

## **INTERNAL AUDIT REPORT**

### **Internal Audit Report – Audit of the Internal Funds of Selected Schools in the North, Central and South Areas**



**To be presented to the:**

**Audit Committee on  
June 21, 2012**

**The School Board of Broward County, Florida on  
July 24, 2012**

**By**

**The Office of the Chief Auditor**



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# THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
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*Superintendent of Schools*

June 8, 2012

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 one (1) North Area school, three (3) Central Area schools and six (6) South Area schools for the fiscal years ended June 30, 2010 and June 30, 2011, pursuant to the Florida State Board of Education, Administrative Rule 6A-1.087(2) 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 ten (10) schools included an examination of the Internal Funds, Payroll, and After School Care, as applicable.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements for the fiscal years ended June 30, 2010 and 2011 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  
Page 2  
June 8, 2012

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 all ten (10) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the ten (10) schools present fairly the cash receipts and disbursements 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,



Patrick Reilly, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:  
Delores McKinley, CPA

Audits Performed by:  
Meredith Filcman  
Hermine James  
Sheena Newton  
Reynaldo Tunnermann

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## INTERNAL AUDITOR'S REPORT

### AUTHORIZATION

State Board of Education Rule 6A-1.087(2), 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 2011-2012 fiscal year, the Office of the Chief Auditor has audited the financial statements for the years ended June 30, 2010 and 2011 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 environmental 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, during the 2009-2010 and 2010-2011 fiscal years, on the cash basis of accounting.

#### Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

#### Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.

- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

### **OTHER FUNCTIONS EXAMINED**

In addition to the audit of the Internal Funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the payroll procedures.

### **PAYROLL**

A review of selected payroll procedures related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to Standard and Business Practice Bulletins. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated. Currently, the Business Practice Bulletin-PR-100 has been implemented which provides the new payroll procedural requirements.

The results of our audits for the individual schools are included within each report and are summarized in the following subsection.

SECTION I:  
Audit Reports (with No Exceptions)

CYPRESS ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2010-11 FISCAL YEAR  
JULY 1, 2010 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 851 SW 3<sup>rd</sup> Avenue, Pompano Beach, Florida 33060

Principal: Dr. Paulette Samai

Bookkeeper: Angelina Manfre-Affrunti

Payroll Processor: Angelina Manfre-Affrunti

CASH SUMMARY

6/30/11

Cash Account:

Checking Account – Wachovia

\$ 17,963.36

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Cypress Elementary School for the 2010-11 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 2010-11 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# CYPRESS ELEMENTARY SCHOOL

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

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 286.30	\$ 11,176.50	\$ 11,163.30	\$ 299.50
Clubs	1,469.47	4,623.01	4,449.93	1,642.55
Departments	3,033.37	5,159.04	2,416.16	5,776.25
Trusts	6,178.95	91,940.82	96,680.27	1,439.50
General	<u>8,066.51</u>	<u>1,627.76</u>	<u>888.71</u>	<u>8,805.56</u>
TOTALS	<u>\$ 19,034.60</u>	<u>\$ 114,527.13</u>	<u>\$ 115,598.37</u>	<u>\$ 17,963.36</u>

COMMUNITY SCHOOL NORTH  
AUDIT REPORT  
FOR THE 2010-11 FISCAL YEAR  
JULY 1, 2010 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 1300 SW 32<sup>nd</sup> Court, Fort Lauderdale, Florida 33315  
Principal: Wade Edmond  
Bookkeeper: Joyce O'Brien  
Payroll Processors: Vivian Bryant  
Jeanette Gonzalez

CASH AND INVESTMENT SUMMARY

6/30/11

Cash Account:

Checking Account – Wachovia \$ 105,877.76

Investment:

Treasurer's Pool Account 177,036.92

TOTAL \$ 282,914.68

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Community School North for the 2010-11 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 2010-11 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# COMMUNITY SCHOOL NORTH

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

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,335.76	\$ 0.00	\$ 889.33	\$ 446.43
Trusts	200,131.77	2,014,167.74	2,011,892.85	202,406.66
General	<u>94,821.63</u>	<u>29,321.94</u>	<u>44,081.98</u>	<u>80,061.59</u>
TOTALS	<u>\$ 296,289.16</u>	<u>\$ 2,043,489.68</u>	<u>\$ 2,056,864.16</u>	<u>\$ 282,914.68</u>

LAUDERDALE MANORS ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2010-11 FISCAL YEAR  
JULY 1, 2010 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 1400 NW 14<sup>th</sup> Court, Fort Lauderdale, Florida 33311

Principal: Donna McCann

Bookkeeper: Ruthie Jones

Payroll Processor: Kenya Peterman

CASH SUMMARY

6/30/11

Cash Account:

Checking Account – SunTrust

\$ 4,535.63

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Lauderdale Manors Elementary School for the 2010-11 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 2010-11 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**LAUDERDALE MANORS ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2010 - 2011**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 80.58	\$ 8,783.00	\$ 8,560.16	\$ 303.42
Clubs	399.12	1,249.72	1,578.95	69.89
Departments	10.00	4,905.34	4,905.34	10.00
Trusts	1,923.02	5,902.61	7,825.63	0.00
General	<u>1,236.74</u>	<u>4,394.15</u>	<u>1,478.57</u>	<u>4,152.32</u>
<b>TOTALS</b>	<u><u>\$ 3,649.46</u></u>	<u><u>\$ 25,234.82</u></u>	<u><u>\$ 24,348.65</u></u>	<u><u>\$ 4,535.63</u></u>

**SELECTED SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR  
AUDIT FINDINGS BY SCHOOL**

<b>SCHOOL</b>	<b>CURRENT AUDIT PERIOD 2010-11</b>	<b>PRIOR AUDIT PERIOD 2009-10</b>
Lauderdale Manors Elementary School	No Audit Exceptions	<p><b>Fundraising Activities</b></p> <p>During our review of the school's fundraising activities, we noted:</p> <ul style="list-style-type: none"> <li>a. Sales collected from the Valentine's Candy Gram fundraiser were not properly documented with a Financial Report or officially receipted in the Great Plains system. Deficiencies included the following: <ul style="list-style-type: none"> <li>i. All of the proceeds collected from the Valentines fundraiser were not posted and deposited into the school's internal accounts. A total of \$175.54 was posted to the Student Activities account (#4980-0000), although dollar amounts documented on Monies Collection Envelopes totaled \$324. A shortage of at least \$148.46 was evident. The bookkeeper stated that teachers remitted monies to the fundraising sponsor, who in turn made purchases from the monies collected. Receipts for purchases were provided; though, the accuracy of collections, profit and/or loss could not be determined due to improper receipting procedures.</li> </ul> </li> </ul>

**SELECTED SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR  
AUDIT FINDINGS BY SCHOOL**

<b>SCHOOL</b>	<b>CURRENT AUDIT PERIOD 2010-11</b>	<b>PRIOR AUDIT PERIOD 2009-10</b>
Lauderdale Manors Elementary School	No Audit Exceptions	<ul style="list-style-type: none"> <li>ii. Sales proceeds and receipting documents (Monies Collection Envelopes) were not officially collected, receipted or documented by the bookkeeper.</li> <li>iii. The Project Approval Form for the Valentine's Candy Gram fundraiser was not signed by the teacher/ sponsor.</li> </ul> <p>b. Sales proceeds collected from school sponsored dances were not properly documented. Deficiencies included the following:</p> <ul style="list-style-type: none"> <li>i. A Report of Tickets Sold was not completed to document ticket sales for school dances.</li> <li>ii. The school created "Dance Money Envelopes" which were used for collections, instead of one of the School Board approved receipting documents. Ticket numbers were cross-referenced on some Dance Money Envelopes.</li> </ul>

**SELECTED SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR  
AUDIT FINDINGS BY SCHOOL**

<b>SCHOOL</b>	<b>CURRENT AUDIT PERIOD 2010-11</b>	<b>PRIOR AUDIT PERIOD 2009-10</b>
Lauderdale Manors Elementary School	<b>No Audit Exceptions</b>	<p>iii. Proceeds collected from one of the school dances were comingled with sales generated from a school flea market; \$922.35 was posted to the Student Activities account (#4980-0000). The accuracy of collections for each activity was undetermined due to improper receipting procedures.</p> <p>c. Neither a Project Approval Form nor a Financial Report was completed for the school flea market.</p>

WESTERN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2010-11 FISCAL YEAR  
JULY 1, 2010 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 1200 S W 136 Avenue, Davie, FL 33325

Principal: David Jones (July 2011 to current)

Principal during  
Audit Period: Scott Fiske (July 2010 to June 2011)

Bookkeepers: Robbie Sumbly ( October 2011 to current, July 2010 to May 2011)  
Brigitte Vazquez (July 2011 to October 2011)  
Terry March (June 2011)

Payroll Processor: Barbara Combs

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>
Cash Account:	
Checking Account – Wachovia	\$ 219,112.83
Investment:	
Treasurer's Pool Account	<u>135,000.00</u>
TOTAL	\$ <u>354,112.83</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Western High School for the 2010-11 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 2010-11 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# WESTERN HIGH SCHOOL

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

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 941.62	\$ 53,839.42	\$ 53,154.71	\$ 1,626.33
Music	2,524.00	53,208.95	40,690.65	15,042.30
Classes	43,697.74	146,171.15	130,980.98	58,887.91
Clubs	168,533.46	299,606.26	308,203.52	159,936.20
Departments	12,837.49	15,795.05	15,232.13	13,400.41
Trusts	29,805.77	81,738.25	66,798.47	44,745.55
General	<u>78,712.07</u>	<u>28,244.21</u>	<u>46,482.15</u>	<u>60,474.13</u>
<b>TOTALS</b>	<u><u>\$ 337,052.15</u></u>	<u><u>\$ 678,603.29</u></u>	<u><u>\$ 661,542.61</u></u>	<u><u>\$ 354,112.83</u></u>

DAVIE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2010-11 FISCAL YEAR  
JULY 1, 2010 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 7025 SW 39<sup>th</sup> Street, Davie, Florida 33314  
Principal: Robert Schneider  
Bookkeeper: Dina Silvers  
Payroll Processor: Liberta Holste

CASH SUMMARY

Cash Account:

6/30/11

Checking Account – Wachovia

\$ 11,455.80

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Davie Elementary School for the 2010-11 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 2010-11 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**DAVIE ELEMENTARY SCHOOL**

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

**2010 - 2011**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,276.12	\$ 9,356.10	\$ 9,793.55	\$ 1,838.67
Clubs	2,268.36	8,513.23	8,112.11	2,669.48
Departments	2,524.17	1,256.77	1,430.25	2,350.69
Trusts	1,761.19	170,441.67	170,439.37	1,763.49
General	<u>4,905.01</u>	<u>5,173.95</u>	<u>7,245.49</u>	<u>2,833.47</u>
<b>TOTALS</b>	<u><u>\$ 13,734.85</u></u>	<u><u>\$ 194,741.72</u></u>	<u><u>\$ 197,020.77</u></u>	<u><u>\$ 11,455.80</u></u>

LAKESIDE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2010-11 FISCAL YEAR  
JULY 1, 2010 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 900 NW 136<sup>th</sup> Avenue, Pembroke Pines, Florida 33028  
Principal: Linda Pazos  
Bookkeeper: Tina Caldwell  
Payroll Processor: Lisa Holmes

CASH SUMMARY

6/30/11

Cash Account:

Checking Account – Wachovia

\$ 11,486.12

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Lakeside Elementary School for the 2010-11 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 2010-11 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**LAKESIDE ELEMENTARY SCHOOL**

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

**2010 - 2011**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 804.68	\$ 20,009.37	\$ 19,390.87	\$ 1,423.18
Clubs	801.65	3,543.97	2,986.55	1,359.07
Departments	752.42	735.32	726.14	761.60
Trusts	3,336.45	410,082.07	411,898.71	1,519.81
General	<u>5,861.04</u>	<u>16,581.43</u>	<u>16,020.01</u>	<u>6,422.46</u>
<b>TOTALS</b>	<u>\$ 11,556.24</u>	<u>\$ 450,952.16</u>	<u>\$ 451,022.28</u>	<u>\$ 11,486.12</u>

PINES LAKES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2009-10 AND 2010-11 FISCAL YEARS  
JULY 1, 2009 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 10300 Johnson Street, Pembroke Pines, Florida 33026

Principal: Joanne Nitti (July 2011 to current)

Principal during  
Audit period: Patricia Yackel (July 2007 to June 2011)

Bookkeeper: Maureen Staley

Payroll Processor: Jill Watkins

CASH AND INVESTMENT SUMMARY

	<u>6/30/10</u>	<u>6/30/11</u>
Cash Account:		
Checking Account – Wachovia	\$ <u>53,283.18</u>	\$ <u>25,677.80</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Pines Lakes Elementary School for the 2009-10 and 2010-11 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 and 2010-11 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# PINES LAKES ELEMENTARY SCHOOL

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

2009 - 2010

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,721.85	\$ 23,420.75	\$ 23,240.30	\$ 1,902.30
Clubs	2,092.19	3,329.20	3,654.68	1,766.71
Departments	6,856.18	209.83	12.90	7,053.11
Trusts	277.65	268,705.86	253,812.83	15,170.68
General	<u>28,991.13</u>	<u>7,530.44</u>	<u>9,131.19</u>	<u>27,390.38</u>
<b>TOTALS</b>	<u><u>\$ 39,939.00</u></u>	<u><u>\$ 303,196.08</u></u>	<u><u>\$ 289,851.90</u></u>	<u><u>\$ 53,283.18</u></u>

# PINES LAKES ELEMENTARY SCHOOL

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

2010 - 2011

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,902.30	\$ 21,807.00	\$ 21,641.05	\$ 2,068.25
Clubs	1,766.71	3,242.62	2,809.61	2,199.72
Departments	7,053.11	530.62	6,215.13	1,368.60
Trusts	15,170.68	267,126.93	280,620.00	1,677.61
General	<u>27,390.38</u>	<u>7,839.60</u>	<u>16,866.36</u>	<u>18,363.62</u>
<b>TOTALS</b>	<u><u>\$ 53,283.18</u></u>	<u><u>\$ 300,546.77</u></u>	<u><u>\$ 328,152.15</u></u>	<u><u>\$ 25,677.80</u></u>

PINES MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2009-10 AND 2010-11 FISCAL YEARS  
JULY 1, 2009 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 200 NW Douglas Road, Pembroke Pines, Florida 33024

Principal: Carlton Campbell

Bookkeepers: Maria L. Maestre (March 2011 to current)  
Kenneth Stone (February 2007 to February 2011)

Payroll Processor: Maria L. Maestre (AA Payroll)  
Dee Ortiz (BB Payroll)

CASH AND INVESTMENT SUMMARY

	<u>6/30/10</u>	<u>6/30/11</u>
Cash Account:		
Checking Account – Wachovia	\$ 25,170.71	\$ 36,090.11
Investment:		
Treasurer's Pool Account	<u>50,000.00</u>	<u>50,000.00</u>
TOTAL	\$ <u>75,170.71</u>	\$ <u>86,090.11</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Pines Middle School for the 2009-10 and 2010-11 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 and 2010-11 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# PINES MIDDLE SCHOOL

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

2009 - 2010

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,339.17	\$ 19,164.07	\$ 22,182.43	\$ 5,320.81
Music	465.35	4,088.40	3,518.79	1,034.96
Classes	5,040.38	85,162.66	83,857.72	6,345.32
Clubs	14,761.01	15,794.69	16,717.11	13,838.59
Departments	4,448.77	6,694.62	6,149.01	4,994.38
Trusts	18,028.33	50,129.85	45,293.21	22,864.97
General	<u>12,697.55</u>	<u>18,759.97</u>	<u>10,685.84</u>	<u>20,771.68</u>
<b>TOTALS</b>	<u><u>\$ 63,780.56</u></u>	<u><u>\$ 199,794.26</u></u>	<u><u>\$ 188,404.11</u></u>	<u><u>\$ 75,170.71</u></u>

# PINES MIDDLE SCHOOL

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

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,320.81	\$ 17,853.00	\$ 9,698.05	\$ 13,475.76
Music	1,034.96	3,829.00	4,115.67	748.29
Classes	6,345.32	151,849.29	151,618.25	6,576.36
Clubs	13,838.59	19,013.67	18,872.42	13,979.84
Departments	4,994.38	7,418.84	6,864.88	5,548.34
Trusts	22,864.97	57,516.26	59,235.88	21,145.35
General	<u>20,771.68</u>	<u>23,335.50</u>	<u>19,491.01</u>	<u>24,616.17</u>
<b>TOTALS</b>	<u><u>\$ 75,170.71</u></u>	<u><u>\$ 280,815.56</u></u>	<u><u>\$ 269,896.16</u></u>	<u><u>\$ 86,090.11</u></u>

SUNSET LAKES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2009-10 AND 2010-11 FISCAL YEARS  
JULY 1, 2009 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

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

Principal: Marc Charpentier (July 2011 to current)

Principal during Dr. Linda McDaniel (May 2002 to June 2011)  
Audit period:

Bookkeeper: Josie Mesa

Payroll Processor: Josie Mesa

CASH AND INVESTMENT SUMMARY

	<u>6/30/10</u>	<u>6/30/11</u>
Cash Account:		
Checking Account – SunTrust	\$ <u>46,399.97</u>	\$ <u>60,294.25</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Sunset Lakes Elementary School for the 2009-10 and 2010-11 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 and 2010-11 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# SUNSET LAKES ELEMENTARY SCHOOL

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

2009 - 2010

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,167.99	\$ 34,563.00	\$ 33,513.00	\$ 5,217.99
Clubs	8,506.15	8,562.69	13,448.46	3,620.38
Departments	780.93	180.81	520.58	441.16
Trusts	4,771.47	52,294.56	53,058.40	4,007.63
General	<u>25,102.45</u>	<u>19,611.81</u>	<u>11,601.45</u>	<u>33,112.81</u>
TOTALS	<u>\$ 43,328.99</u>	<u>\$ 115,212.87</u>	<u>\$ 112,141.89</u>	<u>\$ 46,399.97</u>

# SUNSET LAKES ELEMENTARY SCHOOL

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

2010 - 2011

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 0.00	\$ 1,640.00	\$ 1,613.67	\$ 26.33
Classes	5,217.99	42,707.50	43,921.96	4,003.53
Clubs	3,620.38	10,783.73	10,990.11	3,414.00
Departments	441.16	452.16	362.37	530.95
Trusts	4,007.63	53,621.39	54,951.60	2,677.42
General	<u>33,112.81</u>	<u>42,130.55</u>	<u>25,601.34</u>	<u>49,642.02</u>
<b>TOTALS</b>	<u><u>\$ 46,399.97</u></u>	<u><u>\$ 151,335.33</u></u>	<u><u>\$ 137,441.05</u></u>	<u><u>\$ 60,294.25</u></u>

WEST HOLLYWOOD ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2009-10 AND 2010-11 FISCAL YEARS  
JULY 1, 2009 THROUGH JUNE 30, 2011

PROFILE OF THE SCHOOL

Address: 6301 Hollywood Blvd., Hollywood, Florida 33024  
Principal: Aimee Zekofsky  
Bookkeeper: Deffiney Blue  
Payroll Processor: Nancy Luciani

CASH AND INVESTMENT SUMMARY

	<u>6/30/10</u>	<u>6/30/11</u>
Cash Account:		
Checking Account – Wachovia	\$ <u>17,744.07</u>	\$ <u>17,380.76</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of West Hollywood Elementary School for the 2009-10 and 2010-11 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 and 2010-11 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# WEST HOLLYWOOD ELEMENTARY SCHOOL

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

2009 - 2010

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 837.50	\$ 8,421.45	\$ 8,554.00	\$ 704.95
Clubs	916.28	1,581.33	1,432.41	1,065.20
Departments	3,610.17	3,402.94	3,376.94	3,636.17
Trusts	1,110.22	26,220.28	26,138.02	1,192.48
General	<u>7,789.69</u>	<u>5,888.24</u>	<u>2,532.66</u>	<u>11,145.27</u>
<b>TOTALS</b>	<u><u>\$ 14,263.86</u></u>	<u><u>\$ 45,514.24</u></u>	<u><u>\$ 42,034.03</u></u>	<u><u>\$ 17,744.07</u></u>

**WEST HOLLYWOOD ELEMENTARY SCHOOL**

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

**2010 - 2011**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 704.95	\$ 9,250.75	\$ 9,228.25	\$ 727.45
Clubs	1,065.20	1,754.98	1,833.99	986.19
Departments	3,636.17	1,297.64	1,517.23	3,416.58
Trusts	1,192.48	27,535.34	27,492.41	1,235.41
General	<u>11,145.27</u>	<u>3,567.27</u>	<u>3,697.41</u>	<u>11,015.13</u>
<b>TOTALS</b>	<u><u>\$ 17,744.07</u></u>	<u><u>\$ 43,405.98</u></u>	<u><u>\$ 43,769.29</u></u>	<u><u>\$ 17,380.76</u></u>