

**INTERNAL AUDIT REPORT**

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



**To be presented to the:**

**Audit Committee on  
May 2, 2019**

**The School Board of Broward County, Florida on  
June 11, 2019**

**By**

**The Office of the Chief Auditor**



## **The School Board of Broward County, Florida**

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Donna P. Korn, Vice Chair

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Robert W. Runcie  
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](http://www.browardschools.com)

### **The School Board of Broward County, Florida**

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Ann Murray  
Dr. Rosalind Osgood  
Nora Rupert

Robert W. Runcie,  
Superintendent of Schools

April 25, 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 twenty-two (22) 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 twenty-two (22) 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 twenty-two (22) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the twenty-two (22) 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

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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)**



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

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, Florida 33024

Principal: Shawn Aycock

Bookkeeper: Linda Morrow - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 42,628.91
Investment:	
Treasurer's Pool Account	<u>6,000.00</u>
TOTAL	<u>\$ 48,628.91</u>

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

**APOLLO MIDDLE SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,879.69	\$ 4,068.77	\$ 4,953.71	\$ 2,994.75
Music	1,521.22	6,590.50	6,315.24	1,796.48
Classes	1,833.78	37,496.30	37,943.95	1,386.13
Clubs	12,602.21	46,742.38	42,780.07	16,564.52
Departments	3,267.75	5,561.34	5,911.19	2,917.90
Trusts	16,811.84	49,511.61	53,052.57	13,270.88
General	<u>10,264.25</u>	<u>9,728.10</u>	<u>10,294.10</u>	<u>9,698.25</u>
<b>TOTALS</b>	<u><u>\$ 50,180.74</u></u>	<u><u>\$ 159,699.00</u></u>	<u><u>\$ 161,250.83</u></u>	<u><u>\$ 48,628.91</u></u>

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

PROFILE OF THE SCHOOL

Address: 1755 NE 14<sup>th</sup> Street, Fort Lauderdale, Florida 33304

Principal: Danielle Smith

Bookkeeper: Elvena Frett – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 18,698.04</u>
 TOTAL	 <u>\$ 18,698.04</u>

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

AUDIT EXCEPTIONS

None

**BENNETT ELEMENTARY SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 481.80	\$ 700.98	\$ 319.00	\$ 863.78
Clubs	2,474.18	1,715.93	2,129.79	2,060.32
Departments	1,466.57	99.99	118.53	1,448.03
Trusts	11,154.53	17,478.35	19,568.94	9,063.94
General	<u>5,137.57</u>	<u>3,267.62</u>	<u>3,143.22</u>	<u>5,261.97</u>
<b>TOTALS</b>	<u><u>\$ 20,714.65</u></u>	<u><u>\$ 23,262.87</u></u>	<u><u>\$ 25,279.48</u></u>	<u><u>\$ 18,698.04</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2017-18 FISCAL YEAR  
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028

Principal: Michelle Kefford

Bookkeepers: Michelle Walker – Business Support Center (August 2018 – Current)  
David Franklin – Business Support Center (July 2017 – July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 179,986.86
Investment:	
Treasurer's Pool Account	<u>120,000.00</u>
TOTAL	<u>\$ 299,986.86</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 Charles W. Flanagan 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

**CHARLES W. FLANAGAN HIGH SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 55,923.62	\$ 55,923.62	\$ -
Music	2,672.78	73,975.75	73,523.88	3,124.65
Classes	19,983.23	196,081.24	180,751.03	35,313.44
Clubs	140,023.51	432,246.54	422,310.49	149,959.56
Departments	22,723.91	7,835.44	5,610.76	24,948.59
Trusts	75,488.15	295,144.65	308,924.87	61,707.93
General	<u>7,730.05</u>	<u>31,260.68</u>	<u>14,058.04</u>	<u>24,932.69</u>
<b>TOTALS</b>	<u><u>\$ 268,621.63</u></u>	<u><u>\$ 1,092,467.92</u></u>	<u><u>\$ 1,061,102.69</u></u>	<u><u>\$ 299,986.86</u></u>

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

PROFILE OF THE SCHOOL

Address: 3551 NE 3<sup>rd</sup> Avenue, Pompano Beach, Florida 33064

Principal: Sabine Phillips

Bookkeepers: Pamela Hunter- Business Support Center (February 2018 - Current)  
Amar Chand- Business Support Center (July 2017 - January 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 39,955.75</u>
 TOTAL	 <u>\$ 39,955.75</u>

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

**CRYSTAL LAKE MIDDLE SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,168.65	\$ 28,127.31	\$ 29,728.62	\$ 567.34
Music	1,213.73	2,300.00	3,513.58	0.15
Classes	4,021.68	84,529.76	85,115.67	3,435.77
Clubs	13,942.03	24,668.78	29,267.83	9,342.98
Departments	2,928.45	887.28	0.00	3,815.73
Trusts	16,305.17	104,647.52	105,609.03	15,343.66
General	<u>10,407.29</u>	<u>15,137.90</u>	<u>18,095.07</u>	<u>7,450.12</u>
<b>TOTALS</b>	<u><u>\$ 50,987.00</u></u>	<u><u>\$ 260,298.55</u></u>	<u><u>\$ 271,329.80</u></u>	<u><u>\$ 39,955.75</u></u>



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

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332

Principal: Charles S. Neely

Bookkeepers: Jennie Liz Leon (November 2017 – Current)  
Julie Thornton (July 2017 – October 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 207,005.58
Investment:	
Treasurer's Pool Account	<u>229,000.00</u>
TOTAL	<u><u>\$ 436,005.58</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 Cypress Bay 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

**CYPRESS BAY HIGH SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,116.62	\$ 87,050.00	\$ 81,549.31	\$ 6,617.31
Music	736.99	35,989.83	35,205.94	1,520.88
Classes	38,856.18	199,255.18	200,545.89	37,565.47
Clubs	195,433.20	1,617,118.86	1,533,855.09	278,696.97
Departments	2,730.95	24,441.60	21,966.50	5,206.05
Trusts	64,615.74	444,384.78	415,464.16	93,536.36
General	<u>9,171.70</u>	<u>9,913.97</u>	<u>6,223.13</u>	<u>12,862.54</u>
<b>TOTALS</b>	<u><u>\$ 312,661.38</u></u>	<u><u>\$ 2,418,154.22</u></u>	<u><u>\$ 2,294,810.02</u></u>	<u><u>\$ 436,005.58</u></u>

CYPRESS RUN EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2017-18 FISCAL YEAR  
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Dr. Gastrid Harrigan

Bookkeeper: Lourdes Rodriguez - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 4,568.22
TOTAL	<u>\$ 4,568.22</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 Cypress Run 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

**CYPRESS RUN EDUCATION CENTER**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 10.00	\$ -	\$ 10.00	\$ -
Clubs	304.81	3,855.39	2,605.14	1,555.06
Departments	505.28	790.51	676.03	619.76
Trusts	2,253.14	6,626.89	6,906.74	1,973.29
General	<u>668.21</u>	<u>166.46</u>	<u>414.56</u>	<u>420.11</u>
<b>TOTALS</b>	<u><u>\$ 3,741.44</u></u>	<u><u>\$ 11,439.25</u></u>	<u><u>\$ 10,612.47</u></u>	<u><u>\$ 4,568.22</u></u>

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

PROFILE OF THE SCHOOL

Address: 910 SW 15<sup>th</sup> Street, Deerfield Beach, Florida 33441

Principal: Jon Marlow

Bookkeeper: Kimberly Reid - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 159,231.50
Investment:	
Treasurer's Pool Account	<u>90,000.00</u>
 TOTAL	 <u>\$ 249,231.50</u>

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

**DEERFIELD BEACH HIGH SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 330.08	\$ 86,868.83	\$ 86,678.91	\$ 520.00
Music	5,112.29	2,967.00	4,222.06	3,857.23
Classes	23,270.35	115,561.53	115,290.10	23,541.78
Clubs	82,345.52	183,194.55	160,382.81	105,157.26
Departments	33,585.38	22,635.04	18,467.12	37,753.30
Trusts	49,185.45	153,943.76	169,948.77	33,180.44
General	<u>39,661.31</u>	<u>31,114.43</u>	<u>25,554.25</u>	<u>45,221.49</u>
<b>TOTALS</b>	<u><u>\$ 233,490.38</u></u>	<u><u>\$ 596,285.14</u></u>	<u><u>\$ 580,544.02</u></u>	<u><u>\$ 249,231.50</u></u>

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

PROFILE OF THE SCHOOL

Address: 16450 Miramar Parkway, Miramar, Florida 33027

Principal: Sandra Nelson

Bookkeeper: Minerva Carlo – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 27,466.76
TOTAL	<u>\$ 27,466.76</u>

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

**DOLPHIN BAY ELEMENTARY SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,266.19	\$ 38,740.44	\$ 39,374.83	\$ 2,631.80
Clubs	2,828.58	6,163.95	6,968.12	2,024.41
Departments	5,098.40	534.04	203.98	5,428.46
Trusts	49,227.52	196,686.98	233,546.31	12,368.19
General	<u>8,699.98</u>	<u>7,669.27</u>	<u>11,355.35</u>	<u>5,013.90</u>
<b>TOTALS</b>	<u><u>\$ 69,120.67</u></u>	<u><u>\$ 249,794.68</u></u>	<u><u>\$ 291,448.59</u></u>	<u><u>\$ 27,466.76</u></u>



ENDEAVOUR PRIMARY LEARNING CENTER  
AUDIT REPORT  
FOR THE 2017-18 FISCAL YEAR  
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 2701 NW 56 Avenue, Lauderhill, Florida 33313

Principal: Denise Lawrence

Bookkeeper: Carla Andrejak - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>3,919.41</u>
TOTAL	\$ <u><u>3,919.41</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 Endeavour Primary Learning 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

**ENDEAVOUR PRIMARY LEARNING CENTER**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 186.00	\$ 3,328.00	\$ 2,963.00	\$ 551.00
Clubs	1,353.04	86.89	200.02	1,239.91
Departments	718.80	5,326.41	5,395.64	649.57
Trusts	1,778.61	6,930.39	7,896.90	812.10
General	<u>166.05</u>	<u>2,112.90</u>	<u>1,612.12</u>	<u>666.83</u>
<b>TOTALS</b>	<u><u>\$ 4,202.50</u></u>	<u><u>\$ 17,784.59</u></u>	<u><u>\$ 18,067.68</u></u>	<u><u>\$ 3,919.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 3501 Taft Street, Hollywood, Florida 33021

Principal: John Fossas

Bookkeeper: Carol Howe - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>92,086.65</u>
TOTAL	\$ <u>92,086.65</u>

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

**HOLLYWOOD HILLS ELEMENTARY SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,480.66	\$ 30,106.93	\$ 27,010.45	\$ 6,577.14
Clubs	4,998.28	5,203.31	5,585.03	4,616.56
Departments	854.04	4,208.49	3,617.47	1,445.06
Trusts	48,077.13	615,434.88	616,117.76	47,394.25
General	<u>15,502.20</u>	<u>22,693.18</u>	<u>6,141.74</u>	<u>32,053.64</u>
<b>TOTALS</b>	<u><u>\$ 72,912.31</u></u>	<u><u>\$ 677,646.79</u></u>	<u><u>\$ 658,472.45</u></u>	<u><u>\$ 92,086.65</u></u>

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

PROFILE OF THE SCHOOL

Address: 2101 Pine Island Road, Sunrise, Florida 33322

Principal: Thaddeus Smith

Bookkeepers: Victoria Phillips – Business Support Center (September 2018 - Current)  
Maria Rengifo – Business Support Center (July 2017 - August 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,105.41
TOTAL	<u>\$ 19,105.41</u>

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

AUDIT EXCEPTIONS

None

**HORIZON ELEMENTARY SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 374.96	\$ 2,260.68	\$ 2,434.21	\$ 201.43
Clubs	1,388.82	2,467.99	2,242.53	1,614.28
Departments	3,097.61	319.95	13.00	3,404.56
Trusts	2,903.64	237,898.93	230,981.89	9,820.68
General	<u>7,066.81</u>	<u>3,572.69</u>	<u>6,575.04</u>	<u>4,064.46</u>
<b>TOTALS</b>	<u><u>\$ 14,831.84</u></u>	<u><u>\$ 246,520.24</u></u>	<u><u>\$ 242,246.67</u></u>	<u><u>\$ 19,105.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 900 NW 136<sup>th</sup> Avenue, Pembroke Pines, Florida 33028

Principal: Kathryne May

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 36,009.36
TOTAL	<u>\$ 36,009.36</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 Lakeside 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

**LAKESIDE ELEMENTARY SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,122.69	\$ 53,841.97	\$ 54,152.79	\$ 1,811.87
Clubs	859.68	2,848.22	2,722.61	985.29
Departments	4,142.73	1,160.62	165.97	5,137.38
Trusts	6,448.81	417,209.47	405,170.31	18,487.97
General	<u>9,942.62</u>	<u>9,513.00</u>	<u>9,868.77</u>	<u>9,586.85</u>
<b>TOTALS</b>	<u><u>\$ 23,516.53</u></u>	<u><u>\$ 484,573.28</u></u>	<u><u>\$ 472,080.45</u></u>	<u><u>\$ 36,009.36</u></u>



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

PROFILE OF THE SCHOOL

Address: 3911 NW 30<sup>th</sup> Avenue, Lauderdale Lakes, Florida 33309

Principal: James Griffin

Bookkeepers: Lanetre Mosley - Business Support Center (August 2017 - Current)  
Denise Nonamaker - Business Support Center (July 2013 - July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 25,039.32
 TOTAL	 <u>\$ 25,039.32</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 Lauderdale Lakes 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

**LAUDERDALE LAKES MIDDLE SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,042.58	\$ 8,777.42	\$ 7,402.84	\$ 3,417.16
Music	590.80	1,469.80	921.35	1,139.25
Classes	739.80	15,611.95	16,086.06	265.69
Clubs	4,624.44	8,070.27	8,029.58	4,665.13
Departments	536.50	764.37	535.00	765.87
Trusts	7,478.55	52,536.25	45,840.84	14,173.96
General	<u>1,341.82</u>	<u>7,693.36</u>	<u>8,422.92</u>	<u>612.26</u>
<b>TOTALS</b>	<u><u>\$ 17,354.49</u></u>	<u><u>\$ 94,923.42</u></u>	<u><u>\$ 87,238.59</u></u>	<u><u>\$ 25,039.32</u></u>

NORTH LAUDERDALE PRE K-8  
AUDIT REPORT  
FOR THE 2017-18 FISCAL YEAR  
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 7500 Kimberly Boulevard, North Lauderdale, Florida 33068

Principal: Nichele Williams

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 20,035.08
 TOTAL	 <u>\$ 20,035.08</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of North Lauderdale Pre K-8 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

**NORTH LAUDERDALE PRE K-8**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 550.00	\$ -	\$ -	\$ 550.00
Classes	1,810.24	10,617.17	8,541.06	3,886.35
Clubs	2,309.21	6,214.54	4,540.15	3,983.60
Departments	4,581.49	8,681.19	7,744.35	5,518.33
Trusts	2,596.09	10,414.14	9,004.83	4,005.40
General	<u>2,359.24</u>	<u>3,530.40</u>	<u>3,798.24</u>	<u>2,091.40</u>
<b>TOTALS</b>	<u><u>\$ 14,206.27</u></u>	<u><u>\$ 39,457.44</u></u>	<u><u>\$ 33,628.63</u></u>	<u><u>\$ 20,035.08</u></u>

PINE RIDGE EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2017-18 FISCAL YEAR  
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Dr. Henry Brown

Bookkeeper: Maria Rengifo - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>7,806.35</u>
TOTAL	\$ <u>7,806.35</u>

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

**PINE RIDGE EDUCATION CENTER**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,011.68	\$ -	\$ 157.04	\$ 854.64
Trusts	194.67	15,547.91	10,654.58	5,088.00
General	<u>1,124.46</u>	<u>1,378.48</u>	<u>639.23</u>	<u>1,863.71</u>
<b>TOTALS</b>	<u><u>\$ 2,330.81</u></u>	<u><u>\$ 16,926.39</u></u>	<u><u>\$ 11,450.85</u></u>	<u><u>\$ 7,806.35</u></u>

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

PROFILE OF THE SCHOOL

Address: 5350 SW 90<sup>th</sup> Avenue, Cooper City, Florida 33328

Principal: Michael Consaul

Bookkeeper: Martha Arrazcaeta - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 79,256.54
Investment:	
Treasurer’s Pool Account	<u>45,000.00</u>
 TOTAL	 <u>\$ 124,256.54</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 Pioneer 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

**PIONEER MIDDLE SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 11,951.40	\$ 9,668.16	\$ 4,712.21	\$ 16,907.35
Music	1,243.01	70,594.97	68,101.34	3,736.64
Classes	4,875.97	95,017.60	97,808.74	2,084.83
Clubs	60,240.81	72,270.57	83,483.12	49,028.26
Departments	6,978.48	16,522.04	12,281.40	11,219.12
Trusts	57,834.12	290,262.57	318,452.68	29,644.01
General	<u>28,448.18</u>	<u>10,258.86</u>	<u>27,070.71</u>	<u>11,636.33</u>
<b>TOTALS</b>	<u><u>\$ 171,571.97</u></u>	<u><u>\$ 564,594.77</u></u>	<u><u>\$ 611,910.20</u></u>	<u><u>\$ 124,256.54</u></u>



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

PROFILE OF THE SCHOOL

Address: 600 NE 13<sup>th</sup> Avenue, Pompano Beach, Florida 33060

Principal: Hudson Thomas

Bookkeeper: Judy Lefort

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 218,147.35</u>
TOTAL	<u><u>\$ 218,147.35</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 Pompano Beach 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

**POMPANO BEACH HIGH SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 341.36	\$ 42,008.54	\$ 42,349.90	\$ -
Music	746.87	1,800.00	1,373.00	1,173.87
Classes	11,616.12	135,321.64	124,797.72	22,140.04
Clubs	61,435.97	302,197.50	275,524.94	88,108.53
Departments	13,812.39	10,987.33	13,036.15	11,763.57
Trusts	95,559.89	377,245.33	379,662.65	93,142.57
General	<u>5,100.52</u>	<u>16,226.20</u>	<u>19,507.95</u>	<u>1,818.77</u>
<b>TOTALS</b>	<u><u>\$ 188,613.12</u></u>	<u><u>\$ 885,786.54</u></u>	<u><u>\$ 856,252.31</u></u>	<u><u>\$ 218,147.35</u></u>

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

PROFILE OF THE SCHOOL

Address: 310 NE 6<sup>th</sup> Street, Pompano Beach, Florida 33060

Principal: Sonja Braziel

Bookkeepers: Cornett Brown - Business Support Center (April 2019 – Current)  
Lisa Bailey- Business Support Center (February 2019 - March 2019)  
Kimberly Reid - Business Support Center (July 2016 – January 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 21,989.82
 TOTAL	 <u>\$ 21,989.82</u>

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

**POMPAÑO BEACH MIDDLE SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,871.85	\$ 5,051.42	\$ 5,944.78	\$ 1,978.49
Classes	39.73	10,275.83	10,315.56	-
Clubs	3,455.98	21,103.32	18,644.23	5,915.07
Departments	5,397.51	7,784.32	6,528.79	6,653.04
Trusts	3,152.61	76,506.16	75,021.80	4,636.97
General	<u>2,797.80</u>	<u>4,077.01</u>	<u>4,068.56</u>	<u>2,806.25</u>
<b>TOTALS</b>	<u><u>\$ 17,715.48</u></u>	<u><u>\$ 124,798.06</u></u>	<u><u>\$ 120,523.72</u></u>	<u><u>\$ 21,989.82</u></u>

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

PROFILE OF THE SCHOOL

Address: 4150 West Hillsboro Boulevard, Deerfield Beach, Florida 33442

Principal: Geoffrey Henning

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 125,019.37
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u><u>\$ 135,019.37</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 Quiet Waters 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

**QUIET WATERS ELEMENTARY SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,000.27	\$ 85,391.12	\$ 85,463.45	\$ 1,927.94
Clubs	2,956.09	42,003.84	40,583.26	4,376.67
Departments	3,977.79	1,645.53	807.40	4,815.92
Trusts	49,256.03	642,389.44	599,011.90	92,633.57
General	<u>25,386.82</u>	<u>12,211.88</u>	<u>6,333.43</u>	<u>31,265.27</u>
<b>TOTALS</b>	<u><u>\$ 83,577.00</u></u>	<u><u>\$ 783,641.81</u></u>	<u><u>\$ 732,199.44</u></u>	<u><u>\$ 135,019.37</u></u>

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

PROFILE OF THE SCHOOL

Address: 6200 SW 16<sup>th</sup> Street, Plantation, Florida 33317

Principal: Kathryn Marlow

Bookkeeper: Maria Rengifo - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>59,567.88</u>
TOTAL	\$ <u>59,567.88</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 Seminole 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

# SEMINOLE MIDDLE SCHOOL

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

2017 - 2018

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 13,380.60	\$ 18,758.85	\$ 16,254.96	\$ 15,884.49
Music	2,178.43	10,242.45	8,475.63	3,945.25
Classes	1,651.95	41,719.35	41,318.82	2,052.48
Clubs	11,988.02	209,529.75	200,849.16	20,668.61
Departments	5,163.44	2,699.31	2,024.78	5,837.97
Trusts	7,975.68	102,015.63	100,374.18	9,617.13
General	<u>2,594.13</u>	<u>5,323.15</u>	<u>6,355.33</u>	<u>1,561.95</u>
<b>TOTALS</b>	<u><u>\$ 44,932.25</u></u>	<u><u>\$ 390,288.49</u></u>	<u><u>\$ 375,652.86</u></u>	<u><u>\$ 59,567.88</u></u>



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

PROFILE OF THE SCHOOL

Address: 1800 SW 5<sup>th</sup> Place, Fort Lauderdale, Florida 33312

Principal: Michelle Padura

Bookkeeper: Kimberly Richardson – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 61,196.32
Investment:	
Treasurer's Pool Account	<u>66,000.00</u>
TOTAL	<u><u>\$ 127,196.32</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 Stranahan 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

**STRANAHAN HIGH SCHOOL**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 300.00	\$ 29,607.58	\$ 29,907.58	\$ -
Music	566.96	24,127.99	23,049.52	1,645.43
Classes	1,621.69	78,038.21	75,990.54	3,669.36
Clubs	66,477.82	97,171.72	105,930.38	57,719.16
Departments	15,066.03	8,567.23	9,111.20	14,522.06
Trusts	28,591.42	96,949.87	81,263.65	44,277.64
General	<u>9,144.66</u>	<u>5,081.89</u>	<u>8,863.88</u>	<u>5,362.67</u>
<b>TOTALS</b>	<u><u>\$ 121,768.58</u></u>	<u><u>\$ 339,544.49</u></u>	<u><u>\$ 334,116.75</u></u>	<u><u>\$ 127,196.32</u></u>

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

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, Florida 33024

Principals: Michelle Laurent (November 2018 - Current)  
Dr. Leo Nesmith (July 2017 - October 2018)

Bookkeeper: Linda Morrow - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>10,337.34</u>
TOTAL	\$ <u>10,337.34</u>

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

**THE QUEST CENTER**

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

**2017 - 2018**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,064.81	\$ 3,397.20	\$ 2,166.56	\$ 2,295.45
Clubs	2,511.17	4,735.16	3,832.43	3,413.90
Trusts	2,665.28	4,554.93	4,510.16	2,710.05
General	<u>1,709.14</u>	<u>1,131.74</u>	<u>922.94</u>	<u>1,917.94</u>
<b>TOTALS</b>	<u><u>\$ 7,950.40</u></u>	<u><u>\$ 13,819.03</u></u>	<u><u>\$ 11,432.09</u></u>	<u><u>\$ 10,337.34</u></u>