

**INDEPENDENT AUDITOR'S REPORT ON  
THE INTERNAL FUNDS OF  
SELECTED SCHOOLS FOR  
THE SCHOOL BOARD OF BROWARD COUNTY  
FOR THE 2016-2017 AND 2017-2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

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## **INDEPENDENT AUDITOR’S REPORT**

To The School Board of Broward County  
Broward County, Florida

We have audited the accompanying cash basis statements of changes in fund balances (“statements of changes”) of the School Board of Broward County (“SBBC”, “District”) Internal Funds for the selected Elementary Schools as listed in the table of contents, for the years ended June 30, 2017 and 2018, and the related notes to the statements of changes.

### **Management’s Responsibility for the Statements of Changes**

Management is responsible for the preparation and fair presentation of these statements of changes in accordance with the cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of statements that are free from material misstatement, whether due to fraud or error.

### **Auditor’s Responsibility**

Our responsibility is to express opinions on these statements of changes based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of changes are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements of changes. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statements of changes, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the statements of changes in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the statements of changes.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the statements of changes in fund balances of the District’s Internal Funds for the selected Elementary Schools as listed in the table of contents, as of June 30, 2017 and 2018, and for the years then ended are presented fairly, in all material respects in accordance with the cash basis of accounting described in Note 1.

**Basis of Accounting**

We draw attention to Note 1 of the statements of changes, which describes the basis of accounting. The statements of changes are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Emphasis of Matter**

As discussed in Note 1, the statement of changes in fund balances for the Internal Funds of the selected Elementary Schools listed in the table of contents does not purport to, and does not, present fairly the financial position of the School Board of Broward County, as of June 30, 2017 and 2018, respectively, in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Other Matters*****Other Information***

Our audit was conducted for the purpose of forming opinions on the statements of changes in fund balances of the District's Internal Funds for the selected Elementary Schools listed in the table of contents. The schools' Profile Information is presented for informational purposes and has not been subjected to the auditing procedures applied in the audit of the statement of changes in fund balances and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2019 on our consideration of the School Board of Broward County Internal Funds for the selected Elementary Schools listed in the table of contents internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Board of Broward County Internal Funds for the selected Elementary Schools listed in the table of contents internal control over financial reporting and compliance.



Hollywood, Florida  
June 12, 2019

**ANNABEL C. PERRY ELEMENTARY PRE-K - 8 SCHOOL  
 AUDIT REPORT  
 FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 6850 SW 34<sup>th</sup> Street, Miramar, Florida 33023

Principal: Thomas Correll (July 2017–Current)  
 Catrice Duhart (July 2016–June 2017)

Bookkeeper(s): Marie Aponte – Business Support Center (July 2017–Current)  
 Muhammed Uppal – Business Support Center (April 2017–June 2017)  
 Rachelle Charlton (July 2014–March 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 10,414.52</u>	<u>\$ 13,289.16</u>
TOTAL	<u>\$ 10,414.52</u>	<u>\$ 13,289.16</u>

EXCEPTIONS NOTED

None.

**ANNABEL C. PERRY ELEMENTARY ELEMENTARY PRE-K - 8  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 187.00	\$ -	\$ 187.00
Classes	1,676.03	16,454.30	16,232.70	1,897.63
Clubs	1,082.98	2,504.08	2,135.90	1,451.16
Departments	805.81	2,061.04	1,532.30	1,334.55
Trusts	3,987.47	42,089.13	42,329.38	3,747.22
General	<u>984.02</u>	<u>1,981.67</u>	<u>1,168.73</u>	<u>1,796.96</u>
<b>TOTALS</b>	<u><u>\$ 8,536.31</u></u>	<u><u>\$ 65,277.22</u></u>	<u><u>\$ 63,399.01</u></u>	<u><u>\$ 10,414.52</u></u>

**ANNABEL C. PERRY ELEMENTARY ELEMENTARY PRE-K - 8  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 187.00	\$ -	\$ -	\$ 187.00
Music	-	400.00	198.30	201.70
Classes	1,897.63	22,995.35	21,772.22	3,120.76
Clubs	1,451.16	587.27	2,016.72	21.71
Departments	1,334.55	4,276.07	3,629.92	1,980.70
Trusts	3,747.22	27,844.11	25,838.91	5,752.42
General	<u>1,796.96</u>	<u>6,832.83</u>	<u>6,604.92</u>	<u>2,024.87</u>
<b>TOTALS</b>	<u><u>\$ 10,414.52</u></u>	<u><u>\$ 62,935.63</u></u>	<u><u>\$ 60,060.99</u></u>	<u><u>\$ 13,289.16</u></u>

**EVERGLADES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 2900 Bonaventure Boulevard, Weston, Florida 33331

Principal: Eliot Tillinger

Bookkeeper(s): David T. Franklin – Business Support Center (August 2018–Current)  
Natalie Clark – Business Support Center (July 2016–August 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 60,369.16	\$ 78,815.76
TOTAL	<u>\$ 60,369.16</u>	<u>\$ 78,815.76</u>

EXCEPTIONS NOTED

None.

**EVERGLADES ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 1,901.65	\$ 5,945.68	\$ 4,547.78	\$ 3,299.55
Classes	3,272.03	188,433.75	188,923.70	2,782.08
Clubs	3,633.53	1,368.67	946.18	4,056.02
Departments	577.35	1,469.38	1,013.86	1,032.87
Trusts	21,069.46	453,084.79	426,018.77	48,135.48
General	<u>2,588.39</u>	<u>13,599.96</u>	<u>15,125.19</u>	<u>1,063.16</u>
<b>TOTALS</b>	<u><u>\$ 33,042.41</u></u>	<u><u>\$ 663,902.23</u></u>	<u><u>\$ 636,575.48</u></u>	<u><u>\$ 60,369.16</u></u>

**EVERGLADES ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 3,299.55	\$ 5,788.70	\$ 4,929.48	\$ 4,158.77
Classes	2,782.08	164,272.54	163,037.59	4,017.03
Clubs	4,056.02	749.99	2,886.91	1,919.10
Departments	1,032.87	1,056.36	1,138.38	950.85
Trusts	48,135.48	494,389.24	476,031.17	66,493.55
General	<u>1,063.16</u>	<u>8,658.73</u>	<u>8,445.43</u>	<u>1,276.46</u>
<b>TOTALS</b>	<u><u>\$ 60,369.16</u></u>	<u><u>\$ 674,915.56</u></u>	<u><u>\$ 656,468.96</u></u>	<u><u>\$ 78,815.76</u></u>

**FOREST HILLS ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 3100 NW 85<sup>th</sup> Avenue, Coral Springs, Florida 33065

Principal: Barbara Rothman

Bookkeeper(s): Robert Johnston – Business Support Center (July 2017–Current)  
Diana Kohle – Business Support Center (August 2016–June 2017)  
Carol Howe – Business Support Center (May 2015–August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 34,983.39	\$ 44,517.23
TOTAL	<u>\$ 34,983.39</u>	<u>\$ 44,517.23</u>

EXCEPTIONS NOTED

None.

**FOREST HILLS ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,940.15	\$ 36,096.21	\$ 35,786.00	\$ 3,250.36
Clubs	2,408.06	4,597.88	4,430.34	2,575.60
Departments	4,505.62	9,075.38	8,183.46	5,397.54
Trusts	10,708.28	399,930.70	396,681.25	13,957.73
General	<u>5,391.50</u>	<u>15,788.89</u>	<u>11,378.23</u>	<u>9,802.16</u>
<b>TOTALS</b>	<u><u>\$ 25,953.61</u></u>	<u><u>\$ 465,489.06</u></u>	<u><u>\$ 456,459.28</u></u>	<u><u>\$ 34,983.39</u></u>

**FOREST HILLS ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,250.36	\$ 14,748.77	\$ 13,650.68	\$ 4,348.45
Clubs	2,575.60	6,354.36	6,057.17	2,872.79
Departments	5,397.54	9,618.80	8,758.21	6,258.13
Trusts	13,957.73	421,795.20	419,907.02	15,845.91
General	<u>9,802.16</u>	<u>15,488.26</u>	<u>10,098.47</u>	<u>15,191.95</u>
<b>TOTALS</b>	<u><u>\$ 34,983.39</u></u>	<u><u>\$ 468,005.39</u></u>	<u><u>\$ 458,471.55</u></u>	<u><u>\$ 44,517.23</u></u>

**GATOR RUN ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 1101 Glades Parkway, Weston, Florida 33327

Principal: Keith Peters

Bookkeeper(s): Minerva Carlo – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$102,407.43</u>	<u>\$ 39,515.66</u>
TOTAL	<u>\$102,407.43</u>	<u>\$ 39,515.66</u>

EXCEPTIONS NOTED

None.

**GATOR RUN ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016–2017**

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 4,881.11	\$ 70,671.91	\$ 69,743.88	\$ 5,809.14
Clubs	2,631.24	3,790.30	3,722.94	2,698.60
Departments	5,445.07	1,157.22	969.93	5,632.36
Trusts	14,485.52	975,469.65	910,323.16	79,632.01
General	20,947.60	3,356.84	15,669.12	8,635.32
<b>TOTALS</b>	\$ 48,390.54	\$ 1,054,445.92	\$ 1,000,429.03	\$ 102,407.43

**GATOR RUN ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,809.14	\$ 75,814.47	\$ 77,139.80	\$ 4,483.81
Clubs	2,698.60	3,164.93	3,046.31	2,817.22
Departments	5,632.36	5,422.00	5,685.52	5,368.84
Trusts	79,632.01	1,298,597.50	1,357,713.55	20,515.96
General	8,635.32	12,239.76	14,545.25	6,329.83
<b>TOTALS</b>	<b>\$ 102,407.43</b>	<b>\$ 1,395,238.66</b>	<b>\$ 1,458,130.43</b>	<b>\$ 39,515.66</b>

**HAWKES BLUFF ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 5900 SW 160<sup>th</sup> Avenue, Davie, Florida 33331

Principal: Melinda Cunningham

Bookkeeper(s): Sabrina Figueroa – Business Support Center (July 2017–June 2018)  
 Michelle Walker – Business Support Center (August 2016–June 2017)  
 David Franklin – Business Support Center (July 2015–August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$179,911.67	\$ 35,212.89
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$189,911.67</u>	<u>\$ 45,212.89</u>

EXCEPTIONS NOTED

None.

**HAWKES BLUFF ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 845.25	\$ 510.00	\$ 81.14	\$ 1,274.11
Classes	3,869.78	76,473.06	79,893.72	449.12
Clubs	8,357.17	3,347.33	4,067.81	7,636.69
Departments	1,979.75	1,297.78	-	3,277.53
Trusts	115,484.58	839,866.67	810,684.83	144,666.42
General	<u>52,193.95</u>	<u>37,413.82</u>	<u>56,999.97</u>	<u>32,607.80</u>
<b>TOTALS</b>	<u><u>\$ 182,730.48</u></u>	<u><u>\$ 958,908.66</u></u>	<u><u>\$ 951,727.47</u></u>	<u><u>\$ 189,911.67</u></u>

**HAWKES BLUFF ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 1,274.11	\$ 1,014.97	\$ 1,501.72	\$ 787.36
Classes	449.12	93,786.03	88,718.20	5,516.95
Clubs	7,636.69	14,699.04	11,090.30	11,245.43
Departments	3,277.53	1,241.08	14.25	4,504.36
Trusts	144,666.42	813,805.30	946,801.31	11,670.41
General	<u>32,607.80</u>	<u>45,632.62</u>	<u>66,752.04</u>	<u>11,488.38</u>
<b>TOTALS</b>	<u><u>\$ 189,911.67</u></u>	<u><u>\$ 970,179.04</u></u>	<u><u>\$ 1,114,877.82</u></u>	<u><u>\$ 45,212.89</u></u>

**HOLLYWOOD PARK ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 901 North 69<sup>th</sup> Way, Hollywood, Florida 33024

Principal: Maria Menendez

Bookkeeper(s): Marie Aponte – Business Support Center (February 2017–Current)  
Muhammad Uppal – Business Support Center (December 2016–January 2017)  
Stacy Harrow (May 2016–November 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>5,277.96</u>	\$ <u>6,046.50</u>
TOTAL	\$ <u>5,277.96</u>	\$ <u>6,046.50</u>

EXCEPTIONS NOTED

None.

**HOLLYWOOD PARK ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 601.20	\$ 8,603.69	\$ 8,625.33	\$ 579.56
Clubs	1,629.89	4,912.36	5,146.02	1,396.23
Departments	1,806.06	349.45	1,509.25	646.26
Trusts	484.49	22,761.61	23,001.51	244.59
General	<u>1,702.52</u>	<u>5,488.02</u>	<u>4,779.22</u>	<u>2,411.32</u>
<b>TOTALS</b>	<u>\$ 6,224.16</u>	<u>\$ 42,115.13</u>	<u>\$ 43,061.33</u>	<u>\$ 5,277.96</u>

**HOLLYWOOD PARK ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 579.56	\$ 9,926.48	\$ 9,327.58	\$ 1,178.46
Clubs	1,396.23	2,852.42	3,725.27	523.38
Departments	646.26	607.85	194.13	1,059.98
Trusts	244.59	9,491.46	8,582.33	1,153.72
General	<u>2,411.32</u>	<u>1,695.86</u>	<u>1,976.22</u>	<u>2,130.96</u>
<b>TOTALS</b>	<u><u>\$ 5,277.96</u></u>	<u><u>\$ 24,574.07</u></u>	<u><u>\$ 23,805.53</u></u>	<u><u>\$ 6,046.50</u></u>

**JAMES S. HUNT ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 7800 NW 35<sup>th</sup> Court, Coral Springs, Florida 33065

Principal: Christina Monroe  
Ernie Lozano – July 2016–December 2017

Bookkeeper(s): Amar Chand – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>9,771.86</u>	\$ <u>11,168.57</u>
TOTAL	\$ <u>9,771.86</u>	\$ <u>11,168.57</u>

EXCEPTIONS NOTED

None.

**JAMES S. HUNT ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,103.10	\$ 14,184.73	\$ 13,098.21	\$ 3,189.62
Clubs	414.71	2,131.40	2,013.81	532.30
Departments	302.22	8,042.81	8,043.90	301.13
Trusts	9,841.94	139,527.65	145,647.28	3,722.31
General	<u>1,989.05</u>	<u>3,275.57</u>	<u>3,238.12</u>	<u>2,026.50</u>
<b>TOTALS</b>	<u><u>\$ 14,651.02</u></u>	<u><u>\$ 167,162.16</u></u>	<u><u>\$ 172,041.32</u></u>	<u><u>\$ 9,771.86</u></u>

**JAMES S. HUNT ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,189.62	\$ 11,074.15	\$ 9,447.32	\$ 4,816.45
Clubs	532.30	371.50	415.93	487.87
Departments	301.13	8,825.30	8,474.37	652.06
Trusts	3,722.31	159,302.06	159,425.24	3,599.13
General	<u>2,026.50</u>	<u>2,145.91</u>	<u>2,559.35</u>	<u>1,613.06</u>
<b>TOTALS</b>	<u><u>\$ 9,771.86</u></u>	<u><u>\$ 181,718.92</u></u>	<u><u>\$ 180,322.21</u></u>	<u><u>\$ 11,168.57</u></u>

**INDIAN TRACE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 400 Indian Trace, Weston, Florida 33326

Principal: Amy Winder

Bookkeeper(s): Sabrina Figueroa – Business Support Center (July 2014–June 2018)  
Minerva Carlo – Business Support Center (July 2018–Present)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,243.87	\$ 30,296.56
Investment		
Treasurer’s Pool Account	<u>7,500.00</u>	<u>7,500.00</u>
TOTAL	<u>\$ 30,743.87</u>	<u>\$ 37,796.56</u>

EXCEPTIONS NOTED

None.

**INDIAN TRACE ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 5,683.86	\$ 6,285.57	\$ 6,901.47	\$ 5,067.96
Classes	1,917.25	86,487.38	87,152.26	1,252.37
Clubs	1,480.91	26,009.61	25,995.57	1,494.95
Departments	612.03	2,711.65	1,796.84	1,526.84
Trusts	38,623.61	564,517.54	587,392.60	15,748.55
General	<u>11,697.56</u>	<u>26,721.76</u>	<u>32,766.12</u>	<u>5,653.20</u>
<b>TOTALS</b>	<u><u>\$ 60,015.22</u></u>	<u><u>\$ 712,733.51</u></u>	<u><u>\$ 742,004.86</u></u>	<u><u>\$ 30,743.87</u></u>

**INDIAN TRACE ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 5,067.96	\$ 9,310.90	\$ 10,129.77	\$ 4,249.09
Classes	1,252.37	68,745.25	67,721.02	2,276.60
Clubs	1,494.95	35,987.78	32,581.44	4,901.29
Departments	1,526.84	2,481.18	3,543.89	464.13
Trusts	15,748.55	534,896.06	526,601.91	24,042.70
General	<u>5,653.20</u>	<u>23,197.21</u>	<u>26,987.66</u>	<u>1,862.75</u>
<b>TOTALS</b>	<u><u>\$ 30,743.87</u></u>	<u><u>\$ 674,618.38</u></u>	<u><u>\$ 667,565.69</u></u>	<u><u>\$ 37,796.56</u></u>

**LAKE FOREST ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 3550 SW 48<sup>th</sup> Avenue, Pembroke Park, Florida 33023

Principal: Sharon Boyd

Bookkeeper(s): Bridgette Willis – Business Support Center (February 2018–June 2018)  
 Charlene Lee – Business Support Center (July 2015–February 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 29,582.91	\$ 26,726.57
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
<b>TOTAL</b>	<b><u>\$ 34,582.91</u></b>	<b><u>\$ 31,726.57</u></b>

EXCEPTIONS NOTED

None.

**LAKE FOREST ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016–2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,432.71	\$ 23,285.97	\$ 21,728.34	\$ 2,990.34
Clubs	1,602.58	2,929.14	2,187.83	2,343.89
Departments	3,547.14	421.32	15.00	3,953.46
Trusts	10,091.29	12,991.43	9,050.83	14,031.89
General	<u>10,362.06</u>	<u>2,723.79</u>	<u>1,822.52</u>	<u>11,263.33</u>
<b>TOTALS</b>	<u><u>\$ 27,035.78</u></u>	<u><u>\$ 42,351.65</u></u>	<u><u>\$ 34,804.52</u></u>	<u><u>\$ 34,582.91</u></u>

**LAKE FOREST ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,990.34	\$ 16,436.57	\$ 16,590.56	\$ 2,836.35
Clubs	2,343.89	2,495.01	2,464.44	2,374.46
Departments	3,953.46	40.46	-	3,993.92
Trusts	14,031.89	9,306.12	12,732.84	10,605.17
General	<u>11,263.33</u>	<u>2,714.03</u>	<u>2,060.69</u>	<u>11,916.67</u>
<b>TOTALS</b>	<u><u>\$ 34,582.91</u></u>	<u><u>\$ 30,992.19</u></u>	<u><u>\$ 33,848.53</u></u>	<u><u>\$ 31,726.57</u></u>

**LARKDALE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 3250 NW 12<sup>th</sup> Place, Lauderdale, Florida 33311

Principal: Carla Hart

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>5,538.70</u>	\$ <u>7,578.51</u>
TOTAL	\$ <u>5,538.70</u>	\$ <u>7,578.51</u>

EXCEPTIONS NOTED

None.

**LARKDALE ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 688.01	\$ 3,547.43	\$ 3,842.93	\$ 392.51
Clubs	519.27	3,007.19	2,706.06	820.40
Departments	682.98	5,816.24	5,716.13	783.09
Trusts	3,623.91	17,570.08	19,847.12	1,346.87
General	<u>1,589.98</u>	<u>6,164.01</u>	<u>5,558.16</u>	<u>2,195.83</u>
<b>TOTALS</b>	<u><u>\$ 7,104.15</u></u>	<u><u>\$ 36,104.95</u></u>	<u><u>\$ 37,670.40</u></u>	<u><u>\$ 5,538.70</u></u>

**LARKDALE ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 392.51	\$ 4,857.00	\$ 3,951.71	\$ 1,297.80
Clubs	820.40	2,028.99	1,836.25	1,013.14
Departments	783.09	6,822.45	4,967.86	2,637.68
Trusts	1,346.87	11,558.89	11,206.52	1,699.24
General	<u>2,195.83</u>	<u>4,407.07</u>	<u>5,672.25</u>	<u>930.65</u>
<b>TOTALS</b>	<u>\$ 5,538.70</u>	<u>\$ 29,674.40</u>	<u>\$ 27,634.59</u>	<u>\$ 7,578.51</u>

**LLOYD ESTATES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 750 NW 41<sup>st</sup> Street, Oakland Park, Florida 33309

Principal: Shawn Allen

Bookkeeper(s): Muhammed Uppal – Business Support Center (July 2016–Current)  
Lanetre Mosely – Business Support Center (December 2017–June 2018)  
Patricia Putnam – Business Support Center (July 2016–November 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>9,602.35</u>	\$ <u>11,243.40</u>
TOTAL	\$ <u>9,602.35</u>	\$ <u>11,243.40</u>

EXCEPTIONS NOTED

None.

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

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 165.00	\$ -	\$ -	\$ 165.00
Classes	1,748.50	17,123.90	17,206.90	1,665.50
Clubs	610.05	1,813.53	1,717.37	706.21
Departments	2,771.36	14,752.38	14,086.26	3,437.48
Trusts	3,224.72	28,364.47	29,250.17	2,339.02
General	<u>1,498.63</u>	<u>6,186.84</u>	<u>6,396.33</u>	<u>1,289.14</u>
<b>TOTALS</b>	<u><u>\$ 10,018.26</u></u>	<u><u>\$ 68,241.12</u></u>	<u><u>\$ 68,657.03</u></u>	<u><u>\$ 9,602.35</u></u>

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

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 165.00	\$ 360.00	\$ -	\$ 525.00
Classes	1,665.50	12,690.54	12,162.41	2,193.63
Clubs	706.21	57.48	-	763.69
Departments	3,437.48	13,195.56	12,568.13	4,064.91
Trusts	2,339.02	31,078.55	30,868.53	2,549.04
General	1,289.14	5,584.07	5,726.08	1,147.13
<b>TOTALS</b>	<b>\$ 9,602.35</b>	<b>\$ 62,966.20</b>	<b>\$ 61,325.15</b>	<b>\$ 11,243.40</b>

**MAPLEWOOD ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 9850 Ramblewood Drive, Coral Springs, Florida 33071

Principal: Leena Itty

Bookkeeper(s): Lysa Robb – Business Support Center (March 2018–July 2018)  
 Cindy Celestin – Business Support Center (August 2017–March 2018)  
 Sabrina Figueroa – Business Support Center (August 2016–July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>57,402.71</u>	\$ <u>76,806.00</u>
TOTAL	\$ <u>57,402.71</u>	\$ <u>76,806.00</u>

EXCEPTIONS NOTED

None.

**MAPLEWOOD ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ -	\$ 188.00	\$ -	\$ 188.00
Classes	1,146.57	50,627.14	47,337.08	4,436.63
Clubs	671.49	432.40	434.18	669.71
Departments	1,680.83	1,142.11	16.54	2,806.40
Trusts	35,562.15	544,248.40	536,185.51	43,625.04
General	<u>5,400.19</u>	<u>6,270.56</u>	<u>5,993.82</u>	<u>5,676.93</u>
<b>TOTALS</b>	<u>\$ 44,461.23</u>	<u>\$ 602,908.61</u>	<u>\$ 589,967.13</u>	<u>\$ 57,402.71</u>

**MAPLEWOOD ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 188.00	\$ 452.00	\$ 452.00	\$ 188.00
Classes	4,436.63	42,003.76	41,210.45	5,229.94
Clubs	669.71	797.74	-	1,467.45
Departments	2,806.40	14,661.86	11,444.19	6,024.07
Trusts	43,625.04	430,982.18	451,263.18	23,344.04
General	<u>5,676.93</u>	<u>115,102.94</u>	<u>80,227.37</u>	<u>40,552.50</u>
<b>TOTALS</b>	<u>\$ 57,402.71</u>	<u>\$ 604,000.48</u>	<u>\$ 584,597.19</u>	<u>\$ 76,806.00</u>

**MCNAB ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 1350 SE 9<sup>th</sup> Avenue, Pompano Beach, Florida 33060

Principal: Dorys Palacio

Bookkeeper(s): Victoria Phillips – Business Support Center (August 2018–Current)  
 Lourdes Rodriguez – Business Support Center (July 2017–June 2018)  
 Patricia Putnam – Business Support Center (July 2016–July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$118,165.23	\$117,740.51
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
<b>TOTAL</b>	<b><u>\$128,165.23</u></b>	<b><u>\$127,740.51</u></b>

EXCEPTIONS NOTED

None.

**MCNAB ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016–2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 121.18	\$ 9,531.39	\$ 8,685.06	\$ 967.51
Clubs	1,483.76	7,004.10	6,647.29	1,840.57
Departments	4,051.85	472.35	93.03	4,431.17
Trusts	69,607.54	370,904.68	357,958.22	82,554.00
General	<u>25,826.66</u>	<u>17,787.67</u>	<u>5,242.35</u>	<u>38,371.98</u>
<b>TOTALS</b>	<u><u>\$ 101,090.99</u></u>	<u><u>\$ 405,700.19</u></u>	<u><u>\$ 378,625.95</u></u>	<u><u>\$ 128,165.23</u></u>

**MCNAB ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 967.51	\$ 18,272.58	\$ 18,596.07	\$ 644.02
Clubs	1,840.57	2,624.19	2,288.61	2,176.15
Departments	4,431.17	2,624.66	1.83	7,054.00
Trusts	82,554.00	477,592.62	484,871.15	75,275.47
General	<u>38,371.98</u>	<u>48,832.64</u>	<u>44,613.75</u>	<u>42,590.87</u>
<b>TOTALS</b>	<u><u>\$ 128,165.23</u></u>	<u><u>\$ 549,946.69</u></u>	<u><u>\$ 550,371.41</u></u>	<u><u>\$ 127,740.51</u></u>

**MIRAMAR ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 6831 SW 26<sup>th</sup> Street, Miramar, Florida 33023

Principal: Joanne Schlissel

Bookkeeper(s): Ileana Claudio – Business Support Center (August 2018–Current)  
Jill Taylor – Business Support Center (October 2016–June 2018)  
Charlene Lee – Business Support Center (August 2016–September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>43,626.75</u>	\$ <u>45,483.99</u>
TOTAL	\$ <u>43,626.75</u>	\$ <u>45,483.99</u>

EXCEPTIONS NOTED

None.

**MIRAMAR ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016–2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 158.29	\$ -	\$ 158.29	\$ -
Classes	1,009.73	14,020.32	13,101.91	1,928.14
Clubs	1,862.15	202.50	1,041.11	1,023.54
Departments	7,224.18	12,198.44	12,874.66	6,547.96
Trusts	10,128.61	16,891.77	22,669.38	4,351.00
General	<u>19,753.76</u>	<u>13,934.49</u>	<u>3,912.14</u>	<u>29,776.11</u>
<b>TOTALS</b>	<u>\$ 40,136.72</u>	<u>\$ 57,247.52</u>	<u>\$ 53,757.49</u>	<u>\$ 43,626.75</u>

**MIRAMAR ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,928.14	\$ 21,720.90	\$ 21,462.42	\$ 2,186.62
Clubs	1,023.54	404.76	323.14	1,105.16
Departments	6,547.96	6,573.43	4,596.53	8,524.86
Trusts	4,351.00	39,004.04	36,797.42	6,557.62
General	<u>29,776.11</u>	<u>5,718.55</u>	<u>8,384.93</u>	<u>27,109.73</u>
<b>TOTALS</b>	<u><u>\$ 43,626.75</u></u>	<u><u>\$ 73,421.68</u></u>	<u><u>\$ 71,564.44</u></u>	<u><u>\$ 45,483.99</u></u>

**NORCREST ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 3951 NE 16<sup>th</sup> Avenue, Pompano Beach, Florida 33064

Principal: Kyna Duarte

Bookkeeper(s): Ruby Carpintero-Vargas – Business Support Center (July 2017–Current)  
Sabrina Figueroa – Business Support Center (May 2016–June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 17,045.25</u>	<u>\$ 24,426.25</u>
TOTAL	<u>\$ 17,045.25</u>	<u>\$ 24,426.25</u>

EXCEPTIONS NOTED

None.

**NORCREST ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016–2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,528.03	\$ 9,609.57	\$ 8,512.61	\$ 2,624.99
Clubs	1,290.86	4,160.99	3,728.77	1,723.08
Departments	743.62	667.79	648.82	762.59
Trusts	11,245.43	246,405.67	247,043.23	10,607.87
General	<u>2,783.34</u>	<u>2,381.47</u>	<u>3,838.09</u>	<u>1,326.72</u>
<b>TOTALS</b>	<u>\$ 17,591.28</u>	<u>\$ 263,225.49</u>	<u>\$ 263,771.52</u>	<u>\$ 17,045.25</u>

**NORCREST ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 2,624.99	\$ 16,113.04	\$ 15,597.16	\$ 3,140.87
Clubs	1,723.08	1,217.74	928.77	2,012.05
Departments	762.59	647.46	547.95	862.10
Trusts	10,607.87	215,366.50	209,121.97	16,852.40
General	1,326.72	1,543.15	1,311.04	1,558.83
<b>TOTALS</b>	\$ 17,045.25	\$ 234,887.89	\$ 227,506.89	\$ 24,426.25

**ORANGE BROOK ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 715 South 46<sup>th</sup> Avenue, Hollywood, Florida 33021

Principal: Devon O’Neal

Bookkeeper(s): Claudia Cardona – Business Support Center (August 2016–Current)  
 David Franklin – Business Support Center (July 2014–July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,820.30	\$ 30,127.70
Investment		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
<b>TOTAL</b>	<b><u>\$ 24,820.30</u></b>	<b><u>\$ 35,127.70</u></b>

EXCEPTIONS NOTED

None.

**ORANGE BROOK ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016–2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 147.20	\$ -	\$ -	\$ 147.20
Classes	1,440.99	8,341.77	8,304.12	1,478.64
Clubs	3,067.20	12,294.31	13,962.94	1,398.57
Departments	902.57	10,251.52	10,069.18	1,084.91
Trusts	10,472.67	124,794.56	117,654.76	17,612.47
General	<u>9,315.76</u>	<u>2,809.92</u>	<u>9,027.17</u>	<u>3,098.51</u>
<b>TOTALS</b>	<u><u>\$ 25,346.39</u></u>	<u><u>\$ 158,492.08</u></u>	<u><u>\$ 159,018.17</u></u>	<u><u>\$ 24,820.30</u></u>

**ORANGE BROOK ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 147.20	\$ -	\$ -	\$ 147.20
Classes	1,478.64	6,277.97	6,393.25	1,363.36
Clubs	1,398.57	19,484.84	17,465.63	3,417.78
Departments	1,084.91	11,045.70	10,354.13	1,776.48
Trusts	17,612.47	167,276.73	166,527.55	18,361.65
General	<u>3,098.51</u>	<u>19,144.33</u>	<u>12,181.61</u>	<u>10,061.23</u>
<b>TOTALS</b>	<u><u>\$ 24,820.30</u></u>	<u><u>\$ 223,229.57</u></u>	<u><u>\$ 212,922.17</u></u>	<u><u>\$ 35,127.70</u></u>

**PINES LAKES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 10300 Johnson Street, Pembroke Pines, Florida 33026  
Principal: Susan F. Sasse  
Bookkeeper(s): Tina Caldwell – Business Support Center (July 2016–June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>21,117.76</u>	\$ <u>15,043.80</u>
TOTAL	\$ <u>21,117.76</u>	\$ <u>15,043.80</u>

EXCEPTIONS NOTED

None.

**PINES LAKES ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 151.06	\$ 1,004.50	\$ 1,121.09	\$ 34.47
Classes	1,011.51	19,564.33	19,631.16	944.68
Clubs	1,670.77	2,906.68	4,276.20	301.25
Departments	2,789.44	8,618.45	7,954.00	3,453.89
Trusts	4,617.21	197,330.38	189,152.25	12,795.34
General	<u>833.05</u>	<u>5,741.99</u>	<u>2,986.91</u>	<u>3,588.13</u>
<b>TOTALS</b>	<u><u>\$ 11,073.04</u></u>	<u><u>\$ 235,166.33</u></u>	<u><u>\$ 225,121.61</u></u>	<u><u>\$ 21,117.76</u></u>

**PINES LAKES ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 34.47	\$ 401.75	\$ 398.60	\$ 37.62
Classes	944.68	12,628.75	13,029.57	543.86
Clubs	301.25	2,391.09	2,122.57	569.77
Departments	3,453.89	5,312.25	5,682.12	3,084.02
Trusts	12,795.34	208,753.21	215,266.85	6,281.70
General	<u>3,588.13</u>	<u>5,128.59</u>	<u>4,189.89</u>	<u>4,526.83</u>
<b>TOTALS</b>	<u><u>\$ 21,117.76</u></u>	<u><u>\$ 234,615.64</u></u>	<u><u>\$ 240,689.60</u></u>	<u><u>\$ 15,043.80</u></u>

**PLANTATION PARK ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 651 NW 42<sup>nd</sup> Avenue, Plantation, Florida

Principal: Judith Pitter

Bookkeeper(s): Mabel Lopez – Business Support Center (September 2016–Current)  
Marian Youse – Business Support Center (February 2013–August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>9,898.00</u>	\$ <u>11,892.86</u>
TOTAL	\$ <u>9,898.00</u>	\$ <u>11,892.86</u>

EXCEPTIONS NOTED

None.

**PLANTATION PARK ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 984.50	\$ 4,393.00	\$ 4,703.00	\$ 674.50
Clubs	3,636.54	11,291.42	10,694.05	4,233.91
Departments	841.05	10,180.77	9,742.50	1,279.32
Trusts	1,753.09	33,743.66	33,221.52	2,275.23
General	<u>733.49</u>	<u>6,975.87</u>	<u>6,274.32</u>	<u>1,435.04</u>
<b>TOTALS</b>	<u><u>\$ 7,948.67</u></u>	<u><u>\$ 66,584.72</u></u>	<u><u>\$ 64,635.39</u></u>	<u><u>\$ 9,898.00</u></u>

**PLANTATION PARK ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 674.50	\$ 4,209.10	\$ 4,335.50	\$ 548.10
Clubs	4,233.91	2,608.00	2,409.10	4,432.81
Departments	1,279.32	8,600.15	8,397.46	1,482.01
Trusts	2,275.23	17,521.28	17,214.17	2,582.34
General	<u>1,435.04</u>	<u>3,892.51</u>	<u>2,479.95</u>	<u>2,847.60</u>
<b>TOTALS</b>	<u><u>\$ 9,898.00</u></u>	<u><u>\$ 36,831.04</u></u>	<u><u>\$ 34,836.18</u></u>	<u><u>\$ 11,892.86</u></u>

**POMPANO BEACH ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
 JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 700 NE 13<sup>th</sup> Avenue, Pompano Beach, Florida 33060

Principal: Shezette Blue-Small (February 2017–Current)  
 Stephen Larson (July 2015–December 2016)

Bookkeeper(s): Carla Andrejak – Business Support Center (July 2017–Current)  
 Sara Robert (July 2016–June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>5,977.34</u>	\$ <u>6,867.42</u>
<b>TOTAL</b>	<b>\$ <u>5,977.34</u></b>	<b>\$ <u>6,867.42</u></b>

EXCEPTIONS NOTED

None.

**POMPANO BEACH ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 443.00	\$ 8,671.79	\$ 8,378.65	\$ 736.14
Clubs	71.70	935.92	825.62	182.00
Departments	190.89	3,906.77	3,799.36	298.30
Trusts	3,313.21	13,217.14	12,309.12	4,221.23
General	<u>1,385.60</u>	<u>1,420.08</u>	<u>2,266.01</u>	<u>539.67</u>
<b>TOTALS</b>	<u>\$ 5,404.40</u>	<u>\$ 28,151.70</u>	<u>\$ 27,578.76</u>	<u>\$ 5,977.34</u>

**POMPANO BEACH ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 736.14	\$ 12,918.32	\$ 12,589.89	\$ 1,064.57
Clubs	182.00	2,357.47	2,315.28	224.19
Departments	298.30	3,960.61	3,831.21	427.70
Trusts	4,221.23	17,556.33	17,326.75	4,450.81
General	539.67	1,963.20	1,802.72	700.15
<b>TOTALS</b>	\$ 5,977.34	\$ 38,755.93	\$ 37,865.85	\$ 6,867.42

**RAMBLEWOOD ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 8950 Shadowwood Boulevard, Coral Springs, Florida 33071

Principal: Maria Perez

Bookkeeper(s): Lourdes Rodriguez – Business Support Center (August 2018–Current)  
Heather Braun – Business Support Center (October 2012–June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,104.34	\$ 38,665.20
TOTAL	<u>\$ 22,104.34</u>	<u>\$ 38,665.20</u>

EXCEPTIONS NOTED

None.

**RAMBLEWOOD ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2016–2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 684.21	\$ 1,430.98	\$ 1,091.78	\$ 1,023.41
Classes	2,062.82	38,346.34	38,663.70	1,745.46
Clubs	2,919.77	4,578.95	5,796.18	1,702.54
Departments	2,936.59	8,724.20	7,276.35	4,384.44
Trusts	6,744.24	396,819.55	396,325.28	7,238.51
General	<u>4,614.99</u>	<u>11,393.73</u>	<u>9,998.74</u>	<u>6,009.98</u>
<b>TOTALS</b>	<u>\$ 19,962.62</u>	<u>\$ 461,293.75</u>	<u>\$ 459,152.03</u>	<u>\$ 22,104.34</u>

**RAMBLEWOOD ELEMENTARY  
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)  
2017-2018**

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 1,023.41	\$ 1,359.00	\$ 1,119.34	\$ 1,263.07
Classes	1,745.46	39,203.25	38,571.32	2,377.39
Clubs	1,702.54	4,250.68	2,267.64	3,685.58
Departments	4,384.44	5,823.08	2,949.96	7,257.56
Trusts	7,238.51	448,514.19	438,874.72	16,877.98
General	6,009.98	13,908.28	12,714.64	7,203.62
<b>TOTALS</b>	\$ 22,104.34	\$ 513,058.48	\$ 496,497.62	\$ 38,665.20

**WEST HOLLYWOOD ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS  
JULY 1, 2016 THROUGH JUNE 30, 2018**

PROFILE OF THE SCHOOL

Address: 6301 Hollywood Boulevard, Hollywood, Florida 33024

Principal: Lina Palacios (December 2016–Current)  
Aimee Zekofsky (July 2009–October 2016)

Bookkeeper(s): Bridgette Willis – Business Support Center (February 2018–Current)  
Lysa Robb – Business Support Center (June 2017–February 2018)  
Carol Howe – Business Support Center (February 2015–June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 20,497.45</u>	<u>\$ 25,720.00</u>
TOTAL	<u>\$ 20,497.45</u>	<u>\$ 25,720.00</u>

EXCEPTIONS NOTED

None.

**WEST HOLLYWOOD ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2016-2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,831.99	\$ 9,971.74	\$ 9,382.72	\$ 3,421.01
Clubs	3,122.49	3,758.00	4,846.25	2,034.24
Departments	305.07	6,103.29	5,469.79	938.57
Trusts	4,908.52	56,245.22	54,358.79	6,794.95
General	<u>3,985.80</u>	<u>5,538.11</u>	<u>2,215.23</u>	<u>7,308.68</u>
<b>TOTALS</b>	<u><u>\$ 15,153.87</u></u>	<u><u>\$ 81,616.36</u></u>	<u><u>\$ 76,272.78</u></u>	<u><u>\$ 20,497.45</u></u>

**WEST HOLLYWOOD ELEMENTARY**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2017-2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>FUNDS IN</b>	<b>FUNDS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,421.01	\$ 11,559.09	\$ 10,998.25	\$ 3,981.85
Clubs	2,034.24	9,334.76	7,588.91	3,780.09
Departments	938.57	639.27	-	1,577.84
Trusts	6,794.95	62,913.34	60,962.07	8,746.22
General	<u>7,308.68</u>	<u>5,094.35</u>	<u>4,769.03</u>	<u>7,634.00</u>
<b>TOTALS</b>	<u><u>\$ 20,497.45</u></u>	<u><u>\$ 89,540.81</u></u>	<u><u>\$ 84,318.26</u></u>	<u><u>\$ 25,720.00</u></u>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**SCHOOL INTERNAL FUNDS**  
**NOTES TO STATEMENTS OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**June 30, 2017 and 2018**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES**

**Reporting Entity** - The School Board of Broward County Internal Funds (“SBBC”, “District”) comprise individual account balances of twelve public schools within the geographical boundaries of the District. The School Board of Broward County is the governing body of the District and is composed of nine elected members. The appointed Superintendent of Schools is the executive officer of the District. The District has taxing authority and provides elementary, secondary, and vocational education services to the residents of Broward County, Florida.

**Basis of Accounting** - The financial statements have been prepared on the cash basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

**Fund Accounting** – In accordance with Florida statutes, the District accounts for its School Internal Funds as an agency fund. This fund is organized into sub-funds to account for each School in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each School’s assets and liabilities, additions and deductions. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, departments, trust, and general.

**Cash and Cash Equivalents** – Cash consists of deposits and the other highly liquid cash equivalents held by banks qualified as public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida’s multiple financial institution collateral pool required by Section 280 of the Florida Statutes.

**NOTE 2 – SUBSEQUENT EVENTS**

In preparing the accompanying financial statements, management has evaluated events and transactions for potential recognition or disclosure through June 12, 2019, the date the statements of changes in fund balances (cash basis) were available to be issued.



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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To The School Board of Broward County  
Broward County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, the cash basis statements of changes in fund balances (“statements of changes”) of the School Board of Broward County (“SBBC”, District”) Internal Funds for selected Elementary Schools listed in the table of contents, for the years ended June 30, 2017 and 2018, and the related notes to the statements of changes, and have issued our report thereon dated June 12, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District’s Internal Funds for the selected Elementary Schools listed in the table of contents internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the statements of changes in fund balances, but not for the purpose of expressing an opinion on the effectiveness of the District’s Internal Funds for the selected Elementary Schools listed in the table of contents internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s Internal Funds for the selected Elementary Schools listed in the table of contents internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's statements of changes in fund balances are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the statements of changes in fund balances amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive style and is positioned above the typed address and date.

Hollywood, Florida  
June 12, 2019