

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
June 22, 2017**

**The School Board of Broward County, Florida on
September 6, 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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Patrick Reilly, Chief Auditor
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**The School Board of
Broward County, Florida**

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Robert W. Runcie
Superintendent of Schools

June 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 thirty-three (33) 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 thirty-three (33) 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 thirty-three (33) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirty-three (33) 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
Luis Castaño

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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)

BAYVIEW 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: 1175 Middle River Drive, Fort Lauderdale, Florida 33304

Principals: Tonya Frost (August 2015 – Current)
 JoEllen Scott (July 2009 – July 2015)

Bookkeeper: Michaelene Pfeffer

Payroll Processors: Andrea Carson (August 2015 – Current)
 Valerie Jones (July 2014 – July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 101,635.54	\$ 82,383.48
TOTAL	<u>\$ 101,635.54</u>	<u>\$ 82,383.48</u>

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

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,764.39	\$ 49,998.58	\$ 50,166.68	\$ 1,596.29
Clubs	471.36	2,321.62	2,486.86	306.12
Departments	1,549.74	467.54	313.42	1,703.86
Trusts	14,956.28	522,452.09	511,933.72	25,474.65
General	<u>47,020.58</u>	<u>71,334.81</u>	<u>45,800.77</u>	<u>72,554.62</u>
TOTALS	<u><u>\$ 65,762.35</u></u>	<u><u>\$ 646,574.64</u></u>	<u><u>\$ 610,701.45</u></u>	<u><u>\$ 101,635.54</u></u>

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,596.29	\$ 50,054.59	\$ 50,521.96	\$ 1,128.92
Clubs	306.12	2,180.36	2,230.61	255.87
Departments	1,703.86	571.44	590.90	1,684.40
Trusts	25,474.65	649,316.23	643,729.92	31,060.96
General	<u>72,554.62</u>	<u>42,199.28</u>	<u>66,500.57</u>	<u>48,253.33</u>
TOTALS	<u>\$ 101,635.54</u>	<u>\$ 744,321.90</u>	<u>\$ 763,573.96</u>	<u>\$ 82,383.48</u>

BOYD ANDERSON 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: 3050 NW 41st Street, Lauderdale Lakes, Florida 33309

Principal: Dr. Angel Almanzar

Bookkeepers: Alicia Owens-Walden -Business Support Center (February 2017-Current)
 Juanita Boggan (July 2011 – January 2017)

Payroll Processor: Lakesha Wyche

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 99,155.93	\$ 86,739.57
Investment:		
Treasurer’s Pool Account	22,000.00	22,000.00
TOTAL	\$ 121,155.93	\$ 108,739.57

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

None.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

BOYD ANDERSON HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 33,997.32	\$ 33,997.32	\$ -
Music	2,826.75	26,750.62	25,830.36	3,747.01
Classes	1,404.35	68,271.33	64,395.85	5,279.83
Clubs	62,087.16	85,570.43	85,655.13	62,002.46
Departments	7,364.99	4,910.58	3,079.88	9,195.69
Trusts	22,816.12	60,249.02	59,919.84	23,145.30
General	<u>32,897.94</u>	<u>12,022.65</u>	<u>27,134.95</u>	<u>17,785.64</u>
TOTALS	<u>\$ 129,397.31</u>	<u>\$ 291,771.95</u>	<u>\$ 300,013.33</u>	<u>\$ 121,155.93</u>

BOYD ANDERSON HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 42,907.17	\$ 42,907.17	\$ -
Music	3,747.01	13,666.95	16,726.87	687.09
Classes	5,279.83	71,821.31	61,199.69	15,901.45
Clubs	62,002.46	69,260.91	82,575.69	48,687.68
Departments	9,195.69	3,967.23	1,606.95	11,555.97
Trusts	23,145.30	52,243.89	57,328.40	18,060.79
General	<u>17,785.64</u>	<u>10,418.10</u>	<u>14,357.15</u>	<u>13,846.59</u>
TOTALS	<u>\$ 121,155.93</u>	<u>\$ 264,285.56</u>	<u>\$ 276,701.92</u>	<u>\$ 108,739.57</u>

CHALLENGER 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: 5703 NW 94th Avenue, Tamarac, Florida 33321

Principal: Tara Zdanowicz

Bookkeeper: Heather Braun – Business Support Center

Payroll Processors: Kasandra Correa (March 2015 – Current)
 Eva Maria Weissenbuehler-Green (July 2014 – February 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 34,328.66</u>	<u>\$ 52,871.69</u>
TOTAL	<u><u>\$ 34,328.66</u></u>	<u><u>\$ 52,871.69</u></u>

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

CHALLENGER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 682.31	\$ 1,590.00	\$ 1,398.64	\$ 873.67
Classes	396.29	38,669.00	38,070.95	994.34
Clubs	8,021.13	19,189.44	11,769.99	15,440.58
Departments	3,807.36	13,324.97	15,358.45	1,773.88
Trusts	3,614.39	382,058.58	378,758.04	6,914.93
General	<u>7,060.14</u>	<u>12,841.11</u>	<u>11,569.99</u>	<u>8,331.26</u>
TOTALS	<u>\$ 23,581.62</u>	<u>\$ 467,673.10</u>	<u>\$ 456,926.06</u>	<u>\$ 34,328.66</u>

CHALLENGER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 873.67	\$ 1,179.00	\$ 905.27	\$ 1,147.40
Classes	994.34	29,103.48	28,135.31	1,962.51
Clubs	15,440.58	15,410.25	18,981.38	11,869.45
Departments	1,773.88	12,790.40	12,320.53	2,243.75
Trusts	6,914.93	447,808.27	425,542.42	29,180.78
General	<u>8,331.26</u>	<u>8,783.86</u>	<u>10,647.32</u>	<u>6,467.80</u>
TOTALS	<u>\$ 34,328.66</u>	<u>\$ 515,075.26</u>	<u>\$ 496,532.23</u>	<u>\$ 52,871.69</u>

CORAL SPRINGS ELEMENTARY PRE K - 8 SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 3601 NW 110th Avenue, Coral Springs, Florida 33065

Principal: Vonda Oliver (July 2014 - Current)

Bookkeepers: Jill Taylor – Business Support Center (October 2016 - Current)
 Ileana Claudio – Business Support Center (April 2016 - September 2016)
 Ruby Carpintero – Business Support Center (July 2013 - March 2016)

Payroll Processors: Josie Jean-Louis (February 2017 - Current)
 Debra Guerriero (October 2016 - January 2017)
 Ana J. Fernandez (August 2014 - September 2016)
 Kathy Westberg (July 2012 - July 2014)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 29,944.72	\$ 37,065.27
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 34,944.72</u>	<u>\$ 42,065.27</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coral Springs Elementary PreK-8 School for the 2014-15 and 2015-16 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CORAL SPRINGS ELEMENTARY PRE K - 8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 623.50	\$ 17,203.32	\$ 16,460.31	\$ 1,366.51
Clubs	699.43	2,743.22	1,685.60	1,757.05
Departments	358.18	4,333.57	4,170.31	521.44
Trusts	3,582.76	116,983.94	117,127.05	3,439.65
General	<u>31,148.83</u>	<u>3,334.58</u>	<u>6,623.34</u>	<u>27,860.07</u>
TOTALS	<u>\$ 36,412.70</u>	<u>\$ 144,598.63</u>	<u>\$ 146,066.61</u>	<u>\$ 34,944.72</u>

CORAL SPRINGS ELEMENTARY PRE K - 8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,366.51	\$ 25,768.22	\$ 25,281.84	\$ 1,852.89
Clubs	1,757.05	5,706.38	4,081.38	3,382.05
Departments	521.44	3,933.32	3,722.52	732.24
Trusts	3,439.65	154,650.35	150,830.67	7,259.33
General	<u>27,860.07</u>	<u>4,492.08</u>	<u>3,513.39</u>	<u>28,838.76</u>
TOTALS	<u>\$ 34,944.72</u>	<u>\$ 194,550.35</u>	<u>\$ 187,429.80</u>	<u>\$ 42,065.27</u>

DEERFIELD BEACH 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: 910 SW 15th Street, Deerfield Beach, Florida 33441

Principal: Jon Marlow

Bookkeepers: Amar Chand – Business Support Center (July 2016 – Current)
 Eleanor McCoy – Business Support Center (August 2014 – June 2016)

Payroll Processor: Sue Costa

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Accounts:		
Checking Account – Wells Fargo Bank	\$ 54,874.24	\$ 95,488.81
Savings Account – Wells Fargo Bank	796.79	-
Investment:		
Treasurer’s Pool Account	<u>90,000.00</u>	<u>90,000.00</u>
TOTAL	<u><u>\$ 145,671.03</u></u>	<u><u>\$ 185,488.81</u></u>

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

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 107,558.29	\$ 107,558.29	\$ -
Music	965.77	24,931.00	25,808.60	88.17
Classes	3,549.56	70,726.48	68,720.53	5,555.51
Clubs	60,940.44	234,294.96	236,218.35	59,017.05
Departments	24,032.98	33,117.83	38,346.53	18,804.28
Trusts	29,206.13	162,204.49	155,948.86	35,461.76
General	<u>34,677.38</u>	<u>52,376.72</u>	<u>60,309.84</u>	<u>26,744.26</u>
TOTALS	<u>\$ 153,372.26</u>	<u>\$ 685,209.77</u>	<u>\$ 692,911.00</u>	<u>\$ 145,671.03</u>

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 63,995.44	\$ 63,787.45	\$ 207.99
Music	88.17	7,769.00	5,877.62	1,979.55
Classes	5,555.51	84,499.82	84,939.30	5,116.03
Clubs	59,017.05	211,397.63	186,398.20	84,016.48
Departments	18,804.28	25,390.41	23,391.60	20,803.09
Trusts	35,461.76	150,026.25	146,872.31	38,615.70
General	<u>26,744.26</u>	<u>19,147.44</u>	<u>11,141.73</u>	<u>34,749.97</u>
TOTALS	<u>\$ 145,671.03</u>	<u>\$ 562,225.99</u>	<u>\$ 522,408.21</u>	<u>\$ 185,488.81</u>

DILLARD 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: 2330 NW 12th Court, Fort Lauderdale, Florida 33311

Principals: Gretchen Atkins-Brown (May 2016 – Current)
 Angela Brown (July 2011 - April 2016)

Bookkeepers: Muhammad Uppal – Business Support Center (April 2017 – Current)
 Latoya Goldson - Business Support Center (August 2016 – March 2017)
 Linda Morrow – Business Support Center (July 2013 - July 2016)

Payroll Processor: Gainda Williams

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 14,530.39	\$ 9,151.52
TOTAL	<u>\$ 14,530.39</u>	<u>\$ 9,151.52</u>

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

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 250.55	\$ -	\$ -	\$ 250.55
Classes	745.59	10,953.50	10,944.87	754.22
Clubs	1,355.65	5,134.43	6,303.33	186.75
Departments	3,963.11	2,371.45	2,192.54	4,142.02
Trusts	5,730.17	87,659.36	84,451.67	8,937.86
General	<u>1,438.58</u>	<u>1,851.14</u>	<u>3,030.73</u>	<u>258.99</u>
TOTALS	<u>\$ 13,483.65</u>	<u>\$ 107,969.88</u>	<u>\$ 106,923.14</u>	<u>\$ 14,530.39</u>

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 250.55	\$ -	\$ -	\$ 250.55
Classes	754.22	20,634.75	20,638.61	750.36
Clubs	186.75	3,892.09	3,579.66	499.18
Departments	4,142.02	1,312.84	1,151.75	4,303.11
Trusts	8,937.86	25,402.07	31,370.29	2,969.64
General	<u>258.99</u>	<u>1,591.63</u>	<u>1,471.94</u>	<u>378.68</u>
TOTALS	<u>\$ 14,530.39</u>	<u>\$ 52,833.38</u>	<u>\$ 58,212.25</u>	<u>\$ 9,151.52</u>

EAGLE POINT 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: 100 Indian Trace, Weston, Florida 33326

Principal: Christine de Zayas

Bookkeepers: Sabrina Figueroa – Business Support Center (August 2016 - Current)
 Lisa Mitrani – Business Support Center (July 2015 - July 2016)
 Kathy Arencibia - Business Support Center (July 2014 - June 2015)

Payroll Processors: Monica Iser (March 2015 – Current)
 Pamela Torgersen (July 2007 – February 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 99,891.24	\$ 140,322.11
Investment:		
Treasurer’s Pool Account	30,000.00	30,000.00
TOTAL	\$ 129,891.24	\$ 170,322.11

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

EAGLE POINT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,473.44	\$ 2,290.00	\$ 1,661.35	\$ 2,102.09
Classes	5,075.72	128,838.65	129,215.42	4,698.95
Clubs	4,581.72	26,859.30	25,919.20	5,521.82
Departments	2,851.51	8,153.02	2,524.18	8,480.35
Trusts	73,777.87	838,113.26	830,472.03	81,419.10
General	<u>7,930.54</u>	<u>27,155.14</u>	<u>7,416.75</u>	<u>27,668.93</u>
TOTALS	<u><u>\$ 95,690.80</u></u>	<u><u>\$ 1,031,409.37</u></u>	<u><u>\$ 997,208.93</u></u>	<u><u>\$ 129,891.24</u></u>

EAGLE POINT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,102.09	\$ 1,706.99	\$ 1,333.84	\$ 2,475.24
Classes	4,698.95	147,945.00	150,113.99	2,529.96
Clubs	5,521.82	22,165.24	21,847.80	5,839.26
Departments	8,480.35	3,866.15	4,716.93	7,629.57
Trusts	81,419.10	860,254.29	806,970.48	134,702.91
General	<u>27,668.93</u>	<u>25,566.50</u>	<u>36,090.26</u>	<u>17,145.17</u>
TOTALS	<u><u>\$ 129,891.24</u></u>	<u><u>\$ 1,061,504.17</u></u>	<u><u>\$ 1,021,073.30</u></u>	<u><u>\$ 170,322.11</u></u>

FOREST 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: 3100 NW 85th Avenue, Coral Springs, Florida 33065

Principal: Barbara Rothman

Bookkeepers: Diana Kohle - Business Support Center (August 2016 – Current)
 Carol Howe – Business Support Center (May 2015 – July 2016)
 Ruby Carpintero - Business Support Center (July 2014 - April 2015)

Payroll Processor: Anne Pekrol

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 19,179.74</u>	<u>\$ 25,953.61</u>
TOTAL	<u><u>\$ 19,179.74</u></u>	<u><u>\$ 25,953.61</u></u>

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

FOREST HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,529.61	\$ 17,097.70	\$ 16,777.65	\$ 1,849.66
Clubs	3,040.08	1,684.42	3,148.93	1,575.57
Departments	3,101.13	9,408.84	8,828.19	3,681.78
Trusts	10,474.49	238,141.60	239,045.25	9,570.84
General	<u>5,293.35</u>	<u>3,926.17</u>	<u>6,717.63</u>	<u>2,501.89</u>
TOTALS	<u><u>\$ 23,438.66</u></u>	<u><u>\$ 270,258.73</u></u>	<u><u>\$ 274,517.65</u></u>	<u><u>\$ 19,179.74</u></u>

FOREST HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,849.66	\$ 26,041.68	\$ 24,951.19	\$ 2,940.15
Clubs	1,575.57	2,487.15	1,654.66	2,408.06
Departments	3,681.78	8,952.82	8,128.98	4,505.62
Trusts	9,570.84	295,580.15	294,442.71	10,708.28
General	<u>2,501.89</u>	<u>9,553.47</u>	<u>6,663.86</u>	<u>5,391.50</u>
TOTALS	<u><u>\$ 19,179.74</u></u>	<u><u>\$ 342,615.27</u></u>	<u><u>\$ 335,841.40</u></u>	<u><u>\$ 25,953.61</u></u>

GATOR RUN 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: 1101 Glades Parkway, Weston, Florida 33327

Principal: Keith Peters

Bookkeeper: Minerva Carlo – Business Support Center (July 2014 – Current)

Payroll Processors: Marie Cruz (February 2016 – Current)
 Joann Toth (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	\$ 78,245.86	\$ 48,390.54
TOTAL	<u>\$ 78,245.86</u>	<u>\$ 48,390.54</u>

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

GATOR RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 6.86	\$ -	\$ 6.86	\$ -
Classes	2,910.17	237,524.99	234,646.11	5,789.05
Clubs	1,459.50	2,961.25	2,795.07	1,625.68
Departments	2,002.94	3,591.83	554.19	5,040.58
Trusts	48,188.49	743,276.07	761,592.20	29,872.36
General	<u>26,072.82</u>	<u>30,733.96</u>	<u>20,888.59</u>	<u>35,918.19</u>
TOTALS	<u><u>\$ 80,640.78</u></u>	<u><u>\$ 1,018,088.10</u></u>	<u><u>\$ 1,020,483.02</u></u>	<u><u>\$ 78,245.86</u></u>

GATOR RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,789.05	\$ 344,580.91	\$ 345,488.85	\$ 4,881.11
Clubs	1,625.68	4,867.85	3,862.29	2,631.24
Departments	5,040.58	3,053.14	2,648.65	5,445.07
Trusts	29,872.36	710,749.07	726,135.91	14,485.52
General	<u>35,918.19</u>	<u>2,550.73</u>	<u>17,521.32</u>	<u>20,947.60</u>
TOTALS	<u><u>\$ 78,245.86</u></u>	<u><u>\$ 1,065,801.70</u></u>	<u><u>\$ 1,095,657.02</u></u>	<u><u>\$ 48,390.54</u></u>

HAWKES BLUFF 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: 5900 SW 160 Avenue, Davie, Florida 33331

Principal: Melinda Cunningham

Bookkeepers: Michelle Allen Walker - Business Support Center (August 2016 - Current)
 David Franklin – Business Support Center (July 2015 – July 2016)
 Donna Petrone Stepniewski (April 2015 – June 2015)
 Dodie Berrios (July 2014 – March 2015)

Payroll Processor: Angela Nicolosi

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Valley National Bank	\$ 87,400.98	\$ -
Checking Account – Wells Fargo Bank	-	172,730.48
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 97,400.98</u>	<u>\$ 182,730.48</u>

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

HAWKES BLUFF ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 724.19	\$ 520.00	\$ 135.88	\$ 1,108.31
Classes	4,775.23	99,500.50	92,949.62	11,326.11
Clubs	3,291.82	11,956.12	10,169.50	5,078.44
Departments	726.92	1,120.36	948.74	898.54
Trusts	19,225.64	640,625.37	581,662.98	78,188.03
General	<u>4,716.21</u>	<u>18,271.40</u>	<u>22,186.06</u>	<u>801.55</u>
TOTALS	<u><u>\$ 33,460.01</u></u>	<u><u>\$ 771,993.75</u></u>	<u><u>\$ 708,052.78</u></u>	<u><u>\$ 97,400.98</u></u>

HAWKES BLUFF ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,108.31	\$ 350.00	\$ 613.06	\$ 845.25
Classes	11,326.11	87,852.38	95,308.71	3,869.78
Clubs	5,078.44	6,241.23	2,962.50	8,357.17
Departments	898.54	1,085.21	4.00	1,979.75
Trusts	78,188.03	832,816.89	795,520.34	115,484.58
General	<u>801.55</u>	<u>54,843.84</u>	<u>3,451.44</u>	<u>52,193.95</u>
TOTALS	<u>\$ 97,400.98</u>	<u>\$ 983,189.55</u>	<u>\$ 897,860.05</u>	<u>\$ 182,730.48</u>

INDIAN TRACE 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: 400 Indian Trace, Weston, Florida 33326

Principal: Amy Winder

Bookkeepers: Sabrina Figueroa – Business Support Center (April 2016 – Current)
 Carol Howe – Business Support Center (February 2016 – April 2016)
 Danette Viso – Business Support Center (September 2015 – January 2016)
 Kathy Arencibia – Business Support Center (July 2013 – August 2015)

Payroll Processor: Alba Iris Rodriguez

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,556.48	\$ 52,515.22
Investment:		
Treasurer’s Pool Account	<u>7,500.00</u>	<u>7,500.00</u>
TOTAL	<u>\$ 31,056.48</u>	<u>\$ 60,015.22</u>

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

INDIAN TRACE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 5,067.56	\$ 5,020.00	\$ 6,193.13	\$ 3,894.43
Classes	2,448.50	61,065.00	62,012.47	1,501.03
Clubs	497.55	9,784.14	7,456.24	2,825.45
Departments	997.66	1,258.72	1,539.15	717.23
Trusts	37,396.81	437,605.38	465,450.45	9,551.74
General	<u>9,060.64</u>	<u>13,311.70</u>	<u>9,805.74</u>	<u>12,566.60</u>
TOTALS	<u><u>\$ 55,468.72</u></u>	<u><u>\$ 528,044.94</u></u>	<u><u>\$ 552,457.18</u></u>	<u><u>\$ 31,056.48</u></u>

INDIAN TRACE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,894.43	\$ 4,185.00	\$ 2,395.57	\$ 5,683.86
Classes	1,501.03	70,464.75	70,048.53	1,917.25
Clubs	2,825.45	10,535.03	11,879.57	1,480.91
Departments	717.23	684.95	790.15	612.03
Trusts	9,551.74	432,687.74	403,615.87	38,623.61
General	<u>12,566.60</u>	<u>16,422.33</u>	<u>17,291.37</u>	<u>11,697.56</u>
TOTALS	<u><u>\$ 31,056.48</u></u>	<u><u>\$ 534,979.80</u></u>	<u><u>\$ 506,021.06</u></u>	<u><u>\$ 60,015.22</u></u>

LARKDALE 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: 3250 NW 12th Place, Lauderdale, Florida 33311

Principals: Carla Hart (August 2015 – Current)
 Alisia Coachman-Williams (July 2013 – July 2015)

Bookkeepers: Migna Santiago – Business Support Center (August 2016 - Current)
 Amar Chand – Business Support Center (July 2015 - July 2016)
 Martha Arrazcaeta – Business Support Center (October 2014 - June 2015)
 Eleanor McCoy – Business Support Center (July 2014 - September 2014)

Payroll Processor: Marilyn Bozeman

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 8,448.74	\$ 7,104.15
TOTAL	<u>\$ 8,448.74</u>	<u>\$ 7,104.15</u>

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

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 190.00	\$ -	\$ 190.00	\$ -
Classes	451.19	308.00	479.00	280.19
Clubs	893.72	1,662.95	1,726.46	830.21
Departments	653.43	-	-	653.43
Trusts	4,101.70	5,957.96	5,730.67	4,328.99
General	<u>2,938.78</u>	<u>1,757.01</u>	<u>2,339.87</u>	<u>2,355.92</u>
TOTALS	<u><u>\$ 9,228.82</u></u>	<u><u>\$ 9,685.92</u></u>	<u><u>\$ 10,466.00</u></u>	<u><u>\$ 8,448.74</u></u>

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 280.19	\$ 6,338.75	\$ 5,930.93	\$ 688.01
Clubs	830.21	1,114.62	1,425.56	519.27
Departments	653.43	2,904.55	2,875.00	682.98
Trusts	4,328.99	7,824.58	8,529.66	3,623.91
General	<u>2,355.92</u>	<u>1,133.01</u>	<u>1,898.95</u>	<u>1,589.98</u>
TOTALS	<u><u>\$ 8,448.74</u></u>	<u><u>\$ 19,315.51</u></u>	<u><u>\$ 20,660.10</u></u>	<u><u>\$ 7,104.15</u></u>

LIBERTY 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: 2450 Banks Road, Margate, Florida 33063

Principal: David J. Levine

Bookkeeper: Donna M. Howard

Payroll Processor: Donna M. Howard

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 58,736.12</u>	<u>\$ 67,666.50</u>
TOTAL	<u>\$ 58,736.12</u>	<u>\$ 67,666.50</u>

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

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 1,666.25	\$ 812.54	\$ 853.71
Classes	4,402.08	36,052.38	37,121.49	3,332.97
Clubs	4,247.83	6,030.49	8,972.55	1,305.77
Departments	1,070.53	2,039.64	2,065.72	1,044.45
Trusts	6,323.83	36,887.81	34,996.86	8,214.78
General	<u>39,952.26</u>	<u>6,070.17</u>	<u>2,037.99</u>	<u>43,984.44</u>
TOTALS	<u>\$ 55,996.53</u>	<u>\$ 88,746.74</u>	<u>\$ 86,007.15</u>	<u>\$ 58,736.12</u>

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 853.71	\$ 4,905.00	\$ 4,451.87	\$ 1,306.84
Classes	3,332.97	41,561.00	39,205.51	5,688.46
Clubs	1,305.77	8,685.64	6,650.56	3,340.85
Departments	1,044.45	1,731.04	1,529.16	1,246.33
Trusts	8,214.78	38,678.54	37,414.93	9,478.39
General	<u>43,984.44</u>	<u>5,593.57</u>	<u>2,972.38</u>	<u>46,605.63</u>
TOTALS	<u>\$ 58,736.12</u>	<u>\$ 101,154.79</u>	<u>\$ 92,224.41</u>	<u>\$ 67,666.50</u>

LLOYD 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: 750 NW 41st Street, Oakland Park, Florida 33309
Principal: Shawn Allen
Bookkeeper: Patricia Putnam - Business Support Center
Payroll Processor: Debra Holdren

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account - Bank of America	<u>\$ 9,314.30</u>	<u>\$ 10,018.26</u>
TOTAL	<u>\$ 9,314.30</u>	<u>\$ 10,018.26</u>

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

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 981.15	\$ 11,594.00	\$ 10,755.56	\$ 1,819.59
Clubs	936.09	710.81	847.54	799.36
Departments	1,544.13	6,570.01	6,126.16	1,987.98
Trusts	957.34	26,651.42	24,426.63	3,182.13
General	<u>2,248.45</u>	<u>1,644.88</u>	<u>2,368.09</u>	<u>1,525.24</u>
TOTALS	<u><u>\$ 6,667.16</u></u>	<u><u>\$ 47,171.12</u></u>	<u><u>\$ 44,523.98</u></u>	<u><u>\$ 9,314.30</u></u>

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 165.00	\$ -	\$ 165.00
Classes	1,819.59	9,982.31	10,053.40	1,748.50
Clubs	799.36	1,528.06	1,717.37	610.05
Departments	1,987.98	7,012.38	6,229.00	2,771.36
Trusts	3,182.13	20,979.29	20,936.70	3,224.72
General	<u>1,525.24</u>	<u>2,122.17</u>	<u>2,148.78</u>	<u>1,498.63</u>
TOTALS	<u>\$ 9,314.30</u>	<u>\$ 41,789.21</u>	<u>\$ 41,085.25</u>	<u>\$ 10,018.26</u>

MAPLEWOOD 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: 9850 Ramblewood Drive, Coral Springs, Florida 33071

Principal: Leena Itty (July 2016 – Current)
 Sherry Bees (July 2007 – June 2016)

Bookkeepers: Sabrina Figueroa - Business Support Center (April 2016 – Current)
 Barbara Fierro - Business Support Center (August 2015 – March 2016)
 Lisa Bailey – Business Support Center (July 2013 – July 2015)

Payroll Processor: Linda Trimble

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	<u>\$ 54,104.34</u>	<u>\$ 44,461.23</u>
TOTAL	<u>\$ 54,104.34</u>	<u>\$ 44,461.23</u>

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

MAPLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 905.15	\$ 25,084.66	\$ 24,907.89	\$ 1,081.92
Clubs	1,230.61	183.84	0.00	1,414.45
Departments	968.13	1,089.49	814.25	1,243.37
Trusts	38,099.87	463,770.99	457,849.49	44,021.37
General	<u>6,433.00</u>	<u>12,995.87</u>	<u>13,085.64</u>	<u>6,343.23</u>
TOTALS	<u><u>\$ 47,636.76</u></u>	<u><u>\$ 503,124.85</u></u>	<u><u>\$ 496,657.27</u></u>	<u><u>\$ 54,104.34</u></u>

MAPLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,081.92	\$ 33,218.90	\$ 33,154.25	\$ 1,146.57
Clubs	1,414.45	213.14	956.10	671.49
Departments	1,243.37	1,410.68	973.22	1,680.83
Trusts	44,021.37	494,116.60	502,575.82	35,562.15
General	<u>6,343.23</u>	<u>5,195.35</u>	<u>6,138.39</u>	<u>5,400.19</u>
TOTALS	<u>\$ 54,104.34</u>	<u>\$ 534,154.67</u>	<u>\$ 543,797.78</u>	<u>\$ 44,461.23</u>

NORTH ANDREWS GARDENS 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: 345 N.E. 56 Street, Oakland Park, Florida 33334
Principal: Davida Shacter
Bookkeeper: Kathleen Kane
Payroll Processor: Ellen Lee

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 34,581.60	\$ 32,726.13
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 44,581.60</u>	<u>\$ 42,726.13</u>

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

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,945.67	\$ 5,095.94	\$ 3,132.84	\$ 3,908.77
Classes	1,254.42	42,675.00	43,241.20	688.22
Clubs	4,639.05	7,025.28	2,714.58	8,949.75
Departments	1,531.35	517.27	47.14	2,001.48
Trusts	3,763.09	33,110.79	32,712.93	4,160.95
General	<u>25,433.75</u>	<u>10,044.75</u>	<u>10,606.07</u>	<u>24,872.43</u>
TOTALS	<u><u>\$ 38,567.33</u></u>	<u><u>\$ 98,469.03</u></u>	<u><u>\$ 92,454.76</u></u>	<u><u>\$ 44,581.60</u></u>

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,908.77	\$ 3,533.76	\$ 5,254.01	\$ 2,188.52
Classes	688.22	44,742.00	44,192.40	1,237.82
Clubs	8,949.75	7,516.35	10,883.18	5,582.92
Departments	2,001.48	717.39	234.90	2,483.97
Trusts	4,160.95	33,223.84	33,637.84	3,746.95
General	<u>24,872.43</u>	<u>12,658.22</u>	<u>10,044.70</u>	<u>27,485.95</u>
TOTALS	<u><u>\$ 44,581.60</u></u>	<u><u>\$ 102,391.56</u></u>	<u><u>\$ 104,247.03</u></u>	<u><u>\$ 42,726.13</u></u>

NORTH FORK 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: 101 NW 15th Avenue, Fort Lauderdale, Florida 33311

Principal: Rendolyn Amaker

Bookkeepers: Arpretrina Archer (July 2015 – Current)
 Jamala Williams-Washington (July 2011 – June 2015)

Payroll Processors: Linda Leverett (November 2015 – Current)
 Betty Ray (September 2015 – October 2015)
 Tammy Rosario (July 2014 – August 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 5,130.97	\$ 3,864.03
TOTAL	<u>\$ 5,130.97</u>	<u>\$ 3,864.03</u>

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

NORTH FORK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 185.00	\$ -	\$ -	\$ 185.00
Clubs	237.17	932.94	811.04	359.07
Departments	2,227.24	4,665.37	5,280.36	1,612.25
Trusts	1,693.64	6,599.06	5,928.12	2,364.58
General	<u>2,468.29</u>	<u>1,416.16</u>	<u>3,274.38</u>	<u>610.07</u>
TOTALS	<u><u>\$ 6,811.34</u></u>	<u><u>\$ 13,613.53</u></u>	<u><u>\$ 15,293.90</u></u>	<u><u>\$ 5,130.97</u></u>

NORTH FORK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 185.00	\$ -	\$ -	\$ 185.00
Clubs	359.07	1,519.55	1,136.51	742.11
Departments	1,612.25	3,548.68	3,301.34	1,859.59
Trusts	2,364.58	11,555.17	12,876.65	1,043.10
General	<u>610.07</u>	<u>1,622.24</u>	<u>2,198.08</u>	<u>34.23</u>
TOTALS	<u><u>\$ 5,130.97</u></u>	<u><u>\$ 18,245.64</u></u>	<u><u>\$ 19,512.58</u></u>	<u><u>\$ 3,864.03</u></u>

NORTH SIDE 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: 120 NE 11th Street, Fort Lauderdale, Florida 33304

Principals: Heilange Porcena (August 2016 - Current)
 Irina Shearer (July 2014 – July 2016)

Bookkeepers: Elvena Frett - Business Support Center (February 2017 – Current)
 Ruby Carpintero - Business Support Center (July 2015 – January 2017)
 Susan Williams – Business Support Center (August 2014 – June 2015)
 Susan Williams (December 2011 - July 2014)

Payroll Processor: Joyce Forrester

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 1,978.22	\$ 6,571.29
TOTAL	<u>\$ 1,978.22</u>	<u>\$ 6,571.29</u>

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

NORTH SIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1.70	\$ -	\$ -	\$ 1.70
Classes	562.27	2,280.30	1,975.50	867.07
Clubs	317.18	3,698.09	3,869.37	145.90
Departments	132.81	268.51	191.00	210.32
Trusts	359.61	3,560.16	3,545.55	374.22
General	<u>336.45</u>	<u>934.91</u>	<u>892.35</u>	<u>379.01</u>
TOTALS	<u>\$ 1,710.02</u>	<u>\$ 10,741.97</u>	<u>\$ 10,473.77</u>	<u>\$ 1,978.22</u>

NORTH SIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1.70	\$ -	\$ -	\$ 1.70
Classes	867.07	9,575.00	10,072.02	370.05
Clubs	145.90	20,127.09	16,854.18	3,418.81
Departments	210.32	296.66	137.85	369.13
Trusts	374.22	6,158.90	5,517.85	1,015.27
General	<u>379.01</u>	<u>2,078.31</u>	<u>1,060.99</u>	<u>1,396.33</u>
TOTALS	<u>\$ 1,978.22</u>	<u>\$ 38,235.96</u>	<u>\$ 33,642.89</u>	<u>\$ 6,571.29</u>

ORIOLE 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: 3081 NW 39th Street, Lauderdale Lakes, Florida 33309

Principals: Laferne McLean-Cross (August 2015 – Current)
 Vicki Flournoy (July 2013 – July 2015)

Bookkeepers: Denise Nonamaker – Business Support Center (July 2016 - Current)
 Amar Chand – Business Support Center (July 2015 – June 2016)
 Linda Morrow – Business Support Center (July 2013 – June 2015)

Payroll Processor: Stephanie Taylor

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 11,467.83</u>	<u>\$ 8,287.26</u>
TOTAL	<u><u>\$ 11,467.83</u></u>	<u><u>\$ 8,287.26</u></u>

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

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 925.06	\$ 5,508.75	\$ 5,669.18	\$ 764.63
Clubs	1,928.49	832.84	919.75	1,841.58
Departments	4,751.21	3,539.96	3,289.13	5,002.04
Trusts	765.85	6,525.03	5,661.99	1,628.89
General	<u>781.10</u>	<u>2,846.53</u>	<u>1,396.94</u>	<u>2,230.69</u>
TOTALS	<u>\$ 9,151.71</u>	<u>\$ 19,253.11</u>	<u>\$ 16,936.99</u>	<u>\$ 11,467.83</u>

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 764.63	\$ 8,296.10	\$ 8,389.38	\$ 671.35
Clubs	1,841.58	2,044.31	2,218.37	1,667.52
Departments	5,002.04	5,470.61	9,453.36	1,019.29
Trusts	1,628.89	9,834.55	8,022.16	3,441.28
General	<u>2,230.69</u>	<u>824.60</u>	<u>1,567.47</u>	<u>1,487.82</u>
TOTALS	<u><u>\$ 11,467.83</u></u>	<u><u>\$ 26,470.17</u></u>	<u><u>\$ 29,650.74</u></u>	<u><u>\$ 8,287.26</u></u>

PALM COVE 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: 11601 Washington Street, Pembroke Pines, Florida 33025

Principals: Davida Johnson (July 2016 – Current)
 Dorothy Cain (July 2005 – June 2016)

Bookkeepers: Marie Aponte – Business Support Center (February 2017 – Current)
 Muhammad Uppal - Business Support Center (November 2016-January 2017)
 Darlene Kenon – Business Support Center (August 2014 – October 2016)
 Danette Viso – Business Support Center (July 2013 – July 2014)

Payroll Processor: Autumn Neal

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 52,994.52	\$ 60,343.59
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
TOTAL	\$ 62,994.52	\$ 70,343.59

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

PALM COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,867.53	\$ 11,129.25	\$ 11,198.57	\$ 1,798.21
Clubs	694.98	4,743.24	3,926.48	1,511.74
Departments	3,638.65	7,498.44	5,302.78	5,834.31
Trusts	9,511.35	33,490.42	33,359.18	9,642.59
General	<u>39,948.98</u>	<u>6,941.22</u>	<u>2,682.53</u>	<u>44,207.67</u>
TOTALS	<u><u>\$ 55,661.49</u></u>	<u><u>\$ 63,802.57</u></u>	<u><u>\$ 56,469.54</u></u>	<u><u>\$ 62,994.52</u></u>

PALM COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,798.21	\$ 23,247.50	\$ 23,764.67	\$ 1,281.04
Clubs	1,511.74	779.65	277.20	2,014.19
Departments	5,834.31	6,980.06	4,952.56	7,861.81
Trusts	9,642.59	70,791.54	64,174.21	16,259.92
General	<u>44,207.67</u>	<u>7,567.49</u>	<u>8,848.53</u>	<u>42,926.63</u>
TOTALS	<u><u>\$ 62,994.52</u></u>	<u><u>\$ 109,366.24</u></u>	<u><u>\$ 102,017.17</u></u>	<u><u>\$ 70,343.59</u></u>

PEMBROKE 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: 11251 Taft Street, Pembroke Pines, Florida 33026

Principals: Marsha M. Wagner (September 2016 – Current)
 Sandra Shipman (July 2012 – August 2016)

Bookkeepers: Marie Aponte – Business Support Center (February 2017 – Current)
 Muhammad Uppal -Business Support Center (November 2016 - January 2017)
 Darlene Kenon - Business Support Center (October 2012 - October 2016)

Payroll Processor: Kari Freesman

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 65,344.17	\$ 73,857.75
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u><u>\$ 75,344.17</u></u>	<u><u>\$ 83,857.75</u></u>

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

PEMBROKE LAKES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 437.25	\$ 2,487.30	\$ 2,348.79	\$ 575.76
Classes	763.05	33,786.67	33,613.37	936.35
Clubs	6,206.84	3,297.81	4,639.08	4,865.57
Departments	5,574.24	730.81	806.61	5,498.44
Trusts	8,945.88	416,745.68	419,864.32	5,827.24
General	<u>57,551.19</u>	<u>8,879.22</u>	<u>8,789.60</u>	<u>57,640.81</u>
TOTALS	<u>\$ 79,478.45</u>	<u>\$ 465,927.49</u>	<u>\$ 470,061.77</u>	<u>\$ 75,344.17</u>

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 575.76	\$ 796.65	\$ 839.70	\$ 532.71
Classes	936.35	35,629.00	35,517.01	1,048.34
Clubs	4,865.57	6,805.25	8,221.83	3,448.99
Departments	5,498.44	900.91	42.64	6,356.71
Trusts	5,827.24	390,477.54	379,000.76	17,304.02
General	<u>57,640.81</u>	<u>10,090.04</u>	<u>12,563.87</u>	<u>55,166.98</u>
TOTALS	<u>\$ 75,344.17</u>	<u>\$ 444,699.39</u>	<u>\$ 436,185.81</u>	<u>\$ 83,857.75</u>

PEMBROKE PINES 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: 6700 SW Ninth Street, Pembroke Pines, Florida 33023

Principal: April Schentrup

Bookkeepers: Claudia Cardona – Business Support Center (January 2015 -Current)
 Esther Rosario-Business Support Center (September 2014-December 2014)
 Claudia Cardona – Business Support Center (July 2014 – August 2014)

Payroll Processor: Maria Crosta

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 16,348.73</u>	<u>\$ 14,460.02</u>
TOTAL	<u><u>\$ 16,348.73</u></u>	<u><u>\$ 14,460.02</u></u>

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

PEMBROKE PINES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,280.58	\$ 28,212.11	\$ 27,335.71	\$ 3,156.98
Clubs	1,214.92	4,338.47	4,786.76	766.63
Departments	1,199.55	1,341.77	1,402.50	1,138.82
Trusts	9,911.07	36,739.31	35,848.78	10,801.60
General	<u>2,737.87</u>	<u>2,651.08</u>	<u>4,904.25</u>	<u>484.70</u>
TOTALS	<u>\$ 17,343.99</u>	<u>\$ 73,282.74</u>	<u>\$ 74,278.00</u>	<u>\$ 16,348.73</u>

PEMBROKE PINES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,156.98	\$ 33,518.77	\$ 31,899.75	\$ 4,776.00
Clubs	766.63	3,144.97	3,184.45	727.15
Departments	1,138.82	1,164.37	1,489.58	813.61
Trusts	10,801.60	38,800.03	44,783.38	4,818.25
General	<u>484.70</u>	<u>5,037.71</u>	<u>2,197.40</u>	<u>3,325.01</u>
TOTALS	<u>\$ 16,348.73</u>	<u>\$ 81,665.85</u>	<u>\$ 83,554.56</u>	<u>\$ 14,460.02</u>

PINES 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: 10300 Johnson Street, Pembroke Pines, Florida 33026

Principal: Susan Sasse

Bookkeeper: Tina Caldwell – Business Support Center

Payroll Processor: Liliana Perdomo Quintero

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 19,981.82</u>	<u>\$ 11,073.04</u>
TOTAL	<u>\$ 19,981.82</u>	<u>\$ 11,073.04</u>

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

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 129.37	\$ 1,476.75	\$ 1,481.18	\$ 124.94
Classes	1,618.75	16,179.20	16,562.76	1,235.19
Clubs	1,576.86	3,529.66	3,327.86	1,778.66
Departments	3,900.41	4,918.07	4,351.58	4,466.90
Trusts	11,356.06	177,308.39	181,682.90	6,981.55
General	<u>6,793.70</u>	<u>3,927.53</u>	<u>5,326.65</u>	<u>5,394.58</u>
TOTALS	<u>\$ 25,375.15</u>	<u>\$ 207,339.60</u>	<u>\$ 212,732.93</u>	<u>\$ 19,981.82</u>

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 124.94	\$ 495.00	\$ 468.88	\$ 151.06
Classes	1,235.19	17,755.64	17,979.32	1,011.51
Clubs	1,778.66	2,851.47	2,959.36	1,670.77
Departments	4,466.90	7,579.17	9,256.63	2,789.44
Trusts	6,981.55	201,698.35	204,062.69	4,617.21
General	<u>5,394.58</u>	<u>1,352.41</u>	<u>5,913.94</u>	<u>833.05</u>
TOTALS	<u>\$ 19,981.82</u>	<u>\$ 231,732.04</u>	<u>\$ 240,640.82</u>	<u>\$ 11,073.04</u>

PINWOOD 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: 1600 SW 83 Avenue, North Lauderdale, Florida 33068

Principals: Kicia Johnson (May 2016 - Current)
 Karla Gary Orange (July 2010 - April 2016)

Bookkeeper: Mona Maxey

Payroll Processors: Sherry Giambrone – AA Payroll
 Mona Maxey – BB Payroll

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,845.30	\$ 14,672.89
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u><u>\$ 43,845.30</u></u>	<u><u>\$ 44,672.89</u></u>

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

PINEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,303.49	\$ 454.00	\$ 662.64	\$ 1,094.85
Classes	233.00	1,639.00	1,211.00	661.00
Clubs	2,766.23	196.36	250.00	2,712.59
Departments	896.76	146.15	315.32	727.59
Trusts	2,581.07	30,719.15	30,276.71	3,023.51
General	<u>37,863.00</u>	<u>1,872.45</u>	<u>4,109.69</u>	<u>35,625.76</u>
TOTALS	<u><u>\$ 45,643.55</u></u>	<u><u>\$ 35,027.11</u></u>	<u><u>\$ 36,825.36</u></u>	<u><u>\$ 43,845.30</u></u>

PINEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,094.85	\$ 910.00	\$ 1,423.13	\$ 581.72
Classes	661.00	1,260.00	1,387.50	533.50
Clubs	2,712.59	295.74	156.48	2,851.85
Departments	727.59	5,817.11	5,105.07	1,439.63
Trusts	3,023.51	18,390.47	19,389.65	2,024.33
General	<u>35,625.76</u>	<u>5,747.73</u>	<u>4,131.63</u>	<u>37,241.86</u>
TOTALS	<u><u>\$ 43,845.30</u></u>	<u><u>\$ 32,421.05</u></u>	<u><u>\$ 31,593.46</u></u>	<u><u>\$ 44,672.89</u></u>

RIVERSIDE 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: 11450 Riverside Drive, Coral Springs, Florida 33071

Principal: Merideth Weiss-Schnur

Bookkeepers: Diana Kohle – Business Support Center (January 2016 – Current)
 Migna Santiago – Business Support Center (October 2015 – December 2015)
 Eleanor McCoy – Business Support Center (September 2015)
 Kathy Arencibia – Business Support Center (July 2014 – August 2015)

Payroll Processors: Arlene Bartyzel (November 2015 – Current)
 Teresa Acosta (July 2014 – October 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 56,866.65	\$ 14,253.47
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 71,866.65</u>	<u>\$ 29,253.47</u>

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

RIVERSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 80.00	\$ 80.00	\$ -
Classes	3,137.44	33,692.75	32,606.32	4,223.87
Clubs	4,713.57	2,545.95	2,150.51	5,109.01
Departments	1,065.87	629.87	501.79	1,193.95
Trusts	41,802.44	532,704.63	517,727.56	56,779.51
General	<u>11,705.07</u>	<u>16,102.25</u>	<u>23,247.01</u>	<u>4,560.31</u>
TOTALS	<u><u>\$ 62,424.39</u></u>	<u><u>\$ 585,755.45</u></u>	<u><u>\$ 576,313.19</u></u>	<u><u>\$ 71,866.65</u></u>

RIVERSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,223.87	\$ 38,996.51	\$ 37,789.87	\$ 5,430.51
Clubs	5,109.01	2,351.33	2,382.09	5,078.25
Departments	1,193.95	1,270.95	1,267.30	1,197.60
Trusts	56,779.51	455,688.00	500,428.17	12,039.34
General	<u>4,560.31</u>	<u>18,924.58</u>	<u>17,977.12</u>	<u>5,507.77</u>
TOTALS	<u><u>\$ 71,866.65</u></u>	<u><u>\$ 517,231.37</u></u>	<u><u>\$ 559,844.55</u></u>	<u><u>\$ 29,253.47</u></u>

SHERIDAN 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: 5001 Thomas Street, Hollywood, Florida 33021
Principal: Josetta Campbell
Bookkeepers: Claudia Cardona – Business Support Center (July 2015 – Current)
 Suzie Louisdhon – Business Support Center (November 2012 – June 2015)
Payroll Processor: Mary Harris

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account - Wells Fargo Bank	\$ 32,888.91	\$ 21,924.33
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 52,888.91</u>	<u>\$ 41,924.33</u>

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

SHERIDAN HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 268.98	\$ 10,849.25	\$ 7,980.50	\$ 3,137.73
Clubs	2,555.57	2,334.28	1,897.37	2,992.48
Departments	4,282.89	26.00	0.00	4,308.89
Trusts	19,773.01	38,617.25	31,487.10	26,903.16
General	<u>17,043.29</u>	<u>174.06</u>	<u>1,670.70</u>	<u>15,546.65</u>
TOTALS	<u><u>\$ 43,923.74</u></u>	<u><u>\$ 52,000.84</u></u>	<u><u>\$ 43,035.67</u></u>	<u><u>\$ 52,888.91</u></u>

SHERIDAN HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,137.73	\$ 15,385.89	\$ 15,402.25	\$ 3,121.37
Clubs	2,992.48	1,922.51	1,397.81	3,517.18
Departments	4,308.89	723.73	2.14	5,030.48
Trusts	26,903.16	39,361.33	47,181.87	19,082.62
General	<u>15,546.65</u>	<u>2,636.84</u>	<u>7,010.81</u>	<u>11,172.68</u>
TOTALS	<u><u>\$ 52,888.91</u></u>	<u><u>\$ 60,030.30</u></u>	<u><u>\$ 70,994.88</u></u>	<u><u>\$ 41,924.33</u></u>

SILVER SHORES 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: 1701 SW 160th Avenue, Miramar, Florida 33027

Principal: Dr. Jonathan Leff

Bookkeepers: Jill Taylor – Business Support Center (October 2016 –Current)
 Ileana Claudio – Business Support Center (August 2016 – September 2016)
 Pamela Hunter – Business Support Center (January 2016 – July 2016)
 Danette Viso – Business Support Center (July 2014 – December 2015)

Payroll Processor: Luisa Gomez-Mercado

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 45,358.87	\$ 24,564.51
Investment:		
Treasurer’s Pool Account	14,000.00	14,000.00
TOTAL	\$ 59,358.87	\$ 38,564.51

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

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,415.85	\$ 24,524.75	\$ 23,536.85	\$ 2,403.75
Clubs	1,031.97	1,308.17	1,223.02	1,117.12
Departments	2,124.76	2,795.22	4,671.37	248.61
Trusts	6,716.12	314,334.65	291,502.35	29,548.42
General	<u>22,092.81</u>	<u>10,514.79</u>	<u>6,566.63</u>	<u>26,040.97</u>
TOTALS	<u><u>\$ 33,381.51</u></u>	<u><u>\$ 353,477.58</u></u>	<u><u>\$ 327,500.22</u></u>	<u><u>\$ 59,358.87</u></u>

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,403.75	\$ 33,581.92	\$ 33,352.76	\$ 2,632.91
Clubs	1,117.12	4,853.05	1,833.34	4,136.83
Departments	248.61	3,008.27	2,852.96	403.92
Trusts	29,548.42	347,961.71	372,924.13	4,586.00
General	<u>26,040.97</u>	<u>6,714.20</u>	<u>5,950.32</u>	<u>26,804.85</u>
TOTALS	<u><u>\$ 59,358.87</u></u>	<u><u>\$ 396,119.15</u></u>	<u><u>\$ 416,913.51</u></u>	<u><u>\$ 38,564.51</u></u>

SUNSET 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: 18400 SW 25 Street, Miramar, Florida 33029

Principal: Marc Charpentier

Bookkeepers: Jill Taylor – Business Support Center (October 2016 – Current)
 Ileana Claudio – Business Support Center (April 2016 – September 2016)
 Maria Rengifo – Business Support Center (March 2016)
 Josie Mesa (July 2014 – February 2016)

Payroll Processors: Gloria Gonzalez (March 2016 – Current)
 Josie Mesa (July 2014 – February 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 88,736.86	\$ 103,092.52
TOTAL	<u>\$ 88,736.86</u>	<u>\$ 103,092.52</u>

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

SUNSET LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 359.32	\$ 1,953.00	\$ 1,956.96	\$ 355.36
Classes	3,155.97	92,671.25	93,482.78	2,344.44
Clubs	4,929.80	14,731.18	12,774.12	6,886.86
Departments	1,325.25	2,252.61	1,147.57	2,430.29
Trusts	29,983.14	425,278.16	427,220.62	28,040.68
General	<u>59,818.98</u>	<u>15,128.28</u>	<u>26,268.03</u>	<u>48,679.23</u>
TOTALS	<u><u>\$ 99,572.46</u></u>	<u><u>\$ 552,014.48</u></u>	<u><u>\$ 562,850.08</u></u>	<u><u>\$ 88,736.86</u></u>

SUNSET LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 355.36	\$ -	\$ -	\$ 355.36
Classes	2,344.44	73,766.91	74,139.68	1,971.67
Clubs	6,886.86	13,080.39	10,601.14	9,366.11
Departments	2,430.29	1,049.17	2,305.39	1,174.07
Trusts	28,040.68	436,181.28	407,720.36	56,501.60
General	<u>48,679.23</u>	<u>13,135.05</u>	<u>28,090.57</u>	<u>33,723.71</u>
TOTALS	<u><u>\$ 88,736.86</u></u>	<u><u>\$ 537,212.80</u></u>	<u><u>\$ 522,857.14</u></u>	<u><u>\$ 103,092.52</u></u>

TROPICAL 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: 1500 SW 66th Avenue, Plantation, Florida 33317
Principal: Erik Anderson
Bookkeeper: Heather Braun - Business Support Center
Payroll Processor: Janet Jones

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 112,789.78	\$ 141,895.63
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 127,789.78</u>	<u>\$ 156,895.63</u>

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

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 1,282.01	\$ 1,282.01	\$ -
Classes	1,966.99	64,904.03	64,148.32	2,722.70
Clubs	7,591.83	2,714.79	3,622.64	6,683.98
Departments	2,682.36	19,292.90	18,323.46	3,651.80
Trusts	34,377.88	528,330.08	451,918.10	110,789.86
General	<u>3,811.13</u>	<u>8,941.36</u>	<u>8,811.05</u>	<u>3,941.44</u>
TOTALS	<u>\$ 50,430.19</u>	<u>\$ 625,465.17</u>	<u>\$ 548,105.58</u>	<u>\$ 127,789.78</u>

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 800.23	\$ 800.23	\$ -
Classes	2,722.70	65,395.75	64,387.85	3,730.60
Clubs	6,683.98	3,575.61	3,528.15	6,731.44
Departments	3,651.80	13,909.54	13,277.34	4,284.00
Trusts	110,789.86	705,105.50	677,383.35	138,512.01
General	<u>3,941.44</u>	<u>4,138.09</u>	<u>4,441.95</u>	<u>3,637.58</u>
TOTALS	<u>\$ 127,789.78</u>	<u>\$ 792,924.72</u>	<u>\$ 763,818.87</u>	<u>\$ 156,895.63</u>

VIRGINIA SHUMAN YOUNG 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: 101 NE 11 Avenue, Fort Lauderdale, Florida 33301

Principal: Danielle Smith

Bookkeepers: Mabel Lopez – Business Support Center (September 2016 - Current)
 Marian Youse - Business Support Center (March 2016 - August 2016)
 Gerri A. Nagy - Business Support Center (July 2014 - February 2016)

Payroll Processor: Dawn Locascio

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account - Wells Fargo Bank	\$ 59,939.08	\$ 48,627.87
Checking Account - Bank of America	<u>62,026.95</u>	<u>-</u>
TOTAL	<u>\$ 121,966.03</u>	<u>\$ 48,627.87</u>

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

VIRGINIA SHUMAN YOUNG ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 190.75	\$ -	\$ -	\$ 190.75
Clubs	781.62	13,396.03	6,327.41	7,850.24
Departments	2,280.90	962.89	283.94	2,959.85
Trusts	62,552.68	972,369.55	998,958.03	35,964.20
General	<u>6,172.06</u>	<u>72,498.03</u>	<u>3,669.10</u>	<u>75,000.99</u>
TOTALS	<u><u>\$ 71,978.01</u></u>	<u><u>\$ 1,059,226.50</u></u>	<u><u>\$ 1,009,238.48</u></u>	<u><u>\$ 121,966.03</u></u>

VIRGINIA SHUMAN YOUNG ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 190.75	\$ -	\$ -	\$ 190.75
Classes	-	756.69	749.13	7.56
Clubs	7,850.24	49,689.45	51,073.63	6,466.06
Departments	2,959.85	1,116.19	2,769.10	1,306.94
Trusts	35,964.20	863,108.64	884,270.16	14,802.68
General	<u>75,000.99</u>	<u>17,771.16</u>	<u>66,918.27</u>	<u>25,853.88</u>
TOTALS	<u><u>\$ 121,966.03</u></u>	<u><u>\$ 932,442.13</u></u>	<u><u>\$ 1,005,780.29</u></u>	<u><u>\$ 48,627.87</u></u>

WELLEBY 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: 3230 Nob Hill Road, Sunrise, Florida 33351

Principals: Wanda Haynes (May 2015 – Current)
 Donna Boruch (July 2011 – April 2015)

Bookkeepers: Linda Morrow – Business Support Center (July 2015 – Current)
 Shelia Jones (July 2014 – June 2015)

Payroll Processors: Deborah Warner (May 2016 – Current)
 Madelyn Steffen (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	\$ 8,849.70	\$ 90,755.23
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 28,849.70</u>	<u>\$ 110,755.23</u>

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

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 963.29	\$ 32,862.50	\$ 31,127.10	\$ 2,698.69
Clubs	111.96	9,640.70	7,774.31	1,978.35
Departments	2,048.30	1,028.21	1,836.37	1,240.14
Trusts	39,787.99	586,268.14	605,571.88	20,484.25
General	<u>3,284.16</u>	<u>14,397.90</u>	<u>15,233.79</u>	<u>2,448.27</u>
TOTALS	<u><u>\$ 46,195.70</u></u>	<u><u>\$ 644,197.45</u></u>	<u><u>\$ 661,543.45</u></u>	<u><u>\$ 28,849.70</u></u>

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,698.69	\$ 49,886.61	\$ 48,492.93	\$ 4,092.37
Clubs	1,978.35	2,200.85	3,468.35	710.85
Departments	1,240.14	1,887.17	29.87	3,097.44
Trusts	20,484.25	742,937.79	692,777.45	70,644.59
General	<u>2,448.27</u>	<u>63,804.13</u>	<u>34,042.42</u>	<u>32,209.98</u>
TOTALS	<u><u>\$ 28,849.70</u></u>	<u><u>\$ 860,716.55</u></u>	<u><u>\$ 778,811.02</u></u>	<u><u>\$ 110,755.23</u></u>

WESTCHESTER 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: 12405 Royal Palm Boulevard, Coral Springs, Florida 33065

Principal: Melissa Frame-Geraine

Bookkeeper: Diana Kohle - Business Support Center (July 2014 – Current)

Payroll Processor: Susan Wells

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	<u>\$ 138,795.89</u>	<u>\$ 114,905.00</u>
TOTAL	<u><u>\$ 138,795.89</u></u>	<u><u>\$ 114,905.00</u></u>

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

WESTCHESTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,303.19	\$ 66,186.20	\$ 66,390.08	\$ 1,099.31
Clubs	5,486.88	24,238.11	24,482.26	5,242.73
Departments	1,840.36	1,672.89	954.23	2,559.02
Trusts	97,918.10	1,083,666.95	1,097,626.57	83,958.48
General	<u>32,021.00</u>	<u>52,731.67</u>	<u>38,816.32</u>	<u>45,936.35</u>
TOTALS	<u><u>\$ 138,569.53</u></u>	<u><u>\$ 1,228,495.82</u></u>	<u><u>\$ 1,228,269.46</u></u>	<u><u>\$ 138,795.89</u></u>

WESTCHESTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,099.31	\$ 61,395.00	\$ 57,666.10	\$ 4,828.21
Clubs	5,242.73	6,881.15	8,817.21	3,306.67
Departments	2,559.02	2,078.09	1,628.66	3,008.45
Trusts	83,958.48	1,055,930.07	1,053,703.19	86,185.36
General	<u>45,936.35</u>	<u>16,397.61</u>	<u>44,757.65</u>	<u>17,576.31</u>
TOTALS	<u><u>\$ 138,795.89</u></u>	<u><u>\$ 1,142,681.92</u></u>	<u><u>\$ 1,166,572.81</u></u>	<u><u>\$ 114,905.00</u></u>

WILLIAM DANDY 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: 2400 NW 26th Street, Fort Lauderdale, Florida 33311

Principal: Shernette Grant

Bookkeeper: Melody Russell

Payroll Processors: Melody Russell (November 2016 - Current)
 Trenell Jones Hanna (June 2015 - October 2016)
 Beatrice Gaines (July 2014 - May 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 58,986.47	\$ 40,930.25
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 68,986.47</u>	<u>\$ 50,930.25</u>

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

WILLIAM DANDY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,402.61	\$ 4,431.00	\$ 6,528.87	\$ 2,304.74
Music	284.93	180.00	214.45	250.48
Classes	-	13,210.00	13,210.00	-
Clubs	14,884.45	33,698.98	31,797.23	16,786.20
Departments	9,864.26	1,795.02	1,827.96	9,831.32
Trusts	5,184.72	44,011.84	33,546.91	15,649.65
General	<u>17,112.22</u>	<u>26,424.73</u>	<u>19,372.87</u>	<u>24,164.08</u>
TOTALS	<u>\$ 51,733.19</u>	<u>\$ 123,751.57</u>	<u>\$ 106,498.29</u>	<u>\$ 68,986.47</u>

WILLIAM DANDY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,304.74	\$ 9,651.00	\$ 10,364.52	\$ 1,591.22
Music	250.48	105.66	71.96	284.18
Classes	-	32,131.00	32,081.00	50.00
Clubs	16,786.20	43,031.31	45,730.16	14,087.35
Departments	9,831.32	713.35	1,858.16	8,686.51
Trusts	15,649.65	116,699.06	120,802.33	11,546.38
General	<u>24,164.08</u>	<u>36,254.92</u>	<u>45,734.39</u>	<u>14,684.61</u>
TOTALS	<u>\$ 68,986.47</u>	<u>\$ 238,586.30</u>	<u>\$ 256,642.52</u>	<u>\$ 50,930.25</u>