

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
November 21, 2019**

**The School Board of Broward County, Florida on
December 10, 2019**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

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Superintendent of Schools

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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The School Board of Broward County, Florida

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Robert W. Runcie,
Superintendent of Schools

November 21, 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 seventeen (17) 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 seventeen (17) schools included an examination of the Internal Funds.

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

In our opinion, the Statements of Changes in Fund Balances for the seventeen (17) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ann Conway

Audits Performed by:

Ceci Guerrero

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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 2019-2020 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.

The results of our audits for the individual schools are included within each report.

SECTION I:

Audit Reports (with No Exceptions)

ANNABEL C. PERRY PRE-K - 8
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 6850 SW 34th Street, Miramar, Florida 33023

Principal: Thomas Correll

Bookkeepers: Ileana Claudio – Business Support Center (August 2019 – Current)
Marie Aponte – Business Support Center (July 2017 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>19,845.99</u>
 TOTAL	 <u>\$ 19,845.99</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Annabel C. Perry Pre-K - 8 for the 2018-19 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 2018-19 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

ANNABEL C. PERRY PRE-K - 8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 187.00	\$ 4,060.15	\$ 2,688.88	\$ 1,558.27
Music	201.70	304.89	277.30	229.29
Classes	3,120.76	25,636.09	23,234.82	5,522.03
Clubs	21.71	4,173.33	2,003.00	2,192.04
Departments	1,980.70	3,334.57	2,270.17	3,045.10
Trusts	5,752.42	39,204.99	39,523.87	5,433.54
General	<u>2,024.87</u>	<u>7,467.21</u>	<u>7,626.36</u>	<u>1,865.72</u>
TOTALS	<u>\$ 13,289.16</u>	<u>\$ 84,181.23</u>	<u>\$ 77,624.40</u>	<u>\$ 19,845.99</u>

APOLLO MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, Florida 33024

Principal: Shawn Aycock

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 54,971.85
Investment:	
Treasurer’s Pool Account	<u>6,000.00</u>
 TOTAL	 <u>\$ 60,971.85</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 Apollo Middle School for the 2018-19 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 2018-19 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

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,994.75	\$ 2,972.00	\$ 3,573.50	\$ 2,393.25
Music	1,796.48	14,215.34	13,131.14	2,880.68
Classes	1,386.13	45,814.65	44,159.88	3,040.90
Clubs	16,564.52	79,009.88	72,911.33	22,663.07
Departments	2,917.90	6,070.71	5,178.08	3,810.53
Trusts	13,270.88	40,474.82	39,299.20	14,446.50
General	<u>9,698.25</u>	<u>8,186.82</u>	<u>6,148.15</u>	<u>11,736.92</u>
TOTALS	<u>\$ 48,628.91</u>	<u>\$ 196,744.22</u>	<u>\$ 184,401.28</u>	<u>\$ 60,971.85</u>

ATTUCKS MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

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

Principal: Errol Evans

Bookkeeper: Robert Johnston III – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/19</u>
Checking Account – Bank of America	\$ <u>85,788.65</u>
 TOTAL	 \$ <u>85,788.65</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Attucks Middle School for the 2018-19 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 2018-19 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

ATTUCKS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,345.57	\$ 2,840.15	\$ 4,329.24	\$ 856.48
Music	1,226.75	4,593.00	5,742.75	77.00
Classes	1,313.64	42,976.20	43,796.84	493.00
Clubs	24,525.45	12,460.92	10,634.49	26,351.88
Departments	7,208.83	10,764.02	9,710.10	8,262.75
Trusts	26,549.99	51,901.14	39,120.09	39,331.04
General	<u>4,557.24</u>	<u>21,332.90</u>	<u>15,473.64</u>	<u>10,416.50</u>
TOTALS	<u>\$ 67,727.47</u>	<u>\$ 146,868.33</u>	<u>\$ 128,807.15</u>	<u>\$ 85,788.65</u>

BEACHSIDE MONTESSORI VILLAGE PRE-K - 8
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 2230 Lincoln Street, Hollywood, Florida 33020

Principal: Vered Roberts

Bookkeepers: Alicia Owens-Walden – Business Support Center (October 2019 – Current)
Kimberly Reid – Business Support Center (August 2019 – September 2019)
Charlene Lee – Business Support Center (December 2018 – July 2019)
Migna Santiago - Business Support Center (October 2018-November 2018)
Claudia Cardona – Business Support Center (July 2018 – September 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>45,476.93</u>
 TOTAL	 \$ <u><u>45,476.93</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Beachside Montessori Village Pre-K-8 for the 2018-19 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 2018-19 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

BEACHSIDE MONTESSORI VILLAGE PRE-K - 8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,274.29	\$ 750.99	\$ 1,535.06	\$ 490.22
Music	944.54	460.80	42.00	1,363.34
Classes	819.48	66,784.78	63,839.17	3,765.09
Clubs	9,699.00	12,803.59	17,599.16	4,903.43
Departments	2,772.86	361.21	95.50	3,038.57
Trusts	19,444.22	1,241,262.40	1,233,969.93	26,736.69
General	<u>6,167.05</u>	<u>5,767.40</u>	<u>6,754.86</u>	<u>5,179.59</u>
TOTALS	<u>\$ 41,121.44</u>	<u>\$ 1,328,191.17</u>	<u>\$ 1,323,835.68</u>	<u>\$ 45,476.93</u>

CORAL SPRINGS MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

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

Principal: Sara La Rosa

Bookkeepers: Kimberly Reid – Business Support Center (August 2019 – Current)
 Lourdes Rodriguez – Business Support Center (February 2019 – August 2019)
 Kimberly Reid – Business Support Center (July 2018 – January 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 32,868.01
Investment:	
Treasurer’s Pool Account	<u>24,000.00</u>
TOTAL	<u>\$ 56,868.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Springs Middle School for the 2018-19 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 2018-19 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

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 16,424.88	\$ 21,813.69	\$ 35,982.56	\$ 2,256.01
Classes	3,076.33	210,659.12	208,732.90	5,002.55
Clubs	14,275.80	52,477.12	50,321.00	16,431.92
Departments	5,703.89	2,979.34	1,280.99	7,402.24
Trusts	26,639.31	67,358.78	71,370.31	22,627.78
General	<u>6,144.79</u>	<u>7,255.73</u>	<u>10,253.01</u>	<u>3,147.51</u>
TOTALS	<u><u>\$ 72,265.00</u></u>	<u><u>\$ 362,543.78</u></u>	<u><u>\$ 377,940.77</u></u>	<u><u>\$ 56,868.01</u></u>

CORAL SPRINGS PRE-K - 8
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 3601 NW 110th Avenue, Coral Springs, Florida 33065

Principal: Vonda Oliver

Bookkeepers: Lourdes Rodriguez – Business Support Center (September 2019 – Current)
Rhonda Tribbey – Business Support Center (August 2018 – August 2019)
Jill Taylor – Business Support Center (October 2016 – July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 35,701.37
Investment:	
Treasurer’s Pool Account	<u>5,000.00</u>
TOTAL	<u>\$ 40,701.37</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Springs Pre-K – 8 for the 2018-19 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 2018-19 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

CORAL SPRINGS PRE-K - 8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 234.95	\$ 234.95	\$ -
Classes	2,291.39	25,938.60	24,359.85	3,870.14
Clubs	1,453.17	4,483.03	2,765.89	3,170.31
Departments	1,563.60	6,534.41	5,412.13	2,685.88
Trusts	7,266.39	146,898.46	143,394.84	10,770.01
General	<u>20,810.88</u>	<u>12,967.17</u>	<u>13,573.02</u>	<u>20,205.03</u>
TOTALS	<u>\$ 33,385.43</u>	<u>\$ 197,056.62</u>	<u>\$ 189,740.68</u>	<u>\$ 40,701.37</u>

CROSS CREEK SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1010 NW 31st Avenue, Pompano Beach, Florida 33069

Principal: Colleen Stearn

Bookkeeper: Karen Voss – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>8,008.16</u>
 TOTAL	 \$ <u>8,008.16</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 statement of Cross Creek School for the 2018-19 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 2018-19 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

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 964.19	\$ 415.00	\$ 568.67	\$ 810.52
Clubs	4,818.45	10,781.99	11,965.96	3,634.48
Departments	596.96	-	-	596.96
Trusts	624.15	6,748.83	6,734.59	638.39
General	<u>4,100.59</u>	<u>8,643.55</u>	<u>10,416.33</u>	<u>2,327.81</u>
TOTALS	<u><u>\$ 11,104.34</u></u>	<u><u>\$ 26,589.37</u></u>	<u><u>\$ 29,685.55</u></u>	<u><u>\$ 8,008.16</u></u>

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 3551 NE 3rd Avenue, Pompano Beach, Florida 33064

Principals: Earnest Toliver (July 2019 – Current)
Sabine Phillips (July 2009 – June 2019)

Bookkeepers: Victoria Phillips – Business Support Center (August 2019 – Current)
Pamela Hunter – Business Support Center (February 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>41,306.66</u>
 TOTAL	 \$ <u>41,306.66</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 Crystal Lake Community Middle School for the 2018-19 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 2018-19 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

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 567.34	\$ 9,437.92	\$ 9,700.61	\$ 304.65
Music	0.15	4,528.29	3,769.34	759.10
Classes	3,435.77	113,412.22	115,349.03	1,498.96
Clubs	9,342.98	22,256.47	21,794.53	9,804.92
Departments	3,815.73	780.57	-	4,596.30
Trusts	15,343.66	94,274.94	90,324.32	19,294.28
General	<u>7,450.12</u>	<u>3,610.02</u>	<u>6,011.69</u>	<u>5,048.45</u>
TOTALS	<u>\$ 39,955.75</u>	<u>\$ 248,300.43</u>	<u>\$ 246,949.52</u>	<u>\$ 41,306.66</u>

DAVE THOMAS EDUCATION CENTER
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

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>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>28,788.46</u>
 TOTAL	 \$ <u>28,788.46</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 Dave Thomas Education Center for the 2018-19 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 2018-19 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

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 21.84	\$ 1,771.58	\$ 1,111.93	\$ 681.49
Clubs	9,260.82	80,898.13	74,835.87	15,323.08
Trusts	8,323.22	96,067.39	98,134.34	6,256.27
General	<u>2,453.55</u>	<u>6,309.90</u>	<u>2,235.83</u>	<u>6,527.62</u>
TOTALS	<u><u>\$ 20,059.43</u></u>	<u><u>\$ 185,047.00</u></u>	<u><u>\$ 176,317.97</u></u>	<u><u>\$ 28,788.46</u></u>

DEERFIELD BEACH MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 701 SE 6th Avenue, Deerfield Beach, Florida 33441

Principals: Dr. Latori Fulton (September 2018 – Current)
Ryan Atwood – Acting Principal (July 2018 – August 2018)

Bookkeepers: Michelle Walker – Business Support Center (July 2019 – Current)
Ruby Carpintero – Business Support Center (July 2018 – June 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Regions Bank	\$ 79,226.90
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
 TOTAL	 <u>\$ 89,226.90</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 statement of Deerfield Beach Middle School for the 2018-19 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 2018-19 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

DEERFIELD BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,742.12	\$ 11,117.93	\$ 10,727.72	\$ 3,132.33
Music	5,327.62	460.00	-	5,787.62
Classes	4,078.96	2,686.60	2,506.18	4,259.38
Clubs	4,909.44	11,812.15	11,864.21	4,857.38
Departments	2,884.31	1,218.13	0.00	4,102.44
Trusts	41,447.30	151,917.58	131,403.49	61,961.39
General	<u>1,809.03</u>	<u>4,362.73</u>	<u>1,045.40</u>	<u>5,126.36</u>
TOTALS	<u><u>\$ 63,198.78</u></u>	<u><u>\$ 183,575.12</u></u>	<u><u>\$ 157,547.00</u></u>	<u><u>\$ 89,226.90</u></u>

GLADES MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 16700 SW 48th Court, Miramar, Florida 33027

Principal: Ricardo Santana Reyes

Bookkeepers: Ileana Claudio – Business Support Center (August 2018 – Current)
Jill Taylor – Business Support Center (July 2017 - July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Bank of America	\$ <u>83,354.73</u>
 TOTAL	 \$ <u><u>83,354.73</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Glades Middle School for the 2018-19 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 2018-19 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

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 4,591.38	\$ 4,349.11	\$ 242.27
Music	947.92	4,377.72	4,646.50	679.14
Classes	3,928.58	98,433.70	100,788.83	1,573.45
Clubs	37,458.36	70,504.66	70,755.59	37,207.43
Departments	10,935.52	22,229.76	29,198.90	3,966.38
Trusts	43,908.21	341,085.52	346,229.31	38,764.42
General	<u>7,950.51</u>	<u>6,882.35</u>	<u>13,911.22</u>	<u>921.64</u>
TOTALS	<u><u>\$ 105,129.10</u></u>	<u><u>\$ 548,105.09</u></u>	<u><u>\$ 569,879.46</u></u>	<u><u>\$ 83,354.73</u></u>

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1500 NW 49th Avenue, Lauderhill, Florida 33313

Principals: Michelle Engram McKnight (July 2019 – Current)
Richard Garrick (July 2010 – June 2019)

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>13,452.31</u>
 TOTAL	 \$ <u><u>13,452.31</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Lauderhill Paul Turner Elementary School for the 2018-19 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 2018-19 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

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 965.00	\$ -	\$ -	\$ 965.00
Classes	922.39	5,043.68	4,990.75	975.32
Clubs	1,760.71	1,530.50	1,092.01	2,199.20
Departments	1,547.26	2,496.90	2,256.87	1,787.29
Trusts	3,348.74	9,031.89	8,818.98	3,561.65
General	<u>4,435.08</u>	<u>2,013.86</u>	<u>2,485.09</u>	<u>3,963.85</u>
TOTALS	<u><u>\$ 12,979.18</u></u>	<u><u>\$ 20,116.83</u></u>	<u><u>\$ 19,643.70</u></u>	<u><u>\$ 13,452.31</u></u>

RAMBLEWOOD MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 8505 West Atlantic Boulevard, Coral Springs, Florida 33071

Principal: Cory Smith

Bookkeeper: Claudia Tribin

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 61,467.51
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
 TOTAL	 <u>\$ 81,467.51</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 statement of Ramblewood Middle School for the 2018-19 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 2018-19 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

RAMBLEWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$3,825.72	\$4,766.00	\$3,966.51	\$ 4,625.21
Music	3,473.64	41,351.19	42,905.00	1,919.83
Classes	5,551.33	68,943.33	68,589.11	5,905.55
Clubs	9,454.54	42,913.67	33,427.61	18,940.60
Departments	10,538.48	9,821.60	10,149.79	10,210.29
Trusts	7,683.93	363,481.55	356,000.93	15,164.55
General	<u>25,675.67</u>	<u>11,643.02</u>	<u>12,617.21</u>	<u>24,701.48</u>
TOTALS	<u><u>\$ 66,203.31</u></u>	<u><u>\$ 542,920.36</u></u>	<u><u>\$ 527,656.16</u></u>	<u><u>\$ 81,467.51</u></u>

RIVERGLADES ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 7400 Parkside Drive, Parkland, Florida 33067

Principal: JoAnne Seltzer

Bookkeeper: Lisa Wank

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>63,927.97</u>
 TOTAL	 \$ <u>63,927.97</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 Riverglades Elementary School for the 2018-19 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 2018-19 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

RIVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,201.63	\$ 165,527.28	\$ 166,869.32	\$ 3,859.59
Clubs	1,216.81	3,567.26	2,140.25	2,643.82
Departments	5,309.16	5,181.11	2,722.84	7,767.43
Trusts	28,692.70	806,868.97	804,850.46	30,711.21
General	<u>13,115.49</u>	<u>7,212.57</u>	<u>1,382.14</u>	<u>18,945.92</u>
TOTALS	<u><u>\$ 53,535.79</u></u>	<u><u>\$ 988,357.19</u></u>	<u><u>\$ 977,965.01</u></u>	<u><u>\$ 63,927.97</u></u>

SILVER LAKES MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

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

Principal: Alison Trautmann-Lopez

Bookkeeper: Suzanne Baer-Goins

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 20,923.53
Investment:	
Treasurer's Pool Account	<u>4,000.00</u>
 TOTAL	 <u>\$ 24,923.53</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Silver Lakes Middle School for the 2018-19 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 2018-19 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

SILVER LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 944.08	\$ 1,902.00	\$ 2,136.80	\$ 709.28
Music	311.31	-	-	311.31
Classes	1,075.32	39,757.72	40,160.28	672.76
Clubs	5,285.19	5,703.40	5,905.03	5,083.56
Departments	2,682.66	3,647.78	3,185.52	3,144.92
Trusts	8,173.58	47,815.82	47,396.85	8,592.55
General	<u>6,738.19</u>	<u>12,497.45</u>	<u>12,826.49</u>	<u>6,409.15</u>
TOTALS	<u><u>\$ 25,210.33</u></u>	<u><u>\$ 111,324.17</u></u>	<u><u>\$ 111,610.97</u></u>	<u><u>\$ 24,923.53</u></u>

WESTGLADES MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 11000 Holmberg Road, Parkland, Florida 33076

Principal: Matthew Bianchi

Bookkeeper: Brenda Martorana

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 120,373.86
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
 TOTAL	 <u>\$ 140,373.86</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Westglades Middle School for the 2018-19 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 2018-19 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

WESTGLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,363.53	\$ 31,049.03	\$ 32,713.73	\$ 5,698.83
Music	7,595.78	12,839.50	14,168.20	6,267.08
Classes	3,511.85	567,479.76	558,528.29	12,463.32
Clubs	38,401.55	76,639.60	65,450.36	49,590.79
Departments	5,119.49	691.46	264.36	5,546.59
Trusts	21,516.46	242,006.70	211,174.65	52,348.51
General	<u>3,491.49</u>	<u>20,788.88</u>	<u>15,821.63</u>	<u>8,458.74</u>
TOTALS	<u><u>\$ 87,000.15</u></u>	<u><u>\$ 951,494.93</u></u>	<u><u>\$ 898,121.22</u></u>	<u><u>\$ 140,373.86</u></u>

WILLIAM DANDY MIDDLE SCHOOL
AUDIT REPORT
FOR 2018-19 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 2400 NW 26th Street, Fort Lauderdale, Florida 33311

Principals: Felice Winston-Davis (September 2018 – Current)
Shernette Grant (September 2013 – August 2018)

Bookkeeper: Andrea Sanchez

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 38,573.10
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
 TOTAL	 <u>\$ 48,573.10</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 William Dandy Middle School for the 2018-19 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 2018-19 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

WILLIAM DANDY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,441.41	\$ 11,029.00	\$ 12,686.77	\$ 1,783.64
Music	1,178.46	185.00	25.00	1,338.46
Classes	-	28,630.51	27,964.51	666.00
Clubs	14,121.61	35,990.32	38,502.77	11,609.16
Departments	4,282.33	269.10	1.54	4,549.89
Trusts	17,371.34	178,905.64	188,580.48	7,696.50
General	<u>26,836.38</u>	<u>5,046.55</u>	<u>10,953.48</u>	<u>20,929.45</u>
TOTALS	<u><u>\$ 67,231.53</u></u>	<u><u>\$ 260,056.12</u></u>	<u><u>\$ 278,714.55</u></u>	<u><u>\$ 48,573.10</u></u>