

**INTERNAL AUDIT REPORT**

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



**To be presented to the:**

**Audit Committee on  
March 11, 2021**

**The School Board of Broward County, Florida on  
April 20, 2021**

**By**

**The Office of the Chief Auditor**



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

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

**Lori Alhadeff**  
**Patricia Good**  
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**Robert W. Runcie**  
**Superintendent of Schools**

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## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor  
Joris Jabouin, Chief Auditor  
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### **The School Board of Broward County, Florida**

Dr. Rosalind Osgood, Chair  
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Nora Rupert

Robert W. Runcie,  
Superintendent of Schools

March 4, 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 twenty-six (26) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

The audits at these twenty-six (26) schools included an examination of the Internal Funds.

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

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
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 twenty-six (26) schools in this report complied with prescribed policies and procedures.

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

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

Sincerely,



Joris Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin  
Ann Conway  
Hermine James

Audits Performed by:

Ceci Guerrero  
Joy Hipolito  
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)**



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

Principal: Danielle Smith

Bookkeepers: Adrian Jackson – Business Support Center (September 2020 - Current)  
Elvena Frett – Business Support Center (July 2018 – August 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,752.43	\$ 20,007.38
TOTAL	<u>\$ 20,752.43</u>	<u>\$ 20,007.38</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 statements of Bennett 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

**BENNETT ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 863.78	\$ 5,635.60	\$ 4,066.88	\$ 2,432.50
Clubs	2,060.32	2,882.99	2,668.73	2,274.58
Departments	1,448.03	158.81	294.00	1,312.84
Trusts	9,063.94	10,829.65	11,199.84	8,693.75
General	<u>5,261.97</u>	<u>3,961.13</u>	<u>3,184.34</u>	<u>6,038.76</u>
<b>TOTALS</b>	<u><u>\$ 18,698.04</u></u>	<u><u>\$ 23,468.18</u></u>	<u><u>\$ 21,413.79</u></u>	<u><u>\$ 20,752.43</u></u>

**BENNETT ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,432.50	\$ 230.00	\$ 1,909.92	\$ 752.58
Clubs	2,274.58	1,169.61	954.97	2,489.22
Departments	1,312.84	58.44	1,299.57	71.71
Trusts	8,693.75	10,310.82	7,762.56	11,242.01
General	<u>6,038.76</u>	<u>2,648.97</u>	<u>3,235.87</u>	<u>5,451.86</u>
<b>TOTALS</b>	<u><u>\$ 20,752.43</u></u>	<u><u>\$ 14,417.84</u></u>	<u><u>\$ 15,162.89</u></u>	<u><u>\$ 20,007.38</u></u>

BOULEVARD 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: 7201 Johnson Street, Hollywood, Florida 33024

Principal: Juan Alejo

Bookkeepers: Linda Morrow – Business Support Center (December 2018 - Current)  
Charlene Lee – Business Support Center (July 2018 – November 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 44,027.56	\$ 30,662.81
TOTAL	<u>\$ 44,027.56</u>	<u>\$ 30,662.81</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 Boulevard 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

**BOULEVARD HEIGHTS ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 6,462.67	\$ 9,584.10	\$ 11,179.09	\$ 4,867.68
Clubs	4,388.92	2,305.17	2,329.19	4,364.90
Departments	3,579.51	484.60	6.00	4,058.11
Trusts	8,985.64	25,992.51	27,508.00	7,470.15
General	<u>21,233.74</u>	<u>5,005.79</u>	<u>2,972.81</u>	<u>23,266.72</u>
<b>TOTALS</b>	<u><u>\$ 44,650.48</u></u>	<u><u>\$ 43,372.17</u></u>	<u><u>\$ 43,995.09</u></u>	<u><u>\$ 44,027.56</u></u>

**BOULEVARD HEIGHTS ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,867.68	\$ 16,046.36	\$ 16,259.19	\$ 4,654.85
Clubs	4,364.90	838.17	558.12	4,644.95
Departments	4,058.11	114.41	-	4,172.52
Trusts	7,470.15	39,253.42	34,935.11	11,788.46
General	<u>23,266.72</u>	<u>6,161.68</u>	<u>24,026.37</u>	<u>5,402.03</u>
<b>TOTALS</b>	<u><u>\$ 44,027.56</u></u>	<u><u>\$ 62,414.04</u></u>	<u><u>\$ 75,778.79</u></u>	<u><u>\$ 30,662.81</u></u>

C. ROBERT MARKHAM 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: 1501 NW 15<sup>th</sup> Avenue, Pompano Beach, Florida 33069

Principal: Shedrick Dukes

Bookkeeper: Carla Andrejak – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – SunTrust Bank	\$ 20,562.11	\$ -
Checking Account – Wells Fargo Bank	<u>-</u>	<u>26,620.53</u>
TOTAL	<u>\$ 20,562.11</u>	<u>\$ 26,620.53</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 C. Robert Markham 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

**C. ROBERT MARKHAM ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,019.96	\$ 21,795.15	\$ 19,951.22	\$ 3,863.89
Clubs	1,822.38	1,116.00	1,649.21	1,289.17
Departments	5,420.45	4,440.64	3,368.37	6,492.72
Trusts	9,149.35	16,217.24	17,195.97	8,170.62
General	<u>2,396.94</u>	<u>61,132.47</u>	<u>62,783.70</u>	<u>745.71</u>
<b>TOTALS</b>	<u><u>\$ 20,809.08</u></u>	<u><u>\$ 104,701.50</u></u>	<u><u>\$ 104,948.47</u></u>	<u><u>\$ 20,562.11</u></u>



**C. ROBERT MARKHAM ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,863.89	\$ 39,185.67	\$ 34,814.63	\$ 8,234.93
Clubs	1,289.17	955.43	734.42	1,510.18
Departments	6,492.72	5,239.13	7,046.36	4,685.49
Trusts	8,170.62	23,684.66	20,320.38	11,534.90
General	<u>745.71</u>	<u>1,292.21</u>	<u>1,382.89</u>	<u>655.03</u>
<b>TOTALS</b>	<u><u>\$ 20,562.11</u></u>	<u><u>\$ 70,357.10</u></u>	<u><u>\$ 64,298.68</u></u>	<u><u>\$ 26,620.53</u></u>

CHAPEL TRAIL 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: 19595 Taft Street, Pembroke Pines, Florida 33029

Principal: Susan Suarez

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	\$ 43,984.88	\$ 12,812.96
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 53,984.88</u>	<u>\$ 22,812.96</u>

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

**CHAPEL TRAIL ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ -	\$ 10,140.48	\$ 10,140.48	\$ -
Classes	562.19	63,232.21	61,746.78	2,047.62
Clubs	2,026.43	7,591.76	6,988.36	2,629.83
Departments	9,149.33	1,168.97	6,879.70	3,438.60
Trusts	19,380.36	91,103.83	69,026.47	41,457.72
General	<u>8,285.18</u>	<u>3,098.80</u>	<u>6,972.87</u>	<u>4,411.11</u>
<b>TOTALS</b>	<u><u>\$ 39,403.49</u></u>	<u><u>\$ 176,336.05</u></u>	<u><u>\$ 161,754.66</u></u>	<u><u>\$ 53,984.88</u></u>

**CHAPEL TRAIL ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ -	\$ 1,264.00	\$ -	\$ 1,264.00
Classes	2,047.62	62,061.33	61,689.48	2,419.47
Clubs	2,629.83	6,032.93	4,360.18	4,302.58
Departments	3,438.60	2,227.82	2,975.05	2,691.37
Trusts	41,457.72	107,122.44	141,902.29	6,677.87
General	<u>4,411.11</u>	<u>4,804.31</u>	<u>3,757.75</u>	<u>5,457.67</u>
<b>TOTALS</b>	<u><u>\$ 53,984.88</u></u>	<u><u>\$ 183,512.83</u></u>	<u><u>\$ 214,684.75</u></u>	<u><u>\$ 22,812.96</u></u>

COCONUT PALM 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: 13601 Monarch Lakes Boulevard, Miramar, Florida 33027

Principal: Teresa Thelmas

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 41,504.19	\$ 43,730.28
TOTAL	<u>\$ 41,504.19</u>	<u>\$ 43,730.28</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 Coconut Palm 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

**COCONUT PALM ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 146.11	\$ 1,649.22	\$ 1,791.62	\$ 3.71
Classes	2,186.23	27,838.08	27,532.69	2,491.62
Clubs	5,837.84	10,732.52	12,824.13	3,746.23
Departments	7,446.99	19,708.58	15,661.18	11,494.39
Trusts	20,285.64	110,938.99	114,784.80	16,439.83
General	<u>9,534.39</u>	<u>9,949.61</u>	<u>12,155.59</u>	<u>7,328.41</u>
<b>TOTALS</b>	<u><u>\$ 45,437.20</u></u>	<u><u>\$ 180,817.00</u></u>	<u><u>\$ 184,750.01</u></u>	<u><u>\$ 41,504.19</u></u>

**COCONUT PALM ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 3.71	\$ 1,504.66	\$ 1,374.21	\$ 134.16
Classes	2,491.62	40,646.30	42,159.51	978.41
Clubs	3,746.23	882.91	657.38	3,971.76
Departments	11,494.39	21,927.87	22,197.94	11,224.32
Trusts	16,439.83	56,288.97	56,507.16	16,221.64
General	<u>7,328.41</u>	<u>7,727.88</u>	<u>3,856.30</u>	<u>11,199.99</u>
<b>TOTALS</b>	<u><u>\$ 41,504.19</u></u>	<u><u>\$ 128,978.59</u></u>	<u><u>\$ 126,752.50</u></u>	<u><u>\$ 43,730.28</u></u>

CORAL 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: 8401 Westview Drive, Coral Springs, Florida 33067

Principal: Camille Pontillo

Bookkeeper: Ruth Ocejo

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 60,102.03	\$ 58,587.72
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 80,102.03</u>	<u>\$ 78,587.72</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 Coral 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



**CORAL PARK ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 300.02	\$ -	\$ -	\$ 300.02
Classes	4,517.76	50,043.47	50,410.56	4,150.67
Clubs	5,970.95	1,819.25	1,664.81	6,125.39
Departments	3,050.77	869.18	7.96	3,911.99
Trusts	46,233.29	202,006.15	204,812.93	43,426.51
General	<u>23,826.12</u>	<u>11,826.54</u>	<u>13,465.21</u>	<u>22,187.45</u>
<b>TOTALS</b>	<u><u>\$ 83,898.91</u></u>	<u><u>\$ 266,564.59</u></u>	<u><u>\$ 270,361.47</u></u>	<u><u>\$ 80,102.03</u></u>

**CORAL PARK ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 300.02	\$ -	\$ -	\$ 300.02
Classes	4,150.67	52,866.13	53,341.58	3,675.22
Clubs	6,125.39	48.50	0.00	6,173.89
Departments	3,911.99	336.40	-	4,248.39
Trusts	43,426.51	228,836.52	242,091.35	30,171.68
General	<u>22,187.45</u>	<u>32,503.87</u>	<u>20,672.80</u>	<u>34,018.52</u>
<b>TOTALS</b>	<u><u>\$ 80,102.03</u></u>	<u><u>\$ 314,591.42</u></u>	<u><u>\$ 316,105.73</u></u>	<u><u>\$ 78,587.72</u></u>

COUNTRY 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: 10550 Westview Drive, Coral Springs, Florida 33076

Principal: Nicole Ortega

Bookkeeper: Lourdes Rodriguez Arias – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 67,664.95	\$ 56,507.76
TOTAL	<u>\$ 67,664.95</u>	<u>\$ 56,507.76</u>

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

**COUNTRY HILLS ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ -	\$ 350.00	\$ 350.00	\$ -
Classes	1,790.66	126,457.01	125,775.56	2,472.11
Clubs	2,444.31	3,928.03	4,336.58	2,035.76
Departments	17,954.91	3,466.76	8,582.72	12,838.95
Trusts	32,647.06	713,616.55	722,099.25	24,164.36
General	<u>26,898.50</u>	<u>7,844.68</u>	<u>8,589.41</u>	<u>26,153.77</u>
<b>TOTALS</b>	<u><u>\$ 81,735.44</u></u>	<u><u>\$ 855,663.03</u></u>	<u><u>\$ 869,733.52</u></u>	<u><u>\$ 67,664.95</u></u>

**COUNTRY HILLS ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ -	\$ 36.31	\$ 36.31	\$ -
Classes	2,472.11	118,020.34	117,483.09	3,009.36
Clubs	2,035.76	2,310.89	711.76	3,634.89
Departments	12,838.95	601.46	54.48	13,385.93
Trusts	24,164.36	537,895.71	541,081.46	20,978.61
General	<u>26,153.77</u>	<u>7,817.38</u>	<u>18,472.18</u>	<u>15,498.97</u>
<b>TOTALS</b>	<u><u>\$ 67,664.95</u></u>	<u><u>\$ 666,682.09</u></u>	<u><u>\$ 677,839.28</u></u>	<u><u>\$ 56,507.76</u></u>

COUNTRY ISLES 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: 2300 Country Isles Road, Weston, Florida 33326

Principal: Mindy Morgan

Bookkeepers: Sabrina Figueroa – Business Support Center (November 2018 – Current)  
Charlene Lee – Business Support Center (July 2018 – October 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,786.95	\$ 23,818.07
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 18,786.95</u>	<u>\$ 28,818.07</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 Country Isles 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

**COUNTRY ISLES ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,523.50	\$ 217,184.68	\$ 218,249.72	\$ 2,458.46
Clubs	3,144.09	4,110.43	3,962.09	3,292.43
Departments	4,719.84	1,957.87	1,693.89	4,983.82
Trusts	18,424.66	746,855.42	759,489.03	5,791.05
General	<u>484.86</u>	<u>2,100.61</u>	<u>324.28</u>	<u>2,261.19</u>
<b>TOTALS</b>	<u><u>\$ 30,296.95</u></u>	<u><u>\$ 972,209.01</u></u>	<u><u>\$ 983,719.01</u></u>	<u><u>\$ 18,786.95</u></u>

**COUNTRY ISLES ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,458.46	\$ 120,482.87	\$ 120,589.92	\$ 2,351.41
Clubs	3,292.43	8,414.74	7,394.19	4,312.98
Departments	4,983.82	857.32	18.95	5,822.19
Trusts	5,791.05	483,294.43	474,049.24	15,036.24
General	<u>2,261.19</u>	<u>635.47</u>	<u>1,601.41</u>	<u>1,295.25</u>
<b>TOTALS</b>	<u><u>\$ 18,786.95</u></u>	<u><u>\$ 613,684.83</u></u>	<u><u>\$ 603,653.71</u></u>	<u><u>\$ 28,818.07</u></u>



CROISSANT 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: 1800 SW 4<sup>th</sup> Avenue, Fort Lauderdale, Florida 33315

Principal: Michelle-Anne Allison

Bookkeepers: Mayle Dungan (July 2019 - Current)  
Grecia Tineo (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	\$ 25,889.00	\$ 27,194.51
TOTAL	<u>\$ 25,889.00</u>	<u>\$ 27,194.51</u>

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

**CROISSANT PARK ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,948.82	\$ 20,159.00	\$ 19,451.25	\$ 2,656.57
Clubs	598.69	170.32	-	769.01
Departments	1,747.67	260.33	75.99	1,932.01
Trusts	10,058.58	11,270.25	7,995.01	13,333.82
General	<u>4,645.65</u>	<u>5,890.03</u>	<u>3,338.09</u>	<u>7,197.59</u>
<b>TOTALS</b>	<u><u>\$ 18,999.41</u></u>	<u><u>\$ 37,749.93</u></u>	<u><u>\$ 30,860.34</u></u>	<u><u>\$ 25,889.00</u></u>

**CROISSANT PARK ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,656.57	\$ 6,485.00	\$ 5,924.50	\$ 3,217.07
Clubs	769.01	776.21	24.60	1,520.62
Departments	1,932.01	271.58	-	2,203.59
Trusts	13,333.82	11,416.20	11,791.85	12,958.17
General	<u>7,197.59</u>	<u>2,374.58</u>	<u>2,277.11</u>	<u>7,295.06</u>
<b>TOTALS</b>	<u><u>\$ 25,889.00</u></u>	<u><u>\$ 21,323.57</u></u>	<u><u>\$ 20,018.06</u></u>	<u><u>\$ 27,194.51</u></u>

EMBASSY CREEK 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: 10905 SE Lake Boulevard, Cooper City, Florida 33026

Principal: Robert Becker

Bookkeepers: Mari Anne McDonnell-Geair (January 2021 – Current)  
Denise Piaggio (July 2018 – December 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 37,936.39	\$ 41,200.53
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 42,936.39</u>	<u>\$ 46,200.53</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 Embassy Creek 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

**EMBASSY CREEK ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 205.78	\$ -	\$ 68.61	\$ 137.17
Classes	11,908.89	114,382.90	114,116.90	12,174.89
Clubs	6,327.77	9,495.33	11,541.13	4,281.97
Departments	7,776.89	2,645.70	764.58	9,658.01
Trusts	11,225.63	232,801.97	234,179.78	9,847.82
General	<u>438.86</u>	<u>8,412.61</u>	<u>2,014.94</u>	<u>6,836.53</u>
<b>TOTALS</b>	<u><u>\$ 37,883.82</u></u>	<u><u>\$ 367,738.51</u></u>	<u><u>\$ 362,685.94</u></u>	<u><u>\$ 42,936.39</u></u>

**EMBASSY CREEK ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 137.17	\$ -	\$ -	\$ 137.17
Classes	12,174.89	111,562.57	110,704.57	13,032.89
Clubs	4,281.97	5,900.00	5,590.64	4,591.33
Departments	9,658.01	488.86	118.80	10,028.07
Trusts	9,847.82	119,511.86	118,264.31	11,095.37
General	<u>6,836.53</u>	<u>3,089.25</u>	<u>2,610.08</u>	<u>7,315.70</u>
<b>TOTALS</b>	<u><u>\$ 42,936.39</u></u>	<u><u>\$ 240,552.54</u></u>	<u><u>\$ 237,288.40</u></u>	<u><u>\$ 46,200.53</u></u>

FLAMINGO 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: 1130 SW 133<sup>rd</sup> Avenue, Davie, Florida 33325

Principals: Philip Bullock (July 2019 – Current)  
Janice Crosby Goulette (July 2018 – June 2019)

Bookkeepers: Sabrina Figueroa – Business Support Center (August 2020 – Current)  
Susanne Dale (July 2018 – July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 79,239.74	\$ 26,450.31
TOTAL	<u>\$ 79,239.74</u>	<u>\$ 26,450.31</u>

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

**FLAMINGO ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 707.30	\$ 25,554.69	\$ 25,344.31	\$ 917.68
Clubs	384.45	1,852.11	2,046.02	190.54
Departments	2,207.72	667.49	41.18	2,834.03
Trusts	83,073.59	889,813.24	928,466.25	44,420.58
General	<u>38,417.03</u>	<u>24,691.40</u>	<u>32,231.52</u>	<u>30,876.91</u>
<b>TOTALS</b>	<u><u>\$ 124,790.09</u></u>	<u><u>\$ 942,578.93</u></u>	<u><u>\$ 988,129.28</u></u>	<u><u>\$ 79,239.74</u></u>



**FLAMINGO ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 917.68	\$ 35,492.80	\$ 34,238.29	\$ 2,172.19
Clubs	190.54	2,252.27	1,152.38	1,290.43
Departments	2,834.03	147.83	-	2,981.86
Trusts	44,420.58	697,841.66	732,289.99	9,972.25
General	<u>30,876.91</u>	<u>5,266.01</u>	<u>26,109.34</u>	<u>10,033.58</u>
<b>TOTALS</b>	<u><u>\$ 79,239.74</u></u>	<u><u>\$ 741,000.57</u></u>	<u><u>\$ 793,790.00</u></u>	<u><u>\$ 26,450.31</u></u>

GATOR RUN 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: 1101 Glades Parkway, Weston, Florida 33327

Principal: Keith Peters

Bookkeepers: Donna Petrone – Business Support Center (November 2020 – Current)  
Minerva Carlo – Business Support Center (July 2018 – October 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,730.87	\$ 44,643.79
TOTAL	<u>\$ 38,730.87</u>	<u>\$ 44,643.79</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 Gator Run 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

**GATOR RUN ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,483.81	\$ 437,413.02	\$ 434,717.32	\$ 7,179.51
Clubs	2,817.22	4,818.96	4,159.04	3,477.14
Departments	5,368.84	2,583.39	2,362.00	5,590.23
Trusts	20,515.96	922,357.66	924,444.04	18,429.58
General	<u>6,329.83</u>	<u>5,387.79</u>	<u>7,663.21</u>	<u>4,054.41</u>
<b>TOTALS</b>	<u><u>\$ 39,515.66</u></u>	<u><u>\$ 1,372,560.82</u></u>	<u><u>\$ 1,373,345.61</u></u>	<u><u>\$ 38,730.87</u></u>

**GATOR RUN ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 7,179.51	\$ 354,166.00	\$ 353,620.11	\$ 7,725.40
Clubs	3,477.14	3,209.23	643.30	6,043.07
Departments	5,590.23	1,227.04	4,582.26	2,235.01
Trusts	18,429.58	681,515.98	675,505.20	24,440.36
General	<u>4,054.41</u>	<u>3,229.53</u>	<u>3,083.99</u>	<u>4,199.95</u>
<b>TOTALS</b>	<u><u>\$ 38,730.87</u></u>	<u><u>\$ 1,043,347.78</u></u>	<u><u>\$ 1,037,434.86</u></u>	<u><u>\$ 44,643.79</u></u>

HAWKES BLUFF 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: 5900 SW 160<sup>th</sup> Avenue, Davie, Florida 33331

Principal: Melinda Cunningham

Bookkeepers: Susanne Dale (August 2020 – Current)  
Sabrina Figueroa – Business Support Center (July 2018 – July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 60,504.80	\$ 57,604.91
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 70,504.80</u>	<u>\$ 67,604.91</u>

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

# HAWKES BLUFF ELEMENTARY SCHOOL

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

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 787.36	\$ 837.16	\$ 817.95	\$ 806.57
Classes	5,516.95	102,834.99	103,516.74	4,835.20
Clubs	11,245.43	21,199.10	21,837.40	10,607.13
Departments	4,504.36	1,310.77	102.62	5,712.51
Trusts	11,670.41	928,517.83	899,119.39	41,068.85
General	<u>11,488.38</u>	<u>5,233.21</u>	<u>9,247.05</u>	<u>7,474.54</u>
<b>TOTALS</b>	<u>\$ 45,212.89</u>	<u>\$ 1,059,933.06</u>	<u>\$ 1,034,641.15</u>	<u>\$ 70,504.80</u>

# HAWKES BLUFF ELEMENTARY SCHOOL

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

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 806.57	\$ 3,648.00	\$ 4,165.92	\$ 288.65
Classes	4,835.20	84,440.66	84,640.47	4,635.39
Clubs	10,607.13	6,855.79	3,631.06	13,831.86
Departments	5,712.51	616.91	154.34	6,175.08
Trusts	41,068.85	640,578.13	658,324.55	23,322.43
General	<u>7,474.54</u>	<u>17,347.89</u>	<u>5,470.93</u>	<u>19,351.50</u>
<b>TOTALS</b>	<u><u>\$ 70,504.80</u></u>	<u><u>\$ 753,487.38</u></u>	<u><u>\$ 756,387.27</u></u>	<u><u>\$ 67,604.91</u></u>

INDIAN TRACE 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: 400 Indian Trace, Weston, Florida 33326

Principal: Amy Winder

Bookkeepers: Donna Petrone – Business Support Center (November 2020 – Current)  
Minerva Carlo – Business Support Center (July 2018 – October 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 54,601.42	\$ 40,125.56
Investment:		
Treasurer's Pool Account	<u>7,500.00</u>	<u>7,500.00</u>
TOTAL	<u>\$ 62,101.42</u>	<u>\$ 47,625.56</u>

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



**INDIAN TRACE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 4,249.09	\$ 9,537.50	\$ 10,159.15	\$ 3,627.44
Classes	2,276.60	118,288.02	114,648.30	5,916.32
Clubs	4,901.29	11,484.95	12,606.73	3,779.51
Departments	464.13	2,157.33	1,791.55	829.91
Trusts	24,042.70	652,286.83	632,843.54	43,485.99
General	<u>1,862.75</u>	<u>11,373.50</u>	<u>8,774.00</u>	<u>4,462.25</u>
<b>TOTALS</b>	<u><u>\$ 37,796.56</u></u>	<u><u>\$ 805,128.13</u></u>	<u><u>\$ 780,823.27</u></u>	<u><u>\$ 62,101.42</u></u>

**INDIAN TRACE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 3,627.44	\$ 10,312.45	\$ 10,683.25	\$ 3,256.64
Classes	5,916.32	64,189.53	62,468.93	7,636.92
Clubs	3,779.51	1,850.00	1,270.83	4,358.68
Departments	829.91	399.65	76.51	1,153.05
Trusts	43,485.99	404,210.95	425,185.21	22,511.73
General	<u>4,462.25</u>	<u>16,082.66</u>	<u>11,836.37</u>	<u>8,708.54</u>
<b>TOTALS</b>	<u><u>\$ 62,101.42</u></u>	<u><u>\$ 497,045.24</u></u>	<u><u>\$ 511,521.10</u></u>	<u><u>\$ 47,625.56</u></u>

NEW RENAISSANCE 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: 10701 Miramar Boulevard, Miramar, Florida 33025

Principal: Janet Morales

Bookkeepers: Berkys Mejia – Business Support Center (November 2019 - Current)  
Ileana Claudio - Business Support Center (August 2019 - October 2019)  
Cornet Brown – Business Support Center (June 2019 – July 2019)  
Marie Aponte – Business Support Center (July 2018 – May 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 42,115.70	\$ 55,772.37
TOTAL	<u>\$ 42,115.70</u>	<u>\$ 55,772.37</u>

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

**NEW RENAISSANCE MIDDLE SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,759.11	\$ 1,776.60	\$ 2,366.44	\$ 4,169.27
Music	331.11	6,209.33	5,025.99	1,514.45
Classes	10,686.12	63,083.34	63,006.17	10,763.29
Clubs	5,639.68	14,534.11	13,533.44	6,640.35
Departments	2,478.42	3,608.54	2,094.18	3,992.78
Trusts	9,652.82	60,865.52	62,829.15	7,689.19
General	<u>3,587.05</u>	<u>8,977.64</u>	<u>5,218.32</u>	<u>7,346.37</u>
<b>TOTALS</b>	<u><u>\$ 37,134.31</u></u>	<u><u>\$ 159,055.08</u></u>	<u><u>\$ 154,073.69</u></u>	<u><u>\$ 42,115.70</u></u>

**NEW RENAISSANCE MIDDLE SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,169.27	\$ 4,193.56	\$ 3,751.65	\$ 4,611.18
Music	1,514.45	11,285.51	7,438.41	5,361.55
Classes	10,763.29	30,146.40	29,678.92	11,230.77
Clubs	6,640.35	23,173.82	16,178.43	13,635.74
Departments	3,992.78	5,245.76	4,705.54	4,533.00
Trusts	7,689.19	25,192.43	22,845.73	10,035.89
General	<u>7,346.37</u>	<u>6,230.96</u>	<u>7,213.09</u>	<u>6,364.24</u>
<b>TOTALS</b>	<u><u>\$ 42,115.70</u></u>	<u><u>\$ 105,468.44</u></u>	<u><u>\$ 91,811.77</u></u>	<u><u>\$ 55,772.37</u></u>

NORTH SIDE 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: 120 NE 11<sup>th</sup> Street, Fort Lauderdale, Florida 33304

Principal: Heilange Porcena

Bookkeepers: Bridgette Willis – Business Support Center (August 2019 - Current)  
Cindy Celestin – 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	\$ 15,864.14	\$ 9,404.50
TOTAL	<u>\$ 15,864.14</u>	<u>\$ 9,404.50</u>

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

**NORTH SIDE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 807.60	\$ 9,583.50	\$ 8,987.00	\$ 1,404.10
Clubs	2,013.95	2,660.34	4,162.68	511.61
Departments	1,321.01	3,487.59	2,774.60	2,034.00
Trusts	1,422.97	15,337.25	8,084.89	8,675.33
General	<u>1,024.80</u>	<u>11,034.96</u>	<u>8,820.66</u>	<u>3,239.10</u>
<b>TOTALS</b>	<u><u>\$ 6,590.33</u></u>	<u><u>\$ 42,103.64</u></u>	<u><u>\$ 32,829.83</u></u>	<u><u>\$ 15,864.14</u></u>

**NORTH SIDE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,404.10	\$ 3,042.50	\$ 4,110.60	\$ 336.00
Clubs	511.61	405.51	165.00	752.12
Departments	2,034.00	909.46	1,072.30	1,871.16
Trusts	8,675.33	23,324.90	28,138.45	3,861.78
General	<u>3,239.10</u>	<u>1,936.85</u>	<u>2,592.51</u>	<u>2,583.44</u>
<b>TOTALS</b>	<u><u>\$ 15,864.14</u></u>	<u><u>\$ 29,619.22</u></u>	<u><u>\$ 36,078.86</u></u>	<u><u>\$ 9,404.50</u></u>



PARK 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: 3925 N. State Road 7, Lauderdale Lakes, Florida 33319

Principal: Rhonda Parris

Bookkeepers: Cynthia Ruffin – Business Support Center (October 2019 - Current)  
Alicia Owens-Walden - Business Support Center (August 2019 - Sept. 2019)  
Ruby Carpintero – 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	\$ 31,575.27	\$ 26,045.84
TOTAL	<u>\$ 31,575.27</u>	<u>\$ 26,045.84</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 Park 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

**PARK LAKES ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,354.44	\$ 49,646.86	\$ 48,352.91	\$ 5,648.39
Clubs	3,071.44	3,855.83	3,574.49	3,352.78
Departments	4,358.43	4,869.46	4,276.90	4,950.99
Trusts	3,282.69	59,653.00	48,701.83	14,233.86
General	<u>2,251.08</u>	<u>13,352.80</u>	<u>12,214.63</u>	<u>3,389.25</u>
<b>TOTALS</b>	<u><u>\$ 17,318.08</u></u>	<u><u>\$ 131,377.95</u></u>	<u><u>\$ 117,120.76</u></u>	<u><u>\$ 31,575.27</u></u>

**PARK LAKES ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,648.39	\$ 43,368.05	\$ 41,017.04	\$ 7,999.40
Clubs	3,352.78	945.44	2,044.35	2,253.87
Departments	4,950.99	4,278.18	4,402.71	4,826.46
Trusts	14,233.86	16,961.11	22,459.88	8,735.09
General	<u>3,389.25</u>	<u>2,965.66</u>	<u>4,123.89</u>	<u>2,231.02</u>
<b>TOTALS</b>	<u><u>\$ 31,575.27</u></u>	<u><u>\$ 68,518.44</u></u>	<u><u>\$ 74,047.87</u></u>	<u><u>\$ 26,045.84</u></u>

PARK SPRINGS 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: 5800 NW 66<sup>th</sup> Terrace, Coral Springs, Florida 33067

Principal: Katherine Policastro

Bookkeepers: Lourdes Rodriguez Arias - Business Support Center (August 2018 - Current)  
Heather Braun – 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	\$ 43,122.69	\$ 49,608.51
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 48,122.69</u>	<u>\$ 54,608.51</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Park Springs 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 SPRINGS ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 2,261.22	\$ 144.00	\$ 8.64	\$ 2,396.58
Classes	4,689.43	81,057.44	81,644.00	4,102.87
Clubs	2,688.45	7,474.46	7,432.08	2,730.83
Departments	781.43	3,229.30	1,937.31	2,073.42
Trusts	23,991.96	1,013,459.68	1,017,235.53	20,216.11
General	<u>12,104.59</u>	<u>13,148.48</u>	<u>8,650.19</u>	<u>16,602.88</u>
<b>TOTALS</b>	<u><u>\$ 46,517.08</u></u>	<u><u>\$ 1,118,513.36</u></u>	<u><u>\$ 1,116,907.75</u></u>	<u><u>\$ 48,122.69</u></u>

**PARK SPRINGS ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 2,396.58	\$ 225.23	\$ -	\$ 2,621.81
Classes	4,102.87	52,934.80	53,635.38	3,402.29
Clubs	2,730.83	7,293.82	3,220.74	6,803.91
Departments	2,073.42	1,155.70	158.54	3,070.58
Trusts	20,216.11	734,349.33	732,333.77	22,231.67
General	<u>16,602.88</u>	<u>5,905.66</u>	<u>6,030.29</u>	<u>16,478.25</u>
<b>TOTALS</b>	<u><u>\$ 48,122.69</u></u>	<u><u>\$ 801,864.54</u></u>	<u><u>\$ 795,378.72</u></u>	<u><u>\$ 54,608.51</u></u>

PARK TRAILS 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: 10700 Trails End, Parkland, Florida 33076

Principals: Arlene Manville (February 2019 – Current)  
Charles McCanna (July 2017 – January 2019)

Bookkeeper: Lourdes Rodriguez Arias – 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>\$ 130,155.99</u>	<u>\$ 93,092.71</u>
TOTAL	<u><u>\$ 130,155.99</u></u>	<u><u>\$ 93,092.71</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Park Trails 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 TRAILS ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,064.16	\$ 3,314.79	\$ 3,340.96	\$ 1,037.99
Classes	3,292.96	111,641.98	103,631.13	11,303.81
Clubs	4,554.47	5,062.55	6,465.79	3,151.23
Departments	3,722.52	1,852.07	3,521.43	2,053.16
Trusts	42,259.37	364,848.38	339,515.74	67,592.01
General	<u>32,513.97</u>	<u>20,002.20</u>	<u>7,498.38</u>	<u>45,017.79</u>
<b>TOTALS</b>	<u><u>\$ 87,407.45</u></u>	<u><u>\$ 506,721.97</u></u>	<u><u>\$ 463,973.43</u></u>	<u><u>\$ 130,155.99</u></u>



**PARK TRAILS ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,037.99	\$ 555.00	\$ 591.76	\$ 1,001.23
Classes	11,303.81	152,008.64	154,960.39	8,352.06
Clubs	3,151.23	2,422.75	1,927.47	3,646.51
Departments	2,053.16	373.89	-	2,427.05
Trusts	67,592.01	171,272.97	204,173.04	34,691.94
General	<u>45,017.79</u>	<u>8,280.80</u>	<u>10,324.67</u>	<u>42,973.92</u>
<b>TOTALS</b>	<u><u>\$ 130,155.99</u></u>	<u><u>\$ 334,914.05</u></u>	<u><u>\$ 371,977.33</u></u>	<u><u>\$ 93,092.71</u></u>

PEMBROKE 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: 11251 Taft Street, Pembroke Pines, Florida 33026

Principal: Marsha Wagner

Bookkeepers: Lynda Williams (July 2019 – Current)  
Marie Aponte – 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	\$ 82,457.40	\$ 69,981.88
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 92,457.40</u>	<u>\$ 79,981.88</u>

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

**PEMBROKE LAKES ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 419.71	\$ -	\$ -	\$ 419.71
Classes	3,432.83	50,404.25	49,910.23	3,926.85
Clubs	6,575.24	4,622.61	5,530.49	5,667.36
Departments	6,944.85	2,076.33	1,060.67	7,960.51
Trusts	33,039.16	908,515.74	907,739.19	33,815.71
General	<u>44,096.79</u>	<u>2,360.96</u>	<u>5,790.49</u>	<u>40,667.26</u>
<b>TOTALS</b>	<u><u>\$ 94,508.58</u></u>	<u><u>\$ 967,979.89</u></u>	<u><u>\$ 970,031.07</u></u>	<u><u>\$ 92,457.40</u></u>

**PEMBROKE LAKES ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 419.71	\$ -	\$ -	\$ 419.71
Classes	3,926.85	42,311.07	44,352.50	1,885.42
Clubs	5,667.36	3,371.72	2,900.66	6,138.42
Departments	7,960.51	617.44	5,839.73	2,738.22
Trusts	33,815.71	639,716.92	635,364.78	38,167.85
General	<u>40,667.26</u>	<u>2,571.91</u>	<u>12,606.91</u>	<u>30,632.26</u>
<b>TOTALS</b>	<u><u>\$ 92,457.40</u></u>	<u><u>\$ 688,589.06</u></u>	<u><u>\$ 701,064.58</u></u>	<u><u>\$ 79,981.88</u></u>

PEMBROKE PINES 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: 6700 SW 9<sup>th</sup> Street, Pembroke Pines, Florida 33023

Principal: Natasha Bell

Bookkeepers: Charlene Lee – Business Support Center (November 2018 - Current)  
Migna Santiago - Business Support Center (September 2018 - October 2018)  
Claudia Cardona – Business Support Center (July 2018 – August 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,273.79	\$ 18,953.45
TOTAL	<u>\$ 23,273.79</u>	<u>\$ 18,953.45</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 Pembroke Pines 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

**PEMBROKE PINES ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,596.96	\$ 34,550.91	\$ 29,148.18	\$ 9,999.69
Clubs	2,004.30	2,178.11	1,912.70	2,269.71
Departments	1,128.46	928.22	637.70	1,418.98
Trusts	5,290.14	43,432.38	40,840.88	7,881.64
General	<u>851.67</u>	<u>2,126.29</u>	<u>1,274.19</u>	<u>1,703.77</u>
<b>TOTALS</b>	<u><u>\$ 13,871.53</u></u>	<u><u>\$ 83,215.91</u></u>	<u><u>\$ 73,813.65</u></u>	<u><u>\$ 23,273.79</u></u>

**PEMBROKE PINES ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 9,999.69	\$ 37,732.88	\$ 42,322.04	\$ 5,410.53
Clubs	2,269.71	-	25.00	2,244.71
Departments	1,418.98	233.95	853.82	799.11
Trusts	7,881.64	50,399.76	49,295.69	8,985.71
General	<u>1,703.77</u>	<u>953.35</u>	<u>1,143.73</u>	<u>1,513.39</u>
<b>TOTALS</b>	<u><u>\$ 23,273.79</u></u>	<u><u>\$ 89,319.94</u></u>	<u><u>\$ 93,640.28</u></u>	<u><u>\$ 18,953.45</u></u>

SILVER 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: 9100 SW 36<sup>th</sup> Street, Davie, Florida 33328

Principals: John Vetter (July 2020 – Current)  
Wendy Borowski (July 2018 – June 2020)

Bookkeeper: Rosellen Abramson

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 78,629.08	\$ 51,356.94
TOTAL	<u>\$ 78,629.08</u>	<u>\$ 51,356.94</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 Silver 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



**SILVER RIDGE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,856.22	\$ 67,997.00	\$ 66,244.27	\$ 4,608.95
Clubs	9,246.83	9,509.12	9,148.88	9,607.07
Departments	724.02	1,850.24	1,487.30	1,086.96
Trusts	72,651.32	813,222.41	841,013.46	44,860.27
General	<u>25,108.41</u>	<u>35,111.45</u>	<u>41,754.03</u>	<u>18,465.83</u>
<b>TOTALS</b>	<u><u>\$ 110,586.80</u></u>	<u><u>\$ 927,690.22</u></u>	<u><u>\$ 959,647.94</u></u>	<u><u>\$ 78,629.08</u></u>

**SILVER RIDGE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,608.95	\$ 62,438.00	\$ 57,134.23	\$ 9,912.72
Clubs	9,607.07	2,721.33	2,649.83	9,678.57
Departments	1,086.96	371.83	361.26	1,097.53
Trusts	44,860.27	724,888.63	759,666.90	10,082.00
General	<u>18,465.83</u>	<u>10,689.51</u>	<u>8,569.22</u>	<u>20,586.12</u>
<b>TOTALS</b>	<u><u>\$ 78,629.08</u></u>	<u><u>\$ 801,109.30</u></u>	<u><u>\$ 828,381.44</u></u>	<u><u>\$ 51,356.94</u></u>

VILLAGE 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: 2100 NW 70<sup>th</sup> Avenue, Sunrise, Florida 33313

Principal: Wanda Haynes

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	\$ 19,278.69	\$ 18,893.92
TOTAL	<u>\$ 19,278.69</u>	<u>\$ 18,893.92</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 Village 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

**VILLAGE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,390.01	\$ 24,463.98	\$ 24,914.54	\$ 2,939.45
Clubs	3,962.21	3,970.34	3,756.54	4,176.01
Departments	3,517.79	7,997.46	7,117.15	4,398.10
Trusts	4,910.30	13,539.47	13,124.86	5,324.91
General	<u>5,447.80</u>	<u>3,362.94</u>	<u>6,370.52</u>	<u>2,440.22</u>
<b>TOTALS</b>	<u><u>\$ 21,228.11</u></u>	<u><u>\$ 53,334.19</u></u>	<u><u>\$ 55,283.61</u></u>	<u><u>\$ 19,278.69</u></u>

**VILLAGE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,939.45	\$ 19,655.26	\$ 19,544.05	\$ 3,050.66
Clubs	4,176.01	335.80	1,393.18	3,118.63
Departments	4,398.10	4,177.69	5,821.65	2,754.14
Trusts	5,324.91	28,523.58	26,176.57	7,671.92
General	<u>2,440.22</u>	<u>1,574.87</u>	<u>1,716.52</u>	<u>2,298.57</u>
<b>TOTALS</b>	<u><u>\$ 19,278.69</u></u>	<u><u>\$ 54,267.20</u></u>	<u><u>\$ 54,651.97</u></u>	<u><u>\$ 18,893.92</u></u>

WALKER 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: 1001 NW 4<sup>th</sup> Street, Fort Lauderdale, Florida 33311

Principals: Tauri Eligon (July 2019 – Current)  
Philip Bullock (July 2018 – June 2019)

Bookkeepers: Bridgette Willis – Business Support Center (July 2019 - Current)  
Cindy Celestin – 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	\$ 7,510.75	\$ 11,947.81
TOTAL	<u>\$ 7,510.75</u>	<u>\$ 11,947.81</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 Walker 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

**WALKER ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,046.65	\$ 615.00	\$ 1,057.24	\$ 604.41
Classes	326.86	16,068.92	14,286.91	2,108.87
Clubs	1,017.03	6,674.05	6,867.16	823.92
Departments	1,983.09	577.96	-	2,561.05
Trusts	4,770.06	11,907.45	15,462.49	1,215.02
General	<u>14.84</u>	<u>870.39</u>	<u>687.75</u>	<u>197.48</u>
<b>TOTALS</b>	<u><u>\$ 9,158.53</u></u>	<u><u>\$ 36,713.77</u></u>	<u><u>\$ 38,361.55</u></u>	<u><u>\$ 7,510.75</u></u>

**WALKER ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 604.41	\$ -	\$ 165.00	\$ 439.41
Classes	2,108.87	13,939.44	13,660.60	2,387.71
Clubs	823.92	3,599.72	3,321.16	1,102.48
Departments	2,561.05	51.09	-	2,612.14
Trusts	1,215.02	28,134.43	25,234.55	4,114.90
General	<u>197.48</u>	<u>1,390.13</u>	<u>296.44</u>	<u>1,291.17</u>
<b>TOTALS</b>	<u><u>\$ 7,510.75</u></u>	<u><u>\$ 47,114.81</u></u>	<u><u>\$ 42,677.75</u></u>	<u><u>\$ 11,947.81</u></u>



WATKINS 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: 3520 SW 52<sup>nd</sup> Avenue, Pembroke Park, Florida 33023

Principal: Lori Mendez

Bookkeepers: Takisha Mitchell – Business Support Center (August 2019 - Current)  
Charlene Lee – 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	\$ 11,374.14	\$ 12,200.62
TOTAL	<u>\$ 11,374.14</u>	<u>\$ 12,200.62</u>

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

**WATKINS ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,599.59	\$ 27,340.96	\$ 27,157.14	\$ 2,783.41
Clubs	2,525.92	2,539.27	2,434.22	2,630.97
Departments	1,530.70	1,460.14	1,345.01	1,645.83
Trusts	810.14	15,821.73	15,003.84	1,628.03
General	<u>1,920.95</u>	<u>2,320.22</u>	<u>1,555.27</u>	<u>2,685.90</u>
<b>TOTALS</b>	<u><u>\$ 9,387.30</u></u>	<u><u>\$ 49,482.32</u></u>	<u><u>\$ 47,495.48</u></u>	<u><u>\$ 11,374.14</u></u>

**WATKINS ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,783.41	\$ 14,894.38	\$ 14,744.66	\$ 2,933.13
Clubs	2,630.97	1,020.92	198.00	3,453.89
Departments	1,645.83	120.65	-	1,766.48
Trusts	1,628.03	12,439.83	12,968.57	1,099.29
General	<u>2,685.90</u>	<u>1,459.94</u>	<u>1,198.01</u>	<u>2,947.83</u>
<b>TOTALS</b>	<u><u>\$ 11,374.14</u></u>	<u><u>\$ 29,935.72</u></u>	<u><u>\$ 29,109.24</u></u>	<u><u>\$ 12,200.62</u></u>

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

PROFILE OF THE SCHOOL

Address: 3609 SW 89<sup>th</sup> Avenue, Miramar, Florida 33025

Principal: Michael Gleason

Bookkeeper: Brenda Campos

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,261.04	\$ 12,341.76
TOTAL	<u>\$ 13,261.04</u>	<u>\$ 12,341.76</u>

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

**WHISPERING PINES CENTER**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,201.42	\$ -	\$ 1,201.42	\$ -
Clubs	7,415.15	8,223.84	9,306.19	6,332.80
Departments	712.29	744.29	712.29	744.29
Trusts	5,863.31	4,460.96	6,743.43	3,580.84
General	<u>1,130.61</u>	<u>4,594.12</u>	<u>3,121.62</u>	<u>2,603.11</u>
<b>TOTALS</b>	<u><u>\$ 16,322.78</u></u>	<u><u>\$ 18,023.21</u></u>	<u><u>\$ 21,084.95</u></u>	<u><u>\$ 13,261.04</u></u>

**WHISPERING PINES CENTER**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 6,332.80	\$ 1,288.38	\$ 2,113.96	\$ 5,507.22
Departments	744.29	-	-	744.29
Trusts	3,580.84	3,223.63	3,223.63	3,580.84
General	<u>2,603.11</u>	<u>1,825.65</u>	<u>1,919.35</u>	<u>2,509.41</u>
<b>TOTALS</b>	<u><u>\$ 13,261.04</u></u>	<u><u>\$ 6,337.66</u></u>	<u><u>\$ 7,256.94</u></u>	<u><u>\$ 12,341.76</u></u>