

**INTERNAL AUDIT REPORT**

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



**To be presented to the:**

**Audit Committee on  
January 31, 2019**

**The School Board of Broward County, Florida on  
March 5, 2019**

**By**

**The Office of the Chief Auditor**



## **The School Board of Broward County, Florida**

Heather P. Brinkworth, Chair  
Donna P. Korn, Vice Chair

Lori Alhadeff  
Robin Bartleman  
Patricia Good  
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Robert W. Runcie  
Superintendent of Schools

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## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor  
Joris Jabouin, Chief Auditor  
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### **The School Board of Broward County, Florida**

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Superintendent of Schools

January 31, 2019

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 sixty-four (64) 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 sixty-four (64) 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 sixty-four (64) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the sixty-four (64) 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 2018-2019 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)**

ATLANTIC TECHNICAL COLLEGE  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 4700 Coconut Creek Parkway, Coconut Creek, Florida 33063

Principal: Robert B. Crawford

Bookkeeper: Marie Adams

Payroll Processors: Susan Duffy (BB Payroll)  
 Tiffany Bernhardt (AA Payroll)  
 Jamie Enlow (AA/BB Kronos)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Stonegate Bank	\$ 108,983.68	\$ 176,433.31
Investments:		
Money Market Account – Stonegate Bank	497,171.53	48,060.10
Treasurer’s Pool Account	-	150,000.00
<b>TOTAL</b>	<b>\$ 606,155.21</b>	<b>\$ 374,493.41</b>

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 Atlantic Technical College 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.

**ATLANTIC TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 14,874.73	\$ 42,686.99	\$ 37,734.68	\$ 19,827.04
Clubs	42,900.20	224,652.16	226,824.74	40,727.62
Departments	1,944.83	3,044.77	2,143.71	2,845.89
Trusts	100,151.33	3,483,903.99	3,454,440.79	129,614.53
General	<u>425,731.00</u>	<u>527,238.75</u>	<u>539,829.62</u>	<u>413,140.13</u>
<b>TOTALS</b>	<u><u>\$ 585,602.09</u></u>	<u><u>\$ 4,281,526.66</u></u>	<u><u>\$ 4,260,973.54</u></u>	<u><u>\$ 606,155.21</u></u>

**ATLANTIC TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 19,827.04	\$ 51,532.93	\$ 55,554.80	\$ 15,805.17
Clubs	40,727.62	168,556.24	177,477.91	31,805.95
Departments	2,845.89	4,982.69	5,207.52	2,621.06
Trusts	129,614.53	3,674,397.47	3,660,325.89	143,686.11
General	<u>413,140.13</u>	<u>577,001.27</u>	<u>809,566.28</u>	<u>180,575.12</u>
<b>TOTALS</b>	<u><u>\$ 606,155.21</u></u>	<u><u>\$ 4,476,470.60</u></u>	<u><u>\$ 4,708,132.40</u></u>	<u><u>\$ 374,493.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 301 NW 69<sup>th</sup> Terrace, Margate, Florida 33063

Principal: Diane Eagan

Bookkeepers: Fatima Refal (July 2017 - Current)  
 Denise Loglia (July 2016 - June 2017)

Payroll Processors: Fatima Refal (July 2017 - Current)  
 Denise Loglia (July 2016 - June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>14,876.29</u>	\$ <u>16,260.33</u>
<b>TOTAL</b>	<b>\$ <u>14,876.29</u></b>	<b>\$ <u>16,260.33</u></b>

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 Atlantic West Elementary School for the 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 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.

**ATLANTIC WEST ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 510.90	\$ 21,394.50	\$ 20,552.50	\$ 1,352.90
Clubs	2,540.16	1,905.22	2,522.51	1,922.87
Departments	1,085.16	7,512.14	5,953.40	2,643.90
Trusts	886.53	24,897.81	20,884.34	4,900.00
General	<u>3,524.18</u>	<u>3,803.84</u>	<u>3,271.40</u>	<u>4,056.62</u>
<b>TOTALS</b>	<u>\$ 8,546.93</u>	<u>\$ 59,513.51</u>	<u>\$ 53,184.15</u>	<u>\$ 14,876.29</u>

**ATLANTIC WEST ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,352.90	\$ 20,976.00	\$ 20,330.00	\$ 1,998.90
Clubs	1,922.87	3,254.07	4,573.23	603.71
Departments	2,643.90	5,316.88	4,220.83	3,739.95
Trusts	4,900.00	29,139.56	26,841.70	7,197.86
General	<u>4,056.62</u>	<u>1,923.87</u>	<u>3,260.58</u>	<u>2,719.91</u>
<b>TOTALS</b>	<u>\$ 14,876.29</u>	<u>\$ 60,610.38</u>	<u>\$ 59,226.34</u>	<u>\$ 16,260.33</u>



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

PROFILE OF THE SCHOOL

Address: 8800 NW 50<sup>th</sup> Street, Sunrise, Florida 33351

Principal: Dr. Eric Miller

Bookkeepers: Rhonda Tribbey - Business Support Center (March 2018 - Current)  
 Pamela Hunter - Business Support Center (July 2016 - February 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 50,614.36	\$ 57,344.69
<b>TOTAL</b>	<b><u>\$ 50,614.36</u></b>	<b><u>\$ 57,344.69</u></b>

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 Banyan Elementary School for the 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 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

**BANYAN ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 193.46	\$ 9,582.60	\$ 9,264.00	\$ 512.06
Clubs	676.00	30,526.58	26,128.78	5,073.80
Departments	5,333.84	414.61	108.46	5,639.99
Trusts	42,056.04	444,704.37	457,048.78	29,711.63
General	<u>3,904.05</u>	<u>18,449.90</u>	<u>12,677.07</u>	<u>9,676.88</u>
<b>TOTALS</b>	<u><u>\$ 52,163.39</u></u>	<u><u>\$ 503,678.06</u></u>	<u><u>\$ 505,227.09</u></u>	<u><u>\$ 50,614.36</u></u>

**BANYAN ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 512.06	\$ 19,718.96	\$ 19,004.71	\$ 1,226.31
Clubs	5,073.80	5,461.53	5,299.49	5,235.84
Departments	5,639.99	1,098.86	28.90	6,709.95
Trusts	29,711.63	377,961.82	374,050.25	33,623.20
General	<u>9,676.88</u>	<u>10,837.90</u>	<u>9,965.39</u>	<u>10,549.39</u>
<b>TOTALS</b>	<u><u>\$ 50,614.36</u></u>	<u><u>\$ 415,079.07</u></u>	<u><u>\$ 408,348.74</u></u>	<u><u>\$ 57,344.69</u></u>

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

PROFILE OF THE SCHOOL

Address: 1175 Middle River Drive, Fort Lauderdale, Florida 33304

Principal: Tonya Frost

Bookkeeper: Michaelene Pfeffer

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 76,385.84</u>	<u>\$ 80,102.76</u>
 TOTAL	 <u><u>\$ 76,385.84</u></u>	 <u><u>\$ 80,102.76</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 Bayview Elementary School for the 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 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

**BAYVIEW ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,128.92	\$ 51,177.07	\$ 51,530.03	\$ 775.96
Clubs	255.87	3,460.04	3,461.60	254.31
Departments	1,684.40	422.00	953.30	1,153.10
Trusts	31,060.96	513,537.52	520,196.60	24,401.88
General	<u>48,253.33</u>	<u>22,050.31</u>	<u>20,503.05</u>	<u>49,800.59</u>
<b>TOTALS</b>	<u><u>\$ 82,383.48</u></u>	<u><u>\$ 590,646.94</u></u>	<u><u>\$ 596,644.58</u></u>	<u><u>\$ 76,385.84</u></u>

**BAYVIEW ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 775.96	\$ 63,629.95	\$ 63,206.92	\$ 1,198.99
Clubs	254.31	1,990.83	2,090.28	154.86
Departments	1,153.10	845.53	1,048.23	950.40
Trusts	24,401.88	523,838.81	524,263.43	23,977.26
General	<u>49,800.59</u>	<u>76,423.54</u>	<u>72,402.88</u>	<u>53,821.25</u>
<b>TOTALS</b>	<u><u>\$ 76,385.84</u></u>	<u><u>\$ 666,728.66</u></u>	<u><u>\$ 663,011.74</u></u>	<u><u>\$ 80,102.76</u></u>

BRIGHT HORIZONS CENTER  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3901 NE 1 Terrace, Pompano Beach, Florida 33064

Principal: Ann Andersen-Kowalski

Bookkeeper: Mary Jo Kulovitz

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,707.30	\$ 11,160.08
Investment:		
Treasurer’s Pool Account	<u>6,000.00</u>	<u>6,000.00</u>
<b>TOTAL</b>	<u><u>\$ 15,707.30</u></u>	<u><u>\$ 17,160.08</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 Bright Horizons Center for the 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 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

**BRIGHT HORIZONS CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,547.01	\$ 3,080.30	\$ 3,192.36	\$ 1,434.95
Departments	-	704.11	704.11	-
Trusts	13,704.61	10,076.50	12,059.44	11,721.67
General	<u>2,523.72</u>	<u>258.34</u>	<u>231.38</u>	<u>2,550.68</u>
<b>TOTALS</b>	<u><u>\$ 17,775.34</u></u>	<u><u>\$ 14,119.25</u></u>	<u><u>\$ 16,187.29</u></u>	<u><u>\$ 15,707.30</u></u>



**BRIGHT HORIZONS CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,434.95	\$ 2,904.31	\$ 2,959.60	\$ 1,379.66
Departments	-	882.12	882.12	-
Trusts	11,721.67	14,553.27	13,045.12	13,229.82
General	<u>2,550.68</u>	<u>186.72</u>	<u>186.80</u>	<u>2,550.60</u>
<b>TOTALS</b>	<u>\$ 15,707.30</u>	<u>\$ 18,526.42</u>	<u>\$ 17,073.64</u>	<u>\$ 17,160.08</u>

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

PROFILE OF THE SCHOOL

Address: 1800 SW 62<sup>nd</sup> Avenue, North Lauderdale, Florida 33068

Principals: Dr. Joshua Kisten (July 2017 - Current)  
 Donald Lee (July 2016 - June 2017)

Bookkeeper: Karen Voss - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,049.93	\$ 17,479.50
Investment:		
Treasurer’s Pool Account	<u>16,000.00</u>	<u>16,000.00</u>
<b>TOTAL</b>	<b><u>\$ 31,049.93</u></b>	<b><u>\$ 33,479.50</u></b>

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 Broadview Elementary School for the 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 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

**BROADVIEW ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 439.51	\$ -	\$ 196.36	\$ 243.15
Classes	2,720.36	18,270.97	18,607.81	2,383.52
Clubs	4,439.83	1,146.81	1,975.91	3,610.73
Departments	4,001.95	289.65	27.49	4,264.11
Trusts	13,680.22	28,071.59	26,411.50	15,340.31
General	<u>9,243.51</u>	<u>1,215.16</u>	<u>5,250.56</u>	<u>5,208.11</u>
<b>TOTALS</b>	<u><u>\$ 34,525.38</u></u>	<u><u>\$ 48,994.18</u></u>	<u><u>\$ 52,469.63</u></u>	<u><u>\$ 31,049.93</u></u>

**BROADVIEW ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 243.15	\$ 400.00	\$ -	\$ 643.15
Classes	2,383.52	46,097.31	45,950.67	2,530.16
Clubs	3,610.73	3,286.37	3,797.24	3,099.86
Departments	4,264.11	610.30	7.00	4,867.41
Trusts	15,340.31	21,599.40	22,713.20	14,226.51
General	<u>5,208.11</u>	<u>15,879.10</u>	<u>12,974.80</u>	<u>8,112.41</u>
<b>TOTALS</b>	<u>\$ 31,049.93</u>	<u>\$ 87,872.48</u>	<u>\$ 85,442.91</u>	<u>\$ 33,479.50</u>

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

PROFILE OF THE SCHOOL

Address: 441 NW 35<sup>th</sup> Avenue, Fort Lauderdale, Florida 33311

Principal: Cyntheria Hunt

Bookkeeper: Alicia Owens-Walden – Business Support Center (July 2016 - Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 14,678.58</u>	<u>\$ 13,888.21</u>
<b>TOTAL</b>	<b><u>\$ 14,678.58</u></b>	<b><u>\$ 13,888.21</u></b>

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 Broward Estates Elementary School for the 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 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

**BROWARD ESTATES ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 350.49	\$ 374.00	\$ 433.00	\$ 291.49
Clubs	658.81	36.29	-	695.10
Departments	6,871.49	198.29	-	7,069.78
Trusts	7,018.52	20,600.13	23,172.08	4,446.57
General	<u>1,723.26</u>	<u>3,286.74</u>	<u>2,834.36</u>	<u>2,175.64</u>
<b>TOTALS</b>	<u><u>\$ 16,622.57</u></u>	<u><u>\$ 24,495.45</u></u>	<u><u>\$ 26,439.44</u></u>	<u><u>\$ 14,678.58</u></u>

**BROWARD ESTATES ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 291.49	\$ 12,224.24	\$ 12,261.97	\$ 253.76
Clubs	695.10	531.72	250.00	976.82
Departments	7,069.78	244.60	-	7,314.38
Trusts	4,446.57	39,825.01	40,182.47	4,089.11
General	<u>2,175.64</u>	<u>3,464.69</u>	<u>4,386.19</u>	<u>1,254.14</u>
<b>TOTALS</b>	<u><u>\$ 14,678.58</u></u>	<u><u>\$ 56,290.26</u></u>	<u><u>\$ 57,080.63</u></u>	<u><u>\$ 13,888.21</u></u>

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

PROFILE OF THE SCHOOL

Address: 2640 NW 46th Avenue, Lauderdale, Florida 33313

Principals: Letitia Ingram-Phillips (July 2017 - Current)  
 Frances Fuce-Ollivierre (July 2016 - June 2017)

Bookkeeper: Ruby Carpintero-Vargas - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,288.71	\$ 8,628.90
<b>TOTAL</b>	<u>\$ 9,288.71</u>	<u>\$ 8,628.90</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 Castle Hill Elementary School for the 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 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



**CASTLE HILL ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 979.28	\$ 9,886.80	\$ 9,304.10	\$ 1,561.98
Clubs	1,363.66	7,464.94	7,224.68	1,603.92
Departments	1,974.62	3,799.43	3,572.81	2,201.24
Trusts	2,463.95	33,320.56	33,575.55	2,208.96
General	1,387.24	1,735.11	1,409.74	1,712.61
<b>TOTALS</b>	<b>\$ 8,168.75</b>	<b>\$ 56,206.84</b>	<b>\$ 55,086.88</b>	<b>\$ 9,288.71</b>

**CASTLE HILL ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,561.98	\$ 4,481.30	\$ 4,843.75	\$ 1,199.53
Clubs	1,603.92	7,138.74	7,222.21	1,520.45
Departments	2,201.24	5,645.51	5,408.16	2,438.59
Trusts	2,208.96	22,103.72	22,184.60	2,128.08
General	1,712.61	1,775.14	2,145.50	1,342.25
<b>TOTALS</b>	<b>\$ 9,288.71</b>	<b>\$ 41,144.41</b>	<b>\$ 41,804.22</b>	<b>\$ 8,628.90</b>

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

PROFILE OF THE SCHOOL

Address: 777 North Nob Hill Road, Plantation, Florida 33324

Principal: Cherise Coleman

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 141,692.61	\$ 167,475.66
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
<b>TOTAL</b>	<b><u>\$ 161,692.61</u></b>	<b><u>\$ 187,475.66</u></b>

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 Central Park Elementary School for the 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 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

**CENTRAL PARK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,111.31	\$ 59,868.75	\$ 60,997.34	\$ 982.72
Clubs	9,850.86	5,509.66	7,014.73	8,345.79
Departments	5,096.88	960.07	15.51	6,041.44
Trusts	97,737.69	870,745.57	868,660.76	99,822.50
General	<u>49,961.19</u>	<u>20,689.98</u>	<u>24,151.01</u>	<u>46,500.16</u>
<b>TOTALS</b>	<u><u>\$ 164,757.93</u></u>	<u><u>\$ 957,774.03</u></u>	<u><u>\$ 960,839.35</u></u>	<u><u>\$ 161,692.61</u></u>

**CENTRAL PARK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 982.72	\$ 56,672.45	\$ 55,831.29	\$ 1,823.88
Clubs	8,345.79	1,700.51	2,095.80	7,950.50
Departments	6,041.44	747.03	15.00	6,773.47
Trusts	99,822.50	851,112.91	828,283.14	122,652.27
General	<u>46,500.16</u>	<u>11,880.54</u>	<u>10,105.16</u>	<u>48,275.54</u>
<b>TOTALS</b>	<u>\$ 161,692.61</u>	<u>\$ 922,113.44</u>	<u>\$ 896,330.39</u>	<u>\$ 187,475.66</u>

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

PROFILE OF THE SCHOOL

Address: 5703 NW 94<sup>th</sup> Avenue, Tamarac, Florida 33321

Principal: Tara Zdanowicz

Bookkeepers: Victoria Phillips – Business Support Center (October 2018-Current)  
 Pamela Hunter– Business Support Center (August 2018-September 2018)  
 Heather Braun – Business Support Center (December 2012-July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>50,610.35</u>	\$ <u>76,467.86</u>
<b>TOTAL</b>	<b>\$ <u>50,610.35</u></b>	<b>\$ <u>76,467.86</u></b>

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 Challenger Elementary School for the 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 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

**CHALLENGER ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,147.40	\$ 1,323.00	\$ 2,392.45	\$ 77.95
Classes	1,962.51	35,512.39	37,222.83	252.07
Clubs	11,869.45	4,081.73	4,965.50	10,985.68
Departments	2,243.75	22,778.81	19,325.94	5,696.62
Trusts	29,180.78	534,691.51	535,655.77	28,216.52
General	<u>6,467.80</u>	<u>6,428.16</u>	<u>7,514.45</u>	<u>5,381.51</u>
<b>TOTALS</b>	<u><u>\$ 52,871.69</u></u>	<u><u>\$ 604,815.60</u></u>	<u><u>\$ 607,076.94</u></u>	<u><u>\$ 50,610.35</u></u>

**CHALLENGER ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 77.95	\$ 1,062.00	\$ 1,007.46	\$ 132.49
Classes	252.07	21,144.37	17,975.68	3,420.76
Clubs	10,985.68	4,058.24	2,800.53	12,243.39
Departments	5,696.62	16,023.44	15,649.06	6,071.00
Trusts	28,216.52	597,482.19	579,460.06	46,238.65
General	5,381.51	21,951.83	18,971.77	8,361.57
<b>TOTALS</b>	<b>\$ 50,610.35</b>	<b>\$ 661,722.07</b>	<b>\$ 635,864.56</b>	<b>\$ 76,467.86</b>



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

PROFILE OF THE SCHOOL

Address: 13601 Monarch Lakes Boulevard, Miramar, Florida 33027

Principal: Teresa Thelmas

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 38,868.85</u>	<u>\$ 45,437.20</u>
<b>TOTAL</b>	<b><u>\$ 38,868.85</u></b>	<b><u>\$ 45,437.20</u></b>

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 Coconut Palm Elementary School for the 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 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

**COCONUT PALM ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 184.37	\$ 2,485.87	\$ 2,281.38	\$ 388.86
Classes	2,287.30	39,497.88	40,530.00	1,255.18
Clubs	3,021.31	17,047.57	14,945.93	5,122.95
Departments	12,432.08	24,216.43	28,660.83	7,987.68
Trusts	12,505.28	112,150.38	105,734.10	18,921.56
General	<u>8,809.02</u>	<u>6,730.65</u>	<u>10,347.05</u>	<u>5,192.62</u>
<b>TOTALS</b>	<u>\$ 39,239.36</u>	<u>\$ 202,128.78</u>	<u>\$ 202,499.29</u>	<u>\$ 38,868.85</u>

**COCONUT PALM ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 388.86	\$ 2,045.09	\$ 2,287.84	\$ 146.11
Classes	1,255.18	17,724.58	16,793.53	2,186.23
Clubs	5,122.95	11,542.35	10,827.46	5,837.84
Departments	7,987.68	28,128.70	28,669.39	7,446.99
Trusts	18,921.56	143,769.20	142,405.12	20,285.64
General	<u>5,192.62</u>	<u>18,997.13</u>	<u>14,655.36</u>	<u>9,534.39</u>
<b>TOTALS</b>	<u><u>\$ 38,868.85</u></u>	<u><u>\$ 222,207.05</u></u>	<u><u>\$ 215,638.70</u></u>	<u><u>\$ 45,437.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 1050 Northwest Second Street, Dania Beach, Florida, 33004

Principal: Dr. Tracy Jackson

Bookkeeper: Geneva Randall

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 10,363.22</u>	<u>\$ 10,811.46</u>
 TOTAL	 <u><u>\$ 10,363.22</u></u>	 <u><u>\$ 10,811.46</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 Collins Elementary School for the 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 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

**COLLINS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 409.99	\$ 7,273.99	\$ 7,380.50	\$ 303.48
Clubs	632.77	800.00	800.00	632.77
Departments	659.25	3,689.85	3,916.28	432.82
Trusts	6,848.97	21,785.44	20,417.49	8,216.92
General	<u>802.70</u>	<u>1,347.40</u>	<u>1,372.87</u>	<u>777.23</u>
<b>TOTALS</b>	<u><u>\$ 9,353.68</u></u>	<u><u>\$ 34,896.68</u></u>	<u><u>\$ 33,887.14</u></u>	<u><u>\$ 10,363.22</u></u>

**COLLINS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 303.48	\$ 7,079.00	\$ 6,645.00	\$ 737.48
Clubs	632.77	1,676.00	1,396.66	912.11
Departments	432.82	4,320.77	4,177.17	576.42
Trusts	8,216.92	13,705.07	13,846.76	8,075.23
General	<u>777.23</u>	<u>885.46</u>	<u>1,152.47</u>	<u>510.22</u>
<b>TOTALS</b>	<u>\$ 10,363.22</u>	<u>\$ 27,666.30</u>	<u>\$ 27,218.06</u>	<u>\$ 10,811.46</u>

COMMUNITY SCHOOLS SOUTH  
AUDIT REPORT  
FOR THE 2016-17 FISCAL YEAR  
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 4747 NW 14<sup>th</sup> Street, Lauderhill, Florida 33313

Principal: Brian Faso

Bookkeeper: Betsy Clinger

Payroll Processor: Barbara Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,641.56
Investment:	
Treasurer’s Pool Account	<u>325,000.00</u>
 TOTAL	 <u>\$ 354,641.56</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Community Schools South for the 2016-17 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2016-17 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**COMMUNITY SCHOOLS SOUTH**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,441.18	\$ 2,968.47	\$ 327.27	\$ 4,082.38
Trusts	328,372.66	1,259,569.94	1,278,982.97	308,959.63
General	<u>54,544.93</u>	<u>6,332.16</u>	<u>19,277.54</u>	<u>41,599.55</u>
<b>TOTALS</b>	<u>\$ 384,358.77</u>	<u>\$ 1,268,870.57</u>	<u>\$ 1,298,587.78</u>	<u>\$ 354,641.56</u>



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

PROFILE OF THE SCHOOL

Address: 5100 SW 148<sup>th</sup> Avenue, Miramar, Florida 33027

Principal: Stephanie Saban

Bookkeepers: Ileana Claudio – Business Support Center (September 2018-Current)  
 David Franklin – Business Support Center (July 2018-August 2018)  
 Jill Taylor - Business Support Center (November 2016 – June 2018)  
 Ileana Claudio-Business Support Center (September 2016-October 2016)  
 Claudia Cardona – Business Support Center (July 2016 – August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 54,254.41</u>	<u>\$ 54,646.25</u>
 TOTAL	 <u>\$ 54,254.41</u>	 <u>\$ 54,646.25</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 Coral Cove Elementary School for the 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 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

**CORAL COVE ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,440.55	\$ 39,534.07	\$ 41,424.91	\$ 1,549.71
Clubs	1,084.87	3,620.36	3,983.61	721.62
Departments	6,636.00	1,609.82	3,276.65	4,969.17
Trusts	47,689.13	808,079.77	813,244.79	42,524.11
General	12,914.09	13,102.22	21,526.51	4,489.80
<b>TOTALS</b>	<b>\$ 71,764.64</b>	<b>\$ 865,946.24</b>	<b>\$ 883,456.47</b>	<b>\$ 54,254.41</b>

**CORAL COVE ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,549.71	\$ 34,520.03	\$ 34,997.14	\$ 1,072.60
Clubs	721.62	6,444.65	6,282.26	884.01
Departments	4,969.17	876.27	2,542.54	3,302.90
Trusts	42,524.11	623,526.37	626,051.31	39,999.17
General	4,489.80	16,561.25	11,663.48	9,387.57
<b>TOTALS</b>	<b>\$ 54,254.41</b>	<b>\$ 681,928.57</b>	<b>\$ 681,536.73</b>	<b>\$ 54,646.25</b>

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

PROFILE OF THE SCHOOL

Address: 10300 West Wiles Road, Coral Springs, Florida 33076

Principals: Sara La Rosa (July 2018 – Current)  
 Ian Murray (July 2016 – June 2018)

Bookkeeper: Kimberly Reid - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 29,821.66	\$ 48,265.00
Investment:		
Treasurer’s Pool Account	<u>24,000.00</u>	<u>24,000.00</u>
<b>TOTAL</b>	<b><u>\$ 53,821.66</u></b>	<b><u>\$ 72,265.00</u></b>

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 Springs Middle School for the 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 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

**CORAL SPRINGS MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 4,082.04	\$ 25,909.20	\$ 23,054.55	\$ 6,936.69
Classes	5,835.19	113,390.05	112,851.88	6,373.36
Clubs	19,920.98	21,683.68	32,271.32	9,333.34
Departments	3,936.47	2,091.47	382.03	5,645.91
Trusts	24,753.51	136,300.09	139,497.06	21,556.54
General	6,883.59	8,732.11	11,639.88	3,975.82
<b>TOTALS</b>	<b>\$ 65,411.78</b>	<b>\$ 308,106.60</b>	<b>\$ 319,696.72</b>	<b>\$ 53,821.66</b>

**CORAL SPRINGS MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 6,936.69	\$ 70,642.87	\$ 61,154.68	\$ 16,424.88
Classes	6,373.36	154,709.22	158,006.25	3,076.33
Clubs	9,333.34	35,429.37	30,486.91	14,275.80
Departments	5,645.91	1,106.37	1,048.39	5,703.89
Trusts	21,556.54	92,144.01	87,061.24	26,639.31
General	3,975.82	7,660.11	5,491.14	6,144.79
<b>TOTALS</b>	<b>\$ 53,821.66</b>	<b>\$ 361,691.95</b>	<b>\$ 343,248.61</b>	<b>\$ 72,265.00</b>

CORAL SPRINGS PRE K-8 SCHOOL  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3601 NW 110<sup>th</sup> Avenue, Coral Springs, Florida 33065

Principal: Vonda Oliver

Bookkeepers: Rhonda Tribbey - Business Support Center (August 2018 - Current)  
 Jill Taylor - Business Support Center (October 2016 - July 2018)  
 Ileana Claudio - Business Support Center (July 2016 - September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,850.05	\$ 28,385.43
Investment:		
Treasurer’s Pool Account	5,000.00	5,000.00
<b>TOTAL</b>	<b>\$ 38,850.05</b>	<b>\$ 33,385.43</b>

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 Springs Pre K-8 School for the 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 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

**CORAL SPRINGS PRE K-8 SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,852.89	\$ 22,352.01	\$ 22,405.49	\$ 1,799.41
Clubs	3,382.05	4,054.85	4,981.36	2,455.54
Departments	732.24	4,110.01	3,898.08	944.17
Trusts	7,259.33	180,861.03	179,560.12	8,560.24
General	<u>28,838.76</u>	<u>14,629.77</u>	<u>18,377.84</u>	<u>25,090.69</u>
<b>TOTALS</b>	<u>\$ 42,065.27</u>	<u>\$ 226,007.67</u>	<u>\$ 229,222.89</u>	<u>\$ 38,850.05</u>



**CORAL SPRINGS PRE K-8 SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,799.41	\$ 23,373.97	\$ 22,881.99	\$ 2,291.39
Clubs	2,455.54	3,939.17	4,941.54	1,453.17
Departments	944.17	7,444.39	6,824.96	1,563.60
Trusts	8,560.24	145,574.73	146,868.58	7,266.39
General	25,090.69	6,674.90	10,954.71	20,810.88
<b>TOTALS</b>	<b>\$ 38,850.05</b>	<b>\$ 187,007.16</b>	<b>\$ 192,471.78</b>	<b>\$ 33,385.43</b>

COUNTRY HILLS ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 10550 Westview Drive, Coral Springs, Florida 33076

Principals: Nicole Ortega (July 2018 - Current)  
 Kellee Stroup (July 2016 - June 2018)

Bookkeepers: Lourdes Arias - Business Support Center (August 2017 - Current)  
 Marian Youse - Business Support Center (April 2017 - July 2017)  
 Latoya Jemeison - Business Support Center (July 2016 - March 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>59,020.41</u>	\$ <u>81,735.44</u>
<b>TOTAL</b>	<b>\$ <u>59,020.41</u></b>	<b>\$ <u>81,735.44</u></b>

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 Country Hills Elementary School for the 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 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

**COUNTRY HILLS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,982.18	\$ 108,695.76	\$ 110,737.20	\$ 940.74
Clubs	3,425.00	3,416.18	4,817.69	2,023.49
Departments	17,632.48	2,643.57	3,007.15	17,268.90
Trusts	25,733.38	898,467.12	911,379.02	12,821.48
General	<u>24,944.95</u>	<u>11,795.22</u>	<u>10,774.37</u>	<u>25,965.80</u>
<b>TOTALS</b>	<u><u>\$ 74,717.99</u></u>	<u><u>\$ 1,025,017.85</u></u>	<u><u>\$ 1,040,715.43</u></u>	<u><u>\$ 59,020.41</u></u>

**COUNTRY HILLS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 940.74	\$ 115,763.92	\$ 114,914.00	\$ 1,790.66
Clubs	2,023.49	9,719.52	9,298.70	2,444.31
Departments	17,268.90	770.99	84.98	17,954.91
Trusts	12,821.48	516,551.10	496,725.52	32,647.06
General	<u>25,965.80</u>	<u>8,492.18</u>	<u>7,559.48</u>	<u>26,898.50</u>
<b>TOTALS</b>	<u><u>\$ 59,020.41</u></u>	<u><u>\$ 651,297.71</u></u>	<u><u>\$ 628,582.68</u></u>	<u><u>\$ 81,735.44</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 SW 4<sup>th</sup> Avenue, Fort Lauderdale, Florida 33315

Principal: Michelle Allison

Bookkeepers: Grecia Tineo (July 2018 – Current)  
 Martha Arrazcaeta - Business Support Center (July 2016 - June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>12,519.82</u>	\$ <u>18,999.41</u>
 TOTAL	 <u>\$ 12,519.82</u>	 <u>\$ 18,999.41</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 Croissant Park Elementary School for the 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 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

**CROISSANT PARK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,866.80	\$ 22,884.50	\$ 24,162.39	\$ 588.91
Clubs	940.60	122.31	581.03	481.88
Departments	1,827.33	238.48	-	2,065.81
Trusts	1,760.31	29,469.14	23,924.74	7,304.71
General	<u>2,699.87</u>	<u>1,165.01</u>	<u>1,786.37</u>	<u>2,078.51</u>
<b>TOTALS</b>	<u><u>\$ 9,094.91</u></u>	<u><u>\$ 53,879.44</u></u>	<u><u>\$ 50,454.53</u></u>	<u><u>\$ 12,519.82</u></u>

**CROISSANT PARK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 588.91	\$ 19,390.00	\$ 18,030.09	\$ 1,948.82
Clubs	481.88	116.81	-	598.69
Departments	2,065.81	125.12	443.26	1,747.67
Trusts	7,304.71	23,214.92	20,461.05	10,058.58
General	<u>2,078.51</u>	<u>6,934.25</u>	<u>4,367.11</u>	<u>4,645.65</u>
<b>TOTALS</b>	<u><u>\$ 12,519.82</u></u>	<u><u>\$ 49,781.10</u></u>	<u><u>\$ 43,301.51</u></u>	<u><u>\$ 18,999.41</u></u>

DAVE THOMAS EDUCATION CENTER  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 4690 Coconut Creek Parkway, Coconut Creek, Florida, 33063

Principal: Tracy Lockhart-Talley

Bookkeeper: Paula Pucci

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 26,200.00	\$ 20,059.43
 TOTAL	 <u>\$ 26,200.00</u>	 <u>\$ 20,059.43</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 Dave Thomas Education Center for the 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 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



**DAVE THOMAS EDUCATION CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ 180.00	\$ 180.00	\$ -
Clubs	13,488.78	89,404.44	88,902.85	13,990.37
Trusts	11,801.04	93,462.33	96,261.04	9,002.33
General	<u>2,436.49</u>	<u>3,227.41</u>	<u>2,456.60</u>	<u>3,207.30</u>
<b>TOTALS</b>	<u><u>\$ 27,726.31</u></u>	<u><u>\$ 186,274.18</u></u>	<u><u>\$ 187,800.49</u></u>	<u><u>\$ 26,200.00</u></u>

**DAVE THOMAS EDUCATION CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ 3,702.93	\$ 3,681.09	\$ 21.84
Clubs	13,990.37	85,104.51	89,834.06	9,260.82
Trusts	9,002.33	94,013.83	94,692.94	8,323.22
General	<u>3,207.30</u>	<u>3,311.64</u>	<u>4,065.39</u>	<u>2,453.55</u>
<b>TOTALS</b>	<u><u>\$ 26,200.00</u></u>	<u><u>\$ 186,132.91</u></u>	<u><u>\$ 192,273.48</u></u>	<u><u>\$ 20,059.43</u></u>

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

PROFILE OF THE SCHOOL

Address: 7025 SW 39<sup>th</sup> Street, Davie, Florida 33314

Principal: Robert Schneider

Bookkeeper: Lisa Mitrani - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 11,306.96</u>	<u>\$ 10,502.16</u>
 TOTAL	 <u>\$ 11,306.96</u>	 <u>\$ 10,502.16</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 Davie Elementary School for the 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 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

**DAVIE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,232.10	\$ 12,903.30	\$ 12,679.67	\$ 1,455.73
Clubs	4,092.06	9,175.06	9,451.42	3,815.70
Departments	1,301.63	864.73	26.50	2,139.86
Trusts	3,040.87	241,724.17	244,020.17	744.87
General	<u>4,151.81</u>	<u>4,703.62</u>	<u>5,704.63</u>	<u>3,150.80</u>
<b>TOTALS</b>	<u><u>\$ 13,818.47</u></u>	<u><u>\$ 269,370.88</u></u>	<u><u>\$ 271,882.39</u></u>	<u><u>\$ 11,306.96</u></u>

**DAVIE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,455.73	\$ 15,930.00	\$ 15,300.49	\$ 2,085.24
Clubs	3,815.70	9,577.67	10,270.02	3,123.35
Departments	2,139.86	624.50	241.48	2,522.88
Trusts	744.87	205,686.05	205,206.73	1,224.19
General	<u>3,150.80</u>	<u>1,464.86</u>	<u>3,069.16</u>	<u>1,546.50</u>
<b>TOTALS</b>	<u><u>\$ 11,306.96</u></u>	<u><u>\$ 233,283.08</u></u>	<u><u>\$ 234,087.88</u></u>	<u><u>\$ 10,502.16</u></u>

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

PROFILE OF THE SCHOOL

Address: 1130 SW 133<sup>rd</sup> Avenue, Davie, Florida 33325

Principal: Janice Crosby

Bookkeepers: Susanne Dale (February 2017 – Current)  
 Cathy Shapiro (December 2016 – January 2017)  
 Deborah Clementi (October 2008 – November 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 129,719.98</u>	<u>\$ 124,790.09</u>
<b>TOTAL</b>	<u><b>\$ 129,719.98</b></u>	<u><b>\$ 124,790.09</b></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 Flamingo Elementary School for the 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 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

**FLAMINGO ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,282.47	\$ 19,124.00	\$ 19,817.77	\$ 588.70
Clubs	675.05	1,956.51	1,623.07	1,008.49
Departments	1,342.90	318.75	15.98	1,645.67
Trusts	48,582.44	566,537.70	541,434.61	73,685.53
General	<u>36,620.79</u>	<u>30,728.30</u>	<u>14,557.50</u>	<u>52,791.59</u>
<b>TOTALS</b>	<u><u>\$ 88,503.65</u></u>	<u><u>\$ 618,665.26</u></u>	<u><u>\$ 577,448.93</u></u>	<u><u>\$ 129,719.98</u></u>

**FLAMINGO ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 588.70	\$ 13,345.00	\$ 13,226.40	\$ 707.30
Clubs	1,008.49	1,890.62	2,514.66	384.45
Departments	1,645.67	800.55	238.50	2,207.72
Trusts	73,685.53	778,016.65	768,628.59	83,073.59
General	<u>52,791.59</u>	<u>25,407.67</u>	<u>39,782.23</u>	<u>38,417.03</u>
<b>TOTALS</b>	<u><u>\$ 129,719.98</u></u>	<u><u>\$ 819,460.49</u></u>	<u><u>\$ 824,390.38</u></u>	<u><u>\$ 124,790.09</u></u>



GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1000 SW 3<sup>rd</sup> Street, Hallandale Beach, Florida 33009

Principal: Robert Pappas

Bookkeeper: Ana Maria Taylor

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 84,369.27</u>	<u>\$ 81,616.02</u>
<b>TOTAL</b>	<b><u>\$ 84,369.27</u></b>	<b><u>\$ 81,616.02</u></b>

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 Gulfstream Academy of Hallandale Beach K-8 for the 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 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

**GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 7,491.96	\$ 624.31	\$ 6,867.65
Music	-	58.38	-	58.38
Classes	6,360.68	86,618.62	87,914.41	5,064.89
Clubs	1,456.52	22,874.02	18,821.17	5,509.37
Departments	8,607.60	14,342.51	15,668.57	7,281.54
Trusts	12,130.99	213,763.84	214,422.93	11,471.90
General	<u>31,916.05</u>	<u>27,481.29</u>	<u>11,281.80</u>	<u>48,115.54</u>
<b>TOTALS</b>	<u><u>\$ 60,471.84</u></u>	<u><u>\$ 372,630.62</u></u>	<u><u>\$ 348,733.19</u></u>	<u><u>\$ 84,369.27</u></u>

**GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 6,867.65	\$ 1,786.95	\$ 6,128.07	\$ 2,526.53
Music	58.38	1,205.00	1,069.80	193.58
Classes	5,064.89	72,777.15	71,248.36	6,593.68
Clubs	5,509.37	28,583.40	26,437.53	7,655.24
Departments	7,281.54	13,814.68	14,069.64	7,026.58
Trusts	11,471.90	196,759.84	197,240.08	10,991.66
General	<u>48,115.54</u>	<u>4,983.90</u>	<u>6,470.69</u>	<u>46,628.75</u>
<b>TOTALS</b>	<u><u>\$ 84,369.27</u></u>	<u><u>\$ 319,910.92</u></u>	<u><u>\$ 322,664.17</u></u>	<u><u>\$ 81,616.02</u></u>

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

PROFILE OF THE SCHOOL

Address: 900 SE 15<sup>th</sup> Street, Fort Lauderdale, Florida 33316

Principal: Theresa Bucolo

Bookkeepers: Catherine Schmidt (October 2018 – Current)  
 Eugenie Georgion (July 2016 – September 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>9,826.39</u>	\$ <u>2,907.44</u>
 TOTAL	 <u>\$ 9,826.39</u>	 <u>\$ 2,907.44</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 Harbordale Elementary School for the 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 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

**HARBORDALE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 462.05	\$ 13,466.75	\$ 13,671.62	\$ 257.18
Clubs	408.85	2,957.69	3,307.78	58.76
Departments	260.79	118.00	-	378.79
Trusts	871.94	27,925.03	28,587.77	209.20
General	8,593.77	15,373.31	15,044.62	8,922.46
<b>TOTALS</b>	<b>\$ 10,597.40</b>	<b>\$ 59,840.78</b>	<b>\$ 60,611.79</b>	<b>\$ 9,826.39</b>

**HARBORDALE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 257.18	\$ 13,527.25	\$ 13,634.38	\$ 150.05
Clubs	58.76	2,291.39	1,997.04	353.11
Departments	378.79	255.82	145.00	489.61
Trusts	209.20	28,516.18	28,621.66	103.72
General	8,922.46	5,373.47	12,484.98	1,810.95
<b>TOTALS</b>	<b>\$ 9,826.39</b>	<b>\$ 49,964.11</b>	<b>\$ 56,883.06</b>	<b>\$ 2,907.44</b>

HENRY D. PERRY EDUCATION CENTER  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3400 SW 69<sup>th</sup> Avenue, Miramar, Florida 33023

Principal: Bardetta Haygood

Bookkeepers: Nishat Malik (September 2016 – Current)  
 Mabel Lopez (July 2016 – August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 6,303.37	\$ 995.64
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
<b>TOTAL</b>	<b><u>\$ 36,303.37</u></b>	<b><u>\$ 30,995.64</u></b>

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 Henry D. Perry Education Center for the 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 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

**HENRY D. PERRY EDUCATION CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,055.34	\$ 37,450.14	\$ 37,920.01	\$ 585.47
Trusts	12,958.47	207,103.60	210,435.04	9,627.03
General	<u>35,790.14</u>	<u>6,156.12</u>	<u>15,855.39</u>	<u>26,090.87</u>
<b>TOTALS</b>	<u>\$ 49,803.95</u>	<u>\$ 250,709.86</u>	<u>\$ 264,210.44</u>	<u>\$ 36,303.37</u>



**HENRY D. PERRY EDUCATION CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 585.47	\$ 25,400.27	\$ 25,852.52	\$ 133.22
Trusts	9,627.03	207,740.83	205,864.35	11,503.51
General	<u>26,090.87</u>	<u>3,938.26</u>	<u>10,670.22</u>	<u>19,358.91</u>
<b>TOTALS</b>	<u>\$ 36,303.37</u>	<u>\$ 237,079.36</u>	<u>\$ 242,387.09</u>	<u>\$ 30,995.64</u>

LANIER-JAMES EDUCATION CENTER  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1050 NW 7<sup>th</sup> Court, Hallandale Beach, Florida 33009

Principal: Kelvin P. Lee

Bookkeepers: Bridgette Willis – Business Support Center (April 2018 – Current)  
 Lysa Robb – Business Support Center (July 2017 – March 2018)  
 Raye Smith – (November 2008 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>2,812.81</u>	\$ <u>2,861.51</u>
 TOTAL	 <u>\$ 2,812.81</u>	 <u>\$ 2,861.51</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 Lanier-James Education Center for the 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 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

**LANIER-JAMES EDUCATION CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 501.24	\$ 737.46	\$ 804.78	\$ 433.92
Departments	19.50	60.00	-	79.50
Trusts	2,230.65	5,040.18	5,137.76	2,133.07
General	<u>163.61</u>	<u>65.04</u>	<u>62.33</u>	<u>166.32</u>
<b>TOTALS</b>	<u><u>\$ 2,915.00</u></u>	<u><u>\$ 5,902.68</u></u>	<u><u>\$ 6,004.87</u></u>	<u><u>\$ 2,812.81</u></u>

**LANIER-JAMES EDUCATION CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 433.92	\$ 755.70	\$ 679.56	\$ 510.06
Departments	79.50	158.27	20.00	217.77
Trusts	2,133.07	2,599.71	2,639.71	2,093.07
General	<u>166.32</u>	<u>-</u>	<u>125.71</u>	<u>40.61</u>
<b>TOTALS</b>	<u><u>\$ 2,812.81</u></u>	<u><u>\$ 3,513.68</u></u>	<u><u>\$ 3,464.98</u></u>	<u><u>\$ 2,861.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 2450 Banks Road, Margate, Florida 33063

Principal: David Levine

Bookkeeper: Donna Howard

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 73,343.80</u>	<u>\$ 84,068.01</u>
 TOTAL	 <u>\$ 73,343.80</u>	 <u>\$ 84,068.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Liberty Elementary School for the 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 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

**LIBERTY ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,306.84	\$ 9,517.00	\$ 10,230.40	\$ 593.44
Classes	5,688.46	36,315.37	35,107.70	6,896.13
Clubs	3,340.85	3,955.69	5,118.33	2,178.21
Departments	1,246.33	902.87	247.74	1,901.46
Trusts	9,478.39	26,744.77	25,807.97	10,415.19
General	46,605.63	6,956.13	2,202.39	51,359.37
<b>TOTALS</b>	<b>\$ 67,666.50</b>	<b>\$ 84,391.83</b>	<b>\$ 78,714.53</b>	<b>\$ 73,343.80</b>

**LIBERTY ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 593.44	\$ 12,147.00	\$ 12,188.54	\$ 551.90
Classes	6,896.13	38,635.10	35,910.24	9,620.99
Clubs	2,178.21	14,992.95	7,771.50	9,399.66
Departments	1,901.46	1,392.04	655.20	2,638.30
Trusts	10,415.19	39,192.55	38,488.71	11,119.03
General	51,359.37	5,464.95	6,086.19	50,738.13
<b>TOTALS</b>	<b>\$ 73,343.80</b>	<b>\$ 111,824.59</b>	<b>\$ 101,100.38</b>	<b>\$ 84,068.01</b>

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

PROFILE OF THE SCHOOL

Address: 6300 NW 18<sup>th</sup> Street, Margate, Florida 33063

Principal: Thomas Schroeder

Bookkeeper: Dina Newland

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 17,826.95</u>	<u>\$ 11,423.51</u>
 TOTAL	 <u>\$ 17,826.95</u>	 <u>\$ 11,423.51</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 Margate Elementary School for the 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 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



**MARGATE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,080.15	\$ 24,379.00	\$ 21,577.38	\$ 6,881.77
Clubs	1,100.54	11,429.15	10,717.64	1,812.05
Departments	5,064.09	15,245.05	17,161.06	3,148.08
Trusts	389.40	46,148.73	43,255.74	3,282.39
General	<u>2,212.28</u>	<u>7,484.35</u>	<u>6,993.97</u>	<u>2,702.66</u>
<b>TOTALS</b>	<u><u>\$ 12,846.46</u></u>	<u><u>\$ 104,686.28</u></u>	<u><u>\$ 99,705.79</u></u>	<u><u>\$ 17,826.95</u></u>

**MARGATE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 6,881.77	\$ 22,053.00	\$ 24,003.05	\$ 4,931.72
Clubs	1,812.05	13,641.06	13,060.98	2,392.13
Departments	3,148.08	10,620.07	12,869.65	898.50
Trusts	3,282.39	90,551.70	92,604.43	1,229.66
General	<u>2,702.66</u>	<u>7,472.51</u>	<u>8,203.67</u>	<u>1,971.50</u>
<b>TOTALS</b>	<b><u>\$ 17,826.95</u></b>	<b><u>\$ 144,338.34</u></b>	<b><u>\$ 150,741.78</u></b>	<b><u>\$ 11,423.51</u></b>

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

PROFILE OF THE SCHOOL

Address: 500 NW 65<sup>th</sup> Avenue, Margate, Florida 33063

Principal: Earnest Toliver

Bookkeeper: Kimberly Reid - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 10,068.46	\$ 19,799.52
Investment:		
Treasurer’s Pool Account	<u>4,632.08</u>	<u>4,632.08</u>
<b>TOTAL</b>	<b><u>\$ 14,700.54</u></b>	<b><u>\$ 24,431.60</u></b>

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 Margate Middle School for the 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 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

**MARGATE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,518.16	\$ 2,860.40	\$ 2,826.97	\$ 4,551.59
Music	237.05	1,680.00	1,689.36	227.69
Classes	488.64	65,612.80	66,060.44	41.00
Clubs	4,961.54	5,937.60	7,241.50	3,657.64
Departments	4,852.34	1,823.40	5,291.80	1,383.94
Trusts	5,301.85	10,606.94	11,940.37	3,968.42
General	<u>437.68</u>	<u>2,023.21</u>	<u>1,590.63</u>	<u>870.26</u>
<b>TOTALS</b>	<u><u>\$ 20,797.26</u></u>	<u><u>\$ 90,544.35</u></u>	<u><u>\$ 96,641.07</u></u>	<u><u>\$ 14,700.54</u></u>

**MARGATE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,551.59	\$ 3,282.25	\$ 2,598.46	\$ 5,235.38
Music	227.69	1,740.00	813.88	1,153.81
Classes	41.00	68,987.91	69,028.91	-
Clubs	3,657.64	8,155.75	7,999.19	3,814.20
Departments	1,383.94	1,706.53	644.76	2,445.71
Trusts	3,968.42	14,822.43	16,109.44	2,681.41
General	870.26	16,770.99	8,540.16	9,101.09
<b>TOTALS</b>	<b>\$ 14,700.54</b>	<b>\$ 115,465.86</b>	<b>\$ 105,734.80</b>	<b>\$ 24,431.60</b>

MARY M. BETHUNE ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, Florida 33020

Principals: Latosha Williams (July 2017 – Current)  
 Nichele Williams (March 2017 – June 2017)  
 Michelle Alvarez (July 2016 – February 2017)

Bookkeepers: Robert Johnston – Business Support Center (May 2017 – Current)  
 Alicia Owens-Walden – Business Support Center (August 2016 – April 2017)  
 Sara Santiago – Business Support Center (November 2015 – July 2016)

Payroll Processor: Nakia Thomas

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,457.49	\$ 23,371.91
<b>TOTAL</b>	<b><u>\$ 18,457.49</u></b>	<b><u>\$ 23,371.91</u></b>

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 Mary M. Bethune Elementary School for the 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 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.

**MARY M. BETHUNE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 2,615.88	\$ 900.00	\$ 1,494.96	\$ 2,020.92
Classes	591.85	8,976.58	7,488.65	2,079.78
Clubs	1,350.41	6,527.96	5,812.15	2,066.22
Departments	995.34	5,056.21	4,739.98	1,311.57
Trusts	3,374.01	26,718.53	25,180.52	4,912.02
General	<u>3,437.23</u>	<u>8,394.95</u>	<u>5,765.20</u>	<u>6,066.98</u>
<b>TOTALS</b>	<u>\$ 12,364.72</u>	<u>\$ 56,574.23</u>	<u>\$ 50,481.46</u>	<u>\$ 18,457.49</u>

**MARY M. BETHUNE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 2,020.92	\$ 880.00	\$ 461.79	\$ 2,439.13
Classes	2,079.78	1,707.60	2,513.90	1,273.48
Clubs	2,066.22	3,263.90	1,583.10	3,747.02
Departments	1,311.57	2,850.67	2,381.02	1,781.22
Trusts	4,912.02	17,456.62	15,240.00	7,128.64
General	<u>6,066.98</u>	<u>5,069.84</u>	<u>4,134.40</u>	<u>7,002.42</u>
<b>TOTALS</b>	<u>\$ 18,457.49</u>	<u>\$ 31,228.63</u>	<u>\$ 26,314.21</u>	<u>\$ 23,371.91</u>



MCFATTER TECHNICAL COLLEGE  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317

Principal: Jeanette Johnson

Bookkeepers: Daphne Emmanuel Snell (September 2016 – Current)  
 Ryan Denero (May 2016 – August 2016)  
 Julie Hancock (August 2015 – April 2016)

Payroll Processor: Marylynn Parker

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Stonegate Bank	\$ 105,400.26	\$ 170,292.20
Investments:		
Treasurer’s Pool Account	<u>165,000.00</u>	<u>165,000.00</u>
<b>TOTAL</b>	<b><u>\$ 270,400.26</u></b>	<b><u>\$ 335,292.20</u></b>

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 McFatter Technical College 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.

**McFATTER TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 15,215.29	\$ 63,534.44	\$ 62,157.33	\$ 16,592.40
Clubs	22,989.15	73,194.94	69,873.75	26,310.34
Departments	55.17	563.78	388.49	230.46
Trusts	204,211.42	3,592,318.14	3,600,032.37	196,497.19
General	56,814.02	375,241.82	401,285.97	30,769.87
<b>TOTALS</b>	<b>\$ 299,285.05</b>	<b>\$ 4,104,853.12</b>	<b>\$ 4,133,737.91</b>	<b>\$ 270,400.26</b>

**McFATTER TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 16,592.40	\$ 48,170.20	\$ 49,780.69	\$ 14,981.91
Clubs	26,310.34	59,140.46	39,587.90	45,862.90
Departments	230.46	263.78	20.00	474.24
Trusts	196,497.19	3,678,824.49	3,609,103.00	266,218.68
General	<u>30,769.87</u>	<u>1,413,893.23</u>	<u>1,436,908.63</u>	<u>7,754.47</u>
<b>TOTALS</b>	<u><u>\$ 270,400.26</u></u>	<u><u>\$ 5,200,292.16</u></u>	<u><u>\$ 5,135,400.22</u></u>	<u><u>\$ 335,292.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 10701 Miramar Boulevard, Miramar, Florida 33025

Principal: Janet Morales (July 2008 – Current)

Bookkeepers: Marie Aponte – Business Support Center (January 2017 – Current)  
 Robert Johnston–Business Support Center (November 2016 – December 2016)  
 Darlene Kenon – Business Support Center (July 2016 – October 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>34,058.41</u>	\$ <u>37,134.31</u>
 TOTAL	 <u>\$ 34,058.41</u>	 <u>\$ 37,134.31</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 New Renaissance Middle School for the 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 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

**NEW RENAISSANCE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,876.82	\$ 7,281.84	\$ 7,968.33	\$ 4,190.33
Music	3,008.03	1,817.00	1,170.00	3,655.03
Classes	14,474.00	77,716.43	84,362.85	7,827.58
Clubs	6,824.52	20,342.15	22,261.79	4,904.88
Departments	2,084.19	7,029.76	6,854.53	2,259.42
Trusts	5,911.22	36,666.36	35,036.95	7,540.63
General	<u>6,759.52</u>	<u>8,003.78</u>	<u>11,082.76</u>	<u>3,680.54</u>
<b>TOTALS</b>	<u><u>\$ 43,938.30</u></u>	<u><u>\$ 158,857.32</u></u>	<u><u>\$ 168,737.21</u></u>	<u><u>\$ 34,058.41</u></u>

**NEW RENAISSANCE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,190.33	\$ 9,400.75	\$ 8,831.97	\$ 4,759.11
Music	3,655.03	452.93	3,776.85	331.11
Classes	7,827.58	54,187.44	51,328.90	10,686.12
Clubs	4,904.88	19,702.32	18,967.52	5,639.68
Departments	2,259.42	2,800.04	2,581.04	2,478.42
Trusts	7,540.63	22,084.36	19,972.17	9,652.82
General	<u>3,680.54</u>	<u>6,716.47</u>	<u>6,809.96</u>	<u>3,587.05</u>
<b>TOTALS</b>	<u><u>\$ 34,058.41</u></u>	<u><u>\$ 115,344.31</u></u>	<u><u>\$ 112,268.41</u></u>	<u><u>\$ 37,134.31</u></u>

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 345 NE 56<sup>th</sup> Street, Oakland Park, Florida 33334

Principals: Catrice Duhart (July 2017 – Current)  
 Davida Shacter (July 2016 – June 2017)

Bookkeeper: Kathleen Kane

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 35,066.39	\$ 36,286.20
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
<b>TOTAL</b>	<b><u>\$ 45,066.39</u></b>	<b><u>\$ 46,286.20</u></b>

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 Andrews Gardens Elementary School for the 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 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

**NORTH ANDREWS GARDENS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 2,188.52	\$ 5,447.78	\$ 4,044.59	\$ 3,591.71
Classes	1,237.82	44,613.00	44,283.91	1,566.91
Clubs	5,582.92	10,940.52	11,463.99	5,059.45
Departments	2,483.97	1,736.90	1,584.39	2,636.48
Trusts	3,746.95	39,296.93	38,241.93	4,801.95
General	<u>27,485.95</u>	<u>7,745.38</u>	<u>7,821.44</u>	<u>27,409.89</u>
<b>TOTALS</b>	<u>\$ 42,726.13</u>	<u>\$ 109,780.51</u>	<u>\$ 107,440.25</u>	<u>\$ 45,066.39</u>



**NORTH ANDREWS GARDENS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 3,591.71	\$ 7,262.70	\$ 4,126.47	\$ 6,727.94
Classes	1,566.91	56,802.00	56,361.29	2,007.62
Clubs	5,059.45	11,822.52	8,560.19	8,321.78
Departments	2,636.48	667.64	691.76	2,612.36
Trusts	4,801.95	39,149.25	38,142.67	5,808.53
General	<u>27,409.89</u>	<u>12,980.08</u>	<u>19,582.00</u>	<u>20,807.97</u>
<b>TOTALS</b>	<u><u>\$ 45,066.39</u></u>	<u><u>\$ 128,684.19</u></u>	<u><u>\$ 127,464.38</u></u>	<u><u>\$ 46,286.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 101 NW 15<sup>th</sup> Avenue, Fort Lauderdale, Florida 33311

Principal: Rendolyn Amaker

Bookkeepers: Arpretrina Archer (November 2017 - Current)  
 Linda Leverett (July 2017 - October 2017)  
 Arpretrina Archer (July 2016 - June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>3,208.17</u>	\$ <u>3,981.12</u>
 TOTAL	 <u>\$ 3,208.17</u>	 <u>\$ 3,981.12</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of North Fork Elementary School for the 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 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

**NORTH FORK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 185.00	\$ -	\$ 185.00	\$ -
Clubs	742.11	819.96	1,478.96	83.11
Departments	1,859.59	-	-	1,859.59
Trusts	1,043.10	11,192.56	11,058.92	1,176.74
General	34.23	416.45	361.95	88.73
<b>TOTALS</b>	<b>\$ 3,864.03</b>	<b>\$ 12,428.97</b>	<b>\$ 13,084.83</b>	<b>\$ 3,208.17</b>

**NORTH FORK ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ -	\$ -	\$ -
Clubs	83.11	2,636.99	2,641.19	78.91
Departments	1,859.59	1,035.72	856.02	2,039.29
Trusts	1,176.74	18,538.39	18,175.84	1,539.29
General	88.73	687.85	452.95	323.63
<b>TOTALS</b>	<b>\$ 3,208.17</b>	<b>\$ 22,898.95</b>	<b>\$ 22,126.00</b>	<b>\$ 3,981.12</b>

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

PROFILE OF THE SCHOOL

Address: 120 NE 11<sup>th</sup> Street, Fort Lauderdale, Florida 33304

Principal: Heilange Porcena

Bookkeepers: Cindy Celestin - Business Support Center (August 2018 – Current)  
 Elvena Frett - Business Support Center (February 2017 – July 2018)  
 Ruby Carpintero - Business Support Center (July 2016 – January 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>7,001.05</u>	\$ <u>6,590.33</u>
 TOTAL	 <u>\$ 7,001.05</u>	 <u>\$ 6,590.33</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 North Side Elementary School for the 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 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

**NORTH SIDE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1.70	\$ -	\$ 1.70	\$ -
Classes	370.05	10,804.20	10,468.75	705.50
Clubs	3,418.81	902.99	2,454.44	1,867.36
Departments	369.13	1,659.63	1,205.62	823.14
Trusts	1,015.27	34,963.08	34,633.34	1,345.01
General	<u>1,396.33</u>	<u>15,105.67</u>	<u>14,241.96</u>	<u>2,260.04</u>
<b>TOTALS</b>	<u>\$ 6,571.29</u>	<u>\$ 63,435.57</u>	<u>\$ 63,005.81</u>	<u>\$ 7,001.05</u>

**NORTH SIDE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ -	\$ -	\$ -	\$ -
Classes	705.50	2,238.18	2,136.08	807.60
Clubs	1,867.36	2,416.92	2,270.33	2,013.95
Departments	823.14	1,787.04	1,289.17	1,321.01
Trusts	1,345.01	15,893.59	15,815.63	1,422.97
General	<u>2,260.04</u>	<u>1,336.15</u>	<u>2,571.39</u>	<u>1,024.80</u>
<b>TOTALS</b>	<u><u>\$ 7,001.05</u></u>	<u><u>\$ 23,671.88</u></u>	<u><u>\$ 24,082.60</u></u>	<u><u>\$ 6,590.33</u></u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3521 Davie Road, Davie, Florida 33314

Principals: Russell Schwartz (July 2017 – Current)  
 Charles McCanna (July 2016 – June 2017)

Bookkeepers: Lisa Mitrani – Business Support Center (July 2018 – Current)  
 Eleazar Murphy (July 2017 – June 2018)  
 MaryAnn Zitnick (July 2016 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 896.41	\$ 15,303.96
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 10,896.41</u>	<u>\$ 25,303.96</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Nova Blanche Forman Elementary School for the 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 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



**NOVA BLANCHE FORMAN ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,541.04	\$ 47,116.42	\$ 45,447.49	\$ 4,209.97
Clubs	2,108.30	1,593.87	1,650.91	2,051.26
Departments	1,059.03	1,553.47	1,558.39	1,054.11
Trusts	11,146.36	370,022.83	378,255.59	2,913.60
General	1,769.75	5,021.93	6,124.21	667.47
<b>TOTALS</b>	<b>\$ 18,624.48</b>	<b>\$ 425,308.52</b>	<b>\$ 433,036.59</b>	<b>\$ 10,896.41</b>

**NOVA BLANCHE FORMAN ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,209.97	\$ 73,926.32	\$ 75,472.73	\$ 2,663.56
Clubs	2,051.26	2,643.28	1,875.80	2,818.74
Departments	1,054.11	1,670.89	978.75	1,746.25
Trusts	2,913.60	534,138.11	520,310.11	16,741.60
General	<u>667.47</u>	<u>1,691.10</u>	<u>1,024.76</u>	<u>1,333.81</u>
<b>TOTALS</b>	<b><u>\$ 10,896.41</u></b>	<b><u>\$ 614,069.70</u></b>	<b><u>\$ 599,662.15</u></b>	<b><u>\$ 25,303.96</u></b>

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

PROFILE OF THE SCHOOL

Address: 936 NE 33 Street, Oakland Park, Florida 33334  
Principal: Michelle Garcia  
Bookkeeper: Ruby Carpintero-Vargas – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 19,410.14</u>	<u>\$ 20,499.09</u>
 TOTAL	 <u>\$ 19,410.14</u>	 <u>\$ 20,499.09</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 Oakland Park Elementary School for the 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 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

**OAKLAND PARK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,426.34	\$ 12,761.00	\$ 13,365.14	\$ 3,822.20
Clubs	889.51	1,633.90	1,035.09	1,488.32
Departments	2,977.92	9,910.57	9,196.05	3,692.44
Trusts	4,300.08	18,516.35	19,488.73	3,327.70
General	5,330.11	5,144.37	3,395.00	7,079.48
<b>TOTALS</b>	<b>\$ 17,923.96</b>	<b>\$ 47,966.19</b>	<b>\$ 46,480.01</b>	<b>\$ 19,410.14</b>

**OAKLAND PARK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,822.20	\$ 22,500.40	\$ 22,994.84	\$ 3,327.76
Clubs	1,488.32	3,218.98	3,536.73	1,170.57
Departments	3,692.44	8,042.66	6,174.03	5,561.07
Trusts	3,327.70	15,232.10	15,457.55	3,102.25
General	<u>7,079.48</u>	<u>5,997.06</u>	<u>5,739.10</u>	<u>7,337.44</u>
<b>TOTALS</b>	<u><u>\$ 19,410.14</u></u>	<u><u>\$ 54,991.20</u></u>	<u><u>\$ 53,902.25</u></u>	<u><u>\$ 20,499.09</u></u>

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

PROFILE OF THE SCHOOL

Address: 1507 North 28<sup>th</sup> Avenue, Hollywood, Florida 33020

Principal: Eduardo Aguilar

Bookkeeper: April Buchheit

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 8,329.97	\$ 7,572.71
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 18,329.27</u>	<u>\$ 17,572.71</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 Oakridge Elementary School for the 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 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

**OAKRIDGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,498.51	\$ 4,783.00	\$ 5,353.79	\$ 927.72
Clubs	1,154.79	8,221.33	8,558.12	818.00
Departments	1,287.53	5,268.52	4,924.86	1,631.19
Trusts	1,207.15	26,210.63	26,727.49	690.29
General	<u>15,578.34</u>	<u>2,829.47</u>	<u>4,145.74</u>	<u>14,262.07</u>
<b>TOTALS</b>	<u><u>\$ 20,726.32</u></u>	<u><u>\$ 47,312.95</u></u>	<u><u>\$ 49,710.00</u></u>	<u><u>\$ 18,329.27</u></u>

**OAKRIDGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 927.72	\$ 6,450.50	\$ 6,504.77	\$ 873.45
Clubs	818.00	7,982.14	8,388.39	411.75
Departments	1,631.19	4,941.85	4,739.03	1,834.01
Trusts	690.29	28,740.45	26,684.34	2,746.40
General	14,262.07	5,877.80	8,432.77	11,707.10
<b>TOTALS</b>	<b>\$ 18,329.27</b>	<b>\$ 53,992.74</b>	<b>\$ 54,749.30</b>	<b>\$ 17,572.71</b>



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

PROFILE OF THE SCHOOL

Address: 5200 NE 9th Avenue, Deerfield Beach, Florida 33064

Principal: Joseph Balchunas

Bookkeeper: Kim R. Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Regions Bank	<u>\$ 7,754.72</u>	<u>\$ 13,610.35</u>
TOTAL	<u>\$ 7,754.72</u>	<u>\$ 13,610.35</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 Ridge Elementary School for the 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 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 RIDGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 36.17	\$ -	\$ -	\$ 36.17
Classes	771.10	4,445.00	4,627.00	589.10
Clubs	68.76	2,929.36	2,701.84	296.28
Departments	1,771.42	3,575.94	3,586.49	1,760.87
Trusts	2,114.37	16,071.45	15,313.09	2,872.73
General	<u>3,976.97</u>	<u>1,324.49</u>	<u>3,101.89</u>	<u>2,199.57</u>
<b>TOTALS</b>	<u>\$ 8,738.79</u>	<u>\$ 28,346.24</u>	<u>\$ 29,330.31</u>	<u>\$ 7,754.72</u>

**PARK RIDGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 36.17	\$ -	\$ 36.17	\$ -
Classes	589.10	1,578.00	1,577.12	589.98
Clubs	296.28	985.13	986.67	294.74
Departments	1,760.87	3,549.23	3,524.59	1,785.51
Trusts	2,872.73	20,861.20	13,194.49	10,539.44
General	2,199.57	566.33	2,365.22	400.68
<b>TOTALS</b>	<u>\$ 7,754.72</u>	<u>\$ 27,539.89</u>	<u>\$ 21,684.26</u>	<u>\$ 13,610.35</u>

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

PROFILE OF THE SCHOOL

Address: 8801 Pasadena Boulevard, Pembroke Pines, Florida 33024

Principal: Janet Phelps

Bookkeeper: Ivette Perez

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 28,709.00</u>	<u>\$ 27,663.44</u>
 TOTAL	 <u>\$ 28,709.00</u>	 <u>\$ 27,663.44</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 Pasadena Lakes Elementary School for the 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 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

**PASADENA LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 4,689.04	\$ -	\$ -	\$ 4,689.04
Classes	1,427.55	19,899.50	19,285.79	2,041.26
Clubs	1,967.17	3,841.75	3,727.87	2,081.05
Departments	306.52	1,834.41	474.27	1,666.66
Trusts	13,995.24	187,092.38	197,248.97	3,838.65
General	12,359.59	6,217.67	4,184.92	14,392.34
<b>TOTALS</b>	<b>\$ 34,745.11</b>	<b>\$ 218,885.71</b>	<b>\$ 224,921.82</b>	<b>\$ 28,709.00</b>

**PASADENA LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 4,689.04	\$ -	\$ -	\$ 4,689.04
Classes	2,041.26	31,968.55	31,514.81	2,495.00
Clubs	2,081.05	3,632.96	3,568.27	2,145.74
Departments	1,666.66	587.96	179.53	2,075.09
Trusts	3,838.65	162,586.88	164,162.69	2,262.84
General	14,392.34	3,708.70	4,105.31	13,995.73
<b>TOTALS</b>	<b>\$ 28,709.00</b>	<b>\$ 202,485.05</b>	<b>\$ 203,530.61</b>	<b>\$ 27,663.44</b>

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

PROFILE OF THE SCHOOL

Address: 851 NW 68<sup>th</sup> Avenue, Plantation, Florida 33317

Principal: Dr. Joyce Krzemienski

Bookkeeper: Mabel Lopez - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 40,760.79	\$ 44,281.75
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
<b>TOTAL</b>	<b>\$ 50,760.79</b>	<b>\$ 54,281.75</b>

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 Peters Elementary School for the 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 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

**PETERS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,227.47	\$ 7,566.26	\$ 7,151.62	\$ 2,642.11
Clubs	1,003.08	2,729.59	2,718.20	1,014.47
Departments	13,700.45	633.66	1,522.02	12,812.09
Trusts	6,687.17	49,580.77	48,858.02	7,409.92
General	<u>26,506.73</u>	<u>3,622.81</u>	<u>3,247.34</u>	<u>26,882.20</u>
<b>TOTALS</b>	<u>\$ 50,124.90</u>	<u>\$ 64,133.09</u>	<u>\$ 63,497.20</u>	<u>\$ 50,760.79</u>



**PETERS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,642.11	\$ 11,538.72	\$ 11,509.38	\$ 2,671.45
Clubs	1,014.47	1,255.65	1,434.15	835.97
Departments	12,812.09	641.48	-	13,453.57
Trusts	7,409.92	69,136.92	69,425.58	7,121.26
General	<u>26,882.20</u>	<u>5,207.62</u>	<u>1,890.32</u>	<u>30,199.50</u>
<b>TOTALS</b>	<u>\$ 50,760.79</u>	<u>\$ 87,780.39</u>	<u>\$ 84,259.43</u>	<u>\$ 54,281.75</u>

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

PROFILE OF THE SCHOOL

Address: 1600 SW 83 Avenue, North Lauderdale, Florida 33068

Principal: Kicia Daniel

Bookkeepers: Cindy Celestin - Business Support Center (October 2018 – Current)  
 Carla Andrejak - Business Support Center (July 2018 – September 2018)  
 Mona Maxey (July 2016 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,357.20	\$ 23,814.20
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
<b>TOTAL</b>	<b><u>\$ 52,357.20</u></b>	<b><u>\$ 53,814.20</u></b>

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 Pinewood Elementary School for the 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 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

**PINEWOOD ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 581.72	\$ -	\$ 385.00	\$ 196.72
Classes	533.50	3,665.00	1,965.45	2,233.05
Clubs	2,851.85	2,153.41	2,172.08	2,833.18
Departments	1,439.63	5,200.49	4,162.86	2,477.26
Trusts	2,024.33	27,544.49	21,586.27	7,982.55
General	<u>37,241.86</u>	<u>2,666.92</u>	<u>3,274.34</u>	<u>36,634.44</u>
<b>TOTALS</b>	<u>\$ 44,672.89</u>	<u>\$ 41,230.31</u>	<u>\$ 33,546.00</u>	<u>\$ 52,357.20</u>

**PINEWOOD ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 196.72	\$ -	\$ -	\$ 196.72
Classes	2,233.05	2,900.00	3,013.48	2,119.57
Clubs	2,833.18	9,833.40	9,377.91	3,288.67
Departments	2,477.26	98.17	-	2,575.43
Trusts	7,982.55	131,189.03	129,841.80	9,329.78
General	<u>36,634.44</u>	<u>4,107.73</u>	<u>4,438.14</u>	<u>36,304.03</u>
<b>TOTALS</b>	<u><u>\$ 52,357.20</u></u>	<u><u>\$ 148,128.33</u></u>	<u><u>\$ 146,671.33</u></u>	<u><u>\$ 53,814.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 11450 Riverside Drive, Coral Springs, Florida 33071

Principals: Sabrina Sheib (December 2018 – Current)  
 Merideth Weiss-Schnur (July 2016 – November 2018)

Bookkeepers: Robert Johnston – Business Support Center (July 2017 – Current)  
 Diana Kohle – Business Support Center (January 2016 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 33,480.74	\$ 42,188.63
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 48,480.74</u>	<u>\$ 57,188.63</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 Riverside Elementary School for the 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 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

**RIVERSIDE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,430.51	\$ 49,052.77	\$ 49,231.77	\$ 5,251.51
Clubs	5,078.25	1,417.86	1,424.24	5,071.87
Departments	1,197.60	536.65	212.59	1,521.66
Trusts	12,039.34	492,026.95	472,191.76	31,874.53
General	<u>5,507.77</u>	<u>15,427.37</u>	<u>16,173.97</u>	<u>4,761.17</u>
<b>TOTALS</b>	<u><u>\$ 29,253.47</u></u>	<u><u>\$ 558,461.60</u></u>	<u><u>\$ 539,234.33</u></u>	<u><u>\$ 48,480.74</u></u>

**RIVERSIDE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,251.51	\$ 49,432.73	\$ 47,712.83	\$ 6,971.41
Clubs	5,071.87	1,351.99	1,734.52	4,689.34
Departments	1,521.66	1,121.92	1.74	2,641.84
Trusts	31,874.53	503,522.01	504,621.31	30,775.23
General	<u>4,761.17</u>	<u>16,130.13</u>	<u>8,780.49</u>	<u>12,110.81</u>
<b>TOTALS</b>	<u><u>\$ 48,480.74</u></u>	<u><u>\$ 571,558.78</u></u>	<u><u>\$ 562,850.89</u></u>	<u><u>\$ 57,188.63</u></u>

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

PROFILE OF THE SCHOOL

Address: 1951 NW 56 Avenue, Lauderhill, Florida 33313

Principals: Thomas Darby (November 2017 - Current)  
 Dr. Ducarmel Augustin (July 2016 - October 2017)

Bookkeepers: Mabel Lopez - Business Support Center (September 2016 - Current)  
 Kim Richardson - Business Support Center (July 2016 –August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,452.48	\$ 16,373.86
Investment:		
Treasurer’s Pool Account	<u>2,000.00</u>	<u>2,000.00</u>
<b>TOTAL</b>	<b><u>\$ 17,452.48</u></b>	<b><u>\$ 18,373.86</u></b>

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 Royal Palm Elementary School for the 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 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



**ROYAL PALM ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 700.91	\$ 8,988.00	\$ 8,386.50	\$ 1,302.41
Clubs	908.52	1,392.36	1,207.90	1,092.98
Departments	762.40	1,913.41	1,475.99	1,199.82
Trusts	6,540.31	25,757.49	20,121.74	12,176.06
General	<u>4,758.98</u>	<u>1,434.39</u>	<u>4,512.16</u>	<u>1,681.21</u>
<b>TOTALS</b>	<u>\$ 13,671.12</u>	<u>\$ 39,485.65</u>	<u>\$ 35,704.29</u>	<u>\$ 17,452.48</u>

**ROYAL PALM ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,302.41	\$ 8,052.22	\$ 7,776.28	\$ 1,578.35
Clubs	1,092.98	446.97	383.47	1,156.48
Departments	1,199.82	633.69	-	1,833.51
Trusts	12,176.06	22,840.69	24,146.59	10,870.16
General	<u>1,681.21</u>	<u>4,783.88</u>	<u>3,529.73</u>	<u>2,935.36</u>
<b>TOTALS</b>	<u>\$ 17,452.48</u>	<u>\$ 36,757.45</u>	<u>\$ 35,836.07</u>	<u>\$ 18,373.86</u>

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

PROFILE OF THE SCHOOL

Address: 12500 West Sample Road, Coral Springs, Florida 33065

Principal: James Cecil

Bookkeepers: Wichita Small (February 2017 – Current)  
 Barbara Fierro (July 2016 - January 2017)

Payroll Processor: Donna Cambron

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 85,459.23	\$ 72,677.55
Investment:		
Treasurer’s Pool Account	8,460.00	8,460.00
<b>TOTAL</b>	<b>\$ 93,919.23</b>	<b>\$ 81,137.55</b>

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 Springs Middle School for the 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 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 SPRINGS MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,691.82	\$ 5,290.25	\$ 5,380.35	\$ 2,601.72
Music	7,475.00	46,409.80	47,459.75	6,425.05
Classes	1,343.86	79,980.50	78,734.28	2,590.08
Clubs	26,744.78	55,583.27	39,576.01	42,752.04
Departments	2,620.20	3,862.67	2,757.72	3,725.15
Trusts	13,196.96	47,502.10	32,949.59	27,749.47
General	<u>11,153.14</u>	<u>14,614.13</u>	<u>17,691.55</u>	<u>8,075.72</u>
<b>TOTALS</b>	<u><u>\$ 65,225.76</u></u>	<u><u>\$ 253,242.72</u></u>	<u><u>\$ 224,549.25</u></u>	<u><u>\$ 93,919.23</u></u>

**SAWGRASS SPRINGS MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,601.72	\$ 5,938.00	\$ 4,966.53	\$ 3,573.19
Music	6,425.05	43,281.62	42,362.48	7,344.19
Classes	2,590.08	77,769.72	75,929.84	4,429.96
Clubs	42,752.04	48,147.41	51,267.07	39,632.38
Departments	3,725.15	2,380.22	1,488.61	4,616.76
Trusts	27,749.47	21,052.05	33,850.57	14,950.95
General	<u>8,075.72</u>	<u>2,261.40</u>	<u>3,747.00</u>	<u>6,590.12</u>
<b>TOTALS</b>	<u><u>\$ 93,919.23</u></u>	<u><u>\$ 200,830.42</u></u>	<u><u>\$ 213,612.10</u></u>	<u><u>\$ 81,137.55</u></u>

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

PROFILE OF THE SCHOOL

Address: 9600 Miramar Boulevard. Miramar, Florida 33025

Principal: Riquelme Rodriguez

Bookkeeper: Minerva Carlo – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 34,518.29</u>	<u>\$ 35,942.75</u>
<b>TOTAL</b>	<u><u>\$ 34,518.29</u></u>	<u><u>\$ 35,942.75</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 Sea Castle Elementary School for the 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 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

**SEA CASTLE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,806.44	\$ 33,970.69	\$ 33,643.50	\$ 4,133.63
Clubs	730.98	1,168.43	1,184.40	715.01
Departments	6,793.87	14,437.13	11,596.19	9,634.81
Trusts	5,842.55	45,809.57	37,671.53	13,980.59
General	<u>5,647.65</u>	<u>5,633.77</u>	<u>5,227.17</u>	<u>6,054.25</u>
<b>TOTALS</b>	<u><u>\$ 22,821.49</u></u>	<u><u>\$ 101,019.59</u></u>	<u><u>\$ 89,322.79</u></u>	<u><u>\$ 34,518.29</u></u>

**SEA CASTLE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,133.63	\$ 35,307.24	\$ 37,229.81	\$ 2,211.06
Clubs	715.01	2,566.36	2,073.55	1,207.82
Departments	9,634.81	14,932.72	12,207.37	12,360.16
Trusts	13,980.59	60,608.55	64,149.64	10,439.50
General	<u>6,054.25</u>	<u>7,833.01</u>	<u>4,163.05</u>	<u>9,724.21</u>
<b>TOTALS</b>	<u><u>\$ 34,518.29</u></u>	<u><u>\$ 121,247.88</u></u>	<u><u>\$ 119,823.42</u></u>	<u><u>\$ 35,942.75</u></u>



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

PROFILE OF THE SCHOOL

Address: 5001 Thomas Street, Hollywood, Florida 33021

Principal: Josetta Campbell

Bookkeepers: Claudia Salman – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,652.42	\$ 19,925.98
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
<b>TOTAL</b>	<b><u>\$ 40,652.42</u></b>	<b><u>\$ 39,925.98</u></b>

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 Sheridan Hills Elementary School for the 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 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

**SHERIDAN HILLS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,121.37	\$ 4,836.35	\$ 5,853.64	\$ 2,104.08
Clubs	3,517.18	615.98	285.29	3,847.87
Departments	5,030.48	449.32	-	5,479.80
Trusts	19,082.62	44,897.71	42,616.15	21,364.18
General	<u>11,172.68</u>	<u>1,224.39</u>	<u>4,540.58</u>	<u>7,856.49</u>
<b>TOTALS</b>	<u><u>\$ 41,924.33</u></u>	<u><u>\$ 52,023.75</u></u>	<u><u>\$ 53,295.66</u></u>	<u><u>\$ 40,652.42</u></u>

**SHERIDAN HILLS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,104.08	\$ 4,645.36	\$ 4,130.13	\$ 2,619.31
Clubs	3,847.87	577.94	-	4,425.81
Departments	5,479.80	347.14	1.22	5,825.72
Trusts	21,364.18	28,536.27	30,347.78	19,552.67
General	<u>7,856.49</u>	<u>1,607.43</u>	<u>1,961.45</u>	<u>7,502.47</u>
<b>TOTALS</b>	<u>\$ 40,652.42</u>	<u>\$ 35,714.14</u>	<u>\$ 36,440.58</u>	<u>\$ 39,925.98</u>

SHERIDAN TECHNICAL COLLEGE  
AUDIT REPORT  
FOR THE 2016-17 FISCAL YEAR  
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 5400 West Sheridan Street, Hollywood, Florida 33021

Principals: Thomas Moncilovich (July 2017 – Current)  
D. Robert Boegli (July 2016 – June 2017)

Bookkeeper: Tina Mosley

Payroll Processor: Jessica Solis

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Stonegate Bank	\$ 812,699.45
Investment:	
Treasurer’s Pool Account	<u>200,000.00</u>
 TOTAL	 <u>\$ 1,012,699.45</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Sheridan Technical College for the 2016-17 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2016-17 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**SHERIDAN TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,557.82	\$ 89,197.02	\$ 82,908.38	\$ 10,846.46
Clubs	18,680.24	77,808.11	67,199.90	29,288.45
Departments	450.73	539,427.32	539,274.53	603.52
Trusts	634,133.29	4,776,659.00	4,583,640.32	827,151.97
General	<u>328,718.29</u>	<u>2,001,255.43</u>	<u>2,185,164.67</u>	<u>144,809.05</u>
<b>TOTALS</b>	<u><u>\$ 986,540.37</u></u>	<u><u>\$ 7,484,346.88</u></u>	<u><u>\$ 7,458,187.80</u></u>	<u><u>\$ 1,012,699.45</u></u>

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

PROFILE OF THE SCHOOL

Address: 2300 SW 173<sup>rd</sup> Avenue, Miramar, Florida 33029

Principal: Tammy Gilbert

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 27,129.28</u>	<u>\$ 29,238.51</u>
 TOTAL	 <u><u>\$ 27,129.28</u></u>	 <u><u>\$ 29,238.51</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 Silver Lakes Elementary School for the 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 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

**SILVER LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 858.21	\$ 277.50	\$ 76.33	\$ 1,059.38
Classes	1,641.88	30,817.10	30,114.85	2,344.13
Clubs	2,702.20	1,394.87	1,215.29	2,881.78
Departments	3,432.51	5,993.10	5,201.98	4,223.63
Trusts	16,291.23	261,765.15	263,642.83	14,413.55
General	<u>8,984.16</u>	<u>6,088.00</u>	<u>12,865.35</u>	<u>2,206.81</u>
<b>TOTALS</b>	<b><u><u>\$ 33,910.19</u></u></b>	<b><u><u>\$ 306,335.72</u></u></b>	<b><u><u>\$ 313,116.63</u></u></b>	<b><u><u>\$ 27,129.28</u></u></b>

**SILVER LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,059.38	\$ 11,406.14	\$ 11,169.79	\$ 1,295.73
Classes	2,344.13	58,666.61	59,015.43	1,995.31
Clubs	2,881.78	2,142.62	2,115.06	2,909.34
Departments	4,223.63	6,286.64	5,727.96	4,782.31
Trusts	14,413.55	240,972.87	243,099.73	12,286.69
General	<u>2,206.81</u>	<u>10,980.91</u>	<u>7,218.59</u>	<u>5,969.13</u>
<b>TOTALS</b>	<u>\$ 27,129.28</u>	<u>\$ 330,455.79</u>	<u>\$ 328,346.56</u>	<u>\$ 29,238.51</u>



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

PROFILE OF THE SCHOOL

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

Principal: Irina Shearer

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 44,261.47	\$ 40,614.59
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
TOTAL	\$ 54,261.47	\$ 50,614.59

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 Palms Elementary School for the 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 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

**SILVER PALMS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 181.27	\$ 15,809.86	\$ 15,681.79	\$ 309.34
Classes	2,286.72	43,377.87	41,015.21	4,649.38
Clubs	1,973.14	3,914.25	3,535.62	2,351.77
Departments	1,728.03	742.95	60.97	2,410.01
Trusts	41,727.59	450,169.17	452,390.14	39,506.62
General	44,948.06	27,131.85	67,045.56	5,034.35
<b>TOTALS</b>	<b>\$ 92,844.81</b>	<b>\$ 541,145.95</b>	<b>\$ 579,729.29</b>	<b>\$ 54,261.47</b>

**SILVER PALMS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 309.34	\$ 13,598.96	\$ 13,858.48	\$ 49.82
Classes	4,649.38	15,192.37	16,966.88	2,874.87
Clubs	2,351.77	2,128.29	3,768.55	711.51
Departments	2,410.01	738.03	1,411.01	1,737.03
Trusts	39,506.62	546,027.62	544,274.91	41,259.33
General	<u>5,034.35</u>	<u>32,167.54</u>	<u>33,219.86</u>	<u>3,982.03</u>
<b>TOTALS</b>	<u>\$ 54,261.47</u>	<u>\$ 609,852.81</u>	<u>\$ 613,499.69</u>	<u>\$ 50,614.59</u>

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

PROFILE OF THE SCHOOL

Address: 9100 SW 36<sup>th</sup> Street, Davie, Florida 33328

Principal: Wendy Borowski

Bookkeepers: Rosellen Abramson (October 2017-Current)  
 Charlene Walbroehl (July 2016-September 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 97,874.27</u>	<u>\$ 110,586.80</u>
 TOTAL	 <u>\$ 97,874.27</u>	 <u>\$ 110,586.80</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 Ridge Elementary School for the 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 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

**SILVER RIDGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,509.26	\$ 65,957.27	\$ 65,640.89	\$ 1,825.64
Clubs	5,872.69	13,358.30	12,125.19	7,105.80
Departments	437.33	2,451.23	2,116.26	772.30
Trusts	46,913.62	1,033,951.00	1,008,113.75	72,750.87
General	<u>14,203.41</u>	<u>27,089.96</u>	<u>25,873.71</u>	<u>15,419.66</u>
<b>TOTALS</b>	<u><u>\$ 68,936.31</u></u>	<u><u>\$ 1,142,807.76</u></u>	<u><u>\$ 1,113,869.80</u></u>	<u><u>\$ 97,874.27</u></u>

**SILVER RIDGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,825.64	\$ 56,123.00	\$ 55,092.42	\$ 2,856.22
Clubs	7,105.80	12,066.21	9,925.18	9,246.83
Departments	772.30	2,113.96	2,162.24	724.02
Trusts	72,750.87	877,760.61	877,860.16	72,651.32
General	<u>15,419.66</u>	<u>27,004.07</u>	<u>17,315.32</u>	<u>25,108.41</u>
<b>TOTALS</b>	<u><u>\$ 97,874.27</u></u>	<u><u>\$ 975,067.85</u></u>	<u><u>\$ 962,355.32</u></u>	<u><u>\$ 110,586.80</u></u>

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

PROFILE OF THE SCHOOL

Address: 1701 SW 160<sup>th</sup> Avenue, Miramar, Florida 33027

Principal: Dr. Jonathan Leff

Bookkeepers: Ileana Claudio – Business Support Center (August 2018 –Current)  
 Jill Taylor – Business Support Center (October 2016 - July 2018)  
 Ileana Claudio – Business Support Center (July 2016 –September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 28,475.30	\$ 33,453.76
Investment:		
Treasurer’s Pool Account	14,000.00	14,000.00
<b>TOTAL</b>	<b>\$ 42,475.30</b>	<b>\$ 47,453.76</b>

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 Shores Elementary School for the 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 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

**SILVER SHORES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,632.91	\$ 29,556.80	\$ 30,230.21	\$ 1,959.50
Clubs	4,136.83	3,152.36	2,208.31	5,080.88
Departments	403.92	645.32	10.00	1,039.24
Trusts	4,586.00	342,593.31	337,274.89	9,904.42
General	<u>26,804.85</u>	<u>6,746.36</u>	<u>9,059.95</u>	<u>24,491.26</u>
<b>TOTALS</b>	<u><u>\$ 38,564.51</u></u>	<u><u>\$ 382,694.15</u></u>	<u><u>\$ 378,783.36</u></u>	<u><u>\$ 42,475.30</u></u>



**SILVER SHORES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,959.50	\$ 25,331.21	\$ 24,280.24	\$ 3,010.47
Clubs	5,080.88	4,424.04	5,415.80	4,089.12
Departments	1,039.24	1,923.09	1,178.00	1,784.33
Trusts	9,904.42	315,350.32	305,990.76	19,263.98
General	<u>24,491.26</u>	<u>5,415.67</u>	<u>10,601.07</u>	<u>19,305.86</u>
<b>TOTALS</b>	<u><u>\$ 42,475.30</u></u>	<u><u>\$ 352,444.33</u></u>	<u><u>\$ 347,465.87</u></u>	<u><u>\$ 47,453.76</u></u>

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

PROFILE OF THE SCHOOL

Address: 3471 SW 22<sup>nd</sup> Street, Fort Lauderdale, Florida 33312

Principal: Ricardo Grimaldo

Bookkeepers: Amar Chand - Business Support Center (July 2017 – Current)  
 Rhonda Tribbey – Business Support Center (July 2016 –June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 24,876.48</u>	<u>\$ 24,911.34</u>
<b>TOTAL</b>	<u><b>\$ 24,876.48</b></u>	<u><b>\$ 24,911.34</b></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 Stephen Foster Elementary School for the 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 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

**STEPHEN FOSTER ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 642.89	\$ 5,848.00	\$ 5,112.81	\$ 1,378.08
Clubs	776.84	1,426.96	1,727.94	475.86
Departments	4,213.86	256.40	77.03	4,393.23
Trusts	7,530.04	215,963.53	214,998.39	8,495.18
General	<u>8,188.25</u>	<u>6,690.33</u>	<u>4,744.45</u>	<u>10,134.13</u>
<b>TOTALS</b>	<u><u>\$ 21,351.88</u></u>	<u><u>\$ 230,185.22</u></u>	<u><u>\$ 226,660.62</u></u>	<u><u>\$ 24,876.48</u></u>

**STEPHEN FOSTER ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,378.08	\$ 15,010.53	\$ 14,543.89	\$ 1,844.72
Clubs	475.86	2,238.20	1,861.87	852.19
Departments	4,393.23	302.06	-	4,695.29
Trusts	8,495.18	234,315.80	232,342.86	10,468.12
General	<u>10,134.13</u>	<u>3,312.25</u>	<u>6,395.36</u>	<u>7,051.02</u>
<b>TOTALS</b>	<u>\$ 24,876.48</u>	<u>\$ 255,178.84</u>	<u>\$ 255,143.98</u>	<u>\$ 24,911.34</u>

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

PROFILE OF THE SCHOOL

Address: 1750 NE 14<sup>th</sup> Street, Fort Lauderdale, Florida 33304

Principal: Michael Walker

Bookkeepers: Elvena Frett – Business Support Center (February 2017 – Current)  
 Robert Johnston - Business Support Center (November 2016 - January 2017)  
 Darlene Kenon – Business Support Center (July 2016–October 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account -- Bank of America	\$ 54,848.24	\$ 47,383.41
Investment:		
Treasurer’s Pool Account	15,000.00	15,000.00
<b>TOTAL</b>	<b>\$ 69,848.24</b>	<b>\$ 62,383.41</b>

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 Sunrise Middle School for the 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 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

**SUNRISE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,899.23	\$ 5,119.35	\$ 6,131.02	\$ 887.56
Music	1,493.31	2,755.00	1,390.85	2,857.46
Classes	2,825.83	164,991.50	163,980.34	3,836.99
Clubs	14,833.43	13,615.36	14,732.58	13,716.21
Departments	8,223.17	1,459.16	249.41	9,432.92
Trusts	14,014.95	98,439.44	91,739.98	20,714.41
General	22,246.78	7,631.96	11,476.05	18,402.69
<b>TOTALS</b>	<b>\$ 65,536.70</b>	<b>\$ 294,011.77</b>	<b>\$ 289,700.23</b>	<b>\$ 69,848.24</b>

**SUNRISE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 887.56	\$ 13,148.70	\$ 14,000.86	\$ 35.40
Music	2,857.46	5,340.03	4,436.25	3,761.24
Classes	3,836.99	129,771.99	129,219.74	4,389.24
Clubs	13,716.21	16,981.61	15,619.11	15,078.71
Departments	9,432.92	1,056.50	96.54	10,392.88
Trusts	20,714.41	112,344.12	113,009.77	20,048.76
General	18,402.69	2,544.09	12,269.60	8,677.18
<b>TOTALS</b>	<b>\$ 69,848.24</b>	<b>\$ 281,187.04</b>	<b>\$ 288,651.87</b>	<b>\$ 62,383.41</b>

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

PROFILE OF THE SCHOOL

Address: 18400 SW 25<sup>th</sup> Street, Miramar, Florida 33029

Principal: Marc Charpentier

Bookkeepers: David Franklin – Business Support Center (September 2018 – Current)  
 Natalie Clark - Business Support Center (July 2017 – August 2018)  
 Jill Taylor – Business Support Center (October 2016 – June 2017)  
 Ileana Claudio – Business Support Center (July 2016 – September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 123,877.50</u>	<u>\$ 143,241.15</u>
 TOTAL	 <u>\$ 123,877.50</u>	 <u>\$ 143,241.15</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 Sunset Lakes Elementary School for the 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 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



**SUNSET LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 355.36	\$ 425.00	\$ 289.06	\$ 491.30
Classes	1,971.67	46,721.86	47,275.76	1,417.77
Clubs	9,366.11	10,855.28	10,889.68	9,331.71
Departments	1,174.07	1,069.72	292.50	1,951.29
Trusts	56,501.60	675,529.93	684,606.12	47,425.41
General	33,723.71	41,252.76	11,716.45	63,260.02
<b>TOTALS</b>	<b>\$ 103,092.52</b>	<b>\$ 775,854.55</b>	<b>\$ 755,069.57</b>	<b>\$ 123,877.50</b>

**SUNSET LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 491.30	\$ 519.75	\$ 444.96	\$ 566.09
Classes	1,417.77	17,962.76	16,672.14	2,708.39
Clubs	9,331.71	11,435.81	8,419.64	12,347.88
Departments	1,951.29	1,471.39	728.82	2,693.86
Trusts	47,425.41	673,634.40	660,594.92	60,464.89
General	63,260.02	20,757.23	19,557.21	64,460.04
<b>TOTALS</b>	<b>\$ 123,877.50</b>	<b>\$ 725,781.34</b>	<b>\$ 706,417.69</b>	<b>\$ 143,241.15</b>

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

PROFILE OF THE SCHOOL

Address: 7601 N. University Drive, Tamarac, Florida 33321

Principal: Roberta Ray

Bookkeepers: Cindy Celestin - Business Support Center (August 2017 – Current)  
 Migna Santiago – Business Support Center (July 2016 –July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Bank of America	\$ 33,663.26	\$ 37,197.30
Investment:		
Treasurer’s Pool Account	5,000.00	5,000.00
<b>TOTAL</b>	<b>\$ 38,663.26</b>	<b>\$ 42,197.30</b>

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 Tamarac Elementary School for the 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 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

**TAMARAC ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,245.37	\$ 511.50	\$ 464.53	\$ 1,292.34
Classes	2,863.35	15,010.70	13,070.58	4,803.47
Clubs	3,503.68	2,967.69	2,508.23	3,963.14
Departments	3,511.94	560.30	-	4,072.24
Trusts	8,665.49	75,449.53	72,644.61	11,470.41
General	12,934.01	6,723.37	6,595.72	13,061.66
<b>TOTALS</b>	<b>\$ 32,723.84</b>	<b>\$ 101,223.09</b>	<b>\$ 95,283.67</b>	<b>\$ 38,663.26</b>

**TAMARAC ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,292.34	\$ 1,243.75	\$ 1,242.97	\$ 1,293.12
Classes	4,803.47	17,922.43	17,882.68	4,843.22
Clubs	3,963.14	941.11	1,791.85	3,112.40
Departments	4,072.24	722.05	-	4,794.29
Trusts	11,470.41	47,660.53	44,801.69	14,329.25
General	<u>13,061.66</u>	<u>7,551.16</u>	<u>6,787.80</u>	<u>13,825.02</u>
<b>TOTALS</b>	<b><u>\$ 38,663.26</u></b>	<b><u>\$ 76,041.03</u></b>	<b><u>\$ 72,506.99</u></b>	<b><u>\$ 42,197.30</u></b>

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

PROFILE OF THE SCHOOL

Address: 800 NW 13<sup>th</sup> Street, Fort Lauderdale, Florida 33311

Principal: Michael Billins

Bookkeepers: Beautisheka Jones (February 2017 – Current)  
 James Thompkins - Business Support Center (November 2016-January 2017)  
 James Thompkins (July 2016 – October 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 6,844.44</u>	<u>\$ 6,672.57</u>
 TOTAL	 <u><u>\$ 6,844.44</u></u>	 <u><u>\$ 6,672.57</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 Thurgood Marshall Elementary School for the 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 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

**THURGOOD MARSHALL ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 644.00	\$ 1,124.00	\$ 1,284.00	\$ 484.00
Clubs	2,535.06	2,267.38	3,237.59	1,564.85
Departments	1,363.40	876.56	53.35	2,186.61
Trusts	1,880.16	5,765.50	5,823.70	1,821.96
General	<u>449.72</u>	<u>1,353.90</u>	<u>1,016.60</u>	<u>787.02</u>
<b>TOTALS</b>	<u><u>\$ 6,872.34</u></u>	<u><u>\$ 11,387.34</u></u>	<u><u>\$ 11,415.24</u></u>	<u><u>\$ 6,844.44</u></u>

**THURGOOD MARSHALL ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 484.00	\$ 12,557.45	\$ 11,568.97	\$ 1,472.48
Clubs	1,564.85	3,297.11	3,694.70	1,167.26
Departments	2,186.61	286.33	249.53	2,223.41
Trusts	1,821.96	5,669.65	6,584.68	906.93
General	<u>787.02</u>	<u>2,014.61</u>	<u>1,899.14</u>	<u>902.49</u>
<b>TOTALS</b>	<u>\$ 6,844.44</u>	<u>\$ 23,825.15</u>	<u>\$ 23,997.02</u>	<u>\$ 6,672.57</u>



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

PROFILE OF THE SCHOOL

Address: 1500 SW 66<sup>th</sup> Avenue, Plantation, Florida 33317

Principal: Erik Anderson

Bookkeepers: Maria Rengifo - Business Support Center (July 2018 - Current)  
 Heather Braun - Business Support Center (July 2016 - June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 148,992.03	\$ 241,054.41
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
<b>TOTAL</b>	<b><u>\$ 163,992.03</u></b>	<b><u>\$ 256,054.41</u></b>

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 Tropical Elementary School for the 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 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

**TROPICAL ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,730.60	\$ 62,699.50	\$ 60,499.49	\$ 5,930.61
Clubs	6,731.44	4,259.55	4,097.33	6,893.66
Departments	4,284.00	14,377.01	14,255.26	4,405.75
Trusts	138,512.01	829,333.21	866,912.42	100,932.80
General	<u>3,637.58</u>	<u>52,486.85</u>	<u>10,295.22</u>	<u>45,829.21</u>
<b>TOTALS</b>	<b><u>\$ 156,895.63</u></b>	<b><u>\$ 963,156.12</u></b>	<b><u>\$ 956,059.72</u></b>	<b><u>\$ 163,992.03</u></b>

**TROPICAL ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,930.61	\$ 77,802.65	\$ 75,704.93	\$ 8,028.33
Clubs	6,893.66	3,456.69	3,147.38	7,202.97
Departments	4,405.75	13,422.76	12,695.09	5,133.42
Trusts	100,932.80	927,690.80	888,563.62	140,059.98
General	<u>45,829.21</u>	<u>58,779.41</u>	<u>8,978.91</u>	<u>95,629.71</u>
<b>TOTALS</b>	<u><u>\$ 163,992.03</u></u>	<u><u>\$ 1,081,152.31</u></u>	<u><u>\$ 989,089.93</u></u>	<u><u>\$ 256,054.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 2100 NW 70<sup>th</sup> Avenue, Sunrise, Florida 33313

Principals: Wanda Haynes (July 2017 – Current)  
 Deborah Peeples (July 2016 – June 2017)

Bookkeepers: Linda Morrow - Business Support Center (July 2017 – Current)  
 Claudia Tribin (July 2016 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 16,920.60</u>	<u>\$ 21,228.11</u>
<b>TOTAL</b>	<u><u>\$ 16,920.60</u></u>	<u><u>\$ 21,228.11</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 Village Elementary School for the 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 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

**VILLAGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,363.43	\$ 40,441.07	\$ 38,973.34	\$ 3,831.16
Clubs	1,617.95	3,979.19	2,685.85	2,911.29
Departments	2,174.79	5,847.23	5,284.39	2,737.63
Trusts	2,851.76	8,324.11	9,768.21	1,407.66
General	<u>3,675.65</u>	<u>2,810.41</u>	<u>453.20</u>	<u>6,032.86</u>
<b>TOTALS</b>	<u><u>\$ 12,683.58</u></u>	<u><u>\$ 61,402.01</u></u>	<u><u>\$ 57,164.99</u></u>	<u><u>\$ 16,920.60</u></u>

**VILLAGE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,831.16	\$ 7,613.55	\$ 8,054.70	\$ 3,390.01
Clubs	2,911.29	6,985.72	5,934.80	3,962.21
Departments	2,737.63	7,742.31	6,962.15	3,517.79
Trusts	1,407.66	20,079.62	16,576.98	4,910.30
General	6,032.86	5,642.38	6,227.44	5,447.80
<b>TOTALS</b>	<b>\$ 16,920.60</b>	<b>\$ 48,063.58</b>	<b>\$ 43,756.07</b>	<b>\$ 21,228.11</b>

VIRGINIA SHUMAN YOUNG MONTESSORI  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 101 NE 11 Avenue, Fort Lauderdale, Florida 33301

Principals: Cynthia Felton (July 2017 - Current)  
 Danielle Smith (July 2016 - June 2017)

Bookkeepers: Mabel Lopez - Business Support Center (September 2016 – Current)  
 Marian Youse – Business Support Center (July 2016 – August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 37,664.76</u>	<u>\$ 37,569.39</u>
<b>TOTAL</b>	<b><u>\$ 37,664.76</u></b>	<b><u>\$ 37,569.39</u></b>

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 Virginia Shuman Young Elementary School for the 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 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

**VIRGINIA SHUMAN YOUNG MONTESSORI**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 190.75	\$ -	\$ -	\$ 190.75
Classes	7.56	-	7.56	-
Clubs	6,466.06	65,557.48	71,454.02	569.52
Departments	1,306.94	1,133.82	239.99	2,200.77
Trusts	14,802.68	784,891.39	775,910.47	23,783.60
General	<u>25,853.88</u>	<u>10,351.01</u>	<u>25,284.77</u>	<u>10,920.12</u>
<b>TOTALS</b>	<u><u>\$ 48,627.87</u></u>	<u><u>\$ 861,933.70</u></u>	<u><u>\$ 872,896.81</u></u>	<u><u>\$ 37,664.76</u></u>



**VIRGINIA SHUMAN YOUNG MONTESSORI**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 190.75	\$ -	\$ 190.75	\$ -
Classes	-	-	-	-
Clubs	569.52	50,754.76	49,400.14	1,924.14
Departments	2,200.77	1,136.78	2,597.78	739.77
Trusts	23,783.60	800,097.68	793,183.78	30,697.50
General	<u>10,920.12</u>	<u>4,711.61</u>	<u>11,423.75</u>	<u>4,207.98</u>
<b>TOTALS</b>	<u><u>\$ 37,664.76</u></u>	<u><u>\$ 856,700.83</u></u>	<u><u>\$ 856,796.20</u></u>	<u><u>\$ 37,569.39</u></u>

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

PROFILE OF THE SCHOOL

Address: 3520 SW 52<sup>nd</sup> Avenue, Pembroke Park, Florida 33023

Principal: Lori Mendez

Bookkeeper: Charlene Lee - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,303.35	\$ 9,387.30
 TOTAL	 <u>\$ 9,303.35</u>	 <u>\$ 9,387.30</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 Watkins Elementary School for the 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 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

**WATKINS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,697.28	\$ 27,270.26	\$ 27,769.55	\$ 2,197.99
Clubs	2,327.11	259.79	-	2,586.90
Departments	2,827.44	7,579.57	9,067.79	1,339.22
Trusts	1,446.02	10,425.38	10,571.16	1,300.24
General	<u>2,217.30</u>	<u>2,128.48</u>	<u>2,466.78</u>	<u>1,879.00</u>
<b>TOTALS</b>	<u><u>\$ 11,515.15</u></u>	<u><u>\$ 47,663.48</u></u>	<u><u>\$ 49,875.28</u></u>	<u><u>\$ 9,303.35</u></u>

**WATKINS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,197.99	\$ 30,305.03	\$ 29,903.43	\$ 2,599.59
Clubs	2,586.90	1,076.42	1,137.40	2,525.92
Departments	1,339.22	2,604.18	2,412.70	1,530.70
Trusts	1,300.24	9,867.49	10,357.59	810.14
General	<u>1,879.00</u>	<u>1,987.09</u>	<u>1,945.14</u>	<u>1,920.95</u>
<b>TOTALS</b>	<u><u>\$ 9,303.35</u></u>	<u><u>\$ 45,840.21</u></u>	<u><u>\$ 45,756.26</u></u>	<u><u>\$ 9,387.30</u></u>

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

PROFILE OF THE SCHOOL

Address: 3230 Nob Hill Road, Sunrise, Florida 33351

Principals: Frances Fuce-Ollivierre (July 2017 – Current)  
 Wanda Haynes (July 2016 – June 2017)

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 90,584.66	\$ 75,049.18
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
<b>TOTAL</b>	<b><u>\$ 110,584.66</u></b>	<b><u>\$ 95,049.18</u></b>

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 Welleby Elementary School for the 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 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

**WELLEBY ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,092.37	\$ 23,523.49	\$ 22,447.26	\$ 5,168.60
Clubs	710.85	3,100.85	2,415.42	1,396.28
Departments	3,097.44	805.09	2,707.51	1,195.02
Trusts	70,644.59	642,484.52	666,926.22	46,202.89
General	<u>32,209.98</u>	<u>85,347.83</u>	<u>60,935.94</u>	<u>56,621.87</u>
<b>TOTALS</b>	<u><u>\$ 110,755.23</u></u>	<u><u>\$ 755,261.78</u></u>	<u><u>\$ 755,432.35</u></u>	<u><u>\$ 110,584.66</u></u>

**WELLEBY ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,168.60	\$ 20,233.71	\$ 22,118.87	\$ 3,283.44
Clubs	1,396.28	3,643.69	2,172.09	2,867.88
Departments	1,195.02	1,346.07	9.00	2,532.09
Trusts	46,202.89	694,727.11	693,854.72	47,075.28
General	<u>56,621.87</u>	<u>45,135.32</u>	<u>62,466.70</u>	<u>39,290.49</u>
<b>TOTALS</b>	<u><u>\$ 110,584.66</u></u>	<u><u>\$ 765,085.90</u></u>	<u><u>\$ 780,621.38</u></u>	<u><u>\$ 95,049.18</u></u>

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

PROFILE OF THE SCHOOL

Address: 9393 NW 50<sup>th</sup> Street, Sunrise, Florida 33351

Principals: Christopher Johnson (July 2018 – Current)  
 Paula Meadows (July 2016 – June 2018)

Bookkeepers: Rhonda Tribbey – Business Support Center (May 2017 – Current)  
 Minerva Carlo – Business Support Center (February 2017 – April 2017)  
 Barbara Mitchell (July 2016 – January 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 27,617.54</u>	<u>\$ 37,895.06</u>
<b>TOTAL</b>	<b><u>\$ 27,617.54</u></b>	<b><u>\$ 37,895.06</u></b>

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 Westpine Middle School for the 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 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



**WESTPINE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 984.88	\$ 3,397.25	\$ 2,917.68	\$ 1,464.45
Music	138.50	7,729.74	3,478.26	4,389.98
Classes	(448.20)	20,602.16	18,015.94	2,138.02
Clubs	3,521.88	18,570.32	19,869.25	2,222.95
Departments	5,482.60	4,738.25	4,493.15	5,727.70
Trusts	11,617.45	63,701.01	63,905.50	11,412.96
General	88.59	1,256.60	1,083.71	261.48
<b>TOTALS</b>	<b>\$ 21,385.70</b>	<b>\$ 119,995.33</b>	<b>\$ 113,763.49</b>	<b>\$ 27,617.54</b>

**WESTPINE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,464.45	\$ 11,153.30	\$ 2,967.88	\$ 9,649.87
Music	4,389.98	4,295.30	4,952.32	3,732.96
Classes	2,138.02	28,197.50	27,830.24	2,505.28
Clubs	2,222.95	7,383.85	7,044.88	2,561.92
Departments	5,727.70	6,512.96	4,531.53	7,709.13
Trusts	11,412.96	68,313.39	68,093.99	11,632.36
General	<u>261.48</u>	<u>1,549.49</u>	<u>1,707.43</u>	<u>103.54</u>
<b>TOTALS</b>	<u><u>\$ 27,617.54</u></u>	<u><u>\$ 127,405.79</u></u>	<u><u>\$ 117,128.27</u></u>	<u><u>\$ 37,895.06</u></u>

WHISPERING PINES CENTER  
 AUDIT REPORT  
 FOR THE 2016-17 AND 2017-18 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3609 SW 89<sup>th</sup> Avenue, Miramar, Florida 33025

Principal: Michael Gleason

Bookkeeper: Brenda Campos

Payroll Processors: Terri Solan (AA Payroll Processor)  
 Loretta Benggio (BB Payroll Processor)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 16,737.44	\$ 16,322.78
<b>TOTAL</b>	<b><u>\$ 16,737.44</u></b>	<b><u>\$ 16,322.78</u></b>

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 Whispering Pines Center for the 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 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.

**WHISPERING PINES CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,201.42	\$ -	\$ -	\$ 1,201.42
Clubs	5,365.46	4,339.19	3,234.56	6,470.09
Departments	712.29	-	-	712.29
Trusts	4,738.93	6,726.09	4,636.09	6,828.93
General	<u>1,955.91</u>	<u>1,678.08</u>	<u>2,109.28</u>	<u>1,524.71</u>
<b>TOTALS</b>	<u><u>\$ 13,974.01</u></u>	<u><u>\$ 12,743.36</u></u>	<u><u>\$ 9,979.93</u></u>	<u><u>\$ 16,737.44</u></u>

**WHISPERING PINES CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,201.42	\$ -	\$ -	\$ 1,201.42
Clubs	6,470.09	6,353.94	5,408.88	7,415.15
Departments	712.29	-	-	712.29
Trusts	6,828.93	3,616.95	4,582.57	5,863.31
General	<u>1,524.71</u>	<u>12,244.88</u>	<u>12,638.98</u>	<u>1,130.61</u>
<b>TOTALS</b>	<u>\$ 16,737.44</u>	<u>\$ 22,215.77</u>	<u>\$ 22,630.43</u>	<u>\$ 16,322.78</u>

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

PROFILE OF THE SCHOOL

Address: 2400 NW 26<sup>th</sup> Street, Fort Lauderdale, Florida 33311

Principals: Felice Winston-Davis (September 2018 - Current)  
 Shernette Grant (July 2016 - August 2018)

Bookkeepers: Andrea Sanchez (January 2018 – Current)  
 Melody Addison-Russell (July 2016 – December 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 45,397.62	\$ 57,231.53
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
<b>TOTAL</b>	<b>\$ 55,397.62</b>	<b>\$ 67,231.53</b>

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 William Dandy Middle School for the 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 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

**WILLIAM DANDY MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,591.22	\$ 6,610.00	\$ 6,263.68	\$ 1,937.54
Music	284.18	300.00	16.99	567.19
Classes	50.00	7,450.62	7,450.62	50.00
Clubs	14,087.35	32,052.39	31,304.70	14,835.04
Departments	8,686.51	89.80	930.96	7,845.35
Trusts	11,546.38	100,077.45	102,094.63	9,529.20
General	<u>14,684.61</u>	<u>19,171.60</u>	<u>13,222.91</u>	<u>20,633.30</u>
<b>TOTALS</b>	<u><u>\$ 50,930.25</u></u>	<u><u>\$ 165,751.86</u></u>	<u><u>\$ 161,284.49</u></u>	<u><u>\$ 55,397.62</u></u>

**WILLIAM DANDY MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,937.54	\$ 6,660.00	\$ 5,156.13	\$ 3,441.41
Music	567.19	2,135.00	1,523.73	1,178.46
Classes	50.00	-	50.00	-
Clubs	14,835.04	44,905.63	45,619.06	14,121.61
Departments	7,845.35	246.88	3,809.90	4,282.33
Trusts	9,529.20	143,084.07	135,241.93	17,371.34
General	<u>20,633.30</u>	<u>23,955.81</u>	<u>17,752.73</u>	<u>26,836.38</u>
<b>TOTALS</b>	<u><u>\$ 55,397.62</u></u>	<u><u>\$ 220,987.39</u></u>	<u><u>\$ 209,153.48</u></u>	<u><u>\$ 67,231.53</u></u>