

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
November 15, 2018**

**The School Board of Broward County, Florida on
December 4, 2018**

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

600 SE 3rd Avenue • Fort Lauderdale, Florida 33301 • Office: 754-321-2400 • Fax: 754-321-2719

Office of the Chief Auditor
Joris Jabouin, Chief Auditor
www.browardschools.com

The School Board of Broward County, Florida

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Robert W. Runcie,
Superintendent of Schools

November 6, 2018

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 forty (40) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 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 forty (40) schools included an examination of the Internal Funds. A sample of Payroll records were reviewed at selected schools.

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 forty (40) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the forty (40) 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,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ann Conway
Hermine James

Audits Performed by:

Patrick Beauvoir
Luis Castaño
Ceci Guerrero
Joy Hipolito
Hermine James
Elena Pritykina
David Sabra
Danielle S. Thomas

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.001, 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 2018-2019 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 some of the payroll procedures related to the preparation of the payroll and the documentation supporting wage and salary expenditures was made at selected schools to determine adherence to Standard Practice Bulletins and Business Practice Bulletins. Specifically, at the schools that were reviewed, 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)

BENNETT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1755 NE 14th Street, Fort Lauderdale, Florida 33304

Principals: Danielle Smith (July 2017 - Current)
Chris Carney (July 2016 - June 2017)

Bookkeepers: Elvena Frett- Business Support Center (January 2017- Current)
Muhammad Uppal - Business Support Center (Nov. 2016 - Dec. 2016)
Darlene Kenon – Business Support Center (July 2014 – October 2016)

Payroll Processors: Dawn Locascio (July 2017 – Current)
Pamela Maye (November 2014 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 20,714.65</u>
TOTAL	<u>\$ 20,714.65</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Bennett Elementary School for the 2016-17 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 2016-17 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.

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3.12	\$ -	\$ 3.12	\$ -
Classes	391.96	1,810.94	1,721.10	481.80
Clubs	2,131.68	1,890.94	1,548.44	2,474.18
Departments	1,265.93	230.16	29.52	1,466.57
Trusts	8,353.37	14,006.95	11,205.79	11,154.53
General	<u>6,037.42</u>	<u>2,779.86</u>	<u>3,679.71</u>	<u>5,137.57</u>
TOTALS	<u>\$ 18,183.48</u>	<u>\$ 20,718.85</u>	<u>\$ 18,187.68</u>	<u>\$ 20,714.65</u>

C. ROBERT MARKHAM ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1501 NW 15th Avenue, Pompano Beach, Florida 33069

Principals: Shedrick L. Dukes (August 2017 - Current)
 Dr. Craig Saddler (July 2015 - July 2017)

Bookkeepers: Carla Andrejak – Business Support Center (August 2017 – Present)
 Muhammed Uppal – Business Support Center (April 2017 – July 2017)
 LaToya Jemeison – Business Support Center (July 2016 – March 2017)
 David Franklin – Business Support Center (July 2015 – June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – SunTrust Bank	<u>\$ 15,153.23</u>	<u>\$ 19,007.84</u>	<u>\$ 20,809.08</u>
TOTAL	<u><u>\$ 15,153.23</u></u>	<u><u>\$ 19,007.84</u></u>	<u><u>\$ 20,809.08</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of C. Robert Markham Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,613.74	\$ 13,461.50	\$ 12,818.15	\$ 3,257.09
Clubs	1,154.90	1,266.20	1,634.98	786.12
Departments	2,752.97	6,357.12	5,413.02	3,697.07
Trusts	3,508.76	10,703.01	10,465.27	3,746.50
General	<u>2,876.49</u>	<u>3,378.66</u>	<u>2,588.70</u>	<u>3,666.45</u>
TOTALS	<u>\$ 12,906.86</u>	<u>\$ 35,166.49</u>	<u>\$ 32,920.12</u>	<u>\$ 15,153.23</u>

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,257.09	\$ 5,043.05	\$ 6,236.47	\$ 2,063.67
Clubs	786.12	2,378.32	2,024.95	1,139.49
Departments	3,697.07	761.80	620.85	3,838.02
Trusts	3,746.50	24,124.10	20,154.27	7,716.33
General	<u>3,666.45</u>	<u>3,863.29</u>	<u>3,279.41</u>	<u>4,250.33</u>
TOTALS	<u>\$ 15,153.23</u>	<u>\$ 36,170.56</u>	<u>\$ 32,315.95</u>	<u>\$ 19,007.84</u>

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,063.67	\$ 2,183.92	\$ 2,227.63	\$ 2,019.96
Clubs	1,139.49	5,726.41	5,043.52	1,822.38
Departments	3,838.02	8,571.15	6,988.72	5,420.45
Trusts	7,716.33	15,603.01	14,169.99	9,149.35
General	<u>4,250.33</u>	<u>61,057.74</u>	<u>62,911.13</u>	<u>2,396.94</u>
TOTALS	<u>\$ 19,007.84</u>	<u>\$ 93,142.23</u>	<u>\$ 91,340.99</u>	<u>\$ 20,809.08</u>

CHARLES DREW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1000 NW 31st Avenue, Pompano Beach, Florida 33060

Principal: Angeline Flowers

Bookkeepers: Nadine Ramdeen (August 2016 – Current)
 Carol Easthope (July 2015 – July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ <u>3,625.72</u>	\$ <u>4,262.74</u>	\$ <u>5,114.66</u>
TOTAL	\$ <u>3,625.72</u>	\$ <u>4,262.74</u>	\$ <u>5,114.66</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Charles Drew Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,070.76	\$ 25,602.48	\$ 25,343.64	\$ 1,329.60
Clubs	945.27	5,345.67	5,485.80	805.14
Departments	462.19	2,740.51	3,075.30	127.40
Trusts	1,772.01	20,175.69	21,072.95	874.75
General	<u>370.07</u>	<u>2,945.85</u>	<u>2,827.09</u>	<u>488.83</u>
TOTALS	<u>\$ 4,620.30</u>	<u>\$ 56,810.20</u>	<u>\$ 57,804.78</u>	<u>\$ 3,625.72</u>

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,329.60	\$ 5,460.00	\$ 6,362.92	\$ 426.68
Clubs	805.14	3,777.26	3,633.48	948.92
Departments	127.40	4,290.46	4,563.55	(145.69)
Trusts	874.75	17,366.68	15,220.18	3,021.25
General	488.83	2,298.60	2,775.85	11.58
TOTALS	<u>\$ 3,625.72</u>	<u>\$ 33,193.00</u>	<u>\$ 32,555.98</u>	<u>\$ 4,262.74</u>

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 426.68	\$ 29,514.23	\$ 28,706.93	\$ 1,233.98
Clubs	948.92	3,494.64	3,495.38	948.18
Departments	(145.69)	620.21	-	474.52
Trusts	3,021.25	7,635.36	8,727.89	1,928.72
General	11.58	10,506.10	9,988.42	529.26
TOTALS	\$ 4,262.74	\$ 51,770.54	\$ 50,918.62	\$ 5,114.66

COCONUT CREEK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17, AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 500 NW 45th Avenue, Coconut Creek, Florida 33066

Principal: Katherine Good

Bookkeeper: Karen Voss – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 14,256.87	\$ 16,437.83	\$ 12,730.28
Investment:			
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 29,256.87</u>	<u>\$ 31,437.83</u>	<u>\$ 27,730.28</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Coconut Creek Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,158.47	\$ 29,667.25	\$ 26,257.05	\$ 6,568.67
Clubs	639.07	4,700.09	4,301.96	1,037.20
Departments	2,740.82	2,088.45	1,991.45	2,837.82
Trusts	17,834.34	301,236.74	311,357.98	7,713.10
General	<u>14,090.96</u>	<u>5,151.27</u>	<u>8,142.15</u>	<u>11,100.08</u>
TOTALS	<u>\$ 38,463.66</u>	<u>\$ 342,843.80</u>	<u>\$ 352,050.59</u>	<u>\$ 29,256.87</u>

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,568.67	\$ 38,843.15	\$ 39,012.29	\$ 6,399.53
Clubs	1,037.20	3,661.72	3,123.42	1,575.50
Departments	2,837.82	1,606.71	1,082.18	3,362.35
Trusts	7,713.10	303,406.60	301,450.32	9,669.38
General	<u>11,100.08</u>	<u>8,440.74</u>	<u>9,109.75</u>	<u>10,431.07</u>
TOTALS	<u>\$ 29,256.87</u>	<u>\$ 355,958.92</u>	<u>\$ 353,777.96</u>	<u>\$ 31,437.83</u>

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,399.53	\$ 36,345.41	\$ 39,572.74	\$ 3,172.20
Clubs	1,575.50	9,335.55	8,990.85	1,920.20
Departments	3,362.35	1,347.08	465.00	4,244.43
Trusts	9,669.38	316,068.89	318,958.59	6,779.68
General	<u>10,431.07</u>	<u>8,655.11</u>	<u>7,472.41</u>	<u>11,613.77</u>
TOTALS	<u><u>\$ 31,437.83</u></u>	<u><u>\$ 371,752.04</u></u>	<u><u>\$ 375,459.59</u></u>	<u><u>\$ 27,730.28</u></u>

COLBERT MUSEUM MAGNET
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2702 Funston Street, Hollywood, Florida 33020

Principals: Marisa Fishlock (July 2017 – Current)
 Patricia Yackel (July 2015 – June 2017)

Bookkeepers: Martha Arrazcaeta – Business Support Center (August 2016 – Current)
 Ileana Claudio – Business Support Center (April 2016 – July 2016)
 Ruby Carpintero – Business Support Center (January 2016 – March 2016)
 Danette Viso – Business Support Center (July 2015 – December 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 19,392.09</u>	<u>\$ 19,077.57</u>	<u>\$ 18,615.39</u>
TOTAL	<u><u>\$ 19,392.09</u></u>	<u><u>\$ 19,077.57</u></u>	<u><u>\$ 18,615.39</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Colbert Museum Magnet for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

COLBERT MUSEUM MAGNET

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,788.20	\$ 21,757.85	\$ 20,888.50	\$ 2,657.55
Clubs	4,329.46	3,566.24	4,291.92	3,603.78
Departments	1,057.84	7,351.65	4,911.65	3,497.84
Trusts	2,116.32	7,389.99	7,318.77	2,187.54
General	<u>5,085.04</u>	<u>5,067.72</u>	<u>2,707.38</u>	<u>7,445.38</u>
TOTALS	<u><u>\$ 14,376.86</u></u>	<u><u>\$ 45,133.45</u></u>	<u><u>\$ 40,118.22</u></u>	<u><u>\$ 19,392.09</u></u>

COLBERT MUSEUM MAGNET

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,657.55	\$ 15,689.12	\$ 16,379.26	\$ 1,967.41
Clubs	3,603.78	4,682.51	4,126.19	4,160.10
Departments	3,497.84	5,169.76	4,672.09	3,995.51
Trusts	2,187.54	17,628.13	16,682.33	3,133.34
General	<u>7,445.38</u>	<u>2,910.55</u>	<u>4,534.72</u>	<u>5,821.21</u>
TOTALS	<u>\$ 19,392.09</u>	<u>\$ 46,080.07</u>	<u>\$ 46,394.59</u>	<u>\$ 19,077.57</u>

COLBERT MUSEUM MAGNET

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,967.41	\$ 21,750.00	\$ 20,036.49	\$ 3,680.92
Clubs	4,160.10	10,813.70	10,128.14	4,845.66
Departments	3,995.51	4,253.26	4,040.52	4,208.25
Trusts	3,133.34	13,520.12	13,015.66	3,637.80
General	<u>5,821.21</u>	<u>3,407.00</u>	<u>6,985.45</u>	<u>2,242.76</u>
TOTALS	<u>\$ 19,077.57</u>	<u>\$ 53,744.08</u>	<u>\$ 54,206.26</u>	<u>\$ 18,615.39</u>

COOPER CITY ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5080 SW 92nd Avenue, Cooper City, Florida 33328

Principals: Monica Schlosser (July 2016 – Current)
 Dennis Sciullo (July 2015 – June 2016)

Bookkeepers: Natalie Perez (July 2017 – Current)
 Debra Lopez (July 2015 – June 2017)

Payroll Processor: Debra Lopez

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 10,489.44	\$ 2,668.83	\$ 3,934.12
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 20,489.44</u>	<u>\$ 12,668.83</u>	<u>\$ 13,934.12</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Cooper City Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 290.00	\$ 172.30	\$ 117.70
Classes	5,581.12	44,511.50	44,263.54	5,829.08
Clubs	1,765.87	13,654.43	12,078.67	3,341.63
Departments	2,296.90	1,043.66	1,960.59	1,379.97
Trusts	4,824.06	407,614.09	404,605.63	7,832.52
General	<u>2,493.58</u>	<u>2,705.02</u>	<u>3,210.06</u>	<u>1,988.54</u>
TOTALS	<u>\$ 16,961.53</u>	<u>\$ 469,818.70</u>	<u>\$ 466,290.79</u>	<u>\$ 20,489.44</u>

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 117.70	\$ 210.00	\$ 128.70	\$ 199.00
Classes	5,829.08	45,104.53	45,301.76	5,631.85
Clubs	3,341.63	8,731.93	8,286.90	3,786.66
Departments	1,379.97	558.68	1,789.77	148.88
Trusts	7,832.52	459,742.46	465,016.00	2,558.98
General	<u>1,988.54</u>	<u>371.41</u>	<u>2,016.49</u>	<u>343.46</u>
TOTALS	<u><u>\$ 20,489.44</u></u>	<u><u>\$ 514,719.01</u></u>	<u><u>\$ 522,539.62</u></u>	<u><u>\$ 12,668.83</u></u>

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 199.00	\$ 60.00	\$ 1.20	\$ 257.80
Classes	5,631.85	74,704.86	79,699.87	636.84
Clubs	3,786.66	16,785.16	11,330.69	9,241.13
Departments	148.88	1,189.76	978.11	360.53
Trusts	2,558.98	513,048.89	514,478.45	1,129.42
General	<u>343.46</u>	<u>3,507.87</u>	<u>1,542.93</u>	<u>2,308.40</u>
TOTALS	<u>\$ 12,668.83</u>	<u>\$ 609,296.54</u>	<u>\$ 608,031.25</u>	<u>\$ 13,934.12</u>

CRESTHAVEN ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17, AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 801 NE 25 Street, Pompano Beach, Florida 33064

Principals: Donald Lee (July 2017 – Current)
 Dr. Joshua Kisten (February 2005 – June 2017)

Bookkeepers: Pamela Hunter – Business Support Center (July 2016 – Current)
 Marian Youse – Business Support Center (August 2008 – June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 15,852.44</u>	<u>\$ 16,924.79</u>	<u>\$ 16,174.34</u>
TOTAL	<u><u>\$ 15,852.44</u></u>	<u><u>\$ 16,924.79</u></u>	<u><u>\$ 16,174.34</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Cresthaven Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

CRESTHAVEN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 177.20	\$ -	\$ -	\$ 177.20
Classes	1,095.34	26,536.28	26,639.78	991.84
Clubs	189.51	1,915.05	1,623.01	481.55
Departments	2,470.71	10,139.47	10,479.87	2,130.31
Trusts	4,299.83	184,038.54	181,944.83	6,393.54
General	<u>5,159.71</u>	<u>3,741.10</u>	<u>3,222.81</u>	<u>5,678.00</u>
TOTALS	<u><u>\$ 13,392.30</u></u>	<u><u>\$ 226,370.44</u></u>	<u><u>\$ 223,910.30</u></u>	<u><u>\$ 15,852.44</u></u>

CRESTHAVEN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 177.20	\$ -	\$ -	\$ 177.20
Classes	991.84	32,374.82	32,124.66	1,242.00
Clubs	481.55	1,354.54	1,154.26	681.83
Departments	2,130.31	7,677.47	7,268.07	2,539.71
Trusts	6,393.54	196,796.17	195,107.03	8,082.68
General	<u>5,678.00</u>	<u>3,961.44</u>	<u>5,438.07</u>	<u>4,201.37</u>
TOTALS	<u>\$ 15,852.44</u>	<u>\$ 242,164.44</u>	<u>\$ 241,092.09</u>	<u>\$ 16,924.79</u>

CRESTHAVEN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 177.20	\$ -	\$ -	\$ 177.20
Classes	1,242.00	13,115.69	12,789.59	1,568.10
Clubs	681.83	1,180.97	855.00	1,007.80
Departments	2,539.71	7,506.45	7,459.70	2,586.46
Trusts	8,082.68	129,705.75	130,122.13	7,666.30
General	<u>4,201.37</u>	<u>3,074.47</u>	<u>4,107.36</u>	<u>3,168.48</u>
TOTALS	<u>\$ 16,924.79</u>	<u>\$ 154,583.33</u>	<u>\$ 155,333.78</u>	<u>\$ 16,174.34</u>

DEERFIELD BEACH ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17, AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 650 NE 1 Street, Deerfield Beach, Florida 33441

Principals: Andrew Gerlach (December 2016 – Current)
 JoEllen Scott (July 2015 – November 2016)

Bookkeepers: Carla Andrejak – Business Support Center (July 2018 – Current)
 Lauren Posada (April 2018 – June 2018)
 Bianca Abbott (November 2016 – March 2018)
 Maureen McGee (August 2016 – September 2016)
 Lisa Mitrani – Business Support Center (August 2015 – July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 10,816.78	\$ 27,139.59	\$ 16,035.48
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 20,816.78</u>	<u>\$ 37,139.59</u>	<u>\$ 26,035.48</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Deerfield Beach Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 2,250.00	\$ 350.00	\$ 1,900.00
Classes	1,199.02	4,251.00	4,363.20	1,086.82
Clubs	934.97	7,805.62	7,322.26	1,418.33
Departments	2,842.59	295.02	15.00	3,122.61
Trusts	11,294.06	51,017.81	54,879.09	7,432.78
General	<u>6,019.90</u>	<u>3,662.66</u>	<u>3,826.32</u>	<u>5,856.24</u>
TOTALS	<u>\$ 22,290.54</u>	<u>\$ 69,282.11</u>	<u>\$ 70,755.87</u>	<u>\$ 20,816.78</u>

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,900.00	\$ -	\$ -	\$ 1,900.00
Classes	1,086.82	22,730.50	23,018.42	798.90
Clubs	1,418.33	9,587.69	9,333.34	1,672.68
Departments	3,122.61	731.44	-	3,854.05
Trusts	7,432.78	223,459.26	208,137.42	22,754.62
General	<u>5,856.24</u>	<u>5,668.89</u>	<u>5,365.79</u>	<u>6,159.34</u>
TOTALS	<u>\$ 20,816.78</u>	<u>\$ 262,177.78</u>	<u>\$ 245,854.97</u>	<u>\$ 37,139.59</u>

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,900.00	\$ -	\$ 1,604.35	\$ 295.65
Classes	798.90	20,019.50	17,621.75	3,196.65
Clubs	1,672.68	9,340.83	9,594.06	1,419.45
Departments	3,854.05	377.19	764.65	3,466.59
Trusts	22,754.62	235,038.49	242,323.57	15,469.54
General	<u>6,159.34</u>	<u>4,257.30</u>	<u>8,229.04</u>	<u>2,187.60</u>
TOTALS	<u><u>\$ 37,139.59</u></u>	<u><u>\$ 269,033.31</u></u>	<u><u>\$ 280,137.42</u></u>	<u><u>\$ 26,035.48</u></u>

DR. MARTIN LUTHER KING JR. MONTESSORI ACADEMY
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 591 NW 31st Avenue, Lauderhill, Florida 33311

Principals: Mitshuca B. Moreau (September 2015 – Current)
 Cheryl Proctor (July 2015 – August 2015)

Bookkeepers: Amar Chand - Business Support Center (March 2018 - Current)
 Lysa Robb - Business Support Center (July 2017 – February 2018)
 Rhonda Tribbey - Business Support Center (July 2016 – June 2017)
 Denise Nonamaker - Business Support Center (July 2015 – June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ <u>6,765.15</u>	\$ <u>6,657.95</u>	\$ <u>7,227.25</u>
TOTAL	<u>\$ 6,765.15</u>	<u>\$ 6,657.95</u>	<u>\$ 7,227.25</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Dr. Martin Luther King Jr. Montessori Academy for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

DR. MARTIN LUTHER KING, JR. MONTESSORI ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 61.61	\$ -	\$ -	\$ 61.61
Classes	1,120.07	2,635.00	2,707.89	1,047.18
Clubs	1,659.75	3,022.68	3,188.02	1,494.41
Departments	1,861.01	7,999.52	7,823.43	2,037.10
Trusts	2,739.89	6,835.52	7,948.80	1,626.61
General	<u>1,643.05</u>	<u>1,234.53</u>	<u>2,379.34</u>	<u>498.24</u>
TOTALS	<u>\$ 9,085.38</u>	<u>\$ 21,727.25</u>	<u>\$ 24,047.48</u>	<u>\$ 6,765.15</u>

DR. MARTIN LUTHER KING, JR. MONTESSORI ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 61.61	\$ -	\$ 61.61	\$ -
Classes	1,047.18	-	93.42	953.76
Clubs	1,494.41	775.00	1,080.84	1,188.57
Departments	2,037.10	5,807.67	5,477.16	2,367.61
Trusts	1,626.61	11,894.91	11,638.74	1,882.78
General	<u>498.24</u>	<u>527.22</u>	<u>760.23</u>	<u>265.23</u>
TOTALS	<u>\$ 6,765.15</u>	<u>\$ 19,004.80</u>	<u>\$ 19,112.00</u>	<u>\$ 6,657.95</u>

DR. MARTIN LUTHER KING, JR. MONTESSORI ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ -	\$ -	\$ -
Classes	953.76	1,293.08	1,462.12	784.72
Clubs	1,188.57	3,879.40	4,115.55	952.42
Departments	2,367.61	6,005.81	4,423.08	3,950.34
Trusts	1,882.78	6,767.76	7,460.81	1,189.73
General	<u>265.23</u>	<u>2,020.99</u>	<u>1,936.18</u>	<u>350.04</u>
TOTALS	<u>\$ 6,657.95</u>	<u>\$ 19,967.04</u>	<u>\$ 19,397.74</u>	<u>\$ 7,227.25</u>

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

PROFILE OF THE SCHOOL

Address: 2700 NW 69th Avenue, Hollywood, Florida 33024

Principals: Marina Rashid (July 2016 – Current)
 Gladys Donovan (July 2015 – June 2016)

Bookkeeper: Carol Howe – Business Support Center

Payroll Processor: Darcy Lauridsen

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Bank of America	\$ 40,098.31	\$ 41,496.66
 TOTAL	 <u>\$ 40,098.31</u>	 <u>\$ 41,496.66</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Driftwood Elementary 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.

DRIFTWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 7,508.00	\$ 7,508.00	\$ -
Clubs	2,402.35	1,784.71	1,146.80	3,040.26
Departments	2,517.45	504.61	36.44	2,985.62
Trusts	13,124.46	123,841.63	133,191.56	3,774.53
General	<u>34,531.28</u>	<u>2,040.76</u>	<u>6,274.14</u>	<u>30,297.90</u>
TOTALS	<u><u>\$ 52,575.54</u></u>	<u><u>\$ 135,679.71</u></u>	<u><u>\$ 148,156.94</u></u>	<u><u>\$ 40,098.31</u></u>

DRIFTWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ -	\$ -	\$ -
Clubs	3,040.26	1,799.67	913.11	3,926.82
Departments	2,985.62	477.36	285.53	3,177.45
Trusts	3,774.53	139,585.70	138,712.24	4,647.99
General	<u>30,297.90</u>	<u>3,617.15</u>	<u>4,170.65</u>	<u>29,744.40</u>
TOTALS	<u><u>\$ 40,098.31</u></u>	<u><u>\$ 145,479.88</u></u>	<u><u>\$ 144,081.53</u></u>	<u><u>\$ 41,496.66</u></u>

EAGLE RIDGE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17, AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 11500 Westview Drive, Coral Springs, Florida 33076

Principals: Thomas Redshaw (July 2016 – Current)
 Marina Rashid (June 2015 – June 2016)

Bookkeepers: Amar Chand – Business Support Center (July 2016 – Current)
 David Franklin – Business Support Center (June 2015 – June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 99,945.86	\$ 78,666.69	\$ 88,650.50
Investment:			
Treasurer’s Pool Account	<u>35,000.00</u>	<u>35,000.00</u>	<u>35,000.00</u>
TOTAL	<u>\$ 134,945.86</u>	<u>\$ 113,666.69</u>	<u>\$ 123,650.50</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Eagle Ridge Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

EAGLE RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 215.59	\$ -	\$ -	\$ 215.59
Classes	2,664.89	64,838.00	65,178.10	2,324.79
Clubs	4,782.14	15,062.09	14,494.97	5,349.26
Departments	2,355.66	929.87	6.00	3,279.53
Trusts	81,890.20	704,251.90	676,268.21	109,873.89
General	<u>16,959.82</u>	<u>8,692.45</u>	<u>11,749.47</u>	<u>13,902.80</u>
TOTALS	<u><u>\$ 108,868.30</u></u>	<u><u>\$ 793,774.31</u></u>	<u><u>\$ 767,696.75</u></u>	<u><u>\$ 134,945.86</u></u>

EAGLE RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 215.59	\$ -	\$ -	\$ 215.59
Classes	2,324.79	24,474.74	21,384.72	5,414.81
Clubs	5,349.26	15,252.79	13,805.83	6,796.22
Departments	3,279.53	3,162.50	5,775.81	666.22
Trusts	109,873.89	728,258.53	769,515.61	68,616.81
General	13,902.80	123,714.18	105,659.94	31,957.04
TOTALS	\$ 134,945.86	\$ 894,862.74	\$ 916,141.91	\$ 113,666.69

EAGLE RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 215.59	\$ -	\$ -	\$ 215.59
Classes	5,414.81	34,769.38	31,677.72	8,506.47
Clubs	6,796.22	13,097.75	12,785.34	7,108.63
Departments	666.22	500.43	311.06	855.59
Trusts	68,616.81	803,355.59	789,818.42	82,153.98
General	<u>31,957.04</u>	<u>11,406.70</u>	<u>18,553.50</u>	<u>24,810.24</u>
TOTALS	<u><u>\$ 113,666.69</u></u>	<u><u>\$ 863,129.85</u></u>	<u><u>\$ 853,146.04</u></u>	<u><u>\$ 123,650.50</u></u>

EMBASSY CREEK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 10905 SE Lake Boulevard, Cooper City, Florida 33026

Principal: Robert Becker

Bookkeeper: Denise Piaggio

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 34,621.25	\$ 36,636.54	\$ 32,883.82
Investment:			
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 39,621.25</u>	<u>\$ 41,636.54</u>	<u>\$ 37,883.82</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Embassy Creek Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 751.61	\$ -	\$ 234.53	\$ 517.08
Classes	6,618.61	81,334.19	79,495.30	8,457.50
Clubs	5,445.37	5,533.34	5,479.02	5,499.69
Departments	4,576.33	1,575.89	215.50	5,936.72
Trusts	10,796.81	134,226.44	134,166.57	10,856.68
General	<u>7,176.93</u>	<u>4,143.93</u>	<u>2,967.28</u>	<u>8,353.58</u>
TOTALS	<u>\$ 35,365.66</u>	<u>\$ 226,813.79</u>	<u>\$ 222,558.20</u>	<u>\$ 39,621.25</u>

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 517.08	\$ -	\$ 99.96	\$ 417.12
Classes	8,457.50	102,998.17	101,149.88	10,305.79
Clubs	5,499.69	10,193.27	9,104.78	6,588.18
Departments	5,936.72	1,463.70	859.45	6,540.97
Trusts	10,856.68	232,388.13	231,250.24	11,994.57
General	<u>8,353.58</u>	<u>819.70</u>	<u>3,383.37</u>	<u>5,789.91</u>
TOTALS	<u>\$ 39,621.25</u>	<u>\$ 347,862.97</u>	<u>\$ 345,847.68</u>	<u>\$ 41,636.54</u>

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 417.12	\$ -	\$ 211.34	\$ 205.78
Classes	10,305.79	100,833.24	99,230.14	11,908.89
Clubs	6,588.18	6,749.76	7,010.17	6,327.77
Departments	6,540.97	1,739.49	503.57	7,776.89
Trusts	11,994.57	219,460.01	220,228.95	11,225.63
General	<u>5,789.91</u>	<u>1,993.37</u>	<u>7,344.42</u>	<u>438.86</u>
TOTALS	<u><u>\$ 41,636.54</u></u>	<u><u>\$ 330,775.87</u></u>	<u><u>\$ 334,528.59</u></u>	<u><u>\$ 37,883.82</u></u>

FLORANADA ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5251 NE 14th Way, Fort Lauderdale, Florida 33334

Principal: John Vetter

Bookkeepers: Elvena Frett – Business Support Center (August 2017 - Current)
 Rhonda Tribbey – Business Support Center (July 2015 - June 2017)

Payroll Processor: Kenya Peterman

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 191,004.24	\$ 243,640.61	\$ 261,026.21
Investment:			
Treasurer’s Pool Account	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>
TOTAL	<u><u>\$ 198,004.24</u></u>	<u><u>\$ 250,640.61</u></u>	<u><u>\$ 268,026.21</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Floranada Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

FLORANADA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 974.22	\$ -	\$ -	\$ 974.22
Classes	1,629.19	45,466.00	42,770.59	4,324.60
Clubs	5,794.96	4,273.71	2,156.75	7,911.92
Departments	5,207.92	2,435.93	436.31	7,207.54
Trusts	73,037.65	509,173.80	494,253.63	87,957.82
General	<u>53,424.23</u>	<u>52,142.59</u>	<u>15,938.68</u>	<u>89,628.14</u>
TOTALS	<u><u>\$ 140,068.17</u></u>	<u><u>\$ 613,492.03</u></u>	<u><u>\$ 555,555.96</u></u>	<u><u>\$ 198,004.24</u></u>

FLORANADA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 974.22	\$ -	\$ -	\$ 974.22
Classes	4,324.60	47,121.97	47,707.36	3,739.21
Clubs	7,911.92	2,198.80	1,554.33	8,556.39
Departments	7,207.54	1,772.36	429.30	8,550.60
Trusts	87,957.82	538,623.62	527,899.71	98,681.73
General	89,628.14	61,665.20	21,154.88	130,138.46
TOTALS	\$ 198,004.24	\$ 651,381.95	\$ 598,745.58	\$ 250,640.61

FLORANADA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 974.22	\$ -	\$ -	\$ 974.22
Classes	3,739.21	35,853.17	37,603.66	1,988.72
Clubs	8,556.39	15,657.11	13,770.40	10,443.10
Departments	8,550.60	2,180.06	1,229.80	9,500.86
Trusts	98,681.73	907,181.77	893,576.08	112,287.42
General	<u>130,138.46</u>	<u>353,953.19</u>	<u>351,259.76</u>	<u>132,831.89</u>
TOTALS	<u><u>\$ 250,640.61</u></u>	<u><u>\$ 1,314,825.30</u></u>	<u><u>\$ 1,297,439.70</u></u>	<u><u>\$ 268,026.21</u></u>

FOREST GLEN MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 6501 Turtle Run Boulevard, Coral Springs, Florida 33067

Principal: Ronald Forsman

Bookkeepers: Beatriz Miranda (July 2016 – Current)
 Lori Bolte (April 2016 – June 2016)
 Ileana Claudio (July 2015 – March 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 43,177.62	\$ 60,549.51	\$ 59,413.19
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 53,177.62</u>	<u>\$ 70,549.51</u>	<u>\$ 69,413.19</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Forest Glen Middle School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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 GLEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,507.97	\$ 12,799.66	\$ 11,778.63	\$ 4,529.00
Music	3,613.73	8,196.30	7,154.83	4,655.20
Classes	208.71	79,125.82	77,760.12	1,574.41
Clubs	28,179.12	78,492.93	83,850.34	22,821.71
Departments	7,124.66	1,341.25	-	8,465.91
Trusts	9,020.77	206,171.22	208,760.93	6,431.06
General	5,112.86	6,437.98	6,850.51	4,700.33
TOTALS	\$ 56,767.82	\$ 392,565.16	\$ 396,155.36	\$ 53,177.62

FOREST GLEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,529.00	\$ 17,194.06	\$ 14,449.32	\$ 7,273.74
Music	4,655.20	9,112.01	12,457.04	1,310.17
Classes	1,574.41	90,278.75	89,750.70	2,102.46
Clubs	22,821.71	80,315.19	71,285.94	31,850.96
Departments	8,465.91	3,722.48	1,789.58	10,398.81
Trusts	6,431.06	132,077.69	123,138.74	15,370.01
General	4,700.33	3,489.45	5,946.42	2,243.36
TOTALS	\$ 53,177.62	\$ 336,189.63	\$ 318,817.74	\$ 70,549.51

FOREST GLEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,273.74	\$ 13,759.00	\$ 17,610.53	\$ 3,422.21
Music	1,310.17	3,111.26	4,014.42	407.01
Classes	2,102.46	83,250.43	84,709.56	643.33
Clubs	31,850.96	59,967.09	66,471.73	25,346.32
Departments	10,398.81	1,806.36	1,418.42	10,786.75
Trusts	15,370.01	233,475.40	225,811.03	23,034.38
General	2,243.36	10,666.87	7,137.04	5,773.19
TOTALS	\$ 70,549.51	\$ 406,036.41	\$ 407,172.73	\$ 69,413.19

FOX TRAIL ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-2016, 2016-2017 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1250 Nob Hill Road, Davie, Florida 33324

Principal: Lynn Burgess

Bookkeeper: Cathy Shapiro

Payroll Processor: Deborah Puma

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ <u>49,414.44</u>	\$ <u>72,363.01</u>	\$ <u>96,418.23</u>
TOTAL	<u>\$ 49,414.44</u>	<u>\$ 72,363.01</u>	<u>\$ 96,418.23</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Fox Trail Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

FOX TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,186.14	\$ 2,688.03	\$ 2,752.09	\$ 2,122.08
Classes	1,734.06	59,642.00	58,106.94	3,269.12
Clubs	5,434.00	9,154.06	6,879.97	7,708.09
Departments	13,550.31	17,281.44	24,781.62	6,050.13
Trusts	5,044.51	192,470.23	169,599.26	27,915.48
General	<u>1,617.39</u>	<u>2,188.65</u>	<u>1,456.50</u>	<u>2,349.54</u>
TOTALS	<u><u>\$ 29,566.41</u></u>	<u><u>\$ 283,424.41</u></u>	<u><u>\$ 263,576.38</u></u>	<u><u>\$ 49,414.44</u></u>

FOX TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,122.08	\$ 800.00	\$ 66.80	\$ 2,855.28
Classes	3,269.12	64,705.12	63,417.73	4,556.51
Clubs	7,708.09	7,592.57	6,222.95	9,077.71
Departments	6,050.13	16,982.16	18,049.34	4,982.95
Trusts	27,915.48	555,610.21	534,511.26	49,014.43
General	2,349.54	617.05	1,090.46	1,876.13
TOTALS	\$ 49,414.44	\$ 646,307.11	\$ 623,358.54	\$ 72,363.01

FOX TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,855.28	\$ 420.00	\$ 25.20	\$ 3,250.08
Classes	4,556.51	67,977.00	69,444.24	3,089.27
Clubs	9,077.71	7,048.39	6,013.77	10,112.33
Departments	4,982.95	18,780.06	15,289.36	8,473.65
Trusts	49,014.43	998,677.30	1,004,618.40	43,073.33
General	1,876.13	31,723.88	5,180.44	28,419.57
TOTALS	\$ 72,363.01	\$ 1,124,626.63	\$ 1,100,571.41	\$ 96,418.23

GLADES MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 16700 SW 48th Court, Miramar, Florida 33027

Principals: Ricardo Santana Reyes (January 2016 – Current)
 Patricia Hague - Interim (November 2015 – December 2015)
 Krista Herrera (July 2015 – October 2015)

Bookkeepers: Jill Taylor - Business Support Center (July 2017 - Current)
 Diana Kohle – Business Support Center (March 2016 - June 2017)
 Lisa Bailey - Business Support Center (July 2015 - February 2016)

Payroll Processor: Veronica Smith

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Bank of America	<u>\$ 81,640.24</u>	<u>\$ 82,485.37</u>	<u>\$ 105,129.10</u>
TOTAL	<u><u>\$ 81,640.24</u></u>	<u><u>\$ 82,485.37</u></u>	<u><u>\$ 105,129.10</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Glades Middle School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 568.06	\$ 11,728.16	\$ 10,966.69	\$ 1,329.53
Music	13,039.35	32,227.00	42,007.82	3,258.53
Classes	7,358.36	119,273.57	124,363.16	2,268.77
Clubs	42,842.89	26,993.84	40,553.05	29,283.68
Departments	10,794.31	7,177.58	6,247.72	11,724.17
Trusts	18,286.60	172,352.41	171,100.05	19,538.96
General	<u>16,648.28</u>	<u>3,554.27</u>	<u>5,965.95</u>	<u>14,236.60</u>
TOTALS	<u><u>\$ 109,537.85</u></u>	<u><u>\$ 373,306.83</u></u>	<u><u>\$ 401,204.44</u></u>	<u><u>\$ 81,640.24</u></u>

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,329.53	\$ 2,626.00	\$ 3,792.79	\$ 162.74
Music	3,258.53	13,880.38	14,168.24	2,970.67
Classes	2,268.77	163,607.59	162,470.78	3,405.58
Clubs	29,283.68	49,076.29	44,045.70	34,314.27
Departments	11,724.17	6,107.63	11,738.25	6,093.55
Trusts	19,538.96	238,241.95	235,552.68	22,228.23
General	<u>14,236.60</u>	<u>8,376.78</u>	<u>9,303.05</u>	<u>13,310.33</u>
TOTALS	<u><u>\$ 81,640.24</u></u>	<u><u>\$ 481,916.62</u></u>	<u><u>\$ 481,071.49</u></u>	<u><u>\$ 82,485.37</u></u>

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 162.74	\$ 2,136.87	\$ 2,299.61	\$ -
Music	2,970.67	15,314.00	17,336.75	947.92
Classes	3,405.58	180,676.30	180,153.30	3,928.58
Clubs	34,314.27	60,963.81	57,819.72	37,458.36
Departments	6,093.55	23,174.13	18,332.16	10,935.52
Trusts	22,228.23	91,164.23	69,484.25	43,908.21
General	13,310.33	10,008.06	15,367.88	7,950.51
TOTALS	\$ 82,485.37	\$ 383,437.40	\$ 360,793.67	\$ 105,129.10

GRIFFIN ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5050 SW 116th Avenue, Cooper City, Florida 33330

Principal: Gail Silig

Bookkeeper: Tina Bryson

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account -Valley National Bank	\$ 9,259.59	\$ 27,325.87	\$ 62,225.73
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 19,259.59</u>	<u>\$ 37,325.87</u>	<u>\$ 72,225.73</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Griffin Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,076.41	\$ 33,709.46	\$ 33,282.02	\$ 2,503.85
Clubs	1,782.06	9,489.72	9,112.98	2,158.80
Departments	729.08	566.52	189.54	1,106.06
Trusts	7,433.45	279,463.59	277,943.95	8,953.09
General	<u>5,055.05</u>	<u>7,342.71</u>	<u>7,859.97</u>	<u>4,537.79</u>
TOTALS	<u><u>\$ 17,076.05</u></u>	<u><u>\$ 330,572.00</u></u>	<u><u>\$ 328,388.46</u></u>	<u><u>\$ 19,259.59</u></u>

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,503.85	\$ 31,870.00	\$ 30,753.85	\$ 3,620.00
Clubs	2,158.80	1,175.49	1,681.83	1,652.46
Departments	1,106.06	175.27	-	1,281.33
Trusts	8,953.09	373,025.41	359,036.10	22,942.40
General	<u>4,537.79</u>	<u>10,646.15</u>	<u>7,354.26</u>	<u>7,829.68</u>
TOTALS	<u><u>\$ 19,259.59</u></u>	<u><u>\$ 416,892.32</u></u>	<u><u>\$ 398,826.04</u></u>	<u><u>\$ 37,325.87</u></u>

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,620.00	\$ 38,699.40	\$ 39,529.00	\$ 2,790.40
Clubs	1,652.46	1,472.24	1,966.82	1,157.88
Departments	1,281.33	714.04	435.45	1,559.92
Trusts	22,942.40	340,843.81	306,614.07	57,172.14
General	<u>7,829.68</u>	<u>6,566.03</u>	<u>4,850.32</u>	<u>9,545.39</u>
TOTALS	<u><u>\$ 37,325.87</u></u>	<u><u>\$ 388,295.52</u></u>	<u><u>\$ 353,395.66</u></u>	<u><u>\$ 72,225.73</u></u>

HERON HEIGHTS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 11010 Nob Hill Road, Parkland, Florida 33076

Principal: Kenneth King

Bookkeeper: Connie Ginn

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 48,837.30	\$ 50,154.98	\$ 68,768.24
TOTAL	<u>\$ 48,837.30</u>	<u>\$ 50,154.98</u>	<u>\$ 68,768.24</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Heron Heights Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

HERON HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,179.32	\$ 120,623.50	\$ 119,656.24	\$ 2,146.58
Clubs	2,219.16	3,314.72	3,436.60	2,097.28
Departments	2,657.47	1,490.99	1,886.31	2,262.15
Trusts	63,758.11	589,551.43	623,628.73	29,680.81
General	<u>13,037.40</u>	<u>9,528.37</u>	<u>9,915.29</u>	<u>12,650.48</u>
TOTALS	<u>\$ 82,851.46</u>	<u>\$ 724,509.01</u>	<u>\$ 758,523.17</u>	<u>\$ 48,837.30</u>

HERON HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,146.58	\$ 94,692.00	\$ 93,405.50	\$ 3,433.08
Clubs	2,097.28	6,696.75	5,794.25	2,999.78
Departments	2,262.15	1,624.96	810.88	3,076.23
Trusts	29,680.81	585,689.28	582,456.98	32,913.11
General	<u>12,650.48</u>	<u>2,991.65</u>	<u>7,909.35</u>	<u>7,732.78</u>
TOTALS	<u>\$ 48,837.30</u>	<u>\$ 691,694.64</u>	<u>\$ 690,376.96</u>	<u>\$ 50,154.98</u>

HERON HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,433.08	\$ 154,471.90	\$ 154,735.60	\$ 3,169.38
Clubs	2,999.78	2,981.07	3,043.24	2,937.61
Departments	3,076.23	1,893.61	1,752.93	3,216.91
Trusts	32,913.11	730,496.43	720,671.50	42,738.04
General	<u>7,732.78</u>	<u>13,574.51</u>	<u>4,600.99</u>	<u>16,706.30</u>
TOTALS	<u>\$ 50,154.98</u>	<u>\$ 903,417.52</u>	<u>\$ 884,804.26</u>	<u>\$ 68,768.24</u>

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

PROFILE OF THE SCHOOL

Address: 3501 Taft Street, Hollywood, Florida 33021

Principals: John Fossas (October 2015 – Current)
 Gigi Rivera (July 2015 – September 2015)

Bookkeepers: Carol Howe - Business Support Center (February 2016 - Current)
 Kim Bergmann - Business Support Center (July 2015 - January 2016)

Payroll Processors: Alicia Mercado - Business Support Center (April 2018 - Current)
 Yavonga L. Brownlee-Freeman (October 2015 – March 2018)
 Kathleen O'Brien (July 2014 - September 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,969.06	\$ 72,912.31
TOTAL	<u>\$ 38,969.06</u>	<u>\$ 72,912.31</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, we have audited the financial statements of Hollywood Hills Elementary 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.

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 674.13	\$ 41,366.25	\$ 40,370.13	\$ 1,670.25
Clubs	3,791.25	4,823.34	3,232.96	5,381.63
Departments	629.29	1,293.57	949.87	972.99
Trusts	8,517.97	428,647.00	422,913.10	14,251.87
General	<u>14,777.38</u>	<u>8,913.14</u>	<u>6,998.20</u>	<u>16,692.32</u>
TOTALS	<u>\$ 28,390.02</u>	<u>\$ 485,043.30</u>	<u>\$ 474,464.26</u>	<u>\$ 38,969.06</u>

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,670.25	\$ 21,350.83	\$ 19,540.42	\$ 3,480.66
Clubs	5,381.63	3,413.45	3,796.80	4,998.28
Departments	972.99	2,149.21	2,268.16	854.04
Trusts	14,251.87	509,418.43	475,593.17	48,077.13
General	<u>16,692.32</u>	<u>4,821.34</u>	<u>6,011.46</u>	<u>15,502.20</u>
TOTALS	<u>\$ 38,969.06</u>	<u>\$ 541,153.26</u>	<u>\$ 507,210.01</u>	<u>\$ 72,912.31</u>

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1500 NW 49th Avenue, Lauderhill, Florida 33313

Principal: Richard Garrick

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 13,207.84	\$ 11,598.20	\$ 12,979.18
TOTAL	<u>\$ 13,207.84</u>	<u>\$ 11,598.20</u>	<u>\$ 12,979.18</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Lauderhill Paul Turner Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

LAUDERHILL PAUL TURNER ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 850.00	\$ 200.00	\$ 85.00	\$ 965.00
Classes	1,633.02	14,871.74	14,676.59	1,828.17
Clubs	1,449.34	984.09	1,017.75	1,415.68
Departments	1,074.10	3,328.76	3,030.00	1,372.86
Trusts	1,331.58	10,565.22	10,327.88	1,568.92
General	<u>8,282.65</u>	<u>973.05</u>	<u>3,198.49</u>	<u>6,057.21</u>
TOTALS	<u><u>\$ 14,620.69</u></u>	<u><u>\$ 30,922.86</u></u>	<u><u>\$ 32,335.71</u></u>	<u><u>\$ 13,207.84</u></u>

LAUDERHILL PAUL TURNER ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 965.00	\$ 895.00	\$ 895.00	\$ 965.00
Classes	1,828.17	5,317.96	6,393.99	752.14
Clubs	1,415.68	1,261.58	1,039.03	1,638.23
Departments	1,372.86	2,168.83	2,046.27	1,495.42
Trusts	1,568.92	12,406.46	12,541.01	1,434.37
General	6,057.21	1,514.80	2,258.97	5,313.04
TOTALS	\$ 13,207.84	\$ 23,564.63	\$ 25,174.27	\$ 11,598.20

LAUDERHILL PAUL TURNER ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 965.00	\$ -	\$ -	\$ 965.00
Classes	752.14	4,900.95	4,730.70	922.39
Clubs	1,638.23	1,290.08	1,167.60	1,760.71
Departments	1,495.42	4,260.67	4,208.83	1,547.26
Trusts	1,434.37	10,239.99	8,325.62	3,348.74
General	5,313.04	1,872.99	2,750.95	4,435.08
TOTALS	\$ 11,598.20	\$ 22,564.68	\$ 21,183.70	\$ 12,979.18

McNICOL MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1602 South 27th Avenue, Hollywood, Florida 33020

Principal: Melissa M. Gurreonero

Bookkeepers: Martha Arrazcaeta – Business Support Center (August 2016 – Current)
 Kim Reid – Business Support Center (July 2015 – July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 13,407.22	\$ 4,595.08	\$ 3,787.13
Investment:			
Treasurer’s Pool Account	<u>20,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 33,407.22</u>	<u>\$ 14,595.08</u>	<u>\$ 13,787.13</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of McNicol Middle School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

McNICOL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 88.24	\$ 2,848.55	\$ 2,176.68	\$ 760.11
Classes	723.18	35,603.92	36,170.76	156.34
Clubs	11,336.33	30,948.60	22,600.48	19,684.45
Departments	1,544.33	1,804.90	1,414.55	1,934.68
Trusts	15,874.23	154,849.27	160,960.41	9,763.09
General	5,275.85	3,025.00	7,192.30	1,108.55
TOTALS	\$ 34,842.16	\$ 229,080.24	\$ 230,515.18	\$ 33,407.22

McNICOL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 760.11	\$ 1,449.00	\$ 1,300.00	\$ 909.11
Classes	156.34	16,880.64	16,948.29	88.69
Clubs	19,684.45	19,094.03	32,811.24	5,967.24
Departments	1,934.68	2,387.81	1,331.12	2,991.37
Trusts	9,763.09	112,463.20	118,007.34	4,218.95
General	1,108.55	2,779.40	3,468.23	419.72
TOTALS	\$ 33,407.22	\$ 155,054.08	\$ 173,866.22	\$ 14,595.08

McNICOL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 909.11	\$ 870.00	\$ 850.52	\$ 928.59
Classes	88.69	1,449.19	1,424.48	113.40
Clubs	5,967.24	22,630.36	23,692.26	4,905.34
Departments	2,991.37	1,613.66	1,579.52	3,025.51
Trusts	4,218.95	141,359.79	141,774.18	3,804.56
General	<u>419.72</u>	<u>1,825.07</u>	<u>1,235.06</u>	<u>1,009.73</u>
TOTALS	<u>\$ 14,595.08</u>	<u>\$ 169,748.07</u>	<u>\$ 170,556.02</u>	<u>\$ 13,787.13</u>

MIRROR LAKE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1200 NW 72nd Avenue, Plantation, Florida 33313

Principal: Marlen Veliz

Bookkeepers: Lysa Robb – Business Support Center (April 2018 - Current)
 Michelle Walker – Business Support Center (July 2015 – March 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Regions Bank	\$ 24,585.82	\$ 22,407.94	\$ (534.55)
Checking Account – Wells Fargo Bank			28,065.73
Investment:			
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 39,585.82</u>	<u>\$ 37,407.94</u>	<u>\$ 42,531.18</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Mirror Lake Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

MIRROR LAKE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 367.88	\$ 18,956.70	\$ 18,460.78	\$ 863.80
Clubs	398.89	475.00	658.28	215.61
Departments	404.90	501.98	-	906.88
Trusts	7,984.86	48,420.16	47,126.40	9,278.62
General	20,287.01	13,074.06	5,040.16	28,320.91
TOTALS	\$ 29,443.54	\$ 81,427.90	\$ 71,285.62	\$ 39,585.82

MIRROR LAKE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 863.80	\$ 18,097.98	\$ 18,691.03	\$ 270.75
Clubs	215.61	9,574.07	1,535.95	8,253.73
Departments	906.88	644.82	9.42	1,542.28
Trusts	9,278.62	55,871.18	55,791.88	9,357.92
General	28,320.91	7,802.85	18,140.50	17,983.26
TOTALS	\$ 39,585.82	\$ 91,990.90	\$ 94,168.78	\$ 37,407.94

MIRROR LAKE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 270.75	\$ 14,146.06	\$ 13,205.98	\$ 1,210.83
Clubs	8,253.73	3,802.59	10,460.30	1,596.02
Departments	1,542.28	792.25	85.81	2,248.72
Trusts	9,357.92	78,134.51	66,036.92	21,455.51
General	17,983.26	12,374.90	14,338.06	16,020.10
TOTALS	\$ 37,407.94	\$ 109,250.31	\$ 104,127.07	\$ 42,531.18

MORROW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 408 SW 76th Terrace, North Lauderdale, Florida 33068

Principal: Dr. Laurel E. Crowle

Bookkeepers: Carla Andrejak - Business Support Center (August 2017 – Current)
 Muhammad Uppal - Business Support Center (April 2017 – July 2017)
 Latoya Jemeison - Business Support Center (July 2016 – March 2017)
 Diana Kohle - Business Support Center (January 2016 – June 2016)
 Carol Howe - Business Support Center (July 2015 – December 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 4,988.02	\$ 4,401.03	\$ 4,601.77
Investment:			
Treasurer’s Pool Account	<u>13,000.00</u>	<u>13,000.00</u>	<u>13,000.00</u>
TOTAL	<u>\$ 17,988.02</u>	<u>\$ 17,401.03</u>	<u>\$ 17,601.77</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Morrow Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 845.50	\$ 7,586.50	\$ 7,128.28	\$ 1,303.72
Clubs	1,989.59	2,504.01	3,696.39	797.21
Departments	1,491.58	414.65	43.60	1,862.63
Trusts	3,943.68	10,385.62	10,018.61	4,310.69
General	<u>12,273.30</u>	<u>910.46</u>	<u>3,469.99</u>	<u>9,713.77</u>
TOTALS	<u><u>\$ 20,543.65</u></u>	<u><u>\$ 21,801.24</u></u>	<u><u>\$ 24,356.87</u></u>	<u><u>\$ 17,988.02</u></u>

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,303.72	\$ 3,467.57	\$ 3,252.07	\$ 1,519.22
Clubs	797.21	2,077.57	2,308.35	566.43
Departments	1,862.63	227.26	137.99	1,951.90
Trusts	4,310.69	13,930.85	12,541.78	5,699.76
General	<u>9,713.77</u>	<u>2,610.03</u>	<u>4,660.08</u>	<u>7,663.72</u>
TOTALS	<u><u>\$ 17,988.02</u></u>	<u><u>\$ 22,313.28</u></u>	<u><u>\$ 22,900.27</u></u>	<u><u>\$ 17,401.03</u></u>

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,519.22	\$ 6,692.85	\$ 5,577.34	\$ 2,634.73
Clubs	566.43	2,241.82	1,534.96	1,273.29
Departments	1,951.90	451.27	-	2,403.17
Trusts	5,699.76	22,971.29	23,032.43	5,638.62
General	7,663.72	1,774.19	3,785.95	5,651.96
TOTALS	\$ 17,401.03	\$ 34,131.42	\$ 33,930.68	\$ 17,601.77

NEW RIVER MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3100 Riverland Road, Fort Lauderdale, Florida 33312

Principal: Melinda Wessinger

Bookkeepers: Katherine Jeffrey (March 2017 - Current)
 Denise Bails (February 2017)
 Ana Osorio (May 2016 - January 2017)
 Regina Scarbrough (July 2015 - June 2016)

Payroll Processor: Denise Bails

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 33,016.02	\$ 39,633.53	\$ 39,773.51
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 43,016.02</u>	<u>\$ 49,633.53</u>	<u>\$ 49,773.51</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of New River Middle School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,430.01	\$ 3,775.00	\$ 6,365.42	\$ 839.59
Music	314.44	1,960.00	1,753.23	521.21
Classes	1,539.91	68,144.26	68,473.77	1,210.40
Clubs	21,208.71	39,200.31	36,073.15	24,335.87
Departments	2,420.13	4,061.24	3,356.88	3,124.49
Trusts	8,837.48	43,946.21	47,291.32	5,492.37
General	<u>7,395.41</u>	<u>2,687.06</u>	<u>2,590.38</u>	<u>7,492.09</u>
TOTALS	<u><u>\$ 45,146.09</u></u>	<u><u>\$ 163,774.08</u></u>	<u><u>\$ 165,904.15</u></u>	<u><u>\$ 43,016.02</u></u>

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 839.59	\$ 4,153.00	\$ 2,913.32	\$ 2,079.27
Music	521.21	14,670.00	14,131.66	1,059.55
Classes	1,210.40	50,018.66	48,553.16	2,675.90
Clubs	24,335.87	70,269.61	69,687.97	24,917.51
Departments	3,124.49	5,182.98	3,942.87	4,364.60
Trusts	5,492.37	45,249.82	44,194.20	6,547.99
General	<u>7,492.09</u>	<u>2,620.43</u>	<u>2,123.81</u>	<u>7,988.71</u>
TOTALS	<u><u>\$ 43,016.02</u></u>	<u><u>\$ 192,164.50</u></u>	<u><u>\$ 185,546.99</u></u>	<u><u>\$ 49,633.53</u></u>

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,079.27	\$ 5,168.27	\$ 5,986.55	\$ 1,260.99
Music	1,059.55	16,106.00	15,083.38	2,082.17
Classes	2,675.90	115,095.74	111,393.18	6,378.46
Clubs	24,917.51	37,955.55	39,106.98	23,766.08
Departments	4,364.60	5,719.24	6,599.30	3,484.54
Trusts	6,547.99	18,835.17	18,345.23	7,037.93
General	<u>7,988.71</u>	<u>2,007.88</u>	<u>4,233.25</u>	<u>5,763.34</u>
TOTALS	<u><u>\$ 49,633.53</u></u>	<u><u>\$ 200,887.85</u></u>	<u><u>\$ 200,747.87</u></u>	<u><u>\$ 49,773.51</u></u>

NOVA DWIGHT D. EISENHOWER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 6501 SW 39th Street, Davie, Florida 33314

Principals: Angine Tyghter (December 2017 – Current)
 Carol Lesser (July 2007 – November 2017)

Bookkeeper: Lisa Mitrani – Business Support Center (July 2015 - Current)

Payroll Processor: Jill Martinez

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 108,925.90</u>	<u>\$ 104,558.07</u>	<u>\$ 131,332.01</u>
TOTAL	<u>\$ 108,925.90</u>	<u>\$ 104,558.07</u>	<u>\$ 131,332.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Nova Dwight D. Eisenhower Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

NOVA DWIGHT D. EISENHOWER ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,151.32	\$ 50,455.25	\$ 51,356.70	\$ 2,249.87
Clubs	4,051.56	1,199.69	1,484.93	3,766.32
Departments	3,082.86	1,077.33	1,402.21	2,757.98
Trusts	45,734.25	499,236.42	453,720.31	91,250.36
General	12,178.21	9,796.64	13,073.48	8,901.37
TOTALS	\$ 68,198.20	\$ 561,765.33	\$ 521,037.63	\$ 108,925.90

NOVA DWIGHT D. EISENHOWER ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,249.87	\$ 66,664.40	\$ 65,399.11	\$ 3,515.16
Clubs	3,766.32	150.14	95.08	3,821.38
Departments	2,757.98	878.70	443.43	3,193.25
Trusts	91,250.36	554,157.65	562,766.42	82,641.59
General	8,901.37	41,963.15	39,477.83	11,386.69
TOTALS	\$ 108,925.90	\$ 663,814.04	\$ 668,181.87	\$ 104,558.07

NOVA DWIGHT D. EISENHOWER ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,515.16	\$ 93,153.00	\$ 91,083.89	\$ 5,584.27
Clubs	3,821.38	329.46	691.78	3,459.06
Departments	3,193.25	1,323.71	687.92	3,829.04
Trusts	82,641.59	593,684.87	580,611.63	95,714.83
General	11,386.69	55,936.87	44,578.75	22,744.81
TOTALS	\$ 104,558.07	\$ 744,427.91	\$ 717,653.97	\$ 131,332.01

PALMVIEW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2601 NE 1st Avenue, Pompano Beach, Florida 33064

Principal: Robert L. Gibson

Bookkeepers: Victoria Phillips – Business Support Center (August 2018 - Current)
 Lourdes Rodriguez – Business Support Center (August 2017 - July 2018)
 Patricia Putnam – Business Support Center (July 2015 – July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 5,229.84	\$ 4,802.03	\$ 4,205.08
TOTAL	<u>\$ 5,229.84</u>	<u>\$ 4,802.03</u>	<u>\$ 4,205.08</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Palmview Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

PALMVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 20.00	\$ 174.00	\$ 174.00	\$ 20.00
Clubs	1,411.77	1,260.00	1,239.93	1,431.84
Departments	687.13	5,002.60	5,056.22	633.51
Trusts	1,632.65	14,002.94	14,065.42	1,570.17
General	<u>1,441.91</u>	<u>1,308.80</u>	<u>1,176.39</u>	<u>1,574.32</u>
TOTALS	<u>\$ 5,193.46</u>	<u>\$ 21,748.34</u>	<u>\$ 21,711.96</u>	<u>\$ 5,229.84</u>

PALMVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 20.00	\$ 2,028.00	\$ 1,739.00	\$ 309.00
Clubs	1,431.84	675.00	737.52	1,369.32
Departments	633.51	2,500.56	2,593.96	540.11
Trusts	1,570.17	20,523.68	20,300.88	1,792.97
General	<u>1,574.32</u>	<u>504.47</u>	<u>1,288.16</u>	<u>790.63</u>
TOTALS	<u>\$ 5,229.84</u>	<u>\$ 26,231.71</u>	<u>\$ 26,659.52</u>	<u>\$ 4,802.03</u>

PALMVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 309.00	\$ 9,668.00	\$ 9,977.00	\$ -
Clubs	1,369.32	590.00	856.36	1,102.96
Departments	540.11	4,430.83	4,516.80	454.14
Trusts	1,792.97	7,045.92	7,115.42	1,723.47
General	<u>790.63</u>	<u>1,059.16</u>	<u>925.28</u>	<u>924.51</u>
TOTALS	<u>\$ 4,802.03</u>	<u>\$ 22,793.91</u>	<u>\$ 23,390.86</u>	<u>\$ 4,205.08</u>

PARK LAKES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3925 N. State Road 7, Lauderdale Lakes, Florida 33319

Principals: Rhonda Parris (July 2017 – Current)
 Orinthia Dias (July 2015 – June 2017)

Bookkeepers: Ruby Carpintero-Vargas - Business Support Center (July 2016 - Current)
 Kim Bergmann – Business Support Center (June 2015 - June 2016)

Payroll Processor: Camille Ferguson

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 11,908.23</u>	<u>\$ 15,674.37</u>	<u>\$ 17,318.08</u>
TOTAL	<u><u>\$ 11,908.23</u></u>	<u><u>\$ 15,674.37</u></u>	<u><u>\$ 17,318.08</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Park Lakes Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,809.19	\$ 57,244.94	\$ 57,290.12	\$ 1,764.01
Clubs	906.06	3,403.94	2,878.33	1,431.67
Departments	761.84	21,068.72	20,805.32	1,025.24
Trusts	4,055.30	21,624.58	20,694.96	4,984.92
General	1,877.19	12,010.66	11,185.46	2,702.39
TOTALS	\$ 9,409.58	\$ 115,352.84	\$ 112,854.19	\$ 11,908.23

PARK LAKES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,764.01	\$ 58,561.60	\$ 55,242.95	\$ 5,082.66
Clubs	1,431.67	6,425.52	6,184.47	1,672.72
Departments	1,025.24	20,403.75	19,257.60	2,171.39
Trusts	4,984.92	20,278.85	20,992.19	4,271.58
General	2,702.39	6,545.49	6,771.86	2,476.02
TOTALS	\$ 11,908.23	\$ 112,215.21	\$ 108,449.07	\$ 15,674.37

PARK LAKES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,082.66	\$ 11,689.24	\$ 12,417.46	\$ 4,354.44
Clubs	1,672.72	3,218.88	1,820.16	3,071.44
Departments	2,171.39	6,370.02	4,182.98	4,358.43
Trusts	4,271.58	29,438.46	30,427.35	3,282.69
General	2,476.02	6,445.51	6,670.45	2,251.08
TOTALS	\$ 15,674.37	\$ 57,162.11	\$ 55,518.40	\$ 17,318.08

PARK TRAILS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 10700 Trails End, Parkland, Florida 33076

Principals: Charles McCanna (July 2017-Current)
 Russell Schwartz (August 2016-June 2017)
 Thomas Redshaw (July 2015-June 2016)

Bookkeepers: Lourdes Rodriguez Arias - Business Support Center (August 2017 - Current)
 Ruby Carpintero-Vargas- Business Support Center (August 2015 -July 2017)
 Marian Youse – Business Support Center (July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 45,854.09</u>	<u>\$ 53,085.31</u>	<u>\$ 87,407.45</u>
TOTAL	<u>\$ 45,854.09</u>	<u>\$ 53,085.31</u>	<u>\$ 87,407.45</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Park Trails Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

PARK TRAILS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 734.53	\$ 3,968.72	\$ 3,222.99	\$ 1,480.26
Classes	1,213.85	150,998.21	149,534.11	2,677.95
Clubs	307.86	11,691.40	9,322.53	2,676.73
Departments	550.67	1,566.88	846.29	1,271.26
Trusts	7,418.70	262,658.42	249,161.86	20,915.26
General	<u>2,608.64</u>	<u>29,772.13</u>	<u>15,548.14</u>	<u>16,832.63</u>
TOTALS	<u><u>\$ 12,834.25</u></u>	<u><u>\$ 460,655.76</u></u>	<u><u>\$ 427,635.92</u></u>	<u><u>\$ 45,854.09</u></u>

PARK TRAILS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,480.26	\$ 4,162.76	\$ 4,319.86	\$ 1,323.16
Classes	2,677.95	127,493.30	127,078.54	3,092.71
Clubs	2,676.73	7,271.85	6,871.41	3,077.17
Departments	1,271.26	1,551.81	480.77	2,342.30
Trusts	20,915.26	205,808.69	213,310.24	13,413.71
General	<u>16,832.63</u>	<u>21,602.98</u>	<u>8,599.35</u>	<u>29,836.26</u>
TOTALS	<u><u>\$ 45,854.09</u></u>	<u><u>\$ 367,891.39</u></u>	<u><u>\$ 360,660.17</u></u>	<u><u>\$ 53,085.31</u></u>

PARK TRAILS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,323.16	\$ 1,334.90	\$ 1,593.90	\$ 1,064.16
Classes	3,092.71	95,233.44	95,033.19	3,292.96
Clubs	3,077.17	2,609.62	1,132.32	4,554.47
Departments	2,342.30	1,556.65	176.43	3,722.52
Trusts	13,413.71	201,348.47	172,502.81	42,259.37
General	29,836.26	11,172.07	8,494.36	32,513.97
TOTALS	\$ 53,085.31	\$ 313,255.15	\$ 278,933.01	\$ 87,407.45

PARKSIDE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 10257 NW 29th Street, Coral Springs, Florida 33065

Principal: Laneia Hall

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 32,711.19</u>	<u>\$ 35,568.89</u>	<u>\$ 39,116.17</u>
TOTAL	<u><u>\$ 32,711.19</u></u>	<u><u>\$ 35,568.89</u></u>	<u><u>\$ 39,116.17</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Parkside Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 159.88	\$ -	\$ -	\$ 159.88
Classes	1,975.64	34,622.40	34,631.32	1,966.72
Clubs	9,783.50	11,674.94	20,021.16	1,437.28
Departments	1,066.25	1,095.87	1,579.79	582.33
Trusts	4,911.68	266,134.42	265,277.21	5,768.89
General	<u>13,418.36</u>	<u>21,934.80</u>	<u>12,557.07</u>	<u>22,796.09</u>
TOTALS	<u>\$ 31,315.31</u>	<u>\$ 335,462.43</u>	<u>\$ 334,066.55</u>	<u>\$ 32,711.19</u>

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 159.88	\$ -	\$ -	\$ 159.88
Classes	1,966.72	20,409.50	20,484.47	1,891.75
Clubs	1,437.28	3,402.66	3,753.61	1,086.33
Departments	582.33	649.00	408.44	822.89
Trusts	5,768.89	354,611.44	351,687.45	8,692.88
General	22,796.09	5,110.78	4,991.71	22,915.16
TOTALS	\$ 32,711.19	\$ 384,183.38	\$ 381,325.68	\$ 35,568.89

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 159.88	\$ -	\$ -	\$ 159.88
Classes	1,891.75	44,543.77	43,572.58	2,862.94
Clubs	1,086.33	8,975.73	8,651.74	1,410.32
Departments	822.89	1,839.93	1,049.19	1,613.63
Trusts	8,692.88	382,044.03	381,934.66	8,802.25
General	22,915.16	6,102.66	4,750.67	24,267.15
TOTALS	\$ 35,568.89	\$ 443,506.12	\$ 439,958.84	\$ 39,116.17

PIONEER MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 126,571.97
Investment:	
Treasurer’s Pool Account	<u>45,000.00</u>
 TOTAL	 <u>\$ 171,571.97</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Pioneer Middle School for the 2016-17 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 2016-17 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.

PIONEER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,250.54	\$ 11,441.32	\$ 4,740.46	\$ 11,951.40
Music	1,260.85	50,004.99	50,022.83	1,243.01
Classes	3,692.28	48,465.50	47,281.81	4,875.97
Clubs	32,617.32	53,611.23	25,987.74	60,240.81
Departments	2,846.53	17,278.90	13,146.95	6,978.48
Trusts	11,842.50	294,689.73	248,698.11	57,834.12
General	<u>37,727.27</u>	<u>7,303.61</u>	<u>16,582.70</u>	<u>28,448.18</u>
TOTALS	<u><u>\$ 95,237.29</u></u>	<u><u>\$ 482,795.28</u></u>	<u><u>\$ 406,460.60</u></u>	<u><u>\$ 171,571.97</u></u>

PLANTATION MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 6600 W Sunrise Boulevard, Plantation, Florida 33313

Principal: Dr. Sherri Wilson

Bookkeepers: Lysa Robb – Business Support Center (March 2018 – Current)
 Michelle Walker – Business Support Center (July 2016 – February 2018)

Payroll Processors: Juliann Vitale – Office Manager
 Elizabeth Betancourt -Business Support Center (September 2017-Current)
 Susan Mowery -Business Support Center (July 2015-August 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 23,441.96	\$ 22,103.71	\$ 22,145.13
Investment:			
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 43,441.96</u>	<u>\$ 42,103.71</u>	<u>\$ 42,145.13</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Plantation Middle School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

PLANTATION MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 720.28	\$ 2,492.00	\$ 1,569.76	\$ 1,642.52
Music	3,064.28	717.98	20.00	3,762.26
Classes	230.71	21,497.00	20,767.24	960.47
Clubs	7,536.53	7,793.27	4,556.53	10,773.27
Departments	5,054.71	2,103.88	1,499.87	5,658.72
Trusts	7,273.33	26,881.11	23,260.85	10,893.59
General	12,478.60	2,570.48	5,297.95	9,751.13
TOTALS	\$ 36,358.44	\$ 64,055.72	\$ 56,972.20	\$ 43,441.96

PLANTATION MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,642.52	\$ 2,125.10	\$ 250.00	\$ 3,517.62
Music	3,762.26	970.95	1,776.03	2,957.18
Classes	960.47	14,400.57	15,253.24	107.80
Clubs	10,773.27	10,386.25	12,400.60	8,758.92
Departments	5,658.72	613.60	203.08	6,069.24
Trusts	10,893.59	44,116.89	42,168.34	12,842.14
General	<u>9,751.13</u>	<u>4,547.75</u>	<u>6,448.07</u>	<u>7,850.81</u>
TOTALS	<u><u>\$ 43,441.96</u></u>	<u><u>\$ 77,161.11</u></u>	<u><u>\$ 78,499.36</u></u>	<u><u>\$ 42,103.71</u></u>

PLANTATION MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,517.62	\$ 6,276.80	\$ 6,174.36	\$ 3,620.06
Music	2,957.18	2,588.99	3,005.55	2,540.62
Classes	107.80	12,709.64	11,181.73	1,635.71
Clubs	8,758.92	10,348.68	10,689.01	8,418.59
Departments	6,069.24	336.47	16.89	6,388.82
Trusts	12,842.14	39,016.27	40,513.02	11,345.39
General	<u>7,850.81</u>	<u>6,286.29</u>	<u>5,941.16</u>	<u>8,195.94</u>
TOTALS	<u><u>\$ 42,103.71</u></u>	<u><u>\$ 77,563.14</u></u>	<u><u>\$ 77,521.72</u></u>	<u><u>\$ 42,145.13</u></u>

RAMBLEWOOD 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: 8505 West Atlantic Boulevard, Coral Springs, Florida 33071

Principal: Cory Smith

Bookkeepers: Claudia Tribin (July 2017 – Current)
 Eveline Vaccaro (July 2015 – June 2017)

Payroll Processor: Bridgett Brown

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 31,496.43	\$ 35,062.16
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 51,496.43</u>	<u>\$ 55,062.16</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Ramblewood 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.

RAMBLEWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,510.48	\$ 4,384.00	\$ 5,011.00	\$ 2,883.48
Music	689.14	22,557.05	21,527.34	1,718.85
Classes	2,197.97	44,223.28	43,821.53	2,599.72
Clubs	4,171.57	22,363.26	20,054.86	6,479.97
Departments	7,291.32	6,297.05	5,758.84	7,829.53
Trusts	4,734.03	105,689.44	106,411.97	4,011.50
General	28,668.61	8,210.86	10,906.09	25,973.38
TOTALS	\$ 51,263.12	\$ 213,724.94	\$ 213,491.63	\$ 51,496.43

RAMBLEWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,883.48	\$ 3,105.00	\$ 2,754.93	\$ 3,233.55
Music	1,718.85	17,242.92	16,426.50	2,535.27
Classes	2,599.72	106,291.00	105,400.84	3,489.88
Clubs	6,479.97	16,995.53	16,230.43	7,245.07
Departments	7,829.53	16,502.87	14,404.80	9,927.60
Trusts	4,011.50	166,074.99	165,985.36	4,101.13
General	25,973.38	7,019.61	8,463.33	24,529.66
TOTALS	\$ 51,496.43	\$ 333,231.92	\$ 329,666.19	\$ 55,062.16

SANDPIPER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3700 Hiatus Road, Sunrise, Florida 33351

Principal: Camille LaChance

Bookkeeper: Carol Howe – Business Support Center

Payroll Processor: Michele Kahn

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 14,054.99</u>	<u>\$ 22,131.19</u>	<u>\$ 22,693.14</u>
TOTAL	<u>\$ 14,054.99</u>	<u>\$ 22,131.19</u>	<u>\$ 22,693.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Sandpiper Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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.

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 327.85	\$ 26,923.29	\$ 26,111.56	\$ 1,139.58
Clubs	159.98	2,983.61	2,661.56	482.03
Departments	390.05	6,415.91	3,544.08	3,261.88
Trusts	3,106.52	230,425.71	231,277.32	2,254.91
General	8,072.49	1,851.83	3,007.73	6,916.59
TOTALS	\$ 12,056.89	\$ 268,600.35	\$ 266,602.25	\$ 14,054.99

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,139.58	\$ 15,085.18	\$ 13,679.82	\$ 2,544.94
Clubs	482.03	4,446.93	2,204.95	2,724.01
Departments	3,261.88	6,924.37	5,242.69	4,943.56
Trusts	2,254.91	230,536.17	227,826.14	4,964.94
General	<u>6,916.59</u>	<u>1,726.46</u>	<u>1,689.31</u>	<u>6,953.74</u>
TOTALS	<u><u>\$ 14,054.99</u></u>	<u><u>\$ 258,719.11</u></u>	<u><u>\$ 250,642.91</u></u>	<u><u>\$ 22,131.19</u></u>

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,544.94	\$ 20,448.22	\$ 20,237.42	\$ 2,755.74
Clubs	2,724.01	3,397.35	3,223.34	2,898.02
Departments	4,943.56	7,350.64	5,818.50	6,475.70
Trusts	4,964.94	274,569.63	276,071.20	3,463.37
General	<u>6,953.74</u>	<u>3,914.42</u>	<u>3,767.85</u>	<u>7,100.31</u>
TOTALS	<u><u>\$ 22,131.19</u></u>	<u><u>\$ 309,680.26</u></u>	<u><u>\$ 309,118.31</u></u>	<u><u>\$ 22,693.14</u></u>

SHERIDAN PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2310 N. 70th Terrace, Hollywood, Florida 33024

Principal: Jacqueline Carro

Bookkeepers: Ana Osorio (January 2017 – Current)
 Karen Uris (October 2015 – December 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 102,569.38	\$ 96,588.86	\$ 70,152.56
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 112,569.38</u>	<u>\$ 106,588.86</u>	<u>\$ 80,152.56</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Sheridan Park Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

SHERIDAN PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ -	\$ -	\$ -
Classes	2,362.16	28,269.10	26,469.05	4,162.21
Clubs	988.40	8,153.70	6,838.93	2,303.17
Departments	2,115.66	439.43	33.00	2,522.09
Trusts	44,434.18	272,049.17	258,862.03	57,621.32
General	<u>44,754.39</u>	<u>3,925.45</u>	<u>2,719.25</u>	<u>45,960.59</u>
TOTALS	<u><u>\$ 94,654.79</u></u>	<u><u>\$ 312,836.85</u></u>	<u><u>\$ 294,922.26</u></u>	<u><u>\$ 112,569.38</u></u>

SHERIDAN PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ -	\$ -	\$ -
Classes	4,162.21	14,412.50	17,058.74	1,515.97
Clubs	2,303.17	29,565.33	28,894.02	2,974.48
Departments	2,522.09	677.53	299.14	2,900.48
Trusts	57,621.32	297,038.03	329,216.80	25,442.55
General	<u>45,960.59</u>	<u>30,958.46</u>	<u>3,163.67</u>	<u>73,755.38</u>
TOTALS	<u>\$ 112,569.38</u>	<u>\$ 372,651.85</u>	<u>\$ 378,632.37</u>	<u>\$ 106,588.86</u>

SHERIDAN PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 810.00	\$ 692.22	\$ 117.78
Classes	1,515.97	23,605.79	23,393.32	1,728.44
Clubs	2,974.48	4,413.18	6,129.21	1,258.45
Departments	2,900.48	792.94	1,411.04	2,282.38
Trusts	25,442.55	367,935.64	364,654.97	28,723.22
General	<u>73,755.38</u>	<u>15,928.60</u>	<u>43,641.69</u>	<u>46,042.29</u>
TOTALS	<u>\$ 106,588.86</u>	<u>\$ 413,486.15</u>	<u>\$ 439,922.45</u>	<u>\$ 80,152.56</u>

STIRLING ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5500 Stirling Road, Hollywood, Florida 33021

Principals: Jacqueline Arnaez (July 2018 - Current)
 Tamara S. Zaslow (May 2015 - June 2018)

Bookkeepers: Claudia Salman – Business Support Center (July 2016 - Current)
 Migna Santiago – Business Support Center (March 2016 - June 2016)
 Stacy Harrow (July 2015 - February 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 34,618.72</u>	<u>\$ 24,891.16</u>	<u>\$ 29,515.71</u>
TOTAL	<u>\$ 34,618.72</u>	<u>\$ 24,891.16</u>	<u>\$ 29,515.71</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Stirling Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,988.36	\$ 3,196.00	\$ 3,262.80	\$ 1,921.56
Clubs	1,247.98	2,114.30	2,196.04	1,166.24
Departments	3,010.05	990.90	470.65	3,530.30
Trusts	3,962.76	45,077.54	41,309.95	7,730.35
General	<u>19,530.18</u>	<u>6,313.74</u>	<u>5,573.65</u>	<u>20,270.27</u>
TOTALS	<u><u>\$ 29,739.33</u></u>	<u><u>\$ 57,692.48</u></u>	<u><u>\$ 52,813.09</u></u>	<u><u>\$ 34,618.72</u></u>

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,921.56	\$ 3,957.00	\$ 4,738.80	\$ 1,139.76
Clubs	1,166.24	2,121.91	2,352.29	935.86
Departments	3,530.30	922.84	2,641.05	1,812.09
Trusts	7,730.35	67,081.66	68,979.01	5,833.00
General	<u>20,270.27</u>	<u>3,064.49</u>	<u>8,164.31</u>	<u>15,170.45</u>
TOTALS	<u>\$ 34,618.72</u>	<u>\$ 77,147.90</u>	<u>\$ 86,875.46</u>	<u>\$ 24,891.16</u>

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,139.76	\$ 10,360.62	\$ 9,793.00	\$ 1,707.38
Clubs	935.86	7,207.44	3,778.54	4,364.76
Departments	1,812.09	983.23	-	2,795.32
Trusts	5,833.00	57,175.63	56,048.87	6,959.76
General	<u>15,170.45</u>	<u>2,966.93</u>	<u>4,448.89</u>	<u>13,688.49</u>
TOTALS	<u><u>\$ 24,891.16</u></u>	<u><u>\$ 78,693.85</u></u>	<u><u>\$ 74,069.30</u></u>	<u><u>\$ 29,515.71</u></u>

TRADEWINDS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5400 Johnson Road, Coconut Creek, Florida 33073

Principal: Michael Breslaw

Bookkeeper: Karen Voss – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 47,416.64</u>	<u>\$ 47,194.54</u>	<u>\$ 56,487.53</u>
TOTAL	<u><u>\$ 47,416.64</u></u>	<u><u>\$ 47,194.54</u></u>	<u><u>\$ 56,487.53</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Tradewinds Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

TRADEWINDS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 434.38	\$ -	\$ 434.38	\$ -
Classes	1,980.52	76,246.98	73,502.99	4,724.51
Clubs	1,979.19	7,875.99	5,568.32	4,286.86
Departments	-	1,251.44	58.89	1,192.55
Trusts	7,771.10	149,031.26	142,595.95	14,206.41
General	<u>22,210.88</u>	<u>10,853.54</u>	<u>10,058.11</u>	<u>23,006.31</u>
TOTALS	<u>\$ 34,376.07</u>	<u>\$ 245,259.21</u>	<u>\$ 232,218.64</u>	<u>\$ 47,416.64</u>

TRADEWINDS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ -	\$ -	\$ -
Classes	4,724.51	55,620.78	56,955.75	3,389.54
Clubs	4,286.86	7,007.54	7,582.35	3,712.05
Departments	1,192.55	1,669.34	1,647.70	1,214.19
Trusts	14,206.41	206,475.21	199,489.47	21,192.15
General	<u>23,006.31</u>	<u>6,618.82</u>	<u>11,938.52</u>	<u>17,686.61</u>
TOTALS	<u><u>\$ 47,416.64</u></u>	<u><u>\$ 277,391.69</u></u>	<u><u>\$ 277,613.79</u></u>	<u><u>\$ 47,194.54</u></u>

TRADEWINDS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ -	\$ -	\$ -
Classes	3,389.54	81,100.72	78,145.41	6,344.85
Clubs	3,712.05	7,167.07	5,651.96	5,227.16
Departments	1,214.19	1,778.42	74.15	2,918.46
Trusts	21,192.15	135,227.14	135,680.32	20,738.97
General	<u>17,686.61</u>	<u>12,567.22</u>	<u>8,995.74</u>	<u>21,258.09</u>
TOTALS	<u><u>\$ 47,194.54</u></u>	<u><u>\$ 237,840.57</u></u>	<u><u>\$ 228,547.58</u></u>	<u><u>\$ 56,487.53</u></u>

WALKER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1001 NW 4th Street, Fort Lauderdale, Florida 33311

Principal: Mr. Philip Bullock

Bookkeepers: Cindy Celestin - Business Support Center (April 2018 - Current)
 Lysa Robb – Business Support Center (August 2017 - March 2018)
 Sharon Whitfield (July 2015 - July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 13,290.82</u>	<u>\$ 11,102.57</u>	<u>\$ 9,158.53</u>
TOTAL	<u>\$ 13,290.82</u>	<u>\$ 11,102.57</u>	<u>\$ 9,158.53</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Walker Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

WALKER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 706.27	\$ 419.83	\$ 1,006.27	\$ 119.83
Classes	429.64	3,140.00	3,380.64	189.00
Clubs	230.28	5,545.48	5,209.59	566.17
Departments	1,255.34	6,917.58	-	8,172.92
Trusts	3,343.00	15,930.98	15,853.34	3,420.64
General	3,466.49	2,527.34	5,171.57	822.26
TOTALS	\$ 9,431.02	\$ 34,481.21	\$ 30,621.41	\$ 13,290.82

WALKER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 119.83	\$ 1,700.00	\$ 873.18	\$ 946.65
Classes	189.00	11,296.00	11,485.00	-
Clubs	566.17	5,790.05	6,016.11	340.11
Departments	8,172.92	176.04	6,800.00	1,548.96
Trusts	3,420.64	25,040.60	20,444.69	8,016.55
General	<u>822.26</u>	<u>875.04</u>	<u>1,447.00</u>	<u>250.30</u>
TOTALS	<u><u>\$ 13,290.82</u></u>	<u><u>\$ 44,877.73</u></u>	<u><u>\$ 47,065.98</u></u>	<u><u>\$ 11,102.57</u></u>

WALKER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 946.65	\$ 100.00	\$ -	\$ 1,046.65
Classes	-	10,986.52	10,659.66	326.86
Clubs	340.11	5,107.87	4,430.95	1,017.03
Departments	1,548.96	434.13	-	1,983.09
Trusts	8,016.55	10,729.76	13,976.25	4,770.06
General	<u>250.30</u>	<u>1,914.63</u>	<u>2,150.09</u>	<u>14.84</u>
TOTALS	<u><u>\$ 11,102.57</u></u>	<u><u>\$ 29,272.91</u></u>	<u><u>\$ 31,216.95</u></u>	<u><u>\$ 9,158.53</u></u>

WHIDDON-ROGERS EDUCATION CENTER
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 700 SW 26th Street, Fort Lauderdale, Florida 33315
Principal: Wylie L. Howard, Jr.
Bookkeeper: Shauntay Cunningham-Poole
Payroll Processor: Lorraine Brooks

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 14,143.11
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 24,143.11</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Whiddon Rogers Education Center for the 2016-17 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 2016-17 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.

WHIDDON-ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 5,863.59	\$ 23,342.36	\$ 24,080.80	\$ 5,125.15
Departments	5,389.56	564.24	322.04	5,631.76
Trusts	34,872.86	52,996.58	75,993.58	11,875.86
General	<u>4,819.23</u>	<u>22,696.37</u>	<u>26,005.26</u>	<u>1,510.34</u>
TOTALS	<u>\$ 50,945.24</u>	<u>\$ 99,599.55</u>	<u>\$ 126,401.68</u>	<u>\$ 24,143.11</u>

WILTON MANORS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2401 NE 3rd Avenue, Fort Lauderdale, Florida 33305

Principal: Melissa Holtz

Bookkeepers: Cornet Brown - Business Support Center (August 2018 – Current)
 Lanetre Mosley – Business Support (August 2017 -July 2018)
 Ruby Carpintero - Business Support Center (July 2016 - July 2017)
 Maria Rengifo - Business Support Center (July 2015- June 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	<u>\$ 24,756.73</u>	<u>\$ 40,584.56</u>	<u>\$ 36,316.22</u>
TOTAL	<u><u>\$ 24,756.73</u></u>	<u><u>\$ 40,584.56</u></u>	<u><u>\$ 36,316.22</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Wilton Manors Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

WILTON MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 862.00	\$ 18,561.63	\$ 18,768.78	\$ 654.85
Clubs	843.56	2,532.76	2,771.07	605.25
Departments	1,854.70	478.55	113.33	2,219.92
Trusts	14,911.95	15,361.41	16,897.69	13,375.67
General	<u>3,424.57</u>	<u>7,098.93</u>	<u>2,622.46</u>	<u>7,901.04</u>
TOTALS	<u>\$ 21,896.78</u>	<u>\$ 44,033.28</u>	<u>\$ 41,173.33</u>	<u>\$ 24,756.73</u>

WILTON MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 654.85	\$ 17,807.35	\$ 17,783.68	\$ 678.52
Clubs	605.25	1,621.87	761.46	1,465.66
Departments	2,219.92	687.53	-	2,907.45
Trusts	13,375.67	33,165.20	18,158.51	28,382.36
General	<u>7,901.04</u>	<u>3,398.88</u>	<u>4,149.35</u>	<u>7,150.57</u>
TOTALS	<u><u>\$ 24,756.73</u></u>	<u><u>\$ 56,680.83</u></u>	<u><u>\$ 40,853.00</u></u>	<u><u>\$ 40,584.56</u></u>

WILTON MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 678.52	\$ 15,151.61	\$ 13,016.25	\$ 2,813.88
Clubs	1,465.66	2,293.75	2,357.06	1,402.35
Departments	2,907.45	910.58	53.93	3,764.10
Trusts	28,382.36	36,058.30	44,801.31	19,639.35
General	<u>7,150.57</u>	<u>4,415.61</u>	<u>2,869.64</u>	<u>8,696.54</u>
TOTALS	<u>\$ 40,584.56</u>	<u>\$ 58,829.85</u>	<u>\$ 63,098.19</u>	<u>\$ 36,316.22</u>

WINSTON PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2015-16, 2016-17 AND 2017-18 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 4000 Winston Park Boulevard, Coconut Creek, Florida 33073

Principal: Mrs. Carolyn Eggelletion

Bookkeepers: Pamela Hunter -Business Support Center (August 2016 – Current)
 Marian Youse – Business Support Center (July 2015- July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:			
Checking Account – Wells Fargo Bank	\$ 26,313.63	\$ 42,386.24	\$ 70,556.16
Investment:			
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 36,313.63</u>	<u>\$ 52,386.24</u>	<u>\$ 80,556.16</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Winston Park Elementary School for the 2015-16, 2016-17 and 2017-18 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, 2016-17 and 2017-18 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

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 866.43	\$ 1,683.41	\$ 1,127.66	\$ 1,422.18
Classes	2,469.83	64,856.28	64,646.58	2,679.53
Clubs	1,486.76	2,396.65	2,076.53	1,806.88
Departments	9,566.53	1,235.94	100.74	10,701.73
Trusts	13,644.25	148,859.22	156,260.95	6,242.52
General	<u>10,918.81</u>	<u>9,168.49</u>	<u>6,626.51</u>	<u>13,460.79</u>
TOTALS	<u><u>\$ 38,952.61</u></u>	<u><u>\$ 228,199.99</u></u>	<u><u>\$ 230,838.97</u></u>	<u><u>\$ 36,313.63</u></u>

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,422.18	\$ 2,087.59	\$ 2,501.49	\$ 1,008.28
Classes	2,679.53	107,312.80	108,614.99	1,377.34
Clubs	1,806.88	2,237.70	1,824.80	2,219.78
Departments	10,701.73	1,643.11	341.54	12,003.30
Trusts	6,242.52	181,214.72	174,873.76	12,583.48
General	<u>13,460.79</u>	<u>13,748.62</u>	<u>4,015.35</u>	<u>23,194.06</u>
TOTALS	<u><u>\$ 36,313.63</u></u>	<u><u>\$ 308,244.54</u></u>	<u><u>\$ 292,171.93</u></u>	<u><u>\$ 52,386.24</u></u>

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,008.28	\$ 3,490.66	\$ 2,774.30	\$ 1,724.64
Classes	1,377.34	105,381.62	103,889.88	2,869.08
Clubs	2,219.78	2,726.65	2,658.53	2,287.90
Departments	12,003.30	912.00	-	12,915.30
Trusts	12,583.48	151,486.99	129,295.36	34,775.11
General	<u>23,194.06</u>	<u>8,371.86</u>	<u>5,581.79</u>	<u>25,984.13</u>
TOTALS	<u><u>\$ 52,386.24</u></u>	<u><u>\$ 272,369.78</u></u>	<u><u>\$ 244,199.86</u></u>	<u><u>\$ 80,556.16</u></u>