

**INTERNAL AUDIT REPORT**

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



**To be presented to the:**

**Audit Committee on  
September 7, 2017**

**The School Board of Broward County, Florida on  
October 3, 2017**

**By**

**The Office of the Chief Auditor**



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

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Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
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**The School Board of  
Broward County, Florida**

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

August 30, 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 fifteen (15) 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 fifteen (15) 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 fifteen (15) schools in this report complied with prescribed policies and procedures. This report contained no audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the fifteen (15) 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:

Ceci Guerrero  
Hermine James  
Elena Pritykina  
David Sabra  
Danielle Thomas

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## INTERNAL AUDITOR'S REPORT

### **AUTHORIZATION**

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2016-2017 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

We perform our audits with the objectives of:

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

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

#### Financial Statements

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

#### Compliance

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

## Internal Control Structure

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

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

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

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

## **OTHER FUNCTIONS EXAMINED**

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

## **PAYROLL**

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

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

**SECTION I:**

**Audit Reports (with No Exceptions)**

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

PROFILE OF THE SCHOOL

Address: 3901 NE 1 Terrace, Pompano Beach, Florida 33064

Principal: Ann Andersen-Kowalski

Bookkeeper: Mary Jo Kulovitz

Payroll Processor: Deborah Bardill

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 11,775.34
Investment:	
Treasurer’s Pool Account	<u>6,000.00</u>
TOTAL	<u>\$ 17,775.34</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**BRIGHT HORIZONS SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,648.39	\$ 2,659.53	\$ 2,760.91	\$ 1,547.01
Departments	-	1,234.71	1,234.71	-
Trusts	13,768.41	11,912.14	11,975.94	13,704.61
General	<u>2,699.47</u>	<u>1,514.16</u>	<u>1,689.91</u>	<u>2,523.72</u>
<b>TOTALS</b>	<u>\$ 18,116.27</u>	<u>\$ 17,320.54</u>	<u>\$ 17,661.47</u>	<u>\$ 17,775.34</u>

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

PROFILE OF THE SCHOOL

Address: 1400 NW 44 Avenue, Coconut Creek, Florida 33066

Principal: Christopher McGuire

Bookkeeper: Regina Niskar

Payroll Processors: Regina Niskar AA (August 2015 - Current)  
Liana Gonzalez BB (August 2015 - Current)  
Zefiryna Granek (April 2013 - July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 3,058.27</u>
 TOTAL	 <u><u>\$ 3,058.27</u></u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**BROWARD VIRTUAL SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ 357.00	\$ 285.46	\$ 71.54
Clubs	1,175.00	3,786.63	3,572.40	1,389.23
Departments	754.25	1,134.00	1,333.44	554.81
Trusts	10.71	5,081.15	4,889.32	202.54
General	<u>1,404.09</u>	<u>689.95</u>	<u>1,253.89</u>	<u>840.15</u>
<b>TOTALS</b>	<u>\$ 3,344.05</u>	<u>\$ 11,048.73</u>	<u>\$ 11,334.51</u>	<u>\$ 3,058.27</u>

CHARLES W. FLANAGAN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2015-16 FISCAL YEAR  
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028  
Principal: Michelle Kefford  
Bookkeepers: David Franklin - Business Support Center (August 2016 – Current)  
Lisa Bailey - Business Support Center (June 2015 – July 2016)  
Payroll Processor: Ana Puig

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account–Wells Fargo Bank	\$ 126,018.71
Investment:	
Treasurer’s Pool Account	<u>120,000.00</u>
<b>TOTAL</b>	<b><u>\$ 246,018.71</u></b>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**CHARLES W. FLANAGAN HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,976.72	\$ 120,984.29	\$ 121,574.53	\$ 4,386.48
Music	4,615.59	78,774.75	80,680.88	2,709.46
Classes	19,907.53	127,368.57	115,765.88	31,510.22
Clubs	103,267.92	434,861.93	431,230.61	106,899.24
Departments	15,974.07	13,328.12	7,878.56	21,423.63
Trusts	58,363.53	287,735.25	285,333.03	60,765.75
General	<u>10,803.15</u>	<u>19,716.74</u>	<u>12,195.96</u>	<u>18,323.93</u>
<b>TOTALS</b>	<u><u>\$ 217,908.51</u></u>	<u><u>\$ 1,082,769.65</u></u>	<u><u>\$ 1,054,659.45</u></u>	<u><u>\$ 246,018.71</u></u>

COMMUNITY SCHOOLS SOUTH  
AUDIT REPORT  
FOR THE 2015-16 FISCAL YEAR  
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 4747 NW 14 Street, Lauderdale, Florida 33313

Principals: Brian Faso (January 2017 – Current)  
Carletha Shaw (July 2012 – December 2016)

Bookkeeper: Betsy Clinger

Payroll Processor: Barbara Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account–Wells Fargo Bank	\$ 59,358.77
Investment:	
Treasurer’s Pool Account	<u>325,000.00</u>
<b>TOTAL</b>	<b><u><u>\$ 384,358.77</u></u></b>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**COMMUNITY SCHOOLS SOUTH**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 745.74	\$ 937.81	\$ 242.37	\$ 1,441.18
Trusts	343,721.74	1,100,258.38	1,115,607.46	328,372.66
General	<u>47,662.99</u>	<u>18,894.72</u>	<u>12,012.78</u>	<u>54,544.93</u>
<b>TOTALS</b>	<u>\$ 392,130.47</u>	<u>\$ 1,120,090.91</u>	<u>\$ 1,127,862.61</u>	<u>\$ 384,358.77</u>

CROSS CREEK SCHOOL  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1010 NW 31 Avenue, Pompano Beach, Florida 33069

Principal: Colleen Stearn

Bookkeeper: Karen Voss - Business Support Center

Payroll Processor: Elsa Varipapa

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 9,101.10</u>	<u>\$ 9,421.23</u>
TOTAL	<u>\$ 9,101.10</u>	<u>\$ 9,421.23</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Cross Creek School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

**CROSS CREEK SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 218.20	\$ 1,110.00	\$ 978.87	\$ 349.33
Clubs	2,536.80	11,407.81	11,220.92	2,723.69
Departments	1,253.99	39.08	27.86	1,265.21
Trusts	1,100.10	8,250.22	8,298.20	1,052.12
General	<u>4,037.80</u>	<u>8,097.36</u>	<u>8,424.41</u>	<u>3,710.75</u>
<b>TOTALS</b>	<u>\$ 9,146.89</u>	<u>\$ 28,904.47</u>	<u>\$ 28,950.26</u>	<u>\$ 9,101.10</u>

**CROSS CREEK SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 349.33	\$ 740.75	\$ 216.45	\$ 873.63
Clubs	2,723.69	10,768.71	10,331.12	3,161.28
Departments	1,265.21	-	539.96	725.25
Trusts	1,052.12	11,867.20	12,239.54	679.78
General	<u>3,710.75</u>	<u>9,740.60</u>	<u>9,470.06</u>	<u>3,981.29</u>
<b>TOTALS</b>	<u>\$ 9,101.10</u>	<u>\$ 33,117.26</u>	<u>\$ 32,797.13</u>	<u>\$ 9,421.23</u>

CYPRESS RUN EDUCATION CENTER  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 2800 NW 30 Avenue, Pompano Beach, Florida 33069

Principal: Dr. Gastrid Harrigan

Bookkeeper: Patricia Putnam - Business Support Center

Payroll Processor: Janice Randolph

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 2,437.30</u>	<u>\$ 3,741.44</u>
TOTAL	<u>\$ 2,437.30</u>	<u>\$ 3,741.44</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Cypress Run Education Center for the 2015-16 and 2016-17 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 2015-16 and 2016-17 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**CYPRESS RUN EDUCATION CENTER**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 10.00	\$ -	\$ -	\$ 10.00
Clubs	233.60	3,106.02	2,850.90	488.72
Departments	136.29	194.00	-	330.29
Trusts	1,663.52	4,022.46	4,155.75	1,530.23
General	<u>110.58</u>	<u>78.23</u>	<u>110.75</u>	<u>78.06</u>
<b>TOTALS</b>	<u>\$ 2,153.99</u>	<u>\$ 7,400.71</u>	<u>\$ 7,117.40</u>	<u>\$ 2,437.30</u>

**CYPRESS RUN EDUCATION CENTER**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 10.00	\$ -	\$ -	\$ 10.00
Clubs	488.72	1,043.15	1,227.06	304.81
Departments	330.29	326.29	151.30	505.28
Trusts	1,530.23	8,564.53	7,841.62	2,253.14
General	<u>78.06</u>	<u>889.00</u>	<u>298.85</u>	<u>668.21</u>
<b>TOTALS</b>	<u>\$ 2,437.30</u>	<u>\$ 10,822.97</u>	<u>\$ 9,518.83</u>	<u>\$ 3,741.44</u>

DEERFIELD BEACH MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 701 SE 6<sup>th</sup> Avenue, Deerfield Beach, Florida 33441

Principal: Francine Baugh

Bookkeepers: Kimberly Reid – Business Support Center (August 2016 – Current)  
 Lisa Mitrani – Business Support Center (July 2015 –July 2016)

Payroll Processor: Gloria Mathis-Robinson

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Regions Bank	\$ 35,792.85	\$ 46,231.14
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
<b>TOTAL</b>	<b>\$ 45,792.85</b>	<b>\$ 56,231.14</b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Deerfield Beach Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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 MIDDLE SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 8,116.00	\$ 4,883.99	\$ 3,232.01
Music	45.78	4,881.00	2,265.53	2,661.25
Classes	2,614.55	81,734.50	81,741.51	2,607.54
Clubs	3,564.53	17,497.16	14,726.40	6,335.29
Departments	1,085.85	687.12	66.53	1,706.44
Trusts	25,162.10	89,463.05	89,713.13	24,912.02
General	5,075.15	55,766.40	56,503.25	4,338.30
<b>TOTALS</b>	<b>\$ 37,547.96</b>	<b>\$ 258,145.23</b>	<b>\$ 249,900.34</b>	<b>\$ 45,792.85</b>

**DEERFIELD BEACH MIDDLE SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,232.01	\$ 10,822.84	\$ 10,378.12	\$ 3,676.73
Music	2,661.25	2,960.00	333.63	5,287.62
Classes	2,607.54	128,969.82	128,223.82	3,353.54
Clubs	6,335.29	17,964.59	18,453.16	5,846.72
Departments	1,706.44	1,147.92	-	2,854.36
Trusts	24,912.02	101,027.70	94,354.94	31,584.78
General	<u>4,338.30</u>	<u>4,078.37</u>	<u>4,789.28</u>	<u>3,627.39</u>
<b>TOTALS</b>	<u><u>\$ 45,792.85</u></u>	<u><u>\$ 266,971.24</u></u>	<u><u>\$ 256,532.95</u></u>	<u><u>\$ 56,231.14</u></u>

ENDEAVOUR PRIMARY LEARNING CENTER  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 2701 NW 56 Avenue, Lauderhill, Florida 33313

Principal: Denise Lawrence

Bookkeeper: Linda Morrow - Business Support Center

Payroll Processors: Coreen Wellington (November 2016 - Current)  
 Iris Connery (July 2016 – October 2016)  
 Carla Mizell - Business Support Center (November 2015 – June 2016)  
 Arlene Bartyzel - Business Support Center (August 2014 -October 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 7,037.32</u>	<u>\$ 4,202.50</u>
<b>TOTAL</b>	<u><u>\$ 7,037.32</u></u>	<u><u>\$ 4,202.50</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Endeavour Primary Learning Center for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

**ENDEAVOUR PRIMARY LEARNING CENTER**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 480.50	\$ 876.00	\$ 1,103.50	\$ 253.00
Clubs	893.14	403.95	65.00	1,232.09
Departments	577.27	4,722.34	4,429.92	869.69
Trusts	682.55	8,986.35	5,302.85	4,366.05
General	342.73	537.05	563.29	316.49
<b>TOTALS</b>	<b>\$ 2,976.19</b>	<b>\$ 15,525.69</b>	<b>\$ 11,464.56</b>	<b>\$ 7,037.32</b>

**ENDEAVOUR PRIMARY LEARNING CENTER**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 253.00	\$ 1,336.00	\$ 1,403.00	\$ 186.00
Clubs	1,232.09	530.85	409.90	1,353.04
Departments	869.69	5,033.43	5,184.32	718.80
Trusts	4,366.05	10,210.04	12,797.48	1,778.61
General	<u>316.49</u>	<u>-</u>	<u>150.44</u>	<u>166.05</u>
<b>TOTALS</b>	<u>\$ 7,037.32</u>	<u>\$ 17,110.32</u>	<u>\$ 19,945.14</u>	<u>\$ 4,202.50</u>

PINE RIDGE EDUCATION CENTER  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1251 SW 42 Avenue, Fort Lauderdale, Florida 33317

Principals: Dr. Henry Brown (July 2017 - Current)  
 Belinda Hope (July 2011 - June 2017)

Bookkeeper: Maria Rengifo - Business Support Center

Payroll Processor: Betty Symonette

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 1,900.56	\$ 2,330.81
<b>TOTAL</b>	<b><u>\$ 1,900.56</u></b>	<b><u>\$ 2,330.81</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Pine Ridge Education Center for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

**PINE RIDGE EDUCATION CENTER**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 593.16	\$ 79.00	\$ 224.00	\$ 448.16
Clubs	1,045.68	-	-	1,045.68
Trusts	194.67	4,195.95	4,195.95	194.67
General	<u>170.54</u>	<u>157.21</u>	<u>115.70</u>	<u>212.05</u>
<b>TOTALS</b>	<u><u>\$ 2,004.05</u></u>	<u><u>\$ 4,432.16</u></u>	<u><u>\$ 4,535.65</u></u>	<u><u>\$ 1,900.56</u></u>

**PINE RIDGE EDUCATION CENTER**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 448.16	\$ -	\$ 448.16	\$ -
Clubs	1,045.68	-	34.00	1,011.68
Trusts	194.67	2,580.00	2,580.00	194.67
General	212.05	1,089.16	176.75	1,124.46
<b>TOTALS</b>	<b>\$ 1,900.56</b>	<b>\$ 3,669.16</b>	<b>\$ 3,238.91</b>	<b>\$ 2,330.81</b>

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

PROFILE OF THE SCHOOL

Address: 700 NE 13<sup>th</sup> Avenue, Pompano Beach, Florida 33060

Principals: Shezette Blue-Small (February 2017 - Current)  
Stephen Larson (July 2015 - December 2016)

Bookkeeper: Sara Robert

Payroll Processor: Sally Skarveles

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 5,404.40</u>
 TOTAL	 <u>\$ 5,404.40</u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**POMPAÑO BEACH ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 579.75	\$ 10,040.11	\$ 10,176.86	\$ 443.00
Clubs	139.02	360.97	428.29	71.70
Departments	656.70	4,078.32	4,544.13	190.89
Trusts	2,433.24	26,710.70	25,830.73	3,313.21
General	1,537.26	2,812.55	2,964.21	1,385.60
<b>TOTALS</b>	<b>\$ 5,345.97</b>	<b>\$ 44,002.65</b>	<b>\$ 43,944.22</b>	<b>\$ 5,404.40</b>

SILVER TRAIL MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 18300 Sheridan Street, Pembroke Pines, Florida 33331

Principal: Stephen Frazier

Bookkeepers: Jill Taylor – Business Support Center (October 2016 – Current)  
 Ileana Claudio – Business Support Center (July 2016 – September 2016)  
 Kimberly Reid – Business Support Center (February 2016 – June 2016)  
 Danette Viso – Business Support Center (July 2015 – January 2016)

Payroll Processor: Jeanette Capullo

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 80,477.08	\$ 83,955.19
Investment:		
Treasurer’s Pool Account	<u>75,000.00</u>	<u>75,000.00</u>
<b>TOTAL</b>	<b><u>\$ 155,477.08</u></b>	<b><u>\$ 158,955.19</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Silver Trail Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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 TRAIL MIDDLE SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 7,784.24	\$ 6,377.00	\$ 10,578.30	\$ 3,582.94
Music	-	18,064.26	17,910.63	153.63
Classes	1,779.11	183,612.52	183,120.83	2,270.80
Clubs	68,562.70	50,244.61	41,187.23	77,620.08
Departments	9,866.89	17,646.94	12,861.71	14,652.12
Trusts	99,029.36	229,870.85	305,227.70	23,672.51
General	<u>29,498.92</u>	<u>9,161.19</u>	<u>5,135.11</u>	<u>33,525.00</u>
<b>TOTALS</b>	<u><u>\$ 216,521.22</u></u>	<u><u>\$ 514,977.37</u></u>	<u><u>\$ 576,021.51</u></u>	<u><u>\$ 155,477.08</u></u>

**SILVER TRAIL MIDDLE SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,582.94	\$ 2,374.00	\$ 4,127.50	\$ 1,829.44
Music	153.63	24,744.88	23,135.92	1,762.59
Classes	2,270.80	187,107.10	188,300.29	1,077.61
Clubs	77,620.08	74,288.62	63,284.21	88,624.49
Departments	14,652.12	14,770.77	23,566.92	5,855.97
Trusts	23,672.51	265,453.54	251,100.03	38,026.02
General	<u>33,525.00</u>	<u>8,917.31</u>	<u>20,663.24</u>	<u>21,779.07</u>
<b>TOTALS</b>	<u><u>\$ 155,477.08</u></u>	<u><u>\$ 577,656.22</u></u>	<u><u>\$ 574,178.11</u></u>	<u><u>\$ 158,955.19</u></u>

SOUTH PLANTATION HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317

Principal: Christine Henschel

Bookkeepers: Barbara Fierro (January 2017 - Current)  
 Yvonne Liotti (July 2016 - December 2016)

Payroll Processor: Kealer Franklin

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 121,086.61	\$ 132,436.59
Investment:		
Treasurer’s Pool Account	<u>155,000.00</u>	<u>155,000.00</u>
<b>TOTAL</b>	<b><u>\$ 276,086.61</u></b>	<b><u>\$ 287,436.59</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of South Plantation High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

**SOUTH PLANTATION HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 14,090.35	\$ 47,260.01	\$ 54,594.01	\$ 6,756.35
Music	8,332.28	5,814.40	10,261.19	3,885.49
Classes	9,735.14	121,376.34	118,056.92	13,054.56
Clubs	83,657.86	502,168.91	451,931.82	133,894.95
Departments	21,308.92	58,803.89	63,159.02	16,953.79
Trusts	84,889.30	51,258.58	56,839.83	79,308.05
General	21,251.80	25,909.38	24,927.76	22,233.42
<b>TOTALS</b>	<b>\$ 243,265.65</b>	<b>\$ 812,591.51</b>	<b>\$ 779,770.55</b>	<b>\$ 276,086.61</b>

**SOUTH PLANTATION HIGH SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 6,756.35	\$ 53,070.20	\$ 51,386.99	\$ 8,439.56
Music	3,885.49	25,228.38	23,933.17	5,180.70
Classes	13,054.56	100,007.24	98,565.74	14,496.06
Clubs	133,894.95	437,578.52	417,938.78	153,534.69
Departments	16,953.79	56,038.65	51,491.45	21,500.99
Trusts	79,308.05	66,603.53	85,711.60	60,199.98
General	22,233.42	17,293.68	15,442.49	24,084.61
<b>TOTALS</b>	<b>\$ 276,086.61</b>	<b>\$ 755,820.20</b>	<b>\$ 744,470.22</b>	<b>\$ 287,436.59</b>

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

PROFILE OF THE SCHOOL

Address: 1750 NE 14<sup>th</sup> Street, Fort Lauderdale, Florida 33304

Principal: Michael Walker

Bookkeepers: Elvena Frett - Business Support Center (January 2017 – Current)  
 Marian Youse - Business Support Center (November 2016 - December 2016)  
 Darlene Kenon - Business Support Center (July 2012 – October 2016)

Payroll Processor: Debra Bele

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Bank of America	\$ 50,536.70
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
<b>TOTAL</b>	<b><u>\$ 65,536.70</u></b>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**SUNRISE MIDDLE SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,017.10	\$ 1,224.05	\$ 3,341.92	\$ 1,899.23
Music	1,032.64	2,290.00	1,829.33	1,493.31
Classes	1,670.96	150,148.69	148,993.82	2,825.83
Clubs	9,719.14	21,728.00	16,613.71	14,833.43
Departments	5,985.32	2,237.85	-	8,223.17
Trusts	15,380.60	110,057.47	111,423.12	14,014.95
General	<u>30,311.86</u>	<u>3,009.34</u>	<u>11,074.42</u>	<u>22,246.78</u>
<b>TOTALS</b>	<u><u>\$ 68,117.62</u></u>	<u><u>\$ 290,695.40</u></u>	<u><u>\$ 293,276.32</u></u>	<u><u>\$ 65,536.70</u></u>

THE QUEST CENTER  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, Florida 33024

Principal: Dr. Leo Nesmith

Bookkeeper: Linda Morrow - Business Support Center (July 2013 – Current)

Payroll Processors: Lamonica McClover (July 2016 – Current)  
 Jennifer Hunter (July 2015 - June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 7,805.41	\$ 7,950.40
TOTAL	<u>\$ 7,805.41</u>	<u>\$ 7,950.40</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of The Quest Center for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

**THE QUEST CENTER**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 774.71	\$ 1,510.00	\$ 1,798.11	\$ 486.60
Clubs	2,256.09	2,704.95	2,595.18	2,365.86
Trusts	4,360.89	6,247.99	7,717.20	2,891.68
General	<u>1,955.86</u>	<u>770.10</u>	<u>664.69</u>	<u>2,061.27</u>
<b>TOTALS</b>	<u><u>\$ 9,347.55</u></u>	<u><u>\$ 11,233.04</u></u>	<u><u>\$ 12,775.18</u></u>	<u><u>\$ 7,805.41</u></u>

**THE QUEST CENTER**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 486.60	\$ 1,716.09	\$ 1,137.88	\$ 1,064.81
Clubs	2,365.86	2,632.55	2,487.24	2,511.17
Trusts	2,891.68	5,241.49	5,467.89	2,665.28
General	<u>2,061.27</u>	<u>377.54</u>	<u>729.67</u>	<u>1,709.14</u>
<b>TOTALS</b>	<u>\$ 7,805.41</u>	<u>\$ 9,967.67</u>	<u>\$ 9,822.68</u>	<u>\$ 7,950.40</u>

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

PROFILE OF THE SCHOOL

Address: 2100 NW 70<sup>th</sup> Avenue, Sunrise, Florida 33313

Principals: Wanda Haynes (July 2017 - Current)  
Deborah Peeples (July 2010 - June 2017)

Bookkeeper: Claudia Tribin

Payroll Processor: Sharon Bailey

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 12,683.58</u>
 TOTAL	 <u><u>\$ 12,683.58</u></u>

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

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**VILLAGE ELEMENTARY SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,000.18	\$ 29,928.66	\$ 28,565.41	\$ 2,363.43
Clubs	1,354.66	2,669.29	2,406.00	1,617.95
Departments	773.45	6,708.26	5,306.92	2,174.79
Trusts	426.36	28,716.16	26,290.76	2,851.76
General	<u>179.59</u>	<u>4,140.67</u>	<u>644.61</u>	<u>3,675.65</u>
<b>TOTALS</b>	<u><u>\$ 3,734.24</u></u>	<u><u>\$ 72,163.04</u></u>	<u><u>\$ 63,213.70</u></u>	<u><u>\$ 12,683.58</u></u>