

**INTERNAL AUDIT REPORT**

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



**To be presented to the:**

**Audit Committee on  
November 19, 2020**

**The School Board of Broward County, Florida on  
December 15, 2020**

**By**

**The Office of the Chief Auditor**



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

**Dr. Rosalind Osgood, Chair**  
**Laurie Rich Levinson, Vice Chair**

**Lori Alhadeff**  
**Patricia Good**  
**Debra Hixon**  
**Donna P. Korn**  
**Sarah Leonardi**  
**Ann Murray**  
**Nora Rupert**

**Robert W. Runcie**  
**Superintendent of Schools**

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

**[browardschools.com](http://browardschools.com)**



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SE Third Avenue • Fort Lauderdale, Florida 33301 • Office: 754-321-2400 • Fax: 754-321-2719

---

Office of the Chief Auditor  
Joris Jabouin, Chief Auditor  
[www.browardschools.com](http://www.browardschools.com)

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

Dr. Rosalind Osgood, Chair  
Laurie Rich Levinson, Vice Chair

Lori Alhadeff  
Patricia Good  
Debra Hixon  
Donna P. Korn  
Sarah Leonardi  
Ann Murray  
Nora Rupert

Robert W. Runcie,  
Superintendent of Schools

November 19, 2020

Members of the School Board of Broward County, Florida  
Members of the School Board Audit Committee  
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at thirty (30) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

The audits at these thirty (30) schools included an examination of the Internal Funds.

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

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
Robert W. Runcie, Superintendent of Schools  
Page 2

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

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

In our opinion, the Statements of Changes in Fund Balances for the thirty (30) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

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

Sincerely,



Joris Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin  
Ann Conway  
Hermine James

Audits Performed by:

Patrick Beauvoir  
Ceci Guerrero  
Joy Hipolito  
Hermine James  
David Sabra

---

## TABLE OF CONTENTS

---

	<u>Pages</u>
AUTHORIZATION .....	1
SCOPE, OBJECTIVE, AND METHODOLOGY .....	1-2
<b><u>SECTION I: Audit Reports (with No Exceptions)</u></b>	
Bair Middle School .....	3-4
Boyd Anderson High School.....	5-6
Broward Virtual School.....	7-9
Charles W. Flanagan High School .....	10-11
Coconut Creek High School.....	12-13
Community Schools North.....	14-15
Cooper City High School .....	16-17
Coral Glades High School.....	18-19
Coral Springs High School.....	20-21
Cypress Bay High School .....	22-23
Cypress Run Education Center.....	24-25
Fort Lauderdale High School .....	26-27
Hallandale High School.....	28-29
Hollywood Hills High School .....	30-31
Lauderhill 6 – 12 .....	32-33
Marjory Stoneman Douglas High School.....	34-35
McArthur High School.....	36-37
McFatter Technical College .....	38-39
McNicol Middle School .....	40-41
Miramar High School.....	42-43
Monarch High School .....	44-45
Northeast High School .....	46-47
Nova High School .....	48-49
Piper High School .....	50-51
Seminole Middle School .....	52-53
South Broward High School.....	54-55
South Plantation High School .....	56-57
Tequesta Trace Middle School.....	58-59
West Broward High School.....	60-61
Western High School.....	62-63

---

## 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 2020-2021 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)**



BAIR MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 9100 Northwest 21<sup>st</sup> Manor, Sunrise, Florida 33322

Principal: Dr. Keietta Givens

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 2,992.04
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 12,992.04</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 Bair Middle School for the 2018-19 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 2018-19 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

**BAIR MIDDLE SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,434.65	\$ 6,153.12	\$ 5,709.34	\$ 2,878.43
Music	50.53	2,980.80	2,951.88	79.45
Classes	-	49,560.20	49,491.84	68.36
Clubs	5,624.11	9,096.98	8,378.34	6,342.75
Departments	1,736.30	615.49	918.03	1,433.76
Trusts	7,721.56	87,545.35	94,464.75	802.16
General	<u>2,284.01</u>	<u>2,510.50</u>	<u>3,407.38</u>	<u>1,387.13</u>
<b>TOTALS</b>	<u><u>\$ 19,851.16</u></u>	<u><u>\$ 158,462.44</u></u>	<u><u>\$ 165,321.56</u></u>	<u><u>\$ 12,992.04</u></u>

BOYD ANDERSON HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 3050 NW 41<sup>st</sup> Street, Lauderdale Lakes, Florida 33309

Principals: James Griffin (July 2019 - Current)  
Dr. Angel Almanzar (July 2018 - June 2019)

Bookkeepers: Kimberly Reid – Business Support Center (October 2019 – Current)  
Lanetre Mosley – Business Support Center (July 2019 –September 2019)  
Alicia Owens-Walden - Business Support Center (July 2018 –June 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 106,703.62
Investment:	
Treasurer’s Pool Account	<u>22,000.00</u>
TOTAL	<u>\$ 128,703.62</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Boyd Anderson High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**BOYD ANDERSON HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 29,770.99	\$ 29,762.32	\$ 8.67
Music	1,259.30	18,520.15	16,090.11	3,689.34
Classes	17,140.74	61,275.32	67,086.34	11,329.72
Clubs	56,751.51	144,373.36	133,390.62	67,734.25
Departments	15,046.26	3,326.69	4,058.62	14,314.33
Trusts	18,568.37	87,558.29	82,195.40	23,931.26
General	<u>7,232.38</u>	<u>20,388.32</u>	<u>19,924.65</u>	<u>7,696.05</u>
<b>TOTALS</b>	<u><u>\$ 115,998.56</u></u>	<u><u>\$ 365,213.12</u></u>	<u><u>\$ 352,508.06</u></u>	<u><u>\$ 128,703.62</u></u>

BROWARD VIRTUAL SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 AND 2019-20 FISCAL YEARS  
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1400 NW 44<sup>th</sup> Avenue, Coconut Creek, Florida 33066

Principal: Christopher McGuire

Bookkeepers: Maria Lopez (September 2019 – Current)  
Debra Stainton (July 2018 – August 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 4,088.73	\$ 5,336.27
TOTAL	<u>\$ 4,088.73</u>	<u>\$ 5,336.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Broward Virtual School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**BROWARD VIRTUAL SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ 491.52	\$ 316.62	\$ 174.90
Clubs	2,141.25	1,341.32	1,610.37	1,872.20
Departments	1,114.02	1,719.35	2,357.87	475.50
Trusts	1,713.80	6,748.00	7,399.97	1,061.83
General	<u>355.98</u>	<u>935.41</u>	<u>787.09</u>	<u>504.30</u>
<b>TOTALS</b>	<u><u>\$ 5,325.05</u></u>	<u><u>\$ 11,235.60</u></u>	<u><u>\$ 12,471.92</u></u>	<u><u>\$ 4,088.73</u></u>

**BROWARD VIRTUAL SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 174.90	\$ 1,266.10	\$ 917.98	\$ 523.02
Clubs	1,872.20	2,333.00	1,306.20	2,899.00
Departments	475.50	1,352.92	515.12	1,313.30
Trusts	1,061.83	4,885.69	5,655.49	292.03
General	<u>504.30</u>	<u>2,011.05</u>	<u>2,206.43</u>	<u>308.92</u>
<b>TOTALS</b>	<u><u>\$ 4,088.73</u></u>	<u><u>\$ 11,848.76</u></u>	<u><u>\$ 10,601.22</u></u>	<u><u>\$ 5,336.27</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028

Principals: Paula Peters (July 2019 - Current)  
Michelle Kefford (July 2018 - June 2019)

Bookkeepers: Lisa Mitrani – Business Support Center (August 2019 – Current)  
Michelle Walker – Business Support Center (August 2018 – July 2019)  
David Franklin - Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 200,944.31
Investment:	
Treasurer’s Pool Account	<u>120,000.00</u>
TOTAL	<u>\$ 320,944.31</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Charles W. Flanagan High School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 74,336.13	\$ 73,488.58	\$ 847.55
Music	3,124.65	29,153.00	29,146.09	3,131.56
Classes	35,313.44	211,732.73	189,935.99	57,110.18
Clubs	149,959.56	265,827.71	279,947.32	135,839.95
Departments	24,948.59	3,786.75	5,350.14	23,385.20
Trusts	61,707.93	253,962.12	232,256.59	83,413.46
General	<u>24,932.69</u>	<u>7,296.84</u>	<u>15,013.12</u>	<u>17,216.41</u>
<b>TOTALS</b>	<u><u>\$ 299,986.86</u></u>	<u><u>\$ 846,095.28</u></u>	<u><u>\$ 825,137.83</u></u>	<u><u>\$ 320,944.31</u></u>

COCONUT CREEK HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1400 NW 44<sup>th</sup> Avenue, Coconut Creek, Florida 33066

Principal: Scott Fiske

Bookkeeper: Brigitte Vazquez

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,667.71
Investment:	
Treasurer’s Pool Account	<u>40,000.00</u>
TOTAL	<u><u>\$ 69,667.71</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 Coconut Creek High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**COCONUT CREEK HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 37,208.38	\$ 35,855.79	\$ 1,352.59
Music	355.46	14.40	243.92	125.94
Classes	4,939.22	60,708.83	60,516.19	5,131.86
Clubs	40,542.02	125,016.35	128,589.19	36,969.18
Departments	3,787.24	25,663.54	25,386.33	4,064.45
Trusts	15,904.38	32,194.36	30,348.33	17,750.41
General	<u>3,118.22</u>	<u>5,167.35</u>	<u>4,012.29</u>	<u>4,273.28</u>
<b>TOTALS</b>	<u><u>\$ 68,646.54</u></u>	<u><u>\$ 285,973.21</u></u>	<u><u>\$ 284,952.04</u></u>	<u><u>\$ 69,667.71</u></u>

COMMUNITY SCHOOLS NORTH  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 180 SW 2<sup>nd</sup> Street, Pompano Beach, Florida 33060

Principal: Jonathan E. Williams

Bookkeepers: Shantell Washington (August 2020 – Current)  
Joyce O'Brien (July 2018 – July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 24,513.37
Investment:	
Treasurer's Pool Account	<u>100,036.92</u>
 TOTAL	 <u>\$ 124,550.29</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 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 10,703.62	\$ 2,907.32	\$ 4,673.26	\$ 8,937.68
Trusts	91,230.65	1,005,902.28	1,009,639.74	87,493.19
General	<u>38,142.45</u>	<u>3,407.11</u>	<u>13,430.14</u>	<u>28,119.42</u>
<b>TOTALS</b>	<u><u>\$ 140,076.72</u></u>	<u><u>\$ 1,012,216.71</u></u>	<u><u>\$ 1,027,743.14</u></u>	<u><u>\$ 124,550.29</u></u>

COOPER CITY HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328

Principals: Vera Perkovic (July 2020 - Current)  
Wendy Doll (July 2018 - June 2020)

Bookkeeper: Kathryn Marimon

CASH AND INVESTMENT SUMMARY

6/30/19

Cash Account:

Checking Account – Wells Fargo Bank	\$ 115,696.30
-------------------------------------	---------------

Investment:

Treasurer's Pool Account	<u>125,000.00</u>
--------------------------	-------------------

TOTAL	<u><u>\$ 240,696.30</u></u>
-------	-----------------------------

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Cooper City High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**COOPER CITY HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 92,356.42	\$ 91,991.56	\$ 364.86
Music	1,613.80	97,738.25	93,341.87	6,010.18
Classes	16,659.36	160,498.58	164,766.86	12,391.08
Clubs	103,790.96	509,530.00	498,570.00	114,750.96
Departments	12,831.23	43,361.39	38,345.93	17,846.69
Trusts	47,797.67	365,349.24	334,388.78	78,758.13
General	<u>2,328.42</u>	<u>33,972.68</u>	<u>25,726.70</u>	<u>10,574.40</u>
<b>TOTALS</b>	<u><u>\$ 185,021.44</u></u>	<u><u>\$ 1,302,806.56</u></u>	<u><u>\$ 1,247,131.70</u></u>	<u><u>\$ 240,696.30</u></u>

CORAL GLADES HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065

Principals: Dr. Mark Kaplan (July 2019 - Current)  
Steven Carruth (July 2018 - June 2019)

Bookkeepers: Barbara Fierro (August 2019 – Current)  
Jacquelyn Bell (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 151,605.90
Investment:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u>\$ 211,605.90</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Glades High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None



**CORAL GLADES HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 23.82	\$ 51,326.69	\$ 50,771.94	\$ 578.57
Music	3,348.05	55,322.80	56,345.94	2,324.91
Classes	24,080.45	140,704.76	148,586.88	16,198.33
Clubs	120,743.51	353,549.81	337,557.60	136,735.72
Departments	22,008.38	46,763.72	44,990.15	23,781.95
Trusts	20,963.49	77,236.86	71,693.66	26,506.69
General	<u>5,425.58</u>	<u>12,726.16</u>	<u>12,672.01</u>	<u>5,479.73</u>
<b>TOTALS</b>	<u><u>\$ 196,593.28</u></u>	<u><u>\$ 737,630.80</u></u>	<u><u>\$ 722,618.18</u></u>	<u><u>\$ 211,605.90</u></u>

CORAL SPRINGS HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

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

Principal: Vivian Suarez

Bookkeeper: Marian Youse – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 116,984.20
Investment:	
Treasurer's Pool Account	<u>180,000.00</u>
TOTAL	<u>\$ 296,984.20</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Springs High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**CORAL SPRINGS HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 133,770.04	\$ 133,310.43	\$ 459.61
Music	9,071.37	50,026.27	47,954.13	11,143.51
Classes	33,998.86	227,078.37	232,222.82	28,854.41
Clubs	140,627.68	296,602.16	285,437.83	151,792.01
Departments	17,443.82	23,094.08	28,202.04	12,335.86
Trusts	81,568.67	278,984.80	293,499.19	67,054.28
General	<u>23,300.36</u>	<u>16,885.34</u>	<u>14,841.18</u>	<u>25,344.52</u>
<b>TOTALS</b>	<u><u>\$ 306,010.76</u></u>	<u><u>\$ 1,026,441.06</u></u>	<u><u>\$ 1,035,467.62</u></u>	<u><u>\$ 296,984.20</u></u>

CYPRESS BAY HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332

Principals: Cassandra Fried (July 2019 - Current)  
Charles Scott Neely (July 2018 - June 2019)

Bookkeeper: Jennie Leon

CASH AND INVESTMENT SUMMARY

6/30/19

Cash Account:

Checking Account – Wells Fargo Bank	\$ 277,997.30
-------------------------------------	---------------

Investment:

Treasurer's Pool Account	<u>229,000.00</u>
--------------------------	-------------------

TOTAL	<u><u>\$ 506,997.30</u></u>
-------	-----------------------------

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Cypress Bay High School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 6,617.31	\$ 112,263.82	\$ 92,745.21	\$ 26,135.92
Music	1,520.88	93,312.15	94,393.66	439.37
Classes	37,565.47	201,276.30	196,742.65	42,099.12
Clubs	278,696.97	1,692,444.02	1,653,684.40	317,456.59
Departments	5,206.05	21,204.37	15,091.41	11,319.01
Trusts	93,536.36	364,683.41	378,017.07	80,202.70
General	<u>12,862.54</u>	<u>31,054.72</u>	<u>14,572.67</u>	<u>29,344.59</u>
<b>TOTALS</b>	<u><u>\$ 436,005.58</u></u>	<u><u>\$ 2,516,238.79</u></u>	<u><u>\$ 2,445,247.07</u></u>	<u><u>\$ 506,997.30</u></u>

CYPRESS RUN EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 2800 NW 30<sup>th</sup> Avenue, Pompano Beach, Florida 33069

Principal: Dr. Gastrid Harrigan

Bookkeepers: Carla Andrejak – Business Support Center (August 2019 – Current)  
Lourdes Rodriguez – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 4,477.35</u>
 TOTAL	 <u>\$ 4,477.35</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 Cypress Run Education Center for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ -	\$ 145.00	\$ -	\$ 145.00
Clubs	1,555.06	3,715.93	3,959.49	1,311.50
Departments	619.76	1,154.00	963.73	810.03
Trusts	1,973.29	6,370.19	6,550.02	1,793.46
General	<u>420.11</u>	<u>363.76</u>	<u>366.51</u>	<u>417.36</u>
<b>TOTALS</b>	<u><u>\$ 4,568.22</u></u>	<u><u>\$ 11,748.88</u></u>	<u><u>\$ 11,839.75</u></u>	<u><u>\$ 4,477.35</u></u>

FORT LAUDERDALE HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1600 NE Fourth Avenue, Fort Lauderdale, Florida 33305

Principals: Erin Brown (August 2019 - Current)  
Priscilla Ribeiro (July 2018 - July 2019)

Bookkeeper: Denise Nonamaker

CASH AND INVESTMENT SUMMARY

6/30/19

Cash Account:

Checking Account – SunTrust Bank	\$ 123,860.77
----------------------------------	---------------

Investment:

Treasurer’s Pool Account	<u>145,000.00</u>
--------------------------	-------------------

TOTAL	<u><u>\$ 268,860.77</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 Fort Lauderdale High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None



**FORT LAUDERDALE HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 241.91	\$ 66,577.14	\$ 66,135.02	\$ 684.03
Music	2,279.21	50,006.68	47,281.39	5,004.50
Classes	9,548.57	181,290.10	166,378.33	24,460.34
Clubs	121,235.21	324,858.49	299,354.88	146,738.82
Departments	9,383.01	11,987.83	8,859.67	12,511.17
Trusts	65,623.63	156,691.26	146,385.39	75,929.50
General	<u>138.32</u>	<u>21,574.17</u>	<u>18,180.08</u>	<u>3,532.41</u>
<b>TOTALS</b>	<u><u>\$ 208,449.86</u></u>	<u><u>\$ 812,985.67</u></u>	<u><u>\$ 752,574.76</u></u>	<u><u>\$ 268,860.77</u></u>

HALLANDALE HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 720 NW 9<sup>th</sup> Avenue, Hallandale Beach, Florida 33009

Principal: Mark Howard

Bookkeeper: Michelle Walker – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 82,380.72
Investment:	
Treasurer’s Pool Account	<u>43,000.00</u>
TOTAL	<u>\$ 125,380.72</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 Hallandale High School for the 2018-19 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 2018-19 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)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 56,331.24	\$ 39,791.46	\$ 16,539.78
Music	2,520.66	12,646.93	12,214.22	2,953.37
Classes	9,121.35	67,027.79	58,864.73	17,284.41
Clubs	35,343.89	96,089.31	93,523.03	37,910.17
Departments	12,963.13	25,011.09	28,631.28	9,342.94
Trusts	18,346.78	113,921.67	109,435.19	22,833.26
General	<u>8,378.00</u>	<u>28,766.79</u>	<u>18,628.00</u>	<u>18,516.79</u>
<b>TOTALS</b>	<u><u>\$ 86,673.81</u></u>	<u><u>\$ 399,794.82</u></u>	<u><u>\$ 361,087.91</u></u>	<u><u>\$ 125,380.72</u></u>

HOLLYWOOD HILLS HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021

Principals: Daniel Most (May 2020 - Current)  
Lourdes Gonzalez (July 2018 - February 2020)

Bookkeeper: Jenninfer Paredes

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 80,739.60
Investment:	
Treasurer's Pool Account	<u>56,000.00</u>
TOTAL	<u><u>\$ 136,739.60</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 Hollywood Hills High School for the 2018-19 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 2018-19 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)

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 8,164.58	\$ 23,399.81	\$ 31,112.92	\$ 451.47
Music	499.26	1,710.00	1,630.00	579.26
Classes	12,591.30	63,973.62	61,770.26	14,794.66
Clubs	58,194.91	129,517.30	123,411.27	64,300.94
Departments	8,182.28	4,021.64	5,189.41	7,014.51
Trusts	21,465.62	51,528.97	37,039.75	35,954.84
General	<u>10,701.90</u>	<u>8,190.03</u>	<u>5,248.01</u>	<u>13,643.92</u>
<b>TOTALS</b>	<u><u>\$ 119,799.85</u></u>	<u><u>\$ 282,341.37</u></u>	<u><u>\$ 265,401.62</u></u>	<u><u>\$ 136,739.60</u></u>

LAUDERHILL 6 -12  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1901 NW 49<sup>th</sup> Avenue, Lauderhill, Florida 33313

Principal: Dr. Ryan Reardon

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 24,323.41</u>
 TOTAL	 <u>\$ 24,323.41</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 Lauderhill 6 - 12 for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,177.88	\$ 1,342.00	\$ 1,289.75	\$ 1,230.13
Music	-	-	-	-
Classes	3,011.90	28,655.67	27,717.14	3,950.43
Clubs	8,458.58	23,077.24	21,528.13	10,007.69
Departments	2,672.35	590.44	-	3,262.79
Trusts	5,560.49	25,003.64	25,389.71	5,174.42
General	<u>2,422.17</u>	<u>2,972.29</u>	<u>4,696.51</u>	<u>697.95</u>
<b>TOTALS</b>	<u><u>\$ 23,303.37</u></u>	<u><u>\$ 81,641.28</u></u>	<u><u>\$ 80,621.24</u></u>	<u><u>\$ 24,323.41</u></u>

MARJORY STONEMAN DOUGLAS HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076

Principals: Michelle Kefford (July 2019 - Current)  
Teresa T. Hall (July 2018 - June 2019)  
Tyson W. Thompson (July 2018 – June 2019)

Bookkeeper: Elizabeth Morales

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 489,886.90
Investment:	
Treasurer’s Pool Account	<u>440,000.00</u>
TOTAL	<u>\$ 929,886.90</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Marjory Stoneman Douglas High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None



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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 8,015.70	\$ 163,171.49	\$ 97,191.10	\$ 73,996.09
Music	15,276.38	79,722.06	85,415.85	9,582.59
Classes	54,095.08	187,623.30	181,873.82	59,844.56
Clubs	735,644.40	1,309,377.90	1,493,376.80	551,645.50
Departments	41,613.83	80,206.14	75,052.37	46,767.60
Trusts	358,027.21	518,530.83	706,122.25	170,435.79
General	<u>540.66</u>	<u>123,544.04</u>	<u>106,469.93</u>	<u>17,614.77</u>
<b>TOTALS</b>	<u><u>\$ 1,213,213.26</u></u>	<u><u>\$ 2,462,175.76</u></u>	<u><u>\$ 2,745,502.12</u></u>	<u><u>\$ 929,886.90</u></u>

McARTHUR HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024

Principals: Alfred Broomfield (August 2019 - Current)  
Todd LaPace (July 2018 - July 2019)

Bookkeeper: Patsy Murray

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 72,298.76
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
TOTAL	<u>\$ 147,298.76</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 McArthur High School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 48,810.07	\$ 48,810.07	\$ -
Music	6,630.25	20,792.56	25,797.47	1,625.34
Classes	13,516.52	95,232.75	97,665.00	11,084.27
Clubs	61,885.52	162,729.16	140,990.54	83,624.14
Departments	11,505.90	31,535.85	27,777.44	15,264.31
Trusts	21,997.19	135,491.85	138,335.88	19,153.16
General	<u>8,843.96</u>	<u>12,494.05</u>	<u>4,790.47</u>	<u>16,547.54</u>
<b>TOTALS</b>	<u><u>\$ 124,379.34</u></u>	<u><u>\$ 507,086.29</u></u>	<u><u>\$ 484,166.87</u></u>	<u><u>\$ 147,298.76</u></u>

McFATTER TECHNICAL COLLEGE  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317

Principal: Jeanette Johnson

Bookkeeper: Daphne Snell

CASH AND INVESTMENT SUMMARY

6/30/19

Cash Account:

Checking Account – Centennial Bank	\$ 160,543.62
------------------------------------	---------------

Investment:

Treasurer's Pool Account	<u>165,000.00</u>
--------------------------	-------------------

TOTAL	<u><u>\$ 325,543.62</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 McFatter Technical College for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,824.03	\$ 49,605.14	\$ 47,445.31	\$ 7,983.86
Clubs	37,398.74	73,330.36	64,957.37	45,771.73
Departments	24,130.70	24,438.40	47,184.12	1,384.98
Trusts	230,784.28	3,742,522.36	3,780,175.46	193,131.18
General	<u>61,740.25</u>	<u>446,128.30</u>	<u>430,596.68</u>	<u>77,271.87</u>
<b>TOTALS</b>	<u><u>\$ 359,878.00</u></u>	<u><u>\$ 4,336,024.56</u></u>	<u><u>\$ 4,370,358.94</u></u>	<u><u>\$ 325,543.62</u></u>

McNICOL MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1602 South 27<sup>th</sup> Avenue, Hollywood, Florida 33020

Principal: Melissa Gurreonero

Bookkeeper: Martha Arrazcaeta – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 12,739.56</u>
 TOTAL	 <u>\$ 12,739.56</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of McNicol Middle School for the 2018-19 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 2018-19 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

**McNICOL MIDDLE SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 928.59	\$ 629.00	\$ 838.00	\$ 719.59
Music	-	2,040.00	2,040.00	-
Classes	113.40	14,356.42	14,406.16	63.66
Clubs	4,905.34	19,717.41	18,521.89	6,100.86
Departments	3,025.51	5,232.44	5,386.31	2,871.64
Trusts	3,804.56	143,216.09	144,154.97	2,865.68
General	<u>1,009.73</u>	<u>1,092.55</u>	<u>1,984.15</u>	<u>118.13</u>
<b>TOTALS</b>	<u><u>\$ 13,787.13</u></u>	<u><u>\$ 186,283.91</u></u>	<u><u>\$ 187,331.48</u></u>	<u><u>\$ 12,739.56</u></u>

MIRAMAR HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 3601 SW 89<sup>th</sup> Avenue, Miramar, Florida 33025

Principal: Maria Formoso

Bookkeepers: Alicia Owens-Walden – Business Support Center (Nov. 2018 – Current)  
Sabrina Figueroa – Business Support Center (July 2018 – October 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 105,691.38
Investments:	
Certificate of Deposit – Wells Fargo Bank	4,598.15
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u>\$ 170,289.53</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Miramar High School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,202.71	\$ 141,589.32	\$ 135,777.87	\$ 8,014.16
Music	7,812.50	81,038.58	82,315.37	6,535.71
Classes	14,401.88	357,115.37	360,728.93	10,788.32
Clubs	82,854.17	344,991.98	345,394.75	82,451.40
Departments	7,298.38	3,470.71	2,529.74	8,239.35
Trusts	40,040.24	140,344.64	136,260.87	44,124.01
General	<u>12,354.73</u>	<u>10,808.51</u>	<u>13,026.66</u>	<u>10,136.58</u>
<b>TOTALS</b>	<u><u>\$ 166,964.61</u></u>	<u><u>\$ 1,079,359.11</u></u>	<u><u>\$ 1,076,034.19</u></u>	<u><u>\$ 170,289.53</u></u>

MONARCH HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073

Principal: James Neer

Bookkeeper: Marian Youse – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 162,992.90</u>
 TOTAL	 <u>\$ 162,992.90</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Monarch High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**MONARCH HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 65,917.06	\$ 65,917.06	\$ -
Music	5,861.98	59,822.02	62,238.72	3,445.28
Classes	6,416.46	115,144.83	117,719.74	3,841.55
Clubs	109,058.31	308,094.91	332,333.84	84,819.38
Departments	11,169.77	17,989.67	12,368.78	16,790.66
Trusts	44,973.36	316,403.95	322,727.36	38,649.95
General	<u>12,873.15</u>	<u>8,761.69</u>	<u>6,188.76</u>	<u>15,446.08</u>
<b>TOTALS</b>	<u><u>\$ 190,353.03</u></u>	<u><u>\$ 892,134.13</u></u>	<u><u>\$ 919,494.26</u></u>	<u><u>\$ 162,992.90</u></u>

NORTHEAST HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 700 NE 56<sup>th</sup> Street, Oakland Park, Florida 33334

Principal: Anthony Valachovic

Bookkeeper: Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 30,890.65
Investment:	
Treasurer’s Pool Account	<u>85,000.00</u>
TOTAL	<u>\$ 115,890.65</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 Northeast High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**NORTHEAST HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,433.30	\$ 53,564.84	\$ 55,688.08	\$ 2,310.06
Music	2,221.38	52,091.00	54,101.55	210.83
Classes	11,174.97	89,813.13	92,965.14	8,022.96
Clubs	65,305.93	78,192.01	77,411.24	66,086.70
Departments	9,189.64	1,480.32	-	10,669.96
Trusts	32,700.36	82,627.89	92,838.70	22,489.55
General	<u>8,124.55</u>	<u>3,728.34</u>	<u>5,752.30</u>	<u>6,100.59</u>
<b>TOTALS</b>	<u><u>\$ 133,150.13</u></u>	<u><u>\$ 361,497.53</u></u>	<u><u>\$ 378,757.01</u></u>	<u><u>\$ 115,890.65</u></u>

NOVA HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 3600 College Avenue, Davie, Florida 33314

Principals: Olayemi Awofadeju (July 2019 - Current)  
Dr. John LaCasse (July 2018 - June 2019)

Bookkeepers: Marvlette McCloud (September 2019 – Current)  
Lisa Mitrani – Business Support Center (July 2018 – August 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 92,550.51
Investment:	
Treasurer’s Pool Account	<u>89,000.00</u>
TOTAL	<u>\$ 181,550.51</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Nova High School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,249.75	\$ 77,019.82	\$ 82,269.57	\$ -
Music	1,400.76	13,903.40	11,928.14	3,376.02
Classes	31,269.07	157,169.97	169,729.85	18,709.19
Clubs	107,541.77	457,109.26	442,390.63	122,260.40
Departments	14,981.79	16,740.79	20,431.71	11,290.87
Trusts	14,820.80	241,957.06	242,108.88	14,668.98
General	<u>10,327.06</u>	<u>17,698.91</u>	<u>16,780.92</u>	<u>11,245.05</u>
<b>TOTALS</b>	<u><u>\$ 185,591.00</u></u>	<u><u>\$ 981,599.21</u></u>	<u><u>\$ 985,639.70</u></u>	<u><u>\$ 181,550.51</u></u>

PIPER HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 8000 NW 44<sup>th</sup> Street, Sunrise, Florida 33351

Principals: Marie Hautigan (August 2019 - Current)  
Angel Gomez (July 2018 - July 2019)

Bookkeepers: Mabel Lopez – Business Support Center (August 2019 – Current)  
Lanetre Mosley – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 75,294.82
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 155,294.82</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 Piper High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None



**PIPER HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 72,423.33	\$ 72,423.33	\$ -
Music	6,946.66	4,636.05	7,857.23	3,725.48
Classes	9,856.44	89,180.45	87,626.02	11,410.87
Clubs	70,828.83	197,647.38	211,872.12	56,604.09
Departments	12,190.67	11,069.29	9,290.94	13,969.02
Trusts	17,274.36	123,979.96	121,988.57	19,265.75
General	<u>49,443.11</u>	<u>20,720.52</u>	<u>19,844.02</u>	<u>50,319.61</u>
<b>TOTALS</b>	<u><u>\$ 166,540.07</u></u>	<u><u>\$ 519,656.98</u></u>	<u><u>\$ 530,902.23</u></u>	<u><u>\$ 155,294.82</u></u>

SEMINOLE MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

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>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 79,943.66</u>
 TOTAL	 <u>\$ 79,943.66</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Seminole Middle School for the 2018-19 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 2018-19 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)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 15,884.49	\$ 30,383.98	\$ 34,746.17	\$ 11,522.30
Music	3,945.25	4,858.45	6,062.10	2,741.60
Classes	2,052.48	29,402.80	31,455.28	-
Clubs	20,668.61	81,826.78	76,580.27	25,915.12
Departments	5,837.97	944.05	1,345.53	5,436.49
Trusts	9,617.13	326,263.74	310,456.30	25,424.57
General	<u>1,561.95</u>	<u>11,680.21</u>	<u>4,338.58</u>	<u>8,903.58</u>
<b>TOTALS</b>	<u><u>\$ 59,567.88</u></u>	<u><u>\$ 485,360.01</u></u>	<u><u>\$ 464,984.23</u></u>	<u><u>\$ 79,943.66</u></u>

SOUTH BROWARD HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1901 North Federal Highway, Hollywood, Florida 33020

Principals: Patricia Brown (July 2019 - Current)  
Olayemi Awofadeju (July 2018 - June 2019)

Bookkeepers: Alicia Owens-Walden – Business Support Center (Feb. 2020 - Current)  
Lisa Bailey – Business Support Center (October 2019 – January 2020)  
Kimberly Reid - Business Support Center (September 2019)  
Marvlette McCloud (July 2018 – August 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 225,735.02
Investment:	
Treasurer’s Pool Account	<u>50,000.00</u>
 TOTAL	 <u>\$ 275,735.02</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of South Broward High School for the 2018-19 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 2018-19 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**SOUTH BROWARD HIGH SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 87.84	\$ 95,232.52	\$ 90,279.03	\$ 5,041.33
Music	5,482.86	26,987.28	29,006.70	3,463.44
Classes	8,511.83	125,023.60	124,989.71	8,545.72
Clubs	107,949.85	273,931.99	245,072.33	136,809.51
Departments	20,308.33	19,063.82	13,866.85	25,505.30
Trusts	56,110.46	262,373.19	257,999.82	60,483.83
General	<u>5,851.37</u>	<u>46,389.11</u>	<u>16,354.59</u>	<u>35,885.89</u>
<b>TOTALS</b>	<u><u>\$ 204,302.54</u></u>	<u><u>\$ 849,001.51</u></u>	<u><u>\$ 777,569.03</u></u>	<u><u>\$ 275,735.02</u></u>

SOUTH PLANTATION HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317

Principal: Christine Henschel

Bookkeepers: Stephanie Vazquez (October 2019 – Current)  
Robin Sabourin (August 2019 –September 2019)  
Barbara Fierro (July 2018 –July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 85,009.69
Investment:	
Treasurer’s Pool Account	<u>155,000.00</u>
TOTAL	<u>\$ 240,009.69</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of South Plantation High School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 799.62	\$ 50,442.25	\$ 48,904.48	\$ 2,337.39
Music	4,684.26	32,340.20	30,398.24	6,626.22
Classes	14,817.30	115,486.63	112,897.30	17,406.63
Clubs	152,351.87	372,137.00	403,316.65	121,172.22
Departments	17,647.25	71,084.93	72,848.67	15,883.51
Trusts	76,525.83	76,470.68	95,670.13	57,326.38
General	<u>21,511.72</u>	<u>21,606.44</u>	<u>23,860.82</u>	<u>19,257.34</u>
<b>TOTALS</b>	<u><u>\$ 288,337.85</u></u>	<u><u>\$ 739,568.13</u></u>	<u><u>\$ 787,896.29</u></u>	<u><u>\$ 240,009.69</u></u>

TEQUESTA TRACE MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1800 Indian Trace, Weston, Florida 33326

Principals: Robert Rivera (July 2020 - Current)  
Paul Micensky (July 2018 - June 2020)

Bookkeeper: Martha Arrazcaeta – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 39,839.40
Investment:	
Treasurer's Pool Account	<u>67,000.00</u>
TOTAL	<u><u>\$ 106,839.40</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 Tequesta Trace Middle School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 10,966.74	\$ 26,192.60	\$ 26,104.82	\$ 11,054.52
Music	4,912.12	7,796.65	9,674.40	3,034.37
Classes	1,008.87	2,599.11	2,712.20	895.78
Clubs	27,682.66	94,812.96	94,284.55	28,211.07
Departments	3,167.43	1,191.00	10.35	4,348.08
Trusts	18,903.10	412,818.07	406,524.35	25,196.82
General	<u>34,054.49</u>	<u>11,571.40</u>	<u>11,527.13</u>	<u>34,098.76</u>
<b>TOTALS</b>	<u><u>\$ 100,695.41</u></u>	<u><u>\$ 556,981.79</u></u>	<u><u>\$ 550,837.80</u></u>	<u><u>\$ 106,839.40</u></u>

WEST BROWARD HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 500 NW 209<sup>th</sup> Avenue, Pembroke Pines, Florida 33029

Principal: Brad Fatout

Bookkeepers: Cornet Brown – Business Support Center (August 2019 – Current)  
David Franklin – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 90,280.42
Investment:	
Treasurer's Pool Account	<u>359,095.22</u>
TOTAL	<u>\$ 449,375.64</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of West Broward High School for the 2018-19 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 2018-19 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)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,061.79	\$ 45,687.75	\$ 38,454.43	\$ 8,295.11
Music	2,923.50	80,140.41	82,579.76	484.15
Classes	7,098.27	522,561.15	518,389.38	11,270.04
Clubs	257,426.82	697,453.24	691,790.36	263,089.70
Departments	34,279.72	93,912.07	98,129.02	30,062.77
Trusts	84,450.38	275,516.06	296,069.66	63,896.78
General	<u>98,328.29</u>	<u>6,081.29</u>	<u>32,132.49</u>	<u>72,277.09</u>
<b>TOTALS</b>	<u><u>\$ 485,568.77</u></u>	<u><u>\$ 1,721,351.97</u></u>	<u><u>\$ 1,757,545.10</u></u>	<u><u>\$ 449,375.64</u></u>

WESTERN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2018-19 FISCAL YEAR  
JULY 1, 2018 THROUGH JUNE 30, 2019

PROFILE OF THE SCHOOL

Address: 1200 SW 136<sup>th</sup> Avenue, Davie, Florida 33325

Principal: Jimmy Arrojo

Bookkeeper: Nancy Munson

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 223,742.59
Investment:	
Treasurer’s Pool Account	<u>135,000.00</u>
TOTAL	<u>\$ 358,742.59</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Western High School for the 2018-19 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 2018-19 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)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 98,933.86	\$ 98,933.86	\$ -
Music	2,244.07	21,441.50	23,428.41	257.16
Classes	26,812.83	226,333.61	230,313.45	22,832.99
Clubs	201,626.60	541,580.89	585,077.56	158,129.93
Departments	10,032.63	24,820.61	22,494.77	12,358.47
Trusts	145,122.24	227,264.62	235,355.13	137,031.73
General	<u>11,512.87</u>	<u>102,984.53</u>	<u>86,365.09</u>	<u>28,132.31</u>
<b>TOTALS</b>	<u><u>\$ 397,351.24</u></u>	<u><u>\$ 1,243,359.62</u></u>	<u><u>\$ 1,281,968.27</u></u>	<u><u>\$ 358,742.59</u></u>