

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
August 8, 2019**

**The School Board of Broward County, Florida on
September 4, 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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Nora Rupert

Robert W. Runcie,
Superintendent of Schools

June 12, 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-six (26) 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-six (26) 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-six (26) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the twenty-six (26) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ann Conway
Hermine James

Audits Performed by:

Patrick Beauvoir
Luis Castaño
Ceci Guerrero
Joy Hipolito
Hermine James
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)

ATLANTIC TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Robert Crawford

Bookkeeper: Marie Adams

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 110,298.88
Investments:	
Money Market Account – Centennial Bank	48,180.40
Treasurer’s Pool Account	<u>150,000.00</u>
TOTAL	<u><u>\$ 308,479.28</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 Atlantic Technical College 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

ATLANTIC TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 15,805.17	\$ 30,746.07	\$ 36,113.85	\$ 10,437.39
Clubs	31,805.95	182,650.63	195,056.81	19,399.77
Departments	2,621.06	654.94	1,510.72	1,765.28
Trusts	143,686.11	3,857,152.06	3,873,113.44	127,724.73
General	<u>180,575.12</u>	<u>597,198.67</u>	<u>628,621.68</u>	<u>149,152.11</u>
TOTALS	<u><u>\$ 374,493.41</u></u>	<u><u>\$ 4,668,402.37</u></u>	<u><u>\$ 4,734,416.50</u></u>	<u><u>\$ 308,479.28</u></u>

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

PROFILE OF THE SCHOOL

Address: 9100 NW 21st Manor, Sunrise, Florida 33322

Principal: Dr. Keietta Givens

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ (148.84)
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
 TOTAL	 <u>\$ 19,851.16</u>

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

NOTE

The ending book cash account balance of (\$148.84) did not denote an overdraft of the school's bank checking account. Rather, the negative book cash account balance was caused by timing issues related to the fiscal year-end closing process and the transfer of funds from the school's Treasurer's Pool account to the school's bank checking account.

After checks were processed to pay year-end liabilities, the book cash account had a positive balance of \$37.79. At year-end closing, on June 30, 2018, during the bank reconciliation process, the Business Support Center Specialist made book adjustments for bank statement items, such as service fees charged by credit card companies, that totaled negative (\$186.63), leaving the book cash account with a balance of negative (\$148.84).

The school owned a district Treasurer's Pool account with a balance of \$20,000. An electronic funds transfer was processed by the Treasurer's Office, and \$10,000 was credited by the bank to the school's checking account on July 10, 2018. At no time during June or July 2018 were there bank checking overdrafts or negative balances on the school's bank checking account statements. The bank statement presented a positive balance of \$551.16 on June 30, 2018. Additionally, the school owned sufficient funds to cover its obligations. In this instance, we do not consider the bookkeeping misstep sufficiently material to warrant an audit exception.

BAIR MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,422.30	\$ 6,467.05	\$ 8,454.70	\$ 2,434.65
Music	627.96	2,410.00	2,987.43	50.53
Classes	-	36,094.80	36,094.80	-
Clubs	8,833.82	7,859.89	11,069.60	5,624.11
Departments	1,569.06	795.21	627.97	1,736.30
Trusts	7,786.54	41,917.42	41,982.40	7,721.56
General	<u>409.82</u>	<u>2,629.75</u>	<u>755.56</u>	<u>2,284.01</u>
TOTALS	<u><u>\$ 23,649.50</u></u>	<u><u>\$ 98,174.12</u></u>	<u><u>\$ 101,972.46</u></u>	<u><u>\$ 19,851.16</u></u>

COLLEGE ACADEMY AT BROWARD COLLEGE
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 3501 SW Davie Road, Davie, Florida 33314

Principal: Deborah Davey

Bookkeepers: Martha Arrazcaeta - Business Support Center (July 2018 – Current)
Deyanira Quintero-Lewis (July 2017 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 18,848.57
TOTAL	<u>\$ 18,848.57</u>

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

COLLEGE ACADEMY AT BROWARD COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 18,049.43	\$ 19,735.18	\$ 21,558.86	\$ 16,225.75
Departments	1,076.79	11,678.09	11,666.99	1,087.89
Trusts	-	19,930.10	19,930.10	-
General	<u>1,955.90</u>	<u>697.65</u>	<u>1,118.62</u>	<u>1,534.93</u>
TOTALS	<u><u>\$ 21,082.12</u></u>	<u><u>\$ 52,041.02</u></u>	<u><u>\$ 54,274.57</u></u>	<u><u>\$ 18,848.57</u></u>

COMMUNITY SCHOOLS NORTH
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 180 SW 2nd Street, Pompano Beach, Florida 33060

Principal: Jonathan E. Williams

Bookkeeper: Joyce O'Brien

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 40,039.80
Investment:	
Treasurer's Pool Account	<u>100,036.92</u>
 TOTAL	 <u>\$ 140,076.72</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 Community Schools North 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

COMMUNITY SCHOOLS NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 10,122.04	\$ 5,082.82	\$ 4,501.24	\$ 10,703.62
Trusts	100,546.50	1,044,083.53	1,053,399.38	91,230.65
General	<u>41,456.63</u>	<u>4,009.73</u>	<u>7,323.91</u>	<u>38,142.45</u>
TOTALS	<u><u>\$ 152,125.17</u></u>	<u><u>\$ 1,053,176.08</u></u>	<u><u>\$ 1,065,224.53</u></u>	<u><u>\$ 140,076.72</u></u>

COMMUNITY SCHOOLS SOUTH
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

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

Principal: Brian Faso

Bookkeeper: Betsy Clinger

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 63,376.34
Investment:	
Treasurer’s Pool Account	<u>225,000.00</u>
TOTAL	<u>\$ 288,376.34</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 Community Schools South 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

COMMUNITY SCHOOLS SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 4,082.38	\$ 3,661.79	\$ 2,319.00	\$ 5,425.17
Trusts	308,959.63	1,419,022.33	1,466,422.74	261,559.22
General	<u>41,599.55</u>	<u>22,867.63</u>	<u>43,075.23</u>	<u>21,391.95</u>
TOTALS	<u><u>\$ 354,641.56</u></u>	<u><u>\$ 1,445,551.75</u></u>	<u><u>\$ 1,511,816.97</u></u>	<u><u>\$ 288,376.34</u></u>

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

PROFILE OF THE SCHOOL

Address: 1010 NW 31st Avenue, Pompano Beach, Florida 33069

Principal: Colleen Stearn

Bookkeeper: Karen Voss - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 11,104.34
TOTAL	<u>\$ 11,104.34</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 Cross Creek 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

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 873.63	\$ 600.00	\$ 509.44	\$ 964.19
Clubs	3,161.28	13,341.62	11,684.45	4,818.45
Departments	725.25	-	128.29	596.96
Trusts	679.78	14,197.98	14,253.61	624.15
General	<u>3,981.29</u>	<u>9,839.82</u>	<u>9,720.52</u>	<u>4,100.59</u>
TOTALS	<u><u>\$ 9,421.23</u></u>	<u><u>\$ 37,979.42</u></u>	<u><u>\$ 36,296.31</u></u>	<u><u>\$ 11,104.34</u></u>

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

PROFILE OF THE SCHOOL

Address: 701 SE 6th Avenue, Deerfield Beach, Florida 33441

Principals: Dr. Latori Fulton (September 2018 – Current)
Ryan Atwood (July 2018 – August 2018)
Francine Baugh (July 2017 – June 2018)

Bookkeepers: Ruby Carpintero – Business Support Center (July 2018 – Current)
Kimberly Reid – Business Support Center (July 2017 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Regions Bank	\$ 53,198.78
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 63,198.78</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 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

DEERFIELD BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,676.73	\$ 11,366.23	\$ 12,300.84	\$ 2,742.12
Music	5,287.62	40.00	-	5,327.62
Classes	3,353.54	4,336.20	3,610.78	4,078.96
Clubs	5,846.72	14,464.62	15,401.90	4,909.44
Departments	2,854.36	29.95	0.00	2,884.31
Trusts	31,584.78	165,288.45	155,425.93	41,447.30
General	<u>3,627.39</u>	<u>6,911.79</u>	<u>8,730.15</u>	<u>1,809.03</u>
TOTALS	<u><u>\$ 56,231.14</u></u>	<u><u>\$ 202,437.24</u></u>	<u><u>\$ 195,469.60</u></u>	<u><u>\$ 63,198.78</u></u>

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

PROFILE OF THE SCHOOL

Address: 720 NW 9th Avenue, Hallandale Beach, Florida 33009

Principal: Mark Howard

Bookkeeper: Michelle Walker– Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 43,673.81
Investment:	
Treasurer’s Pool Account	<u>43,000.00</u>
TOTAL	<u><u>\$ 86,673.81</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 Hallandale 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

HALLANDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 35,012.30	\$ 35,012.30	\$ -
Music	87.58	4,798.00	2,364.92	2,520.66
Classes	6,231.45	102,102.58	99,212.68	9,121.35
Clubs	36,968.88	75,832.03	77,457.02	35,343.89
Departments	11,294.75	20,277.19	18,608.81	12,963.13
Trusts	15,559.18	146,478.30	143,690.70	18,346.78
General	<u>2,170.42</u>	<u>39,357.69</u>	<u>33,150.11</u>	<u>8,378.00</u>
TOTALS	<u>\$ 72,312.26</u>	<u>\$ 423,858.09</u>	<u>\$ 409,496.54</u>	<u>\$ 86,673.81</u>

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

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021

Principal: Lourdes Gonzalez

Bookkeepers: Jenninfer Paredes – August 2018 – Current
Sharon Jackson – November 2012 – June 2018

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 63,799.85
Investment:	
Treasurer's Pool Account	<u>56,000.00</u>
TOTAL	<u>\$ 119,799.85</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 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

HOLLYWOOD HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4.00	\$ 42,138.87	\$ 33,978.29	\$ 8,164.58
Music	327.26	3,178.31	3,006.31	499.26
Classes	9,601.14	66,651.15	63,660.99	12,591.30
Clubs	56,571.94	153,871.30	152,248.33	58,194.91
Departments	8,315.52	5,625.10	5,758.34	8,182.28
Trusts	31,243.81	71,931.04	81,709.23	21,465.62
General	<u>7,368.12</u>	<u>9,091.78</u>	<u>5,758.00</u>	<u>10,701.90</u>
TOTALS	<u><u>\$ 113,431.79</u></u>	<u><u>\$ 352,487.55</u></u>	<u><u>\$ 346,119.49</u></u>	<u><u>\$ 119,799.85</u></u>

JAMES S. RICKARDS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 6000 NE 9th Avenue, Oakland Park, Florida 33334

Principal: Dr. Washington Collado

Bookkeepers: Muhammad Uppal – Business Support Center (August 2018 – Current)
Susanne Winebrenner (March 2011 - July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 23,556.96
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
 TOTAL	 <u>\$ 33,556.96</u>

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

JAMES S. RICKARDS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,280.29	\$ 8,849.34	\$ 7,357.47	\$ 4,772.16
Music	-	11,380.44	8,442.20	2,938.24
Classes	282.06	5,160.00	4,842.06	600.00
Clubs	14,253.64	25,467.59	28,904.39	10,816.84
Departments	4,483.11	1,479.55	661.61	5,301.05
Trusts	8,512.39	81,329.35	82,047.30	7,794.44
General	<u>2,025.61</u>	<u>3,132.83</u>	<u>3,824.21</u>	<u>1,334.23</u>
TOTALS	<u><u>\$ 32,837.10</u></u>	<u><u>\$ 136,799.10</u></u>	<u><u>\$ 136,079.24</u></u>	<u><u>\$ 33,556.96</u></u>

LAUDERHILL 6 -12
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 1901 NW 49th Avenue, Lauderhill, Florida 33313

Principal: Dr. Ryan Reardon

Bookkeepers: Carol Howe – Business Support Center (September 2018 – Current)
Muhammed Uppal – Business Support Center (September 2017 – August 2018)
Denise Nonamaker – Business Support Center (July 2017 – August 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 23,303.37</u>
 TOTAL	 <u><u>\$ 23,303.37</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 Lauderhill 6 - 12 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

LAUDERHILL 6-12

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,438.95	\$ 7,893.63	\$ 8,154.70	\$ 1,177.88
Classes	3,500.04	28,014.34	28,502.48	3,011.90
Clubs	4,829.19	22,637.55	19,008.16	8,458.58
Departments	1,471.93	1,200.42	-	2,672.35
Trusts	8,228.97	46,677.08	49,345.56	5,560.49
General	<u>277.58</u>	<u>18,327.42</u>	<u>16,182.83</u>	<u>2,422.17</u>
TOTALS	<u><u>\$ 19,746.66</u></u>	<u><u>\$ 124,750.44</u></u>	<u><u>\$ 121,193.73</u></u>	<u><u>\$ 23,303.37</u></u>

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

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024

Principal: Todd LaPace

Bookkeeper: Patsy Murray

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 49,379.34
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
 TOTAL	 <u>\$ 124,379.34</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 McArthur 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

McARTHUR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 29,150.37	\$ 29,150.37	\$ -
Music	3,149.50	19,963.00	16,482.25	6,630.25
Classes	7,931.48	101,718.96	96,133.92	13,516.52
Clubs	52,385.14	172,661.89	163,161.51	61,885.52
Departments	10,302.36	21,271.98	20,068.44	11,505.90
Trusts	23,175.89	52,508.80	53,687.50	21,997.19
General	<u>10,918.23</u>	<u>18,672.36</u>	<u>20,746.63</u>	<u>8,843.96</u>
TOTALS	<u><u>\$ 107,862.60</u></u>	<u><u>\$ 415,947.36</u></u>	<u><u>\$ 399,430.62</u></u>	<u><u>\$ 124,379.34</u></u>

McFATTER TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317

Principal: Jeanette Johnson

Bookkeeper: Daphne Snell

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 194,878.00
Investment:	
Treasurer’s Pool Account	<u>165,000.00</u>
TOTAL	<u>\$ 359,878.00</u>

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

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 14,981.91	\$ 47,135.10	\$ 56,292.98	\$ 5,824.03
Clubs	45,862.90	61,317.84	69,782.00	37,398.74
Departments	474.24	33,579.63	9,923.17	24,130.70
Trusts	266,218.68	3,503,250.29	3,538,684.69	230,784.28
General	<u>7,754.47</u>	<u>635,862.22</u>	<u>581,876.44</u>	<u>61,740.25</u>
TOTALS	<u><u>\$ 335,292.20</u></u>	<u><u>\$ 4,281,145.08</u></u>	<u><u>\$ 4,256,559.28</u></u>	<u><u>\$ 359,878.00</u></u>

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

PROFILE OF THE SCHOOL

Address: 3601 SW 89th Avenue, Miramar, Florida 33025

Principal: Maria Formoso

Bookkeepers: Alicia Owens-Walden - Business Support Center (November 2018 - Current)
Sabrina Figueroa - Business Support Center (July 2018 - October 2018)
David Franklin - Business Support Center (October 2017 - June 2018)
Lisa Bailey - Business Support Center (July 2017 - September 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 102,366.46
Investment:	
Treasurer’s Pool Account	60,000.00
Certificate of Deposit – Wells Fargo Bank	<u>4,598.15</u>
TOTAL	<u>\$ 166,964.61</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 Miramar 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

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 450.00	\$ 95,596.69	\$ 93,843.98	\$ 2,202.71
Music	8,056.55	28,812.55	29,056.60	7,812.50
Classes	23,945.09	267,047.08	276,590.29	14,401.88
Clubs	83,974.44	261,499.34	262,619.61	82,854.17
Departments	5,340.30	7,167.32	5,209.24	7,298.38
Trusts	54,542.19	109,924.66	124,426.61	40,040.24
General	<u>10,148.44</u>	<u>24,512.43</u>	<u>22,306.14</u>	<u>12,354.73</u>
TOTALS	<u><u>\$ 186,457.01</u></u>	<u><u>\$ 794,560.07</u></u>	<u><u>\$ 814,052.47</u></u>	<u><u>\$ 166,964.61</u></u>

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

PROFILE OF THE SCHOOL

Address: 3600 College Avenue, Davie, Florida 33314

Principal: Dr. John Lacasse

Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 96,591.00
Investment:	
Treasurer’s Pool Account	<u>89,000.00</u>
 TOTAL	 <u>\$ 185,591.00</u>

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

NOVA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 70,868.26	\$ 65,618.51	\$ 5,249.75
Music	1,759.99	16,960.91	17,320.14	1,400.76
Classes	18,465.10	172,052.58	159,248.61	31,269.07
Clubs	92,702.46	439,279.51	424,440.20	107,541.77
Departments	11,863.85	29,425.10	26,307.16	14,981.79
Trusts	12,151.95	284,434.04	281,765.19	14,820.80
General	<u>5,975.99</u>	<u>17,579.43</u>	<u>13,228.36</u>	<u>10,327.06</u>
TOTALS	<u><u>\$ 142,919.34</u></u>	<u><u>\$ 1,030,599.83</u></u>	<u><u>\$ 987,928.17</u></u>	<u><u>\$ 185,591.00</u></u>

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

PROFILE OF THE SCHOOL

Address: 3081 NW 39th Street, Lauderdale Lakes, Florida 33309

Principal: Sheneka Blue

Bookkeeper: Lanetre Mosley – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 12,680.33</u>	<u>\$ 11,555.71</u>
TOTAL	<u>\$ 12,680.33</u>	<u>\$ 11,555.71</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Oriole Elementary School for the 2016-17 and 2017-18 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 671.35	\$ 15,489.10	\$ 15,687.84	\$ 472.61
Clubs	1,667.52	1,049.98	59.50	2,658.00
Departments	1,019.29	4,661.69	4,198.50	1,482.48
Trusts	3,441.28	20,736.48	17,384.07	6,793.69
General	<u>1,487.82</u>	<u>578.80</u>	<u>793.07</u>	<u>1,273.55</u>
TOTALS	<u><u>\$ 8,287.26</u></u>	<u><u>\$ 42,516.05</u></u>	<u><u>\$ 38,122.98</u></u>	<u><u>\$ 12,680.33</u></u>

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 472.61	\$ 9,395.51	\$ 8,248.89	\$ 1,619.23
Clubs	2,658.00	3,638.92	4,062.90	2,234.02
Departments	1,482.48	4,853.88	4,163.31	2,173.05
Trusts	6,793.69	41,581.35	43,731.90	4,643.14
General	<u>1,273.55</u>	<u>2,898.05</u>	<u>3,285.33</u>	<u>886.27</u>
TOTALS	<u><u>\$ 12,680.33</u></u>	<u><u>\$ 62,367.71</u></u>	<u><u>\$ 63,492.33</u></u>	<u><u>\$ 11,555.71</u></u>

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

PROFILE OF THE SCHOOL

Address: 3600 NW 5th Court, Lauderhill, Florida 33311

Principal: Bradford Mattair

Bookkeepers: Cornet Brown – Business Support Center (November 2018 – Current)
Alicia Owens-Walden – Business Support Center (July 2017 - October 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 110,478.50
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
 TOTAL	 <u>\$ 125,478.50</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 Parkway 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

PARKWAY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 13,031.18	\$ 1,577.95	\$ 3,774.55	\$ 10,834.58
Music	2,150.66	8,017.83	8,113.95	2,054.54
Classes	7,658.64	58,981.88	60,912.44	5,728.08
Clubs	25,591.33	74,274.58	79,359.03	20,506.88
Departments	20,763.23	57,579.73	44,817.06	33,525.90
Trusts	36,952.78	125,036.90	122,551.28	39,438.40
General	<u>9,414.12</u>	<u>10,971.40</u>	<u>6,995.40</u>	<u>13,390.12</u>
TOTALS	<u><u>\$ 115,561.94</u></u>	<u><u>\$ 336,440.27</u></u>	<u><u>\$ 326,523.71</u></u>	<u><u>\$ 125,478.50</u></u>

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

PROFILE OF THE SCHOOL

Address: 200 NW Douglas Road, Pembroke Pines, Florida 33024

Principal: Carlton Campbell

Bookkeepers: Bridgette Willis – Business Support Center (February 2018 – Current)
Charlene Lee – Business Support Center (July 2017 – January 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,772.37
Investment:	
Treasurer's Pool Account	<u>50,000.00</u>
 TOTAL	 <u>\$ 69,772.37</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 Pines 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

PINES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 14,617.26	\$ 10,963.06	\$ 18,944.56	\$ 6,635.76
Music	5,922.00	2,600.00	1,628.65	6,893.35
Classes	1,110.12	66,624.48	63,786.25	3,948.35
Clubs	14,369.55	10,795.97	11,042.76	14,122.76
Departments	7,165.30	3,063.93	2,739.30	7,489.93
Trusts	31,168.19	63,057.50	72,558.45	21,667.24
General	<u>12,841.45</u>	<u>12,862.58</u>	<u>16,689.05</u>	<u>9,014.98</u>
TOTALS	<u><u>\$ 87,193.87</u></u>	<u><u>\$ 169,967.52</u></u>	<u><u>\$ 187,389.02</u></u>	<u><u>\$ 69,772.37</u></u>

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

PROFILE OF THE SCHOOL

Address: 6901 NW 16th Street, Plantation, Florida 33313

Principal: Parinaz Bristol

Bookkeeper: Robin Sabourin

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 75,942.05
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
 TOTAL	 <u><u>\$ 155,942.05</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 Plantation 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

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 46,496.33	\$ 46,496.33	\$ -
Music	3,554.23	20,615.38	19,632.92	4,536.69
Classes	20,730.69	112,727.12	113,407.39	20,050.42
Clubs	69,172.70	237,459.76	233,762.09	72,870.37
Departments	5,241.65	19,362.50	17,494.08	7,110.07
Trusts	39,884.74	170,211.69	175,995.76	34,100.67
General	<u>47,749.58</u>	<u>27,589.50</u>	<u>58,065.25</u>	<u>17,273.83</u>
TOTALS	<u><u>\$ 186,333.59</u></u>	<u><u>\$ 634,462.28</u></u>	<u><u>\$ 664,853.82</u></u>	<u><u>\$ 155,942.05</u></u>

SHERIDAN TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2017-18 FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

PROFILE OF THE SCHOOL

Address: 5400 W. Sheridan Street, Hollywood, Florida 33021

Principal: Thomas Moncilovich

Bookkeeper: Tina Mosley

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 890,534.98
Investment:	
Treasurer’s Pool Account	<u>200,000.00</u>
 TOTAL	 <u>\$ 1,090,534.98</u>

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

SHERIDAN TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 10,846.46	\$ 113,931.13	\$ 106,280.92	\$ 18,496.67
Clubs	29,288.45	48,860.06	51,440.79	26,707.72
Departments	603.52	555,737.44	555,329.29	1,011.67
Trusts	827,151.97	4,948,762.04	4,970,914.11	804,999.90
General	<u>144,809.05</u>	<u>2,707,186.96</u>	<u>2,612,676.99</u>	<u>239,319.02</u>
TOTALS	<u><u>\$ 1,012,699.45</u></u>	<u><u>\$ 8,374,477.63</u></u>	<u><u>\$ 8,296,642.10</u></u>	<u><u>\$ 1,090,534.98</u></u>

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

PROFILE OF THE SCHOOL

Address: 18300 Sheridan Street, Pembroke Pines, Florida 33331

Principal: Stephen Frazier

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 66,536.19
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
TOTAL	<u>\$ 141,536.19</u>

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

SILVER TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,829.44	\$ 2,122.00	\$ 3,951.44	\$ -
Music	1,762.59	25,794.73	24,408.54	3,148.78
Classes	1,077.61	123,647.68	119,409.75	5,315.54
Clubs	88,624.49	97,289.05	111,553.40	74,360.14
Departments	5,855.97	16,810.29	11,257.50	11,408.76
Trusts	38,026.02	281,471.40	285,464.04	34,033.38
General	<u>21,779.07</u>	<u>13,028.84</u>	<u>21,538.32</u>	<u>13,269.59</u>
TOTALS	<u><u>\$ 158,955.19</u></u>	<u><u>\$ 560,163.99</u></u>	<u><u>\$ 577,582.99</u></u>	<u><u>\$ 141,536.19</u></u>

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

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317

Principal: Christine Henschel

Bookkeeper: Barbara Fierro

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 133,337.85
Investment:	
Treasurer’s Pool Account	<u>155,000.00</u>
 TOTAL	 <u>\$ 288,337.85</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 Plantation 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 PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,439.56	\$ 48,086.82	\$ 55,726.76	\$ 799.62
Music	5,180.70	36,344.40	36,840.84	4,684.26
Classes	14,496.06	144,287.69	143,966.45	14,817.30
Clubs	153,534.69	392,025.50	393,208.32	152,351.87
Departments	21,500.99	60,995.30	64,849.04	17,647.25
Trusts	60,199.98	76,999.26	60,673.41	76,525.83
General	<u>24,084.61</u>	<u>23,944.80</u>	<u>26,517.69</u>	<u>21,511.72</u>
TOTALS	<u><u>\$ 287,436.59</u></u>	<u><u>\$ 782,683.77</u></u>	<u><u>\$ 781,782.51</u></u>	<u><u>\$ 288,337.85</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 Indian Trace, Weston, Florida 33326

Principal: Paul Micensky

Bookkeeper: Martha Arrazcaeta – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 33,695.41
Investment:	
Treasurer’s Pool Account	<u>67,000.00</u>
 TOTAL	 <u>\$ 100,695.41</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 Tequesta Trace 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

TEQUESTA TRACE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 21,560.90	\$ 17,332.00	\$ 27,926.16	\$ 10,966.74
Music	68.05	11,438.40	6,594.33	4,912.12
Classes	1,008.87	635.14	635.14	1,008.87
Clubs	26,638.76	85,784.38	84,740.48	27,682.66
Departments	2,503.17	686.26	22.00	3,167.43
Trusts	16,933.95	387,840.98	385,871.83	18,903.10
General	<u>30,130.56</u>	<u>22,109.92</u>	<u>18,185.99</u>	<u>34,054.49</u>
TOTALS	<u><u>\$ 98,844.26</u></u>	<u><u>\$ 525,827.08</u></u>	<u><u>\$ 523,975.93</u></u>	<u><u>\$ 100,695.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 500 NW 209th Avenue, Pembroke Pines, Florida 33029

Principals: Brad Fatout (July 2018 - Current)
Teresa Hall (July 2017 - June 2018)

Bookkeepers: David Franklin – Business Support Center (August 2018 – Current)
Natalie Clark – Business Support Center (July 2017 – July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 126,538.65
Savings Account – Wells Fargo Bank	289,030.12
Investment:	
Treasurer's Pool Account	<u>70,000.00</u>
TOTAL	<u>\$ 485,568.77</u>

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

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,169.41	\$ 37,842.29	\$ 38,949.91	\$ 1,061.79
Music	1,908.10	70,936.39	69,920.99	2,923.50
Classes	11,141.89	251,452.83	255,496.45	7,098.27
Clubs	184,977.59	705,596.30	633,147.07	257,426.82
Departments	37,691.27	102,719.73	106,131.28	34,279.72
Trusts	94,707.16	237,319.75	247,576.53	84,450.38
General	<u>88,182.75</u>	<u>28,858.89</u>	<u>18,713.35</u>	<u>98,328.29</u>
TOTALS	<u><u>\$ 420,778.17</u></u>	<u><u>\$ 1,434,726.18</u></u>	<u><u>\$ 1,369,935.58</u></u>	<u><u>\$ 485,568.77</u></u>

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

PROFILE OF THE SCHOOL

Address: 12405 Royal Palm Boulevard, Coral Springs, Florida 33065

Principal: Melissa Frame-Geraine

Bookkeepers: Lysa Robb – Business Support Center (March 2018 – Current)
Rhonda Tribbey - Business Support Center (July 2017 – February 2018)
Diana Kohle – Business Support Center (July 2016 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>	<u>6/30/18</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 128,378.99</u>	<u>\$ 147,875.47</u>
TOTAL	<u>\$ 128,378.99</u>	<u>\$ 147,875.47</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Westchester Elementary School for the 2016-17 and 2017-18 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2016-17 and 2017-18 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

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

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,828.21	\$ 49,906.40	\$ 51,408.71	\$ 3,325.90
Clubs	3,306.67	6,191.59	5,499.30	3,998.96
Departments	3,008.45	2,418.73	1,381.00	4,046.18
Trusts	86,185.36	1,204,558.15	1,195,944.30	94,799.21
General	<u>17,576.31</u>	<u>34,327.11</u>	<u>29,694.68</u>	<u>22,208.74</u>
TOTALS	<u><u>\$ 114,905.00</u></u>	<u><u>\$ 1,297,401.98</u></u>	<u><u>\$ 1,283,927.99</u></u>	<u><u>\$ 128,378.99</u></u>

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

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,325.90	\$ 101,146.12	\$ 100,919.98	\$ 3,552.04
Clubs	3,998.96	4,121.54	2,515.00	5,605.50
Departments	4,046.18	1,675.41	301.54	5,420.05
Trusts	94,799.21	1,016,686.45	1,004,959.48	106,526.18
General	<u>22,208.74</u>	<u>28,439.25</u>	<u>23,876.29</u>	<u>26,771.70</u>
TOTALS	<u><u>\$ 128,378.99</u></u>	<u><u>\$ 1,152,068.77</u></u>	<u><u>\$ 1,132,572.29</u></u>	<u><u>\$ 147,875.47</u></u>

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

PROFILE OF THE SCHOOL

Address: 1200 SW 136th Avenue, Davie, Florida 33325

Principal: Jimmy Arrojo

Bookkeeper: Nancy Munson

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 262,351.24
Investment:	
Treasurer’s Pool Account	<u>135,000.00</u>
 TOTAL	 <u>\$ 397,351.24</u>

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

WESTERN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 91,072.46	\$ 91,072.46	\$ -
Music	3,599.32	12,717.14	14,072.39	2,244.07
Classes	39,264.76	189,009.34	201,461.27	26,812.83
Clubs	166,163.94	417,230.09	381,767.43	201,626.60
Departments	9,673.55	10,985.26	10,626.18	10,032.63
Trusts	144,645.38	210,830.14	210,353.28	145,122.24
General	<u>26,889.03</u>	<u>126,253.48</u>	<u>141,629.64</u>	<u>11,512.87</u>
TOTALS	<u><u>\$ 390,235.98</u></u>	<u><u>\$ 1,058,097.91</u></u>	<u><u>\$ 1,050,982.65</u></u>	<u><u>\$ 397,351.24</u></u>