

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
March 14, 2019**

**The School Board of Broward County, Florida on
April 9, 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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Robert W. Runcie,
Superintendent of Schools

March 5, 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 thirty (30) 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 thirty (30) schools included an examination of the Internal Funds.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools
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The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Our audits indicated that the thirty (30) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirty (30) 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
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.

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

SECTION I:
Audit Reports (with No Exceptions)

BOYD ANDERSON HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3050 NW 41st Street, Lauderdale Lakes, Florida 33309

Principal: Dr. Angel Almanzar

Bookkeeper: Alicia Owens-Walden - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 93,998.56
Investment:	
Treasurer’s Pool Account	<u>22,000.00</u>
TOTAL	<u>\$ 115,998.56</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Boyd Anderson High School for the 2017-18 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 2017-18 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

BOYD ANDERSON HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,232.85	\$ 15,683.41	\$ 17,916.26	\$ -
Music	1,987.99	5,149.17	5,877.86	1,259.30
Classes	11,170.01	57,821.84	51,851.11	17,140.74
Clubs	58,733.22	54,700.05	56,681.76	56,751.51
Departments	13,310.71	3,214.59	1,479.04	15,046.26
Trusts	20,338.13	68,365.93	70,135.69	18,568.37
General	<u>11,177.07</u>	<u>16,567.49</u>	<u>20,512.18</u>	<u>7,232.38</u>
TOTALS	<u><u>\$ 118,949.98</u></u>	<u><u>\$ 221,502.48</u></u>	<u><u>\$ 224,453.90</u></u>	<u><u>\$ 115,998.56</u></u>

BROWARD VIRTUAL SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Christopher P. McGuire

Bookkeepers: Debra Stainton – (January 2018 – Current)
Regina Niskar – (July 2017 - December 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 5,325.05
TOTAL	<u>\$ 5,325.05</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 Broward Virtual School for the 2017-18 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 2017-18 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

BROWARD VIRTUAL SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4.05	\$ 1,809.25	\$ 1,813.30	\$ -
Clubs	1,740.13	2,323.15	1,922.03	2,141.25
Departments	871.78	1,600.52	1,358.28	1,114.02
Trusts	3,824.03	4,312.69	6,422.92	1,713.80
General	<u>425.44</u>	<u>727.31</u>	<u>796.77</u>	<u>355.98</u>
TOTALS	<u><u>\$ 6,865.43</u></u>	<u><u>\$ 10,772.92</u></u>	<u><u>\$ 12,313.30</u></u>	<u><u>\$ 5,325.05</u></u>

CHAPEL TRAIL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 19595 Taft Street, Pembroke Pines, Florida 33029

Principals: Susan Suarez (August 2018 - Current)
Teresa Lipkins (July 2017 - July 2018)

Bookkeeper: Maria Rengifo - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,403.49
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 39,403.49</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 Chapel Trail Elementary School for the 2017-18 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 2017-18 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

CHAPEL TRAIL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,022.51	\$ 41,968.66	\$ 44,428.98	\$ 562.19
Clubs	3,004.64	20,302.56	21,280.77	2,026.43
Departments	5,752.16	4,521.50	1,124.33	9,149.33
Trusts	4,606.39	80,223.18	65,449.21	19,380.36
General	<u>10,694.58</u>	<u>5,075.70</u>	<u>7,485.10</u>	<u>8,285.18</u>
TOTALS	<u><u>\$ 27,080.28</u></u>	<u><u>\$ 152,091.60</u></u>	<u><u>\$ 139,768.39</u></u>	<u><u>\$ 39,403.49</u></u>

COCONUT CREEK HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Scott Fiske

Bookkeepers: Brigitte Vazquez (July 2018 – Current)
Regina Van Wie (July 2017 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 28,646.54
Investment:	
Treasurer's Pool Account	<u>40,000.00</u>
 TOTAL	 <u>\$ 68,646.54</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 Coconut Creek High School for the 2017-18 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 2017-18 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

COCONUT CREEK HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 26,634.05	\$ 26,634.05	\$ -
Music	1,599.45	148.00	1,391.99	355.46
Classes	6,260.80	52,974.29	54,295.87	4,939.22
Clubs	31,632.13	109,972.59	101,062.70	40,542.02
Departments	3,830.11	18,401.87	18,444.74	3,787.24
Trusts	16,234.54	35,432.07	35,762.23	15,904.38
General	<u>4,844.60</u>	<u>5,511.03</u>	<u>7,237.41</u>	<u>3,118.22</u>
TOTALS	<u><u>\$ 64,401.63</u></u>	<u><u>\$ 249,073.90</u></u>	<u><u>\$ 244,828.99</u></u>	<u><u>\$ 68,646.54</u></u>

COOPER CITY HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328

Principal: Wendy Doll

Bookkeeper: Kathryn Marimon

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 60,021.44
Investment:	
Treasurer’s Pool Account	<u>125,000.00</u>
TOTAL	<u>\$ 185,021.44</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 statement of Cooper City High School for the 2017-18 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 2017-18 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

COOPER CITY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 471.08	\$ 108,023.48	\$ 108,494.56	\$ -
Music	548.11	39,940.86	38,875.17	1,613.80
Classes	21,819.04	137,499.89	142,659.57	16,659.36
Clubs	87,171.00	498,465.55	481,845.59	103,790.96
Departments	7,619.16	42,059.61	36,847.54	12,831.23
Trusts	58,688.23	254,521.39	265,411.95	47,797.67
General	<u>8,455.25</u>	<u>24,307.91</u>	<u>30,434.74</u>	<u>2,328.42</u>
TOTALS	<u><u>\$ 184,771.87</u></u>	<u><u>\$ 1,104,818.69</u></u>	<u><u>\$ 1,104,569.12</u></u>	<u><u>\$ 185,021.44</u></u>

CORAL GLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065

Principal: Steven Carruth

Bookkeeper: Jacquelyn Bell

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 136,593.28
Investment:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u><u>\$ 196,593.28</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 Coral Glades High School for the 2017-18 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 2017-18 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

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11,855.76	\$ 47,734.22	\$ 59,566.16	\$ 23.82
Music	892.00	44,422.09	41,966.04	3,348.05
Classes	18,279.73	134,813.07	129,012.35	24,080.45
Clubs	102,696.20	455,366.69	437,319.38	120,743.51
Departments	17,458.49	46,132.22	41,582.33	22,008.38
Trusts	33,906.92	38,187.82	51,131.25	20,963.49
General	<u>10,260.06</u>	<u>9,316.53</u>	<u>14,151.01</u>	<u>5,425.58</u>
TOTALS	<u><u>\$ 195,349.16</u></u>	<u><u>\$ 775,972.64</u></u>	<u><u>\$ 774,728.52</u></u>	<u><u>\$ 196,593.28</u></u>

CORAL SPRINGS HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 7201 West Sample Road, Coral Springs, Florida 33065

Principal: Vivian Suarez

Bookkeepers: Marian Youse – Business Support Center (July 2018 – Current)
Eleanor McCoy – Business Support Center (July 2017 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 126,010.76
Investment:	
Treasurer's Pool Account	<u>180,000.00</u>
TOTAL	<u><u>\$ 306,010.76</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 statement of Coral Springs High School for the 2017-18 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 2017-18 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

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 12,502.30	\$ 135,441.71	\$ 147,944.01	\$ -
Music	8,273.72	43,661.00	42,863.35	9,071.37
Classes	25,889.58	191,932.29	183,823.01	33,998.86
Clubs	137,335.85	324,127.83	320,836.00	140,627.68
Departments	19,630.58	33,477.38	35,664.14	17,443.82
Trusts	88,673.73	304,410.33	311,515.39	81,568.67
General	<u>40,408.48</u>	<u>7,366.30</u>	<u>24,474.42</u>	<u>23,300.36</u>
TOTALS	<u><u>\$ 332,714.24</u></u>	<u><u>\$ 1,040,416.84</u></u>	<u><u>\$ 1,067,120.32</u></u>	<u><u>\$ 306,010.76</u></u>

DRIFTWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Marina Rashid

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Bank of America	<u>\$ 41,705.93</u>
TOTAL	<u>\$ 41,705.93</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 Driftwood Elementary School for the 2017-18 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 2017-18 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

DRIFTWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 2,715.80	\$ 2,571.48	\$ 144.32
Clubs	3,926.82	1,247.13	325.00	4,848.95
Departments	3,177.45	689.92	129.00	3,738.37
Trusts	4,647.99	194,392.73	195,563.84	3,476.88
General	<u>29,744.40</u>	<u>2,513.19</u>	<u>2,760.18</u>	<u>29,497.41</u>
TOTALS	<u><u>\$ 41,496.66</u></u>	<u><u>\$ 201,558.77</u></u>	<u><u>\$ 201,349.50</u></u>	<u><u>\$ 41,705.93</u></u>

DRIFTWOOD MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2751 North 70th Terrace, Hollywood, Florida 33024

Principal: Steven Williams

Bookkeeper: Jeanine Tinajero

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 39,831.14
Investment:	
Treasurer’s Pool Account	<u>32,000.00</u>
 TOTAL	 <u>\$ 71,831.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Driftwood Middle School for the 2017-18 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 2017-18 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

DRIFTWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11,562.95	\$ 12,740.72	\$ 9,989.46	\$ 14,314.21
Music	833.15	7,430.00	6,350.98	1,912.17
Classes	-	30,322.88	30,322.88	-
Clubs	14,603.36	14,617.25	19,262.06	9,958.55
Departments	3,301.30	3,650.98	2,619.69	4,332.59
Trusts	7,014.56	116,737.19	116,965.26	6,786.49
General	<u>33,654.69</u>	<u>12,099.38</u>	<u>11,226.94</u>	<u>34,527.13</u>
TOTALS	<u><u>\$ 70,970.01</u></u>	<u><u>\$ 197,598.40</u></u>	<u><u>\$ 196,737.27</u></u>	<u><u>\$ 71,831.14</u></u>

EVERGLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 17100 SW 48th Court, Miramar, Florida 33027
Principal: Haleh Darbar
Bookkeeper: Luisa March

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 127,567.80
Investment:	
Treasurer's Pool Account	<u>100,000.00</u>
TOTAL	<u>\$ 227,567.80</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 statement of Everglades High School for the 2017-18 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 2017-18 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

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 64,238.58	\$ 64,238.58	\$ -
Music	6,902.41	59,360.38	57,314.23	8,948.56
Classes	15,602.41	138,810.88	145,332.77	9,080.52
Clubs	70,542.87	228,137.79	194,183.67	104,496.99
Departments	16,849.36	34,324.99	32,322.73	18,851.62
Trusts	77,840.27	66,953.44	63,584.85	81,208.86
General	<u>17,494.25</u>	<u>17,531.35</u>	<u>30,044.35</u>	<u>4,981.25</u>
TOTALS	<u><u>\$ 205,231.57</u></u>	<u><u>\$ 609,357.41</u></u>	<u><u>\$ 587,021.18</u></u>	<u><u>\$ 227,567.80</u></u>

FALCON COVE MIDDLE SCHOOL
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 4251 Bonaventure Boulevard, Weston, Florida 33332
Principal: Dr. Mark Kaplan
Bookkeeper: Galeine Montimere

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 114,207.06
Investment:	
Treasurer's Pool Account	<u>60,000.00</u>
 TOTAL	 <u>\$ 174,207.06</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 statement of Falcon Cove Middle School for the 2017-18 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 2017-18 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

FALCON COVE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9,389.95	\$ 25,761.77	\$ 25,544.51	\$ 9,607.21
Music	15,521.42	99,292.24	99,771.48	15,042.18
Classes	3,717.88	186,205.00	188,402.67	1,520.21
Clubs	65,773.24	380,928.58	365,432.89	81,268.93
Departments	11,416.55	14,335.76	13,422.18	12,330.13
Trusts	22,001.85	463,651.48	460,286.70	25,366.63
General	<u>24,582.94</u>	<u>13,791.25</u>	<u>9,302.42</u>	<u>29,071.77</u>
TOTALS	<u><u>\$ 152,403.83</u></u>	<u><u>\$ 1,183,966.08</u></u>	<u><u>\$ 1,162,162.85</u></u>	<u><u>\$ 174,207.06</u></u>

FORT LAUDERDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1600 NE 4th Avenue, Fort Lauderdale, Florida 33305

Principal: Priscilla Ribeiro

Bookkeeper: Denise Nonamaker

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – SunTrust Bank	\$ 63,449.86
Investment:	
Treasurer’s Pool Account	<u>145,000.00</u>
TOTAL	<u>\$ 208,449.86</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 statement of Fort Lauderdale High School for the 2017-18 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 2017-18 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

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,357.44	\$ 67,600.12	\$ 72,715.65	\$ 241.91
Music	3,676.75	73,579.08	74,976.62	2,279.21
Classes	8,235.59	175,067.14	173,754.16	9,548.57
Clubs	120,573.97	296,507.48	295,846.24	121,235.21
Departments	14,758.49	14,329.60	19,705.08	9,383.01
Trusts	131,263.21	158,817.37	224,456.95	65,623.63
General	<u>24,252.90</u>	<u>6,660.62</u>	<u>30,775.20</u>	<u>138.32</u>
TOTALS	<u><u>\$ 308,118.35</u></u>	<u><u>\$ 792,561.41</u></u>	<u><u>\$ 892,229.90</u></u>	<u><u>\$ 208,449.86</u></u>

INDIAN RIDGE MIDDLE SCHOOL
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1355 Nob Hill Road, Davie Florida 33324

Principals: Ian Murray (July 2018 - Current)
Frank Zagari (July 2017 - June 2018)

Bookkeeper: Nicole Alazraki

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 68,294.09
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
 TOTAL	 <u>\$ 88,294.09</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 statement of Indian Ridge Middle School for the 2017-18 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 2017-18 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

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,418.96	\$ 23,473.37	\$ 25,013.83	\$ 1,878.50
Music	785.72	2,308.10	1,317.64	1,776.18
Classes	4,649.77	188,719.82	189,791.06	3,578.53
Clubs	55,140.95	79,729.59	110,675.55	24,194.99
Departments	11,596.66	5,067.80	8,631.60	8,032.86
Trusts	72,640.43	217,460.24	257,298.92	32,801.75
General	<u>19,027.83</u>	<u>16,454.65</u>	<u>19,451.20</u>	<u>16,031.28</u>
TOTALS	<u><u>\$ 167,260.32</u></u>	<u><u>\$ 533,213.57</u></u>	<u><u>\$ 612,179.80</u></u>	<u><u>\$ 88,294.09</u></u>

J.P. TARAVELLA HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 10600 Riverside Drive, Coral Springs, Florida 33071

Principals: Marietta De Armas (November 2018 – Current)
Dr. Jason Nault (July 2017 – October 2018)

Bookkeeper: Denise Daley

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 26,295.59
Investment:	
Treasurer's Pool Account	<u>100,000.00</u>
TOTAL	<u>\$ 126,295.59</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 statement of J.P. Taravella High School for the 2017-18 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 2017-18 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

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (35,485.10)	\$ 58,001.67	\$ 51,054.49	\$ (28,537.92)
Music	9,031.45	215,930.98	221,460.69	3,501.74
Classes	24,340.63	179,357.89	174,896.99	28,801.53
Clubs	102,737.40	673,897.18	685,427.94	91,206.64
Departments	4,510.91	87,784.49	81,342.65	10,952.75
Trusts	24,088.88	245,350.51	259,396.81	10,042.58
General	<u>8,975.36</u>	<u>42,349.75</u>	<u>40,996.84</u>	<u>10,328.27</u>
TOTALS	<u><u>\$ 138,199.53</u></u>	<u><u>\$ 1,502,672.47</u></u>	<u><u>\$ 1,514,576.41</u></u>	<u><u>\$ 126,295.59</u></u>

LYONS CREEK MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 4333 Sol Press Boulevard, Coconut Creek, Florida 33073

Principals: Vernicca Wynter (January 2018 - Current)
Horace Hamm (July 2017 - December 2017)

Bookkeeper: Maureen Konikoff

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – TD Bank	\$ 57,714.54
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 77,714.54</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 Lyons Creek Middle School for the 2017-18 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 2017-18 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

LYONS CREEK MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,795.18	\$ 4,655.50	\$ 3,648.74	\$ 4,801.94
Music	1,262.20	4,301.30	2,783.25	2,780.25
Classes	1,127.41	27,825.64	25,913.81	3,039.24
Clubs	27,188.95	60,399.50	54,317.44	33,271.01
Departments	5,705.96	1,460.69	202.54	6,964.11
Trusts	15,813.65	362,170.24	362,189.34	15,794.55
General	<u>16,074.82</u>	<u>10,231.08</u>	<u>15,242.46</u>	<u>11,063.44</u>
TOTALS	<u><u>\$ 70,968.17</u></u>	<u><u>\$ 471,043.95</u></u>	<u><u>\$ 464,297.58</u></u>	<u><u>\$ 77,714.54</u></u>

MARJORY STONEMAN DOUGLAS HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076

Principals: Tyson W. Thompson (July 2017 - Current)
Teresa T. Hall (July 2018 - Current)

Bookkeepers: Elizabeth Morales (May 2018 - Current)
Deborah Letter (June 2017 - April 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 873,213.26
Investment:	
Treasurer’s Pool Account	<u>340,000.00</u>
 TOTAL	 <u>\$ 1,213,213.26</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 Marjory Stoneman Douglas High School for the 2017-18 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 2017-18 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

MARJORY STONEMAN DOUGLAS HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,000.00	\$ 73,823.60	\$ 66,807.90	\$ 8,015.70
Music	9,377.32	54,664.38	48,765.32	15,276.38
Classes	20,485.95	115,912.16	82,303.03	54,095.08
Clubs	160,742.32	1,758,164.77	1,183,262.69	735,644.40
Departments	31,658.87	77,227.19	67,272.23	41,613.83
Trusts	55,825.82	916,039.79	613,838.40	358,027.21
General	<u>4,943.13</u>	<u>6,599.42</u>	<u>11,001.89</u>	<u>540.66</u>
TOTALS	<u><u>\$ 284,033.41</u></u>	<u><u>\$ 3,002,431.31</u></u>	<u><u>\$ 2,073,251.46</u></u>	<u><u>\$ 1,213,213.26</u></u>

MONARCH HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073

Principal: James Neer

Bookkeepers: Marian Youse - Business Support Center (August 2018 - Current)
Eleanor McCoy - Business Support Center (July 2017 - July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 190,353.03</u>
 TOTAL	 <u><u>\$ 190,353.03</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 Monarch High School for the 2017-18 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 2017-18 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

MONARCH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 48,271.15	\$ 48,271.15	\$ -
Music	4,251.94	34,090.77	32,480.73	5,861.98
Classes	9,900.70	130,436.07	133,920.31	6,416.46
Clubs	92,595.72	257,816.42	241,353.83	109,058.31
Departments	9,437.35	7,914.15	6,181.73	11,169.77
Trusts	46,590.24	275,778.08	277,394.96	44,973.36
General	<u>20,562.29</u>	<u>6,615.44</u>	<u>14,304.58</u>	<u>12,873.15</u>
TOTALS	<u><u>\$ 183,338.24</u></u>	<u><u>\$ 760,922.08</u></u>	<u><u>\$ 753,907.29</u></u>	<u><u>\$ 190,353.03</u></u>

NORTHEAST HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 700 NE 56th Street, Oakland Park, Florida 33334

Principal: Anthony Valachovic

Bookkeeper: Muhammad Uppal - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 48,150.13
Investment:	
Treasurer's Pool Account	<u>85,000.00</u>
TOTAL	<u>\$ 133,150.13</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Northeast High School for the 2017-18 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 2017-18 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

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 72,248.62	\$ 67,815.32	\$ 4,433.30
Music	1,314.98	33,922.69	33,016.29	2,221.38
Classes	8,078.52	115,796.59	112,700.14	11,174.97
Clubs	76,691.11	103,173.81	114,558.99	65,305.93
Departments	8,003.70	1,595.94	410.00	9,189.64
Trusts	27,881.55	117,073.84	112,255.03	32,700.36
General	<u>8,520.00</u>	<u>12,768.89</u>	<u>13,164.34</u>	<u>8,124.55</u>
TOTALS	<u><u>\$ 130,489.86</u></u>	<u><u>\$ 456,580.38</u></u>	<u><u>\$ 453,920.11</u></u>	<u><u>\$ 133,150.13</u></u>

NOVA MIDDLE SCHOOL
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314

Principal: Rayner Garranchan

Bookkeeper: Tiquila Daniel

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 10,164.89
Investment:	
Certificate of Deposit – Bank of America	<u>10,000.00</u>
 TOTAL	 <u>\$ 20,164.89</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 Nova Middle School for the 2017-18 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 2017-18 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

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,132.90	\$ 1,474.62	\$ 1,719.00	\$ 888.52
Music	844.73	400.00	657.29	587.44
Classes	-	90,523.00	90,523.00	-
Clubs	4,897.42	34,790.73	33,837.77	5,850.38
Departments	1,821.65	4,664.95	4,552.10	1,934.50
Trusts	8,697.37	41,174.95	40,405.69	9,466.63
General	<u>16,051.28</u>	<u>6,496.48</u>	<u>21,110.34</u>	<u>1,437.42</u>
TOTALS	<u><u>\$ 33,445.35</u></u>	<u><u>\$ 179,524.73</u></u>	<u><u>\$ 192,805.19</u></u>	<u><u>\$ 20,164.89</u></u>

OLSEN MIDDLE SCHOOL
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 330 SE 11th Terrace, Dania Beach, Florida 33004

Principal: Valerie Harris

Bookkeeper: Clare Martinez

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>6,310.39</u>
 TOTAL	 \$ <u>6,310.39</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 statement of Olsen Middle School for the 2017-18 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 2017-18 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

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 60.00	\$ 423.98	\$ 483.98	\$ -
Music	60.84	3,113.99	2,672.46	502.37
Classes	329.22	25,711.26	25,229.13	811.35
Clubs	1,842.39	16,933.28	16,933.45	1,842.22
Departments	1,130.75	1,323.12	983.61	1,470.26
Trusts	2,397.17	48,947.25	50,253.34	1,091.08
General	<u>227.94</u>	<u>16,145.82</u>	<u>15,780.65</u>	<u>593.11</u>
TOTALS	<u><u>\$ 6,048.31</u></u>	<u><u>\$ 112,598.70</u></u>	<u><u>\$ 112,336.62</u></u>	<u><u>\$ 6,310.39</u></u>

PIPER HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 8000 NW 44th Street, Sunrise, Florida 33351

Principal: Angel Gomez

Bookkeepers: Lanetre Mosley – Business Support Center (August 2018 - Current)
Brigitte Vazquez (July 2017 - July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 86,540.07
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 166,540.07</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 Piper High School for the 2017-18 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 2017-18 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

PIPER HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 41,351.83	\$ 41,351.83	\$ -
Music	2,324.81	24,990.13	20,368.28	6,946.66
Classes	18,480.71	234,650.65	243,274.92	9,856.44
Clubs	72,690.07	191,833.31	193,694.55	70,828.83
Departments	14,581.57	1,307.67	3,698.57	12,190.67
Trusts	29,341.89	84,626.40	96,693.93	17,274.36
General	<u>57,920.91</u>	<u>3,345.83</u>	<u>11,823.63</u>	<u>49,443.11</u>
TOTALS	<u><u>\$ 195,339.96</u></u>	<u><u>\$ 582,105.82</u></u>	<u><u>\$ 610,905.71</u></u>	<u><u>\$ 166,540.07</u></u>

RAMBLEWOOD MIDDLE SCHOOL
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 8505 West Atlantic Boulevard, Coral Springs, Florida 33071
Principal: Cory Smith
Bookkeeper: Claudia Tribin

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 46,203.31
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 66,203.31</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 statement of Ramblewood Middle School for the 2017-18 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 2017-18 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

RAMBLEWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,233.55	\$ 4,205.00	\$ 3,612.83	\$ 3,825.72
Music	2,535.27	20,343.80	19,405.43	3,473.64
Classes	3,489.88	112,251.27	110,189.82	5,551.33
Clubs	7,245.07	34,476.34	32,266.87	9,454.54
Departments	9,927.60	12,220.28	11,609.40	10,538.48
Trusts	4,101.13	199,517.35	195,934.55	7,683.93
General	<u>24,529.66</u>	<u>6,493.40</u>	<u>5,347.39</u>	<u>25,675.67</u>
TOTALS	<u><u>\$ 55,062.16</u></u>	<u><u>\$ 389,507.44</u></u>	<u><u>\$ 378,366.29</u></u>	<u><u>\$ 66,203.31</u></u>

RIVERLAND ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2600 SW 11th Court, Fort Lauderdale, Florida 33312

Principal: Oslay Gil

Bookkeeper: Christine Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 42,985.78
Investment:	
Treasurer's Pool Account	<u>25,000.00</u>
 TOTAL	 <u><u>\$ 67,985.78</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 statement of Riverland Elementary School for the 2017-18 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 2017-18 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

RIVERLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 21.56	\$ -	\$ -	\$ 21.56
Classes	3,539.37	13,397.50	16,698.21	238.66
Clubs	237.44	345.56	25.44	557.56
Departments	1,578.12	893.35	7.00	2,464.47
Trusts	16,088.35	17,340.29	12,195.99	21,232.65
General	<u>43,035.73</u>	<u>2,996.87</u>	<u>2,561.72</u>	<u>43,470.88</u>
TOTALS	<u><u>\$ 64,500.57</u></u>	<u><u>\$ 34,973.57</u></u>	<u><u>\$ 31,488.36</u></u>	<u><u>\$ 67,985.78</u></u>

SEAGULL ALTERNATIVE HIGH SCHOOL
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 425 SW 28th Street, Fort Lauderdale. Florida 33315

Principal: Mr. Bonnie Clemon, Jr.

Bookkeeper: Jean Clark

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Bank of America	\$ 44,068.66
 TOTAL	 <u>\$ 44,068.66</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 statement of Seagull Alternative High School for the 2017-18 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 2017-18 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

SEAGULL ALTERNATIVE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 2,816.55	\$ 9,108.17	\$ 9,684.78	\$ 2,239.94
Departments	1,516.65	537.42	-	2,054.07
Trusts	29,087.34	99,996.77	94,028.31	35,055.80
General	<u>4,077.63</u>	<u>1,119.98</u>	<u>478.76</u>	<u>4,718.85</u>
TOTALS	<u><u>\$ 37,498.17</u></u>	<u><u>\$ 110,762.34</u></u>	<u><u>\$ 104,191.85</u></u>	<u><u>\$ 44,068.66</u></u>

SOUTH BROWARD HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1901 North Federal Highway, Hollywood, Florida 33020
Principal: Olayemi Awofadeju
Bookkeeper: Marvlette McCloud

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 154,302.54
Investment:	
Treasurer’s Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 204,302.54</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 South Broward High School for the 2017-18 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 2017-18 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

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 200.00	\$ 71,995.02	\$ 72,107.18	\$ 87.84
Music	3,522.18	57,522.45	55,561.77	5,482.86
Classes	9,640.28	86,710.53	87,838.98	8,511.83
Clubs	93,275.10	258,728.97	244,054.22	107,949.85
Departments	16,705.30	17,741.65	14,138.62	20,308.33
Trusts	42,962.82	201,470.63	188,322.99	56,110.46
General	<u>6,480.38</u>	<u>15,891.93</u>	<u>16,520.94</u>	<u>5,851.37</u>
TOTALS	<u><u>\$ 172,786.06</u></u>	<u><u>\$ 710,061.18</u></u>	<u><u>\$ 678,544.70</u></u>	<u><u>\$ 204,302.54</u></u>

WALTER C. YOUNG MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 901 NW 129th Avenue, Pembroke Pines, Florida 33028

Principal: Harold E. Osborn

Bookkeeper: Sabrina Figueroa –Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Bank of America	\$ 1,380.52
Investment:	
Treasurer’s Pool Account	<u>50,000.00</u>
 TOTAL	 <u><u>\$ 51,380.52</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 Walter C. Young Middle School for the 2017-18 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 2017-18 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

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,739.25	\$ 5,951.00	\$ 3,987.87	\$ 3,702.38
Music	1,311.45	306.00	1,168.95	448.50
Classes	5,099.53	49,375.24	52,245.70	2,229.07
Clubs	18,490.72	22,026.28	25,699.56	14,817.44
Departments	796.75	6,262.90	5,694.46	1,365.19
Trusts	46,225.40	164,803.08	187,146.24	23,882.24
General	<u>16,873.15</u>	<u>7,791.32</u>	<u>19,728.77</u>	<u>4,935.70</u>
TOTALS	<u><u>\$ 90,536.25</u></u>	<u><u>\$ 256,515.82</u></u>	<u><u>\$ 295,671.55</u></u>	<u><u>\$ 51,380.52</u></u>

WESTGLADES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 11000 Holmberg Road, Parkland, Florida 33076

Principal: Matthew Bianchi

Bookkeeper: Brenda Martorana

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 67,000.15
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u><u>\$ 87,000.15</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 Westglades Middle School for the 2017-18 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 2017-18 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

WESTGLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10,792.88	\$ 29,534.49	\$ 32,963.84	\$ 7,363.53
Music	3,249.49	27,212.86	22,866.57	7,595.78
Classes	3,768.87	361,731.30	361,988.32	3,511.85
Clubs	34,268.57	102,448.51	98,315.53	38,401.55
Departments	5,188.98	746.28	815.77	5,119.49
Trusts	11,849.66	128,095.47	118,428.67	21,516.46
General	<u>1,618.94</u>	<u>13,438.98</u>	<u>11,566.43</u>	<u>3,491.49</u>
TOTALS	<u><u>\$ 70,737.39</u></u>	<u><u>\$ 663,207.89</u></u>	<u><u>\$ 646,945.13</u></u>	<u><u>\$ 87,000.15</u></u>

WESTWOOD HEIGHTS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2861 SW 9th Street, Fort Lauderdale, Florida 33312

Principal: Jodi Washington

Bookkeeper: Maria Rengifo - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,515.90
Investment:	
Treasurer’s Pool Account	<u>5,000.00</u>
 TOTAL	 <u>\$ 24,515.90</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 Westwood Heights Elementary School for the 2017-18 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 2017-18 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

WESTWOOD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 905.92	\$ 7,721.28	\$ 7,425.34	\$ 1,201.86
Clubs	1,406.28	3,310.52	1,440.66	3,276.14
Departments	3,109.79	3,566.52	3,406.92	3,269.39
Trusts	10,489.47	18,500.13	19,036.28	9,953.32
General	<u>8,130.23</u>	<u>1,729.20</u>	<u>3,044.24</u>	<u>6,815.19</u>
TOTALS	<u><u>\$ 24,041.69</u></u>	<u><u>\$ 34,827.65</u></u>	<u><u>\$ 34,353.44</u></u>	<u><u>\$ 24,515.90</u></u>

WHIDDON-ROGERS EDUCATION CENTER
AUDIT REPORT
FOR 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 700 SW 26th Street, Fort Lauderdale, Florida 33315

Principal: Wylie L. Howard, Jr.

Bookkeeper: Shauntay Cunningham-Poole

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 45,443.72
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 55,443.72</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Whiddon-Rogers Education Center for the 2017-18 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 2017-18 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

WHIDDON-ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 5,125.15	\$ 7,329.79	\$ 7,835.50	\$ 4,619.44
Departments	5,631.76	864.50	589.24	5,907.02
Trusts	11,875.86	61,440.02	30,922.83	42,393.05
General	<u>1,510.34</u>	<u>15,008.63</u>	<u>13,994.76</u>	<u>2,524.21</u>
TOTALS	<u><u>\$ 24,143.11</u></u>	<u><u>\$ 84,642.94</u></u>	<u><u>\$ 53,342.33</u></u>	<u><u>\$ 55,443.72</u></u>

WINGATE OAKS CENTER
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1211 NW 33rd Terrace, Fort Lauderdale, Florida 33311

Principal: Donald Cottrell

Bookkeepers: Heather Braun – Business Support Center (April 2018 - Current)
Cindy Celestin - Business Support Center (August 2017 – March 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 3,321.83
 TOTAL	 <u>\$ 3,321.83</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 Wingate Oaks Center for the 2017-18 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 2017-18 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

WINGATE OAKS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 279.73	\$ -	\$ 120.00	\$ 159.73
Clubs	517.68	3,911.23	3,318.89	1,110.02
Trusts	1,410.87	18,133.88	17,661.91	1,882.84
General	<u>900.56</u>	<u>2,510.03</u>	<u>3,241.35</u>	<u>169.24</u>
TOTALS	<u><u>\$ 3,108.84</u></u>	<u><u>\$ 24,555.14</u></u>	<u><u>\$ 24,342.15</u></u>	<u><u>\$ 3,321.83</u></u>