 – August 2016)

Bookkeeper: Tina Caldwell – Business Support Center

Payroll Processor: Lisa Holmes

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,848.23	\$ 23,516.53
TOTAL	<u>\$ 15,848.23</u>	<u>\$ 23,516.53</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 Lakeside Elementary 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.

LAKESIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 578.29	\$ 30,017.25	\$ 28,752.09	\$ 1,843.45
Clubs	735.27	2,332.05	2,457.74	609.58
Departments	2,896.66	604.89	15.00	3,486.55
Trusts	9,738.68	272,970.89	278,775.61	3,933.96
General	<u>5,762.17</u>	<u>4,576.75</u>	<u>4,364.23</u>	<u>5,974.69</u>
TOTALS	<u><u>\$ 19,711.07</u></u>	<u><u>\$ 310,501.83</u></u>	<u><u>\$ 314,364.67</u></u>	<u><u>\$ 15,848.23</u></u>

LAKESIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,843.45	\$ 32,740.33	\$ 32,461.09	\$ 2,122.69
Clubs	609.58	2,943.64	2,693.54	859.68
Departments	3,486.55	707.42	51.24	4,142.73
Trusts	3,933.96	364,219.65	361,704.80	6,448.81
General	<u>5,974.69</u>	<u>6,764.78</u>	<u>2,796.85</u>	<u>9,942.62</u>
TOTALS	<u><u>\$ 15,848.23</u></u>	<u><u>\$ 407,375.82</u></u>	<u><u>\$ 399,707.52</u></u>	<u><u>\$ 23,516.53</u></u>

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

Principals: Vernicca Wynter (January 2018 - Current)
 Horace Hamm (October 2014 - December 2017)

Bookkeeper: Maureen Konikoff

Payroll Processor: Mary Alvarez

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – TD Bank	\$ 57,862.27	\$ 50,968.17
Investment:		
Treasurer’s Pool Account	20,000.00	20,000.00
TOTAL	\$ 77,862.27	\$ 70,968.17

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 Lyons Creek 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.

LYONS CREEK MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9,093.39	\$ 5,322.16	\$ 7,248.17	\$ 7,167.38
Music	1,313.28	2,484.50	2,341.66	1,456.12
Classes	562.43	29,513.81	27,909.99	2,166.25
Clubs	26,575.56	43,001.86	38,990.47	30,586.95
Departments	9,356.02	1,819.27	5,343.74	5,831.55
Trusts	15,460.61	341,390.42	349,190.65	7,660.38
General	35,694.60	9,280.26	21,981.22	22,993.64
TOTALS	\$ 98,055.89	\$ 432,812.28	\$ 453,005.90	\$ 77,862.27

LYONS CREEK MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,167.38	\$ 3,036.91	\$ 6,409.11	\$ 3,795.18
Music	1,456.12	3,049.60	3,243.52	1,262.20
Classes	2,166.25	29,360.28	30,399.12	1,127.41
Clubs	30,586.95	55,632.40	59,030.40	27,188.95
Departments	5,831.55	1,438.90	1,564.49	5,705.96
Trusts	7,660.38	367,055.49	358,902.22	15,813.65
General	<u>22,993.64</u>	<u>9,790.64</u>	<u>16,709.46</u>	<u>16,074.82</u>
TOTALS	<u><u>\$ 77,862.27</u></u>	<u><u>\$ 469,364.22</u></u>	<u><u>\$ 476,258.32</u></u>	<u><u>\$ 70,968.17</u></u>

NOB HILL ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2100 NW 104 Avenue, Sunrise, Florida 33322

Principal: Jeannie Floyd

Bookkeepers: Carol Howe - Business Support Center (August 2016 - Current)
 Diana Kohle - Business Support Center (January 2016 - July 2016)
 Charlene Lee - Business Support Center (July 2015 - December 2015)

Payroll Processors: Jill Watkins - Business Support Center (June 2016 - Current)
 Bess Scully (July 2015 - May 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 47,684.79</u>	<u>\$ 22,036.32</u>	<u>\$ 29,258.65</u>
TOTAL	<u>\$ 47,684.79</u>	<u>\$ 22,036.32</u>	<u>\$ 29,258.65</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 Nob Hill Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,086.46	\$ 29,160.59	\$ 29,292.96	\$ 954.09
Clubs	520.65	3,951.73	3,927.49	544.89
Departments	5,032.11	12,741.14	9,346.25	8,427.00
Trusts	4,313.17	321,926.30	297,636.17	28,603.30
General	<u>11,148.20</u>	<u>4,697.73</u>	<u>6,690.42</u>	<u>9,155.51</u>
TOTALS	<u><u>\$ 22,100.59</u></u>	<u><u>\$ 372,477.49</u></u>	<u><u>\$ 346,893.29</u></u>	<u><u>\$ 47,684.79</u></u>

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 954.09	\$ 13,067.48	\$ 12,497.56	\$ 1,524.01
Clubs	544.89	2,655.00	1,308.17	1,891.72
Departments	8,427.00	6,661.18	8,701.76	6,386.42
Trusts	28,603.30	338,620.23	359,547.37	7,676.16
General	<u>9,155.51</u>	<u>2,446.90</u>	<u>7,044.40</u>	<u>4,558.01</u>
TOTALS	<u><u>\$ 47,684.79</u></u>	<u><u>\$ 363,450.79</u></u>	<u><u>\$ 389,099.26</u></u>	<u><u>\$ 22,036.32</u></u>

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,524.01	\$ 17,139.37	\$ 15,845.00	\$ 2,818.38
Clubs	1,891.72	2,207.77	60.40	4,039.09
Departments	6,386.42	9,950.95	7,501.64	8,835.73
Trusts	7,676.16	433,812.71	432,236.68	9,252.19
General	<u>4,558.01</u>	<u>3,590.74</u>	<u>3,835.49</u>	<u>4,313.26</u>
TOTALS	<u><u>\$ 22,036.32</u></u>	<u><u>\$ 466,701.54</u></u>	<u><u>\$ 459,479.21</u></u>	<u><u>\$ 29,258.65</u></u>

NORTH LAUDERDALE Pre-K - 8 SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 7500 Kimberly Boulevard, North Lauderdale, Florida 33068

Principals: Nichele Williams (July 2017 – Current)
 Latosha Williams (July 2010 – June 2017)

Bookkeepers: Cindy Celestin - Business Support Center (August 2017 – Current)
 Migna Santiago - Business Support Center (July 2015 – July 2017)

Payroll Processors: Pamela Maye (July 2017 - Current)
 Nakia Thomas (July 2012 - June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 13,053.12</u>	<u>\$ 14,206.27</u>
 TOTAL	 <u><u>\$ 13,053.12</u></u>	 <u><u>\$ 14,206.27</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 North Lauderdale Pre-K - 8 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.

NORTH LAUDERDALE Pre-K - 8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 450.00	\$ 100.00	\$ -	\$ 550.00
Classes	1,502.08	15,188.05	14,566.95	2,123.18
Clubs	1,574.71	1,481.93	1,233.38	1,823.26
Departments	2,913.87	7,652.21	6,912.50	3,653.58
Trusts	1,329.01	25,822.67	25,142.05	2,009.63
General	<u>4,273.87</u>	<u>3,608.05</u>	<u>4,988.45</u>	<u>2,893.47</u>
TOTALS	<u>\$ 12,043.54</u>	<u>\$ 53,852.91</u>	<u>\$ 52,843.33</u>	<u>\$ 13,053.12</u>

NORTH LAUDERDALE Pre-K - 8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 550.00	\$ -	\$ -	\$ 550.00
Classes	2,123.18	32,783.21	33,096.15	1,810.24
Clubs	1,823.26	805.36	319.41	2,309.21
Departments	3,653.58	9,313.44	8,385.53	4,581.49
Trusts	2,009.63	23,961.64	23,375.18	2,596.09
General	2,893.47	1,131.11	1,665.34	2,359.24
TOTALS	\$ 13,053.12	\$ 67,994.76	\$ 66,841.61	\$ 14,206.27

PANTHER RUN ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 801 NW 172nd Avenue, Pembroke Pines, Florida 33029

Principal: Elaine Saef

Bookkeepers: Maryanne Torchia (December 2017 - Current)
 Angella Jardine (July 2015 – November 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 36,178.71	\$ 44,926.28	\$ 31,565.76
Investment:			
Treasurer’s Pool Account	<u>8,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>
TOTAL	<u>\$ 44,178.71</u>	<u>\$ 52,926.28</u>	<u>\$ 39,565.76</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 Panther Run Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

PANTHER RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,493.05	\$ 27,953.20	\$ 28,653.52	\$ 1,792.73
Clubs	574.85	1,889.45	1,955.77	508.53
Departments	1,743.31	283.30	9.61	2,017.00
Trusts	12,200.38	53,521.70	52,123.96	13,598.12
General	<u>26,484.97</u>	<u>4,728.23</u>	<u>4,950.87</u>	<u>26,262.33</u>
TOTALS	<u><u>\$ 43,496.56</u></u>	<u><u>\$ 88,375.88</u></u>	<u><u>\$ 87,693.73</u></u>	<u><u>\$ 44,178.71</u></u>

PANTHER RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,792.73	\$ 33,474.85	\$ 33,245.94	\$ 2,021.64
Clubs	508.53	2,379.00	2,317.57	569.96
Departments	2,017.00	664.79	480.77	2,201.02
Trusts	13,598.12	65,564.23	57,282.42	21,879.93
General	<u>26,262.33</u>	<u>4,795.21</u>	<u>4,803.81</u>	<u>26,253.73</u>
TOTALS	<u><u>\$ 44,178.71</u></u>	<u><u>\$ 106,878.08</u></u>	<u><u>\$ 98,130.51</u></u>	<u><u>\$ 52,926.28</u></u>

PANTHER RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,021.64	\$ 32,282.72	\$ 31,589.32	\$ 2,715.04
Clubs	569.96	1,731.84	1,790.99	510.81
Departments	2,201.02	258.02	20.00	2,439.04
Trusts	21,879.93	69,399.72	75,045.84	16,233.81
General	<u>26,253.73</u>	<u>8,381.05</u>	<u>16,967.72</u>	<u>17,667.06</u>
TOTALS	<u>\$ 52,926.28</u>	<u>\$ 112,053.35</u>	<u>\$ 125,413.87</u>	<u>\$ 39,565.76</u>

PARK SPRINGS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17, AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5800 NW 66 Terrace, Coral Springs, Florida 33067

Principal: Katie Policastro

Bookkeepers: Lourdes Rodriguez – Business Support Center (August 2018 – Current)
 Heather Braun – Business Support Center (July 2013 – July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 26,710.16	\$ 32,740.53	\$ 41,517.08
Investment:			
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 31,710.16</u>	<u>\$ 37,740.53</u>	<u>\$ 46,517.08</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 Park Springs Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

PARK SPRINGS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,277.87	\$ 482.50	\$ 175.80	\$ 1,584.57
Classes	1,614.27	73,494.60	72,123.44	2,985.43
Clubs	2,001.40	17,732.40	18,256.33	1,477.47
Departments	629.28	2,309.21	2,199.72	738.77
Trusts	3,803.43	619,340.89	607,496.24	15,648.08
General	12,776.53	14,806.79	18,307.48	9,275.84
TOTALS	\$ 22,102.78	\$ 728,166.39	\$ 718,559.01	\$ 31,710.16

PARK SPRINGS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,584.57	\$ 596.25	\$ 23.00	\$ 2,157.82
Classes	2,985.43	60,653.42	61,058.66	2,580.19
Clubs	1,477.47	17,099.09	16,163.18	2,413.38
Departments	738.77	1,861.24	2,032.09	567.92
Trusts	15,648.08	712,690.71	709,161.69	19,177.10
General	<u>9,275.84</u>	<u>11,927.76</u>	<u>10,359.48</u>	<u>10,844.12</u>
TOTALS	<u><u>\$ 31,710.16</u></u>	<u><u>\$ 804,828.47</u></u>	<u><u>\$ 798,798.10</u></u>	<u><u>\$ 37,740.53</u></u>

PARK SPRINGS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,157.82	\$ 110.00	\$ 6.60	\$ 2,261.22
Classes	2,580.19	66,623.19	64,513.95	4,689.43
Clubs	2,413.38	15,146.46	14,871.39	2,688.45
Departments	567.92	1,823.41	1,609.90	781.43
Trusts	19,177.10	681,533.37	676,718.51	23,991.96
General	10,844.12	9,646.09	8,385.62	12,104.59
TOTALS	\$ 37,740.53	\$ 774,882.52	\$ 766,105.97	\$ 46,517.08

PINES 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: 200 NW Douglas Road, Pembroke Pines, FL 33024

Principal: Carlton Campbell

Bookkeepers: Bridgette Willis – Business Support Center (March 2018 - Current)
 Charlene Lee - Business Support Center (July 2017 - February 2018)
 Natalie Clark – Business Support Center (July 2015 - June 2017)

Payroll Processor: 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	\$ 41,739.17	\$ 31,193.87
Investment:		
Treasurer’s Pool Account	50,000.00	50,000.00
TOTAL	\$ 91,739.17	\$ 87,193.87

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 Pines 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.

PINES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10,639.52	\$ 27,123.91	\$ 23,077.24	\$ 14,686.19
Music	5,704.39	3,333.99	2,894.07	6,144.31
Classes	5,666.71	64,282.13	65,361.12	4,587.72
Clubs	10,034.56	34,321.05	35,383.24	8,972.37
Departments	6,096.61	422.92	28.24	6,491.29
Trusts	20,232.56	63,769.79	57,301.77	26,700.58
General	30,379.75	18,343.90	24,566.94	24,156.71
TOTALS	\$ 88,754.10	\$ 211,597.69	\$ 208,612.62	\$ 91,739.17

PINES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 14,686.19	\$ 24,354.36	\$ 24,423.29	\$ 14,617.26
Music	6,144.31	2,728.80	2,951.11	5,922.00
Classes	4,587.72	35,469.48	38,947.08	1,110.12
Clubs	8,972.37	17,230.64	11,833.46	14,369.55
Departments	6,491.29	767.76	93.75	7,165.30
Trusts	26,700.58	121,852.58	117,384.97	31,168.19
General	<u>24,156.71</u>	<u>3,902.53</u>	<u>15,217.79</u>	<u>12,841.45</u>
TOTALS	<u><u>\$ 91,739.17</u></u>	<u><u>\$ 206,306.15</u></u>	<u><u>\$ 210,851.45</u></u>	<u><u>\$ 87,193.87</u></u>

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

PROFILE OF THE SCHOOL

Address: 4150 West Hillsboro Boulevard, Deerfield Beach, Florida 33442

Principal: Geoffrey Henning

Bookkeeper: Pamela Hunter – Business Support Center

Payroll Processors: Joycelyn Ferguson (April 2018 – Current)
 Barbara Higgins (May 2016 - March 2018)
 Cathy Blankenship (July 2015 - April 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 62,248.36	\$ 73,577.00
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u><u>\$ 72,248.36</u></u>	<u><u>\$ 83,577.00</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 Quiet Waters Elementary 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.

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 376.02	\$ 77,264.96	\$ 75,804.18	\$ 1,836.80
Clubs	1,542.29	6,116.83	5,150.63	2,508.49
Departments	1,987.55	2,165.28	1,270.06	2,882.77
Trusts	46,334.41	579,520.03	587,762.21	38,092.23
General	<u>34,756.80</u>	<u>21,538.20</u>	<u>29,366.93</u>	<u>26,928.07</u>
TOTALS	<u>\$ 84,997.07</u>	<u>\$ 686,605.30</u>	<u>\$ 699,354.01</u>	<u>\$ 72,248.36</u>

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,836.80	\$ 95,970.02	\$ 95,806.55	\$ 2,000.27
Clubs	2,508.49	3,341.68	2,894.08	2,956.09
Departments	2,882.77	1,409.65	314.63	3,977.79
Trusts	38,092.23	587,042.68	575,878.88	49,256.03
General	<u>26,928.07</u>	<u>9,906.29</u>	<u>11,447.54</u>	<u>25,386.82</u>
TOTALS	<u><u>\$ 72,248.36</u></u>	<u><u>\$ 697,670.32</u></u>	<u><u>\$ 686,341.68</u></u>	<u><u>\$ 83,577.00</u></u>

RIVERGLADES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 7400 Parkside Drive, Parkland, Florida 33067

Principal: Jo-Anne Misiewicz-Seltzer

Bookkeepers: Lisa Wank (July 2016 – Current)
 Nazah Stebbins (July 2015 – June 2016)

Payroll Processors: Bethsaida Canales

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 78,516.30</u>	<u>\$ 35,902.82</u>	<u>\$ 53,535.79</u>
TOTAL	<u><u>\$ 78,516.30</u></u>	<u><u>\$ 35,902.82</u></u>	<u><u>\$ 53,535.79</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 Riverglades Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

RIVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,360.14	\$ 112,154.90	\$ 110,182.72	\$ 8,332.32
Clubs	673.30	1,205.65	1,298.69	580.26
Departments	1,234.47	369.06	39.11	1,564.42
Trusts	49,430.66	479,280.55	463,589.75	65,121.46
General	<u>3,827.33</u>	<u>1,695.46</u>	<u>2,604.95</u>	<u>2,917.84</u>
TOTALS	<u><u>\$ 61,525.90</u></u>	<u><u>\$ 594,705.62</u></u>	<u><u>\$ 577,715.22</u></u>	<u><u>\$ 78,516.30</u></u>

RIVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 8,332.32	\$ 108,202.38	\$ 113,582.91	\$ 2,951.79
Clubs	580.26	1,202.37	1,113.36	669.27
Departments	1,564.42	4,102.32	63.87	5,602.87
Trusts	65,121.46	501,786.08	544,293.90	22,613.64
General	<u>2,917.84</u>	<u>4,728.64</u>	<u>3,581.23</u>	<u>4,065.25</u>
TOTALS	<u><u>\$ 78,516.30</u></u>	<u><u>\$ 620,021.79</u></u>	<u><u>\$ 662,635.27</u></u>	<u><u>\$ 35,902.82</u></u>

RIVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,951.79	\$ 152,467.26	\$ 150,217.42	\$ 5,201.63
Clubs	669.27	2,201.78	1,654.24	1,216.81
Departments	5,602.87	4,698.30	4,992.01	5,309.16
Trusts	22,613.64	588,989.80	582,910.74	28,692.70
General	<u>4,065.25</u>	<u>13,388.61</u>	<u>4,338.37</u>	<u>13,115.49</u>
TOTALS	<u><u>\$ 35,902.82</u></u>	<u><u>\$ 761,745.75</u></u>	<u><u>\$ 744,112.78</u></u>	<u><u>\$ 53,535.79</u></u>

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

PROFILE OF THE SCHOOL

Address: 2600 SW 11th Court, Fort Lauderdale, Florida 33312
Principal: Oslay Gil
Bookkeeper: Christine Davis
Payroll Processor: Marjorie Abel

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 35,371.79	\$ 39,500.57
Investment:		
Treasurer’s Pool Account	<u>25,000.00</u>	<u>25,000.00</u>
TOTAL	<u>\$ 60,371.79</u>	<u>\$ 64,500.57</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 Riverland Elementary 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.

RIVERLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 21.56	\$ -	\$ -	\$ 21.56
Classes	2,501.50	17,696.84	18,716.38	1,481.96
Clubs	288.24	1,757.41	958.17	1,087.48
Departments	3,894.90	658.28	3,559.23	993.95
Trusts	15,638.44	10,742.11	10,793.20	15,587.35
General	38,530.03	4,191.07	1,521.61	41,199.49
TOTALS	\$ 60,874.67	\$ 35,045.71	\$ 35,548.59	\$ 60,371.79

RIVERLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 21.56	\$ -	\$ -	\$ 21.56
Classes	1,481.96	13,374.06	11,316.65	3,539.37
Clubs	1,087.48	2,207.30	3,057.34	237.44
Departments	993.95	647.17	63.00	1,578.12
Trusts	15,587.35	9,579.01	9,078.01	16,088.35
General	<u>41,199.49</u>	<u>4,230.56</u>	<u>2,394.32</u>	<u>43,035.73</u>
TOTALS	<u><u>\$ 60,371.79</u></u>	<u><u>\$ 30,038.10</u></u>	<u><u>\$ 25,909.32</u></u>	<u><u>\$ 64,500.57</u></u>

ROCK ISLAND ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principals: Ms. Cormic Priester (July 2017 – Current)
 Mr. Stephen DeCotis (July 2015 – June 2017)

Bookkeepers: Lanetre Mosley – Business Support Center (July 2017-Current)
 Ruby Carpintero-Vargas – Business Support Center (July 2015-June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 5,521.69</u>	<u>\$ 5,075.22</u>	<u>\$ 6,751.58</u>
TOTAL	<u><u>\$ 5,521.69</u></u>	<u><u>\$ 5,075.22</u></u>	<u><u>\$ 6,751.58</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 Rock Island Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

ROCK ISLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 894.13	\$ 4,476.93	\$ 4,657.21	\$ 713.85
Clubs	637.83	1,933.16	2,436.82	134.17
Departments	80.40	6,848.04	5,791.17	1,137.27
Trusts	1,990.40	14,315.09	14,586.64	1,718.85
General	<u>1,065.98</u>	<u>3,379.12</u>	<u>2,627.55</u>	<u>1,817.55</u>
TOTALS	<u><u>\$ 4,668.74</u></u>	<u><u>\$ 30,952.34</u></u>	<u><u>\$ 30,099.39</u></u>	<u><u>\$ 5,521.69</u></u>

ROCK ISLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 713.85	\$ 3,844.66	\$ 3,960.04	\$ 598.47
Clubs	134.17	50.00	50.00	134.17
Departments	1,137.27	882.39	185.76	1,833.90
Trusts	1,718.85	9,392.63	9,510.03	1,601.45
General	1,817.55	563.34	1,473.66	907.23
TOTALS	\$ 5,521.69	\$ 14,733.02	\$ 15,179.49	\$ 5,075.22

ROCK ISLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 598.47	\$ 11,738.48	\$ 10,599.94	\$ 1,737.01
Clubs	134.17	720.00	4.40	849.77
Departments	1,833.90	1,209.31	209.74	2,833.47
Trusts	1,601.45	10,443.74	11,084.21	960.98
General	907.23	817.81	1,354.69	370.35
TOTALS	\$ 5,075.22	\$ 24,929.34	\$ 23,252.98	\$ 6,751.58

SANDERS PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 800 NW 16th Street, Pompano Beach, Florida 33060

Principals: Karen Nesbeth (July 2018 - Current)
 Trevor Roberts (July 2017 - June 2018)
 Rhonda Parris (August 2012 - June 2017)

Bookkeeper: Wilma Brooks

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 1,688.18	\$ 6,752.97	\$ 2,543.99
TOTAL	<u>\$ 1,688.18</u>	<u>\$ 6,752.97</u>	<u>\$ 2,543.99</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 Sanders Park Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 730.77	\$ 8,566.82	\$ 9,013.32	\$ 284.27
Clubs	350.38	2,501.22	2,650.12	201.48
Departments	67.95	2,219.95	2,243.19	44.71
Trusts	600.00	48,582.04	48,582.04	600.00
General	799.44	1,191.96	1,433.68	557.72
TOTALS	\$ 2,548.54	\$ 63,061.99	\$ 63,922.35	\$ 1,688.18

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 284.27	\$ 11,187.00	\$ 11,085.39	\$ 385.88
Clubs	201.48	970.44	1,007.30	164.62
Departments	44.71	70.10	14.55	100.26
Trusts	600.00	65,645.96	60,644.78	5,601.18
General	557.72	1,837.83	1,894.52	501.03
TOTALS	\$ 1,688.18	\$ 79,711.33	\$ 74,646.54	\$ 6,752.97

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 385.88	\$ 17,560.47	\$ 17,936.30	\$ 10.05
Clubs	164.62	4,883.82	4,272.48	775.96
Departments	100.26	5,668.34	4,757.08	1,011.52
Trusts	5,601.18	55,422.82	60,315.34	708.66
General	501.03	2,409.09	2,872.32	37.80
TOTALS	\$ 6,752.97	\$ 85,944.54	\$ 90,153.52	\$ 2,543.99

SAWGRASS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 12655 NW 8th Street, Sunrise, Florida 33325

Principals: Stephen DeCotis (July 2017 – Current)
 Trevor Roberts (July 2014 – June 2017)

Bookkeeper: Natasha Estrill

Payroll Processor: Kim Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 3,261.13	\$ 6,761.85	\$ 14,128.25
Investment:			
Treasurer’s Pool Account	<u>13,000.00</u>	<u>13,000.00</u>	<u>13,000.00</u>
TOTAL	<u>\$ 16,261.13</u>	<u>\$ 19,761.85</u>	<u>\$ 27,128.25</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 Sawgrass Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SAWGRASS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 42.00	\$ -	\$ -	\$ 42.00
Classes	1,244.40	25,528.64	24,511.20	2,261.84
Clubs	2,242.79	4,196.55	3,615.04	2,824.30
Departments	393.49	18,410.05	16,401.21	2,402.33
Trusts	8,130.11	64,580.23	64,729.02	7,981.32
General	4,452.01	904.67	4,607.34	749.34
TOTALS	\$ 16,504.80	\$ 113,620.14	\$ 113,863.81	\$ 16,261.13

SAWGRASS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 42.00	\$ -	\$ -	\$ 42.00
Classes	2,261.84	22,279.73	21,042.29	3,499.28
Clubs	2,824.30	6,237.28	5,538.50	3,523.08
Departments	2,402.33	26,380.53	24,479.82	4,303.04
Trusts	7,981.32	127,751.20	127,526.91	8,205.61
General	<u>749.34</u>	<u>2,701.71</u>	<u>3,262.21</u>	<u>188.84</u>
TOTALS	<u><u>\$ 16,261.13</u></u>	<u><u>\$ 185,350.45</u></u>	<u><u>\$ 181,849.73</u></u>	<u><u>\$ 19,761.85</u></u>

SAWGRASS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 42.00	\$ -	\$ -	\$ 42.00
Classes	3,499.28	17,920.00	18,360.63	3,058.65
Clubs	3,523.08	3,076.24	3,906.13	2,693.19
Departments	4,303.04	798.92	17.00	5,084.96
Trusts	8,205.61	139,642.22	136,708.94	11,138.89
General	188.84	6,801.51	1,879.79	5,110.56
TOTALS	\$ 19,761.85	\$ 168,238.89	\$ 160,872.49	\$ 27,128.25

SILVER LAKES MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Alison Trautmann

Bookkeepers: Suzanne Baer Goins (August 2017 - Current)
 Kathleen Pesce (July 2017)
 Migna Santiago - Business Support Center (October 2015 - June 2017)
 Amar Chand - Business Support Center (September 2015)
 Kathy Arencibia - Business Support Center (June 2014 –August 2015)

Payroll Processor: Kathleen Pesce (March 2015 – Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 25,810.87	\$ 19,737.27	\$ 21,210.33
Investment:			
Treasurer's Pool Account	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
TOTAL	<u>\$ 29,810.87</u>	<u>\$ 23,737.27</u>	<u>\$ 25,210.33</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 Silver Lakes Middle School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SILVER LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,627.06	\$ 3,281.59	\$ 2,226.97	\$ 4,681.68
Music	346.08	1,817.00	1,498.52	664.56
Classes	65.78	34,516.27	33,540.50	1,041.55
Clubs	3,653.19	10,080.16	7,210.33	6,523.02
Departments	1,934.91	3,742.84	2,231.55	3,446.20
Trusts	4,414.81	53,787.55	47,593.00	10,609.36
General	4,071.57	5,564.39	6,791.46	2,844.50
TOTALS	\$ 18,113.40	\$ 112,789.80	\$ 101,092.33	\$ 29,810.87

SILVER LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,681.68	\$ 2,702.19	\$ 3,849.66	\$ 3,534.21
Music	664.56	-	353.25	311.31
Classes	1,041.55	22,268.65	22,734.88	575.32
Clubs	6,523.02	8,038.43	9,093.69	5,467.76
Departments	3,446.20	211.84	-	3,658.04
Trusts	10,609.36	59,134.08	62,171.54	7,571.90
General	<u>2,844.50</u>	<u>9,333.82</u>	<u>9,559.59</u>	<u>2,618.73</u>
TOTALS	<u><u>\$ 29,810.87</u></u>	<u><u>\$ 101,689.01</u></u>	<u><u>\$ 107,762.61</u></u>	<u><u>\$ 23,737.27</u></u>

SILVER LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,534.21	\$ 1,332.00	\$ 3,922.13	\$ 944.08
Music	311.31	-	-	311.31
Classes	575.32	17,144.57	16,644.57	1,075.32
Clubs	5,467.76	6,612.46	6,795.03	5,285.19
Departments	3,658.04	2,799.90	3,775.28	2,682.66
Trusts	7,571.90	50,661.00	50,059.32	8,173.58
General	<u>2,618.73</u>	<u>17,654.99</u>	<u>13,535.53</u>	<u>6,738.19</u>
TOTALS	<u><u>\$ 23,737.27</u></u>	<u><u>\$ 96,204.92</u></u>	<u><u>\$ 94,731.86</u></u>	<u><u>\$ 25,210.33</u></u>

SUNLAND PARK ACADEMY
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 919 NW 13th Terrace, Fort Lauderdale, Florida 33311

Principal: Sharonda Bailey

Bookkeepers: Elvena Frett – Business Support Center (July 2017 – Current)
 Muhammed Uppal- Business Support Center (April 2017 – June 2017)
 Latoya Jameison-Business Support Center (July 2016 – March 2017)
 Alicia Owens-Walden- Business Support Center (July 2015 – June 2016)

Payroll Processor: Yvonne Miller

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 1,797.74	\$ 5,041.30	\$ 2,011.84
TOTAL	<u>\$ 1,797.74</u>	<u>\$ 5,041.30</u>	<u>\$ 2,011.84</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 Sunland Park Academy for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 146.60	\$ 1,044.55	\$ 1,122.00	\$ 69.15
Clubs	941.76	841.16	1,219.90	563.02
Departments	274.77	2,267.43	2,237.38	304.82
Trusts	593.61	12,277.09	12,011.50	859.20
General	63.11	1,931.11	1,992.67	1.55
TOTALS	\$ 2,019.85	\$ 18,361.34	\$ 18,583.45	\$ 1,797.74

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 69.15	\$ 1,407.45	\$ 1,126.35	\$ 350.25
Clubs	563.02	1,173.55	1,684.52	52.05
Departments	304.82	1,184.10	1,333.62	155.30
Trusts	859.20	26,403.01	23,001.10	4,261.11
General	1.55	814.45	593.41	222.59
TOTALS	\$ 1,797.74	\$ 30,982.56	\$ 27,739.00	\$ 5,041.30

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 350.25	\$ 12,215.82	\$ 11,638.00	\$ 928.07
Clubs	52.05	1,027.32	939.60	139.77
Departments	155.30	-	-	155.30
Trusts	4,261.11	12,347.60	16,007.81	600.90
General	222.59	237.22	272.01	187.80
TOTALS	\$ 5,041.30	\$ 25,827.96	\$ 28,857.42	\$ 2,011.84

SUNSHINE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 7737 West LaSalle Boulevard, Miramar, Florida 33023

Principal: Donna Aaron

Bookkeeper: Minerva Carlo – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 8,118.33	\$ 10,783.53	\$ 11,421.31
Investment:			
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 13,118.33</u>	<u>\$ 15,783.53</u>	<u>\$ 16,421.31</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 Sunshine Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,532.25	\$ 19,333.39	\$ 19,430.72	\$ 1,434.92
Clubs	1,410.82	1,055.25	2,069.57	396.50
Departments	2,237.54	7,372.67	7,161.97	2,448.24
Trusts	3,227.62	172,393.34	169,768.67	5,852.29
General	3,841.99	3,229.75	4,085.36	2,986.38
TOTALS	\$ 12,250.22	\$ 203,384.40	\$ 202,516.29	\$ 13,118.33

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,434.92	\$ 9,119.92	\$ 8,518.74	\$ 2,036.10
Clubs	396.50	13,207.43	11,874.17	1,729.76
Departments	2,448.24	7,430.43	7,290.88	2,587.79
Trusts	5,852.29	208,464.85	208,306.83	6,010.31
General	2,986.38	3,288.94	2,855.75	3,419.57
TOTALS	\$ 13,118.33	\$ 241,511.57	\$ 238,846.37	\$ 15,783.53

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,036.10	\$ 29,479.08	\$ 28,145.55	\$ 3,369.63
Clubs	1,729.76	1,344.03	1,716.26	1,357.53
Departments	2,587.79	11,393.78	10,852.63	3,128.94
Trusts	6,010.31	161,849.91	163,664.14	4,196.08
General	<u>3,419.57</u>	<u>4,805.27</u>	<u>3,855.71</u>	<u>4,369.13</u>
TOTALS	<u><u>\$ 15,783.53</u></u>	<u><u>\$ 208,872.07</u></u>	<u><u>\$ 208,234.29</u></u>	<u><u>\$ 16,421.31</u></u>

TEDDER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 4157 NE 1st Terrace, Deerfield Beach, Florida 33064

Principals: Shinita Coachman-Beavers (July 2017 – Current)
 Marisa Fishlock (July 2015 – June 2017)

Bookkeeper: Carla Harker

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 9,924.23</u>	<u>\$ 7,959.72</u>	<u>\$ 14,221.70</u>
TOTAL	<u><u>\$ 9,924.23</u></u>	<u><u>\$ 7,959.72</u></u>	<u><u>\$ 14,221.70</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 Tedder Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

TEDDER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 344.64	\$ 360.00	\$ -	\$ 704.64
Classes	1,149.25	16,438.95	16,976.45	611.75
Clubs	2,027.87	2,064.24	2,656.62	1,435.49
Departments	4,849.62	6,225.28	5,763.24	5,311.66
Trusts	435.28	12,894.85	12,636.73	693.40
General	2,024.60	2,611.15	3,468.46	1,167.29
TOTALS	\$ 10,831.26	\$ 40,594.47	\$ 41,501.50	\$ 9,924.23

TEDDER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 704.64	\$ 250.00	\$ 640.29	\$ 314.35
Classes	611.75	95.00	287.00	419.75
Clubs	1,435.49	1,368.33	2,037.74	766.08
Departments	5,311.66	3,183.89	5,551.90	2,943.65
Trusts	693.40	25,605.23	24,526.41	1,772.22
General	<u>1,167.29</u>	<u>3,034.25</u>	<u>2,457.87</u>	<u>1,743.67</u>
TOTALS	<u><u>\$ 9,924.23</u></u>	<u><u>\$ 33,536.70</u></u>	<u><u>\$ 35,501.21</u></u>	<u><u>\$ 7,959.72</u></u>

TEDDER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 314.35	\$ 460.00	\$ 258.55	\$ 515.80
Classes	419.75	12,673.00	12,500.25	592.50
Clubs	766.08	3,192.40	3,294.24	664.24
Departments	2,943.65	5,529.97	5,018.83	3,454.79
Trusts	1,772.22	22,369.32	16,408.07	7,733.47
General	<u>1,743.67</u>	<u>4,680.24</u>	<u>5,163.01</u>	<u>1,260.90</u>
TOTALS	<u><u>\$ 7,959.72</u></u>	<u><u>\$ 48,904.93</u></u>	<u><u>\$ 42,642.95</u></u>	<u><u>\$ 14,221.70</u></u>

TEQUESTA TRACE 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: 1800 Indian Trace, Weston, Florida 33326

Principal: Paul Micensky

Bookkeeper: Martha Arrazcaeta - Business Support Center

Payroll Processors: Karla Martinez - (November 2017 - Current)
 Ana Sayre - (July 2008 - December 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 54,324.71	\$ 31,844.26
Investment:		
Treasurer’s Pool Account	<u>67,000.00</u>	<u>67,000.00</u>
TOTAL	<u>\$ 121,324.71</u>	<u>\$ 98,844.26</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 Tequesta Trace 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.

TEQUESTA TRACE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 21,787.73	\$ 22,096.10	\$ 23,174.33	\$ 20,709.50
Music	1,074.06	3,314.00	3,394.80	993.26
Classes	549.65	336.00	16.16	869.49
Clubs	24,161.22	84,128.45	79,984.46	28,305.21
Departments	848.00	662.64	15.00	1,495.64
Trusts	35,082.96	398,513.19	397,971.60	35,624.55
General	35,049.28	11,772.12	13,494.34	33,327.06
TOTALS	\$ 118,552.90	\$ 520,822.50	\$ 518,050.69	\$ 121,324.71

TEQUESTA TRACE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 20,709.50	\$ 19,888.00	\$ 19,036.60	\$ 21,560.90
Music	993.26	1,626.37	2,551.58	68.05
Classes	869.49	3,411.59	3,272.21	1,008.87
Clubs	28,305.21	72,312.68	73,979.13	26,638.76
Departments	1,495.64	1,359.89	352.36	2,503.17
Trusts	35,624.55	329,077.59	347,768.19	16,933.95
General	<u>33,327.06</u>	<u>8,031.96</u>	<u>11,228.46</u>	<u>30,130.56</u>
TOTALS	<u><u>\$ 121,324.71</u></u>	<u><u>\$ 435,708.08</u></u>	<u><u>\$ 458,188.53</u></u>	<u><u>\$ 98,844.26</u></u>

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

PROFILE OF THE SCHOOL

Address: 2861 SW 9th Street, Fort Lauderdale, Florida 33312

Principal: Jodi Washington (July 2016 - Current)
 Donald Cottrell (July 2015-June 2016)

Bookkeeper: Maria Rengifo - Business Support Center

Payroll Processors: Trenesha Bush (July 2016 – Current)
 Donna Lovellette (July 2015 – June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,034.86	\$ 19,041.69
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 28,034.86</u>	<u>\$ 24,041.69</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 Westwood Heights Elementary 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.

WESTWOOD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 795.50	\$ 1,570.00	\$ 1,753.12	\$ 612.38
Clubs	1,184.08	1,971.03	1,859.31	1,295.80
Departments	2,925.70	3,967.71	3,917.36	2,976.05
Trusts	5,856.69	14,469.66	12,634.25	7,692.10
General	<u>15,924.08</u>	<u>6,411.27</u>	<u>6,876.82</u>	<u>15,458.53</u>
TOTALS	<u><u>\$ 26,686.05</u></u>	<u><u>\$ 28,389.67</u></u>	<u><u>\$ 27,040.86</u></u>	<u><u>\$ 28,034.86</u></u>

WESTWOOD HEIGHTS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 612.38	\$ 1,447.72	\$ 1,154.18	\$ 905.92
Clubs	1,295.80	1,962.35	1,851.87	1,406.28
Departments	2,976.05	3,484.82	3,351.08	3,109.79
Trusts	7,692.10	31,026.29	28,228.92	10,489.47
General	15,458.53	2,582.36	9,910.66	8,130.23
TOTALS	\$ 28,034.86	\$ 40,503.54	\$ 44,496.71	\$ 24,041.69