

**INDEPENDENT AUDITOR'S REPORT ON
THE INTERNAL FUNDS OF
SELECTED SCHOOLS FOR
THE SCHOOL BOARD OF BROWARD COUNTY
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018**

TABLE OF CONTENTS

	<u>PAGES</u>
Independent Auditor's Report.....	1
Country Isles Elementary School	3
Dania Elementary School	6
Dillard Elementary School	9
Discovery Elementary School	12
Eagle Point Elementary School.....	15
Fairway Elementary School	18
Manatee Bay Elementary School.....	21
Meadowbrook Elementary School	24
Palm Cove Elementary School.....	27
Pembroke Lakes Elementary School.....	30
Pembroke Pines Elementary School.....	33
Plantation Park Elementary School	36
Notes to Statement of Changes in Fund Balances	39
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	40

INDEPENDENT AUDITOR'S REPORT

To The School Board of Broward County
Broward County, Florida

We have audited the accompanying cash basis statements of changes in fund balances ("statements of changes") of the School Board of Broward County ("SBBC", "District") Internal Funds for the selected Elementary Schools as listed in the table of contents, for the years ended June 30, 2017 and 2018, and the related notes to the statements of changes.

Management's Responsibility for the Statements of Changes

Management is responsible for the preparation and fair presentation of these statements of changes in accordance with the cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these statements of changes based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of changes are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements of changes. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statements of changes, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the statements of changes in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the statements of changes.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the statements of changes in fund balances of the District's Internal Funds for the selected Elementary Schools as listed in the table of contents, as of June 30, 2017 and 2018, and for the years then ended are presented fairly, in all material respects in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the statements of changes, which describes the basis of accounting. The statements of changes are prepared on the cash basis of accounting, which is a basis of accounting other

than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 1, the statement of changes in fund balances for the Internal Funds of the selected Elementary Schools listed in the table of contents does not purport to, and does not, present fairly the financial position of the School Board of Broward County, as of June 30, 2017 and 2018, respectively, in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the statements of changes in fund balances of the District's Internal Funds for the selected Elementary Schools listed in the table of contents. The schools' Profile Information is presented for informational purposes and has not been subjected to the auditing procedures applied in the audit of the statement of changes in fund balances and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2019 on our consideration of the School Board of Broward County Internal Funds for the selected Elementary Schools listed in the table of contents internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Board of Broward County Internal Funds for the selected Elementary Schools listed in the table of contents internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive style.

Hollywood, Florida
March 7, 2019

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

PROFILE OF THE SCHOOL

Address: 2300 Country Isles Road, Weston, Florida 33326

Principal: Ms. Mindy Morgan

Bookkeeper(s): Rhonda Tribbey – Business Support Center (July 2016 - July 2017)
Sabrina Figueroa – Business Support Center (July 2017 - June 2018)
Charlene Lee – Business Support Center (July 2018 - Present)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,379.86	\$ 25,296.95
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 18,379.86</u>	<u>\$ 30,296.95</u>

EXCEPTIONS NOTED

None.

COUNTRY ISLES ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 1,394.98	\$ 216,949.94	\$ 215,864.93	\$ 2,479.99
Clubs	2,095.85	5,144.34	4,163.73	3,076.46
Departments	900.60	2,476.30	2,056.00	1,320.90
Trusts	36,724.07	735,625.81	762,390.52	9,959.36
General	<u>12,755.21</u>	<u>34,508.11</u>	<u>45,720.17</u>	<u>1,543.15</u>
TOTALS	<u><u>\$ 53,870.71</u></u>	<u><u>\$ 994,704.50</u></u>	<u><u>\$ 1,030,195.35</u></u>	<u><u>\$ 18,379.86</u></u>

COUNTRY ISLES ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 2,479.99	\$ 224,288.44	\$ 223,244.93	\$ 3,523.50
Clubs	3,076.46	10,391.36	10,323.73	3,144.09
Departments	1,320.90	3,771.67	372.73	4,719.84
Trusts	9,959.36	732,187.18	723,721.88	18,424.66
General	<u>1,543.15</u>	<u>21,918.41</u>	<u>22,976.70</u>	<u>484.86</u>
TOTALS	<u><u>\$ 18,379.86</u></u>	<u><u>\$ 992,557.06</u></u>	<u><u>\$ 980,639.97</u></u>	<u><u>\$ 30,296.95</u></u>

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

PROFILE OF THE SCHOOL

Address: 300 SE Second Avenue, Dania Beach, Florida 33004

Principal: Dr. Lewis Jackson

Bookkeeper(s): Alicia Owens-Walden – Business Support Center (February 2016 - March 2017)
Robert Johnston – Business Support Center (March 2017 - July 2017)
Lisa Mitrani – Business Support Center (August 2017 - March 2018)
Robert Johnston – Business Support Center (March 2018 - Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 17,752.08</u>	<u>\$ 18,604.12</u>
 TOTAL	 <u>\$ 17,752.08</u>	 <u>\$ 18,604.12</u>

EXCEPTIONS NOTED

None.

DANIA ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 224.78	\$ 6,565.03	\$ 6,095.31	\$ 694.50
Clubs	1,126.80	1,597.20	1,838.09	885.91
Departments	1,925.98	152.21	76.52	2,001.67
Trusts	11,325.75	18,828.17	18,311.94	11,841.98
General	<u>1,218.92</u>	<u>2,423.63</u>	<u>1,314.53</u>	<u>2,328.02</u>
TOTALS	<u><u>\$ 15,822.23</u></u>	<u><u>\$ 29,566.24</u></u>	<u><u>\$ 27,636.39</u></u>	<u><u>\$ 17,752.08</u></u>

DANIA ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 694.50	\$ 4,389.15	\$ 3,426.30	\$ 1,657.35
Clubs	885.91	3,515.09	3,606.55	794.45
Departments	2,001.67	166.38	77.51	2,090.54
Trusts	11,841.98	31,750.80	32,565.19	11,027.59
General	<u>2,328.02</u>	<u>3,945.34</u>	<u>3,239.17</u>	<u>3,034.19</u>
TOTALS	<u><u>\$ 17,752.08</u></u>	<u><u>\$ 43,766.76</u></u>	<u><u>\$ 42,914.72</u></u>	<u><u>\$ 18,604.12</u></u>

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

PROFILE OF THE SCHOOL

Address: 2330 NW 12TH Court, Fort Lauderdale, Florida 33311

Principal: Ms. Gretchen Atkins-Brown

Bookkeeper(s): Linda Morrow – Business Support Center (July 2016 - July 2016)
Latoya Jemelson – Business Support Center (August 2016 - March 2017)
Muhammad Uppal – Business Support Center (April 2017 - June 2017)
Lyssa Robb - Business Support (August 2017- June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 12,081.48</u>	<u>\$ 13,484.01</u>
TOTAL	<u>\$ 12,081.48</u>	<u>\$ 13,484.01</u>

EXCEPTIONS NOTED

None.

DILLARD ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 250.55	\$ -	\$ -	\$ 250.55
Classes	750.36	19,077.89	18,970.89	857.36
Clubs	499.18	11,314.16	10,900.07	913.27
Departments	4,303.11	3,444.86	3,368.75	4,379.22
Trusts	2,969.64	30,165.71	28,366.32	4,769.03
General	<u>378.68</u>	<u>8,376.32</u>	<u>7,842.95</u>	<u>912.05</u>
TOTALS	<u><u>\$ 9,151.52</u></u>	<u><u>\$ 72,378.94</u></u>	<u><u>\$ 69,448.98</u></u>	<u><u>\$ 12,081.48</u></u>

DILLARD ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 250.55	\$ -	\$ -	\$ 250.55
Classes	857.36	29,309.49	28,512.29	1,654.56
Clubs	913.27	8,523.88	7,944.85	1,492.30
Departments	4,379.22	4,300.10	3,911.96	4,767.36
Trusts	4,769.03	15,289.23	15,219.72	4,838.54
General	<u>912.05</u>	<u>12,032.21</u>	<u>12,463.56</u>	<u>480.70</u>
TOTALS	<u><u>\$ 12,081.48</u></u>	<u><u>\$ 69,454.91</u></u>	<u><u>\$ 68,052.38</u></u>	<u><u>\$ 13,484.01</u></u>

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

PROFILE OF THE SCHOOL

Address: 8800 NW 54th Court, Sunrise, Florida 33351

Principal: Ms. Julie De Greeff (July 2016 – June 2018)

Bookkeeper(s): Heather Braun – Business Support Center (July 2016 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 33,245.89</u>	<u>\$ 51,154.79</u>
TOTAL	<u>\$ 33,245.89</u>	<u>\$ 51,154.79</u>

EXCEPTIONS NOTED

None

DISCOVERY ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 5,180.88	\$ 53,651.18	\$ 55,836.38	\$ 2,995.68
Clubs	1,526.88	1,611.11	691.19	2,446.80
Departments	4,430.45	1,621.87	-	6,052.32
Trusts	16,031.45	539,624.23	540,540.15	15,115.53
General	<u>7,308.52</u>	<u>6,653.96</u>	<u>7,326.92</u>	<u>6,635.56</u>
TOTALS	<u><u>\$ 34,478.18</u></u>	<u><u>\$ 603,162.35</u></u>	<u><u>\$ 604,394.64</u></u>	<u><u>\$ 33,245.89</u></u>

DISCOVERY ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 2,995.68	\$ 30,965.66	\$ 29,334.87	\$ 4,626.47
Clubs	2,446.80	2,254.49	2,199.48	2,501.81
Departments	6,052.32	1,411.98	19.95	7,444.35
Trusts	15,115.53	463,196.00	449,995.51	28,316.02
General	<u>6,635.56</u>	<u>5,672.50</u>	<u>4,041.92</u>	<u>8,266.14</u>
TOTALS	<u><u>\$ 33,245.89</u></u>	<u><u>\$ 503,500.63</u></u>	<u><u>\$ 485,591.73</u></u>	<u><u>\$ 51,154.79</u></u>

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

PROFILE OF THE SCHOOL

Address: 100 Indian Trace, Weston, Florida 33326

Principal: Ms. Christine de Zayas

Bookkeeper(s): Sabrina Figueroa – Business Support Center (August 2016 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$139,676.60	\$132,377.57
Investment:		
Treasurer's Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
 TOTAL	 <u>\$169,676.60</u>	 <u>\$162,377.57</u>

EXCEPTIONS NOTED

None

EAGLE POINT ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 2,475.24	\$ -	\$ 255.00	\$ 2,220.24
Classes	2,529.96	177,219.41	176,643.73	3,105.64
Clubs	5,839.26	5,471.12	4,618.57	6,691.81
Departments	7,629.57	2,490.10	204.76	9,914.91
Trusts	134,702.91	1,193,377.70	1,196,832.10	131,248.51
General	<u>17,145.17</u>	<u>96,778.16</u>	<u>97,427.84</u>	<u>16,495.49</u>
TOTALS	<u><u>\$ 170,322.11</u></u>	<u><u>\$ 1,475,336.49</u></u>	<u><u>\$ 1,475,982.00</u></u>	<u><u>\$ 169,676.60</u></u>

EAGLE POINT ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 2,220.24	\$ -	\$ -	\$ 2,220.24
Classes	3,105.64	88,192.41	85,774.14	5,523.91
Clubs	6,691.81	7,083.84	9,367.85	4,407.80
Departments	9,914.91	2,215.93	1,283.34	10,847.50
Trusts	131,248.51	1,579,756.77	1,573,245.46	137,759.82
General	<u>16,495.49</u>	<u>122,138.03</u>	<u>137,015.22</u>	<u>1,618.30</u>
TOTALS	<u><u>\$ 169,676.60</u></u>	<u><u>\$ 1,799,386.98</u></u>	<u><u>\$ 1,806,686.01</u></u>	<u><u>\$ 162,377.57</u></u>

FAIRWAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2016–2017 AND 2017–2018 FISCAL YEARS
JULY 1, 2016 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 7850 Fairway Boulevard, Miramar, Florida 33023

Principal: Ms. Michelle Engram-McKnight

Bookkeeper(s): Charlene Lee – Business Support Center (October 2014 – January 2018)
Bridgette Willis – Business Support Center (February 2018 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 5,358.26</u>	<u>\$ 7,453.55</u>
TOTAL	<u>\$ 5,358.26</u>	<u>\$ 7,453.55</u>

EXCEPTIONS NOTED

None.

FAIRWAY ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 7.90	\$ -	\$ -	\$ 7.90
Classes	1,831.60	24,174.81	24,250.33	1,756.08
Clubs	592.44	3,625.16	3,250.03	967.57
Departments	284.80	3,835.58	4,120.38	-
Trusts	1,186.87	10,843.04	10,432.89	1,597.02
General	<u>314.01</u>	<u>3,297.85</u>	<u>2,582.17</u>	<u>1,029.69</u>
TOTALS	<u><u>\$ 4,217.62</u></u>	<u><u>\$ 45,776.44</u></u>	<u><u>\$ 44,635.80</u></u>	<u><u>\$ 5,358.26</u></u>

FAIRWAY ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 7.90	\$ -	\$ 7.90	\$ -
Classes	1,756.08	17,168.78	15,337.73	3,587.13
Clubs	967.57	4,861.36	5,124.38	704.55
Departments	-	6,096.38	5,113.27	983.11
Trusts	1,597.02	15,472.52	15,997.43	1,072.11
General	<u>1,029.69</u>	<u>5,962.96</u>	<u>5,886.00</u>	<u>1,106.65</u>
TOTALS	<u><u>\$ 5,358.26</u></u>	<u><u>\$ 49,562.00</u></u>	<u><u>\$ 47,466.71</u></u>	<u><u>\$ 7,453.55</u></u>

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

PROFILE OF THE SCHOOL

Address: 19200 SW 36th Street, Weston, Florida 33332

Principal: Ms. Heather Hedman-De Vaughn

Bookkeeper(s): Minerva Carlo – Business Support Center (September 2014 – June 2018)
Charlene Lee – Business Support Center (July 2018 – September 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 79,067.96</u>	<u>\$ 54,626.80</u>
TOTAL	<u>\$ 79,067.96</u>	<u>\$ 54,626.80</u>

EXCEPTIONS NOTED

None.

MANATEE BAY ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 2,254.01	\$ 8,524.00	\$ 3,744.25	\$ 7,033.76
Classes	3,864.58	56,127.72	53,796.17	6,196.13
Clubs	1,810.31	3,021.83	2,320.69	2,511.45
Departments	8,000.60	1,379.34	403.46	8,976.48
Trusts	9,174.34	408,524.50	391,085.43	26,613.41
General	<u>29,737.41</u>	<u>17,574.80</u>	<u>19,575.48</u>	<u>27,736.73</u>
TOTALS	<u><u>\$ 54,841.25</u></u>	<u><u>\$ 495,152.19</u></u>	<u><u>\$ 470,925.48</u></u>	<u><u>\$ 79,067.96</u></u>

MANATEE BAY ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 7,033.76	\$ 3,999.82	\$ 6,960.14	\$ 4,073.44
Classes	6,196.13	73,926.61	75,303.64	4,819.10
Clubs	2,511.45	2,999.82	2,564.76	2,946.51
Departments	8,976.48	1,712.61	4,023.55	6,665.54
Trusts	26,613.41	461,618.20	475,836.22	12,395.39
General	<u>27,736.73</u>	<u>20,961.32</u>	<u>24,971.23</u>	<u>23,726.82</u>
TOTALS	<u><u>\$ 79,067.96</u></u>	<u><u>\$ 565,218.38</u></u>	<u><u>\$ 589,659.54</u></u>	<u><u>\$ 54,626.80</u></u>

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

PROFILE OF THE SCHOOL

Address: 2300 SW 46th Avenue, Fort Lauderdale, Florida 33317

Principal: Mr. Matthew S. Whaley

Bookkeeper(s): Elvena Frett – Business Support Center (July 2016 – June 2017)
Rhonda Tribbey – Business Support Center (August 2016 –
December 2016)
Amar Chand – Business Support Center (July 2017 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 13,872.09</u>	<u>\$ 14,581.29</u>
TOTAL	<u>\$ 13,872.09</u>	<u>\$ 14,581.29</u>

EXCEPTIONS NOTED

None.

MEADOWBROOK ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 2,960.48	\$ 14,672.29	\$ 15,372.53	\$ 2,260.24
Clubs	1,441.32	1,789.20	2,004.16	1,226.36
Departments	3,418.74	593.31	274.08	3,737.97
Trusts	3,104.59	34,169.12	33,794.56	3,479.15
General	<u>3,493.62</u>	<u>1,429.62</u>	<u>1,754.87</u>	<u>3,168.37</u>
TOTALS	<u><u>\$ 14,418.75</u></u>	<u><u>\$ 52,653.54</u></u>	<u><u>\$ 53,200.20</u></u>	<u><u>\$ 13,872.09</u></u>

MEADOWBROOK ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 2,260.24	\$ 28,253.22	\$ 27,431.04	\$ 3,082.42
Clubs	1,226.36	1,605.30	2,004.16	827.50
Departments	3,737.97	600.12	122.21	4,215.88
Trusts	3,479.15	18,328.88	17,874.53	3,933.50
General	<u>3,168.37</u>	<u>2,045.55</u>	<u>2,691.93</u>	<u>2,521.99</u>
TOTALS	<u><u>\$ 13,872.09</u></u>	<u><u>\$ 50,833.07</u></u>	<u><u>\$ 50,123.87</u></u>	<u><u>\$ 14,581.29</u></u>

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

PROFILE OF THE SCHOOL

Address: 11601 Washington Street, Pembroke Pines, Florida 33025

Principal: Ms. Davida S. Johnson (July 2016 – Current)

Bookkeeper(s): Muhammad Uppal – Business Support Center (November 2016 – January 2017)
Marie Aponte – Business Support Center (February 2017 – Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 62,436.24	\$ 74,195.34
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 72,436.24</u>	<u>\$ 84,195.34</u>

EXCEPTIONS NOTED

None.

PALM COVE ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 1,281.04	\$ 3,207.97	\$ 3,415.88	\$ 1,073.13
Clubs	2,014.19	166.34	-	2,180.53
Departments	7,861.81	6,583.67	4,737.31	9,708.17
Trusts	16,259.92	76,208.35	76,072.91	16,395.36
General	<u>42,926.63</u>	<u>5,713.52</u>	<u>5,561.10</u>	<u>43,079.05</u>
TOTALS	<u><u>\$ 70,343.59</u></u>	<u><u>\$ 91,879.85</u></u>	<u><u>\$ 89,787.20</u></u>	<u><u>\$ 72,436.24</u></u>

PALM COVE ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 1,073.13	\$ 24,228.51	\$ 23,241.86	\$ 2,059.78
Clubs	2,180.53	4,563.79	3,282.50	3,461.82
Departments	9,708.17	5,805.40	4,460.57	11,053.00
Trusts	16,395.36	51,106.92	47,678.72	19,823.56
General	<u>43,079.05</u>	<u>8,062.90</u>	<u>3,344.77</u>	<u>47,797.18</u>
TOTALS	<u><u>\$ 72,436.24</u></u>	<u><u>\$ 93,767.52</u></u>	<u><u>\$ 82,008.42</u></u>	<u><u>\$ 84,195.34</u></u>

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

PROFILE OF THE SCHOOL

Address: 11251 Taft Street, Pembroke Pines, Florida 33026
Principal: Ms. Marsha M. Wagner (September 2016 – Current)
Bookkeeper(s): Marie Aponte – Business Support Center (February 2017 – Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 72,827.86	\$ 84,508.58
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 82,827.86</u>	<u>\$ 94,508.58</u>

EXCEPTIONS NOTED

None.

PEMBROKE LAKES ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 532.71	\$ -	\$ 113.00	\$ 419.71
Classes	1,048.34	12,893.51	12,522.22	1,419.63
Clubs	3,448.99	6,238.89	5,095.94	4,591.94
Departments	6,356.71	613.20	141.76	6,828.15
Trusts	17,304.02	538,911.50	532,902.79	23,312.73
General	<u>55,166.98</u>	<u>5,313.48</u>	<u>14,224.76</u>	<u>46,255.70</u>
TOTALS	<u><u>\$ 83,857.75</u></u>	<u><u>\$ 563,970.58</u></u>	<u><u>\$ 565,000.47</u></u>	<u><u>\$ 82,827.86</u></u>

PEMBROKE LAKES ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 419.71	\$ -	\$ -	\$ 419.71
Classes	1,419.63	29,627.30	27,614.10	3,432.83
Clubs	4,591.94	10,571.79	8,588.49	6,575.24
Departments	6,828.15	952.76	836.06	6,944.85
Trusts	23,312.73	529,306.66	519,580.23	33,039.16
General	<u>46,255.70</u>	<u>11,755.10</u>	<u>13,914.01</u>	<u>44,096.79</u>
TOTALS	<u><u>\$ 82,827.86</u></u>	<u><u>\$ 582,213.61</u></u>	<u><u>\$ 570,532.89</u></u>	<u><u>\$ 94,508.58</u></u>

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

PROFILE OF THE SCHOOL

Address: 6700 SW Ninth Street, Pembroke Pines, Florida 33023

Principal: Ms. Natasha Bell

Bookkeeper(s): Claudia Cardina – Business Support Center (July 2016- September 2018)
Migna Santiago – Business Support Center (September 2018 – Present)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 16,361.41</u>	<u>\$ 13,871.53</u>
TOTAL	<u>\$ 16,361.41</u>	<u>\$ 13,871.53</u>

EXCEPTIONS NOTED

.
None.

PEMBROKE PINES ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 4,776.00	\$ 52,039.54	\$ 50,969.88	\$ 5,845.66
Clubs	727.15	5,868.77	5,101.73	1,494.19
Departments	813.61	2,897.72	2,186.08	1,525.25
Trusts	4,818.25	48,810.60	47,860.64	5,768.21
General	<u>3,325.01</u>	<u>3,547.64</u>	<u>5,144.55</u>	<u>1,728.10</u>
TOTALS	<u><u>\$ 14,460.02</u></u>	<u><u>\$ 113,164.27</u></u>	<u><u>\$ 111,262.88</u></u>	<u><u>\$ 16,361.41</u></u>

PEMBROKE PINES ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Classes	\$ 5,845.66	\$ 50,237.33	\$ 51,486.03	\$ 4,596.96
Clubs	1,494.19	5,295.64	4,785.53	2,004.30
Departments	1,525.25	1,503.44	1,900.23	1,128.46
Trusts	5,768.21	46,490.10	46,968.17	5,290.14
General	<u>1,728.10</u>	<u>4,632.27</u>	<u>5,508.70</u>	<u>851.67</u>
TOTALS	<u><u>\$ 16,361.41</u></u>	<u><u>\$ 108,158.78</u></u>	<u><u>\$ 110,648.66</u></u>	<u><u>\$ 13,871.53</u></u>

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

PROFILE OF THE SCHOOL

Address: 875 SW 54th Avenue, Plantation, Florida 33317

Principal: Ms. Julie Gittelman

Bookkeeper(s): Mabel Lopez – Business Support Center (September 2016 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2017</u>	<u>6/30/2018</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 15,478.96</u>	<u>\$ 16,300.28</u>
TOTAL	<u>\$ 15,478.96</u>	<u>\$ 16,300.28</u>

EXCEPTIONS NOTED

None.

PLANTATION PARK ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016-2017

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 2,248.95	\$ 6,958.52	\$ 6,495.00	\$ 2,712.47
Classes	3,096.52	21,216.51	22,972.52	1,340.51
Clubs	1,706.11	1,923.63	1,423.64	2,206.10
Departments	3,627.81	753.94	1,413.75	2,968.00
Trusts	1,832.25	37,270.52	36,963.71	2,139.06
General	<u>3,792.51</u>	<u>3,183.74</u>	<u>2,863.43</u>	<u>4,112.82</u>
TOTALS	<u><u>\$ 16,304.15</u></u>	<u><u>\$ 71,306.86</u></u>	<u><u>\$ 72,132.05</u></u>	<u><u>\$ 15,478.96</u></u>

PLANTATION PARK ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017-2018

FUND	BEGINNING BALANCES	FUNDS IN	FUNDS OUT	ENDING BALANCES
Music	\$ 2,712.47	\$ 6,688.50	\$ 6,851.90	\$ 2,549.07
Classes	1,340.51	18,521.60	17,673.04	2,189.07
Clubs	2,206.10	1,935.43	1,651.11	2,490.42
Departments	2,968.00	619.72	299.72	3,288.00
Trusts	2,139.06	51,582.37	51,830.27	1,891.16
General	<u>4,112.82</u>	<u>3,972.02</u>	<u>4,192.28</u>	<u>3,892.56</u>
TOTALS	<u><u>\$ 15,478.96</u></u>	<u><u>\$ 83,319.64</u></u>	<u><u>\$ 82,498.32</u></u>	<u><u>\$ 16,300.28</u></u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
NOTES TO STATEMENT OF CHANGES IN FUND BALANCES
June 30, 2017 and 2018

NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

Reporting Entity - The School Board of Broward County Internal Funds (“SBBC”, District”) comprise individual account balances of twelve public schools within the geographical boundaries of the District. The School Board of Broward County is the governing body of the district and is composed of nine elected members. The appointed Superintendent of Schools is the executive officer of the District. The District has taxing authority and provides elementary, secondary, and vocational education services to the residents of Broward County, Florida.

Basis of Accounting - The financial statements have been prepared on the cash basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Fund Accounting – In accordance with Florida statutes, the District accounts for its School Internal Funds as an agency fund. This fund is organized into sub-funds to account for each School in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each School’s assets and liabilities, additions and deductions. Each sub-fund divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, departments, trust, and general.

Cash and Cash Equivalents – Cash consists of deposits and the other highly liquid cash equivalents held by banks qualified as public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida’s multiple financial institution collateral pool required by Section 280 of the Florida Statutes.

NOTE 2 – SUBSEQUENT EVENTS

In preparing the accompanying financial statements, management has evaluated events and transactions for potential recognition or disclosure through March 7, 2019, the date the statements of changes in fund balances were available to be issued.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To The School Board of Broward County
Broward County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, the cash basis statements of changes in fund balances ("statements of changes") of the School Board of Broward County ("SBBC", District) Internal Funds for selected Elementary Schools listed in the table of contents, for the years ended June 30, 2017 and 2018, and the related notes to the statements of changes, and have issued our report thereon dated March 7, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's Internal Funds for the selected Elementary Schools listed in the table of contents internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the statements of changes in fund balances, but not for the purpose of expressing an opinion on the effectiveness of the District's Internal Funds for the selected Elementary Schools listed in the table of contents internal control. Accordingly, we do not express an opinion on the effectiveness of the District's Internal Funds for the selected Elementary Schools listed in the table of contents internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's statements of changes in fund balances are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the statements of changes in fund balances amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive, flowing style.

Hollywood, Florida
March 7, 2019