

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
January 28, 2021**

**The School Board of Broward County, Florida on
February 17, 2021**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor
Joris Jabouin, Chief Auditor
www.browardschools.com

The School Board of Broward County, Florida

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Robert W. Runcie,
Superintendent of Schools

January 22, 2021

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Mr. 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-three (33) 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-three (33) 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
Mr. Robert W. Runcie, Superintendent of Schools
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The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Our audits indicated that the thirty-three (33) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirty-three (33) 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
Hermine James
Raysa Lugo
Kashama Patel
David Sabra
Kathleen Watson-Wilkin

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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 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)

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

PROFILE OF THE SCHOOL

Address: 301 NW 69th Terrace, Margate, Florida 33063

Principals: Shereen Reynolds (January 2020 – Current)
Diane Eagan (July 2018 – November 2019)

Bookkeepers: Marilyn Conneran (September 2019 – Current)
Fatima Sharaz Refal (July 2018 - June 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 12,227.40</u>	<u>\$ 15,850.90</u>
TOTAL	<u>\$ 12,227.40</u>	<u>\$ 15,850.90</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 statements of Atlantic West Elementary 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

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

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,998.90	\$ 23,681.50	\$ 23,567.40	\$ 2,113.00
Clubs	603.71	3,869.21	4,115.19	357.73
Departments	3,739.95	4,373.45	5,076.98	3,036.42
Trusts	7,197.86	21,710.67	27,119.67	1,788.86
General	<u>2,719.91</u>	<u>7,307.50</u>	<u>5,096.02</u>	<u>4,931.39</u>
TOTALS	<u><u>\$ 16,260.33</u></u>	<u><u>\$ 60,942.33</u></u>	<u><u>\$ 64,975.26</u></u>	<u><u>\$ 12,227.40</u></u>

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

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,113.00	\$ 18,181.00	\$ 17,037.50	\$ 3,256.50
Clubs	357.73	1,095.00	333.57	1,119.16
Departments	3,036.42	3,058.00	2,201.43	3,892.99
Trusts	1,788.86	13,750.44	13,174.44	2,364.86
General	<u>4,931.39</u>	<u>504.70</u>	<u>218.70</u>	<u>5,217.39</u>
TOTALS	<u><u>\$ 12,227.40</u></u>	<u><u>\$ 36,589.14</u></u>	<u><u>\$ 32,965.64</u></u>	<u><u>\$ 15,850.90</u></u>

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

PROFILE OF THE SCHOOL

Address: 777 North Nob Hill Road, Plantation, Florida 33324

Principal: Cherise Coleman

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 156,113.60	\$ 110,786.26
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 176,113.60</u>	<u>\$ 130,786.26</u>

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

CENTRAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,823.88	\$ 118,811.66	\$ 118,502.31	\$ 2,133.23
Clubs	7,950.50	6,138.75	5,139.53	8,949.72
Departments	6,773.47	1,308.05	737.38	7,344.14
Trusts	122,652.27	1,086,894.26	1,124,021.18	85,525.35
General	<u>48,275.54</u>	<u>120,722.45</u>	<u>96,836.83</u>	<u>72,161.16</u>
TOTALS	<u><u>\$ 187,475.66</u></u>	<u><u>\$ 1,333,875.17</u></u>	<u><u>\$ 1,345,237.23</u></u>	<u><u>\$ 176,113.60</u></u>

CENTRAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,133.23	\$ 55,311.94	\$ 55,288.77	\$ 2,156.40
Clubs	8,949.72	2,635.00	3,076.09	8,508.63
Departments	7,344.14	539.64	55.90	7,827.88
Trusts	85,525.35	572,960.34	636,041.67	22,444.02
General	<u>72,161.16</u>	<u>163,855.18</u>	<u>146,167.01</u>	<u>89,849.33</u>
TOTALS	<u><u>\$ 176,113.60</u></u>	<u><u>\$ 795,302.10</u></u>	<u><u>\$ 840,629.44</u></u>	<u><u>\$ 130,786.26</u></u>

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

PROFILE OF THE SCHOOL

Address: 3501 SW Davie Road, Davie, Florida 33314

Principals: Bardetta Haygood (July 2020 – Current)
Deborah Davey (July 2018 – June 2020)

Bookkeepers: Elizabeth Izzo (July 2020 – Current)
Martha Arrazcaeta - Business Support Center (July 2018 – June 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 18,439.47</u>	<u>\$ 11,829.15</u>
TOTAL	<u><u>\$ 18,439.47</u></u>	<u><u>\$ 11,829.15</u></u>

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

COLLEGE ACADEMY AT BROWARD COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 16,225.75	\$ 9,054.23	\$ 9,891.19	\$ 15,388.79
Departments	1,087.89	54,965.41	54,802.52	1,250.78
Trusts	-	50,187.49	49,950.52	236.97
General	<u>1,534.93</u>	<u>1,772.11</u>	<u>1,744.11</u>	<u>1,562.93</u>
TOTALS	<u><u>\$ 18,848.57</u></u>	<u><u>\$ 115,979.24</u></u>	<u><u>\$ 116,388.34</u></u>	<u><u>\$ 18,439.47</u></u>

COLLEGE ACADEMY AT BROWARD COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 15,388.79	\$ 4,897.00	\$ 9,991.01	\$ 10,294.78
Departments	1,250.78	15,002.00	15,927.48	325.30
Trusts	236.97	30,060.92	30,112.31	185.58
General	<u>1,562.93</u>	<u>601.26</u>	<u>1,140.70</u>	<u>1,023.49</u>
TOTALS	<u><u>\$ 18,439.47</u></u>	<u><u>\$ 50,561.18</u></u>	<u><u>\$ 57,171.50</u></u>	<u><u>\$ 11,829.15</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Gretchen Atkins-Brown

Bookkeepers: Amar Chand – Business Support Center (October 2020 – Current)
Elvena Frett – Business Support Center (July 2018 – September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,393.56	\$ 21,689.59
TOTAL	<u>\$ 20,393.56</u>	<u>\$ 21,689.59</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 statements of Dillard Elementary 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

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 250.55	\$ -	\$ 139.84	\$ 110.71
Classes	1,654.56	21,640.13	20,184.68	3,110.01
Clubs	1,492.30	2,872.01	1,216.25	3,148.06
Departments	4,767.36	2,350.57	1,830.31	5,287.62
Trusts	4,838.54	18,351.39	16,165.06	7,024.87
General	<u>480.70</u>	<u>2,890.98</u>	<u>1,659.39</u>	<u>1,712.29</u>
TOTALS	<u><u>\$ 13,484.01</u></u>	<u><u>\$ 48,105.08</u></u>	<u><u>\$ 41,195.53</u></u>	<u><u>\$ 20,393.56</u></u>

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 110.71	\$ -	\$ -	\$ 110.71
Classes	3,110.01	13,334.60	12,999.24	3,445.37
Clubs	3,148.06	5,754.44	7,156.89	1,745.61
Departments	5,287.62	1,674.54	1,610.08	5,352.08
Trusts	7,024.87	17,570.82	16,659.84	7,935.85
General	<u>1,712.29</u>	<u>8,476.05</u>	<u>7,088.37</u>	<u>3,099.97</u>
TOTALS	<u><u>\$ 20,393.56</u></u>	<u><u>\$ 46,810.45</u></u>	<u><u>\$ 45,514.42</u></u>	<u><u>\$ 21,689.59</u></u>

ENDEAVOUR PRIMARY LEARNING CENTER
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2701 NW 56th Avenue, Lauderhill, Florida 33313

Principal: Denise Lawrence

Bookkeepers: Bridgette Willis – Business Support Center (August 2019 – Current)
Carla Andrejak – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 5,189.42	\$ 5,331.16
TOTAL	<u>\$ 5,189.42</u>	<u>\$ 5,331.16</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 statements of Endeavour Primary Learning Center 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

ENDEAVOUR PRIMARY LEARNING CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 551.00	\$ 1,721.00	\$ 1,641.00	\$ 631.00
Clubs	1,239.91	466.28	-	1,706.19
Departments	649.57	9,751.37	9,664.48	736.46
Trusts	812.10	8,835.27	7,995.47	1,651.90
General	<u>666.83</u>	<u>402.49</u>	<u>605.45</u>	<u>463.87</u>
TOTALS	<u><u>\$ 3,919.41</u></u>	<u><u>\$ 21,176.41</u></u>	<u><u>\$ 19,906.40</u></u>	<u><u>\$ 5,189.42</u></u>

ENDEAVOUR PRIMARY LEARNING CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 631.00	\$ 5,133.03	\$ 4,531.53	\$ 1,232.50
Clubs	1,706.19	1,652.67	1,652.67	1,706.19
Departments	736.46	2,300.47	2,391.43	645.50
Trusts	1,651.90	21,477.17	21,780.04	1,349.03
General	<u>463.87</u>	<u>218.38</u>	<u>284.31</u>	<u>397.94</u>
TOTALS	<u><u>\$ 5,189.42</u></u>	<u><u>\$ 30,781.72</u></u>	<u><u>\$ 30,639.98</u></u>	<u><u>\$ 5,331.16</u></u>

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

PROFILE OF THE SCHOOL

Address: 2900 Bonaventure Boulevard, Weston, Florida 33331

Principal: Eliot Tillinger

Bookkeepers: Sabrina Figueroa – Business Support Center (August 2019 – Current)
David Franklin – Business Support Center (August 2018 – July 2019)
Natalie Clark – Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 63,108.61	\$ 68,039.53
TOTAL	<u>\$ 63,108.61</u>	<u>\$ 68,039.53</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 statements of Everglades Elementary 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

EVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,158.77	\$ 3,394.00	\$ 1,805.82	\$ 5,746.95
Classes	4,017.03	317,900.01	316,416.61	5,500.43
Clubs	1,919.10	3,114.53	1,033.84	3,999.79
Departments	950.85	405.94	6.00	1,350.79
Trusts	66,493.55	559,424.37	582,377.84	43,540.08
General	<u>1,276.46</u>	<u>6,479.96</u>	<u>4,785.85</u>	<u>2,970.57</u>
TOTALS	<u><u>\$ 78,815.76</u></u>	<u><u>\$ 890,718.81</u></u>	<u><u>\$ 906,425.96</u></u>	<u><u>\$ 63,108.61</u></u>

EVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 5,746.95	\$ -	\$ 172.45	\$ 5,574.50
Classes	5,500.43	207,310.34	207,516.60	5,294.17
Clubs	3,999.79	12,816.81	13,326.63	3,489.97
Departments	1,350.79	290.36	293.10	1,348.05
Trusts	43,540.08	442,306.93	438,476.23	47,370.78
General	<u>2,970.57</u>	<u>3,552.88</u>	<u>1,561.39</u>	<u>4,962.06</u>
TOTALS	<u><u>\$ 63,108.61</u></u>	<u><u>\$ 666,277.32</u></u>	<u><u>\$ 661,346.40</u></u>	<u><u>\$ 68,039.53</u></u>

HENRY D. PERRY EDUCATION CENTER
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3400 SW 69th Avenue, Miramar, Florida 33023

Principals: Tracy Lockhart-Talley (July 2020 – Current)
Bardetta Haygood (July 2018 – June 2020)

Bookkeeper: Nishat Malik

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 536.96	\$ 17,002.45
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 30,536.96</u>	<u>\$ 32,002.45</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 Henry D. Perry Education Center 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

HENRY D. PERRY EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 133.22	\$ 36,943.03	\$ 35,374.65	\$ 1,701.60
Trusts	11,503.51	202,998.65	204,666.81	9,835.35
General	<u>19,358.91</u>	<u>3,309.96</u>	<u>3,668.86</u>	<u>19,000.01</u>
TOTALS	<u><u>\$ 30,995.64</u></u>	<u><u>\$ 243,251.64</u></u>	<u><u>\$ 243,710.32</u></u>	<u><u>\$ 30,536.96</u></u>

HENRY D. PERRY EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,701.60	\$ 27,030.31	\$ 27,097.75	\$ 1,634.16
Trusts	9,835.35	165,219.73	166,300.89	8,754.19
General	<u>19,000.01</u>	<u>11,797.39</u>	<u>9,183.30</u>	<u>21,614.10</u>
TOTALS	<u><u>\$ 30,536.96</u></u>	<u><u>\$ 204,047.43</u></u>	<u><u>\$ 202,581.94</u></u>	<u><u>\$ 32,002.45</u></u>

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

PROFILE OF THE SCHOOL

Address: 3501 Taft Street, Hollywood, Florida 33021

Principal: John Fossas

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 49,807.86	\$ 51,763.28
TOTAL	<u>\$ 49,807.86</u>	<u>\$ 51,763.28</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 Hollywood Hills Elementary 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

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,577.14	\$ 47,285.42	\$ 48,054.53	\$ 5,808.03
Clubs	4,616.56	5,876.04	6,850.96	3,641.64
Departments	1,445.06	766.28	510.90	1,700.44
Trusts	47,394.25	687,801.76	721,052.22	14,143.79
General	<u>32,053.64</u>	<u>10,305.39</u>	<u>17,845.07</u>	<u>24,513.96</u>
TOTALS	<u><u>\$ 92,086.65</u></u>	<u><u>\$ 752,034.89</u></u>	<u><u>\$ 794,313.68</u></u>	<u><u>\$ 49,807.86</u></u>

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,808.03	\$ 42,996.32	\$ 42,687.02	\$ 6,117.33
Clubs	3,641.64	238.26	2,520.26	1,359.64
Departments	1,700.44	443.51	957.10	1,186.85
Trusts	14,143.79	432,183.02	431,447.81	14,879.00
General	<u>24,513.96</u>	<u>7,669.60</u>	<u>3,963.10</u>	<u>28,220.46</u>
TOTALS	<u><u>\$ 49,807.86</u></u>	<u><u>\$ 483,530.71</u></u>	<u><u>\$ 481,575.29</u></u>	<u><u>\$ 51,763.28</u></u>

INDIAN RIDGE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1355 South Nob Hill Road, Davie, Florida 33324

Principal: Ian Murray

Bookkeeper: Nicole Alazraki

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 143,218.90
Investment:	
Treasurer’s Pool Account	<u>50,000.00</u>
TOTAL	<u><u>\$ 193,218.90</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 Indian Ridge Middle School for the 2019-20 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 2019-20 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11,431.59	\$ 18,941.00	\$ 15,385.99	\$ 14,986.60
Music	6,304.61	4,943.80	3,483.08	7,765.33
Classes	3,075.01	111,544.49	110,447.09	4,172.41
Clubs	34,735.51	100,747.07	78,934.02	56,548.56
Departments	10,674.93	5,876.96	4,253.22	12,298.67
Trusts	89,938.87	268,047.47	278,469.96	79,516.38
General	<u>22,025.03</u>	<u>7,726.40</u>	<u>11,820.48</u>	<u>17,930.95</u>
TOTALS	<u><u>\$ 178,185.55</u></u>	<u><u>\$ 517,827.19</u></u>	<u><u>\$ 502,793.84</u></u>	<u><u>\$ 193,218.90</u></u>

JAMES S. HUNT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 7800 NW 35th Court, Coral Springs, Florida 33065

Principals: Rendolyn Amaker. (July 2019 – Current)
Christina Monroe (July 2018 – June 2019)

Bookkeepers: Arpretrina Archer (July 2020 – Current)
Amar Chand – Business Support Center (July 2018 -June 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,200.52	\$ 17,827.85
TOTAL	<u>\$ 15,200.52</u>	<u>\$ 17,827.85</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 statements of James S. Hunt Elementary 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

JAMES S. HUNT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,816.45	\$ 11,154.61	\$ 10,586.59	\$ 5,384.47
Clubs	487.87	112.11	-	599.98
Departments	652.06	8,189.69	7,493.27	1,348.48
Trusts	3,599.13	196,610.95	193,988.02	6,222.06
General	<u>1,613.06</u>	<u>2,347.03</u>	<u>2,314.56</u>	<u>1,645.53</u>
TOTALS	<u><u>\$ 11,168.57</u></u>	<u><u>\$ 218,414.39</u></u>	<u><u>\$ 214,382.44</u></u>	<u><u>\$ 15,200.52</u></u>

JAMES S. HUNT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,384.47	\$ 6,809.06	\$ 7,283.32	\$ 4,910.21
Clubs	599.98	62.36	-	662.34
Departments	1,348.48	7,491.05	7,306.18	1,533.35
Trusts	6,222.06	115,394.93	112,378.63	9,238.36
General	<u>1,645.53</u>	<u>1,660.08</u>	<u>1,822.02</u>	<u>1,483.59</u>
TOTALS	<u><u>\$ 15,200.52</u></u>	<u><u>\$ 131,417.48</u></u>	<u><u>\$ 128,790.15</u></u>	<u><u>\$ 17,827.85</u></u>

LANIER - JAMES EDUCATION CENTER
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1050 NW 7th Court, Hallandale Beach, Florida 33009

Principals: Bonnie Clemon, Jr. (July 2019 – Current)
Kelvin Lee (July 2018 – June 2019)

Bookkeepers: Jean Clark (July 2019 – Current)
Bridgette Willis – Business Support Center (July 2018 -June 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 2,861.41</u>	<u>\$ 5,499.40</u>
TOTAL	<u>\$ 2,861.41</u>	<u>\$ 5,499.40</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 Lanier-James Education Center 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

LANIER - JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 510.06	\$ 483.48	\$ 385.35	\$ 608.19
Departments	217.77	66.99	-	284.76
Trusts	2,093.07	4,929.00	6,903.37	118.70
General	<u>40.61</u>	<u>1,994.90</u>	<u>185.75</u>	<u>1,849.76</u>
TOTALS	<u><u>\$ 2,861.51</u></u>	<u><u>\$ 7,474.37</u></u>	<u><u>\$ 7,474.47</u></u>	<u><u>\$ 2,861.41</u></u>

LANIER - JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 608.19	\$ 2,707.22	\$ 2,048.69	\$ 1,266.72
Departments	284.76	-	-	284.76
Trusts	118.70	9,410.75	6,871.36	2,658.09
General	<u>1,849.76</u>	<u>159.96</u>	<u>719.89</u>	<u>1,289.83</u>
TOTALS	<u><u>\$ 2,861.41</u></u>	<u><u>\$ 12,277.93</u></u>	<u><u>\$ 9,639.94</u></u>	<u><u>\$ 5,499.40</u></u>

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

PROFILE OF THE SCHOOL

Address: 3911 NW 30th Avenue, Lauderdale Lakes, Florida 33309

Principals: Jill Slesinski (July 2019 – Current)
James Griffin (July 2018 – June 2019)

Bookkeepers: Kimberly Reid – Business Support Center (November 2019 – Current)
Lanetre Mosley – Business Support Center (July 2018 - October 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,444.62	\$ 21,929.72
TOTAL	<u>\$ 20,444.62</u>	<u>\$ 21,929.72</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 statements of Lauderdale Lakes Middle 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

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

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,417.16	\$ 6,697.31	\$ 9,035.33	\$ 1,079.14
Music	1,139.25	4,342.10	3,823.22	1,658.13
Classes	265.69	22,873.34	22,603.59	535.44
Clubs	4,665.13	27,790.80	26,650.09	5,805.84
Departments	765.87	103.66	15.00	854.53
Trusts	14,173.96	60,237.86	65,669.39	8,742.43
General	<u>612.26</u>	<u>8,399.52</u>	<u>7,242.67</u>	<u>1,769.11</u>
TOTALS	<u><u>\$ 25,039.32</u></u>	<u><u>\$ 130,444.59</u></u>	<u><u>\$ 135,039.29</u></u>	<u><u>\$ 20,444.62</u></u>

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

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,079.14	\$ 4,464.44	\$ 3,476.86	\$ 2,066.72
Music	1,658.13	11,073.64	10,232.52	2,499.25
Classes	535.44	9,585.85	10,009.14	112.15
Clubs	5,805.84	16,191.02	16,281.54	5,715.32
Departments	854.53	154.13	20.85	987.81
Trusts	8,742.43	29,145.26	29,559.05	8,328.64
General	<u>1,769.11</u>	<u>2,788.13</u>	<u>2,337.41</u>	<u>2,219.83</u>
TOTALS	<u><u>\$ 20,444.62</u></u>	<u><u>\$ 73,402.47</u></u>	<u><u>\$ 71,917.37</u></u>	<u><u>\$ 21,929.72</u></u>

MARY M. BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, Florida 33020

Principal: Latosha Williams

Bookkeeper: Robert Johnston – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 21,707.86</u>	<u>\$ 24,636.11</u>
TOTAL	<u>\$ 21,707.86</u>	<u>\$ 24,636.11</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 Mary M. Bethune Elementary 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

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,439.13	\$ 1,073.11	\$ 661.64	\$ 2,850.60
Classes	1,273.48	9,264.66	7,595.57	2,942.57
Clubs	3,747.02	2,946.49	3,150.84	3,542.67
Departments	1,781.22	2,289.51	1,729.93	2,340.80
Trusts	7,128.64	24,242.86	25,512.44	5,859.06
General	<u>7,002.42</u>	<u>3,431.20</u>	<u>6,261.46</u>	<u>4,172.16</u>
TOTALS	<u><u>\$ 23,371.91</u></u>	<u><u>\$ 43,247.83</u></u>	<u><u>\$ 44,911.88</u></u>	<u><u>\$ 21,707.86</u></u>

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,850.60	\$ 360.00	\$ 512.00	\$ 2,698.60
Classes	2,942.57	8,915.13	7,427.46	4,430.24
Clubs	3,542.67	1,311.61	1,066.16	3,788.12
Departments	2,340.80	1,772.78	1,440.01	2,673.57
Trusts	5,859.06	10,264.96	9,810.86	6,313.16
General	<u>4,172.16</u>	<u>6,613.34</u>	<u>6,053.08</u>	<u>4,732.42</u>
TOTALS	<u><u>\$ 21,707.86</u></u>	<u><u>\$ 29,237.82</u></u>	<u><u>\$ 26,309.57</u></u>	<u><u>\$ 24,636.11</u></u>

NEW RIVER MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3100 Riverland Road, Fort Lauderdale, Florida 33312

Principal: Melinda Wessinger

Bookkeeper: Candice Escarment

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 58,448.38
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 68,448.38</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 New River Middle School for the 2019-20 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 2019-20 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

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,948.41	\$ 9,102.63	\$ 3,399.45	\$ 8,651.59
Music	302.75	21,677.00	19,612.17	2,367.58
Classes	205.14	137,559.79	136,198.20	1,566.73
Clubs	22,329.06	11,816.63	20,491.77	13,653.92
Departments	5,313.54	6,015.49	5,958.95	5,370.08
Trusts	25,117.08	19,477.91	10,578.69	34,016.30
General	<u>5,553.70</u>	<u>2,716.20</u>	<u>5,447.72</u>	<u>2,822.18</u>
TOTALS	<u><u>\$ 61,769.68</u></u>	<u><u>\$ 208,365.65</u></u>	<u><u>\$ 201,686.95</u></u>	<u><u>\$ 68,448.38</u></u>

NORTH LAUDERDALE PRE-K-8
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 7500 Kimberly Boulevard, North Lauderdale, Florida 33068

Principal: Nichele Williams

Bookkeepers: Cynthia Ruffin – Business Support Center (October 2019 – Current)
Cindy Celestin – Business Support Center (July 2018 – September 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 34,354.83	\$ 25,498.79
TOTAL	<u>\$ 34,354.83</u>	<u>\$ 25,498.79</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 North Lauderdale Pre-K-8 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

NORTH LAUDERDALE PRE-K - 8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 550.00	\$ -	\$ -	\$ 550.00
Classes	3,886.35	11,968.43	10,258.89	5,595.89
Clubs	3,983.60	1,895.00	4,929.76	948.84
Departments	5,518.33	7,267.55	8,439.62	4,346.26
Trusts	4,005.40	24,305.63	11,359.58	16,951.45
General	<u>2,091.40</u>	<u>10,249.66</u>	<u>6,378.67</u>	<u>5,962.39</u>
TOTALS	<u><u>\$ 20,035.08</u></u>	<u><u>\$ 55,686.27</u></u>	<u><u>\$ 41,366.52</u></u>	<u><u>\$ 34,354.83</u></u>

NORTH LAUDERDALE PRE-K - 8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 550.00	\$ -	\$ -	\$ 550.00
Classes	5,595.89	11,361.60	10,927.47	6,030.02
Clubs	948.84	7,339.33	6,260.95	2,027.22
Departments	4,346.26	2,505.46	3,209.92	3,641.80
Trusts	16,951.45	12,578.44	23,137.91	6,391.98
General	<u>5,962.39</u>	<u>9,471.66</u>	<u>8,576.28</u>	<u>6,857.77</u>
TOTALS	<u><u>\$ 34,354.83</u></u>	<u><u>\$ 43,256.49</u></u>	<u><u>\$ 52,112.53</u></u>	<u><u>\$ 25,498.79</u></u>

ORIOLE ELEMENTARY
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

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

Principal: Sheneka Blue

Bookkeepers: Kimberly Reid – Business Support Center (November 2019 – Current)
Lanetre Mosley – Business Support Center (July 2018 – October 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 10,411.94	\$ 12,917.66
TOTAL	<u>\$ 10,411.94</u>	<u>\$ 12,917.66</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 statements of Oriole Elementary 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

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,619.23	\$ 18,887.15	\$ 19,162.70	\$ 1,343.68
Clubs	2,234.02	11,119.57	10,712.60	2,640.99
Departments	2,173.05	4,046.22	3,720.83	2,498.44
Trusts	4,643.14	15,609.84	18,296.38	1,956.60
General	<u>886.27</u>	<u>2,209.81</u>	<u>1,123.85</u>	<u>1,972.23</u>
TOTALS	<u><u>\$ 11,555.71</u></u>	<u><u>\$ 51,872.59</u></u>	<u><u>\$ 53,016.36</u></u>	<u><u>\$ 10,411.94</u></u>

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 129.25	\$ 129.25	\$ -
Classes	1,343.68	22,823.51	21,874.81	2,292.38
Clubs	2,640.99	3,399.00	2,282.71	3,757.28
Departments	2,498.44	1,815.39	1,670.56	2,643.27
Trusts	1,956.60	12,896.70	12,194.23	2,659.07
General	<u>1,972.23</u>	<u>1,195.52</u>	<u>1,602.09</u>	<u>1,565.66</u>
TOTALS	<u><u>\$ 10,411.94</u></u>	<u><u>\$ 42,259.37</u></u>	<u><u>\$ 39,753.65</u></u>	<u><u>\$ 12,917.66</u></u>

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

PROFILE OF THE SCHOOL

Address: 5200 NE 9th Avenue, Deerfield Beach, Florida 33064

Principal: Joseph Balchunas

Bookkeeper: Kim Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Regions Bank	\$ 9,116.66	\$ 6,612.75
TOTAL	<u>\$ 9,116.66</u>	<u>\$ 6,612.75</u>

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

PARK RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 589.98	\$ 2,815.00	\$ 2,327.60	\$ 1,077.38
Clubs	294.74	1,886.50	1,836.23	345.01
Departments	1,785.51	3,409.91	3,759.33	1,436.09
Trusts	10,539.44	14,622.10	19,622.57	5,538.97
General	<u>400.68</u>	<u>1,632.67</u>	<u>1,314.14</u>	<u>719.21</u>
TOTALS	<u><u>\$ 13,610.35</u></u>	<u><u>\$ 24,366.18</u></u>	<u><u>\$ 28,859.87</u></u>	<u><u>\$ 9,116.66</u></u>

PARK RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,077.38	\$ 1,796.00	\$ 1,121.43	\$ 1,751.95
Clubs	345.01	840.00	216.40	968.61
Departments	1,436.09	1,529.46	1,461.26	1,504.29
Trusts	5,538.97	27,955.45	32,142.74	1,351.68
General	<u>719.21</u>	<u>1,369.39</u>	<u>1,052.38</u>	<u>1,036.22</u>
TOTALS	<u><u>\$ 9,116.66</u></u>	<u><u>\$ 33,490.30</u></u>	<u><u>\$ 35,994.21</u></u>	<u><u>\$ 6,612.75</u></u>

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

PROFILE OF THE SCHOOL

Address: 8801 Pasadena Boulevard, Pembroke Pines, Florida 33024

Principal: Janet Williams

Bookkeepers: Migna Santiago – Business Support Center (July 2020 – Current)
Janice Thompson – Business Support Center (July 2019 – June 2020)
Ivette Perez (July 2018 – June 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 29,173.11	\$ 42,652.12
TOTAL	<u>\$ 29,173.11</u>	<u>\$ 42,652.12</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 Pasadena Lakes Elementary 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

PASADENA LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,689.04	\$ -	\$ -	\$ 4,689.04
Classes	2,495.00	24,239.00	22,160.62	4,573.38
Clubs	2,145.74	6,239.96	5,014.03	3,371.67
Departments	2,075.09	348.39	522.01	1,901.47
Trusts	2,262.84	255,721.29	254,338.86	3,645.27
General	<u>13,995.73</u>	<u>4,457.91</u>	<u>7,461.36</u>	<u>10,992.28</u>
TOTALS	<u><u>\$ 27,663.44</u></u>	<u><u>\$ 291,006.55</u></u>	<u><u>\$ 289,496.88</u></u>	<u><u>\$ 29,173.11</u></u>

PASADENA LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,689.04	\$ -	\$ -	\$ 4,689.04
Classes	4,573.38	29,901.56	26,205.66	8,269.28
Clubs	3,371.67	2,786.53	2,230.47	3,927.73
Departments	1,901.47	424.19	356.50	1,969.16
Trusts	3,645.27	236,293.96	226,387.25	13,551.98
General	<u>10,992.28</u>	<u>6,652.31</u>	<u>7,399.66</u>	<u>10,244.93</u>
TOTALS	<u><u>\$ 29,173.11</u></u>	<u><u>\$ 276,058.55</u></u>	<u><u>\$ 262,579.54</u></u>	<u><u>\$ 42,652.12</u></u>

PINE RIDGE EDUCATION CENTER
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

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

Principal: Dr. Henry Brown

Bookkeepers: Janice Thompson – Business Support Center (March 2020 – Current)
Maria Rengifo – Business Support Center (July 2018 – February 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 3,084.76	\$ 3,241.14
TOTAL	<u>\$ 3,084.76</u>	<u>\$ 3,241.14</u>

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

PINE RIDGE EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 854.64	\$ 500.00	\$ -	\$ 1,354.64
Trusts	5,088.00	6,643.00	11,731.00	-
General	<u>1,863.71</u>	<u>28.17</u>	<u>161.76</u>	<u>1,730.12</u>
TOTALS	<u><u>\$ 7,806.35</u></u>	<u><u>\$ 7,171.17</u></u>	<u><u>\$ 11,892.76</u></u>	<u><u>\$ 3,084.76</u></u>

PINE RIDGE EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,354.64	\$ 725.00	\$ 53.77	\$ 2,025.87
Trusts	-	53,830.04	53,830.04	-
General	<u>1,730.12</u>	<u>1,019.58</u>	<u>1,534.43</u>	<u>1,215.27</u>
TOTALS	<u><u>\$ 3,084.76</u></u>	<u><u>\$ 55,574.62</u></u>	<u><u>\$ 55,418.24</u></u>	<u><u>\$ 3,241.14</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Geoffrey Henning

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 112,439.78	\$ 105,181.07
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 122,439.78</u>	<u>\$ 115,181.07</u>

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

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,927.94	\$ 91,915.85	\$ 88,262.08	\$ 5,581.71
Clubs	4,376.67	4,425.53	3,873.21	4,928.99
Departments	4,815.92	1,226.26	1,600.71	4,441.47
Trusts	92,633.57	1,117,014.67	1,145,739.56	63,908.68
General	<u>31,265.27</u>	<u>24,011.73</u>	<u>11,698.07</u>	<u>43,578.93</u>
TOTALS	<u><u>\$ 135,019.37</u></u>	<u><u>\$ 1,238,594.04</u></u>	<u><u>\$ 1,251,173.63</u></u>	<u><u>\$ 122,439.78</u></u>

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,581.71	\$ 70,262.56	\$ 70,630.29	\$ 5,213.98
Clubs	4,928.99	3,483.82	965.54	7,447.27
Departments	4,441.47	271.57	23.34	4,689.70
Trusts	63,908.68	542,224.27	553,946.90	52,186.05
General	<u>43,578.93</u>	<u>22,560.20</u>	<u>20,495.06</u>	<u>45,644.07</u>
TOTALS	<u><u>\$ 122,439.78</u></u>	<u><u>\$ 638,802.42</u></u>	<u><u>\$ 646,061.13</u></u>	<u><u>\$ 115,181.07</u></u>

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

PROFILE OF THE SCHOOL

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

Principals: Kelvin Lee (July 2019 – Current)
Bonnie Clemon, Jr. (July 2018 – June 2019)

Bookkeepers: Lisa Smith – Business Support Center (February 2020 – Current)
Amar Chand – Business Support Center (November 2019 -January 2020)
Kimberly Reid – Business Support Center (July 2019 – October 2019)
Jean Clark (July 2018 – June 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Bank of America	<u>\$ 47,570.10</u>	<u>\$ 69,746.45</u>
TOTAL	<u><u>\$ 47,570.10</u></u>	<u><u>\$ 69,746.45</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 statements of Seagull Alternative High 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

SEAGULL ALTERNATIVE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 2,239.94	\$ 10,398.45	\$ 10,481.59	\$ 2,156.80
Departments	2,054.07	376.44	-	2,430.51
Trusts	35,055.80	84,920.43	82,995.64	36,980.59
General	<u>4,718.85</u>	<u>1,773.92</u>	<u>490.57</u>	<u>6,002.20</u>
TOTALS	<u><u>\$ 44,068.66</u></u>	<u><u>\$ 97,469.24</u></u>	<u><u>\$ 93,967.80</u></u>	<u><u>\$ 47,570.10</u></u>

SEAGULL ALTERNATIVE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 1,170.52	\$ 490.52	\$ 680.00
Clubs	2,156.80	994.44	618.04	2,533.20
Departments	2,430.51	67.49	-	2,498.00
Trusts	36,980.59	44,249.38	23,112.24	58,117.73
General	<u>6,002.20</u>	<u>629.59</u>	<u>714.27</u>	<u>5,917.52</u>
TOTALS	<u><u>\$ 47,570.10</u></u>	<u><u>\$ 47,111.42</u></u>	<u><u>\$ 24,935.07</u></u>	<u><u>\$ 69,746.45</u></u>

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

PROFILE OF THE SCHOOL

Address: 5001 Thomas Street, Hollywood, Florida 33021

Principal: Josetta Campbell

Bookkeepers: Carol Howe – Business Support Center (October 2018 – Current)
Claudia Cardona–Business Support Center (July 2018–September 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,700.25	\$ 19,842.63
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 42,700.25</u>	<u>\$ 39,842.63</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 Sheridan Hills Elementary 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

SHERIDAN HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,619.31	\$ 17,781.72	\$ 16,373.93	\$ 4,027.10
Clubs	4,425.81	208.68	-	4,634.49
Departments	5,825.72	708.03	-	6,533.75
Trusts	19,552.67	29,716.50	29,451.63	19,817.54
General	<u>7,502.47</u>	<u>411.16</u>	<u>226.26</u>	<u>7,687.37</u>
TOTALS	<u><u>\$ 39,925.98</u></u>	<u><u>\$ 48,826.09</u></u>	<u><u>\$ 46,051.82</u></u>	<u><u>\$ 42,700.25</u></u>

SHERIDAN HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,027.10	\$ 3,219.34	\$ 5,051.64	\$ 2,194.80
Clubs	4,634.49	100.85	-	4,735.34
Departments	6,533.75	78.53	-	6,612.28
Trusts	19,817.54	28,585.34	30,234.91	18,167.97
General	<u>7,687.37</u>	<u>1,731.77</u>	<u>1,286.90</u>	<u>8,132.24</u>
TOTALS	<u><u>\$ 42,700.25</u></u>	<u><u>\$ 33,715.83</u></u>	<u><u>\$ 36,573.45</u></u>	<u><u>\$ 39,842.63</u></u>

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

PROFILE OF THE SCHOOL

Address: 2310 North 70th Terrace, Hollywood, Florida 33024

Principal: Jacqueline Carro

Bookkeeper: Ana Osorio

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 70,539.65	\$ 46,744.03
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 80,539.65</u>	<u>\$ 56,744.03</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 Sheridan Park Elementary 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

SHERIDAN PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 117.78	\$ 546.32	\$ 606.88	\$ 57.22
Classes	1,728.44	29,822.23	27,756.95	3,793.72
Clubs	1,258.45	6,459.90	6,686.10	1,032.25
Departments	2,282.38	884.26	25.93	3,140.71
Trusts	28,723.22	474,819.91	477,074.52	26,468.61
General	<u>46,042.29</u>	<u>35,011.81</u>	<u>35,006.96</u>	<u>46,047.14</u>
TOTALS	<u><u>\$ 80,152.56</u></u>	<u><u>\$ 547,544.43</u></u>	<u><u>\$ 547,157.34</u></u>	<u><u>\$ 80,539.65</u></u>

SHERIDAN PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 57.22	\$ 1,027.00	\$ 1,014.52	\$ 69.70
Classes	3,793.72	14,628.00	16,466.63	1,955.09
Clubs	1,032.25	5,302.52	3,157.91	3,176.86
Departments	3,140.71	200.04	405.88	2,934.87
Trusts	26,468.61	289,215.60	311,695.70	3,988.51
General	<u>46,047.14</u>	<u>17,695.74</u>	<u>19,123.88</u>	<u>44,619.00</u>
TOTALS	<u><u>\$ 80,539.65</u></u>	<u><u>\$ 328,068.90</u></u>	<u><u>\$ 351,864.52</u></u>	<u><u>\$ 56,744.03</u></u>

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

PROFILE OF THE SCHOOL

Address: 3471 SW 22nd Street, Fort Lauderdale, Florida 33312

Principal: Ricardo Grimaldo

Bookkeeper: Amar Chand – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,347.77	\$ 27,511.01
TOTAL	<u>\$ 22,347.77</u>	<u>\$ 27,511.01</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 Stephen Foster Elementary 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

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,844.72	\$ 17,101.45	\$ 17,117.10	\$ 1,829.07
Clubs	852.19	2,864.66	3,187.19	529.66
Departments	4,695.29	409.77	31.99	5,073.07
Trusts	10,468.12	272,110.36	272,906.25	9,672.23
General	<u>7,051.02</u>	<u>4,942.88</u>	<u>6,750.16</u>	<u>5,243.74</u>
TOTALS	<u><u>\$ 24,911.34</u></u>	<u><u>\$ 297,429.12</u></u>	<u><u>\$ 299,992.69</u></u>	<u><u>\$ 22,347.77</u></u>

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,829.07	\$ 28,360.90	\$ 28,961.40	\$ 1,228.57
Clubs	529.66	1,295.00	1,507.20	317.46
Departments	5,073.07	116.83	-	5,189.90
Trusts	9,672.23	212,611.42	204,627.63	17,656.02
General	<u>5,243.74</u>	<u>3,177.15</u>	<u>5,301.83</u>	<u>3,119.06</u>
TOTALS	<u><u>\$ 22,347.77</u></u>	<u><u>\$ 245,561.30</u></u>	<u><u>\$ 240,398.06</u></u>	<u><u>\$ 27,511.01</u></u>

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

PROFILE OF THE SCHOOL

Address: 18400 SW 25th Street, Miramar, Florida 33029

Principals: Janice Goulette (July 2019 – Current)
Marc Charpentier (July 2018 – June 2019)

Bookkeepers: Lisa Mitrani – Business Support Center (December 2020 – Current)
Maria Rengifo – Business Support Center (April 2020 – November 2020)
Lisa Mitrani – Business Support Center (August 2019 – March 2020)
David Franklin – Business Support Center (August 2018 – July 2019)
Natalie Clark – Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 95,575.41</u>	<u>\$ 68,489.09</u>
TOTAL	<u><u>\$ 95,575.41</u></u>	<u><u>\$ 68,489.09</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 statements of Sunset Lakes Elementary 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

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

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 566.09	\$ -	\$ 476.00	\$ 90.09
Classes	2,708.39	66,061.01	63,604.57	5,164.83
Clubs	12,347.88	10,136.73	13,537.57	8,947.04
Departments	2,693.86	1,171.48	420.00	3,445.34
Trusts	60,464.89	768,598.86	807,845.78	21,217.97
General	<u>64,460.04</u>	<u>15,770.60</u>	<u>23,520.50</u>	<u>56,710.14</u>
TOTALS	<u><u>\$ 143,241.15</u></u>	<u><u>\$ 861,738.68</u></u>	<u><u>\$ 909,404.42</u></u>	<u><u>\$ 95,575.41</u></u>

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

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 90.09	\$ -	\$ -	\$ 90.09
Classes	5,164.83	44,281.91	44,658.58	4,788.16
Clubs	8,947.04	2,842.52	3,023.71	8,765.85
Departments	3,445.34	334.64	904.96	2,875.02
Trusts	21,217.97	661,538.25	653,016.92	29,739.30
General	<u>56,710.14</u>	<u>13,100.46</u>	<u>47,579.93</u>	<u>22,230.67</u>
TOTALS	<u><u>\$ 95,575.41</u></u>	<u><u>\$ 722,097.78</u></u>	<u><u>\$ 749,184.10</u></u>	<u><u>\$ 68,489.09</u></u>

TEDDER ELEMENTARY
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 4157 NE 1st Terrace, Deerfield Beach, Florida 33064

Principal: Shinita Coachman-Beavers

Bookkeepers: Maria Viale (March 2019 – Current)
Carla Harker (July 2018 – February 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 16,172.25	\$ 19,818.02
TOTAL	<u>\$ 16,172.25</u>	<u>\$ 19,818.02</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 statements of Tedder Elementary 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

TEDDER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 515.80	\$ 418.00	\$ 108.56	\$ 825.24
Classes	592.50	27,014.75	27,300.25	307.00
Clubs	664.24	1,586.00	1,563.00	687.24
Departments	3,454.79	4,801.84	5,030.40	3,226.23
Trusts	7,733.47	19,230.05	16,808.58	10,154.94
General	<u>1,260.90</u>	<u>2,845.71</u>	<u>3,135.01</u>	<u>971.60</u>
TOTALS	<u><u>\$ 14,221.70</u></u>	<u><u>\$ 55,896.35</u></u>	<u><u>\$ 53,945.80</u></u>	<u><u>\$ 16,172.25</u></u>

TEDDER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 825.24	\$ 60.00	\$ -	\$ 885.24
Classes	307.00	4,785.00	5,092.00	-
Clubs	687.24	630.00	730.23	587.01
Departments	3,226.23	2,869.68	2,603.03	3,492.88
Trusts	10,154.94	19,102.02	14,876.62	14,380.34
General	<u>971.60</u>	<u>1,343.97</u>	<u>1,843.02</u>	<u>472.55</u>
TOTALS	<u><u>\$ 16,172.25</u></u>	<u><u>\$ 28,790.67</u></u>	<u><u>\$ 25,144.90</u></u>	<u><u>\$ 19,818.02</u></u>

THE QUEST CENTER
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, Florida 33024

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

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 10,340.62</u>	<u>\$ 13,661.90</u>
TOTAL	<u>\$ 10,340.62</u>	<u>\$ 13,661.90</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 statements of The Quest Center 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

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,295.45	\$ 5,415.82	\$ 4,214.39	\$ 3,496.88
Clubs	3,413.90	3,761.10	4,133.42	3,041.58
Trusts	2,710.05	4,433.60	4,433.60	2,710.05
General	<u>1,917.94</u>	<u>429.00</u>	<u>1,254.83</u>	<u>1,092.11</u>
TOTALS	<u><u>\$ 10,337.34</u></u>	<u><u>\$ 14,039.52</u></u>	<u><u>\$ 14,036.24</u></u>	<u><u>\$ 10,340.62</u></u>

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,496.88	\$ 4,031.78	\$ 2,313.93	\$ 5,214.73
Clubs	3,041.58	1,781.55	154.68	4,668.45
Trusts	2,710.05	4,821.12	4,678.00	2,853.17
General	<u>1,092.11</u>	<u>100.00</u>	<u>266.56</u>	<u>925.55</u>
TOTALS	<u><u>\$ 10,340.62</u></u>	<u><u>\$ 10,734.45</u></u>	<u><u>\$ 7,413.17</u></u>	<u><u>\$ 13,661.90</u></u>

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

PROFILE OF THE SCHOOL

Address: 1500 SW 66th Avenue, Plantation, Florida 33317

Principals: Robert Schneider (July 2019 – Current)
Erik Anderson (July 2018 – June 2019)

Bookkeepers: Fredric Curry – Business Support Center (December 2020 – Current)
Maria Rengifo – Business Support Center (July 2018 – November 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 322,426.34	\$ 194,103.98
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 337,426.54</u>	<u>\$ 209,103.98</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 statements of Tropical Elementary 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

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 8,028.33	\$ 124,409.73	\$ 129,302.74	\$ 3,135.32
Clubs	7,202.97	4,921.00	5,945.63	6,178.34
Departments	5,133.42	11,477.25	10,240.75	6,369.92
Trusts	140,059.98	1,108,566.58	1,135,225.60	113,400.96
General	<u>95,629.71</u>	<u>127,908.47</u>	<u>15,196.18</u>	<u>208,342.00</u>
TOTALS	<u><u>\$ 256,054.41</u></u>	<u><u>\$ 1,377,283.03</u></u>	<u><u>\$ 1,295,910.90</u></u>	<u><u>\$ 337,426.54</u></u>

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,135.32	\$ 91,044.86	\$ 91,907.14	\$ 2,273.04
Clubs	6,178.34	3,319.00	3,090.35	6,406.99
Departments	6,369.92	11,360.08	10,934.69	6,795.31
Trusts	113,400.96	886,959.50	923,472.55	76,887.91
General	<u>208,342.00</u>	<u>7,086.16</u>	<u>98,687.43</u>	<u>116,740.73</u>
TOTALS	<u><u>\$ 337,426.54</u></u>	<u><u>\$ 999,769.60</u></u>	<u><u>\$ 1,128,092.16</u></u>	<u><u>\$ 209,103.98</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Melissa Frame-Geraine

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 104,191.36</u>	<u>\$ 52,245.29</u>
TOTAL	<u>\$ 104,191.36</u>	<u>\$ 52,245.29</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 statements of Westchester Elementary 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

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

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,552.04	\$ 124,901.76	\$ 123,467.42	\$ 4,986.38
Clubs	5,605.50	6,660.25	7,754.12	4,511.63
Departments	5,420.05	2,600.00	40.61	7,979.44
Trusts	106,526.18	1,207,138.61	1,253,206.27	60,458.52
General	<u>26,771.70</u>	<u>136,586.91</u>	<u>137,103.22</u>	<u>26,255.39</u>
TOTALS	<u><u>\$ 147,875.47</u></u>	<u><u>\$ 1,477,887.53</u></u>	<u><u>\$ 1,521,571.64</u></u>	<u><u>\$ 104,191.36</u></u>

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

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,986.38	\$ 106,454.68	\$ 104,911.05	\$ 6,530.01
Clubs	4,511.63	5,302.73	5,203.05	4,611.31
Departments	7,979.44	591.22	-	8,570.66
Trusts	60,458.52	817,979.58	856,422.50	22,015.60
General	<u>26,255.39</u>	<u>21,526.84</u>	<u>37,264.52</u>	<u>10,517.71</u>
TOTALS	<u><u>\$ 104,191.36</u></u>	<u><u>\$ 951,855.05</u></u>	<u><u>\$ 1,003,801.12</u></u>	<u><u>\$ 52,245.29</u></u>

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

PROFILE OF THE SCHOOL

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

Principals: Dr. Georgia Stewart (February 2020 – Current)
Jodi Washington (July 2018 – January 2020)

Bookkeepers: Janice Thompson – Business Support Center (April 2020 – Current)
Maria Rengifo – Business Support Center (July 2018 - March 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,966.21	\$ 18,270.71
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 22,966.21</u>	<u>\$ 23,270.71</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 Westwood Heights Elementary 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

WESTWOOD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,201.86	\$ 42,746.08	\$ 41,580.14	\$ 2,367.80
Clubs	3,276.14	4,479.72	4,291.88	3,463.98
Departments	3,269.39	3,420.86	3,341.34	3,348.91
Trusts	9,953.32	10,793.67	14,408.12	6,338.87
General	<u>6,815.19</u>	<u>4,007.37</u>	<u>3,375.91</u>	<u>7,446.65</u>
TOTALS	<u><u>\$ 24,515.90</u></u>	<u><u>\$ 65,447.70</u></u>	<u><u>\$ 66,997.39</u></u>	<u><u>\$ 22,966.21</u></u>

WESTWOOD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,367.80	\$ 23,043.17	\$ 23,857.60	\$ 1,553.37
Clubs	3,463.98	4,232.43	4,376.38	3,320.03
Departments	3,348.91	1,801.84	1,705.13	3,445.62
Trusts	6,338.87	6,023.90	9,071.99	3,290.78
General	<u>7,446.65</u>	<u>6,750.02</u>	<u>2,535.76</u>	<u>11,660.91</u>
TOTALS	<u><u>\$ 22,966.21</u></u>	<u><u>\$ 41,851.36</u></u>	<u><u>\$ 41,546.86</u></u>	<u><u>\$ 23,270.71</u></u>

WHIDDON - ROGERS EDUCATION CENTER
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

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

Principal: Wylie Howard, Jr.

Bookkeeper: Shauntay Poole

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,658.99	\$ 22,523.84
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 29,658.99</u>	<u>\$ 32,523.84</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 Whiddon-Rogers Education Center 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

WHIDDON - ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 4,619.44	\$ 2,669.91	\$ 5,549.55	\$ 1,739.80
Departments	5,907.02	1,362.62	1,831.31	5,438.33
Trusts	42,393.05	25,631.45	51,689.70	16,334.80
General	<u>2,524.21</u>	<u>20,114.06</u>	<u>16,492.21</u>	<u>6,146.06</u>
TOTALS	<u><u>\$ 55,443.72</u></u>	<u><u>\$ 49,778.04</u></u>	<u><u>\$ 75,562.77</u></u>	<u><u>\$ 29,658.99</u></u>

WHIDDON - ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,739.80	\$ 13,689.93	\$ 10,803.19	\$ 4,626.54
Departments	5,438.33	977.84	1,502.24	4,913.93
Trusts	16,334.80	37,276.56	31,845.72	21,765.64
General	<u>6,146.06</u>	<u>14,048.11</u>	<u>18,976.44</u>	<u>1,217.73</u>
TOTALS	<u><u>\$ 29,658.99</u></u>	<u><u>\$ 65,992.44</u></u>	<u><u>\$ 63,127.59</u></u>	<u><u>\$ 32,523.84</u></u>

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

PROFILE OF THE SCHOOL

Address: 2401 NE 3rd Avenue, Wilton Manors, Florida 33305

Principal: Melissa Holtz

Bookkeepers: Muhammad Uppal– Business Support Center (November 2019- Current)
Cornet Brown – Business Support Center (July 2018 – October 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 37,623.06	\$ 43,988.08
TOTAL	<u>\$ 37,623.06</u>	<u>\$ 43,988.08</u>

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

WILTON MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,813.88	\$ 21,134.32	\$ 20,119.54	\$ 3,828.66
Clubs	1,402.35	4,018.46	3,747.29	1,673.52
Departments	3,764.10	534.42	69.04	4,229.48
Trusts	19,639.35	28,644.75	27,991.90	20,292.20
General	<u>8,696.54</u>	<u>4,030.50</u>	<u>5,127.84</u>	<u>7,599.20</u>
TOTALS	<u><u>\$ 36,316.22</u></u>	<u><u>\$ 58,362.45</u></u>	<u><u>\$ 57,055.61</u></u>	<u><u>\$ 37,623.06</u></u>

WILTON MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,828.66	\$ 9,194.00	\$ 9,507.62	\$ 3,515.04
Clubs	1,673.52	2,064.33	1,736.31	2,001.54
Departments	4,229.48	47.92	121.00	4,156.40
Trusts	20,292.20	18,537.98	13,270.52	25,559.66
General	<u>7,599.20</u>	<u>3,247.98</u>	<u>2,091.74</u>	<u>8,755.44</u>
TOTALS	<u><u>\$ 37,623.06</u></u>	<u><u>\$ 33,092.21</u></u>	<u><u>\$ 26,727.19</u></u>	<u><u>\$ 43,988.08</u></u>

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

PROFILE OF THE SCHOOL

Address: 4000 Winston Park Boulevard, Coconut Creek, Florida 33073

Principal: Carolyn Eggelletion

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 86,158.35	\$ 118,116.12
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 96,158.35</u>	<u>\$ 128,116.12</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 Winston Park Elementary 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

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,724.64	\$ 1,915.25	\$ 1,901.22	\$ 1,738.67
Classes	2,869.08	136,031.87	135,256.94	3,644.01
Clubs	2,287.90	2,989.36	3,960.58	1,316.68
Departments	12,915.30	1,008.95	-	13,924.25
Trusts	34,775.11	181,956.78	178,238.20	38,493.69
General	<u>25,984.13</u>	<u>13,305.00</u>	<u>2,248.08</u>	<u>37,041.05</u>
TOTALS	<u><u>\$ 80,556.16</u></u>	<u><u>\$ 337,207.21</u></u>	<u><u>\$ 321,605.02</u></u>	<u><u>\$ 96,158.35</u></u>

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,738.67	\$ 1,865.21	\$ 1,487.94	\$ 2,115.94
Classes	3,644.01	86,968.47	87,089.27	3,523.21
Clubs	1,316.68	2,000.32	1,915.02	1,401.98
Departments	13,924.25	226.01	-	14,150.26
Trusts	38,493.69	182,497.46	151,292.95	69,698.20
General	<u>37,041.05</u>	<u>10,364.02</u>	<u>10,178.54</u>	<u>37,226.53</u>
TOTALS	<u><u>\$ 96,158.35</u></u>	<u><u>\$ 283,921.49</u></u>	<u><u>\$ 251,963.72</u></u>	<u><u>\$ 128,116.12</u></u>