

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
February 2, 2017**

**The School Board of Broward County, Florida on
March 7, 2017**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

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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

January 24, 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 sixteen (16) 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 sixteen (16) 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 sixteen (16) 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 sixteen (16) 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
Luis Castaño
Ceci Guerrero
Joy Hipolito
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)

BANYAN 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 50th Street, Sunrise, Florida 33351
Principal: Dr. Eric Miller
Bookkeeper: Pamela Hunter-Business Support Center
Payroll Processor: Claudia Charles

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 70,026.55</u>	<u>\$ 52,163.39</u>
 TOTAL	 <u>\$ 70,026.55</u>	 <u>\$ 52,163.39</u>

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

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 328.24	\$ 18,039.40	\$ 17,840.85	\$ 526.79
Clubs	1,012.03	2,998.31	3,371.67	638.67
Departments	4,140.13	578.52	15.40	4,703.25
Trusts	47,562.40	420,345.77	424,391.31	43,516.86
General	<u>7,916.71</u>	<u>18,387.71</u>	<u>5,663.44</u>	<u>20,640.98</u>
TOTALS	<u><u>\$ 60,959.51</u></u>	<u><u>\$ 460,349.71</u></u>	<u><u>\$ 451,282.67</u></u>	<u><u>\$ 70,026.55</u></u>

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 526.79	\$ 19,602.75	\$ 19,936.08	\$ 193.46
Clubs	638.67	680.00	642.67	676.00
Departments	4,703.25	667.14	36.55	5,333.84
Trusts	43,516.86	442,453.25	443,914.07	42,056.04
General	<u>20,640.98</u>	<u>2,250.48</u>	<u>18,987.41</u>	<u>3,904.05</u>
TOTALS	<u><u>\$ 70,026.55</u></u>	<u><u>\$ 465,653.62</u></u>	<u><u>\$ 483,516.78</u></u>	<u><u>\$ 52,163.39</u></u>

COCONUT PALM 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: 13601 Monarch Lakes Boulevard, Miramar, Florida 33027
Principal: Teresa Thelmas
Bookkeeper: Tina Caldwell – Business Support Center
Payroll Processor: Maria Delgado

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 46,120.16</u>	<u>\$ 39,239.36</u>
TOTAL	<u><u>\$ 46,120.16</u></u>	<u><u>\$ 39,239.36</u></u>

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

COCONUT PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 409.69	\$ 1,704.03	\$ 2,001.76	\$ 111.96
Classes	1,073.95	27,201.57	27,089.02	1,186.50
Clubs	3,632.94	14,427.62	12,591.29	5,469.27
Departments	8,058.99	28,804.69	22,796.46	14,067.22
Trusts	15,290.53	89,886.23	95,474.79	9,701.97
General	<u>17,995.34</u>	<u>9,371.68</u>	<u>11,783.78</u>	<u>15,583.24</u>
TOTALS	<u><u>\$ 46,461.44</u></u>	<u><u>\$ 171,395.82</u></u>	<u><u>\$ 171,737.10</u></u>	<u><u>\$ 46,120.16</u></u>

COCONUT PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 111.96	\$ 888.00	\$ 815.59	\$ 184.37
Classes	1,186.50	43,917.00	42,816.20	2,287.30
Clubs	5,469.27	9,424.41	11,872.37	3,021.31
Departments	14,067.22	26,268.07	27,903.21	12,432.08
Trusts	9,701.97	102,145.83	99,342.52	12,505.28
General	<u>15,583.24</u>	<u>10,744.59</u>	<u>17,518.81</u>	<u>8,809.02</u>
TOTALS	<u><u>\$ 46,120.16</u></u>	<u><u>\$ 193,387.90</u></u>	<u><u>\$ 200,268.70</u></u>	<u><u>\$ 39,239.36</u></u>

COUNTRY HILLS 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: 10550 Westview Drive, Coral Springs, Florida 33076

Principal: Kellee Stroup

Bookkeepers: Latoya Jemeison – Business Support Center (August 2016 – Current)
David Franklin – Business Support Center (July 2015 – July 2016)
Sylvia Goett (July 2007 – June 2015)

Payroll Processors: Cynthia Parisi (March 2016 - Current)
Sylvia Goett (July 2007 – February 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	<u>\$ 75,939.20</u>	<u>\$ 74,717.99</u>
TOTAL	<u><u>\$ 75,939.20</u></u>	<u><u>\$ 74,717.99</u></u>

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

COUNTRY HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,497.80	\$ 106,429.84	\$ 106,556.57	\$ 3,371.07
Clubs	3,081.80	10,556.08	10,153.15	3,484.73
Departments	20,158.95	5,011.36	10,790.47	14,379.84
Trusts	48,669.71	425,083.03	438,274.35	35,478.39
General	<u>15,790.06</u>	<u>9,778.58</u>	<u>6,343.47</u>	<u>19,225.17</u>
TOTALS	<u><u>\$ 91,198.32</u></u>	<u><u>\$ 556,858.89</u></u>	<u><u>\$ 572,118.01</u></u>	<u><u>\$ 75,939.20</u></u>

COUNTRY HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,371.07	\$ 109,462.60	\$ 109,851.49	\$ 2,982.18
Clubs	3,484.73	6,033.03	6,092.76	3,425.00
Departments	14,379.84	3,600.44	347.80	17,632.48
Trusts	35,478.39	440,750.83	450,495.84	25,733.38
General	<u>19,225.17</u>	<u>11,548.09</u>	<u>5,828.31</u>	<u>24,944.95</u>
TOTALS	<u><u>\$ 75,939.20</u></u>	<u><u>\$ 571,394.99</u></u>	<u><u>\$ 572,616.20</u></u>	<u><u>\$ 74,717.99</u></u>

CROISSANT 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: 1800 SW 4 Avenue, Fort Lauderdale, Florida 33315

Principals: Michelle-Anne Allison (April 2016 - Current)
Jamie Maradiaga (July 2009 – March 2016)

Bookkeeper: Martha Arrazcaeta – Business Support Center

Payroll Processors: Mary Russell (October 2016 - Current)
Susan Fontan (July 2014 – September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 7,729.01	\$ 9,094.91
TOTAL	<u>\$ 7,729.01</u>	<u>\$ 9,094.91</u>

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

CROISSANT PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,906.20	\$ 19,378.00	\$ 20,086.80	\$ 1,197.40
Clubs	856.39	1,080.43	991.59	945.23
Departments	1,154.36	550.19	35.52	1,669.03
Trusts	2,918.31	21,365.57	23,522.47	761.41
General	<u>1,701.34</u>	<u>2,678.47</u>	<u>1,223.87</u>	<u>3,155.94</u>
TOTALS	<u>\$ 8,536.60</u>	<u>\$ 45,052.66</u>	<u>\$ 45,860.25</u>	<u>\$ 7,729.01</u>

CROISSANT PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,197.40	\$ 28,990.02	\$ 28,320.62	\$ 1,866.80
Clubs	945.23	90.07	94.70	940.60
Departments	1,669.03	353.92	195.62	1,827.33
Trusts	761.41	20,985.79	19,986.89	1,760.31
General	<u>3,155.94</u>	<u>93.34</u>	<u>549.41</u>	<u>2,699.87</u>
TOTALS	<u><u>\$ 7,729.01</u></u>	<u><u>\$ 50,513.14</u></u>	<u><u>\$ 49,147.24</u></u>	<u><u>\$ 9,094.91</u></u>

FAIRWAY 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: 7850 Fairway Boulevard, Miramar, Florida 33023

Principal: Michelle Engram

Bookkeepers: Charlene Lee - Business Support Center (October 2014 - Current)
Minerva Carlo - Business Support Center (July 2013 - September 2014)

Payroll Processors: Jacqueline Lassaubatju - Business Support Center (July 2015 - Current)
Monica Scott Burrows (August 2013 - June 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 6,044.38	\$ 4,217.62
TOTAL	<u>\$ 6,044.38</u>	<u>\$ 4,217.62</u>

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

FAIRWAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 110.80	\$ -	\$ 102.90	\$ 7.90
Classes	1,554.54	12,911.21	12,687.62	1,778.13
Clubs	1,563.23	1,879.79	2,241.26	1,201.76
Departments	2,472.43	6,813.82	8,704.65	581.60
Trusts	1,617.50	10,091.99	10,070.43	1,639.06
General	<u>1,881.04</u>	<u>3,779.84</u>	<u>4,824.95</u>	<u>835.93</u>
TOTALS	<u><u>\$ 9,199.54</u></u>	<u><u>\$ 35,476.65</u></u>	<u><u>\$ 38,631.81</u></u>	<u><u>\$ 6,044.38</u></u>

FAIRWAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 7.90	\$ -	\$ -	\$ 7.90
Classes	1,778.13	14,257.00	14,203.53	1,831.60
Clubs	1,201.76	1,665.98	2,275.30	592.44
Departments	581.60	4,620.42	4,917.22	284.80
Trusts	1,639.06	5,678.57	6,130.76	1,186.87
General	<u>835.93</u>	<u>4,592.13</u>	<u>5,114.05</u>	<u>314.01</u>
TOTALS	<u>\$ 6,044.38</u>	<u>\$ 30,814.10</u>	<u>\$ 32,640.86</u>	<u>\$ 4,217.62</u>

MARY M. BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2015-16 FISCAL YEAR
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, Florida 33020

Principal: Michelle Alvarez (December 2014 – Current)

Bookkeepers: Alicia Owens-Walden – Business Support Center (August 2016 – Current)
Sara Santiago - Business Support Center (November 2015 – July 2016)
Laura Patallo (July 2005-July 2015)

Payroll Processors: Carla Mizell - Business Support Center (November 2015 - Current)
Laura Patallo (July 2014 – July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 12,364.72</u>
TOTAL	<u>\$ 12,364.72</u>

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

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,257.36	\$ 1,060.00	\$ 1,701.48	\$ 2,615.88
Classes	561.35	12,429.94	12,399.44	591.85
Clubs	1,033.40	1,326.89	1,009.88	1,350.41
Departments	981.90	1,520.72	1,507.28	995.34
Trusts	4,934.21	19,551.46	21,111.66	3,374.01
General	<u>8,939.44</u>	<u>14,711.45</u>	<u>20,213.66</u>	<u>3,437.23</u>
TOTALS	<u><u>\$ 19,707.66</u></u>	<u><u>\$ 50,600.46</u></u>	<u><u>\$ 57,943.40</u></u>	<u><u>\$ 12,364.72</u></u>

MEADOWBROOK 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: 2300 SW 46th Avenue, Fort Lauderdale, Florida 33317

Principal: Matthew Whaley

Bookkeepers: Rhonda Tribbey – Business Support Center (August 2016 – Current)
Claudia Cardona – Business Support Center (July 2014 – July 2016)

Payroll Processors: Tarra Harper (January 2015 – Current)
Kathleen Lindow (July 2014 – December 2014)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 11,550.98</u>	<u>\$ 14,418.75</u>
TOTAL	<u>\$ 11,550.98</u>	<u>\$ 14,418.75</u>

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

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,294.58	\$ 28,098.46	\$ 29,113.79	\$ 1,279.25
Clubs	1,919.74	1,303.10	2,001.68	1,221.16
Departments	1,885.66	714.75	-	2,600.41
Trusts	3,409.34	18,614.84	18,248.72	3,775.46
General	<u>2,975.43</u>	<u>2,209.20</u>	<u>2,509.93</u>	<u>2,674.70</u>
TOTALS	<u><u>\$ 12,484.75</u></u>	<u><u>\$ 50,940.35</u></u>	<u><u>\$ 51,874.12</u></u>	<u><u>\$ 11,550.98</u></u>

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,279.25	\$ 17,104.75	\$ 15,423.52	\$ 2,960.48
Clubs	1,221.16	2,166.76	1,946.60	1,441.32
Departments	2,600.41	868.13	49.80	3,418.74
Trusts	3,775.46	27,195.66	27,866.53	3,104.59
General	<u>2,674.70</u>	<u>2,568.09</u>	<u>1,749.17</u>	<u>3,493.62</u>
TOTALS	<u><u>\$ 11,550.98</u></u>	<u><u>\$ 49,903.39</u></u>	<u><u>\$ 47,035.62</u></u>	<u><u>\$ 14,418.75</u></u>

MONARCH 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: 5050 Wiles Road, Coconut Creek, Florida 33073

Principal: James Neer

Bookkeepers: Eleanor McCoy - Business Support Center (August 2016 - Current)
Lisa Bailey - Business Support Center (October 2015 - July 2016)
Viki Mistri (October 2012 - September 2015)

Payroll Processor: Joanne Ulrich

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account - Wells Fargo Bank	<u>\$ 134,524.82</u>	<u>\$ 163,655.53</u>
TOTAL	<u>\$ 134,524.82</u>	<u>\$ 163,655.53</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Monarch High School for the 2014-2015 and 2015-2016 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 2015-2016 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.

MONARCH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,925.10	\$ 64,241.95	\$ 69,145.91	\$ 21.14
Music	3,721.29	33,185.82	31,022.25	5,884.86
Classes	2,552.56	95,003.16	88,410.07	9,145.65
Clubs	74,933.93	177,272.59	197,795.96	54,410.56
Departments	2,948.40	4,896.05	4,879.18	2,965.27
Trusts	44,484.80	152,349.12	161,901.80	34,932.12
General	<u>22,738.06</u>	<u>18,752.82</u>	<u>14,325.66</u>	<u>27,165.22</u>
TOTALS	<u><u>\$ 156,304.14</u></u>	<u><u>\$ 545,701.51</u></u>	<u><u>\$ 567,480.83</u></u>	<u><u>\$ 134,524.82</u></u>

MONARCH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 21.14	\$ 57,913.36	\$ 57,934.50	\$ -
Music	5,884.86	54,214.66	51,771.32	8,328.20
Classes	9,145.65	100,788.63	101,216.46	8,717.82
Clubs	54,410.56	203,253.63	180,878.70	76,785.49
Departments	2,965.27	7,174.01	3,969.39	6,169.89
Trusts	34,932.12	166,244.31	156,071.12	45,105.31
General	<u>27,165.22</u>	<u>13,285.73</u>	<u>21,902.13</u>	<u>18,548.82</u>
TOTALS	<u>\$ 134,524.82</u>	<u>\$ 602,874.33</u>	<u>\$ 573,743.62</u>	<u>\$ 163,655.53</u>

NEW RENAISSANCE 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: 10701 Miramar Boulevard, Miramar, Florida 33025

Principal: Janet Morales

Bookkeepers: Robert Johnston III – Business Support Center (November 2016 - Current)
Darlene Kenon - Business Support Center (July 2014 – October 2016)

Payroll Processor: Maria Maestre

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 41,018.45</u>	<u>\$ 43,938.30</u>
TOTAL	<u><u>\$ 41,018.45</u></u>	<u><u>\$ 43,938.30</u></u>

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

NEW RENAISSANCE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,110.29	\$ 5,158.00	\$ 3,234.74	\$ 5,033.55
Music	1,047.94	1,334.00	489.39	1,892.55
Classes	3,037.18	61,871.06	52,678.31	12,229.93
Clubs	2,697.29	18,885.11	15,647.21	5,935.19
Departments	3,123.74	4,854.15	5,035.40	2,942.49
Trusts	3,973.26	65,870.98	64,377.37	5,466.87
General	<u>7,797.11</u>	<u>6,672.05</u>	<u>6,951.29</u>	<u>7,517.87</u>
TOTALS	<u><u>\$ 24,786.81</u></u>	<u><u>\$ 164,645.35</u></u>	<u><u>\$ 148,413.71</u></u>	<u><u>\$ 41,018.45</u></u>

NEW RENAISSANCE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,033.55	\$ 6,425.85	\$ 6,582.58	\$ 4,876.82
Music	1,892.55	2,550.00	1,434.52	3,008.03
Classes	12,229.93	27,037.25	24,793.18	14,474.00
Clubs	5,935.19	22,335.40	21,446.07	6,824.52
Departments	2,942.49	474.90	1,333.20	2,084.19
Trusts	5,466.87	35,277.02	34,832.67	5,911.22
General	<u>7,517.87</u>	<u>6,548.37</u>	<u>7,306.72</u>	<u>6,759.52</u>
TOTALS	<u><u>\$ 41,018.45</u></u>	<u><u>\$ 100,648.79</u></u>	<u><u>\$ 97,728.94</u></u>	<u><u>\$ 43,938.30</u></u>

NOVA BLANCHE FORMAN 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: 3521 SW Davie Road, Davie, Florida 33314
Principal: Charles McCanna
Bookkeeper: MaryAnn Zitnick
Payroll Processor: Deanne Drouet

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 20,915.29	\$ 8,624.48
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 30,915.29</u>	<u>\$ 18,624.48</u>

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

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,632.79	\$ 36,054.50	\$ 36,064.57	\$ 1,622.72
Clubs	1,376.25	2,585.72	2,521.21	1,440.76
Departments	1,700.68	1,552.04	2,508.27	744.45
Trusts	4,543.79	348,324.50	326,389.37	26,478.92
General	<u>1,474.66</u>	<u>3,492.03</u>	<u>4,338.25</u>	<u>628.44</u>
TOTALS	<u><u>\$ 10,728.17</u></u>	<u><u>\$ 392,008.79</u></u>	<u><u>\$ 371,821.67</u></u>	<u><u>\$ 30,915.29</u></u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,622.72	\$ 41,359.25	\$ 40,440.93	\$ 2,541.04
Clubs	1,440.76	1,618.53	950.99	2,108.30
Departments	744.45	1,213.62	899.04	1,059.03
Trusts	26,478.92	385,415.48	400,748.04	11,146.36
General	<u>628.44</u>	<u>2,290.95</u>	<u>1,149.64</u>	<u>1,769.75</u>
TOTALS	<u><u>\$ 30,915.29</u></u>	<u><u>\$ 431,897.83</u></u>	<u><u>\$ 444,188.64</u></u>	<u><u>\$ 18,624.48</u></u>

OAKRIDGE 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: 1507 N. 28th Avenue, Hollywood, Florida 33020

Principals: Eduardo Aguilar (July 2016 – Current)
Debra Friedman (October 2012 – June 2016)

Bookkeeper: April Buchheit

Payroll Processor: Michele D'Angelo

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 5,628.23	\$ 10,726.32
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 15,628.23</u>	<u>\$ 20,726.32</u>

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

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,211.22	\$ 6,339.00	\$ 6,563.63	\$ 986.59
Clubs	851.42	3,204.55	3,640.74	415.23
Departments	1,584.60	6,359.08	6,873.11	1,070.57
Trusts	1,179.13	8,795.06	8,834.30	1,139.89
General	<u>9,291.22</u>	<u>4,745.00</u>	<u>2,020.27</u>	<u>12,015.95</u>
TOTALS	<u><u>\$ 14,117.59</u></u>	<u><u>\$ 29,442.69</u></u>	<u><u>\$ 27,932.05</u></u>	<u><u>\$ 15,628.23</u></u>

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 986.59	\$ 6,565.75	\$ 6,053.83	\$ 1,498.51
Clubs	415.23	2,902.18	2,162.62	1,154.79
Departments	1,070.57	4,532.04	4,315.08	1,287.53
Trusts	1,139.89	17,738.63	17,671.37	1,207.15
General	<u>12,015.95</u>	<u>5,961.30</u>	<u>2,398.91</u>	<u>15,578.34</u>
TOTALS	<u><u>\$ 15,628.23</u></u>	<u><u>\$ 37,699.90</u></u>	<u><u>\$ 32,601.81</u></u>	<u><u>\$ 20,726.32</u></u>

PASADENA LAKES 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: 8801 Pasadena Boulevard, Pembroke Pines, Florida 33024

Principals: Janet C. Phelps (July 2015 – Current)
Jill D. Wilson (May 2007 – June 2015)

Bookkeeper: Ivette Perez

Payroll Processor: Cathy Jacobs

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 34,416.26</u>	<u>\$ 34,745.11</u>
TOTAL	<u>\$ 34,416.26</u>	<u>\$ 34,745.11</u>

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

PASADENA LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,416.67	\$ 2,432.00	\$ 843.00	\$ 5,005.67
Classes	1,416.00	11,883.00	12,440.45	858.55
Clubs	2,265.34	3,783.08	4,112.35	1,936.07
Departments	1,102.21	4,417.60	4,114.47	1,405.34
Trusts	13,015.45	194,967.38	195,235.60	12,747.23
General	<u>13,726.97</u>	<u>5,528.64</u>	<u>6,792.21</u>	<u>12,463.40</u>
TOTALS	<u><u>\$ 34,942.64</u></u>	<u><u>\$ 223,011.70</u></u>	<u><u>\$ 223,538.08</u></u>	<u><u>\$ 34,416.26</u></u>

PASADENA LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 5,005.67	\$ 678.00	\$ 994.63	\$ 4,689.04
Classes	858.55	21,395.00	20,826.00	1,427.55
Clubs	1,936.07	3,333.99	3,302.89	1,967.17
Departments	1,405.34	276.06	1,374.88	306.52
Trusts	12,747.23	192,871.11	191,623.10	13,995.24
General	<u>12,463.40</u>	<u>3,331.17</u>	<u>3,434.98</u>	<u>12,359.59</u>
TOTALS	<u><u>\$ 34,416.26</u></u>	<u><u>\$ 221,885.33</u></u>	<u><u>\$ 221,556.48</u></u>	<u><u>\$ 34,745.11</u></u>

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

PROFILE OF THE SCHOOL

Address: 875 SW 54th Avenue, Plantation, Florida 33317

Principal: Julie Gittelman

Bookkeepers: Mabel Lopez – Business Support Center (September 2016 – Current)
Marian Youse - Business Support Center (February 2013 – August 2016)

Payroll Processor: Larisa Crawford

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 16,304.15</u>
TOTAL	<u>\$ 16,304.15</u>

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

PLANTATION PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,552.80	\$ 10,416.18	\$ 10,720.03	\$ 2,248.95
Classes	2,842.22	24,848.50	24,594.20	3,096.52
Clubs	1,282.69	1,873.24	1,449.82	1,706.11
Departments	3,122.17	835.62	329.98	3,627.81
Trusts	1,389.66	34,203.92	33,761.33	1,832.25
General	<u>2,136.65</u>	<u>6,829.07</u>	<u>5,173.21</u>	<u>3,792.51</u>
TOTALS	<u><u>\$ 13,326.19</u></u>	<u><u>\$ 79,006.53</u></u>	<u><u>\$ 76,028.57</u></u>	<u><u>\$ 16,304.15</u></u>

RAMBLEWOOD 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: 8950 Shadowwood Boulevard, Coral Springs, Florida 33071
Principal: Maria Perez
Bookkeeper: Heather Braun - Business Support Center (October 2012 – Current)
Payroll Processor: Donna Benson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 21,845.41</u>	<u>\$ 19,962.62</u>
TOTAL	<u><u>\$ 21,845.41</u></u>	<u><u>\$ 19,962.62</u></u>

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

RAMBLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 285.93	\$ 1,290.00	\$ 862.06	\$ 713.87
Classes	893.38	39,442.00	39,402.59	932.79
Clubs	2,959.72	6,541.79	4,912.91	4,588.60
Departments	230.92	7,778.96	6,700.56	1,309.32
Trusts	22,776.00	329,070.55	341,429.73	10,416.82
General	<u>15,923.69</u>	<u>6,455.68</u>	<u>18,495.36</u>	<u>3,884.01</u>
TOTALS	<u><u>\$ 43,069.64</u></u>	<u><u>\$ 390,578.98</u></u>	<u><u>\$ 411,803.21</u></u>	<u><u>\$ 21,845.41</u></u>

RAMBLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 713.87	\$ 1,520.00	\$ 1,549.66	\$ 684.21
Classes	932.79	33,044.91	31,914.88	2,062.82
Clubs	4,588.60	6,837.37	8,506.20	2,919.77
Departments	1,309.32	8,691.13	7,063.86	2,936.59
Trusts	10,416.82	395,733.21	399,405.79	6,744.24
General	<u>3,884.01</u>	<u>7,006.69</u>	<u>6,275.71</u>	<u>4,614.99</u>
TOTALS	<u><u>\$ 21,845.41</u></u>	<u><u>\$ 452,833.31</u></u>	<u><u>\$ 454,716.10</u></u>	<u><u>\$ 19,962.62</u></u>

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

PROFILE OF THE SCHOOL

Address: 9100 SW 36 Street, Davie, Florida 33328

Principals: Wendy Borowski (October 2016 – Current)
Saemone Hollingsworth Luis (July 2012 – July 2016)

Bookkeeper: Charlene Walbroehl

Payroll Processor: Lucille Duchinsky

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 68,936.31
TOTAL	<u>\$ 68,936.31</u>

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

SILVER RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 0.02	\$ -	\$ 0.02	\$ -
Classes	3,669.12	68,711.14	70,871.00	1,509.26
Clubs	5,940.02	11,146.95	11,214.28	5,872.69
Departments	464.44	2,663.71	2,690.82	437.33
Trusts	59,491.06	876,717.96	889,295.40	46,913.62
General	<u>7,384.71</u>	<u>63,161.40</u>	<u>56,342.70</u>	<u>14,203.41</u>
TOTALS	<u><u>\$ 76,949.37</u></u>	<u><u>\$ 1,022,401.16</u></u>	<u><u>\$ 1,030,414.22</u></u>	<u><u>\$ 68,936.31</u></u>

WESTGLADES 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: 11000 Holmberg Road, Parkland, Florida 33076

Principals: Matthew Bianchi (July 2016 - Current)
John Vesey (July 2009 - June 2016)

Bookkeepers: Brenda Martorana (October 2016 - Current)
Kim Bergmann–Business Support Center (August 2016–September 2016)
Ileana Claudio – Business Support Center (April 2016-July 2016)
Barbara Fierro – Business Support Center (July 2013-April 2016)

Payroll Processors: Kimberly Valenz (September 2016 - Current)
Teresa Basilone (July 2016 - September 2016)
Barbara Higgins (July 2009 - June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 71,152.52	\$ 71,326.72
Investment:		
Treasurer’s Pool Account	<u>-</u>	<u>20,000.00</u>
TOTAL	<u>\$ 71,152.52</u>	<u>\$ 91,326.72</u>

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

WESTGLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,666.33	\$ 12,690.51	\$ 10,666.35	\$ 6,690.49
Music	1,779.73	79,489.49	78,114.92	3,154.30
Classes	1,035.12	105,420.31	105,189.57	1,265.86
Clubs	17,315.79	56,571.48	51,146.13	22,741.14
Departments	7,870.40	2,802.31	6,218.41	4,454.30
Trusts	46,966.02	159,838.96	190,539.00	16,265.98
General	<u>29,437.10</u>	<u>10,606.18</u>	<u>23,462.83</u>	<u>16,580.45</u>
TOTALS	<u><u>\$ 109,070.49</u></u>	<u><u>\$ 427,419.24</u></u>	<u><u>\$ 465,337.21</u></u>	<u><u>\$ 71,152.52</u></u>

WESTGLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,690.49	\$ 16,710.52	\$ 11,846.26	\$ 11,554.75
Music	3,154.30	40,743.00	42,110.74	1,786.56
Classes	1,265.86	294,653.70	288,358.81	7,560.75
Clubs	22,741.14	72,635.73	54,014.71	41,362.16
Departments	4,454.30	1,046.57	846.98	4,653.89
Trusts	16,265.98	169,086.62	165,000.35	20,352.25
General	<u>16,580.45</u>	<u>3,570.24</u>	<u>16,094.33</u>	<u>4,056.36</u>
TOTALS	<u><u>\$ 71,152.52</u></u>	<u><u>\$ 598,446.38</u></u>	<u><u>\$ 578,272.18</u></u>	<u><u>\$ 91,326.72</u></u>