

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
June 17, 2021**

**The School Board of Broward County, Florida on
July 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
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Nora Rupert

Robert W. Runcie
Superintendent of Schools

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

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

browardschools.com



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

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

The School Board of Broward County, Florida

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

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

Robert W. Runcie,
Superintendent of Schools

April 28, 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-eight (38) 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-eight (38) 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
Page 2

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

Our audits indicated that the thirty-eight (38) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirty-eight (38) 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:

Luis Castaño
Ceci Guerrero
Joy Hipolito
Hermine James
Raysa Lugo
David Sabra
Kathleen Watson-Wilkin

TABLE OF CONTENTS

	<u>Pages</u>
AUTHORIZATION	1
SCOPE, OBJECTIVE, AND METHODOLOGY	1-2
 SECTION I: Audit Reports (with No Exceptions)	
Apollo Middle School	3-4
Attucks Middle School	5-6
Banyan Elementary School	7-9
Bright Horizons Center.....	10-12
Broadview Elementary School.....	13-15
Charles Drew Elementary School	16-18
Collins Elementary School	19-21
Coral Cove Elementary School	22-24
Cross Creek School	25-26
Crystal Lake Middle School.....	27-28
Dania Elementary School	29-31
Davie Elementary School	32-34
Discovery Elementary School	35-37
Dr. Martin Luther King Jr. Montessori Academy	38-40
Eagle Point Elementary School	41-43
Forest Hills Elementary School.....	44-46
Fox Trail Elementary School.....	47-49

TABLE OF CONTENTS (CONTINUED)

SECTION I: Audit Reports (with No Exceptions, Continued)

Pages

Gulfstream Academy of Hallandale Beach K-8	50-51
Harbordale Elementary School.....	52-54
Lloyd Estates Elementary School.....	55-57
Margate Elementary School	58-60
Meadowbrook Elementary School.....	61-63
North Andrews Gardens Elementary School.....	64-66
Nova Blanche Forman Elementary School	67-69
Oakridge Elementary School.....	70-72
Olsen Middle School	73-74
Orange Brook Elementary School.....	75-77
Panther Run Elementary School.....	78-80
Riverland Elementary School.....	81-83
Sanders Park Elementary School.....	84-86
Sandpiper Elementary School	87-89
Sawgrass Elementary School	90-92
Sawgrass Springs Middle School	93-94
Seminole Middle School	95-96
Silver Lakes Middle School	97-98
Thurgood Marshall Elementary School.....	99-101
Welleby Elementary School	102-104
West Hollywood Elementary School	105-107

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)

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

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, Florida 33024

Principal: Shawn Aycock

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 72,889.59
Investment:	
Treasurer's Pool Account	<u>6,000.00</u>
TOTAL	<u>\$ 78,889.59</u>

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

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,393.25	\$ 2,367.00	\$ 841.50	\$ 3,918.75
Music	2,880.68	11,901.46	11,487.30	3,294.84
Classes	3,040.90	34,900.64	35,613.67	2,327.87
Clubs	22,663.07	32,337.06	26,845.10	28,155.03
Departments	3,810.53	17,809.83	9,446.11	12,174.25
Trusts	14,446.50	21,967.76	17,058.91	19,355.35
General	<u>11,736.92</u>	<u>3,610.17</u>	<u>5,683.59</u>	<u>9,663.50</u>
TOTALS	<u><u>\$ 60,971.85</u></u>	<u><u>\$ 124,893.92</u></u>	<u><u>\$ 106,976.18</u></u>	<u><u>\$ 78,889.59</u></u>

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

PROFILE OF THE SCHOOL

Address: 3500 North 22nd Avenue, Hollywood, Florida 33020

Principal: Errol Evans

Bookkeeper: Robert Johnston – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Bank of America	<u>\$ 76,466.19</u>
 TOTAL	 <u><u>\$ 76,466.19</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 Attucks 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

ATTUCKS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 856.48	\$ 2,707.00	\$ 3,563.48	\$ -
Music	77.00	1,180.26	1,038.67	218.59
Classes	493.00	30,288.70	30,593.62	188.08
Clubs	26,351.88	13,875.51	16,512.76	23,714.63
Departments	8,262.75	12,023.50	10,061.82	10,224.43
Trusts	39,331.04	37,863.34	40,225.56	36,968.82
General	<u>10,416.50</u>	<u>3,896.92</u>	<u>9,161.78</u>	<u>5,151.64</u>
TOTALS	<u><u>\$ 85,788.65</u></u>	<u><u>\$ 101,835.23</u></u>	<u><u>\$ 111,157.69</u></u>	<u><u>\$ 76,466.19</u></u>

BANYAN 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: 8800 NW 50th Street, Sunrise, Florida 33351

Principal: Dr. Eric Miller

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 54,843.13	\$ 38,964.39
TOTAL	<u>\$ 54,843.13</u>	<u>\$ 38,964.39</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 Banyan 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

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,226.31	\$ 20,397.58	\$ 19,811.40	\$ 1,812.49
Clubs	5,235.84	2,087.59	2,152.00	5,171.43
Departments	6,709.95	887.37	-	7,597.32
Trusts	33,623.20	411,732.25	418,705.47	26,649.98
General	<u>10,549.39</u>	<u>5,597.18</u>	<u>2,534.66</u>	<u>13,611.91</u>
TOTALS	<u><u>\$ 57,344.69</u></u>	<u><u>\$ 440,701.97</u></u>	<u><u>\$ 443,203.53</u></u>	<u><u>\$ 54,843.13</u></u>

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,812.49	\$ 13,018.77	\$ 13,777.11	\$ 1,054.15
Clubs	5,171.43	1,178.44	237.80	6,112.07
Departments	7,597.32	82.85	-	7,680.17
Trusts	26,649.98	277,725.83	293,889.93	10,485.88
General	<u>13,611.91</u>	<u>776.44</u>	<u>756.23</u>	<u>13,632.12</u>
TOTALS	<u><u>\$ 54,843.13</u></u>	<u><u>\$ 292,782.33</u></u>	<u><u>\$ 308,661.07</u></u>	<u><u>\$ 38,964.39</u></u>

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

PROFILE OF THE SCHOOL

Address: 3901 NE 1st Terrace, Deerfield Beach, Florida 33064

Principal: Ann Andersen-Kowalski

Bookkeeper: Mary Jo Kulovitz

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,235.30	\$ 21,921.74
Investment:		
Treasurer's Pool Account	<u>6,000.00</u>	<u>6,000.00</u>
TOTAL	<u>\$ 23,235.30</u>	<u>\$ 27,921.74</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 Bright Horizons 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

BRIGHT HORIZONS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,379.66	\$ 1,313.44	\$ 1,238.18	\$ 1,454.92
Departments	-	424.89	424.89	-
Trusts	13,229.82	18,141.22	12,866.24	18,504.80
General	<u>2,550.60</u>	<u>1,462.88</u>	<u>737.90</u>	<u>3,275.58</u>
TOTALS	<u><u>\$ 17,160.08</u></u>	<u><u>\$ 21,342.43</u></u>	<u><u>\$ 15,267.21</u></u>	<u><u>\$ 23,235.30</u></u>

BRIGHT HORIZONS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,454.92	\$ 955.03	\$ 460.11	\$ 1,949.84
Departments	-	421.27	421.27	-
Trusts	18,504.80	16,445.72	12,138.51	22,812.01
General	<u>3,275.58</u>	<u>331.51</u>	<u>447.20</u>	<u>3,159.89</u>
TOTALS	<u><u>\$ 23,235.30</u></u>	<u><u>\$ 18,153.53</u></u>	<u><u>\$ 13,467.09</u></u>	<u><u>\$ 27,921.74</u></u>

BROADVIEW 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 62nd Avenue, North Lauderdale, Florida 33068

Principal: Dr. Joshua Kisten

Bookkeeper: Karen Voss – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,999.26	\$ 11,721.41
Investment:		
Treasurer's Pool Account	<u>16,000.00</u>	<u>16,000.00</u>
TOTAL	<u>\$ 39,999.26</u>	<u>\$ 27,721.41</u>

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

BROADVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 643.15	\$ -	\$ -	\$ 643.15
Classes	2,530.16	43,007.64	41,990.54	3,547.26
Clubs	3,099.86	2,497.00	2,501.21	3,095.65
Departments	4,867.41	3,790.20	3,237.96	5,419.65
Trusts	14,226.51	43,167.77	32,617.66	24,776.62
General	<u>8,112.41</u>	<u>10,944.97</u>	<u>16,540.45</u>	<u>2,516.93</u>
TOTALS	<u><u>\$ 33,479.50</u></u>	<u><u>\$ 103,407.58</u></u>	<u><u>\$ 96,887.82</u></u>	<u><u>\$ 39,999.26</u></u>

BROADVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 643.15	\$ -	\$ -	\$ 643.15
Classes	3,547.26	21,646.00	22,501.24	2,692.02
Clubs	3,095.65	438.73	0.00	3,534.38
Departments	5,419.65	5,867.81	5,680.88	5,606.58
Trusts	24,776.62	30,699.69	41,967.80	13,508.51
General	<u>2,516.93</u>	<u>2,644.37</u>	<u>3,424.53</u>	<u>1,736.77</u>
TOTALS	<u><u>\$ 39,999.26</u></u>	<u><u>\$ 61,296.60</u></u>	<u><u>\$ 73,574.45</u></u>	<u><u>\$ 27,721.41</u></u>

CHARLES DREW 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: 1000 NW 31st Avenue, Pompano Beach, Florida 33069

Principal: Angeline Flowers

Bookkeepers: Maceline Michaud (April 2019 – January 2021)
Karen Voss – Business Support Center (January 2019 – March 2019)
Nadine Ramdeen (July 2018 – December 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,797.64	\$ 7,667.01
TOTAL	<u>\$ 11,797.64</u>	<u>\$ 7,667.01</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 Charles Drew 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

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,233.98	\$ 19,104.12	\$ 19,331.72	\$ 1,006.38
Clubs	948.18	2,555.31	3,290.26	213.23
Departments	474.52	5,011.39	4,866.97	618.94
Trusts	1,928.72	3,810.20	4,402.82	1,336.10
General	<u>529.26</u>	<u>14,219.21</u>	<u>6,125.48</u>	<u>8,622.99</u>
TOTALS	<u><u>\$ 5,114.66</u></u>	<u><u>\$ 44,700.23</u></u>	<u><u>\$ 38,017.25</u></u>	<u><u>\$ 11,797.64</u></u>

CHARLES DREW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,006.38	\$ 6,570.00	\$ 6,316.24	\$ 1,260.14
Clubs	213.23	353.22	299.25	267.20
Departments	618.94	-	-	618.94
Trusts	1,336.10	3,572.40	3,005.90	1,902.60
General	<u>8,622.99</u>	<u>1,136.97</u>	<u>6,141.83</u>	<u>3,618.13</u>
TOTALS	<u><u>\$ 11,797.64</u></u>	<u><u>\$ 11,632.59</u></u>	<u><u>\$ 15,763.22</u></u>	<u><u>\$ 7,667.01</u></u>

COLLINS 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: 1050 NW 2nd Street, Dania Beach, Florida 33004

Principal: Dr. Tracy Jackson

Bookkeeper: Geneva Randall

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 25,755.14	\$ 18,973.69
TOTAL	<u>\$ 25,755.14</u>	<u>\$ 18,973.69</u>

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

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 737.48	\$ 5,296.00	\$ 5,629.99	\$ 403.49
Clubs	912.11	1,057.00	851.15	1,117.96
Departments	576.42	5,819.77	5,650.96	745.23
Trusts	8,075.23	26,472.95	13,527.63	21,020.55
General	<u>510.22</u>	<u>5,328.99</u>	<u>3,371.30</u>	<u>2,467.91</u>
TOTALS	<u><u>\$ 10,811.46</u></u>	<u><u>\$ 43,974.71</u></u>	<u><u>\$ 29,031.03</u></u>	<u><u>\$ 25,755.14</u></u>

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 403.49	\$ 1,177.00	\$ 861.25	\$ 719.24
Clubs	1,117.96	1,200.00	330.36	1,987.60
Departments	745.23	12,396.69	12,344.50	797.42
Trusts	21,020.55	21,829.35	29,768.44	13,081.46
General	<u>2,467.91</u>	<u>1,975.50</u>	<u>2,055.44</u>	<u>2,387.97</u>
TOTALS	<u><u>\$ 25,755.14</u></u>	<u><u>\$ 38,578.54</u></u>	<u><u>\$ 45,359.99</u></u>	<u><u>\$ 18,973.69</u></u>

CORAL COVE 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: 5100 SW 148th Avenue, Miramar, Florida 33027

Principal: Stephanie Saban

Bookkeepers: Lisa Camposano – Business Support Center (March 2021 – Current)
Fredric Curry – Business Support Center (December 2020 – February 2021)
Maria Rengifo – Business Support Center (March 2020 – November 2020)
Gerri Nagy – Business Support Center (December 2019 – February 2020)
Ileana Claudio – Business Support Center (September 2018 – November 2019)
Lisa Mitrani – Business Support Center (August 2018)
Jill Taylor – 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>\$ 45,814.95</u>	<u>\$ 41,208.16</u>
TOTAL	<u><u>\$ 45,814.95</u></u>	<u><u>\$ 41,208.16</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 Coral Cove 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 COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,072.60	\$ 44,759.01	\$ 42,598.22	\$ 3,233.39
Clubs	884.01	4,175.83	3,867.16	1,192.68
Departments	3,302.90	1,187.60	2,070.01	2,420.49
Trusts	39,999.17	693,857.45	708,798.98	25,057.64
General	<u>9,387.57</u>	<u>15,258.10</u>	<u>10,734.92</u>	<u>13,910.75</u>
TOTALS	<u><u>\$ 54,646.25</u></u>	<u><u>\$ 759,237.99</u></u>	<u><u>\$ 768,069.29</u></u>	<u><u>\$ 45,814.95</u></u>

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,233.39	\$ 35,060.63	\$ 33,604.59	\$ 4,689.43
Clubs	1,192.68	9,360.68	2,410.09	8,143.27
Departments	2,420.49	899.08	808.44	2,511.13
Trusts	25,057.64	535,014.85	543,477.79	16,594.70
General	<u>13,910.75</u>	<u>12,206.40</u>	<u>16,847.52</u>	<u>9,269.63</u>
TOTALS	<u><u>\$ 45,814.95</u></u>	<u><u>\$ 592,541.64</u></u>	<u><u>\$ 597,148.43</u></u>	<u><u>\$ 41,208.16</u></u>

CROSS CREEK SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

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

Principal: Colleen Stearn

Bookkeeper: Karen Voss – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/20</u>
Checking Account – Wells Fargo Bank	<u>\$ 10,025.51</u>
 TOTAL	 <u><u>\$ 10,025.51</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 Cross Creek 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

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 810.52	\$ 513.49	\$ 631.41	\$ 692.60
Clubs	3,634.48	3,530.98	4,141.49	3,023.97
Departments	596.96	-	-	596.96
Trusts	638.39	8,244.25	5,117.40	3,765.24
General	<u>2,327.81</u>	<u>8,166.35</u>	<u>8,547.42</u>	<u>1,946.74</u>
TOTALS	<u><u>\$ 8,008.16</u></u>	<u><u>\$ 20,455.07</u></u>	<u><u>\$ 18,437.72</u></u>	<u><u>\$ 10,025.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 3551 NE 3rd Avenue, Pompano Beach, Florida 33064

Principal: Earnest Toliver

Bookkeepers: Victoria Phillips – Business Support Center (August 2019 – Current)
Pamela Hunter – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 66,069.51</u>
 TOTAL	 <u>\$ 66,069.51</u>

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

CRYSTAL LAKE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 304.65	\$ 3,760.44	\$ 1,829.35	\$ 2,235.74
Music	759.10	3,178.48	3,105.01	832.57
Classes	1,498.96	83,793.65	82,374.84	2,917.77
Clubs	9,804.92	6,903.38	4,090.90	12,617.40
Departments	4,596.30	29.30	48.60	4,577.00
Trusts	19,294.28	101,524.82	89,234.92	31,584.18
General	<u>5,048.45</u>	<u>9,831.40</u>	<u>3,575.00</u>	<u>11,304.85</u>
TOTALS	<u><u>\$ 41,306.66</u></u>	<u><u>\$ 209,021.47</u></u>	<u><u>\$ 184,258.62</u></u>	<u><u>\$ 66,069.51</u></u>

DANIA 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: 300 SE 2nd Avenue, Dania Beach, Florida 33004

Principal: Dr. Lewis Jackson

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	\$ 15,412.89	\$ 16,814.81
TOTAL	<u>\$ 15,412.89</u>	<u>\$ 16,814.81</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 Dania 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

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,657.35	\$ 2,928.84	\$ 2,777.78	\$ 1,808.41
Clubs	794.45	-	93.04	701.41
Departments	2,090.54	76.19	-	2,166.73
Trusts	11,027.59	25,129.17	28,598.48	7,558.28
General	<u>3,034.19</u>	<u>3,009.18</u>	<u>2,865.31</u>	<u>3,178.06</u>
TOTALS	<u><u>\$ 18,604.12</u></u>	<u><u>\$ 31,143.38</u></u>	<u><u>\$ 34,334.61</u></u>	<u><u>\$ 15,412.89</u></u>

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,808.41	\$ 4,014.87	\$ 4,686.34	\$ 1,136.94
Clubs	701.41	-	31.14	670.27
Departments	2,166.73	35.00	-	2,201.73
Trusts	7,558.28	23,151.41	20,594.48	10,115.21
General	<u>3,178.06</u>	<u>4,274.70</u>	<u>4,762.10</u>	<u>2,690.66</u>
TOTALS	<u><u>\$ 15,412.89</u></u>	<u><u>\$ 31,475.98</u></u>	<u><u>\$ 30,074.06</u></u>	<u><u>\$ 16,814.81</u></u>

DAVIE 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: 7025 SW 39th Street, Davie, Florida 33314

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

Bookkeepers: Berkys Mejia – Business Support Center (November 2019 – Current)
Maria Rengifo – Business Support Center (August 2019 – October 2019)
Lisa Mitrani – 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	\$ 16,218.26	\$ 24,007.48
 TOTAL	 <u>\$ 16,218.26</u>	 <u>\$ 24,007.48</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 Davie 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

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,085.24	\$ 18,832.40	\$ 15,685.24	\$ 5,232.40
Clubs	3,123.35	8,484.61	9,556.39	2,051.57
Departments	2,522.88	779.10	46.13	3,255.85
Trusts	1,224.19	234,161.18	231,648.05	3,737.32
General	<u>1,546.50</u>	<u>2,027.28</u>	<u>1,632.66</u>	<u>1,941.12</u>
TOTALS	<u><u>\$ 10,502.16</u></u>	<u><u>\$ 264,284.57</u></u>	<u><u>\$ 258,568.47</u></u>	<u><u>\$ 16,218.26</u></u>

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,232.40	\$ 21,222.52	\$ 21,059.57	\$ 5,395.35
Clubs	2,051.57	1,274.01	639.68	2,685.90
Departments	3,255.85	252.64	1.82	3,506.67
Trusts	3,737.32	127,851.79	120,825.83	10,763.28
General	<u>1,941.12</u>	<u>421.96</u>	<u>706.80</u>	<u>1,656.28</u>
TOTALS	<u><u>\$ 16,218.26</u></u>	<u><u>\$ 151,022.92</u></u>	<u><u>\$ 143,233.70</u></u>	<u><u>\$ 24,007.48</u></u>

DISCOVERY 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: 8800 NW 54th Court, Sunrise, Florida 33351

Principal: Julie De Greeff

Bookkeepers: Cindy Celestin – Business Support Center (June 2019 – Current)
Victoria Phillips – 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	\$ 44,810.28	\$ 71,966.97
TOTAL	<u>\$ 44,810.28</u>	<u>\$ 71,966.97</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 Discovery 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

DISCOVERY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,626.47	\$ 47,053.95	\$ 43,787.78	\$ 7,892.64
Clubs	2,501.81	5,088.18	6,110.83	1,479.16
Departments	7,444.35	1,545.00	42.94	8,946.41
Trusts	28,316.02	632,504.10	638,181.02	22,639.10
General	<u>8,266.14</u>	<u>4,279.62</u>	<u>8,692.79</u>	<u>3,852.97</u>
TOTALS	<u><u>\$ 51,154.79</u></u>	<u><u>\$ 690,470.85</u></u>	<u><u>\$ 696,815.36</u></u>	<u><u>\$ 44,810.28</u></u>

DISCOVERY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 7,892.64	\$ 59,822.47	\$ 56,682.85	\$ 11,032.26
Clubs	1,479.16	1,725.00	1,738.43	1,465.73
Departments	8,946.41	2,467.62	84.85	11,329.18
Trusts	22,639.10	437,595.70	420,998.93	39,235.87
General	<u>3,852.97</u>	<u>5,984.48</u>	<u>933.52</u>	<u>8,903.93</u>
TOTALS	<u><u>\$ 44,810.28</u></u>	<u><u>\$ 507,595.27</u></u>	<u><u>\$ 480,438.58</u></u>	<u><u>\$ 71,966.97</u></u>

DR. MARTIN LUTHER KING JR. MONTESSORI ACADEMY
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 591 NW 31st Avenue, Lauderdale, Florida 33311

Principal: Mitshuca Moreau

Bookkeepers: Cynthia Ruffin – Business Support Center (February 2021 – Current)
Amar Chand – Business Support Center (July 2018 – January 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 5,277.70	\$ 8,409.21
TOTAL	<u>\$ 5,277.70</u>	<u>\$ 8,409.21</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 Dr. Martin Luther King Jr. Montessori Academy 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

DR. MARTIN LUTHER KING JR. MONTESSORI ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 784.72	\$ 4,593.40	\$ 4,875.96	\$ 502.16
Clubs	952.42	1,572.15	1,814.25	710.32
Departments	3,950.34	5,576.96	6,041.65	3,485.65
Trusts	1,189.73	7,116.99	7,788.39	518.33
General	<u>350.04</u>	<u>1,171.83</u>	<u>1,460.63</u>	<u>61.24</u>
TOTALS	<u><u>\$ 7,227.25</u></u>	<u><u>\$ 20,031.33</u></u>	<u><u>\$ 21,980.88</u></u>	<u><u>\$ 5,277.70</u></u>

DR. MARTIN LUTHER KING JR. MONTESSORI ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 502.16	\$ 2,070.50	\$ 1,341.12	\$ 1,231.54
Clubs	710.32	4,425.00	3,152.18	1,983.14
Departments	3,485.65	3,221.23	3,963.54	2,743.34
Trusts	518.33	5,909.26	4,688.12	1,739.47
General	<u>61.24</u>	<u>3,163.85</u>	<u>2,513.37</u>	<u>711.72</u>
TOTALS	<u><u>\$ 5,277.70</u></u>	<u><u>\$ 18,789.84</u></u>	<u><u>\$ 15,658.33</u></u>	<u><u>\$ 8,409.21</u></u>

EAGLE POINT 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: 100 Indian Trace, Weston, Florida 33326

Principal: Christine de Zayas

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	\$ 88,819.36	\$ 29,210.22
Investment:		
Treasurer's Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 118,819.36</u>	<u>\$ 59,210.22</u>

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

EAGLE POINT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,220.24	\$ -	\$ 414.60	\$ 1,805.64
Classes	5,523.91	225,783.22	224,347.07	6,960.06
Clubs	4,407.80	3,830.35	4,796.08	3,442.07
Departments	10,847.50	2,819.77	4,308.38	9,358.89
Trusts	137,759.82	1,692,790.11	1,747,224.70	83,325.23
General	<u>1,618.30</u>	<u>83,095.19</u>	<u>70,786.02</u>	<u>13,927.47</u>
TOTALS	<u><u>\$ 162,377.57</u></u>	<u><u>\$ 2,008,318.64</u></u>	<u><u>\$ 2,051,876.85</u></u>	<u><u>\$ 118,819.36</u></u>

EAGLE POINT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,805.64	\$ 575.00	\$ 1,144.59	\$ 1,236.05
Classes	6,960.06	167,999.17	165,319.22	9,640.01
Clubs	3,442.07	2,349.04	1,711.88	4,079.23
Departments	9,358.89	680.09	888.90	9,150.08
Trusts	83,325.23	1,021,268.47	1,078,065.06	26,528.64
General	<u>13,927.47</u>	<u>10,032.58</u>	<u>15,383.84</u>	<u>8,576.21</u>
TOTALS	<u><u>\$ 118,819.36</u></u>	<u><u>\$ 1,202,904.35</u></u>	<u><u>\$ 1,262,513.49</u></u>	<u><u>\$ 59,210.22</u></u>

FOREST 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: 3100 NW 85th Avenue, Coral Springs, Florida 33065

Principal: Barbara Rothman

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	\$ 46,195.17	\$ 58,891.33
TOTAL	<u>\$ 46,195.17</u>	<u>\$ 58,891.33</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 Forest 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

FOREST HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,348.45	\$ 46,445.65	\$ 45,450.34	\$ 5,343.76
Clubs	2,872.79	2,258.90	2,001.70	3,129.99
Departments	6,258.13	8,471.62	6,620.20	8,109.55
Trusts	15,845.91	421,754.38	422,605.69	14,994.60
General	<u>15,191.95</u>	<u>6,993.15</u>	<u>7,567.83</u>	<u>14,617.27</u>
TOTALS	<u><u>\$ 44,517.23</u></u>	<u><u>\$ 485,923.70</u></u>	<u><u>\$ 484,245.76</u></u>	<u><u>\$ 46,195.17</u></u>

FOREST HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,343.76	\$ 18,554.24	\$ 16,990.37	\$ 6,907.63
Clubs	3,129.99	7,329.69	3,376.48	7,083.20
Departments	8,109.55	8,497.68	8,185.67	8,421.56
Trusts	14,994.60	378,460.42	370,786.79	22,668.23
General	<u>14,617.27</u>	<u>6,390.89</u>	<u>7,197.45</u>	<u>13,810.71</u>
TOTALS	<u><u>\$ 46,195.17</u></u>	<u><u>\$ 419,232.92</u></u>	<u><u>\$ 406,536.76</u></u>	<u><u>\$ 58,891.33</u></u>

FOX 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: 1250 Nob Hill Road, Davie, Florida 33324

Principal: Lynn Burgess

Bookkeeper: Cathy Shapiro

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 53,072.70	\$ 97,628.36
TOTAL	<u>\$ 53,072.70</u>	<u>\$ 97,628.36</u>

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

FOX TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,250.08	\$ 400.00	\$ 28.00	\$ 3,622.08
Classes	3,089.27	71,495.52	70,583.37	4,001.42
Clubs	10,112.33	8,830.96	7,577.91	11,365.38
Departments	8,473.65	18,101.55	24,535.14	2,040.06
Trusts	43,073.33	706,968.86	731,850.76	18,191.43
General	<u>28,419.57</u>	<u>14,747.01</u>	<u>29,314.25</u>	<u>13,852.33</u>
TOTALS	<u><u>\$ 96,418.23</u></u>	<u><u>\$ 820,543.90</u></u>	<u><u>\$ 863,889.43</u></u>	<u><u>\$ 53,072.70</u></u>

FOX TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,622.08	\$ -	\$ -	\$ 3,622.08
Classes	4,001.42	54,282.34	54,000.14	4,283.62
Clubs	11,365.38	7,475.58	4,402.65	14,438.31
Departments	2,040.06	15,896.64	14,104.91	3,831.79
Trusts	18,191.43	590,701.11	559,324.56	49,567.98
General	<u>13,852.33</u>	<u>10,150.90</u>	<u>2,118.65</u>	<u>21,884.58</u>
TOTALS	<u><u>\$ 53,072.70</u></u>	<u><u>\$ 678,506.57</u></u>	<u><u>\$ 633,950.91</u></u>	<u><u>\$ 97,628.36</u></u>

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1000 SW 3rd Street, Hallandale Beach, Florida 33009

Principals: Tarshé Freeman (July 2020 – Current)
Robert Pappas (July 2019 – June 2020)

Bookkeeper: Ana Maria Taylor

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 75,909.56
TOTAL	<u>\$ 75,909.56</u>

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

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,664.53	\$ 2,140.00	\$ 317.74	\$ 3,486.79
Music	976.22	-	290.00	686.22
Classes	7,136.40	70,795.33	69,449.69	8,482.04
Clubs	8,235.81	29,647.93	29,412.55	8,471.19
Departments	6,698.68	10,073.44	9,413.08	7,359.04
Trusts	8,497.38	182,544.07	189,608.44	1,433.01
General	<u>49,303.36</u>	<u>11,263.48</u>	<u>14,575.57</u>	<u>45,991.27</u>
TOTALS	<u><u>\$ 82,512.38</u></u>	<u><u>\$ 306,464.25</u></u>	<u><u>\$ 313,067.07</u></u>	<u><u>\$ 75,909.56</u></u>

HARBORDALE 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: 900 SE 15th Street, Fort Lauderdale, Florida 33316

Principal: Theresa Bucolo

Bookkeepers: Catherine Schmidt (October 2018 – Current)
Eugenie Georgion (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	\$ 5,210.80	\$ 6,984.74
TOTAL	<u>\$ 5,210.80</u>	<u>\$ 6,984.74</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 Harbordale 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

HARBORDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 150.05	\$ 16,784.75	\$ 16,253.50	\$ 681.30
Clubs	353.11	2,293.28	2,120.94	525.45
Departments	489.61	100.82	-	590.43
Trusts	103.72	37,905.56	36,880.43	1,128.85
General	<u>1,810.95</u>	<u>2,035.86</u>	<u>1,562.04</u>	<u>2,284.77</u>
TOTALS	<u><u>\$ 2,907.44</u></u>	<u><u>\$ 59,120.27</u></u>	<u><u>\$ 56,816.91</u></u>	<u><u>\$ 5,210.80</u></u>

HARBORDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 681.30	\$ 11,471.75	\$ 11,523.50	\$ 629.55
Clubs	525.45	1,383.96	1,044.62	864.79
Departments	590.43	61.04	-	651.47
Trusts	1,128.85	34,536.50	34,464.53	1,200.82
General	<u>2,284.77</u>	<u>4,354.04</u>	<u>3,000.70</u>	<u>3,638.11</u>
TOTALS	<u><u>\$ 5,210.80</u></u>	<u><u>\$ 51,807.29</u></u>	<u><u>\$ 50,033.35</u></u>	<u><u>\$ 6,984.74</u></u>

LLOYD ESTATES 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: 750 NW 41st Street, Oakland Park, Florida 33309

Principal: Shawn Allen

Bookkeeper: Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Bank of America	\$ 13,188.27	\$ 14,847.48
TOTAL	<u>\$ 13,188.27</u>	<u>\$ 14,847.48</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 Lloyd Estates 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

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 525.00	\$ -	\$ -	\$ 525.00
Classes	2,193.63	8,931.00	7,589.61	3,535.02
Clubs	763.69	4.50	-	768.19
Departments	4,064.91	9,184.11	8,680.66	4,568.36
Trusts	2,549.04	9,366.10	9,443.60	2,471.54
General	<u>1,147.13</u>	<u>815.82</u>	<u>642.79</u>	<u>1,320.16</u>
TOTALS	<u><u>\$ 11,243.40</u></u>	<u><u>\$ 28,301.53</u></u>	<u><u>\$ 26,356.66</u></u>	<u><u>\$ 13,188.27</u></u>

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 525.00	\$ -	\$ -	\$ 525.00
Classes	3,535.02	22,671.00	22,750.34	3,455.68
Clubs	768.19	-	-	768.19
Departments	4,568.36	3,738.84	3,692.84	4,614.36
Trusts	2,471.54	10,551.09	9,835.25	3,187.38
General	<u>1,320.16</u>	<u>1,568.42</u>	<u>591.71</u>	<u>2,296.87</u>
TOTALS	<u><u>\$ 13,188.27</u></u>	<u><u>\$ 38,529.35</u></u>	<u><u>\$ 36,870.14</u></u>	<u><u>\$ 14,847.48</u></u>

MARGATE 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: 6300 NW 18th Street, Margate, Florida 33063

Principal: Thomas Schroeder

Bookkeeper: Dina Newland

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,581.98	\$ 17,964.72
TOTAL	<u>\$ 15,581.98</u>	<u>\$ 17,964.72</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 Margate 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

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,931.72	\$ 30,532.27	\$ 28,862.12	\$ 6,601.87
Clubs	2,392.13	10,080.90	11,012.37	1,460.66
Departments	898.50	6,328.68	3,903.86	3,323.32
Trusts	1,229.66	55,619.54	56,614.64	234.56
General	<u>1,971.50</u>	<u>11,723.79</u>	<u>9,733.72</u>	<u>3,961.57</u>
TOTALS	<u><u>\$ 11,423.51</u></u>	<u><u>\$ 114,285.18</u></u>	<u><u>\$ 110,126.71</u></u>	<u><u>\$ 15,581.98</u></u>

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,601.87	\$ 14,164.80	\$ 15,561.84	\$ 5,204.83
Clubs	1,460.66	7,667.22	4,499.77	4,628.11
Departments	3,323.32	5,455.39	6,588.07	2,190.64
Trusts	234.56	93,261.69	92,213.73	1,282.52
General	<u>3,961.57</u>	<u>13,595.89</u>	<u>12,898.84</u>	<u>4,658.62</u>
TOTALS	<u><u>\$ 15,581.98</u></u>	<u><u>\$ 134,144.99</u></u>	<u><u>\$ 131,762.25</u></u>	<u><u>\$ 17,964.72</u></u>

MEADOWBROOK 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 SW 46th Avenue, Fort Lauderdale, Florida 33317

Principals: David Levine (July 2019 – Current)
Matthew Whaley (July 2018 – June 2019)

Bookkeepers: Donna Howard (August 2019 – Current)
Amar Chand – 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	\$ 15,241.96	\$ 18,028.16
TOTAL	<u>\$ 15,241.96</u>	<u>\$ 18,028.16</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 Meadowbrook 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

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,082.42	\$ 21,974.94	\$ 21,223.09	\$ 3,834.27
Clubs	827.50	95.61	73.63	849.48
Departments	4,215.88	509.77	262.47	4,463.18
Trusts	3,933.50	19,972.40	19,535.13	4,370.77
General	<u>2,521.99</u>	<u>2,449.73</u>	<u>3,247.46</u>	<u>1,724.26</u>
TOTALS	<u><u>\$ 14,581.29</u></u>	<u><u>\$ 45,002.45</u></u>	<u><u>\$ 44,341.78</u></u>	<u><u>\$ 15,241.96</u></u>

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,834.27	\$ 4,320.00	\$ 5,292.70	\$ 2,861.57
Clubs	849.48	470.93	-	1,320.41
Departments	4,463.18	156.57	14.40	4,605.35
Trusts	4,370.77	12,597.59	11,545.72	5,422.64
General	<u>1,724.26</u>	<u>3,802.56</u>	<u>1,708.63</u>	<u>3,818.19</u>
TOTALS	<u><u>\$ 15,241.96</u></u>	<u><u>\$ 21,347.65</u></u>	<u><u>\$ 18,561.45</u></u>	<u><u>\$ 18,028.16</u></u>

NORTH ANDREWS GARDENS 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: 345 NE 56th Street, Oakland Park, Florida 33334

Principal: Catrice Duhart

Bookkeeper: Kathleen Kane

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 31,601.76	\$ 23,701.31
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 41,601.76</u>	<u>\$ 33,701.31</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 North Andrews Gardens 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 ANDREWS GARDENS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 6,727.94	\$ 9,665.67	\$ 4,049.52	\$ 12,344.09
Classes	2,007.62	56,431.30	56,320.07	2,118.85
Clubs	8,321.78	6,705.78	5,481.30	9,546.26
Departments	2,612.36	1,362.66	213.47	3,761.55
Trusts	5,808.53	40,583.27	44,172.86	2,218.94
General	<u>20,807.97</u>	<u>10,590.09</u>	<u>19,785.99</u>	<u>11,612.07</u>
TOTALS	<u><u>\$ 46,286.20</u></u>	<u><u>\$ 125,338.77</u></u>	<u><u>\$ 130,023.21</u></u>	<u><u>\$ 41,601.76</u></u>

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 12,344.09	\$ 4,937.44	\$ 6,573.03	\$ 10,708.50
Classes	2,118.85	26,153.00	26,738.20	1,533.65
Clubs	9,546.26	4,770.17	3,827.32	10,489.11
Departments	3,761.55	1,367.30	545.70	4,583.15
Trusts	2,218.94	34,516.19	33,600.08	3,135.05
General	<u>11,612.07</u>	<u>1,545.93</u>	<u>9,906.15</u>	<u>3,251.85</u>
TOTALS	<u><u>\$ 41,601.76</u></u>	<u><u>\$ 73,290.03</u></u>	<u><u>\$ 81,190.48</u></u>	<u><u>\$ 33,701.31</u></u>

NOVA BLANCHE FORMAN 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: 3521 Davie Road, Davie, Florida 33314

Principal: Russell Schwartz

Bookkeeper: MaryAnn Zitnick

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,618.27	\$ 17,378.81
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 29,618.27</u>	<u>\$ 27,378.81</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 Nova Blanche Forman 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

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 306.00	\$ 300.24	\$ 5.76
Classes	2,663.56	150,959.57	148,445.12	5,178.01
Clubs	2,818.74	1,515.25	1,741.20	2,592.79
Departments	1,746.25	1,614.54	76.21	3,284.58
Trusts	16,741.60	420,671.11	420,765.18	16,647.53
General	<u>1,333.81</u>	<u>2,343.82</u>	<u>1,768.03</u>	<u>1,909.60</u>
TOTALS	<u><u>\$ 25,303.96</u></u>	<u><u>\$ 577,410.29</u></u>	<u><u>\$ 573,095.98</u></u>	<u><u>\$ 29,618.27</u></u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 5.76	\$ -	\$ -	\$ 5.76
Classes	5,178.01	36,129.93	32,983.79	8,324.15
Clubs	2,592.79	775.00	446.54	2,921.25
Departments	3,284.58	1,175.31	3,606.59	853.30
Trusts	16,647.53	324,157.54	326,940.01	13,865.06
General	<u>1,909.60</u>	<u>2,091.81</u>	<u>2,592.12</u>	<u>1,409.29</u>
TOTALS	<u><u>\$ 29,618.27</u></u>	<u><u>\$ 364,329.59</u></u>	<u><u>\$ 366,569.05</u></u>	<u><u>\$ 27,378.81</u></u>

OAKRIDGE 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: 1507 North 28th Avenue, Hollywood, Florida 33020

Principal: Eduardo Aguilar

Bookkeeper: April Buchheit

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,580.40	\$ 13,790.33
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 21,580.40</u>	<u>\$ 23,790.33</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 Oakridge 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

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 873.45	\$ 6,403.24	\$ 4,510.15	\$ 2,766.54
Clubs	411.75	4,151.95	2,450.35	2,113.35
Departments	1,834.01	70.18	50.00	1,854.19
Trusts	2,746.40	21,038.46	23,012.18	772.68
General	<u>11,707.10</u>	<u>5,430.97</u>	<u>3,064.43</u>	<u>14,073.64</u>
TOTALS	<u><u>\$ 17,572.71</u></u>	<u><u>\$ 37,094.80</u></u>	<u><u>\$ 33,087.11</u></u>	<u><u>\$ 21,580.40</u></u>

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,766.54	\$ 5,428.50	\$ 5,422.03	\$ 2,773.01
Clubs	2,113.35	2,883.30	1,227.75	3,768.90
Departments	1,854.19	81.11	-	1,935.30
Trusts	772.68	28,499.94	25,961.92	3,310.70
General	<u>14,073.64</u>	<u>2,418.50</u>	<u>4,489.72</u>	<u>12,002.42</u>
TOTALS	<u><u>\$ 21,580.40</u></u>	<u><u>\$ 39,311.35</u></u>	<u><u>\$ 37,101.42</u></u>	<u><u>\$ 23,790.33</u></u>

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

PROFILE OF THE SCHOOL

Address: 330 SE 11th Terrace, Dania, Florida 33004

Principal: Valerie Harris

Bookkeeper: Clare Martinez

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 12,126.18</u>
 TOTAL	 <u>\$ 12,126.18</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 Olsen 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

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 299.60	\$ -	\$ 250.00	\$ 49.60
Music	994.77	5,771.25	4,002.43	2,763.59
Classes	-	9,501.20	9,345.20	156.00
Clubs	2,955.08	6,700.33	5,267.64	4,387.77
Departments	2,023.24	228.82	-	2,252.06
Trusts	500.00	9,506.34	8,297.39	1,708.95
General	<u>681.31</u>	<u>4,531.85</u>	<u>4,404.95</u>	<u>808.21</u>
TOTALS	<u><u>\$ 7,454.00</u></u>	<u><u>\$ 36,239.79</u></u>	<u><u>\$ 31,567.61</u></u>	<u><u>\$ 12,126.18</u></u>

ORANGE BROOK 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: 715 South 46th Avenue, Hollywood, Florida 33021

Principal: Devon O’Neal

Bookkeepers: Charlene Lee – 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	\$ 29,741.77	\$ 30,162.27
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 34,741.77</u>	<u>\$ 35,162.27</u>

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

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 147.20	\$ 29.26	\$ 29.26	\$ 147.20
Classes	1,363.36	5,655.64	3,442.36	3,576.64
Clubs	3,417.78	17,098.39	15,088.07	5,428.10
Departments	1,776.48	11,878.55	9,812.29	3,842.74
Trusts	18,361.65	248,571.89	250,842.47	16,091.07
General	<u>10,061.23</u>	<u>6,518.79</u>	<u>10,924.00</u>	<u>5,656.02</u>
TOTALS	<u><u>\$ 35,127.70</u></u>	<u><u>\$ 289,752.52</u></u>	<u><u>\$ 290,138.45</u></u>	<u><u>\$ 34,741.77</u></u>

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 147.20	\$ 500.00	\$ -	\$ 647.20
Classes	3,576.64	17,427.43	19,541.49	1,462.58
Clubs	5,428.10	12,535.54	10,115.28	7,848.36
Departments	3,842.74	9,759.68	9,342.06	4,260.36
Trusts	16,091.07	205,234.18	205,709.15	15,616.10
General	<u>5,656.02</u>	<u>6,548.46</u>	<u>6,876.81</u>	<u>5,327.67</u>
TOTALS	<u><u>\$ 34,741.77</u></u>	<u><u>\$ 252,005.29</u></u>	<u><u>\$ 251,584.79</u></u>	<u><u>\$ 35,162.27</u></u>

PANTHER 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: 801 NW 172nd Avenue, Pembroke Pines, Florida 33029

Principal: Elaine Saef

Bookkeeper: Maryanne Torchia

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,797.32	\$ 36,437.87
Investment:		
Treasurer's Pool Account	<u>8,000.00</u>	<u>8,000.00</u>
TOTAL	<u>\$ 41,797.32</u>	<u>\$ 44,437.87</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 Panther 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

PANTHER RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,715.04	\$ 31,494.74	\$ 31,008.52	\$ 3,201.26
Clubs	510.81	2,695.12	3,023.03	182.90
Departments	2,439.04	416.74	27.09	2,828.69
Trusts	16,233.81	50,909.51	47,926.46	19,216.86
General	<u>17,667.06</u>	<u>5,711.27</u>	<u>7,010.72</u>	<u>16,367.61</u>
TOTALS	<u><u>\$ 39,565.76</u></u>	<u><u>\$ 91,227.38</u></u>	<u><u>\$ 88,995.82</u></u>	<u><u>\$ 41,797.32</u></u>

PANTHER RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,201.26	\$ 34,098.26	\$ 35,221.28	\$ 2,078.24
Clubs	182.90	721.00	521.08	382.82
Departments	2,828.69	237.26	-	3,065.95
Trusts	19,216.86	68,135.36	62,948.26	24,403.96
General	<u>16,367.61</u>	<u>3,964.89</u>	<u>5,825.60</u>	<u>14,506.90</u>
TOTALS	<u><u>\$ 41,797.32</u></u>	<u><u>\$ 107,156.77</u></u>	<u><u>\$ 104,516.22</u></u>	<u><u>\$ 44,437.87</u></u>

RIVERLAND 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: 2600 SW 11th Court, Fort Lauderdale, Florida 33312

Principal: Oslay Gil

Bookkeepers: Zorimar Melendez (February 2021 – Current)
Christine Davis (July 2018 – January 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 49,157.25	\$ 50,487.41
Investment:		
Treasurer’s Pool Account	<u>25,000.00</u>	<u>25,000.00</u>
TOTAL	<u>\$ 74,157.25</u>	<u>\$ 75,487.41</u>

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

RIVERLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 21.56	\$ -	\$ 21.56	\$ -
Classes	238.66	4,770.00	3,302.00	1,706.66
Clubs	557.56	1,332.44	1,182.42	707.58
Departments	2,464.47	357.25	48.00	2,773.72
Trusts	21,232.65	12,964.51	10,933.45	23,263.71
General	<u>43,470.88</u>	<u>4,569.76</u>	<u>2,335.06</u>	<u>45,705.58</u>
TOTALS	<u><u>\$ 67,985.78</u></u>	<u><u>\$ 23,993.96</u></u>	<u><u>\$ 17,822.49</u></u>	<u><u>\$ 74,157.25</u></u>

RIVERLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,706.66	\$ 7,846.50	\$ 8,881.00	\$ 672.16
Clubs	707.58	1,038.40	202.09	1,543.89
Departments	2,773.72	214.15	10.38	2,977.49
Trusts	23,263.71	5,557.86	5,491.14	23,330.43
General	<u>45,705.58</u>	<u>1,984.22</u>	<u>726.36</u>	<u>46,963.44</u>
TOTALS	<u><u>\$ 74,157.25</u></u>	<u><u>\$ 16,641.13</u></u>	<u><u>\$ 15,310.97</u></u>	<u><u>\$ 75,487.41</u></u>

SANDERS 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: 800 NW 16th Street, Pompano Beach, Florida 33060

Principal: Karen Nesbeth

Bookkeeper: Wilma Brooks

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 4,237.19	\$ 5,959.60
TOTAL	<u>\$ 4,237.19</u>	<u>\$ 5,959.60</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 Sanders 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

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 10.05	\$ 28,063.00	\$ 28,067.06	\$ 5.99
Clubs	775.96	2,101.20	2,852.88	24.28
Departments	1,011.52	4,575.02	4,866.60	719.94
Trusts	708.66	93,788.44	93,246.11	1,250.99
General	<u>37.80</u>	<u>4,862.99</u>	<u>2,664.80</u>	<u>2,235.99</u>
TOTALS	<u><u>\$ 2,543.99</u></u>	<u><u>\$ 133,390.65</u></u>	<u><u>\$ 131,697.45</u></u>	<u><u>\$ 4,237.19</u></u>

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5.99	\$ 8,447.00	\$ 7,049.50	\$ 1,403.49
Clubs	24.28	974.96	472.45	526.79
Departments	719.94	1,726.28	2,180.25	265.97
Trusts	1,250.99	44,671.96	42,214.42	3,708.53
General	<u>2,235.99</u>	<u>1,514.31</u>	<u>3,695.48</u>	<u>54.82</u>
TOTALS	<u><u>\$ 4,237.19</u></u>	<u><u>\$ 57,334.51</u></u>	<u><u>\$ 55,612.10</u></u>	<u><u>\$ 5,959.60</u></u>

SANDPIPER 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: 3700 Hiatus Road, Sunrise, Florida 33351

Principal: Camille LaChance

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	\$ 24,830.17	\$ 29,780.77
TOTAL	<u>\$ 24,830.17</u>	<u>\$ 29,780.77</u>

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

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,755.74	\$ 21,694.30	\$ 22,555.73	\$ 1,894.31
Clubs	2,898.02	7,022.42	6,906.44	3,014.00
Departments	6,475.70	6,557.73	5,041.60	7,991.83
Trusts	3,463.37	407,869.44	406,597.31	4,735.50
General	<u>7,100.31</u>	<u>4,520.54</u>	<u>4,426.32</u>	<u>7,194.53</u>
TOTALS	<u><u>\$ 22,693.14</u></u>	<u><u>\$ 447,664.43</u></u>	<u><u>\$ 445,527.40</u></u>	<u><u>\$ 24,830.17</u></u>

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,894.31	\$ 11,691.51	\$ 11,622.75	\$ 1,963.07
Clubs	3,014.00	10,504.64	7,660.13	5,858.51
Departments	7,991.83	486.65	1,587.45	6,891.03
Trusts	4,735.50	269,380.92	267,260.64	6,855.78
General	<u>7,194.53</u>	<u>4,848.46</u>	<u>3,830.61</u>	<u>8,212.38</u>
TOTALS	<u><u>\$ 24,830.17</u></u>	<u><u>\$ 296,912.18</u></u>	<u><u>\$ 291,961.58</u></u>	<u><u>\$ 29,780.77</u></u>

SAWGRASS 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: 12655 NW 8th Street, Sunrise, Florida 33325

Principal: Stephen DeCotis

Bookkeeper: Natasha Estrill

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,109.26	\$ 44,218.95
Investment:		
Treasurer’s Pool Account	<u>13,000.00</u>	<u>13,000.00</u>
TOTAL	<u>\$ 36,109.26</u>	<u>\$ 57,218.95</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 Sawgrass 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

SAWGRASS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 42.00	\$ -	\$ -	\$ 42.00
Classes	3,058.65	29,030.04	28,134.91	3,953.78
Clubs	2,693.19	2,591.07	2,981.72	2,302.54
Departments	5,084.96	1,615.08	28.00	6,672.04
Trusts	11,138.89	171,439.98	167,234.60	15,344.27
General	<u>5,110.56</u>	<u>8,971.38</u>	<u>6,287.31</u>	<u>7,794.63</u>
TOTALS	<u><u>\$ 27,128.25</u></u>	<u><u>\$ 213,647.55</u></u>	<u><u>\$ 204,666.54</u></u>	<u><u>\$ 36,109.26</u></u>

SAWGRASS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 42.00	\$ -	\$ -	\$ 42.00
Classes	3,953.78	17,648.50	17,380.29	4,221.99
Clubs	2,302.54	1,559.67	2,160.50	1,701.71
Departments	6,672.04	658.15	313.76	7,016.43
Trusts	15,344.27	383,134.10	365,058.21	33,420.16
General	<u>7,794.63</u>	<u>6,482.71</u>	<u>3,460.68</u>	<u>10,816.66</u>
TOTALS	<u><u>\$ 36,109.26</u></u>	<u><u>\$ 409,483.13</u></u>	<u><u>\$ 388,373.44</u></u>	<u><u>\$ 57,218.95</u></u>

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

PROFILE OF THE SCHOOL

Address: 12500 West Sample Road, Coral Springs, Florida 33065

Principal: James Cecil

Bookkeeper: Wichita Small

CASH AND INVESTMENT SUMMARY

6/30/20

Cash Account:

Checking Account – Wells Fargo Bank	\$ 109,476.37
-------------------------------------	---------------

Investment:

Treasurer's Pool Account	<u>8,460.00</u>
--------------------------	-----------------

TOTAL	<u>\$ 117,936.37</u>
-------	----------------------

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

SAWGRASS SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,349.11	\$ 5,213.00	\$ 5,322.94	\$ 4,239.17
Music	5,762.42	47,086.77	38,073.79	14,775.40
Classes	7,629.77	133,684.11	132,947.15	8,366.73
Clubs	40,362.48	31,571.50	23,496.21	48,437.77
Departments	5,363.15	572.00	693.50	5,241.65
Trusts	16,477.41	198,042.88	188,685.25	25,835.04
General	<u>12,362.70</u>	<u>10,565.59</u>	<u>11,887.68</u>	<u>11,040.61</u>
TOTALS	<u><u>\$ 92,307.04</u></u>	<u><u>\$ 426,735.85</u></u>	<u><u>\$ 401,106.52</u></u>	<u><u>\$ 117,936.37</u></u>

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

PROFILE OF THE SCHOOL

Address: 6200 SW 16th Street, Plantation, Florida 33317

Principal: Kathryn Marlow

Bookkeepers: Lisa Camposano – Business Support Center (April 2021 – Current)
Fredric Curry – Business Support Center (December 2020 – March 2021)
Maria Rengifo – Business Support Center (July 2019 – November 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 66,988.25</u>
 TOTAL	 <u><u>\$ 66,988.25</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 Seminole 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

SEMINOLE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11,522.30	\$ 19,234.46	\$ 14,909.28	\$ 15,847.48
Music	2,741.60	29,720.40	28,043.18	4,418.82
Classes	-	4,625.00	4,625.00	-
Clubs	25,915.12	35,184.60	34,029.76	27,069.96
Departments	5,436.49	11,421.13	16,494.73	362.89
Trusts	25,424.57	224,348.19	239,125.32	10,647.44
General	<u>8,903.58</u>	<u>13,848.84</u>	<u>14,110.76</u>	<u>8,641.66</u>
TOTALS	<u><u>\$ 79,943.66</u></u>	<u><u>\$ 338,382.62</u></u>	<u><u>\$ 351,338.03</u></u>	<u><u>\$ 66,988.25</u></u>

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

PROFILE OF THE SCHOOL

Address: 7600 Tam O'Shanter Boulevard, North Lauderdale, Florida 33068

Principal: Alison Trautmann-Lopez

Bookkeeper: Suzanne Baer-Goins

CASH AND INVESTMENT SUMMARY

6/30/20

Cash Account:

Checking Account – Wells Fargo Bank	\$	28,424.12
-------------------------------------	----	-----------

Investment:

Treasurer's Pool Account		<u>4,000.00</u>
--------------------------	--	-----------------

TOTAL	\$	<u>32,424.12</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 statement of Silver Lakes 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

SILVER LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 709.28	\$ 5,299.35	\$ 3,009.61	\$ 2,999.02
Music	311.31	-	-	311.31
Classes	672.76	9,040.48	8,925.03	788.21
Clubs	5,083.56	21,539.05	17,478.23	9,144.38
Departments	3,144.92	2,894.53	3,805.39	2,234.06
Trusts	8,592.55	29,460.33	29,238.18	8,814.70
General	<u>6,409.15</u>	<u>11,853.52</u>	<u>10,130.23</u>	<u>8,132.44</u>
TOTALS	<u><u>\$ 24,923.53</u></u>	<u><u>\$ 80,087.26</u></u>	<u><u>\$ 72,586.67</u></u>	<u><u>\$ 32,424.12</u></u>

THURGOOD MARSHALL 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: 800 NW 13th Street, Fort Lauderdale, Florida 33311

Principal: Michael Billins

Bookkeeper: Beautisheka Jones

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 3,000.56</u>	<u>\$ 3,331.93</u>
TOTAL	<u><u>\$ 3,000.56</u></u>	<u><u>\$ 3,331.93</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 Thurgood Marshall 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

THURGOOD MARSHALL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,472.48	\$ 10,457.50	\$ 11,550.63	\$ 379.35
Clubs	1,167.26	4,676.72	4,848.62	995.36
Departments	2,223.41	316.68	2,466.81	73.28
Trusts	906.93	7,768.18	7,929.67	745.44
General	<u>902.49</u>	<u>1,629.65</u>	<u>1,725.01</u>	<u>807.13</u>
TOTALS	<u><u>\$ 6,672.57</u></u>	<u><u>\$ 24,848.73</u></u>	<u><u>\$ 28,520.74</u></u>	<u><u>\$ 3,000.56</u></u>

THURGOOD MARSHALL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 379.35	\$ 7,189.86	\$ 6,814.08	\$ 755.13
Clubs	995.36	3,936.46	3,957.74	974.08
Departments	73.28	-	-	73.28
Trusts	745.44	5,908.21	5,820.15	833.50
General	<u>807.13</u>	<u>1,153.59</u>	<u>1,264.78</u>	<u>695.94</u>
TOTALS	<u><u>\$ 3,000.56</u></u>	<u><u>\$ 18,188.12</u></u>	<u><u>\$ 17,856.75</u></u>	<u><u>\$ 3,331.93</u></u>

WELLEBY 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: 3230 Nob Hill Road, Sunrise, Florida 33351

Principal: Frances Fuce-Ollivierre

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	\$ 59,481.25	\$ 36,475.64
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 79,481.25</u>	<u>\$ 56,475.64</u>

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

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,283.44	\$ 42,141.18	\$ 41,767.34	\$ 3,657.28
Clubs	2,867.88	861.06	535.94	3,193.00
Departments	2,532.09	1,062.03	1,474.47	2,119.65
Trusts	47,075.28	628,536.20	645,977.40	29,634.08
General	<u>39,290.49</u>	<u>28,290.13</u>	<u>26,703.38</u>	<u>40,877.24</u>
TOTALS	<u><u>\$ 95,049.18</u></u>	<u><u>\$ 700,890.60</u></u>	<u><u>\$ 716,458.53</u></u>	<u><u>\$ 79,481.25</u></u>

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,657.28	\$ 95,225.60	\$ 94,784.91	\$ 4,097.97
Clubs	3,193.00	624.00	13.80	3,803.20
Departments	2,119.65	352.22	-	2,471.87
Trusts	29,634.08	536,789.66	548,118.39	18,305.35
General	<u>40,877.24</u>	<u>4,396.59</u>	<u>17,476.58</u>	<u>27,797.25</u>
TOTALS	<u><u>\$ 79,481.25</u></u>	<u><u>\$ 637,388.07</u></u>	<u><u>\$ 660,393.68</u></u>	<u><u>\$ 56,475.64</u></u>

WEST HOLLYWOOD 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: 6301 Hollywood Boulevard, Hollywood, Florida 33024

Principal: Lina Palacios

Bookkeepers: Takisha Mitchell – Business Support Center (August 2019 – Current)
Bridgette Willis – 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	\$ 29,338.00	\$ 32,445.39
TOTAL	<u>\$ 29,338.00</u>	<u>\$ 32,445.39</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 West Hollywood 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

WEST HOLLYWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,981.85	\$ 15,747.76	\$ 15,762.81	\$ 3,966.80
Clubs	3,780.09	6,580.20	5,413.40	4,946.89
Departments	1,577.84	89.16	-	1,667.00
Trusts	8,746.22	56,405.97	54,625.82	10,526.37
General	<u>7,634.00</u>	<u>3,766.85</u>	<u>3,169.91</u>	<u>8,230.94</u>
TOTALS	<u><u>\$ 25,720.00</u></u>	<u><u>\$ 82,589.94</u></u>	<u><u>\$ 78,971.94</u></u>	<u><u>\$ 29,338.00</u></u>

WEST HOLLYWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,966.80	\$ 9,109.72	\$ 11,780.37	\$ 1,296.15
Clubs	4,946.89	2,033.17	1,955.00	5,025.06
Departments	1,667.00	525.73	13.09	2,179.64
Trusts	10,526.37	50,027.33	45,699.21	14,854.49
General	<u>8,230.94</u>	<u>3,459.80</u>	<u>2,600.69</u>	<u>9,090.05</u>
TOTALS	<u><u>\$ 29,338.00</u></u>	<u><u>\$ 65,155.75</u></u>	<u><u>\$ 62,048.36</u></u>	<u><u>\$ 32,445.39</u></u>