

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
November 17, 2016**

**The School Board of Broward County, Florida on
December 20, 2016**

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

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

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Robert W. Runcie
Superintendent of Schools

November 7, 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 twelve (12) 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 twelve (12) 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
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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 twelve (12) 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 twelve (12) 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
Meredith Fileman
Ceci Guerrero
Joy Hipolito
Hermine James
David Sabra

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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 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)

BROADVIEW 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: 1800 SW 62 Avenue, North Lauderdale, Florida 33068

Principal: Donald Lee

Bookkeeper: Karen Voss - Business Support Center

Payroll Processors: Regina Poitier (August 2015 – Current)
 Veola Vickers (July 2014 – May 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 15,925.03	\$ 18,525.38
Investment:		
Treasurer’s Pool Account	<u>16,000.00</u>	<u>16,000.00</u>
TOTAL	<u>\$ 31,925.03</u>	<u>\$ 34,525.38</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Broadview 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.

BROADVIEW ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 239.51	\$ 100.00	\$ -	\$ 339.51
Classes	2,148.86	39,098.96	40,216.05	1,031.77
Clubs	2,532.02	2,893.06	1,641.18	3,783.90
Departments	3,506.25	253.02	-	3,759.27
Trusts	12,107.72	18,559.27	19,657.86	11,009.13
General	<u>11,652.81</u>	<u>4,979.16</u>	<u>4,630.52</u>	<u>12,001.45</u>
TOTALS	<u><u>\$ 32,187.17</u></u>	<u><u>\$ 65,883.47</u></u>	<u><u>\$ 66,145.61</u></u>	<u><u>\$ 31,925.03</u></u>

BROADVIEW ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 339.51	\$ 100.00	\$ -	\$ 439.51
Classes	1,031.77	33,976.68	32,288.09	2,720.36
Clubs	3,783.90	4,281.23	3,625.30	4,439.83
Departments	3,759.27	462.17	219.49	4,001.95
Trusts	11,009.13	15,171.59	12,500.50	13,680.22
General	<u>12,001.45</u>	<u>1,008.84</u>	<u>3,766.78</u>	<u>9,243.51</u>
TOTALS	<u><u>\$ 31,925.03</u></u>	<u><u>\$ 55,000.51</u></u>	<u><u>\$ 52,400.16</u></u>	<u><u>\$ 34,525.38</u></u>

CORAL SPRINGS MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015 AND 2016 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 10300 W. Wiles Road, Coral Springs, Florida 33076
Principal: Ian Murray
Bookkeeper: Kimberly Bergmann – Business Support Center
Payroll Processor: Cynthia Bosworth

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 16,294.08	\$ 41,411.78
Investment:		
Treasurer’s Pool Account	<u>24,000.00</u>	<u>24,000.00</u>
TOTAL	<u>\$ 40,294.08</u>	<u>\$ 65,411.78</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coral Springs 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.

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 315.87	\$ 60,898.01	\$ 59,065.26	\$ 2,148.62
Classes	4,591.75	203,060.18	202,829.78	4,822.15
Clubs	4,786.56	19,351.45	16,358.10	7,779.91
Departments	5,613.97	2,353.80	3,363.44	4,604.33
Trusts	7,136.20	92,032.62	83,274.39	15,894.43
General	<u>5,275.35</u>	<u>8,100.85</u>	<u>8,331.56</u>	<u>5,044.64</u>
TOTALS	<u><u>\$ 27,719.70</u></u>	<u><u>\$ 385,796.91</u></u>	<u><u>\$ 373,222.53</u></u>	<u><u>\$ 40,294.08</u></u>

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,148.62	\$ 9,846.60	\$ 7,913.18	\$ 4,082.04
Classes	4,822.15	81,240.07	80,227.03	5,835.19
Clubs	7,779.91	22,387.43	10,246.36	19,920.98
Departments	4,604.33	755.09	1,422.95	3,936.47
Trusts	15,894.43	147,917.77	139,058.69	24,753.51
General	<u>5,044.64</u>	<u>9,633.96</u>	<u>7,795.01</u>	<u>6,883.59</u>
TOTALS	<u>\$ 40,294.08</u>	<u>\$ 271,780.92</u>	<u>\$ 246,663.22</u>	<u>\$ 65,411.78</u>

CYPRESS BAY 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: 18600 Vista Park Boulevard, Weston, Florida 33332
Principal: Charles Scott Neely
Bookkeeper: Julie Thornton
Payroll Processor: Tammy Chapman

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 64,355.66	\$ 65,290.50
Investment:		
Treasurer’s Pool Account	<u>229,000.00</u>	<u>229,000.00</u>
TOTAL	<u>\$ 293,355.66</u>	<u>\$ 294,290.50</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Cypress Bay 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.

CYPRESS BAY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 852.28	\$ 132,272.89	\$ 132,995.42	\$ 129.75
Music	3,663.04	8,860.00	11,620.46	902.58
Classes	18,687.51	205,022.51	209,059.01	14,651.01
Clubs	264,541.76	1,109,285.83	1,149,424.81	224,402.78
Departments	13,612.50	25,623.02	20,007.74	19,227.78
Trusts	30,820.41	255,001.88	252,583.39	33,238.90
General	2,420.11	3,944.11	5,561.36	802.86
TOTALS	<u>\$ 334,597.61</u>	<u>\$ 1,740,010.24</u>	<u>\$ 1,781,252.19</u>	<u>\$ 293,355.66</u>

CYPRESS BAY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 129.75	\$ 137,648.16	\$ 137,777.91	\$ -
Music	902.58	3,615.00	2,816.18	1,701.40
Classes	14,651.01	176,594.15	162,429.18	28,815.98
Clubs	224,402.78	1,293,056.93	1,284,165.61	233,294.10
Departments	19,227.78	27,375.06	35,962.30	10,640.54
Trusts	33,238.90	373,881.80	390,327.63	16,793.07
General	802.86	8,099.88	5,857.33	3,045.41
TOTALS	<u>\$ 293,355.66</u>	<u>\$ 2,020,270.98</u>	<u>\$ 2,019,336.14</u>	<u>\$ 294,290.50</u>

HALLANDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2015-16 FISCAL YEAR
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 900 SW 8th Street, Hallandale Beach, Florida 33009

Principal: Leena Itty (July 2013 – June 2016)

Bookkeepers: Ruby Carpintero-Vargas - Business Support Center (February-June 2016)
Danette Viso - Business Support Center (July 2015-January 2016)

Payroll Processor: Kathleen Wernecke (July 2015 – June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>60,471.84</u>
 TOTAL	 \$ <u>60,471.84</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Hallandale Elementary School for the 2015-16 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 2015-16 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.

Status of the School

Hallandale Elementary School was combined with Gulfstream Middle School in June 2016, to form Gulfstream Academy of Hallandale Beach K-8.

HALLANDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 795.00	\$ 795.00	\$ -
Classes	6,255.79	42,803.00	42,698.11	6,360.68
Clubs	1,076.49	1,449.67	1,069.64	1,456.52
Departments	10,820.40	9,878.97	12,091.77	8,607.60
Trusts	30,006.32	296,448.14	314,323.47	12,130.99
General	<u>39,315.47</u>	<u>14,110.54</u>	<u>21,509.96</u>	<u>31,916.05</u>
TOTALS	<u><u>\$ 87,474.47</u></u>	<u><u>\$ 365,485.32</u></u>	<u><u>\$ 392,487.95</u></u>	<u><u>\$ 60,471.84</u></u>

HOLLYWOOD PARK 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: 901 North 69th Way, Hollywood, Florida 33024
Principals: Maria Menendez (January 2016 - Current)
 Wendy Galinsky (July 2007 - January 2016)
Bookkeepers: Stacy Harrow (May 2016 - Current)
 Ana Osorio (July 2014 - April 2016)
Payroll Processors: Stacy Harrow (May 2016 - Current)
 Ana Osorio (July 2014 - April 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 4,717.40	\$ 6,224.16
TOTAL	<u>\$ 4,717.40</u>	<u>\$ 6,224.16</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Hollywood Park 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 payroll procedures.

HOLLYWOOD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 6,088.00	\$ 6,088.00	\$ -
Clubs	1,979.72	4,858.19	5,636.92	1,200.99
Departments	563.73	917.37	120.84	1,360.26
Trusts	815.52	9,408.75	9,739.78	484.49
General	<u>1,903.85</u>	<u>2,628.70</u>	<u>2,860.89</u>	<u>1,671.66</u>
TOTALS	<u><u>\$ 5,262.82</u></u>	<u><u>\$ 23,901.01</u></u>	<u><u>\$ 24,446.43</u></u>	<u><u>\$ 4,717.40</u></u>

HOLLYWOOD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 11,686.20	\$ 11,085.00	\$ 601.20
Clubs	1,200.99	5,970.11	5,541.21	1,629.89
Departments	1,360.26	475.70	29.90	1,806.06
Trusts	484.49	8,423.70	8,423.70	484.49
General	<u>1,671.66</u>	<u>12,009.83</u>	<u>11,978.97</u>	<u>1,702.52</u>
TOTALS	<u><u>\$ 4,717.40</u></u>	<u><u>\$ 38,565.54</u></u>	<u><u>\$ 37,058.78</u></u>	<u><u>\$ 6,224.16</u></u>

MARGATE 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: 6300 NW 18th Street, Margate, Florida 33063
Principal: Thomas Schroeder
Bookkeeper: Dina Newland
Payroll Processor: Eileen Meyerson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 10,938.56	\$ 12,846.46
TOTAL	<u>\$ 10,938.56</u>	<u>\$ 12,846.46</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Margate 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.

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,785.24	\$ 22,519.79	\$ 22,680.62	\$ 2,624.41
Clubs	1,651.19	15,638.22	16,207.82	1,081.59
Departments	1,291.36	17,235.48	14,296.24	4,230.60
Trusts	653.24	31,549.86	31,793.36	409.74
General	<u>2,433.48</u>	<u>6,755.37</u>	<u>6,596.63</u>	<u>2,592.22</u>
TOTALS	<u><u>\$ 8,814.51</u></u>	<u><u>\$ 93,698.72</u></u>	<u><u>\$ 91,574.67</u></u>	<u><u>\$ 10,938.56</u></u>

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,624.41	\$ 21,536.00	\$ 20,080.26	\$ 4,080.15
Clubs	1,081.59	17,274.11	17,255.16	1,100.54
Departments	4,230.60	15,493.41	14,659.92	5,064.09
Trusts	409.74	76,035.97	76,056.31	389.40
General	<u>2,592.22</u>	<u>8,471.43</u>	<u>8,851.37</u>	<u>2,212.28</u>
TOTALS	<u><u>\$ 10,938.56</u></u>	<u><u>\$ 138,810.92</u></u>	<u><u>\$ 136,903.02</u></u>	<u><u>\$ 12,846.46</u></u>

McNAB 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: 1350 SE 9th Avenue, Pompano Beach, Florida 33060

Principals: Dorys Palacio (October 2016 – Current)
 Clarice Johnston – Interim (July 2016 – September 2016)
 Russell Schwartz (July 2012 – June 2016)

Bookkeeper: Patricia Putnam - Business Support Center

Payroll Processor: Donna Banecker

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 32,595.48	\$ 91,090.99
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u><u>\$ 42,595.48</u></u>	<u><u>\$ 101,090.99</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of McNab 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.

McNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,410.90	\$ 15,691.00	\$ 15,986.77	\$ 1,115.13
Clubs	1,811.28	2,592.45	3,091.22	1,312.51
Departments	9,429.63	546.00	4,905.55	5,070.08
Trusts	5,378.31	271,804.33	267,820.48	9,362.16
General	<u>24,769.56</u>	<u>6,205.42</u>	<u>5,239.38</u>	<u>25,735.60</u>
TOTALS	<u>\$ 42,799.68</u>	<u>\$ 296,839.20</u>	<u>\$ 297,043.40</u>	<u>\$ 42,595.48</u>

McNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,115.13	\$ 10,261.68	\$ 11,255.63	\$ 121.18
Clubs	1,312.51	2,608.73	2,437.48	1,483.76
Departments	5,070.08	537.14	1,555.37	4,051.85
Trusts	9,362.16	329,002.96	268,757.58	69,607.54
General	<u>25,735.60</u>	<u>7,930.46</u>	<u>7,839.40</u>	<u>25,826.66</u>
TOTALS	<u>\$ 42,595.48</u>	<u>\$ 350,340.97</u>	<u>\$ 291,845.46</u>	<u>\$ 101,090.99</u>

PARK RIDGE 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: 5200 NE 9th Avenue, Deerfield Beach, Florida 33064

Principals: Joseph Balchunas (July 2015 – Current)
 Dr. Daphene Watson (July 2012 – June 2015)

Bookkeepers: Kim R. Davis (August 2015 – Current)
 Laverne Gaddy – Business Support Center (July 2013 – June 2015)

Payroll Processor: Debra Swain

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Regions Bank	\$ 3,389.70	\$ 3,738.79
Investment:		
Treasurer’s Pool Account	5,000.00	5,000.00
TOTAL	\$ 8,389.70	\$ 8,738.79

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Park Ridge 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.

PARK RIDGE ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 269.00	\$ 10,669.81	\$ 10,818.81	\$ 120.00
Clubs	594.62	417.16	390.00	621.78
Departments	1,856.43	2,909.07	2,989.27	1,776.23
Trusts	61.92	14,159.97	12,510.97	1,710.92
General	<u>8,995.22</u>	<u>2,951.11</u>	<u>7,785.56</u>	<u>4,160.77</u>
TOTALS	<u>\$ 11,777.19</u>	<u>\$ 31,107.12</u>	<u>\$ 34,494.61</u>	<u>\$ 8,389.70</u>

PARK RIDGE ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 120.00	\$ 6,976.10	\$ 6,325.00	\$ 771.10
Clubs	621.78	3,874.52	4,427.54	68.76
Departments	1,776.23	4,212.98	4,217.79	1,771.42
Trusts	1,710.92	27,899.44	27,495.99	2,114.37
General	<u>4,160.77</u>	<u>2,777.01</u>	<u>2,960.81</u>	<u>3,976.97</u>
TOTALS	<u><u>\$ 8,389.70</u></u>	<u><u>\$ 46,179.60</u></u>	<u><u>\$ 45,830.51</u></u>	<u><u>\$ 8,738.79</u></u>

PETERS 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: 851 NW 68 Avenue, Plantation, Florida 33317

Principals: Dr. Joyce Krzemienski (July 2016 – Current)
 Kathleen Sedlack (July 2008 – June 2016)

Bookkeepers: Mabel Lopez - Business Support Center (July 2016 – Current)
 Alicia Walden - Business Support Center (November 2013 – June 2016)

Payroll Processor: Sharon Arias

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 33,184.45	\$ 40,124.90
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
TOTAL	\$ 43,184.45	\$ 50,124.90

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Peters Elementary School for the fiscal years 2014-15 and 2015-16. 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 fiscal years 2014-15 and 2015-16, 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.

PETERS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,183.50	\$ 8,808.03	\$ 8,901.97	\$ 1,089.56
Clubs	850.89	1,345.27	1,431.54	764.62
Departments	8,548.20	2,423.37	1,570.23	9,401.34
Trusts	6,051.92	40,960.29	40,502.51	6,509.70
General	<u>24,767.09</u>	<u>4,637.25</u>	<u>3,985.11</u>	<u>25,419.23</u>
TOTALS	<u><u>\$ 41,401.60</u></u>	<u><u>\$ 58,174.21</u></u>	<u><u>\$ 56,391.36</u></u>	<u><u>\$ 43,184.45</u></u>

PETERS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,089.56	\$ 9,954.68	\$ 8,816.77	\$ 2,227.47
Clubs	764.62	1,599.52	1,361.06	1,003.08
Departments	9,401.34	4,806.57	507.46	13,700.45
Trusts	6,509.70	75,127.77	74,950.30	6,687.17
General	<u>25,419.23</u>	<u>10,021.85</u>	<u>8,934.35</u>	<u>26,506.73</u>
TOTALS	<u><u>\$ 43,184.45</u></u>	<u><u>\$ 101,510.39</u></u>	<u><u>\$ 94,569.94</u></u>	<u><u>\$ 50,124.90</u></u>

PIONEER 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: 5350 SW 90th Avenue, Cooper City, Florida 33328
Principal: Michael Consaul
Bookkeeper: Martha Arrazcaeta - Business Support Center
Payroll Processor: Jane Fleming

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 47,553.67	\$ 50,237.29
Investment:		
Treasurer’s Pool Account	<u>45,000.00</u>	<u>45,000.00</u>
TOTAL	<u>\$ 92,553.67</u>	<u>\$ 95,237.29</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Pioneer 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.

PIONEER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 627.01	\$ 4,446.92	\$ 3,928.83	\$ 1,145.10
Music	1,165.73	63,687.46	64,853.19	-
Classes	2,193.09	86,576.93	85,895.95	2,874.07
Clubs	18,036.57	61,154.54	58,172.52	21,018.59
Departments	10,790.43	17,624.98	17,392.58	11,022.83
Trusts	17,395.48	147,893.05	152,143.97	13,144.56
General	<u>46,960.49</u>	<u>9,647.39</u>	<u>13,259.36</u>	<u>43,348.52</u>
TOTALS	<u><u>\$ 97,168.80</u></u>	<u><u>\$ 391,031.27</u></u>	<u><u>\$ 395,646.40</u></u>	<u><u>\$ 92,553.67</u></u>

PIONEER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,145.10	\$ 8,147.25	\$ 4,041.81	\$ 5,250.54
Music	-	404,624.99	403,364.14	1,260.85
Classes	2,874.07	60,859.86	60,041.65	3,692.28
Clubs	21,018.59	56,548.18	44,949.45	32,617.32
Departments	11,022.83	17,974.74	26,151.04	2,846.53
Trusts	13,144.56	185,201.71	186,503.77	11,842.50
General	<u>43,348.52</u>	<u>11,788.37</u>	<u>17,409.62</u>	<u>37,727.27</u>
TOTALS	<u><u>\$ 92,553.67</u></u>	<u><u>\$ 745,145.10</u></u>	<u><u>\$ 742,461.48</u></u>	<u><u>\$ 95,237.29</u></u>

SEA CASTLE 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: 9600 Miramar Boulevard. Miramar, Florida 33025
Principal: Riquelme Rodriguez
Bookkeeper: Minerva Carlo – Business Support Center
Payroll Processor: Karen Baer

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 19,227.01	\$ 22,821.49
TOTAL	<u>\$ 19,227.01</u>	<u>\$ 22,821.49</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Sea Castle 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.

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,584.46	\$ 52,683.07	\$ 51,612.54	\$ 2,654.99
Clubs	1,351.37	2,926.92	3,467.99	810.30
Departments	2,401.47	17,953.50	15,816.71	4,538.26
Trusts	3,405.58	43,559.57	42,502.03	4,463.12
General	5,006.37	6,760.87	5,006.90	6,760.34
TOTALS	\$ 13,749.25	\$ 123,883.93	\$ 118,406.17	\$ 19,227.01

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,654.99	\$ 51,123.26	\$ 49,971.81	\$ 3,806.44
Clubs	810.30	1,165.57	1,244.89	730.98
Departments	4,538.26	27,437.72	25,182.11	6,793.87
Trusts	4,463.12	46,352.96	44,973.53	5,842.55
General	6,760.34	4,380.74	5,493.43	5,647.65
TOTALS	\$ 19,227.01	\$ 130,460.25	\$ 126,865.77	\$ 22,821.49

WEST BROWARD 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: 500 NW 209th Avenue, Pembroke Pines, Florida 33029

Principal: Teresa Hall

Bookkeeper: Natalie Clark – Business Support Center (July 2015 – Current)
 Natalie Clark (July 2008 – June 2015)

Payroll Processor: Cindy Fankhauser

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 67,802.30	\$ 88,752.98
Savings Account – Wells Fargo Bank	238,749.92	238,869.33
Investment:		
Treasurer’s Pool Account	70,000.00	70,000.00
TOTAL	\$ 376,552.22	\$ 397,622.31

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of West Broward 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 statement of the school presents 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.

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,011.42	\$ 45,595.22	\$ 43,784.92	\$ 3,821.72
Music	2,011.12	28,614.07	25,666.41	4,958.78
Classes	5,192.78	214,353.59	213,582.35	5,964.02
Clubs	130,492.32	504,405.34	489,063.43	145,834.23
Departments	17,944.79	86,636.65	77,342.64	27,238.80
Trusts	69,676.61	120,591.89	116,939.00	73,329.50
General	<u>145,025.85</u>	<u>61,239.67</u>	<u>90,860.35</u>	<u>115,405.17</u>
TOTALS	<u><u>\$ 372,354.89</u></u>	<u><u>\$ 1,061,436.43</u></u>	<u><u>\$ 1,057,239.10</u></u>	<u><u>\$ 376,552.22</u></u>

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,821.72	\$ 33,327.86	\$ 36,637.98	\$ 511.60
Music	4,958.78	21,156.12	21,000.74	5,114.16
Classes	5,964.02	244,290.07	241,386.87	8,867.22
Clubs	145,834.23	531,921.59	507,110.10	170,645.72
Departments	27,238.80	76,431.64	68,188.08	35,482.36
Trusts	73,329.50	119,313.38	102,952.53	89,690.35
General	<u>115,405.17</u>	<u>40,871.04</u>	<u>68,965.31</u>	<u>87,310.90</u>
TOTALS	<u><u>\$ 376,552.22</u></u>	<u><u>\$ 1,067,311.70</u></u>	<u><u>\$ 1,046,241.61</u></u>	<u><u>\$ 397,622.31</u></u>