

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
January 31, 2019**

**The School Board of Broward County, Florida on
March 5, 2019**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

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Superintendent of Schools

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

The School Board of Broward County, Florida

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Superintendent of Schools

January 31, 2019

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 sixty-four (64) 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 sixty-four (64) 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
Page 2

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 sixty-four (64) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the sixty-four (64) 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)

ATLANTIC TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2015-16 AND 2016-17 FISCAL YEARS
JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 4700 Coconut Creek Parkway, Coconut Creek, Florida 33063

Principal: Robert B. Crawford

Bookkeeper: Marie Adams

Payroll Processors: Susan Duffy (BB Payroll)
Tiffany Bernhardt (AA Payroll)
Jamie Enlow (AA/BB Kronos)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Stonegate Bank	\$ 108,983.68	\$ 176,433.31
Investments:		
Money Market Account – Stonegate Bank	497,171.53	48,060.10
Treasurer’s Pool Account	<u>-</u>	<u>150,000.00</u>
TOTAL	<u>\$ 606,155.21</u>	<u>\$ 374,493.41</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 Atlantic Technical College 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.

ATLANTIC TECHNICAL COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 14,874.73	\$ 42,686.99	\$ 37,734.68	\$ 19,827.04
Clubs	42,900.20	224,652.16	226,824.74	40,727.62
Departments	1,944.83	3,044.77	2,143.71	2,845.89
Trusts	100,151.33	3,483,903.99	3,454,440.79	129,614.53
General	<u>425,731.00</u>	<u>527,238.75</u>	<u>539,829.62</u>	<u>413,140.13</u>
TOTALS	<u><u>\$ 585,602.09</u></u>	<u><u>\$ 4,281,526.66</u></u>	<u><u>\$ 4,260,973.54</u></u>	<u><u>\$ 606,155.21</u></u>

ATLANTIC TECHNICAL COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 19,827.04	\$ 51,532.93	\$ 55,554.80	\$ 15,805.17
Clubs	40,727.62	168,556.24	177,477.91	31,805.95
Departments	2,845.89	4,982.69	5,207.52	2,621.06
Trusts	129,614.53	3,674,397.47	3,660,325.89	143,686.11
General	<u>413,140.13</u>	<u>577,001.27</u>	<u>809,566.28</u>	<u>180,575.12</u>
TOTALS	<u><u>\$ 606,155.21</u></u>	<u><u>\$ 4,476,470.60</u></u>	<u><u>\$ 4,708,132.40</u></u>	<u><u>\$ 374,493.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 301 NW 69th Terrace, Margate, Florida 33063

Principal: Diane Eagan

Bookkeepers: Fatima Refal (July 2017 - Current)
Denise Loglia (July 2016 - June 2017)

Payroll Processors: Fatima Refal (July 2017 - Current)
Denise Loglia (July 2016 - June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 14,876.29</u>	<u>\$ 16,260.33</u>
TOTAL	<u><u>\$ 14,876.29</u></u>	<u><u>\$ 16,260.33</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 Atlantic West Elementary School for the 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 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.

ATLANTIC WEST ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 510.90	\$ 21,394.50	\$ 20,552.50	\$ 1,352.90
Clubs	2,540.16	1,905.22	2,522.51	1,922.87
Departments	1,085.16	7,512.14	5,953.40	2,643.90
Trusts	886.53	24,897.81	20,884.34	4,900.00
General	<u>3,524.18</u>	<u>3,803.84</u>	<u>3,271.40</u>	<u>4,056.62</u>
TOTALS	<u><u>\$ 8,546.93</u></u>	<u><u>\$ 59,513.51</u></u>	<u><u>\$ 53,184.15</u></u>	<u><u>\$ 14,876.29</u></u>

ATLANTIC WEST ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,352.90	\$ 20,976.00	\$ 20,330.00	\$ 1,998.90
Clubs	1,922.87	3,254.07	4,573.23	603.71
Departments	2,643.90	5,316.88	4,220.83	3,739.95
Trusts	4,900.00	29,139.56	26,841.70	7,197.86
General	<u>4,056.62</u>	<u>1,923.87</u>	<u>3,260.58</u>	<u>2,719.91</u>
TOTALS	<u><u>\$ 14,876.29</u></u>	<u><u>\$ 60,610.38</u></u>	<u><u>\$ 59,226.34</u></u>	<u><u>\$ 16,260.33</u></u>

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

PROFILE OF THE SCHOOL

Address: 8800 NW 50th Street, Sunrise, Florida 33351

Principal: Dr. Eric Miller

Bookkeepers: Rhonda Tribbey - Business Support Center (March 2018 - Current)
Pamela Hunter - Business Support Center (July 2016 - February 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 50,614.36	\$ 57,344.69
TOTAL	<u>\$ 50,614.36</u>	<u>\$ 57,344.69</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 Banyan Elementary School for the 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 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

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 193.46	\$ 9,582.60	\$ 9,264.00	\$ 512.06
Clubs	676.00	30,526.58	26,128.78	5,073.80
Departments	5,333.84	414.61	108.46	5,639.99
Trusts	42,056.04	444,704.37	457,048.78	29,711.63
General	<u>3,904.05</u>	<u>18,449.90</u>	<u>12,677.07</u>	<u>9,676.88</u>
TOTALS	<u><u>\$ 52,163.39</u></u>	<u><u>\$ 503,678.06</u></u>	<u><u>\$ 505,227.09</u></u>	<u><u>\$ 50,614.36</u></u>

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 512.06	\$ 19,718.96	\$ 19,004.71	\$ 1,226.31
Clubs	5,073.80	5,461.53	5,299.49	5,235.84
Departments	5,639.99	1,098.86	28.90	6,709.95
Trusts	29,711.63	377,961.82	374,050.25	33,623.20
General	<u>9,676.88</u>	<u>10,837.90</u>	<u>9,965.39</u>	<u>10,549.39</u>
TOTALS	<u><u>\$ 50,614.36</u></u>	<u><u>\$ 415,079.07</u></u>	<u><u>\$ 408,348.74</u></u>	<u><u>\$ 57,344.69</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Tonya Frost

Bookkeeper: Michaelene Pfeffer

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 76,385.84</u>	<u>\$ 80,102.76</u>
TOTAL	<u><u>\$ 76,385.84</u></u>	<u><u>\$ 80,102.76</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 Bayview Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,128.92	\$ 51,177.07	\$ 51,530.03	\$ 775.96
Clubs	255.87	3,460.04	3,461.60	254.31
Departments	1,684.40	422.00	953.30	1,153.10
Trusts	31,060.96	513,537.52	520,196.60	24,401.88
General	<u>48,253.33</u>	<u>22,050.31</u>	<u>20,503.05</u>	<u>49,800.59</u>
TOTALS	<u><u>\$ 82,383.48</u></u>	<u><u>\$ 590,646.94</u></u>	<u><u>\$ 596,644.58</u></u>	<u><u>\$ 76,385.84</u></u>

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 775.96	\$ 63,629.95	\$ 63,206.92	\$ 1,198.99
Clubs	254.31	1,990.83	2,090.28	154.86
Departments	1,153.10	845.53	1,048.23	950.40
Trusts	24,401.88	523,838.81	524,263.43	23,977.26
General	<u>49,800.59</u>	<u>76,423.54</u>	<u>72,402.88</u>	<u>53,821.25</u>
TOTALS	<u><u>\$ 76,385.84</u></u>	<u><u>\$ 666,728.66</u></u>	<u><u>\$ 663,011.74</u></u>	<u><u>\$ 80,102.76</u></u>

BRIGHT HORIZONS CENTER
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Ann Andersen-Kowalski

Bookkeeper: Mary Jo Kulovitz

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,707.30	\$ 11,160.08
Investment:		
Treasurer’s Pool Account	<u>6,000.00</u>	<u>6,000.00</u>
TOTAL	<u>\$ 15,707.30</u>	<u>\$ 17,160.08</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 Bright Horizons Center for the 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 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

BRIGHT HORIZONS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,547.01	\$ 3,080.30	\$ 3,192.36	\$ 1,434.95
Departments	-	704.11	704.11	-
Trusts	13,704.61	10,076.50	12,059.44	11,721.67
General	<u>2,523.72</u>	<u>258.34</u>	<u>231.38</u>	<u>2,550.68</u>
TOTALS	<u><u>\$ 17,775.34</u></u>	<u><u>\$ 14,119.25</u></u>	<u><u>\$ 16,187.29</u></u>	<u><u>\$ 15,707.30</u></u>

BRIGHT HORIZONS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,434.95	\$ 2,904.31	\$ 2,959.60	\$ 1,379.66
Departments	-	882.12	882.12	-
Trusts	11,721.67	14,553.27	13,045.12	13,229.82
General	<u>2,550.68</u>	<u>186.72</u>	<u>186.80</u>	<u>2,550.60</u>
TOTALS	<u><u>\$ 15,707.30</u></u>	<u><u>\$ 18,526.42</u></u>	<u><u>\$ 17,073.64</u></u>	<u><u>\$ 17,160.08</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 SW 62nd Avenue, North Lauderdale, Florida 33068

Principals: Dr. Joshua Kisten (July 2017 - Current)
Donald Lee (July 2016 - June 2017)

Bookkeeper: Karen Voss - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,049.93	\$ 17,479.50
Investment:		
Treasurer’s Pool Account	<u>16,000.00</u>	<u>16,000.00</u>
TOTAL	<u>\$ 31,049.93</u>	<u>\$ 33,479.50</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 Broadview Elementary School for the 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 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

BROADVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 439.51	\$ -	\$ 196.36	\$ 243.15
Classes	2,720.36	18,270.97	18,607.81	2,383.52
Clubs	4,439.83	1,146.81	1,975.91	3,610.73
Departments	4,001.95	289.65	27.49	4,264.11
Trusts	13,680.22	28,071.59	26,411.50	15,340.31
General	<u>9,243.51</u>	<u>1,215.16</u>	<u>5,250.56</u>	<u>5,208.11</u>
TOTALS	<u><u>\$ 34,525.38</u></u>	<u><u>\$ 48,994.18</u></u>	<u><u>\$ 52,469.63</u></u>	<u><u>\$ 31,049.93</u></u>

BROADVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 243.15	\$ 400.00	\$ -	\$ 643.15
Classes	2,383.52	46,097.31	45,950.67	2,530.16
Clubs	3,610.73	3,286.37	3,797.24	3,099.86
Departments	4,264.11	610.30	7.00	4,867.41
Trusts	15,340.31	21,599.40	22,713.20	14,226.51
General	<u>5,208.11</u>	<u>15,879.10</u>	<u>12,974.80</u>	<u>8,112.41</u>
TOTALS	<u><u>\$ 31,049.93</u></u>	<u><u>\$ 87,872.48</u></u>	<u><u>\$ 85,442.91</u></u>	<u><u>\$ 33,479.50</u></u>

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

PROFILE OF THE SCHOOL

Address: 441 NW 35th Avenue, Fort Lauderdale, Florida 33311

Principal: Cyntheria Hunt

Bookkeeper: Alicia Owens-Walden – Business Support Center (July 2016 - Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 14,678.58</u>	<u>\$ 13,888.21</u>
TOTAL	<u><u>\$ 14,678.58</u></u>	<u><u>\$ 13,888.21</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 Broward Estates Elementary School for the 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 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

BROWARD ESTATES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 350.49	\$ 374.00	\$ 433.00	\$ 291.49
Clubs	658.81	36.29	-	695.10
Departments	6,871.49	198.29	-	7,069.78
Trusts	7,018.52	20,600.13	23,172.08	4,446.57
General	<u>1,723.26</u>	<u>3,286.74</u>	<u>2,834.36</u>	<u>2,175.64</u>
TOTALS	<u><u>\$ 16,622.57</u></u>	<u><u>\$ 24,495.45</u></u>	<u><u>\$ 26,439.44</u></u>	<u><u>\$ 14,678.58</u></u>

BROWARD ESTATES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 291.49	\$ 12,224.24	\$ 12,261.97	\$ 253.76
Clubs	695.10	531.72	250.00	976.82
Departments	7,069.78	244.60	-	7,314.38
Trusts	4,446.57	39,825.01	40,182.47	4,089.11
General	<u>2,175.64</u>	<u>3,464.69</u>	<u>4,386.19</u>	<u>1,254.14</u>
TOTALS	<u><u>\$ 14,678.58</u></u>	<u><u>\$ 56,290.26</u></u>	<u><u>\$ 57,080.63</u></u>	<u><u>\$ 13,888.21</u></u>

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

PROFILE OF THE SCHOOL

Address: 2640 NW 46th Avenue, Lauderhill, Florida 33313

Principals: Letitia Ingram-Phillips (July 2017 - Current)
Frances Fuce-Ollivierre (July 2016 - June 2017)

Bookkeeper: Ruby Carpintero-Vargas - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 9,288.71</u>	<u>\$ 8,628.90</u>
TOTAL	<u><u>\$ 9,288.71</u></u>	<u><u>\$ 8,628.90</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 Castle Hill Elementary School for the 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 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

CASTLE HILL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 979.28	\$ 9,886.80	\$ 9,304.10	\$ 1,561.98
Clubs	1,363.66	7,464.94	7,224.68	1,603.92
Departments	1,974.62	3,799.43	3,572.81	2,201.24
Trusts	2,463.95	33,320.56	33,575.55	2,208.96
General	<u>1,387.24</u>	<u>1,735.11</u>	<u>1,409.74</u>	<u>1,712.61</u>
TOTALS	<u><u>\$ 8,168.75</u></u>	<u><u>\$ 56,206.84</u></u>	<u><u>\$ 55,086.88</u></u>	<u><u>\$ 9,288.71</u></u>

CASTLE HILL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,561.98	\$ 4,481.30	\$ 4,843.75	\$ 1,199.53
Clubs	1,603.92	7,138.74	7,222.21	1,520.45
Departments	2,201.24	5,645.51	5,408.16	2,438.59
Trusts	2,208.96	22,103.72	22,184.60	2,128.08
General	<u>1,712.61</u>	<u>1,775.14</u>	<u>2,145.50</u>	<u>1,342.25</u>
TOTALS	<u><u>\$ 9,288.71</u></u>	<u><u>\$ 41,144.41</u></u>	<u><u>\$ 41,804.22</u></u>	<u><u>\$ 8,628.90</u></u>

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

PROFILE OF THE SCHOOL

Address: 777 North Nob Hill Road, Plantation, Florida 33324

Principal: Cherise Coleman

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 141,692.61	\$ 167,475.66
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 161,692.61</u>	<u>\$ 187,475.66</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 Central Park Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,111.31	\$ 59,868.75	\$ 60,997.34	\$ 982.72
Clubs	9,850.86	5,509.66	7,014.73	8,345.79
Departments	5,096.88	960.07	15.51	6,041.44
Trusts	97,737.69	870,745.57	868,660.76	99,822.50
General	<u>49,961.19</u>	<u>20,689.98</u>	<u>24,151.01</u>	<u>46,500.16</u>
TOTALS	<u><u>\$ 164,757.93</u></u>	<u><u>\$ 957,774.03</u></u>	<u><u>\$ 960,839.35</u></u>	<u><u>\$ 161,692.61</u></u>

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 982.72	\$ 56,672.45	\$ 55,831.29	\$ 1,823.88
Clubs	8,345.79	1,700.51	2,095.80	7,950.50
Departments	6,041.44	747.03	15.00	6,773.47
Trusts	99,822.50	851,112.91	828,283.14	122,652.27
General	<u>46,500.16</u>	<u>11,880.54</u>	<u>10,105.16</u>	<u>48,275.54</u>
TOTALS	<u><u>\$ 161,692.61</u></u>	<u><u>\$ 922,113.44</u></u>	<u><u>\$ 896,330.39</u></u>	<u><u>\$ 187,475.66</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Tara Zdanowicz

Bookkeepers: Victoria Phillips – Business Support Center (October 2018-Current)
Pamela Hunter– Business Support Center (August 2018-September 2018)
Heather Braun – Business Support Center (December 2012-July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 50,610.35</u>	<u>\$ 76,467.86</u>
TOTAL	<u><u>\$ 50,610.35</u></u>	<u><u>\$ 76,467.86</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 Challenger Elementary School for the 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 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

CHALLENGER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,147.40	\$ 1,323.00	\$ 2,392.45	\$ 77.95
Classes	1,962.51	35,512.39	37,222.83	252.07
Clubs	11,869.45	4,081.73	4,965.50	10,985.68
Departments	2,243.75	22,778.81	19,325.94	5,696.62
Trusts	29,180.78	534,691.51	535,655.77	28,216.52
General	<u>6,467.80</u>	<u>6,428.16</u>	<u>7,514.45</u>	<u>5,381.51</u>
TOTALS	<u><u>\$ 52,871.69</u></u>	<u><u>\$ 604,815.60</u></u>	<u><u>\$ 607,076.94</u></u>	<u><u>\$ 50,610.35</u></u>

CHALLENGER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 77.95	\$ 1,062.00	\$ 1,007.46	\$ 132.49
Classes	252.07	21,144.37	17,975.68	3,420.76
Clubs	10,985.68	4,058.24	2,800.53	12,243.39
Departments	5,696.62	16,023.44	15,649.06	6,071.00
Trusts	28,216.52	597,482.19	579,460.06	46,238.65
General	<u>5,381.51</u>	<u>21,951.83</u>	<u>18,971.77</u>	<u>8,361.57</u>
TOTALS	<u><u>\$ 50,610.35</u></u>	<u><u>\$ 661,722.07</u></u>	<u><u>\$ 635,864.56</u></u>	<u><u>\$ 76,467.86</u></u>

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

PROFILE OF THE SCHOOL

Address: 13601 Monarch Lakes Boulevard, Miramar, Florida 33027

Principal: Teresa Thelmas

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 38,868.85</u>	<u>\$ 45,437.20</u>
TOTAL	<u>\$ 38,868.85</u>	<u>\$ 45,437.20</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 Palm Elementary School for the 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 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 PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 184.37	\$ 2,485.87	\$ 2,281.38	\$ 388.86
Classes	2,287.30	39,497.88	40,530.00	1,255.18
Clubs	3,021.31	17,047.57	14,945.93	5,122.95
Departments	12,432.08	24,216.43	28,660.83	7,987.68
Trusts	12,505.28	112,150.38	105,734.10	18,921.56
General	<u>8,809.02</u>	<u>6,730.65</u>	<u>10,347.05</u>	<u>5,192.62</u>
TOTALS	<u><u>\$ 39,239.36</u></u>	<u><u>\$ 202,128.78</u></u>	<u><u>\$ 202,499.29</u></u>	<u><u>\$ 38,868.85</u></u>

COCONUT PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 388.86	\$ 2,045.09	\$ 2,287.84	\$ 146.11
Classes	1,255.18	17,724.58	16,793.53	2,186.23
Clubs	5,122.95	11,542.35	10,827.46	5,837.84
Departments	7,987.68	28,128.70	28,669.39	7,446.99
Trusts	18,921.56	143,769.20	142,405.12	20,285.64
General	<u>5,192.62</u>	<u>18,997.13</u>	<u>14,655.36</u>	<u>9,534.39</u>
TOTALS	<u><u>\$ 38,868.85</u></u>	<u><u>\$ 222,207.05</u></u>	<u><u>\$ 215,638.70</u></u>	<u><u>\$ 45,437.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 1050 Northwest Second Street, Dania Beach, Florida, 33004

Principal: Dr. Tracy Jackson

Bookkeeper: Geneva Randall

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 10,363.22</u>	<u>\$ 10,811.46</u>
TOTAL	<u><u>\$ 10,363.22</u></u>	<u><u>\$ 10,811.46</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 Collins Elementary School for the 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 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

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 409.99	\$ 7,273.99	\$ 7,380.50	\$ 303.48
Clubs	632.77	800.00	800.00	632.77
Departments	659.25	3,689.85	3,916.28	432.82
Trusts	6,848.97	21,785.44	20,417.49	8,216.92
General	<u>802.70</u>	<u>1,347.40</u>	<u>1,372.87</u>	<u>777.23</u>
TOTALS	<u><u>\$ 9,353.68</u></u>	<u><u>\$ 34,896.68</u></u>	<u><u>\$ 33,887.14</u></u>	<u><u>\$ 10,363.22</u></u>

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 303.48	\$ 7,079.00	\$ 6,645.00	\$ 737.48
Clubs	632.77	1,676.00	1,396.66	912.11
Departments	432.82	4,320.77	4,177.17	576.42
Trusts	8,216.92	13,705.07	13,846.76	8,075.23
General	<u>777.23</u>	<u>885.46</u>	<u>1,152.47</u>	<u>510.22</u>
TOTALS	<u><u>\$ 10,363.22</u></u>	<u><u>\$ 27,666.30</u></u>	<u><u>\$ 27,218.06</u></u>	<u><u>\$ 10,811.46</u></u>

COMMUNITY SCHOOLS SOUTH
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 4747 NW 14th Street, Lauderhill, Florida 33313

Principal: Brian Faso

Bookkeeper: Betsy Clinger

Payroll Processor: Barbara Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,641.56
Investment:	
Treasurer's Pool Account	<u>325,000.00</u>
 TOTAL	 <u><u>\$ 354,641.56</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 statement of Community Schools South 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.

COMMUNITY SCHOOLS SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,441.18	\$ 2,968.47	\$ 327.27	\$ 4,082.38
Trusts	328,372.66	1,259,569.94	1,278,982.97	308,959.63
General	<u>54,544.93</u>	<u>6,332.16</u>	<u>19,277.54</u>	<u>41,599.55</u>
TOTALS	<u><u>\$ 384,358.77</u></u>	<u><u>\$ 1,268,870.57</u></u>	<u><u>\$ 1,298,587.78</u></u>	<u><u>\$ 354,641.56</u></u>

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

PROFILE OF THE SCHOOL

Address: 5100 SW 148th Avenue, Miramar, Florida 33027

Principal: Stephanie Saban

Bookkeepers: Ileana Claudio – Business Support Center (September 2018-Current)
David Franklin – Business Support Center (July 2018-August 2018)
Jill Taylor - Business Support Center (November 2016 – June 2018)
Ileana Claudio-Business Support Center (September 2016-October 2016)
Claudia Cardona – Business Support Center (July 2016 – August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 54,254.41</u>	<u>\$ 54,646.25</u>
TOTAL	<u>\$ 54,254.41</u>	<u>\$ 54,646.25</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 Coral Cove Elementary School for the 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 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

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,440.55	\$ 39,534.07	\$ 41,424.91	\$ 1,549.71
Clubs	1,084.87	3,620.36	3,983.61	721.62
Departments	6,636.00	1,609.82	3,276.65	4,969.17
Trusts	47,689.13	808,079.77	813,244.79	42,524.11
General	<u>12,914.09</u>	<u>13,102.22</u>	<u>21,526.51</u>	<u>4,489.80</u>
TOTALS	<u><u>\$ 71,764.64</u></u>	<u><u>\$ 865,946.24</u></u>	<u><u>\$ 883,456.47</u></u>	<u><u>\$ 54,254.41</u></u>

CORAL COVE ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,549.71	\$ 34,520.03	\$ 34,997.14	\$ 1,072.60
Clubs	721.62	6,444.65	6,282.26	884.01
Departments	4,969.17	876.27	2,542.54	3,302.90
Trusts	42,524.11	623,526.37	626,051.31	39,999.17
General	<u>4,489.80</u>	<u>16,561.25</u>	<u>11,663.48</u>	<u>9,387.57</u>
TOTALS	<u><u>\$ 54,254.41</u></u>	<u><u>\$ 681,928.57</u></u>	<u><u>\$ 681,536.73</u></u>	<u><u>\$ 54,646.25</u></u>

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

PROFILE OF THE SCHOOL

Address: 10300 West Wiles Road, Coral Springs, Florida 33076

Principals: Sara La Rosa (July 2018 – Current)
Ian Murray (July 2016 – June 2018)

Bookkeeper: Kimberly Reid - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 29,821.66	\$ 48,265.00
Investment:		
Treasurer's Pool Account	<u>24,000.00</u>	<u>24,000.00</u>
TOTAL	<u>\$ 53,821.66</u>	<u>\$ 72,265.00</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 Coral Springs Middle School for the 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 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

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,082.04	\$ 25,909.20	\$ 23,054.55	\$ 6,936.69
Classes	5,835.19	113,390.05	112,851.88	6,373.36
Clubs	19,920.98	21,683.68	32,271.32	9,333.34
Departments	3,936.47	2,091.47	382.03	5,645.91
Trusts	24,753.51	136,300.09	139,497.06	21,556.54
General	<u>6,883.59</u>	<u>8,732.11</u>	<u>11,639.88</u>	<u>3,975.82</u>
TOTALS	<u><u>\$ 65,411.78</u></u>	<u><u>\$ 308,106.60</u></u>	<u><u>\$ 319,696.72</u></u>	<u><u>\$ 53,821.66</u></u>

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 6,936.69	\$ 70,642.87	\$ 61,154.68	\$ 16,424.88
Classes	6,373.36	154,709.22	158,006.25	3,076.33
Clubs	9,333.34	35,429.37	30,486.91	14,275.80
Departments	5,645.91	1,106.37	1,048.39	5,703.89
Trusts	21,556.54	92,144.01	87,061.24	26,639.31
General	<u>3,975.82</u>	<u>7,660.11</u>	<u>5,491.14</u>	<u>6,144.79</u>
TOTALS	<u><u>\$ 53,821.66</u></u>	<u><u>\$ 361,691.95</u></u>	<u><u>\$ 343,248.61</u></u>	<u><u>\$ 72,265.00</u></u>

CORAL SPRINGS PRE K-8 SCHOOL
AUDIT REPORT
FOR THE 2016-17 AND 2017-2018 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Vonda Oliver

Bookkeepers: Rhonda Tribbey - Business Support Center (August 2018 - Current)
Jill Taylor - Business Support Center (October 2016 - July 2018)
Ileana Claudio - Business Support Center (July 2016 - September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,850.05	\$ 28,385.43
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 38,850.05</u>	<u>\$ 33,385.43</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 Coral Springs Pre K-8 School for the 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 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

CORAL SPRINGS PRE K-8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,852.89	\$ 22,352.01	\$ 22,405.49	\$ 1,799.41
Clubs	3,382.05	4,054.85	4,981.36	2,455.54
Departments	732.24	4,110.01	3,898.08	944.17
Trusts	7,259.33	180,861.03	179,560.12	8,560.24
General	<u>28,838.76</u>	<u>14,629.77</u>	<u>18,377.84</u>	<u>25,090.69</u>
TOTALS	<u><u>\$ 42,065.27</u></u>	<u><u>\$ 226,007.67</u></u>	<u><u>\$ 229,222.89</u></u>	<u><u>\$ 38,850.05</u></u>

CORAL SPRINGS PRE K-8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,799.41	\$ 23,373.97	\$ 22,881.99	\$ 2,291.39
Clubs	2,455.54	3,939.17	4,941.54	1,453.17
Departments	944.17	7,444.39	6,824.96	1,563.60
Trusts	8,560.24	145,574.73	146,868.58	7,266.39
General	<u>25,090.69</u>	<u>6,674.90</u>	<u>10,954.71</u>	<u>20,810.88</u>
TOTALS	<u><u>\$ 38,850.05</u></u>	<u><u>\$ 187,007.16</u></u>	<u><u>\$ 192,471.78</u></u>	<u><u>\$ 33,385.43</u></u>

COUNTRY HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2016-17 AND 2017-2018 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 10550 Westview Drive, Coral Springs, Florida 33076

Principals: Nicole Ortega (July 2018 - Current)
Kellee Stroup (July 2016 - June 2018)

Bookkeepers: Lourdes Arias - Business Support Center (August 2017 - Current)
Marian Youse - Business Support Center (April 2017 - July 2017)
Latoya Jemeison - Business Support Center (July 2016 - March 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 59,020.41</u>	<u>\$ 81,735.44</u>
TOTAL	<u><u>\$ 59,020.41</u></u>	<u><u>\$ 81,735.44</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 Country Hills Elementary School for the 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 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

COUNTRY HILLS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,982.18	\$ 108,695.76	\$ 110,737.20	\$ 940.74
Clubs	3,425.00	3,416.18	4,817.69	2,023.49
Departments	17,632.48	2,643.57	3,007.15	17,268.90
Trusts	25,733.38	898,467.12	911,379.02	12,821.48
General	<u>24,944.95</u>	<u>11,795.22</u>	<u>10,774.37</u>	<u>25,965.80</u>
TOTALS	<u><u>\$ 74,717.99</u></u>	<u><u>\$ 1,025,017.85</u></u>	<u><u>\$ 1,040,715.43</u></u>	<u><u>\$ 59,020.41</u></u>

COUNTRY HILLS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 940.74	\$ 115,763.92	\$ 114,914.00	\$ 1,790.66
Clubs	2,023.49	9,719.52	9,298.70	2,444.31
Departments	17,268.90	770.99	84.98	17,954.91
Trusts	12,821.48	516,551.10	496,725.52	32,647.06
General	<u>25,965.80</u>	<u>8,492.18</u>	<u>7,559.48</u>	<u>26,898.50</u>
TOTALS	<u><u>\$ 59,020.41</u></u>	<u><u>\$ 651,297.71</u></u>	<u><u>\$ 628,582.68</u></u>	<u><u>\$ 81,735.44</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 SW 4th Avenue, Fort Lauderdale, Florida 33315

Principal: Michelle Allison

Bookkeepers: Grecia Tineo (July 2018 – Current)
Martha Arrazcaeta - Business Support Center (July 2016 - June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 12,519.82</u>	<u>\$ 18,999.41</u>
TOTAL	<u>\$ 12,519.82</u>	<u>\$ 18,999.41</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 Croissant Park Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,866.80	\$ 22,884.50	\$ 24,162.39	\$ 588.91
Clubs	940.60	122.31	581.03	481.88
Departments	1,827.33	238.48	-	2,065.81
Trusts	1,760.31	29,469.14	23,924.74	7,304.71
General	<u>2,699.87</u>	<u>1,165.01</u>	<u>1,786.37</u>	<u>2,078.51</u>
TOTALS	<u><u>\$ 9,094.91</u></u>	<u><u>\$ 53,879.44</u></u>	<u><u>\$ 50,454.53</u></u>	<u><u>\$ 12,519.82</u></u>

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 588.91	\$ 19,390.00	\$ 18,030.09	\$ 1,948.82
Clubs	481.88	116.81	-	598.69
Departments	2,065.81	125.12	443.26	1,747.67
Trusts	7,304.71	23,214.92	20,461.05	10,058.58
General	<u>2,078.51</u>	<u>6,934.25</u>	<u>4,367.11</u>	<u>4,645.65</u>
TOTALS	<u><u>\$ 12,519.82</u></u>	<u><u>\$ 49,781.10</u></u>	<u><u>\$ 43,301.51</u></u>	<u><u>\$ 18,999.41</u></u>

DAVE THOMAS EDUCATION CENTER
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 4690 Coconut Creek Parkway, Coconut Creek, Florida, 33063

Principal: Tracy Lockhart-Talley

Bookkeeper: Paula Pucci

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 26,200.00</u>	<u>\$ 20,059.43</u>
TOTAL	<u>\$ 26,200.00</u>	<u>\$ 20,059.43</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 Dave Thomas Education Center for the 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 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

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 180.00	\$ 180.00	\$ -
Clubs	13,488.78	89,404.44	88,902.85	13,990.37
Trusts	11,801.04	93,462.33	96,261.04	9,002.33
General	<u>2,436.49</u>	<u>3,227.41</u>	<u>2,456.60</u>	<u>3,207.30</u>
TOTALS	<u><u>\$ 27,726.31</u></u>	<u><u>\$ 186,274.18</u></u>	<u><u>\$ 187,800.49</u></u>	<u><u>\$ 26,200.00</u></u>

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 3,702.93	\$ 3,681.09	\$ 21.84
Clubs	13,990.37	85,104.51	89,834.06	9,260.82
Trusts	9,002.33	94,013.83	94,692.94	8,323.22
General	<u>3,207.30</u>	<u>3,311.64</u>	<u>4,065.39</u>	<u>2,453.55</u>
TOTALS	<u><u>\$ 26,200.00</u></u>	<u><u>\$ 186,132.91</u></u>	<u><u>\$ 192,273.48</u></u>	<u><u>\$ 20,059.43</u></u>

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

PROFILE OF THE SCHOOL

Address: 7025 SW 39th Street, Davie, Florida 33314

Principal: Robert Schneider

Bookkeeper: Lisa Mitrani - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 11,306.96</u>	<u>\$ 10,502.16</u>
TOTAL	<u><u>\$ 11,306.96</u></u>	<u><u>\$ 10,502.16</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 Davie Elementary School for the 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 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

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,232.10	\$ 12,903.30	\$ 12,679.67	\$ 1,455.73
Clubs	4,092.06	9,175.06	9,451.42	3,815.70
Departments	1,301.63	864.73	26.50	2,139.86
Trusts	3,040.87	241,724.17	244,020.17	744.87
General	<u>4,151.81</u>	<u>4,703.62</u>	<u>5,704.63</u>	<u>3,150.80</u>
TOTALS	<u><u>\$ 13,818.47</u></u>	<u><u>\$ 269,370.88</u></u>	<u><u>\$ 271,882.39</u></u>	<u><u>\$ 11,306.96</u></u>

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,455.73	\$ 15,930.00	\$ 15,300.49	\$ 2,085.24
Clubs	3,815.70	9,577.67	10,270.02	3,123.35
Departments	2,139.86	624.50	241.48	2,522.88
Trusts	744.87	205,686.05	205,206.73	1,224.19
General	<u>3,150.80</u>	<u>1,464.86</u>	<u>3,069.16</u>	<u>1,546.50</u>
TOTALS	<u><u>\$ 11,306.96</u></u>	<u><u>\$ 233,283.08</u></u>	<u><u>\$ 234,087.88</u></u>	<u><u>\$ 10,502.16</u></u>

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

PROFILE OF THE SCHOOL

Address: 1130 SW 133rd Avenue, Davie, Florida 33325

Principal: Janice Crosby

Bookkeepers: Susanne Dale (February 2017 – Current)
Cathy Shapiro (December 2016 – January 2017)
Deborah Clementi (October 2008 – November 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 129,719.98</u>	<u>\$ 124,790.09</u>
TOTAL	<u>\$ 129,719.98</u>	<u>\$ 124,790.09</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 Flamingo Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,282.47	\$ 19,124.00	\$ 19,817.77	\$ 588.70
Clubs	675.05	1,956.51	1,623.07	1,008.49
Departments	1,342.90	318.75	15.98	1,645.67
Trusts	48,582.44	566,537.70	541,434.61	73,685.53
General	<u>36,620.79</u>	<u>30,728.30</u>	<u>14,557.50</u>	<u>52,791.59</u>
TOTALS	<u><u>\$ 88,503.65</u></u>	<u><u>\$ 618,665.26</u></u>	<u><u>\$ 577,448.93</u></u>	<u><u>\$ 129,719.98</u></u>

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 588.70	\$ 13,345.00	\$ 13,226.40	\$ 707.30
Clubs	1,008.49	1,890.62	2,514.66	384.45
Departments	1,645.67	800.55	238.50	2,207.72
Trusts	73,685.53	778,016.65	768,628.59	83,073.59
General	<u>52,791.59</u>	<u>25,407.67</u>	<u>39,782.23</u>	<u>38,417.03</u>
TOTALS	<u><u>\$ 129,719.98</u></u>	<u><u>\$ 819,460.49</u></u>	<u><u>\$ 824,390.38</u></u>	<u><u>\$ 124,790.09</u></u>

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1000 SW 3rd Street, Hallandale Beach, Florida 33009

Principal: Robert Pappas

Bookkeeper: Ana Maria Taylor

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 84,369.27</u>	<u>\$ 81,616.02</u>
TOTAL	<u>\$ 84,369.27</u>	<u>\$ 81,616.02</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 Gulfstream Academy of Hallandale Beach K-8 for the 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 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

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 7,491.96	\$ 624.31	\$ 6,867.65
Music	-	58.38	-	58.38
Classes	6,360.68	86,618.62	87,914.41	5,064.89
Clubs	1,456.52	22,874.02	18,821.17	5,509.37
Departments	8,607.60	14,342.51	15,668.57	7,281.54
Trusts	12,130.99	213,763.84	214,422.93	11,471.90
General	<u>31,916.05</u>	<u>27,481.29</u>	<u>11,281.80</u>	<u>48,115.54</u>
TOTALS	<u><u>\$ 60,471.84</u></u>	<u><u>\$ 372,630.62</u></u>	<u><u>\$ 348,733.19</u></u>	<u><u>\$ 84,369.27</u></u>

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,867.65	\$ 1,786.95	\$ 6,128.07	\$ 2,526.53
Music	58.38	1,205.00	1,069.80	193.58
Classes	5,064.89	72,777.15	71,248.36	6,593.68
Clubs	5,509.37	28,583.40	26,437.53	7,655.24
Departments	7,281.54	13,814.68	14,069.64	7,026.58
Trusts	11,471.90	196,759.84	197,240.08	10,991.66
General	<u>48,115.54</u>	<u>4,983.90</u>	<u>6,470.69</u>	<u>46,628.75</u>
TOTALS	<u><u>\$ 84,369.27</u></u>	<u><u>\$ 319,910.92</u></u>	<u><u>\$ 322,664.17</u></u>	<u><u>\$ 81,616.02</u></u>

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

PROFILE OF THE SCHOOL

Address: 900 SE 15th Street, Fort Lauderdale, Florida 33316

Principal: Theresa Bucolo

Bookkeepers: Catherine Schmidt (October 2018 – Current)
Eugenie Georgion (July 2016 – September 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 9,826.39</u>	<u>\$ 2,907.44</u>
TOTAL	<u><u>\$ 9,826.39</u></u>	<u><u>\$ 2,907.44</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 Harbordale Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 462.05	\$ 13,466.75	\$ 13,671.62	\$ 257.18
Clubs	408.85	2,957.69	3,307.78	58.76
Departments	260.79	118.00	-	378.79
Trusts	871.94	27,925.03	28,587.77	209.20
General	<u>8,593.77</u>	<u>15,373.31</u>	<u>15,044.62</u>	<u>8,922.46</u>
TOTALS	<u><u>\$ 10,597.40</u></u>	<u><u>\$ 59,840.78</u></u>	<u><u>\$ 60,611.79</u></u>	<u><u>\$ 9,826.39</u></u>

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 257.18	\$ 13,527.25	\$ 13,634.38	\$ 150.05
Clubs	58.76	2,291.39	1,997.04	353.11
Departments	378.79	255.82	145.00	489.61
Trusts	209.20	28,516.18	28,621.66	103.72
General	<u>8,922.46</u>	<u>5,373.47</u>	<u>12,484.98</u>	<u>1,810.95</u>
TOTALS	<u><u>\$ 9,826.39</u></u>	<u><u>\$ 49,964.11</u></u>	<u><u>\$ 56,883.06</u></u>	<u><u>\$ 2,907.44</u></u>

HENRY D. PERRY EDUCATION CENTER
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3400 SW 69th Avenue, Miramar, Florida 33023

Principal: Bardetta Haygood

Bookkeepers: Nishat Malik (September 2016 – Current)
Mabel Lopez (July 2016 – August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 6,303.37	\$ 995.64
Investment:		
Treasurer's Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 36,303.37</u>	<u>\$ 30,995.64</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 Henry D. Perry Education Center for the 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 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

HENRY D. PERRY EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,055.34	\$ 37,450.14	\$ 37,920.01	\$ 585.47
Trusts	12,958.47	207,103.60	210,435.04	9,627.03
General	<u>35,790.14</u>	<u>6,156.12</u>	<u>15,855.39</u>	<u>26,090.87</u>
TOTALS	<u><u>\$ 49,803.95</u></u>	<u><u>\$ 250,709.86</u></u>	<u><u>\$ 264,210.44</u></u>	<u><u>\$ 36,303.37</u></u>

HENRY D. PERRY EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 585.47	\$ 25,400.27	\$ 25,852.52	\$ 133.22
Trusts	9,627.03	207,740.83	205,864.35	11,503.51
General	<u>26,090.87</u>	<u>3,938.26</u>	<u>10,670.22</u>	<u>19,358.91</u>
TOTALS	<u><u>\$ 36,303.37</u></u>	<u><u>\$ 237,079.36</u></u>	<u><u>\$ 242,387.09</u></u>	<u><u>\$ 30,995.64</u></u>

LANIER-JAMES EDUCATION CENTER
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1050 NW 7th Court, Hallandale Beach, Florida 33009

Principal: Kelvin P. Lee

Bookkeepers: Bridgette Willis – Business Support Center (April 2018 – Current)
Lysa Robb – Business Support Center (July 2017 – March 2018)
Raye Smith – (November 2008 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 2,812.81</u>	<u>\$ 2,861.51</u>
TOTAL	<u>\$ 2,812.81</u>	<u>\$ 2,861.51</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 Lanier-James Education Center for the 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 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

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 501.24	\$ 737.46	\$ 804.78	\$ 433.92
Departments	19.50	60.00	-	79.50
Trusts	2,230.65	5,040.18	5,137.76	2,133.07
General	<u>163.61</u>	<u>65.04</u>	<u>62.33</u>	<u>166.32</u>
TOTALS	<u><u>\$ 2,915.00</u></u>	<u><u>\$ 5,902.68</u></u>	<u><u>\$ 6,004.87</u></u>	<u><u>\$ 2,812.81</u></u>

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 433.92	\$ 755.70	\$ 679.56	\$ 510.06
Departments	79.50	158.27	20.00	217.77
Trusts	2,133.07	2,599.71	2,639.71	2,093.07
General	<u>166.32</u>	<u>-</u>	<u>125.71</u>	<u>40.61</u>
TOTALS	<u><u>\$ 2,812.81</u></u>	<u><u>\$ 3,513.68</u></u>	<u><u>\$ 3,464.98</u></u>	<u><u>\$ 2,861.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 2450 Banks Road, Margate, Florida 33063

Principal: David Levine

Bookkeeper: Donna Howard

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 73,343.80</u>	<u>\$ 84,068.01</u>
TOTAL	<u>\$ 73,343.80</u>	<u>\$ 84,068.01</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 Liberty Elementary School for the 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 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

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,306.84	\$ 9,517.00	\$ 10,230.40	\$ 593.44
Classes	5,688.46	36,315.37	35,107.70	6,896.13
Clubs	3,340.85	3,955.69	5,118.33	2,178.21
Departments	1,246.33	902.87	247.74	1,901.46
Trusts	9,478.39	26,744.77	25,807.97	10,415.19
General	<u>46,605.63</u>	<u>6,956.13</u>	<u>2,202.39</u>	<u>51,359.37</u>
TOTALS	<u><u>\$ 67,666.50</u></u>	<u><u>\$ 84,391.83</u></u>	<u><u>\$ 78,714.53</u></u>	<u><u>\$ 73,343.80</u></u>

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 593.44	\$ 12,147.00	\$ 12,188.54	\$ 551.90
Classes	6,896.13	38,635.10	35,910.24	9,620.99
Clubs	2,178.21	14,992.95	7,771.50	9,399.66
Departments	1,901.46	1,392.04	655.20	2,638.30
Trusts	10,415.19	39,192.55	38,488.71	11,119.03
General	<u>51,359.37</u>	<u>5,464.95</u>	<u>6,086.19</u>	<u>50,738.13</u>
TOTALS	<u><u>\$ 73,343.80</u></u>	<u><u>\$ 111,824.59</u></u>	<u><u>\$ 101,100.38</u></u>	<u><u>\$ 84,068.01</u></u>

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

PROFILE OF THE SCHOOL

Address: 6300 NW 18th Street, Margate, Florida 33063

Principal: Thomas Schroeder

Bookkeeper: Dina Newland

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 17,826.95</u>	<u>\$ 11,423.51</u>
TOTAL	<u>\$ 17,826.95</u>	<u>\$ 11,423.51</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 Margate Elementary School for the 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 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

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,080.15	\$ 24,379.00	\$ 21,577.38	\$ 6,881.77
Clubs	1,100.54	11,429.15	10,717.64	1,812.05
Departments	5,064.09	15,245.05	17,161.06	3,148.08
Trusts	389.40	46,148.73	43,255.74	3,282.39
General	<u>2,212.28</u>	<u>7,484.35</u>	<u>6,993.97</u>	<u>2,702.66</u>
TOTALS	<u><u>\$ 12,846.46</u></u>	<u><u>\$ 104,686.28</u></u>	<u><u>\$ 99,705.79</u></u>	<u><u>\$ 17,826.95</u></u>

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,881.77	\$ 22,053.00	\$ 24,003.05	\$ 4,931.72
Clubs	1,812.05	13,641.06	13,060.98	2,392.13
Departments	3,148.08	10,620.07	12,869.65	898.50
Trusts	3,282.39	90,551.70	92,604.43	1,229.66
General	<u>2,702.66</u>	<u>7,472.51</u>	<u>8,203.67</u>	<u>1,971.50</u>
TOTALS	<u><u>\$ 17,826.95</u></u>	<u><u>\$ 144,338.34</u></u>	<u><u>\$ 150,741.78</u></u>	<u><u>\$ 11,423.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 500 NW 65th Avenue, Margate, Florida 33063

Principal: Earnest Toliver

Bookkeeper: Kimberly Reid - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 10,068.46	\$ 19,799.52
Investment:		
Treasurer's Pool Account	<u>4,632.08</u>	<u>4,632.08</u>
TOTAL	<u>\$ 14,700.54</u>	<u>\$ 24,431.60</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 Margate Middle School for the 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 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

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,518.16	\$ 2,860.40	\$ 2,826.97	\$ 4,551.59
Music	237.05	1,680.00	1,689.36	227.69
Classes	488.64	65,612.80	66,060.44	41.00
Clubs	4,961.54	5,937.60	7,241.50	3,657.64
Departments	4,852.34	1,823.40	5,291.80	1,383.94
Trusts	5,301.85	10,606.94	11,940.37	3,968.42
General	<u>437.68</u>	<u>2,023.21</u>	<u>1,590.63</u>	<u>870.26</u>
TOTALS	<u><u>\$ 20,797.26</u></u>	<u><u>\$ 90,544.35</u></u>	<u><u>\$ 96,641.07</u></u>	<u><u>\$ 14,700.54</u></u>

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,551.59	\$ 3,282.25	\$ 2,598.46	\$ 5,235.38
Music	227.69	1,740.00	813.88	1,153.81
Classes	41.00	68,987.91	69,028.91	-
Clubs	3,657.64	8,155.75	7,999.19	3,814.20
Departments	1,383.94	1,706.53	644.76	2,445.71
Trusts	3,968.42	14,822.43	16,109.44	2,681.41
General	<u>870.26</u>	<u>16,770.99</u>	<u>8,540.16</u>	<u>9,101.09</u>
TOTALS	<u><u>\$ 14,700.54</u></u>	<u><u>\$ 115,465.86</u></u>	<u><u>\$ 105,734.80</u></u>	<u><u>\$ 24,431.60</u></u>

MARY M. BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, Florida 33020

Principals: Latosha Williams (July 2017 – Current)
Nichele Williams (March 2017 – June 2017)
Michelle Alvarez (July 2016 – February 2017)

Bookkeepers: Robert Johnston – Business Support Center (May 2017 – Current)
Alicia Owens-Walden – Business Support Center (August 2016 – April 2017)
Sara Santiago – Business Support Center (November 2015 – July 2016)

Payroll Processor: Nakia Thomas

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 18,457.49</u>	<u>\$ 23,371.91</u>
TOTAL	<u>\$ 18,457.49</u>	<u>\$ 23,371.91</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 Mary M. Bethune Elementary School for the 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 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.

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,615.88	\$ 900.00	\$ 1,494.96	\$ 2,020.92
Classes	591.85	8,976.58	7,488.65	2,079.78
Clubs	1,350.41	6,527.96	5,812.15	2,066.22
Departments	995.34	5,056.21	4,739.98	1,311.57
Trusts	3,374.01	26,718.53	25,180.52	4,912.02
General	<u>3,437.23</u>	<u>8,394.95</u>	<u>5,765.20</u>	<u>6,066.98</u>
TOTALS	<u><u>\$ 12,364.72</u></u>	<u><u>\$ 56,574.23</u></u>	<u><u>\$ 50,481.46</u></u>	<u><u>\$ 18,457.49</u></u>

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,020.92	\$ 880.00	\$ 461.79	\$ 2,439.13
Classes	2,079.78	1,707.60	2,513.90	1,273.48
Clubs	2,066.22	3,263.90	1,583.10	3,747.02
Departments	1,311.57	2,850.67	2,381.02	1,781.22
Trusts	4,912.02	17,456.62	15,240.00	7,128.64
General	<u>6,066.98</u>	<u>5,069.84</u>	<u>4,134.40</u>	<u>7,002.42</u>
TOTALS	<u><u>\$ 18,457.49</u></u>	<u><u>\$ 31,228.63</u></u>	<u><u>\$ 26,314.21</u></u>	<u><u>\$ 23,371.91</u></u>

MCFATTER TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2015-16 AND 2016-17 FISCAL YEARS
JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317

Principal: Jeanette Johnson

Bookkeepers: Daphne Emmanuel Snell (September 2016 – Current)
Ryan Denero (May 2016 – August 2016)
Julie Hancock (August 2015 – April 2016)

Payroll Processor: Marylynn Parker

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Stonegate Bank	\$ 105,400.26	\$ 170,292.20
Investments:		
Treasurer’s Pool Account	<u>165,000.00</u>	<u>165,000.00</u>
TOTAL	<u>\$ 270,400.26</u>	<u>\$ 335,292.20</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 McFatter Technical College 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.

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 15,215.29	\$ 63,534.44	\$ 62,157.33	\$ 16,592.40
Clubs	22,989.15	73,194.94	69,873.75	26,310.34
Departments	55.17	563.78	388.49	230.46
Trusts	204,211.42	3,592,318.14	3,600,032.37	196,497.19
General	<u>56,814.02</u>	<u>375,241.82</u>	<u>401,285.97</u>	<u>30,769.87</u>
TOTALS	<u><u>\$ 299,285.05</u></u>	<u><u>\$ 4,104,853.12</u></u>	<u><u>\$ 4,133,737.91</u></u>	<u><u>\$ 270,400.26</u></u>

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 16,592.40	\$ 48,170.20	\$ 49,780.69	\$ 14,981.91
Clubs	26,310.34	59,140.46	39,587.90	45,862.90
Departments	230.46	263.78	20.00	474.24
Trusts	196,497.19	3,678,824.49	3,609,103.00	266,218.68
General	<u>30,769.87</u>	<u>1,413,893.23</u>	<u>1,436,908.63</u>	<u>7,754.47</u>
TOTALS	<u><u>\$ 270,400.26</u></u>	<u><u>\$ 5,200,292.16</u></u>	<u><u>\$ 5,135,400.22</u></u>	<u><u>\$ 335,292.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 10701 Miramar Boulevard, Miramar, Florida 33025

Principal: Janet Morales (July 2008 – Current)

Bookkeepers: Marie Aponte – Business Support Center (January 2017 – Current)
Robert Johnston–Business Support Center (November 2016 – December 2016)
Darlene Kenon – Business Support Center (July 2016 – October 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 34,058.41</u>	<u>\$ 37,134.31</u>
TOTAL	<u>\$ 34,058.41</u>	<u>\$ 37,134.31</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 Renaissance Middle School for the 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 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

NEW RENAISSANCE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,876.82	\$ 7,281.84	\$ 7,968.33	\$ 4,190.33
Music	3,008.03	1,817.00	1,170.00	3,655.03
Classes	14,474.00	77,716.43	84,362.85	7,827.58
Clubs	6,824.52	20,342.15	22,261.79	4,904.88
Departments	2,084.19	7,029.76	6,854.53	2,259.42
Trusts	5,911.22	36,666.36	35,036.95	7,540.63
General	<u>6,759.52</u>	<u>8,003.78</u>	<u>11,082.76</u>	<u>3,680.54</u>
TOTALS	<u><u>\$ 43,938.30</u></u>	<u><u>\$ 158,857.32</u></u>	<u><u>\$ 168,737.21</u></u>	<u><u>\$ 34,058.41</u></u>

NEW RENAISSANCE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,190.33	\$ 9,400.75	\$ 8,831.97	\$ 4,759.11
Music	3,655.03	452.93	3,776.85	331.11
Classes	7,827.58	54,187.44	51,328.90	10,686.12
Clubs	4,904.88	19,702.32	18,967.52	5,639.68
Departments	2,259.42	2,800.04	2,581.04	2,478.42
Trusts	7,540.63	22,084.36	19,972.17	9,652.82
General	<u>3,680.54</u>	<u>6,716.47</u>	<u>6,809.96</u>	<u>3,587.05</u>
TOTALS	<u><u>\$ 34,058.41</u></u>	<u><u>\$ 115,344.31</u></u>	<u><u>\$ 112,268.41</u></u>	<u><u>\$ 37,134.31</u></u>

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 345 NE 56th Street, Oakland Park, Florida 33334

Principals: Catrice Duhart (July 2017 – Current)
Davida Shacter (July 2016 – June 2017)

Bookkeeper: Kathleen Kane

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 35,066.39	\$ 36,286.20
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 45,066.39</u>	<u>\$ 46,286.20</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 North Andrews Gardens Elementary School for the 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 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

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,188.52	\$ 5,447.78	\$ 4,044.59	\$ 3,591.71
Classes	1,237.82	44,613.00	44,283.91	1,566.91
Clubs	5,582.92	10,940.52	11,463.99	5,059.45
Departments	2,483.97	1,736.90	1,584.39	2,636.48
Trusts	3,746.95	39,296.93	38,241.93	4,801.95
General	<u>27,485.95</u>	<u>7,745.38</u>	<u>7,821.44</u>	<u>27,409.89</u>
TOTALS	<u><u>\$ 42,726.13</u></u>	<u><u>\$ 109,780.51</u></u>	<u><u>\$ 107,440.25</u></u>	<u><u>\$ 45,066.39</u></u>

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,591.71	\$ 7,262.70	\$ 4,126.47	\$ 6,727.94
Classes	1,566.91	56,802.00	56,361.29	2,007.62
Clubs	5,059.45	11,822.52	8,560.19	8,321.78
Departments	2,636.48	667.64	691.76	2,612.36
Trusts	4,801.95	39,149.25	38,142.67	5,808.53
General	<u>27,409.89</u>	<u>12,980.08</u>	<u>19,582.00</u>	<u>20,807.97</u>
TOTALS	<u><u>\$ 45,066.39</u></u>	<u><u>\$ 128,684.19</u></u>	<u><u>\$ 127,464.38</u></u>	<u><u>\$ 46,286.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 101 NW 15th Avenue, Fort Lauderdale, Florida 33311

Principal: Rendolyn Amaker

Bookkeepers: Arpretrina Archer (November 2017 - Current)
Linda Leverett (July 2017 - October 2017)
Arpretrina Archer (July 2016 - June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 3,208.17</u>	<u>\$ 3,981.12</u>
TOTAL	<u>\$ 3,208.17</u>	<u>\$ 3,981.12</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 North Fork Elementary School for the 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 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

NORTH FORK ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 185.00	\$ -	\$ 185.00	\$ -
Clubs	742.11	819.96	1,478.96	83.11
Departments	1,859.59	-	-	1,859.59
Trusts	1,043.10	11,192.56	11,058.92	1,176.74
General	<u>34.23</u>	<u>416.45</u>	<u>361.95</u>	<u>88.73</u>
TOTALS	<u><u>\$ 3,864.03</u></u>	<u><u>\$ 12,428.97</u></u>	<u><u>\$ 13,084.83</u></u>	<u><u>\$ 3,208.17</u></u>

NORTH FORK ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ -	\$ -	\$ -
Clubs	83.11	2,636.99	2,641.19	78.91
Departments	1,859.59	1,035.72	856.02	2,039.29
Trusts	1,176.74	18,538.39	18,175.84	1,539.29
General	<u>88.73</u>	<u>687.85</u>	<u>452.95</u>	<u>323.63</u>
TOTALS	<u><u>\$ 3,208.17</u></u>	<u><u>\$ 22,898.95</u></u>	<u><u>\$ 22,126.00</u></u>	<u><u>\$ 3,981.12</u></u>

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

PROFILE OF THE SCHOOL

Address: 120 NE 11th Street, Fort Lauderdale, Florida 33304

Principal: Heilange Porcena

Bookkeepers: Cindy Celestin - Business Support Center (August 2018 – Current)
Elvena Frett - Business Support Center (February 2017 – July 2018)
Ruby Carpintero - Business Support Center (July 2016 – January 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 7,001.05</u>	<u>\$ 6,590.33</u>
TOTAL	<u>\$ 7,001.05</u>	<u>\$ 6,590.33</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 North Side Elementary School for the 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 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

NORTH SIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1.70	\$ -	\$ 1.70	\$ -
Classes	370.05	10,804.20	10,468.75	705.50
Clubs	3,418.81	902.99	2,454.44	1,867.36
Departments	369.13	1,659.63	1,205.62	823.14
Trusts	1,015.27	34,963.08	34,633.34	1,345.01
General	<u>1,396.33</u>	<u>15,105.67</u>	<u>14,241.96</u>	<u>2,260.04</u>
TOTALS	<u><u>\$ 6,571.29</u></u>	<u><u>\$ 63,435.57</u></u>	<u><u>\$ 63,005.81</u></u>	<u><u>\$ 7,001.05</u></u>

NORTH SIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ -	\$ -	\$ -
Classes	705.50	2,238.18	2,136.08	807.60
Clubs	1,867.36	2,416.92	2,270.33	2,013.95
Departments	823.14	1,787.04	1,289.17	1,321.01
Trusts	1,345.01	15,893.59	15,815.63	1,422.97
General	<u>2,260.04</u>	<u>1,336.15</u>	<u>2,571.39</u>	<u>1,024.80</u>
TOTALS	<u><u>\$ 7,001.05</u></u>	<u><u>\$ 23,671.88</u></u>	<u><u>\$ 24,082.60</u></u>	<u><u>\$ 6,590.33</u></u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3521 Davie Road, Davie, Florida 33314

Principals: Russell Schwartz (July 2017 – Current)
Charles McCanna (July 2016 – June 2017)

Bookkeepers: Lisa Mitrani – Business Support Center (July 2018 – Current)
Eleazar Murphy (July 2017 – June 2018)
MaryAnn Zitnick (July 2016 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 896.41	\$ 15,303.96
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 10,896.41</u>	<u>\$ 25,303.96</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 Blanche Forman Elementary School for the 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 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

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,541.04	\$ 47,116.42	\$ 45,447.49	\$ 4,209.97
Clubs	2,108.30	1,593.87	1,650.91	2,051.26
Departments	1,059.03	1,553.47	1,558.39	1,054.11
Trusts	11,146.36	370,022.83	378,255.59	2,913.60
General	<u>1,769.75</u>	<u>5,021.93</u>	<u>6,124.21</u>	<u>667.47</u>
TOTALS	<u><u>\$ 18,624.48</u></u>	<u><u>\$ 425,308.52</u></u>	<u><u>\$ 433,036.59</u></u>	<u><u>\$ 10,896.41</u></u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,209.97	\$ 73,926.32	\$ 75,472.73	\$ 2,663.56
Clubs	2,051.26	2,643.28	1,875.80	2,818.74
Departments	1,054.11	1,670.89	978.75	1,746.25
Trusts	2,913.60	534,138.11	520,310.11	16,741.60
General	<u>667.47</u>	<u>1,691.10</u>	<u>1,024.76</u>	<u>1,333.81</u>
TOTALS	<u><u>\$ 10,896.41</u></u>	<u><u>\$ 614,069.70</u></u>	<u><u>\$ 599,662.15</u></u>	<u><u>\$ 25,303.96</u></u>

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

PROFILE OF THE SCHOOL

Address: 936 NE 33 Street, Oakland Park, Florida 33334
Principal: Michelle Garcia
Bookkeeper: Ruby Carpintero-Vargas – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 19,410.14</u>	<u>\$ 20,499.09</u>
TOTAL	<u><u>\$ 19,410.14</u></u>	<u><u>\$ 20,499.09</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 Oakland Park Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,426.34	\$ 12,761.00	\$ 13,365.14	\$ 3,822.20
Clubs	889.51	1,633.90	1,035.09	1,488.32
Departments	2,977.92	9,910.57	9,196.05	3,692.44
Trusts	4,300.08	18,516.35	19,488.73	3,327.70
General	<u>5,330.11</u>	<u>5,144.37</u>	<u>3,395.00</u>	<u>7,079.48</u>
TOTALS	<u><u>\$ 17,923.96</u></u>	<u><u>\$ 47,966.19</u></u>	<u><u>\$ 46,480.01</u></u>	<u><u>\$ 19,410.14</u></u>

OAKLAND PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,822.20	\$ 22,500.40	\$ 22,994.84	\$ 3,327.76
Clubs	1,488.32	3,218.98	3,536.73	1,170.57
Departments	3,692.44	8,042.66	6,174.03	5,561.07
Trusts	3,327.70	15,232.10	15,457.55	3,102.25
General	<u>7,079.48</u>	<u>5,997.06</u>	<u>5,739.10</u>	<u>7,337.44</u>
TOTALS	<u><u>\$ 19,410.14</u></u>	<u><u>\$ 54,991.20</u></u>	<u><u>\$ 53,902.25</u></u>	<u><u>\$ 20,499.09</u></u>

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

PROFILE OF THE SCHOOL

Address: 1507 North 28th Avenue, Hollywood, Florida 33020

Principal: Eduardo Aguilar

Bookkeeper: April Buchheit

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 8,329.97	\$ 7,572.71
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 18,329.27</u>	<u>\$ 17,572.71</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 Oakridge Elementary School for the 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 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

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,498.51	\$ 4,783.00	\$ 5,353.79	\$ 927.72
Clubs	1,154.79	8,221.33	8,558.12	818.00
Departments	1,287.53	5,268.52	4,924.86	1,631.19
Trusts	1,207.15	26,210.63	26,727.49	690.29
General	<u>15,578.34</u>	<u>2,829.47</u>	<u>4,145.74</u>	<u>14,262.07</u>
TOTALS	<u><u>\$ 20,726.32</u></u>	<u><u>\$ 47,312.95</u></u>	<u><u>\$ 49,710.00</u></u>	<u><u>\$ 18,329.27</u></u>

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 927.72	\$ 6,450.50	\$ 6,504.77	\$ 873.45
Clubs	818.00	7,982.14	8,388.39	411.75
Departments	1,631.19	4,941.85	4,739.03	1,834.01
Trusts	690.29	28,740.45	26,684.34	2,746.40
General	<u>14,262.07</u>	<u>5,877.80</u>	<u>8,432.77</u>	<u>11,707.10</u>
TOTALS	<u><u>\$ 18,329.27</u></u>	<u><u>\$ 53,992.74</u></u>	<u><u>\$ 54,749.30</u></u>	<u><u>\$ 17,572.71</u></u>

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

PROFILE OF THE SCHOOL

Address: 5200 NE 9th Avenue, Deerfield Beach, Florida 33064

Principal: Joseph Balchunas

Bookkeeper: Kim R. Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Regions Bank	<u>\$ 7,754.72</u>	<u>\$ 13,610.35</u>
TOTAL	<u>\$ 7,754.72</u>	<u>\$ 13,610.35</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 Ridge Elementary School for the 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 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 RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 36.17	\$ -	\$ -	\$ 36.17
Classes	771.10	4,445.00	4,627.00	589.10
Clubs	68.76	2,929.36	2,701.84	296.28
Departments	1,771.42	3,575.94	3,586.49	1,760.87
Trusts	2,114.37	16,071.45	15,313.09	2,872.73
General	<u>3,976.97</u>	<u>1,324.49</u>	<u>3,101.89</u>	<u>2,199.57</u>
TOTALS	<u><u>\$ 8,738.79</u></u>	<u><u>\$ 28,346.24</u></u>	<u><u>\$ 29,330.31</u></u>	<u><u>\$ 7,754.72</u></u>

PARK RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 36.17	\$ -	\$ 36.17	\$ -
Classes	589.10	1,578.00	1,577.12	589.98
Clubs	296.28	985.13	986.67	294.74
Departments	1,760.87	3,549.23	3,524.59	1,785.51
Trusts	2,872.73	20,861.20	13,194.49	10,539.44
General	<u>2,199.57</u>	<u>566.33</u>	<u>2,365.22</u>	<u>400.68</u>
TOTALS	<u><u>\$ 7,754.72</u></u>	<u><u>\$ 27,539.89</u></u>	<u><u>\$ 21,684.26</u></u>	<u><u>\$ 13,610.35</u></u>

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

PROFILE OF THE SCHOOL

Address: 8801 Pasadena Boulevard, Pembroke Pines, Florida 33024

Principal: Janet Phelps

Bookkeeper: Ivette Perez

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 28,709.00</u>	<u>\$ 27,663.44</u>
TOTAL	<u>\$ 28,709.00</u>	<u>\$ 27,663.44</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 Pasadena Lakes Elementary School for the 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 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

PASADENA LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,689.04	\$ -	\$ -	\$ 4,689.04
Classes	1,427.55	19,899.50	19,285.79	2,041.26
Clubs	1,967.17	3,841.75	3,727.87	2,081.05
Departments	306.52	1,834.41	474.27	1,666.66
Trusts	13,995.24	187,092.38	197,248.97	3,838.65
General	<u>12,359.59</u>	<u>6,217.67</u>	<u>4,184.92</u>	<u>14,392.34</u>
TOTALS	<u><u>\$ 34,745.11</u></u>	<u><u>\$ 218,885.71</u></u>	<u><u>\$ 224,921.82</u></u>	<u><u>\$ 28,709.00</u></u>

PASADENA LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,689.04	\$ -	\$ -	\$ 4,689.04
Classes	2,041.26	31,968.55	31,514.81	2,495.00
Clubs	2,081.05	3,632.96	3,568.27	2,145.74
Departments	1,666.66	587.96	179.53	2,075.09
Trusts	3,838.65	162,586.88	164,162.69	2,262.84
General	<u>14,392.34</u>	<u>3,708.70</u>	<u>4,105.31</u>	<u>13,995.73</u>
TOTALS	<u><u>\$ 28,709.00</u></u>	<u><u>\$ 202,485.05</u></u>	<u><u>\$ 203,530.61</u></u>	<u><u>\$ 27,663.44</u></u>

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

PROFILE OF THE SCHOOL

Address: 851 NW 68th Avenue, Plantation, Florida 33317

Principal: Dr. Joyce Krzemienski

Bookkeeper: Mabel Lopez - Buiness Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 40,760.79	\$ 44,281.75
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 50,760.79</u>	<u>\$ 54,281.75</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 Peters Elementary School for the 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 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

PETERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,227.47	\$ 7,566.26	\$ 7,151.62	\$ 2,642.11
Clubs	1,003.08	2,729.59	2,718.20	1,014.47
Departments	13,700.45	633.66	1,522.02	12,812.09
Trusts	6,687.17	49,580.77	48,858.02	7,409.92
General	<u>26,506.73</u>	<u>3,622.81</u>	<u>3,247.34</u>	<u>26,882.20</u>
TOTALS	<u><u>\$ 50,124.90</u></u>	<u><u>\$ 64,133.09</u></u>	<u><u>\$ 63,497.20</u></u>	<u><u>\$ 50,760.79</u></u>

PETERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,642.11	\$ 11,538.72	\$ 11,509.38	\$ 2,671.45
Clubs	1,014.47	1,255.65	1,434.15	835.97
Departments	12,812.09	641.48	-	13,453.57
Trusts	7,409.92	69,136.92	69,425.58	7,121.26
General	<u>26,882.20</u>	<u>5,207.62</u>	<u>1,890.32</u>	<u>30,199.50</u>
TOTALS	<u><u>\$ 50,760.79</u></u>	<u><u>\$ 87,780.39</u></u>	<u><u>\$ 84,259.43</u></u>	<u><u>\$ 54,281.75</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Kicia Daniel

Bookkeepers: Cindy Celestin - Business Support Center (October 2018 – Current)
Carla Andrejak - Business Support Center (July 2018 – September 2018)
Mona Maxey (July 2016 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,357.20	\$ 23,814.20
Investment:		
Treasurer's Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 52,357.20</u>	<u>\$ 53,814.20</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 Pinewood Elementary School for the 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 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

PINEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 581.72	\$ -	\$ 385.00	\$ 196.72
Classes	533.50	3,665.00	1,965.45	2,233.05
Clubs	2,851.85	2,153.41	2,172.08	2,833.18
Departments	1,439.63	5,200.49	4,162.86	2,477.26
Trusts	2,024.33	27,544.49	21,586.27	7,982.55
General	<u>37,241.86</u>	<u>2,666.92</u>	<u>3,274.34</u>	<u>36,634.44</u>
TOTALS	<u><u>\$ 44,672.89</u></u>	<u><u>\$ 41,230.31</u></u>	<u><u>\$ 33,546.00</u></u>	<u><u>\$ 52,357.20</u></u>

PINEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 196.72	\$ -	\$ -	\$ 196.72
Classes	2,233.05	2,900.00	3,013.48	2,119.57
Clubs	2,833.18	9,833.40	9,377.91	3,288.67
Departments	2,477.26	98.17	-	2,575.43
Trusts	7,982.55	131,189.03	129,841.80	9,329.78
General	<u>36,634.44</u>	<u>4,107.73</u>	<u>4,438.14</u>	<u>36,304.03</u>
TOTALS	<u><u>\$ 52,357.20</u></u>	<u><u>\$ 148,128.33</u></u>	<u><u>\$ 146,671.33</u></u>	<u><u>\$ 53,814.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 11450 Riverside Drive, Coral Springs, Florida 33071

Principals: Sabrina Sheib (December 2018 – Current)
Merideth Weiss-Schnur (July 2016 – November 2018)

Bookkeepers: Robert Johnston – Business Support Center (July 2017 – Current)
Diana Kohle – Business Support Center (January 2016 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 33,480.74	\$ 42,188.63
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u><u>\$ 48,480.74</u></u>	<u><u>\$ 57,188.63</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 Riverside Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,430.51	\$ 49,052.77	\$ 49,231.77	\$ 5,251.51
Clubs	5,078.25	1,417.86	1,424.24	5,071.87
Departments	1,197.60	536.65	212.59	1,521.66
Trusts	12,039.34	492,026.95	472,191.76	31,874.53
General	<u>5,507.77</u>	<u>15,427.37</u>	<u>16,173.97</u>	<u>4,761.17</u>
TOTALS	<u><u>\$ 29,253.47</u></u>	<u><u>\$ 558,461.60</u></u>	<u><u>\$ 539,234.33</u></u>	<u><u>\$ 48,480.74</u></u>

RIVERSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,251.51	\$ 49,432.73	\$ 47,712.83	\$ 6,971.41
Clubs	5,071.87	1,351.99	1,734.52	4,689.34
Departments	1,521.66	1,121.92	1.74	2,641.84
Trusts	31,874.53	503,522.01	504,621.31	30,775.23
General	<u>4,761.17</u>	<u>16,130.13</u>	<u>8,780.49</u>	<u>12,110.81</u>
TOTALS	<u><u>\$ 48,480.74</u></u>	<u><u>\$ 571,558.78</u></u>	<u><u>\$ 562,850.89</u></u>	<u><u>\$ 57,188.63</u></u>

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

PROFILE OF THE SCHOOL

Address: 1951 NW 56 Avenue, Lauderhill, Florida 33313

Principals: Thomas Darby (November 2017 - Current)
Dr. Ducarmel Augustin (July 2016 - October 2017)

Bookkeepers: Mabel Lopez - Business Support Center (September 2016 - Current)
Kim Richardson - Business Support Center (July 2016 –August 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,452.48	\$ 16,373.86
Investment:		
Treasurer’s Pool Account	<u>2,000.00</u>	<u>2,000.00</u>
TOTAL	<u>\$ 17,452.48</u>	<u>\$ 18,373.86</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 Royal Palm Elementary School for the 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 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

ROYAL PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 700.91	\$ 8,988.00	\$ 8,386.50	\$ 1,302.41
Clubs	908.52	1,392.36	1,207.90	1,092.98
Departments	762.40	1,913.41	1,475.99	1,199.82
Trusts	6,540.31	25,757.49	20,121.74	12,176.06
General	<u>4,758.98</u>	<u>1,434.39</u>	<u>4,512.16</u>	<u>1,681.21</u>
TOTALS	<u><u>\$ 13,671.12</u></u>	<u><u>\$ 39,485.65</u></u>	<u><u>\$ 35,704.29</u></u>	<u><u>\$ 17,452.48</u></u>

ROYAL PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,302.41	\$ 8,052.22	\$ 7,776.28	\$ 1,578.35
Clubs	1,092.98	446.97	383.47	1,156.48
Departments	1,199.82	633.69	-	1,833.51
Trusts	12,176.06	22,840.69	24,146.59	10,870.16
General	<u>1,681.21</u>	<u>4,783.88</u>	<u>3,529.73</u>	<u>2,935.36</u>
TOTALS	<u><u>\$ 17,452.48</u></u>	<u><u>\$ 36,757.45</u></u>	<u><u>\$ 35,836.07</u></u>	<u><u>\$ 18,373.86</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: James Cecil

Bookkeepers: Wichita Small (February 2017 – Current)
Barbara Fierro (July 2016 - January 2017)

Payroll Processor: Donna Cambron

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 85,459.23	\$ 72,677.55
Investment:		
Treasurer's Pool Account	<u>8,460.00</u>	<u>8,460.00</u>
TOTAL	<u>\$ 93,919.23</u>	<u>\$ 81,137.55</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 Sawgrass Springs Middle School for the 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 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.

SAWGRASS SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,691.82	\$ 5,290.25	\$ 5,380.35	\$ 2,601.72
Music	7,475.00	46,409.80	47,459.75	6,425.05
Classes	1,343.86	79,980.50	78,734.28	2,590.08
Clubs	26,744.78	55,583.27	39,576.01	42,752.04
Departments	2,620.20	3,862.67	2,757.72	3,725.15
Trusts	13,196.96	47,502.10	32,949.59	27,749.47
General	<u>11,153.14</u>	<u>14,614.13</u>	<u>17,691.55</u>	<u>8,075.72</u>
TOTALS	<u><u>\$ 65,225.76</u></u>	<u><u>\$ 253,242.72</u></u>	<u><u>\$ 224,549.25</u></u>	<u><u>\$ 93,919.23</u></u>

SAWGRASS SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,601.72	\$ 5,938.00	\$ 4,966.53	\$ 3,573.19
Music	6,425.05	43,281.62	42,362.48	7,344.19
Classes	2,590.08	77,769.72	75,929.84	4,429.96
Clubs	42,752.04	48,147.41	51,267.07	39,632.38
Departments	3,725.15	2,380.22	1,488.61	4,616.76
Trusts	27,749.47	21,052.05	33,850.57	14,950.95
General	<u>8,075.72</u>	<u>2,261.40</u>	<u>3,747.00</u>	<u>6,590.12</u>
TOTALS	<u><u>\$ 93,919.23</u></u>	<u><u>\$ 200,830.42</u></u>	<u><u>\$ 213,612.10</u></u>	<u><u>\$ 81,137.55</u></u>

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

PROFILE OF THE SCHOOL

Address: 9600 Miramar Boulevard. Miramar, Florida 33025

Principal: Riquelme Rodriguez

Bookkeeper: Minerva Carlo – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 34,518.29</u>	<u>\$ 35,942.75</u>
TOTAL	<u><u>\$ 34,518.29</u></u>	<u><u>\$ 35,942.75</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 Sea Castle Elementary School for the 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 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

SEA CASTLE ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,806.44	\$ 33,970.69	\$ 33,643.50	\$ 4,133.63
Clubs	730.98	1,168.43	1,184.40	715.01
Departments	6,793.87	14,437.13	11,596.19	9,634.81
Trusts	5,842.55	45,809.57	37,671.53	13,980.59
General	<u>5,647.65</u>	<u>5,633.77</u>	<u>5,227.17</u>	<u>6,054.25</u>
TOTALS	<u><u>\$ 22,821.49</u></u>	<u><u>\$ 101,019.59</u></u>	<u><u>\$ 89,322.79</u></u>	<u><u>\$ 34,518.29</u></u>

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,133.63	\$ 35,307.24	\$ 37,229.81	\$ 2,211.06
Clubs	715.01	2,566.36	2,073.55	1,207.82
Departments	9,634.81	14,932.72	12,207.37	12,360.16
Trusts	13,980.59	60,608.55	64,149.64	10,439.50
General	<u>6,054.25</u>	<u>7,833.01</u>	<u>4,163.05</u>	<u>9,724.21</u>
TOTALS	<u><u>\$ 34,518.29</u></u>	<u><u>\$ 121,247.88</u></u>	<u><u>\$ 119,823.42</u></u>	<u><u>\$ 35,942.75</u></u>

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

PROFILE OF THE SCHOOL

Address: 5001 Thomas Street, Hollywood, Florida 33021

Principal: Josetta Campbell

Bookkeepers: Claudia Salman – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,652.42	\$ 19,925.98
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 40,652.42</u>	<u>\$ 39,925.98</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 Hills Elementary School for the 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 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 HILLS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,121.37	\$ 4,836.35	\$ 5,853.64	\$ 2,104.08
Clubs	3,517.18	615.98	285.29	3,847.87
Departments	5,030.48	449.32	-	5,479.80
Trusts	19,082.62	44,897.71	42,616.15	21,364.18
General	<u>11,172.68</u>	<u>1,224.39</u>	<u>4,540.58</u>	<u>7,856.49</u>
TOTALS	<u><u>\$ 41,924.33</u></u>	<u><u>\$ 52,023.75</u></u>	<u><u>\$ 53,295.66</u></u>	<u><u>\$ 40,652.42</u></u>

SHERIDAN HILLS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,104.08	\$ 4,645.36	\$ 4,130.13	\$ 2,619.31
Clubs	3,847.87	577.94	-	4,425.81
Departments	5,479.80	347.14	1.22	5,825.72
Trusts	21,364.18	28,536.27	30,347.78	19,552.67
General	<u>7,856.49</u>	<u>1,607.43</u>	<u>1,961.45</u>	<u>7,502.47</u>
TOTALS	<u><u>\$ 40,652.42</u></u>	<u><u>\$ 35,714.14</u></u>	<u><u>\$ 36,440.58</u></u>	<u><u>\$ 39,925.98</u></u>

SHERIDAN TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 5400 West Sheridan Street, Hollywood, Florida 33021

Principals: Thomas Moncilovich (July 2017 – Current)
D. Robert Boegli (July 2016 – June 2017)

Bookkeeper: Tina Mosley

Payroll Processor: Jessica Solis

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Stonegate Bank	\$ 812,699.45
Investment:	
Treasurer’s Pool Account	<u>200,000.00</u>
 TOTAL	 <u>\$ 1,012,699.45</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 statement of Sheridan Technical College 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.

SHERIDAN TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,557.82	\$ 89,197.02	\$ 82,908.38	\$ 10,846.46
Clubs	18,680.24	77,808.11	67,199.90	29,288.45
Departments	450.73	539,427.32	539,274.53	603.52
Trusts	634,133.29	4,776,659.00	4,583,640.32	827,151.97
General	<u>328,718.29</u>	<u>2,001,255.43</u>	<u>2,185,164.67</u>	<u>144,809.05</u>
TOTALS	<u><u>\$ 986,540.37</u></u>	<u><u>\$ 7,484,346.88</u></u>	<u><u>\$ 7,458,187.80</u></u>	<u><u>\$ 1,012,699.45</u></u>

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

PROFILE OF THE SCHOOL

Address: 2300 SW 173rd Avenue, Miramar, Florida 33029

Principal: Tammy Gilbert

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 27,129.28</u>	<u>\$ 29,238.51</u>
TOTAL	<u><u>\$ 27,129.28</u></u>	<u><u>\$ 29,238.51</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 Silver Lakes Elementary School for the 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 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

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 858.21	\$ 277.50	\$ 76.33	\$ 1,059.38
Classes	1,641.88	30,817.10	30,114.85	2,344.13
Clubs	2,702.20	1,394.87	1,215.29	2,881.78
Departments	3,432.51	5,993.10	5,201.98	4,223.63
Trusts	16,291.23	261,765.15	263,642.83	14,413.55
General	<u>8,984.16</u>	<u>6,088.00</u>	<u>12,865.35</u>	<u>2,206.81</u>
TOTALS	<u><u>\$ 33,910.19</u></u>	<u><u>\$ 306,335.72</u></u>	<u><u>\$ 313,116.63</u></u>	<u><u>\$ 27,129.28</u></u>

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,059.38	\$ 11,406.14	\$ 11,169.79	\$ 1,295.73
Classes	2,344.13	58,666.61	59,015.43	1,995.31
Clubs	2,881.78	2,142.62	2,115.06	2,909.34
Departments	4,223.63	6,286.64	5,727.96	4,782.31
Trusts	14,413.55	240,972.87	243,099.73	12,286.69
General	<u>2,206.81</u>	<u>10,980.91</u>	<u>7,218.59</u>	<u>5,969.13</u>
TOTALS	<u><u>\$ 27,129.28</u></u>	<u><u>\$ 330,455.79</u></u>	<u><u>\$ 328,346.56</u></u>	<u><u>\$ 29,238.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 1209 NW 155 Avenue, Pembroke Pines, Florida 33028

Principal: Irina Shearer

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 44,261.47	\$ 40,614.59
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 54,261.47</u>	<u>\$ 50,614.59</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 Silver Palms Elementary School for the 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 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

SILVER PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 181.27	\$ 15,809.86	\$ 15,681.79	\$ 309.34
Classes	2,286.72	43,377.87	41,015.21	4,649.38
Clubs	1,973.14	3,914.25	3,535.62	2,351.77
Departments	1,728.03	742.95	60.97	2,410.01
Trusts	41,727.59	450,169.17	452,390.14	39,506.62
General	<u>44,948.06</u>	<u>27,131.85</u>	<u>67,045.56</u>	<u>5,034.35</u>
TOTALS	<u><u>\$ 92,844.81</u></u>	<u><u>\$ 541,145.95</u></u>	<u><u>\$ 579,729.29</u></u>	<u><u>\$ 54,261.47</u></u>

SILVER PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 309.34	\$ 13,598.96	\$ 13,858.48	\$ 49.82
Classes	4,649.38	15,192.37	16,966.88	2,874.87
Clubs	2,351.77	2,128.29	3,768.55	711.51
Departments	2,410.01	738.03	1,411.01	1,737.03
Trusts	39,506.62	546,027.62	544,274.91	41,259.33
General	<u>5,034.35</u>	<u>32,167.54</u>	<u>33,219.86</u>	<u>3,982.03</u>
TOTALS	<u><u>\$ 54,261.47</u></u>	<u><u>\$ 609,852.81</u></u>	<u><u>\$ 613,499.69</u></u>	<u><u>\$ 50,614.59</u></u>

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

PROFILE OF THE SCHOOL

Address: 9100 SW 36th Street, Davie, Florida 33328

Principal: Wendy Borowski

Bookkeepers: Rosellen Abramson (October 2017-Current)
Charlene Walbroehl (July 2016-September 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 97,874.27</u>	<u>\$ 110,586.80</u>
TOTAL	<u>\$ 97,874.27</u>	<u>\$ 110,586.80</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 Silver Ridge Elementary School for the 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 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

SILVER RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,509.26	\$ 65,957.27	\$ 65,640.89	\$ 1,825.64
Clubs	5,872.69	13,358.30	12,125.19	7,105.80
Departments	437.33	2,451.23	2,116.26	772.30
Trusts	46,913.62	1,033,951.00	1,008,113.75	72,750.87
General	<u>14,203.41</u>	<u>27,089.96</u>	<u>25,873.71</u>	<u>15,419.66</u>
TOTALS	<u><u>\$ 68,936.31</u></u>	<u><u>\$ 1,142,807.76</u></u>	<u><u>\$ 1,113,869.80</u></u>	<u><u>\$ 97,874.27</u></u>

SILVER RIDGE ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,825.64	\$ 56,123.00	\$ 55,092.42	\$ 2,856.22
Clubs	7,105.80	12,066.21	9,925.18	9,246.83
Departments	772.30	2,113.96	2,162.24	724.02
Trusts	72,750.87	877,760.61	877,860.16	72,651.32
General	<u>15,419.66</u>	<u>27,004.07</u>	<u>17,315.32</u>	<u>25,108.41</u>
TOTALS	<u><u>\$ 97,874.27</u></u>	<u><u>\$ 975,067.85</u></u>	<u><u>\$ 962,355.32</u></u>	<u><u>\$ 110,586.80</u></u>

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

PROFILE OF THE SCHOOL

Address: 1701 SW 160th Avenue, Miramar, Florida 33027

Principal: Dr. Jonathan Leff

Bookkeepers: Ileana Claudio – Business Support Center (August 2018 –Current)
Jill Taylor – Business Support Center (October 2016 - July 2018)
Ileana Claudio – Business Support Center (July 2016 –September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 28,475.30	\$ 33,453.76
Investment:		
Treasurer's Pool Account	<u>14,000.00</u>	<u>14,000.00</u>
TOTAL	<u>\$ 42,475.30</u>	<u>\$ 47,453.76</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 Silver Shores Elementary School for the 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 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

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,632.91	\$ 29,556.80	\$ 30,230.21	\$ 1,959.50
Clubs	4,136.83	3,152.36	2,208.31	5,080.88
Departments	403.92	645.32	10.00	1,039.24
Trusts	4,586.00	342,593.31	337,274.89	9,904.42
General	<u>26,804.85</u>	<u>6,746.36</u>	<u>9,059.95</u>	<u>24,491.26</u>
TOTALS	<u><u>\$ 38,564.51</u></u>	<u><u>\$ 382,694.15</u></u>	<u><u>\$ 378,783.36</u></u>	<u><u>\$ 42,475.30</u></u>

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,959.50	\$ 25,331.21	\$ 24,280.24	\$ 3,010.47
Clubs	5,080.88	4,424.04	5,415.80	4,089.12
Departments	1,039.24	1,923.09	1,178.00	1,784.33
Trusts	9,904.42	315,350.32	305,990.76	19,263.98
General	<u>24,491.26</u>	<u>5,415.67</u>	<u>10,601.07</u>	<u>19,305.86</u>
TOTALS	<u><u>\$ 42,475.30</u></u>	<u><u>\$ 352,444.33</u></u>	<u><u>\$ 347,465.87</u></u>	<u><u>\$ 47,453.76</u></u>

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

PROFILE OF THE SCHOOL

Address: 3471 SW 22nd Street, Fort Lauderdale, Florida 33312

Principal: Ricardo Grimaldo

Bookkeepers: Amar Chand - Business Support Center (July 2017 – Current)
Rhonda Tribbey – Business Support Center (July 2016 –June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 24,876.48</u>	<u>\$ 24,911.34</u>
TOTAL	<u>\$ 24,876.48</u>	<u>\$ 24,911.34</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 Stephen Foster Elementary School for the 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 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

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 642.89	\$ 5,848.00	\$ 5,112.81	\$ 1,378.08
Clubs	776.84	1,426.96	1,727.94	475.86
Departments	4,213.86	256.40	77.03	4,393.23
Trusts	7,530.04	215,963.53	214,998.39	8,495.18
General	<u>8,188.25</u>	<u>6,690.33</u>	<u>4,744.45</u>	<u>10,134.13</u>
TOTALS	<u><u>\$ 21,351.88</u></u>	<u><u>\$ 230,185.22</u></u>	<u><u>\$ 226,660.62</u></u>	<u><u>\$ 24,876.48</u></u>

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,378.08	\$ 15,010.53	\$ 14,543.89	\$ 1,844.72
Clubs	475.86	2,238.20	1,861.87	852.19
Departments	4,393.23	302.06	-	4,695.29
Trusts	8,495.18	234,315.80	232,342.86	10,468.12
General	<u>10,134.13</u>	<u>3,312.25</u>	<u>6,395.36</u>	<u>7,051.02</u>
TOTALS	<u><u>\$ 24,876.48</u></u>	<u><u>\$ 255,178.84</u></u>	<u><u>\$ 255,143.98</u></u>	<u><u>\$ 24,911.34</u></u>

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

PROFILE OF THE SCHOOL

Address: 1750 NE 14th Street, Fort Lauderdale, Florida 33304

Principal: Michael Walker

Bookkeepers: Elvena Frett – Business Support Center (February 2017 – Current)
Robert Johnston - Business Support Center (November 2016 - January 2017)
Darlene Kenon – Business Support Center (July 2016–October 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account -- Bank of America	\$ 54,848.24	\$ 47,383.41
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 69,848.24</u>	<u>\$ 62,383.41</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 Sunrise Middle School for the 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 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

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,899.23	\$ 5,119.35	\$ 6,131.02	\$ 887.56
Music	1,493.31	2,755.00	1,390.85	2,857.46
Classes	2,825.83	164,991.50	163,980.34	3,836.99
Clubs	14,833.43	13,615.36	14,732.58	13,716.21
Departments	8,223.17	1,459.16	249.41	9,432.92
Trusts	14,014.95	98,439.44	91,739.98	20,714.41
General	<u>22,246.78</u>	<u>7,631.96</u>	<u>11,476.05</u>	<u>18,402.69</u>
TOTALS	<u><u>\$ 65,536.70</u></u>	<u><u>\$ 294,011.77</u></u>	<u><u>\$ 289,700.23</u></u>	<u><u>\$ 69,848.24</u></u>

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 887.56	\$ 13,148.70	\$ 14,000.86	\$ 35.40
Music	2,857.46	5,340.03	4,436.25	3,761.24
Classes	3,836.99	129,771.99	129,219.74	4,389.24
Clubs	13,716.21	16,981.61	15,619.11	15,078.71
Departments	9,432.92	1,056.50	96.54	10,392.88
Trusts	20,714.41	112,344.12	113,009.77	20,048.76
General	<u>18,402.69</u>	<u>2,544.09</u>	<u>12,269.60</u>	<u>8,677.18</u>
TOTALS	<u><u>\$ 69,848.24</u></u>	<u><u>\$ 281,187.04</u></u>	<u><u>\$ 288,651.87</u></u>	<u><u>\$ 62,383.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 18400 SW 25th Street, Miramar, Florida 33029

Principal: Marc Charpentier

Bookkeepers: David Franklin – Business Support Center (September 2018 – Current)
Natalie Clark - Business Support Center (July 2017 – August 2018)
Jill Taylor – Business Support Center (October 2016 – June 2017)
Ileana Claudio – Business Support Center (July 2016 – September 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 123,877.50</u>	<u>\$ 143,241.15</u>
 TOTAL	 <u>\$ 123,877.50</u>	 <u>\$ 143,241.15</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 Sunset Lakes Elementary School for the 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 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

SUNSET LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 355.36	\$ 425.00	\$ 289.06	\$ 491.30
Classes	1,971.67	46,721.86	47,275.76	1,417.77
Clubs	9,366.11	10,855.28	10,889.68	9,331.71
Departments	1,174.07	1,069.72	292.50	1,951.29
Trusts	56,501.60	675,529.93	684,606.12	47,425.41
General	<u>33,723.71</u>	<u>41,252.76</u>	<u>11,716.45</u>	<u>63,260.02</u>
TOTALS	<u><u>\$ 103,092.52</u></u>	<u><u>\$ 775,854.55</u></u>	<u><u>\$ 755,069.57</u></u>	<u><u>\$ 123,877.50</u></u>

SUNSET LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 491.30	\$ 519.75	\$ 444.96	\$ 566.09
Classes	1,417.77	17,962.76	16,672.14	2,708.39
Clubs	9,331.71	11,435.81	8,419.64	12,347.88
Departments	1,951.29	1,471.39	728.82	2,693.86
Trusts	47,425.41	673,634.40	660,594.92	60,464.89
General	<u>63,260.02</u>	<u>20,757.23</u>	<u>19,557.21</u>	<u>64,460.04</u>
TOTALS	<u><u>\$ 123,877.50</u></u>	<u><u>\$ 725,781.34</u></u>	<u><u>\$ 706,417.69</u></u>	<u><u>\$ 143,241.15</u></u>

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

PROFILE OF THE SCHOOL

Address: 7601 N. University Drive, Tamarac, Florida 33321

Principal: Roberta Ray

Bookkeepers: Cindy Celestin - Business Support Center (August 2017 – Current)
Migna Santiago – Business Support Center (July 2016 –July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Bank of America	\$ 33,663.26	\$ 37,197.30
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 38,663.26</u>	<u>\$ 42,197.30</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 Tamarac Elementary School for the 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 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

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,245.37	\$ 511.50	\$ 464.53	\$ 1,292.34
Classes	2,863.35	15,010.70	13,070.58	4,803.47
Clubs	3,503.68	2,967.69	2,508.23	3,963.14
Departments	3,511.94	560.30	-	4,072.24
Trusts	8,665.49	75,449.53	72,644.61	11,470.41
General	<u>12,934.01</u>	<u>6,723.37</u>	<u>6,595.72</u>	<u>13,061.66</u>
TOTALS	<u><u>\$ 32,723.84</u></u>	<u><u>\$ 101,223.09</u></u>	<u><u>\$ 95,283.67</u></u>	<u><u>\$ 38,663.26</u></u>

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,292.34	\$ 1,243.75	\$ 1,242.97	\$ 1,293.12
Classes	4,803.47	17,922.43	17,882.68	4,843.22
Clubs	3,963.14	941.11	1,791.85	3,112.40
Departments	4,072.24	722.05	-	4,794.29
Trusts	11,470.41	47,660.53	44,801.69	14,329.25
General	<u>13,061.66</u>	<u>7,551.16</u>	<u>6,787.80</u>	<u>13,825.02</u>
TOTALS	<u><u>\$ 38,663.26</u></u>	<u><u>\$ 76,041.03</u></u>	<u><u>\$ 72,506.99</u></u>	<u><u>\$ 42,197.30</u></u>

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

PROFILE OF THE SCHOOL

Address: 800 NW 13th Street, Fort Lauderdale, Florida 33311

Principal: Michael Billins

Bookkeepers: Beautisheka Jones (February 2017 – Current)
James Thompkins - Business Support Center (November 2016-January 2017)
James Thompkins (July 2016 – October 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 6,844.44	\$ 6,672.57
TOTAL	<u>\$ 6,844.44</u>	<u>\$ 6,672.57</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 Thurgood Marshall Elementary School for the 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 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

THURGOOD MARSHALL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 644.00	\$ 1,124.00	\$ 1,284.00	\$ 484.00
Clubs	2,535.06	2,267.38	3,237.59	1,564.85
Departments	1,363.40	876.56	53.35	2,186.61
Trusts	1,880.16	5,765.50	5,823.70	1,821.96
General	<u>449.72</u>	<u>1,353.90</u>	<u>1,016.60</u>	<u>787.02</u>
TOTALS	<u><u>\$ 6,872.34</u></u>	<u><u>\$ 11,387.34</u></u>	<u><u>\$ 11,415.24</u></u>	<u><u>\$ 6,844.44</u></u>

THURGOOD MARSHALL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 484.00	\$ 12,557.45	\$ 11,568.97	\$ 1,472.48
Clubs	1,564.85	3,297.11	3,694.70	1,167.26
Departments	2,186.61	286.33	249.53	2,223.41
Trusts	1,821.96	5,669.65	6,584.68	906.93
General	<u>787.02</u>	<u>2,014.61</u>	<u>1,899.14</u>	<u>902.49</u>
TOTALS	<u><u>\$ 6,844.44</u></u>	<u><u>\$ 23,825.15</u></u>	<u><u>\$ 23,997.02</u></u>	<u><u>\$ 6,672.57</u></u>

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

PROFILE OF THE SCHOOL

Address: 1500 SW 66th Avenue, Plantation, Florida 33317

Principal: Erik Anderson

Bookkeepers: Maria Rengifo - Business Support Center (July 2018 - Current)
Heather Braun - Business Support Center (July 2016 - June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 148,992.03	\$ 241,054.41
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 163,992.03</u>	<u>\$ 256,054.41</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 Tropical Elementary School for the 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 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

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,730.60	\$ 62,699.50	\$ 60,499.49	\$ 5,930.61
Clubs	6,731.44	4,259.55	4,097.33	6,893.66
Departments	4,284.00	14,377.01	14,255.26	4,405.75
Trusts	138,512.01	829,333.21	866,912.42	100,932.80
General	<u>3,637.58</u>	<u>52,486.85</u>	<u>10,295.22</u>	<u>45,829.21</u>
TOTALS	<u><u>\$ 156,895.63</u></u>	<u><u>\$ 963,156.12</u></u>	<u><u>\$ 956,059.72</u></u>	<u><u>\$ 163,992.03</u></u>

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,930.61	\$ 77,802.65	\$ 75,704.93	\$ 8,028.33
Clubs	6,893.66	3,456.69	3,147.38	7,202.97
Departments	4,405.75	13,422.76	12,695.09	5,133.42
Trusts	100,932.80	927,690.80	888,563.62	140,059.98
General	<u>45,829.21</u>	<u>58,779.41</u>	<u>8,978.91</u>	<u>95,629.71</u>
TOTALS	<u><u>\$ 163,992.03</u></u>	<u><u>\$ 1,081,152.31</u></u>	<u><u>\$ 989,089.93</u></u>	<u><u>\$ 256,054.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 2100 NW 70th Avenue, Sunrise, Florida 33313

Principals: Wanda Haynes (July 2017 – Current)
Deborah Peebles (July 2016 – June 2017)

Bookkeepers: Linda Morrow - Business Support Center (July 2017 – Current)
Claudia Tribin (July 2016 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 16,920.60</u>	<u>\$ 21,228.11</u>
TOTAL	<u><u>\$ 16,920.60</u></u>	<u><u>\$ 21,228.11</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 Village Elementary School for the 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 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

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,363.43	\$ 40,441.07	\$ 38,973.34	\$ 3,831.16
Clubs	1,617.95	3,979.19	2,685.85	2,911.29
Departments	2,174.79	5,847.23	5,284.39	2,737.63
Trusts	2,851.76	8,324.11	9,768.21	1,407.66
General	<u>3,675.65</u>	<u>2,810.41</u>	<u>453.20</u>	<u>6,032.86</u>
TOTALS	<u><u>\$ 12,683.58</u></u>	<u><u>\$ 61,402.01</u></u>	<u><u>\$ 57,164.99</u></u>	<u><u>\$ 16,920.60</u></u>

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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,831.16	\$ 7,613.55	\$ 8,054.70	\$ 3,390.01
Clubs	2,911.29	6,985.72	5,934.80	3,962.21
Departments	2,737.63	7,742.31	6,962.15	3,517.79
Trusts	1,407.66	20,079.62	16,576.98	4,910.30
General	<u>6,032.86</u>	<u>5,642.38</u>	<u>6,227.44</u>	<u>5,447.80</u>
TOTALS	<u><u>\$ 16,920.60</u></u>	<u><u>\$ 48,063.58</u></u>	<u><u>\$ 43,756.07</u></u>	<u><u>\$ 21,228.11</u></u>

VIRGINIA SHUMAN YOUNG MONTESSORI
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 101 NE 11 Avenue, Fort Lauderdale, Florida 33301

Principals: Cynthia Felton (July 2017 - Current)
Danielle Smith (July 2016 - June 2017)

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 37,664.76</u>	<u>\$ 37,569.39</u>
TOTAL	<u>\$ 37,664.76</u>	<u>\$ 37,569.39</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 Virginia Shuman Young Elementary School for the 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 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

VIRGINIA SHUMAN YOUNG MONTESSORI

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 190.75	\$ -	\$ -	\$ 190.75
Classes	7.56	-	7.56	-
Clubs	6,466.06	65,557.48	71,454.02	569.52
Departments	1,306.94	1,133.82	239.99	2,200.77
Trusts	14,802.68	784,891.39	775,910.47	23,783.60
General	<u>25,853.88</u>	<u>10,351.01</u>	<u>25,284.77</u>	<u>10,920.12</u>
TOTALS	<u><u>\$ 48,627.87</u></u>	<u><u>\$ 861,933.70</u></u>	<u><u>\$ 872,896.81</u></u>	<u><u>\$ 37,664.76</u></u>

VIRGINIA SHUMAN YOUNG MONTESSORI

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 190.75	\$ -	\$ 190.75	\$ -
Classes	-	-	-	-
Clubs	569.52	50,754.76	49,400.14	1,924.14
Departments	2,200.77	1,136.78	2,597.78	739.77
Trusts	23,783.60	800,097.68	793,183.78	30,697.50
General	<u>10,920.12</u>	<u>4,711.61</u>	<u>11,423.75</u>	<u>4,207.98</u>
TOTALS	<u><u>\$ 37,664.76</u></u>	<u><u>\$ 856,700.83</u></u>	<u><u>\$ 856,796.20</u></u>	<u><u>\$ 37,569.39</u></u>

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

PROFILE OF THE SCHOOL

Address: 3520 SW 52nd Avenue, Pembroke Park, Florida 33023

Principal: Lori Mendez

Bookkeeper: Charlene Lee - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 9,303.35</u>	<u>\$ 9,387.30</u>
TOTAL	<u><u>\$ 9,303.35</u></u>	<u><u>\$ 9,387.30</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 Watkins Elementary School for the 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 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

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,697.28	\$ 27,270.26	\$ 27,769.55	\$ 2,197.99
Clubs	2,327.11	259.79	-	2,586.90
Departments	2,827.44	7,579.57	9,067.79	1,339.22
Trusts	1,446.02	10,425.38	10,571.16	1,300.24
General	<u>2,217.30</u>	<u>2,128.48</u>	<u>2,466.78</u>	<u>1,879.00</u>
TOTALS	<u><u>\$ 11,515.15</u></u>	<u><u>\$ 47,663.48</u></u>	<u><u>\$ 49,875.28</u></u>	<u><u>\$ 9,303.35</u></u>

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,197.99	\$ 30,305.03	\$ 29,903.43	\$ 2,599.59
Clubs	2,586.90	1,076.42	1,137.40	2,525.92
Departments	1,339.22	2,604.18	2,412.70	1,530.70
Trusts	1,300.24	9,867.49	10,357.59	810.14
General	<u>1,879.00</u>	<u>1,987.09</u>	<u>1,945.14</u>	<u>1,920.95</u>
TOTALS	<u><u>\$ 9,303.35</u></u>	<u><u>\$ 45,840.21</u></u>	<u><u>\$ 45,756.26</u></u>	<u><u>\$ 9,387.30</u></u>

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

PROFILE OF THE SCHOOL

Address: 3230 Nob Hill Road, Sunrise, Florida 33351

Principals: Frances Fuce-Ollivierre (July 2017 – Current)
Wanda Haynes (July 2016 – June 2017)

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 90,584.66	\$ 75,049.18
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 110,584.66</u>	<u>\$ 95,049.18</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 Welleby Elementary School for the 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 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

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,092.37	\$ 23,523.49	\$ 22,447.26	\$ 5,168.60
Clubs	710.85	3,100.85	2,415.42	1,396.28
Departments	3,097.44	805.09	2,707.51	1,195.02
Trusts	70,644.59	642,484.52	666,926.22	46,202.89
General	<u>32,209.98</u>	<u>85,347.83</u>	<u>60,935.94</u>	<u>56,621.87</u>
TOTALS	<u><u>\$ 110,755.23</u></u>	<u><u>\$ 755,261.78</u></u>	<u><u>\$ 755,432.35</u></u>	<u><u>\$ 110,584.66</u></u>

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,168.60	\$ 20,233.71	\$ 22,118.87	\$ 3,283.44
Clubs	1,396.28	3,643.69	2,172.09	2,867.88
Departments	1,195.02	1,346.07	9.00	2,532.09
Trusts	46,202.89	694,727.11	693,854.72	47,075.28
General	<u>56,621.87</u>	<u>45,135.32</u>	<u>62,466.70</u>	<u>39,290.49</u>
TOTALS	<u><u>\$ 110,584.66</u></u>	<u><u>\$ 765,085.90</u></u>	<u><u>\$ 780,621.38</u></u>	<u><u>\$ 95,049.18</u></u>

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

PROFILE OF THE SCHOOL

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

Principals: Christopher Johnson (July 2018 – Current)
Paula Meadows (July 2016 – June 2018)

Bookkeepers: Rhonda Tribbey – Business Support Center (May 2017 – Current)
Minerva Carlo – Business Support Center (February 2017 – April 2017)
Barbara Mitchell (July 2016 – January 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 27,617.54</u>	<u>\$ 37,895.06</u>
TOTAL	<u>\$ 27,617.54</u>	<u>\$ 37,895.06</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 Westpine Middle School for the 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 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

WESTPINE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 984.88	\$ 3,397.25	\$ 2,917.68	\$ 1,464.45
Music	138.50	7,729.74	3,478.26	4,389.98
Classes	(448.20)	20,602.16	18,015.94	2,138.02
Clubs	3,521.88	18,570.32	19,869.25	2,222.95
Departments	5,482.60	4,738.25	4,493.15	5,727.70
Trusts	11,617.45	63,701.01	63,905.50	11,412.96
General	<u>88.59</u>	<u>1,256.60</u>	<u>1,083.71</u>	<u>261.48</u>
TOTALS	<u><u>\$ 21,385.70</u></u>	<u><u>\$ 119,995.33</u></u>	<u><u>\$ 113,763.49</u></u>	<u><u>\$ 27,617.54</u></u>

WESTPINE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,464.45	\$ 11,153.30	\$ 2,967.88	\$ 9,649.87
Music	4,389.98	4,295.30	4,952.32	3,732.96
Classes	2,138.02	28,197.50	27,830.24	2,505.28
Clubs	2,222.95	7,383.85	7,044.88	2,561.92
Departments	5,727.70	6,512.96	4,531.53	7,709.13
Trusts	11,412.96	68,313.39	68,093.99	11,632.36
General	<u>261.48</u>	<u>1,549.49</u>	<u>1,707.43</u>	<u>103.54</u>
TOTALS	<u><u>\$ 27,617.54</u></u>	<u><u>\$ 127,405.79</u></u>	<u><u>\$ 117,128.27</u></u>	<u><u>\$ 37,895.06</u></u>

WHISPERING PINES CENTER
AUDIT REPORT
FOR THE 2016-17 AND 2017-18 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3609 SW 89th Avenue, Miramar, Florida 33025

Principal: Michael Gleason

Bookkeeper: Brenda Campos

Payroll Processors: Terri Solan (AA Payroll Processor)
Loretta Benggio (BB Payroll Processor)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 16,737.44</u>	<u>\$ 16,322.78</u>
TOTAL	<u><u>\$ 16,737.44</u></u>	<u><u>\$ 16,322.78</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 Whispering Pines Center for the 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 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.

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,201.42	\$ -	\$ -	\$ 1,201.42
Clubs	5,365.46	4,339.19	3,234.56	6,470.09
Departments	712.29	-	-	712.29
Trusts	4,738.93	6,726.09	4,636.09	6,828.93
General	<u>1,955.91</u>	<u>1,678.08</u>	<u>2,109.28</u>	<u>1,524.71</u>
TOTALS	<u><u>\$ 13,974.01</u></u>	<u><u>\$ 12,743.36</u></u>	<u><u>\$ 9,979.93</u></u>	<u><u>\$ 16,737.44</u></u>

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,201.42	\$ -	\$ -	\$ 1,201.42
Clubs	6,470.09	6,353.94	5,408.88	7,415.15
Departments	712.29	-	-	712.29
Trusts	6,828.93	3,616.95	4,582.57	5,863.31
General	<u>1,524.71</u>	<u>12,244.88</u>	<u>12,638.98</u>	<u>1,130.61</u>
TOTALS	<u><u>\$ 16,737.44</u></u>	<u><u>\$ 22,215.77</u></u>	<u><u>\$ 22,630.43</u></u>	<u><u>\$ 16,322.78</u></u>

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

PROFILE OF THE SCHOOL

Address: 2400 NW 26th Street, Fort Lauderdale, Florida 33311

Principals: Felice Winston-Davis (September 2018 - Current)
Shernette Grant (July 2016 - August 2018)

Bookkeepers: Andrea Sanchez (January 2018 – Current)
Melody Addison-Russell (July 2016 – December 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 45,397.62	\$ 57,231.53
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 55,397.62</u>	<u>\$ 67,231.53</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 William Dandy Middle School for the 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 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

WILLIAM DANDY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,591.22	\$ 6,610.00	\$ 6,263.68	\$ 1,937.54
Music	284.18	300.00	16.99	567.19
Classes	50.00	7,450.62	7,450.62	50.00
Clubs	14,087.35	32,052.39	31,304.70	14,835.04
Departments	8,686.51	89.80	930.96	7,845.35
Trusts	11,546.38	100,077.45	102,094.63	9,529.20
General	<u>14,684.61</u>	<u>19,171.60</u>	<u>13,222.91</u>	<u>20,633.30</u>
TOTALS	<u><u>\$ 50,930.25</u></u>	<u><u>\$ 165,751.86</u></u>	<u><u>\$ 161,284.49</u></u>	<u><u>\$ 55,397.62</u></u>

WILLIAM DANDY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,937.54	\$ 6,660.00	\$ 5,156.13	\$ 3,441.41
Music	567.19	2,135.00	1,523.73	1,178.46
Classes	50.00	-	50.00	-
Clubs	14,835.04	44,905.63	45,619.06	14,121.61
Departments	7,845.35	246.88	3,809.90	4,282.33
Trusts	9,529.20	143,084.07	135,241.93	17,371.34
General	<u>20,633.30</u>	<u>23,955.81</u>	<u>17,752.73</u>	<u>26,836.38</u>
TOTALS	<u><u>\$ 55,397.62</u></u>	<u><u>\$ 220,987.39</u></u>	<u><u>\$ 209,153.48</u></u>	<u><u>\$ 67,231.53</u></u>