

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
March 23, 2017**

**The School Board of Broward County, Florida on
April 18, 2017**

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**

Abby M. Freedman, Chair
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Robert W. Runcie
Superintendent of Schools

March 14, 2017

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 twenty (20) 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 twenty (20) 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 the twenty (20) 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 twenty (20) 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:

Patrick Beauvoir
Ceci Guerrero
Joy Hipolito
Hermine James
Elena Pritykina
David Sabra
Danielle Thomas

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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 2016-2017 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)

BROWARD ESTATES 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: 441 NW 35th Avenue, Lauderhill, Florida 33311

Principal: Cyntheria Hunt

Bookkeepers: Alicia Owens-Walden – Business Support Center (August 2016 - Current)
 Charlene Lee – Business Support Center (July 2014 - July 2016)

Payroll Processors: Jill Watkins – Business Support Center (February 2016 – Current)
 Jacqueline Lassaubatju – Business Support Center (Aug. 2015-Jan. 2016)
 Arlene Bartyzel – Business Support Center (December 2014 – July 2015)
 Suzie Louisdhom – Business Support Center (Sept. 2014 – Nov. 2014)
 Robyn Barto (July 2014 - August 2014)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 16,838.97</u>	<u>\$ 16,622.57</u>
TOTAL	<u><u>\$ 16,838.97</u></u>	<u><u>\$ 16,622.57</u></u>

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

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,657.66	\$ 54.00	\$ 580.61	\$ 1,131.05
Clubs	549.41	485.94	301.49	733.86
Departments	6,617.64	1,232.66	1,105.54	6,744.76
Trusts	6,392.24	6,146.78	6,703.34	5,835.68
General	<u>2,348.06</u>	<u>2,132.45</u>	<u>2,086.89</u>	<u>2,393.62</u>
TOTALS	<u><u>\$ 17,565.01</u></u>	<u><u>\$ 10,051.83</u></u>	<u><u>\$ 10,777.87</u></u>	<u><u>\$ 16,838.97</u></u>

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,131.05	\$ 696.00	\$ 1,476.56	\$ 350.49
Clubs	733.86	393.96	469.01	658.81
Departments	6,744.76	126.73	-	6,871.49
Trusts	5,835.68	8,073.76	6,890.92	7,018.52
General	<u>2,393.62</u>	<u>1,027.32</u>	<u>1,697.68</u>	<u>1,723.26</u>
TOTALS	<u><u>\$ 16,838.97</u></u>	<u><u>\$ 10,317.77</u></u>	<u><u>\$ 10,534.17</u></u>	<u><u>\$ 16,622.57</u></u>

CASTLE HILL 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: 2640 NW 46th Avenue, Lauderdale, Florida 33313
Principal: Frances Fuce-Ollivierre
Bookkeeper: Ruby Carpintero-Vargas – Business Support Center
Payroll Processor: Mersha George

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,823.86	\$ 8,168.75
TOTAL	<u>\$ 15,823.86</u>	<u>\$ 8,168.75</u>

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

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,675.76	\$ 11,347.50	\$ 11,109.09	\$ 1,914.17
Clubs	2,292.14	6,250.45	6,054.30	2,488.29
Departments	1,553.66	7,209.75	4,442.07	4,321.34
Trusts	2,380.87	19,918.68	17,986.26	4,313.29
General	<u>2,893.50</u>	<u>2,201.76</u>	<u>2,308.49</u>	<u>2,786.77</u>
TOTALS	<u><u>\$ 10,795.93</u></u>	<u><u>\$ 46,928.14</u></u>	<u><u>\$ 41,900.21</u></u>	<u><u>\$ 15,823.86</u></u>

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,914.17	\$ 11,380.57	\$ 12,315.46	\$ 979.28
Clubs	2,488.29	4,659.67	5,784.30	1,363.66
Departments	4,321.34	6,164.28	8,511.00	1,974.62
Trusts	4,313.29	21,634.07	23,483.41	2,463.95
General	<u>2,786.77</u>	<u>1,196.84</u>	<u>2,596.37</u>	<u>1,387.24</u>
TOTALS	<u><u>\$ 15,823.86</u></u>	<u><u>\$ 45,035.43</u></u>	<u><u>\$ 52,690.54</u></u>	<u><u>\$ 8,168.75</u></u>

CENTRAL 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: 777 N. Nob Hill Road, Plantation, Florida 33322
Principal: Cherise Coleman
Bookkeeper: Pamela Hunter – Business Support Center
Payroll Processor: Melanie Hendrix

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 147,724.67	\$ 144,757.93
Investment:		
Treasurer’s Pool Account	20,000.00	20,000.00
TOTAL	\$ 167,724.67	\$ 164,757.93

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

CENTRAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,825.00	\$ 30,111.50	\$ 29,032.92	\$ 3,903.58
Clubs	7,525.75	8,507.46	7,662.23	8,370.98
Departments	6,722.54	3,877.01	3,793.21	6,806.34
Trusts	104,850.69	855,965.75	857,040.95	103,775.49
General	<u>55,192.16</u>	<u>13,776.72</u>	<u>24,100.60</u>	<u>44,868.28</u>
TOTALS	<u><u>\$ 177,116.14</u></u>	<u><u>\$ 912,238.44</u></u>	<u><u>\$ 921,629.91</u></u>	<u><u>\$ 167,724.67</u></u>

CENTRAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,903.58	\$ 44,635.42	\$ 46,427.69	\$ 2,111.31
Clubs	8,370.98	4,461.34	2,981.46	9,850.86
Departments	6,806.34	918.09	2,627.55	5,096.88
Trusts	103,775.49	905,747.38	911,785.18	97,737.69
General	<u>44,868.28</u>	<u>20,831.39</u>	<u>15,738.48</u>	<u>49,961.19</u>
TOTALS	<u><u>\$ 167,724.67</u></u>	<u><u>\$ 976,593.62</u></u>	<u><u>\$ 979,560.36</u></u>	<u><u>\$ 164,757.93</u></u>

DANIA 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: 300 SE Second Avenue, Dania Beach, Florida 33004

Principal: Dr. Lewis Jackson

Bookkeepers: Alicia Owens-Walden – Business Support Center (February 2016 -Current)
 Amar Chand – Business Support Center (July 2015 – January 2016)
 Gloria Forbes (July 2014 – June 2015)

Payroll Processor: Janine Gassman

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Regions Bank	<u>\$ 16,079.57</u>	<u>\$ 15,822.23</u>
TOTAL	<u><u>\$ 16,079.57</u></u>	<u><u>\$ 15,822.23</u></u>

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

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 329.50	\$ 899.00	\$ 1,123.00	\$ 105.50
Clubs	979.12	1,570.60	1,393.36	1,156.36
Departments	1,525.91	363.54	20.00	1,869.45
Trusts	10,739.18	8,902.60	9,950.91	9,690.87
General	<u>2,675.11</u>	<u>2,074.40</u>	<u>1,492.12</u>	<u>3,257.39</u>
TOTALS	<u><u>\$ 16,248.82</u></u>	<u><u>\$ 13,810.14</u></u>	<u><u>\$ 13,979.39</u></u>	<u><u>\$ 16,079.57</u></u>

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 105.50	\$ 3,367.50	\$ 3,248.22	\$ 224.78
Clubs	1,156.36	2,455.27	2,484.83	1,126.80
Departments	1,869.45	428.24	371.71	1,925.98
Trusts	9,690.87	10,711.96	9,077.08	11,325.75
General	<u>3,257.39</u>	<u>914.30</u>	<u>2,952.77</u>	<u>1,218.92</u>
TOTALS	<u><u>\$ 16,079.57</u></u>	<u><u>\$ 17,877.27</u></u>	<u><u>\$ 18,134.61</u></u>	<u><u>\$ 15,822.23</u></u>

DAVIE 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: 7025 SW 39th Street, Davie, Florida 33314
Principal: Robert N. Schneider
Bookkeeper: Lisa Mitrani - Business Support Center
Payroll Processor: Dina M. Silvers

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,461.63	\$ 13,818.47
TOTAL	<u>\$ 9,461.63</u>	<u>\$ 13,818.47</u>

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

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 518.05	\$ 28,017.94	\$ 27,023.25	\$ 1,512.74
Clubs	2,602.80	12,427.88	12,781.67	2,249.01
Departments	3,436.14	722.77	3,590.62	568.29
Trusts	609.07	212,832.85	212,030.32	1,411.60
General	<u>2,926.10</u>	<u>6,845.48</u>	<u>6,051.59</u>	<u>3,719.99</u>
TOTALS	<u>\$ 10,092.16</u>	<u>\$ 260,846.92</u>	<u>\$ 261,477.45</u>	<u>\$ 9,461.63</u>

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,512.74	\$ 19,952.85	\$ 20,233.49	\$ 1,232.10
Clubs	2,249.01	14,177.20	12,334.15	4,092.06
Departments	568.29	795.33	61.99	1,301.63
Trusts	1,411.60	223,405.49	221,776.22	3,040.87
General	<u>3,719.99</u>	<u>5,534.94</u>	<u>5,103.12</u>	<u>4,151.81</u>
TOTALS	<u><u>\$ 9,461.63</u></u>	<u><u>\$ 263,865.81</u></u>	<u><u>\$ 259,508.97</u></u>	<u><u>\$ 13,818.47</u></u>

DILLARD 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: 2501 NW 11th Street, Fort Lauderdale, Florida 33311

Principal: Casandra Robinson

Bookkeeper: Kimberly Richardson-Smith - Business Support Center (April 2016 - Current)
 Kimberly Richardson-Smith (July 2014 - March 2016)

Payroll Processors: Alicia Mercado – Business Support Center (October 2016 - Current)
 Jeanne Cross - (July 2014 - September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Bank of America	\$ 101,335.14	\$ 116,901.68
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 131,335.14</u>	<u>\$ 146,901.68</u>

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

DILLARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9.16	\$ 113,533.72	\$ 113,191.35	\$ 351.53
Music	449.94	14,471.00	8,616.42	6,304.52
Classes	977.74	128,426.72	120,918.94	8,485.52
Clubs	22,695.09	200,130.22	154,463.81	68,361.50
Departments	1,016.11	29,767.64	15,569.43	15,214.32
Trusts	14,831.38	84,074.09	74,163.02	24,742.45
General	<u>10,528.50</u>	<u>10,344.88</u>	<u>12,998.08</u>	<u>7,875.30</u>
TOTALS	<u>\$ 50,507.92</u>	<u>\$ 580,748.27</u>	<u>\$ 499,921.05</u>	<u>\$ 131,335.14</u>

DILLARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 351.53	\$ 105,723.39	\$ 105,141.76	\$ 933.16
Music	6,304.52	25,466.83	29,238.39	2,532.96
Classes	8,485.52	131,218.41	132,456.03	7,247.90
Clubs	68,361.50	231,037.67	219,739.52	79,659.65
Departments	15,214.32	29,889.97	25,726.45	19,377.84
Trusts	24,742.45	140,908.71	131,821.22	33,829.94
General	<u>7,875.30</u>	<u>21,367.19</u>	<u>25,922.26</u>	<u>3,320.23</u>
TOTALS	<u>\$ 131,335.14</u>	<u>\$ 685,612.17</u>	<u>\$ 670,045.63</u>	<u>\$ 146,901.68</u>

DISCOVERY 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: 8800 NW 54th Court, Sunrise, Florida 33351

Principals: Julie De Greeff (July 2016 - Current)
 Angela Fulton (March 2009 - June 2016)

Bookkeeper: Heather Braun – Business Support Center

Payroll Processor: Lanetre Mosley

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 15,248.38	\$ 34,478.18
TOTAL	<u>\$ 15,248.38</u>	<u>\$ 34,478.18</u>

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

DISCOVERY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,484.39	\$ 38,949.50	\$ 38,257.27	\$ 5,176.62
Clubs	1,220.36	2,260.87	1,438.33	2,042.90
Departments	1,105.19	1,871.12	275.35	2,700.96
Trusts	3,903.25	528,898.54	529,032.15	3,769.64
General	<u>2,876.08</u>	<u>6,627.82</u>	<u>7,945.64</u>	<u>1,558.26</u>
TOTALS	<u><u>\$ 13,589.27</u></u>	<u><u>\$ 578,607.85</u></u>	<u><u>\$ 576,948.74</u></u>	<u><u>\$ 15,248.38</u></u>

DISCOVERY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,176.62	\$ 44,764.20	\$ 44,759.94	\$ 5,180.88
Clubs	2,042.90	1,623.99	2,140.01	1,526.88
Departments	2,700.96	1,729.49	-	4,430.45
Trusts	3,769.64	526,340.48	514,078.67	16,031.45
General	<u>1,558.26</u>	<u>8,435.86</u>	<u>2,685.60</u>	<u>7,308.52</u>
TOTALS	<u><u>\$ 15,248.38</u></u>	<u><u>\$ 582,894.02</u></u>	<u><u>\$ 563,664.22</u></u>	<u><u>\$ 34,478.18</u></u>

EVERGLADES 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: 2900 Bonaventure Boulevard, Weston, Florida 33331

Principal: Eliot Tillinger

Bookkeepers: Natalie Clark – Business Support Center (July 2015 – Current)
 Silvia Valvezan (September 2014 – June 2015)
 Amal Galla (July 2014 – August 2014)

Payroll Processor: Theresa Pontorno

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 21,952.84</u>	<u>\$ 33,042.41</u>
TOTAL	<u><u>\$ 21,952.84</u></u>	<u><u>\$ 33,042.41</u></u>

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

EVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,179.65	\$ 3,296.62	\$ 4,147.99	\$ 328.28
Classes	4,312.17	108,336.67	108,239.19	4,409.65
Clubs	4,121.47	6,954.98	6,926.40	4,150.05
Departments	1,104.44	181.68	457.15	828.97
Trusts	8,158.47	136,126.73	135,391.43	8,893.77
General	<u>6,686.31</u>	<u>2,651.39</u>	<u>5,995.58</u>	<u>3,342.12</u>
TOTALS	<u>\$ 25,562.51</u>	<u>\$ 257,548.07</u>	<u>\$ 261,157.74</u>	<u>\$ 21,952.84</u>

EVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 328.28	\$ 3,768.45	\$ 2,195.08	\$ 1,901.65
Classes	4,409.65	127,937.12	129,074.74	3,272.03
Clubs	4,150.05	1,512.95	2,029.47	3,633.53
Departments	828.97	560.26	811.88	577.35
Trusts	8,893.77	303,460.84	291,285.15	21,069.46
General	<u>3,342.12</u>	<u>10,212.32</u>	<u>10,966.05</u>	<u>2,588.39</u>
TOTALS	<u><u>\$ 21,952.84</u></u>	<u><u>\$ 447,451.94</u></u>	<u><u>\$ 436,362.37</u></u>	<u><u>\$ 33,042.41</u></u>

HARBORDALE 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: 900 SE 15th Street, Fort Lauderdale, Florida 33316
Principal: Theresa Bucolo
Bookkeeper: Eugenie Georgion
Payroll Processor: Eugenie Georgion

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	<u>\$ 11,247.56</u>	<u>\$ 10,597.40</u>
 TOTAL	 <u>\$ 11,247.56</u>	 <u>\$ 10,597.40</u>

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

HARBORDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 436.50	\$ 10,177.00	\$ 10,207.45	\$ 406.05
Clubs	1,101.88	4,397.01	4,970.40	528.49
Departments	113.85	440.30	155.00	399.15
Trusts	134.98	22,832.62	22,213.66	753.94
General	<u>4,840.57</u>	<u>16,038.94</u>	<u>11,719.58</u>	<u>9,159.93</u>
TOTALS	<u><u>\$ 6,627.78</u></u>	<u><u>\$ 53,885.87</u></u>	<u><u>\$ 49,266.09</u></u>	<u><u>\$ 11,247.56</u></u>

HARBORDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 406.05	\$ 14,806.50	\$ 14,750.50	\$ 462.05
Clubs	528.49	3,074.82	3,194.46	408.85
Departments	399.15	212.80	351.16	260.79
Trusts	753.94	20,264.29	20,146.29	871.94
General	<u>9,159.93</u>	<u>11,219.81</u>	<u>11,785.97</u>	<u>8,593.77</u>
TOTALS	<u><u>\$ 11,247.56</u></u>	<u><u>\$ 49,578.22</u></u>	<u><u>\$ 50,228.38</u></u>	<u><u>\$ 10,597.40</u></u>

HENRY D. PERRY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2015-16 FISCAL YEAR
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 3400 Wildcat Way, Miramar, Florida 33023
Principal: Davida Johnson (July 2011 – June 2016)
Bookkeeper: Alicia Owens-Walden - Business Support Center (January 2015 – July 2016)
Payroll Processor: Penny DeVillo

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 2,841.71
 TOTAL	 <u>\$ 2,841.71</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Henry D. Perry Middle 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

Henry D. Perry Middle School was closed in June 2016. The balance of the school’s Internal Funds remaining after bank fees, \$2,808.33, was remitted to the Internal Funds of New Renaissance Middle School in July 2016.

HENRY D. PERRY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,748.35	\$ 2,457.98	\$ 6,196.80	\$ 9.53
Classes	385.22	340.34	553.00	172.56
Clubs	920.28	2,481.38	2,935.56	466.10
Departments	2,794.11	-	2,330.00	464.11
Trusts	1,686.95	18,817.04	19,442.90	1,061.09
General	<u>1,184.26</u>	<u>5,462.23</u>	<u>5,978.17</u>	<u>668.32</u>
TOTALS	<u>\$ 10,719.17</u>	<u>\$ 29,558.97</u>	<u>\$ 37,436.43</u>	<u>\$ 2,841.71</u>

LAKE FOREST 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: 3550 SW 48th Avenue, Pembroke Park, Florida 33023

Principal: Sharon Boyd

Bookkeepers: Charlene Lee - Business Support Center (July 2015 – Current)
 Barbara Fierro - Business Support Center (July 2014 – June 2015)

Payroll Processor: Rebecca Knapp

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,755.37	\$ 22,035.78
Investment:		
Treasurer’s Pool Account	5,000.00	5,000.00
TOTAL	\$ 23,755.37	\$ 27,035.78

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

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 358.14	\$ 23,524.00	\$ 22,657.88	\$ 1,224.26
Clubs	1,199.04	2,405.25	2,513.95	1,090.34
Departments	2,740.12	478.67	41.01	3,177.78
Trusts	18,865.99	8,921.76	18,997.76	8,789.99
General	<u>10,944.39</u>	<u>4,408.95</u>	<u>5,880.34</u>	<u>9,473.00</u>
TOTALS	<u>\$ 34,107.68</u>	<u>\$ 39,738.63</u>	<u>\$ 50,090.94</u>	<u>\$ 23,755.37</u>

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,224.26	\$ 22,009.79	\$ 21,801.34	\$ 1,432.71
Clubs	1,090.34	2,778.74	2,266.50	1,602.58
Departments	3,177.78	4,883.25	4,513.89	3,547.14
Trusts	8,789.99	11,554.72	10,253.42	10,091.29
General	<u>9,473.00</u>	<u>3,718.89</u>	<u>2,829.83</u>	<u>10,362.06</u>
TOTALS	<u><u>\$ 23,755.37</u></u>	<u><u>\$ 44,945.39</u></u>	<u><u>\$ 41,664.98</u></u>	<u><u>\$ 27,035.78</u></u>

MANATEE BAY 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: 19200 SW 36th Street, Weston, Florida 33332

Principal: Heather Hedman-DeVaughn

Bookkeepers: Minerva Carlo – Business Support Center (September 2014 –Current)
 Charlene Lee – Business Support Center (July 2014 – September 2014)

Payroll Processors: Julie Hulett (February 2016 – Current)
 Lourdes Barboza (July 2014 – January 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 71,347.47</u>	<u>\$ 54,841.25</u>
TOTAL	<u><u>\$ 71,347.47</u></u>	<u><u>\$ 54,841.25</u></u>

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

MANATEE BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,230.01	\$ 2,035.22	\$ 375.11	\$ 3,890.12
Classes	1,644.87	302,872.79	300,788.60	3,729.06
Clubs	689.17	6,216.49	5,436.43	1,469.23
Departments	6,697.90	1,019.87	116.94	7,600.83
Trusts	12,966.00	167,597.65	169,337.05	11,226.60
General	<u>35,848.57</u>	<u>21,766.43</u>	<u>14,183.37</u>	<u>43,431.63</u>
TOTALS	<u><u>\$ 60,076.52</u></u>	<u><u>\$ 501,508.45</u></u>	<u><u>\$ 490,237.50</u></u>	<u><u>\$ 71,347.47</u></u>

MANATEE BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,890.12	\$ 5,353.27	\$ 6,989.38	\$ 2,254.01
Classes	3,729.06	315,427.48	315,291.96	3,864.58
Clubs	1,469.23	3,773.59	3,432.51	1,810.31
Departments	7,600.83	1,238.57	838.80	8,000.60
Trusts	11,226.60	140,828.22	142,880.48	9,174.34
General	<u>43,431.63</u>	<u>5,954.64</u>	<u>19,648.86</u>	<u>29,737.41</u>
TOTALS	<u>\$ 71,347.47</u>	<u>\$ 472,575.77</u>	<u>\$ 489,081.99</u>	<u>\$ 54,841.25</u>

MIRAMAR 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: 6831 SW 26th Street, Miramar, Florida 33023

Principal: Joanne Schlissel

Bookkeepers: Charlene Lee – Business Support Center (August 2016 - Current)
 Martha Arrazcaeta – Business Support Center (July 2015 - July 2016)
 Amar Chand – Business Support Center (July 2014 - June 2015)

Payroll Processors: Alicia Mercado - Business Support Center (August 2016 - Current)
 Rae Campello - Business Support Center (May 2016 - July 2016)
 Nancy Luciani (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	\$ 33,131.42	\$ 40,136.72
TOTAL	<u>\$ 33,131.42</u>	<u>\$ 40,136.72</u>

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

MIRAMAR ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 158.29	\$ -	\$ -	\$ 158.29
Classes	1,512.47	22,782.00	23,624.80	669.67
Clubs	4,253.21	3,076.35	1,677.73	5,651.83
Departments	5,794.79	11,383.18	11,287.51	5,890.46
Trusts	6,451.18	17,911.77	15,918.68	8,444.27
General	<u>10,006.31</u>	<u>6,396.83</u>	<u>4,086.24</u>	<u>12,316.90</u>
TOTALS	<u><u>\$ 28,176.25</u></u>	<u><u>\$ 61,550.13</u></u>	<u><u>\$ 56,594.96</u></u>	<u><u>\$ 33,131.42</u></u>

MIRAMAR ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 158.29	\$ -	\$ -	\$ 158.29
Classes	669.67	18,460.94	18,120.88	1,009.73
Clubs	5,651.83	173.99	3,963.67	1,862.15
Departments	5,890.46	4,373.23	3,039.51	7,224.18
Trusts	8,444.27	17,611.06	15,926.72	10,128.61
General	<u>12,316.90</u>	<u>9,521.31</u>	<u>2,084.45</u>	<u>19,753.76</u>
TOTALS	<u><u>\$ 33,131.42</u></u>	<u><u>\$ 50,140.53</u></u>	<u><u>\$ 43,135.23</u></u>	<u><u>\$ 40,136.72</u></u>

NORCREST 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: 3951 NE 16th Avenue, Pompano Beach, Florida 33064

Principals: Kyna Duarte (May 2016 - Current)
 Marvis Ward (July 2013 - April 2016)

Bookkeepers: Sabrina Figueroa - Business Support Center (May 2016 – Current)
 Barbara Fierro - Business Support Center (October 2013 – April 2016)

Payroll Processor: Fortune Crupi

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 21,661.33	\$ 17,591.28
TOTAL	\$ 21,661.33	\$ 17,591.28

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

NORCREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 675.82	\$ 21,777.77	\$ 21,542.28	\$ 911.31
Clubs	189.58	2,351.18	1,869.86	670.90
Departments	1,578.93	542.60	360.70	1,760.83
Trusts	31,902.48	319,006.65	336,174.33	14,734.80
General	<u>4,187.93</u>	<u>3,611.34</u>	<u>4,215.78</u>	<u>3,583.49</u>
TOTALS	<u>\$ 38,534.74</u>	<u>\$ 347,289.54</u>	<u>\$ 364,162.95</u>	<u>\$ 21,661.33</u>

NORCREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 911.31	\$ 17,652.04	\$ 17,035.32	\$ 1,528.03
Clubs	670.90	4,842.25	4,222.29	1,290.86
Departments	1,760.83	344.97	1,362.18	743.62
Trusts	14,734.80	235,949.35	239,438.72	11,245.43
General	<u>3,583.49</u>	<u>2,038.57</u>	<u>2,838.72</u>	<u>2,783.34</u>
TOTALS	<u><u>\$ 21,661.33</u></u>	<u><u>\$ 260,827.18</u></u>	<u><u>\$ 264,897.23</u></u>	<u><u>\$ 17,591.28</u></u>

OAKLAND 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: 936 NE 33 Street, Oakland Park, Florida, 33334

Principal: Michelle Garcia

Bookkeeper: Ruby Carpintero-Vargas – Business Support Center

Payroll Processors: Andrea Joseph (November 2014 – Current)
 Laurie Brown (July 2014 – October 2014)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	<u>\$ 14,104.55</u>	<u>\$ 17,923.96</u>
TOTAL	<u>\$ 14,104.55</u>	<u>\$ 17,923.96</u>

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

OAKLAND PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,772.17	\$ 18,614.50	\$ 18,333.36	\$ 2,053.31
Clubs	1,360.92	1,652.27	2,402.92	610.27
Departments	1,235.20	6,500.57	5,214.94	2,520.83
Trusts	3,134.91	7,574.49	7,583.17	3,126.23
General	<u>3,408.38</u>	<u>3,839.67</u>	<u>1,454.14</u>	<u>5,793.91</u>
TOTALS	<u><u>\$ 10,911.58</u></u>	<u><u>\$ 38,181.50</u></u>	<u><u>\$ 34,988.53</u></u>	<u><u>\$ 14,104.55</u></u>

OAKLAND PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,053.31	\$ 23,993.60	\$ 21,620.57	\$ 4,426.34
Clubs	610.27	2,013.12	1,733.88	889.51
Departments	2,520.83	10,461.56	10,004.47	2,977.92
Trusts	3,126.23	11,655.62	10,481.77	4,300.08
General	<u>5,793.91</u>	<u>2,830.78</u>	<u>3,294.58</u>	<u>5,330.11</u>
TOTALS	<u><u>\$ 14,104.55</u></u>	<u><u>\$ 50,954.68</u></u>	<u><u>\$ 47,135.27</u></u>	<u><u>\$ 17,923.96</u></u>

SAWGRASS SPRINGS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2015-16 FISCAL YEAR
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 12500 West Sample Road, Coral Springs, Florida 33065

Principal: James Cecil

Bookkeepers: Wichita Small (February 2017 – Current)
Barbara Fierro (May 2016 - January 2017)
Barbara Fierro - Business Support Center (June 2013 - April 2016)

Payroll Processor: Donna Cambron

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 56,765.76
Investment:	
Treasurer’s Pool Account	<u>8,460.00</u>
TOTAL	<u>\$ 65,225.76</u>

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

SAWGRASS SPRINGS MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,645.45	\$ 5,207.60	\$ 6,161.23	\$ 2,691.82
Music	6,736.42	9,250.00	8,511.42	7,475.00
Classes	2,729.93	86,996.05	88,382.12	1,343.86
Clubs	25,913.05	37,320.17	36,488.44	26,744.78
Departments	2,733.12	716.46	829.38	2,620.20
Trusts	14,032.47	94,125.28	94,960.79	13,196.96
General	<u>7,970.17</u>	<u>7,765.72</u>	<u>4,582.75</u>	<u>11,153.14</u>
TOTALS	<u>\$ 63,760.61</u>	<u>\$ 241,381.28</u>	<u>\$ 239,916.13</u>	<u>\$ 65,225.76</u>

SILVER PALMS 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: 1209 NW 155 Avenue, Pembroke Pines, Florida 33028

Principals: Irina Shearer (July 2016 – Current)
 Amada Walker (July 2014 – June 2016)

Bookkeeper: Tina Caldwell – Business Support Center

Payroll Processors: Elizabeth Betancourt (February 2016 – Current)
 Nancy Schuler (July 2014 – January 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 78,390.09	\$ 82,844.81
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
TOTAL	\$ 88,390.09	\$ 92,844.81

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

SILVER PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1.18	\$ 12,561.25	\$ 12,385.62	\$ 176.81
Classes	3,042.34	47,750.85	47,603.34	3,189.85
Clubs	1,468.14	4,100.29	4,078.62	1,489.81
Departments	2,268.39	898.39	1,953.24	1,213.54
Trusts	40,247.97	421,298.42	406,463.76	55,082.63
General	<u>31,683.20</u>	<u>13,750.45</u>	<u>18,196.20</u>	<u>27,237.45</u>
TOTALS	<u><u>\$ 78,711.22</u></u>	<u><u>\$ 500,359.65</u></u>	<u><u>\$ 490,680.78</u></u>	<u><u>\$ 88,390.09</u></u>

SILVER PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 176.81	\$ 2,349.00	\$ 2,344.54	\$ 181.27
Classes	3,189.85	33,399.50	34,302.63	2,286.72
Clubs	1,489.81	6,428.16	5,944.83	1,973.14
Departments	1,213.54	602.98	88.49	1,728.03
Trusts	55,082.63	445,688.66	459,043.70	41,727.59
General	<u>27,237.45</u>	<u>41,226.93</u>	<u>23,516.32</u>	<u>44,948.06</u>
TOTALS	<u><u>\$ 88,390.09</u></u>	<u><u>\$ 529,695.23</u></u>	<u><u>\$ 525,240.51</u></u>	<u><u>\$ 92,844.81</u></u>

THURGOOD MARSHALL 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: 800 NW 13th Street, Fort Lauderdale, Florida 33311

Principal: Michael Billins

Bookkeepers: Beautisheka Jones (February 2017 – Current)
 James Thompkins, Jr. – Business Support Center (November 2016 – January 2017)
 James Thompkins, Jr. (January 2016 – October 2016)
 Silvia Valvezan (September 2015 - December 2015)
 Galie Mathurin Verret (July 2014 – June 2015)

Payroll Processor: Wanda Russell

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 8,847.98	\$ 6,872.34
TOTAL	<u>\$ 8,847.98</u>	<u>\$ 6,872.34</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Thurgood Marshall Elementary School for the 2014-2015 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 2014-2015 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.

THURGOOD MARSHALL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,318.25	\$ 10,656.13	\$ 10,690.88	\$ 1,283.50
Clubs	3,907.15	3,126.88	3,011.38	4,022.65
Departments	929.17	176.56	317.46	788.27
Trusts	1,687.18	4,849.93	4,754.56	1,782.55
General	<u>1,010.75</u>	<u>1,217.50</u>	<u>1,257.24</u>	<u>971.01</u>
TOTALS	<u><u>\$ 8,852.50</u></u>	<u><u>\$ 20,027.00</u></u>	<u><u>\$ 20,031.52</u></u>	<u><u>\$ 8,847.98</u></u>

THURGOOD MARSHALL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,283.50	\$ 7,820.00	\$ 8,459.50	\$ 644.00
Clubs	4,022.65	926.66	2,414.25	2,535.06
Departments	788.27	940.76	365.63	1,363.40
Trusts	1,782.55	4,932.22	4,834.61	1,880.16
General	<u>971.01</u>	<u>5,621.12</u>	<u>6,142.41</u>	<u>449.72</u>
TOTALS	<u><u>\$ 8,847.98</u></u>	<u><u>\$ 20,240.76</u></u>	<u><u>\$ 22,216.40</u></u>	<u><u>\$ 6,872.34</u></u>

WATKINS 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: 3520 SW 52nd Avenue, Pembroke Park, Florida 33023
Principal: Lori Mendez
Bookkeeper: Charlene Lee - Business Support Center
Payroll Processor: Janet Arce-Bonacorso

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,336.50	\$ 11,515.15
TOTAL	<u>\$ 11,336.50</u>	<u>\$ 11,515.15</u>

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

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 13.00	\$ 32,756.50	\$ 32,093.45	\$ 676.05
Clubs	1,814.66	5,514.02	4,929.03	2,399.65
Departments	2,976.83	12,277.24	12,859.40	2,394.67
Trusts	5,157.28	20,317.63	23,244.71	2,230.20
General	<u>3,349.88</u>	<u>2,862.75</u>	<u>2,576.70</u>	<u>3,635.93</u>
TOTALS	<u>\$ 13,311.65</u>	<u>\$ 73,728.14</u>	<u>\$ 75,703.29</u>	<u>\$ 11,336.50</u>

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 676.05	\$ 24,619.50	\$ 22,598.27	\$ 2,697.28
Clubs	2,399.65	630.08	702.62	2,327.11
Departments	2,394.67	4,717.77	4,285.00	2,827.44
Trusts	2,230.20	16,165.44	16,949.62	1,446.02
General	<u>3,635.93</u>	<u>2,688.85</u>	<u>4,107.48</u>	<u>2,217.30</u>
TOTALS	<u><u>\$ 11,336.50</u></u>	<u><u>\$ 48,821.64</u></u>	<u><u>\$ 48,642.99</u></u>	<u><u>\$ 11,515.15</u></u>

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

PROFILE OF THE SCHOOL

Address: 9393 NW 50th Street, Sunrise, Florida 33351

Principal: Paula Meadows

Bookkeepers: Minerva Carlo – Business Support Center (February 2017 – Current)
Barbara Mitchell (July 2014 – January 2017)

Payroll Processor: Julianna Burrough

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 21,385.70</u>
TOTAL	<u>\$ 21,385.70</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Westpine Middle School for the 2015-2016 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 2015-2016 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.

WESTPINE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 667.06	\$ 2,960.60	\$ 2,642.78	\$ 984.88
Music	421.58	2,662.52	2,945.60	138.50
Classes	740.76	41,160.00	42,348.96	(448.20)
Clubs	3,448.68	8,822.45	8,749.25	3,521.88
Departments	5,320.83	5,177.50	5,015.73	5,482.60
Trusts	12,950.47	69,219.22	70,552.24	11,617.45
General	<u>3,133.21</u>	<u>41,443.89</u>	<u>44,488.51</u>	<u>88.59</u>
TOTALS	<u>\$ 26,682.59</u>	<u>\$ 171,446.18</u>	<u>\$ 176,743.07</u>	<u>\$ 21,385.70</u>