

**INTERNAL AUDIT REPORT**

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



**To be presented to the:**

**Audit Committee on  
October 20, 2016**

**And**

**The School Board of Broward County, Florida on  
December 6, 2016**

**By**

**The Office of the Chief Auditor**



Dr. Rosalind Osgood, *Chair*  
Abby M. Freedman, *Vice Chair*

Robin Bartleman  
Heather P. Brinkworth  
Patricia Good  
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Robert W. Runcie  
*Superintendent of Schools*

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**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

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Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
www.browardschools.com

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

Dr. Rosalind Osgood, Chair  
Abby M. Freedman, Vice Chair

Robin Bartleman  
Heather P. Brinkworth  
Patricia Good  
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Laurie Rich Levinson  
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Robert W. Runcie  
Superintendent of Schools

October 5, 2016

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 ten (10) schools 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, 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

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 ten (10) schools in this report complied with prescribed policies and procedures. This report contained no audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the ten (10) 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,



Patrick Reilly, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly  
Ann Conway

Audits Performed by:

Luis Castaño  
Ceci Guerrero  
Joy Hipolito  
Hermine James  
David Sabra

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**TABLE OF CONTENTS**

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	<u>PAGE</u>
AUTHORIZATION .....	1
SCOPE, OBJECTIVE, AND METHODOLOGY.....	1-2
 <b>SECTION I:     Audit Reports (with No Exceptions)</b>	
Atlantic West Elementary School .....	3-5
Dave Thomas Education Center .....	6-8
Fort Lauderdale High School .....	9-11
Gulfstream Middle School .....	12-14
Hallandale High School.....	15-17
Margate Middle School .....	18-20
McArthur High School .....	21-23
Miramar High School .....	24-26
Whispering Pines Center .....	27-29
Wingate Oaks Center.....	30-32

## 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 2015-2016 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

### **SCOPE, OBJECTIVES, AND METHODOLOGY**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

#### Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, on the cash basis of accounting.

#### Compliance

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

## Internal Control Structure

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

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

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

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

## **OTHER FUNCTIONS EXAMINED**

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

## **PAYROLL**

A review of selected payroll procedures related to the preparation of the payroll and the documentation supporting wage and salary expenditures was made at the schools to determine adherence to Standard Practice Bulletins and Business Practice Bulletins. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated. Business Practice Bulletin PR-100 PAYROLL AND TIME ENTRY has been implemented which provides payroll procedural requirements.

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

**SECTION I:**  
**Audit Reports (with No Exceptions)**



ATLANTIC WEST ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 301 NW 69 Terrace, Margate, Florida 33063

Principals: Ms. Diane Eagan (January 2016 - Current)  
 Ms. Janette Hameister (August 2011 - January 2016)

Bookkeeper: Denise Loglia

Payroll Processor: Denise Loglia

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 13,337.32	\$ 8,546.93
TOTAL	<u>\$ 13,337.32</u>	<u>\$ 8,546.93</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Atlantic West Elementary School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**ATLANTIC WEST ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 348.57	\$ 16,780.00	\$ 16,132.58	\$ 995.99
Clubs	516.63	2,275.13	1,598.89	1,192.87
Departments	2,467.54	9,726.02	9,326.11	2,867.45
Trusts	-	19,000.13	15,333.30	3,666.83
General	<u>8,130.43</u>	<u>2,889.78</u>	<u>6,406.03</u>	<u>4,614.18</u>
<b>TOTALS</b>	<u>\$ 11,463.17</u>	<u>\$ 50,671.06</u>	<u>\$ 48,796.91</u>	<u>\$ 13,337.32</u>

**ATLANTIC WEST ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 995.99	\$ 19,948.00	\$ 20,433.09	\$ 510.90
Clubs	1,192.87	2,824.40	1,477.11	2,540.16
Departments	2,867.45	7,270.99	9,053.28	1,085.16
Trusts	3,666.83	11,182.85	13,963.15	886.53
General	<u>4,614.18</u>	<u>2,394.41</u>	<u>3,484.41</u>	<u>3,524.18</u>
<b>TOTALS</b>	<u>\$ 13,337.32</u>	<u>\$ 43,620.65</u>	<u>\$ 48,411.04</u>	<u>\$ 8,546.93</u>

DAVE THOMAS EDUCATION CENTER  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 4690 Coconut Creek Parkway, Coconut Creek, Florida, 33063  
Principal: Tracy Lockhart-Talley  
Bookkeeper: Paula Pucci  
Payroll Processor: Brenda Vancooten

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 13,428.24	\$ 27,726.31
<b>TOTAL</b>	<u>\$ 13,428.24</u>	<u>\$ 27,726.31</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Dave Thomas Education Center for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 7,414.21	\$ 43,948.50	\$ 41,716.14	\$ 9,646.57
Trusts	4,056.58	93,554.36	95,837.73	1,773.21
General	<u>3,222.11</u>	<u>2,815.24</u>	<u>4,028.89</u>	<u>2,008.46</u>
<b>TOTALS</b>	<u>\$ 14,692.90</u>	<u>\$ 140,318.10</u>	<u>\$ 141,582.76</u>	<u>\$ 13,428.24</u>

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 9,646.57	\$ 68,568.02	\$ 64,725.81	\$ 13,488.78
Trusts	1,773.21	98,432.07	88,404.24	11,801.04
General	<u>2,008.46</u>	<u>2,968.41</u>	<u>2,540.38</u>	<u>2,436.49</u>
<b>TOTALS</b>	<u>\$ 13,428.24</u>	<u>\$ 169,968.50</u>	<u>\$ 155,670.43</u>	<u>\$ 27,726.31</u>

FORT LAUDERDALE HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1600 NE 4<sup>th</sup> Avenue, Fort Lauderdale, Florida 33305

Principal: Priscilla Ribeiro

Bookkeeper: Denise Nonamaker – Business Support Center

Payroll Processors: Judith Jay – AA Payroll  
 Jessica Almeida – BB Payroll

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – SunTrust Bank	\$ 84,920.52	\$ 107,186.70
Investment:		
Treasurer’s Pool Account	<u>145,000.00</u>	<u>145,000.00</u>
<b>TOTAL</b>	<b><u>\$ 229,920.52</u></b>	<b><u>\$ 252,186.70</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Fort Lauderdale High School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.

**FORT LAUDERDALE HIGH SCHOOL**

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

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 10,577.26	\$ 51,841.00	\$ 54,789.19	\$ 7,629.07
Music	2,913.20	7,869.40	5,926.56	4,856.04
Classes	28,172.27	162,565.38	180,001.36	10,736.29
Clubs	56,943.08	234,001.21	221,981.68	68,962.61
Departments	10,560.76	8,572.90	6,593.48	12,540.18
Trusts	50,953.37	110,530.13	87,575.75	73,907.75
General	<u>62,711.40</u>	<u>14,249.80</u>	<u>25,672.62</u>	<u>51,288.58</u>
<b>TOTALS</b>	<u><u>\$ 222,831.34</u></u>	<u><u>\$ 589,629.82</u></u>	<u><u>\$ 582,540.64</u></u>	<u><u>\$ 229,920.52</u></u>



**FORT LAUDERDALE HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 7,629.07	\$ 82,310.56	\$ 80,005.95	\$ 9,933.68
Music	4,856.04	27,507.60	28,992.67	3,370.97
Classes	10,736.29	163,418.82	165,378.49	8,776.62
Clubs	68,962.61	268,827.08	253,709.48	84,080.21
Departments	12,540.18	7,173.82	8,977.95	10,736.05
Trusts	73,907.75	119,467.03	92,379.02	100,995.76
General	<u>51,288.58</u>	<u>11,048.50</u>	<u>28,043.67</u>	<u>34,293.41</u>
<b>TOTALS</b>	<u><u>\$ 229,920.52</u></u>	<u><u>\$ 679,753.41</u></u>	<u><u>\$ 657,487.23</u></u>	<u><u>\$ 252,186.70</u></u>

GULFSTREAM MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 120 SW 4<sup>th</sup> Avenue, Hallandale Beach, Florida 33009

Principal: Robert J. Pappas (July 2014 – June 2016)

Bookkeeper: Ana Maria Taylor (June 2014 – June 2016)

Payroll Processors: Crystal M. Giuffre (January 2016 – June 2016)  
 Chris Duby (July 2014 – December 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 15,941.54	\$ 22,310.69
TOTAL	<u>\$ 15,941.54</u>	<u>\$ 22,310.69</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Gulfstream Middle School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.

**GULFSTREAM MIDDLE SCHOOL**

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

**2014 - 2015**

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 61.92	\$ 388.00	\$ 59.83	\$ 390.09
Music	285.89	1,367.55	1,485.96	167.48
Classes	1,344.63	6,767.94	7,004.88	1,107.69
Clubs	1,774.09	16,186.38	15,274.01	2,686.46
Departments	1,267.72	2,034.31	1,494.81	1,807.22
Trusts	931.57	43,631.15	37,935.05	6,627.67
General	316.38	8,194.90	5,356.35	3,154.93
<b>TOTALS</b>	<u>\$ 5,982.20</u>	<u>\$ 78,570.23</u>	<u>\$ 68,610.89</u>	<u>\$ 15,941.54</u>

**GULFSTREAM MIDDLE SCHOOL**

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

**2015 - 2016**

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 390.09	\$ 2,221.00	\$ 1,908.03	\$ 703.06
Music	167.48	1,823.22	1,932.32	58.38
Classes	1,107.69	22,534.19	21,873.18	1,768.70
Clubs	2,686.46	17,409.78	16,230.99	3,865.25
Departments	1,807.22	1,963.39	1,955.40	1,815.21
Trusts	6,627.67	52,441.33	57,236.92	1,832.08
General	3,154.93	12,675.71	3,562.63	12,268.01
<b>TOTALS</b>	<u>\$ 15,941.54</u>	<u>\$ 111,068.62</u>	<u>\$ 104,699.47</u>	<u>\$ 22,310.69</u>

HALLANDALE HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 720 NW 9<sup>th</sup> Avenue, Hallandale Beach, Florida 33009

Principals: Mark Howard (May 2016 – Current)  
 Estella Eckhardt (July 2010 – May 2016)

Bookkeeper: Anita Nieves - Business Support Center (July 2014 – Current)

Payroll Processor: Frinette Volquez

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 34,499.16	\$ 33,027.08
Investment:		
Treasurer’s Pool Account	<u>43,000.00</u>	<u>43,000.00</u>
TOTAL	<u>\$ 77,499.16</u>	<u>\$ 76,027.08</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Hallandale High School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.

**HALLANDALE HIGH SCHOOL**

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

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,984.28	\$ 96,469.78	\$ 99,454.06	\$ -
Music	2.00	1,000.00	900.00	102.00
Classes	4,248.88	69,541.95	66,441.12	7,349.71
Clubs	20,026.18	100,369.12	80,069.54	40,325.76
Departments	6,973.28	13,436.14	11,477.86	8,931.56
Trusts	17,179.84	92,147.77	96,615.58	12,712.03
General	7,455.71	15,931.31	15,308.92	8,078.10
<b>TOTALS</b>	<u>\$ 58,870.17</u>	<u>\$ 388,896.07</u>	<u>\$ 370,267.08</u>	<u>\$ 77,499.16</u>

**HALLANDALE HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 77,372.70	\$ 71,807.35	\$ 5,565.35
Music	102.00	598.00	652.42	47.58
Classes	7,349.71	75,369.80	76,723.56	5,995.95
Clubs	40,325.76	90,171.94	92,901.48	37,596.22
Departments	8,931.56	14,081.89	11,336.39	11,677.06
Trusts	12,712.03	104,441.45	106,071.21	11,082.27
General	8,078.10	2,650.29	6,665.74	4,062.65
<b>TOTALS</b>	\$ 77,499.16	\$ 364,686.07	\$ 366,158.15	\$ 76,027.08

MARGATE MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

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

Principal: Earnest Toliver

Bookkeeper: Kim Bergmann - Business Support Center (October 2012 - Current)

Payroll Processors: Joyce Morrow (July 2016 - Current)  
 Susan Mowery - Business Support Center (July 2015 - June 2016)  
 Geraldine Watts (July 2010 - June 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account - Wells Fargo Bank	\$ 19,929.18	\$ 16,165.18
Investment:		
Treasurer's Pool Account	<u>4,632.08</u>	<u>4,632.08</u>
<b>TOTAL</b>	<b><u>\$ 24,561.26</u></b>	<b><u>\$ 20,797.26</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Margate Middle School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.



**MARGATE MIDDLE SCHOOL**

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

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,065.97	\$ 1,765.50	\$ 895.96	\$ 3,935.51
Music	1,020.26	1,540.00	1,691.27	868.99
Classes	-	70,773.62	70,283.62	490.00
Clubs	3,877.16	4,775.62	3,652.86	4,999.92
Departments	3,773.66	1,738.91	211.92	5,300.65
Trusts	7,056.87	15,259.13	14,803.39	7,512.61
General	<u>1,467.46</u>	<u>1,260.36</u>	<u>1,274.24</u>	<u>1,453.58</u>
<b>TOTALS</b>	<b><u>\$ 20,261.38</u></b>	<b><u>\$ 97,113.14</u></b>	<b><u>\$ 92,813.26</u></b>	<b><u>\$ 24,561.26</u></b>

**MARGATE MIDDLE SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,935.51	\$ 2,737.57	\$ 2,154.92	\$ 4,518.16
Music	868.99	1,240.00	1,871.94	237.05
Classes	490.00	76,427.00	76,428.36	488.64
Clubs	4,999.92	16,703.44	16,741.82	4,961.54
Departments	5,300.65	2,165.20	2,613.51	4,852.34
Trusts	7,512.61	23,704.95	25,915.71	5,301.85
General	<u>1,453.58</u>	<u>1,624.70</u>	<u>2,640.60</u>	<u>437.68</u>
<b>TOTALS</b>	<u><u>\$ 24,561.26</u></u>	<u><u>\$ 124,602.86</u></u>	<u><u>\$ 128,366.86</u></u>	<u><u>\$ 20,797.26</u></u>

MCARTHUR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024  
Principal: Todd LaPace  
Bookkeeper: Patsy Murray  
Payroll Processor: Helen Cohen

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account - Wells Fargo Bank	\$ 14,995.49	\$ 23,121.51
Investment:		
Treasurer's Pool Account	<u>75,000.00</u>	<u>75,000.00</u>
<b>TOTAL</b>	<b><u>\$ 89,995.49</u></b>	<b><u>\$ 98,121.51</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of McArthur High School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.

**McARTHUR HIGH SCHOOL**

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

**2014 - 2015**

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 65,888.93	\$ 65,605.55	\$ 283.38
Music	444.25	33,551.00	32,200.45	1,794.80
Classes	9,979.98	129,160.28	129,211.74	9,928.52
Clubs	47,564.33	188,334.82	187,713.30	48,185.85
Departments	12,869.49	16,374.04	21,302.71	7,940.82
Trusts	22,700.17	51,191.72	58,313.02	15,578.87
General	<u>23,543.30</u>	<u>34,054.45</u>	<u>51,314.50</u>	<u>6,283.25</u>
<b>TOTALS</b>	<u>\$ 117,101.52</u>	<u>\$ 518,555.24</u>	<u>\$ 545,661.27</u>	<u>\$ 89,995.49</u>

**McARTHUR HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 283.38	\$ 53,645.28	\$ 53,902.78	\$ 25.88
Music	1,794.80	38,915.75	39,233.40	1,477.15
Classes	9,928.52	148,019.03	149,142.13	8,805.42
Clubs	48,185.85	204,189.93	206,944.56	45,431.22
Departments	7,940.82	14,716.87	12,925.97	9,731.72
Trusts	15,578.87	96,642.77	93,382.62	18,839.02
General	<u>6,283.25</u>	<u>30,049.20</u>	<u>22,521.35</u>	<u>13,811.10</u>
<b>TOTALS</b>	<u><u>\$ 89,995.49</u></u>	<u><u>\$ 586,178.83</u></u>	<u><u>\$ 578,052.81</u></u>	<u><u>\$ 98,121.51</u></u>

MIRAMAR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 3601 SW 89<sup>th</sup> Avenue, Miramar, Florida 33025

Principals: Maria Formoso (September 2014 – Current)  
 Brian Faso (July 2011- August 2014)

Bookkeepers: David Franklin – Business Support Center (July 2016 - Current)  
 Lara Andrews (July 2014- June 2016)

Payroll Processor: Sheila Windon (October 2014 – Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account - Wells Fargo	\$ 59,275.57	\$ 58,153.22
Investments:		
Certificate of Deposit - Wells Fargo	4,598.15	4,598.15
Treasurer's Pool Account	60,000.00	60,000.00
<b>TOTAL</b>	<b>\$ 123,873.72</b>	<b>\$ 122,751.37</b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Miramar High School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 69,063.21	\$ 68,753.61	\$ 309.60
Music	2,759.53	25,768.70	24,357.66	4,170.57
Classes	3,478.74	186,865.11	181,869.14	8,474.71
Clubs	36,331.96	343,623.62	312,068.62	67,886.96
Departments	490.55	16,806.84	14,901.75	2,395.64
Trusts	15,573.26	133,336.51	121,685.21	27,224.56
General	8,931.42	51,323.63	46,843.37	13,411.68
<b>TOTALS</b>	<u>\$ 67,565.46</u>	<u>\$ 826,787.62</u>	<u>\$ 770,479.36</u>	<u>\$ 123,873.72</u>

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 309.60	\$ 58,831.87	\$ 59,141.47	\$ -
Music	4,170.57	50,272.52	49,101.54	5,341.55
Classes	8,474.71	202,816.30	204,137.24	7,153.77
Clubs	67,886.96	303,295.32	301,307.87	69,874.41
Departments	2,395.64	11,853.41	11,087.81	3,161.24
Trusts	27,224.56	104,384.41	97,767.29	33,841.68
General	<u>13,411.68</u>	<u>38,088.30</u>	<u>48,121.26</u>	<u>3,378.72</u>
<b>TOTALS</b>	<u><u>\$ 123,873.72</u></u>	<u><u>\$ 769,542.13</u></u>	<u><u>\$ 770,664.48</u></u>	<u><u>\$ 122,751.37</u></u>



WHISPERING PINES CENTER  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

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

Principal: Michael Gleason

Bookkeepers: Beautisheka Jones (November 2015 - May 2016)  
 Migna Santiago (September 2013 - October 2015)

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account--Wells Fargo Bank	\$ 15,055.84	\$ 13,974.01
<b>TOTAL</b>	<u>\$ 15,055.84</u>	<u>\$ 13,974.01</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Whispering Pines Center for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**WHISPERING PINES CENTER**

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

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,201.42	\$ -	\$ -	\$ 1,201.42
Clubs	2,135.71	2,883.50	2,420.45	2,598.76
Departments	594.33	19.99	-	614.32
Trusts	2,741.66	9,918.99	6,141.63	6,519.02
General	<u>5,222.20</u>	<u>3,895.78</u>	<u>4,995.66</u>	<u>4,122.32</u>
<b>TOTALS</b>	<b><u>\$ 11,895.32</u></b>	<b><u>\$ 16,718.26</u></b>	<b><u>\$ 13,557.74</u></b>	<b><u>\$ 15,055.84</u></b>

**WHISPERING PINES CENTER**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,201.42	\$ -	\$ -	\$ 1,201.42
Clubs	2,598.76	6,743.13	3,976.43	5,365.46
Departments	614.32	97.97	-	712.29
Trusts	6,519.02	7,365.93	9,146.02	4,738.93
General	<u>4,122.32</u>	<u>5,251.79</u>	<u>7,418.20</u>	<u>1,955.91</u>
<b>TOTALS</b>	<b><u>\$ 15,055.84</u></b>	<b><u>\$ 19,458.82</u></b>	<b><u>\$ 20,540.65</u></b>	<b><u>\$ 13,974.01</u></b>

WINGATE OAKS CENTER  
 AUDIT REPORT  
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS  
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1211 NW 33rd Terrace, Fort Lauderdale, Florida 33311

Principals: Donald Cottrell (July 2016 – Current)  
 Allen Valentine, Interim (December 2015 – June 2016)  
 Sarah Hausman (July 2007 – November 2015)

Bookkeepers: Migna Santiago - Business Support Center (August 2016 – Current)  
 Martha Arrazcaeta – Business Support Center (July 2013 - July 2016)

Payroll Processors: Donna Jean Lovellette (August 2016 – Current)  
 Trenesha Bush (July 2013- July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 1,085.23	\$ 1,660.06
TOTAL	<u>\$ 1,085.23</u>	<u>\$ 1,660.06</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Wingate Oaks Center for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 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.

**WINGATE OAKS CENTER**

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

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 363.27	\$ 2,541.58	\$ 2,483.29	\$ 421.56
Departments	28.52	-	28.52	-
Trusts	5,563.86	10,337.91	15,556.28	345.49
General	<u>887.63</u>	<u>1,085.78</u>	<u>1,655.23</u>	<u>318.18</u>
<b>TOTALS</b>	<u><u>\$ 6,843.28</u></u>	<u><u>\$ 13,965.27</u></u>	<u><u>\$ 19,723.32</u></u>	<u><u>\$ 1,085.23</u></u>

**WINGATE OAKS CENTER**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ 2,042.62	\$ 1,732.71	\$ 309.91
Clubs	421.56	2,068.88	2,196.95	293.49
Trusts	345.49	6,825.46	6,484.76	686.19
General	<u>318.18</u>	<u>874.24</u>	<u>821.95</u>	<u>370.47</u>
<b>TOTALS</b>	<u><u>\$ 1,085.23</u></u>	<u><u>\$ 11,811.20</u></u>	<u><u>\$ 11,236.37</u></u>	<u><u>\$ 1,660.06</u></u>