

**INTERNAL AUDIT REPORT**

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



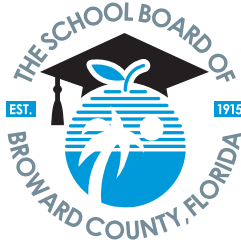
**To be presented to the:**

**Audit Committee on  
August 12, 2021**

**The School Board of Broward County, Florida on  
September 14, 2021**

**By**

**The Office of the Chief Auditor**



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

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

Dr. Vickie L. Cartwright  
Interim Superintendent of Schools

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**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

Dr. Vickie L. Cartwright  
Interim Superintendent of Schools

August 5, 2021

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Interim Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at thirty-one (31) 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-one (31) 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.

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.

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
Dr. Vickie L. Cartwright, Interim Superintendent of Schools  
Page 2

Our audits indicated that the thirty-one (31) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirty-one (31) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

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

Sincerely,



Joris Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin  
Ann Conway  
Hermine James

Audits Performed by:

Patrick Beauvoir  
Luis Castaño  
Ceci Guerrero  
Joy Hipolito  
Raysa Lugo  
David Sabra  
Nicole Smith  
Kathleen Watson-Wilkin

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## TABLE OF CONTENTS

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	<u>Pages</u>
AUTHORIZATION .....	1
SCOPE, OBJECTIVE, AND METHODOLOGY .....	1-2

### **SECTION I:      Audit Reports (with No Exceptions)**

Bayview Elementary School .....	3-5
Beachside Montessori Village Pre-K - 8 .....	6-7
Colbert Museum Magnet.....	8-10
Deerfield Park Elementary School .....	11-13
Dolphin Bay Elementary School .....	14-16
Eagle Ridge Elementary School.....	17-19
Floranada Elementary School.....	20-22
Griffin Elementary School .....	23-25
Heron Heights Elementary School .....	26-28
Hollywood Central Elementary School.....	29-31
Hollywood Park Elementary School .....	32-34
Lakeside Elementary School .....	35-37
Lauderhill Paul Turner Elementary School .....	38-39
Liberty Elementary School.....	40-42
McNab Elementary School.....	43-45
Miramar Elementary School.....	46-48
Mirror Lake Elementary School.....	49-51
Morrow Elementary School .....	52-54
Pines Lakes Elementary School .....	55-57
Pines Middle School.....	58-60
Pioneer Middle School .....	61-63
Plantation Elementary School .....	64-66
Plantation Middle School .....	67-69
Pompano Beach Elementary School .....	70-72
Ramblewood Elementary School .....	73-75
Riverside Elementary School .....	76-78
Silver Lakes Elementary School .....	79-81
Silver Palms Elementary School .....	82-84
Sunland Park Academy .....	85-87
Virginia Shuman Young Montessori.....	88-90
Wingate Oaks Center.....	91-93

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## INTERNAL AUDITOR'S REPORT

### AUTHORIZATION

State Board of Education Rule 6A-1.001, Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2020-2021 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

### SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

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

#### Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, on the cash basis of accounting.

#### Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

### Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

The results of our audits for the individual schools are included within each report.

**SECTION I:**  
**Audit Reports (with No Exceptions)**



BAYVIEW 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: 1175 Middle River Drive, Fort Lauderdale, Florida 33304

Principal: Tonya Frost

Bookkeeper: Michaelene Pfeffer

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 88,086.77	\$ 57,459.72
TOTAL	<u>\$ 88,086.77</u>	<u>\$ 57,459.72</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 Bayview 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.

Note: At fiscal year-end 2020, the SBBC Reimbursable Account balance was negative (\$23,718.24), causing a net negative balance of (\$1,982.04) in the Trusts fund. The negative account balance was caused by refunding Aftercare payments to parents, following school closures due to the Covid-19 pandemic, even though the school had already remitted these collections to the District. The negative balance was cleared in August 2020, after the District returned the school's Aftercare remittances. Standard Practice Bulletin I-204 Trusts permits a negative balance in the SBBC Reimbursable Account at year-end, with an approved and documented reason.

**BAYVIEW ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,198.99	\$ 74,936.40	\$ 73,903.89	\$ 2,231.50
Clubs	154.86	1,960.70	1,430.13	685.43
Departments	950.40	787.98	89.00	1,649.38
Trusts	23,977.26	634,177.32	624,066.05	34,088.53
General	<u>53,821.25</u>	<u>9,313.05</u>	<u>13,702.37</u>	<u>49,431.93</u>
<b>TOTALS</b>	<u><u>\$ 80,102.76</u></u>	<u><u>\$ 721,175.45</u></u>	<u><u>\$ 713,191.44</u></u>	<u><u>\$ 88,086.77</u></u>

**BAYVIEW ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,231.50	\$ 71,207.68	\$ 70,766.65	\$ 2,672.53
Clubs	685.43	1,854.16	648.69	1,890.90
Departments	1,649.38	353.39	47.69	1,955.08
Trusts	34,088.53	460,217.16	496,287.73	(1,982.04)
General	<u>49,431.93</u>	<u>14,780.35</u>	<u>11,289.03</u>	<u>52,923.25</u>
<b>TOTALS</b>	<u><u>\$ 88,086.77</u></u>	<u><u>\$ 548,412.74</u></u>	<u><u>\$ 579,039.79</u></u>	<u><u>\$ 57,459.72</u></u>

BEACHSIDE MONTESSORI VILLAGE PRE-K - 8  
AUDIT REPORT  
FOR THE 2019-20 FISCAL YEAR  
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2230 Lincoln Street, Hollywood, Florida 33020

Principal: Vered Roberts

Bookkeepers: Linda Morrow – Business Support Center (February 2020 – Current)  
Alicia Walden - Business Support Center (October 2019–January 2020)  
Kimberly Reid – Business Support Center (August – September 2019)  
Charlene Lee (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 56,030.65</u>
 TOTAL	 <u><u>\$ 56,030.65</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 Beachside Montessori Village Pre-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

**BEACHSIDE MONTESSORI VILLAGE PRE-K - 8**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 490.22	\$ 457.00	\$ 732.11	\$ 215.11
Music	1,363.34	750.00	88.80	2,024.54
Classes	3,765.09	207,871.48	207,801.54	3,835.03
Clubs	4,903.43	7,083.06	4,310.98	7,675.51
Departments	3,038.57	342.08	290.00	3,090.65
Trusts	26,736.69	858,732.62	853,184.86	32,284.45
General	<u>5,179.59</u>	<u>5,634.37</u>	<u>3,908.60</u>	<u>6,905.36</u>
<b>TOTALS</b>	<u><u>\$ 45,476.93</u></u>	<u><u>\$ 1,080,870.61</u></u>	<u><u>\$ 1,070,316.89</u></u>	<u><u>\$ 56,030.65</u></u>

COLBERT MUSEUM MAGNET  
AUDIT REPORT  
FOR THE 2018-19 AND 2019-20 FISCAL YEARS  
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2702 Funston Street, Hollywood, Florida 33020

Principals: Dorsett McLeod (January 2019 – Current)  
Marisa Fishlock (July 2018 – December 2018)

Bookkeepers: Alissa Monakey – Business Support Center (April 2021 – Current)  
Martha Arrazcaeta – Business Support Center (July 2018 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,936.99	\$ 22,736.63
 TOTAL	 <u>\$ 20,936.99</u>	 <u>\$ 22,736.63</u>

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

**COLBERT MUSEUM MAGNET**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,680.92	\$ 22,819.66	\$ 21,888.86	\$ 4,611.72
Clubs	4,845.66	6,128.98	5,039.69	5,934.95
Departments	4,208.25	4,632.03	4,189.40	4,650.88
Trusts	3,637.80	15,433.11	15,503.49	3,567.42
General	<u>2,242.76</u>	<u>4,056.84</u>	<u>4,127.58</u>	<u>2,172.02</u>
<b>TOTALS</b>	<u><u>\$ 18,615.39</u></u>	<u><u>\$ 53,070.62</u></u>	<u><u>\$ 50,749.02</u></u>	<u><u>\$ 20,936.99</u></u>

**COLBERT MUSEUM MAGNET**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,611.72	\$ 3,724.75	\$ 2,432.82	\$ 5,903.65
Clubs	5,934.95	3,638.62	3,002.38	6,571.19
Departments	4,650.88	4,171.26	4,080.63	4,741.51
Trusts	3,567.42	13,189.15	13,993.01	2,763.56
General	<u>2,172.02</u>	<u>1,928.60</u>	<u>1,343.90</u>	<u>2,756.72</u>
<b>TOTALS</b>	<u><u>\$ 20,936.99</u></u>	<u><u>\$ 26,652.38</u></u>	<u><u>\$ 24,852.74</u></u>	<u><u>\$ 22,736.63</u></u>



DEERFIELD 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: 650 SW 3<sup>rd</sup> Avenue, Deerfield Beach, Florida 33441

Principal: Jocelyn Reid

Bookkeepers: Amar Chand - Business Support Center (March 2021 - Current)  
Michelle Walker - Business Support Center (August 2019 - February 2021)  
Ruby Carpintero - Business Support Center (July 2018 - July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 34,636.05	\$ 29,060.29
 TOTAL	 <u>\$ 34,636.05</u>	 <u>\$ 29,060.29</u>

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

**DEERFIELD PARK ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,877.04	\$ 16,019.33	\$ 16,661.47	\$ 1,234.90
Clubs	3,005.69	1,842.91	2,314.43	2,534.17
Departments	2,404.64	1,973.25	1,316.00	3,061.89
Trusts	24,009.25	55,579.90	53,356.48	26,232.67
General	<u>1,564.11</u>	<u>2,216.69</u>	<u>2,208.38</u>	<u>1,572.42</u>
<b>TOTALS</b>	<u><u>\$ 32,860.73</u></u>	<u><u>\$ 77,632.08</u></u>	<u><u>\$ 75,856.76</u></u>	<u><u>\$ 34,636.05</u></u>

**DEERFIELD PARK ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,234.90	\$ 14,385.08	\$ 14,585.51	\$ 1,034.47
Clubs	2,534.17	180.03	48.89	2,665.31
Departments	3,061.89	1,315.58	1,086.03	3,291.44
Trusts	26,232.67	22,870.23	29,213.06	19,889.84
General	<u>1,572.42</u>	<u>872.63</u>	<u>265.82</u>	<u>2,179.23</u>
<b>TOTALS</b>	<u><u>\$ 34,636.05</u></u>	<u><u>\$ 39,623.55</u></u>	<u><u>\$ 45,199.31</u></u>	<u><u>\$ 29,060.29</u></u>

DOLPHIN BAY 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: 16450 Miramar Parkway, Miramar, Florida 33027

Principal: Sandra Nelson

Bookkeepers: Brinda Weaver-Ingram–Business Support Center (October 2020 –Current)  
Minerva Carlo – Business Support Center (July 2018 – September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 87,088.73	\$ 32,376.36
TOTAL	<u>\$ 87,088.73</u>	<u>\$ 32,376.36</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 Dolphin Bay 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

**DOLPHIN BAY ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,631.80	\$ 43,350.84	\$ 41,187.61	\$ 4,795.03
Clubs	2,024.41	7,921.12	4,531.21	5,414.32
Departments	5,428.46	919.75	603.71	5,744.50
Trusts	12,368.19	201,722.76	147,492.71	66,598.24
General	<u>5,013.90</u>	<u>8,258.66</u>	<u>8,735.92</u>	<u>4,536.64</u>
<b>TOTALS</b>	<u><u>\$ 27,466.76</u></u>	<u><u>\$ 262,173.13</u></u>	<u><u>\$ 202,551.16</u></u>	<u><u>\$ 87,088.73</u></u>

**DOLPHIN BAY ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,795.03	\$ 37,387.85	\$ 36,150.89	\$ 6,031.99
Clubs	5,414.32	8,249.49	7,017.13	6,646.68
Departments	5,744.50	169.94	441.63	5,472.81
Trusts	66,598.24	157,398.24	216,491.04	7,505.44
General	<u>4,536.64</u>	<u>11,106.81</u>	<u>8,924.01</u>	<u>6,719.44</u>
<b>TOTALS</b>	<u><u>\$ 87,088.73</u></u>	<u><u>\$ 214,312.33</u></u>	<u><u>\$ 269,024.70</u></u>	<u><u>\$ 32,376.36</u></u>

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

PROFILE OF THE SCHOOL

Address: 11500 Westview Drive, Coral Springs, Florida 33076

Principals: Lindsey Sierra (December 2020 – Current)  
Thomas Redshaw (July 2018 – November 2020)

Bookkeepers: Elisa Taveras – Business Support Center (May 2021 – Current)  
Lourdes Rodriguez – Business Support Center (August 2019 – April 2021)  
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	\$ 76,052.90	\$ 42,429.62
Investment:		
Treasurer's Pool Account	<u>35,000.00</u>	<u>35,000.00</u>
TOTAL	<u>\$ 111,052.90</u>	<u>\$ 77,429.62</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Eagle Ridge Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**EAGLE RIDGE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 215.59	\$ -	\$ 215.59	\$ -
Classes	8,506.47	62,054.60	54,347.70	16,213.37
Clubs	7,108.63	14,838.10	10,676.35	11,270.38
Departments	855.59	1,262.97	225.08	1,893.48
Trusts	82,153.98	844,616.64	869,560.98	57,209.64
General	<u>24,810.24</u>	<u>15,109.30</u>	<u>15,453.51</u>	<u>24,466.03</u>
<b>TOTALS</b>	<u><u>\$ 123,650.50</u></u>	<u><u>\$ 937,881.61</u></u>	<u><u>\$ 950,479.21</u></u>	<u><u>\$ 111,052.90</u></u>



**EAGLE RIDGE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 16,213.37	\$ 91,508.80	\$ 96,990.57	\$ 10,731.60
Clubs	11,270.38	16,018.12	8,399.88	18,888.62
Departments	1,893.48	187.78	729.81	1,351.45
Trusts	57,209.64	832,916.08	868,090.89	22,034.83
General	<u>24,466.03</u>	<u>7,396.71</u>	<u>7,439.62</u>	<u>24,423.12</u>
<b>TOTALS</b>	<u><u>\$ 111,052.90</u></u>	<u><u>\$ 948,027.49</u></u>	<u><u>\$ 981,650.77</u></u>	<u><u>\$ 77,429.62</u></u>

FLORANADA 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: 5251 NE 14<sup>th</sup> Way, Fort Lauderdale, Florida 33334

Principals: Luke Balchaitis (July 2020 – Current)  
John Vetter (July 2018 – June 2020)

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 211,548.54	\$ 218,014.39
Investment:		
Treasurer's Pool Account	<u>7,000.00</u>	<u>7,000.00</u>
TOTAL	<u>\$ 218,548.54</u>	<u>\$ 225,014.39</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 Floranada 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

**FLORANADA ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 974.22	\$ -	\$ -	\$ 974.22
Classes	1,988.72	33,667.83	32,598.90	3,057.65
Clubs	10,443.10	5,991.85	6,869.60	9,565.35
Departments	9,500.86	777.64	154.59	10,123.91
Trusts	112,287.42	986,497.83	1,030,422.62	68,362.63
General	<u>132,831.89</u>	<u>34,806.89</u>	<u>41,174.00</u>	<u>126,464.78</u>
<b>TOTALS</b>	<u><u>\$ 268,026.21</u></u>	<u><u>\$ 1,061,742.04</u></u>	<u><u>\$ 1,111,219.71</u></u>	<u><u>\$ 218,548.54</u></u>

**FLORANADA ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 974.22	\$ -	\$ -	\$ 974.22
Classes	3,057.65	47,214.60	47,278.50	2,993.75
Clubs	9,565.35	21,255.76	13,938.57	16,882.54
Departments	10,123.91	415.43	33.84	10,505.50
Trusts	68,362.63	581,409.45	574,358.61	75,413.47
General	<u>126,464.78</u>	<u>6,419.69</u>	<u>14,639.56</u>	<u>118,244.91</u>
<b>TOTALS</b>	<u><u>\$ 218,548.54</u></u>	<u><u>\$ 656,714.93</u></u>	<u><u>\$ 650,249.08</u></u>	<u><u>\$ 225,014.39</u></u>

GRIFFIN 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: 5050 SW 116<sup>th</sup> Avenue, Cooper City, Florida 33330

Principals: Angie Moodliyar-Jones (July 2019 – Current)  
Gail Silig (July 2018 – June 2019)

Bookkeeper: Tina Bryson

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Valley National Bank	\$ 43,796.73	\$ 49,308.25
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 53,796.73</u>	<u>\$ 59,308.25</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 Griffin 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

**GRIFFIN ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,790.40	\$ 79,703.78	\$ 78,682.89	\$ 3,811.29
Clubs	1,157.88	3,026.66	2,369.83	1,814.71
Departments	1,559.92	522.71	164.76	1,917.87
Trusts	57,172.14	465,392.02	484,279.06	38,285.10
General	<u>9,545.39</u>	<u>2,312.09</u>	<u>3,889.72</u>	<u>7,967.76</u>
<b>TOTALS</b>	<u><u>\$ 72,225.73</u></u>	<u><u>\$ 550,957.26</u></u>	<u><u>\$ 569,386.26</u></u>	<u><u>\$ 53,796.73</u></u>

**GRIFFIN ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,811.29	\$ 74,020.06	\$ 74,750.82	\$ 3,080.53
Clubs	1,814.71	4,635.85	2,924.38	3,526.18
Departments	1,917.87	84.73	293.46	1,709.14
Trusts	38,285.10	423,374.60	418,532.78	43,126.92
General	<u>7,967.76</u>	<u>8,612.31</u>	<u>8,714.59</u>	<u>7,865.48</u>
<b>TOTALS</b>	<u><u>\$ 53,796.73</u></u>	<u><u>\$ 510,727.55</u></u>	<u><u>\$ 505,216.03</u></u>	<u><u>\$ 59,308.25</u></u>

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

PROFILE OF THE SCHOOL

Address: 11010 Nob Hill Road, Parkland, Florida 33076

Principals: Merideth Weiss Schnur (November 2018 – Current)  
Kenneth King (July 2018 – October 2018)

Bookkeeper: Connie Ginn

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 46,777.64	\$ 3,798.55
TOTAL	<u>\$ 46,777.64</u>	<u>\$ 3,798.55</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 Heron Heights Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None.

Note: At fiscal year-end 2020, the SBBC Reimbursable Account balance was negative (\$59,146.70), causing a net negative balance of (\$21,308.86) in the Trusts fund. The negative account balance was caused by refunding Aftercare payments to parents, following school closures due to the Covid-19 pandemic, even though the school had already remitted these collections to the District. The negative balance was cleared in August 2020, after the District returned the school's Aftercare remittances. Standard Practice Bulletin I-204 Trusts permits a negative balance in the SBBC Reimbursable Account at year-end, with an approved and documented reason.



**HERON HEIGHTS ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,169.38	\$ 115,330.54	\$ 114,473.06	\$ 4,026.86
Clubs	2,937.61	5,918.75	5,854.95	3,001.41
Departments	3,216.91	2,111.51	2,025.96	3,302.46
Trusts	42,738.04	1,087,732.64	1,113,337.93	17,132.75
General	<u>16,706.30</u>	<u>8,797.98</u>	<u>6,190.12</u>	<u>19,314.16</u>
<b>TOTALS</b>	<u><u>\$ 68,768.24</u></u>	<u><u>\$ 1,219,891.42</u></u>	<u><u>\$ 1,241,882.02</u></u>	<u><u>\$ 46,777.64</u></u>

**HERON HEIGHTS ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,026.86	\$ 126,747.02	\$ 126,247.82	\$ 4,526.06
Clubs	3,001.41	4,210.58	3,397.58	3,814.41
Departments	3,302.46	308.29	1,923.36	1,687.39
Trusts	17,132.75	823,487.14	861,928.75	(21,308.86)
General	<u>19,314.16</u>	<u>6,240.66</u>	<u>10,475.27</u>	<u>15,079.55</u>
<b>TOTALS</b>	<u><u>\$ 46,777.64</u></u>	<u><u>\$ 960,993.69</u></u>	<u><u>\$ 1,003,972.78</u></u>	<u><u>\$ 3,798.55</u></u>

HOLLYWOOD CENTRAL 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: 1700 Monroe Street, Hollywood, Florida 33020

Principal: Delicia Decembert

Bookkeeper: Yvonne Donaldson

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 31,887.44	\$ 32,565.23
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 61,887.44</u>	<u>\$ 62,565.23</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Hollywood Central Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**HOLLYWOOD CENTRAL ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 11.46	\$ -	\$ -	\$ 11.46
Clubs	1,880.04	366.67	-	2,246.71
Departments	2,757.13	41.34	205.84	2,592.63
Trusts	20,464.22	70,241.17	71,366.57	19,338.82
General	<u>36,844.51</u>	<u>2,791.96</u>	<u>1,938.65</u>	<u>37,697.82</u>
<b>TOTALS</b>	<u><u>\$ 61,957.36</u></u>	<u><u>\$ 73,441.14</u></u>	<u><u>\$ 73,511.06</u></u>	<u><u>\$ 61,887.44</u></u>

**HOLLYWOOD CENTRAL ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 11.46	\$ -	\$ -	\$ 11.46
Clubs	2,246.71	1,537.64	1,500.00	2,284.35
Departments	2,592.63	52.74	-	2,645.37
Trusts	19,338.82	23,905.96	24,133.08	19,111.70
General	<u>37,697.82</u>	<u>2,412.70</u>	<u>1,598.17</u>	<u>38,512.35</u>
<b>TOTALS</b>	<u><u>\$ 61,887.44</u></u>	<u><u>\$ 27,909.04</u></u>	<u><u>\$ 27,231.25</u></u>	<u><u>\$ 62,565.23</u></u>

HOLLYWOOD 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: 901 North 69<sup>th</sup> Way, Hollywood, Florida 33024

Principal: Mari Menendez

Bookkeepers: Takisha Mitchell – Business Support Center (July 2019 – Current)  
Marie Aponte – Business Support Center (July 2018 – June 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 8,401.34	\$ 17,050.97
TOTAL	<u>\$ 8,401.34</u>	<u>\$ 17,050.97</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 Hollywood 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

**HOLLYWOOD PARK ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,178.46	\$ 13,370.10	\$ 12,639.99	\$ 1,908.57
Clubs	523.38	2,150.86	1,388.77	1,285.47
Departments	1,059.98	551.29	306.80	1,304.47
Trusts	1,153.72	8,629.63	8,669.72	1,113.63
General	<u>2,130.96</u>	<u>2,934.58</u>	<u>2,276.34</u>	<u>2,789.20</u>
<b>TOTALS</b>	<u><u>\$ 6,046.50</u></u>	<u><u>\$ 27,636.46</u></u>	<u><u>\$ 25,281.62</u></u>	<u><u>\$ 8,401.34</u></u>

**HOLLYWOOD PARK ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,908.57	\$ 21,401.78	\$ 20,712.12	\$ 2,598.23
Clubs	1,285.47	1,036.67	327.01	1,995.13
Departments	1,304.47	47.54	-	1,352.01
Trusts	1,113.63	19,129.27	12,606.61	7,636.29
General	<u>2,789.20</u>	<u>1,962.65</u>	<u>1,282.54</u>	<u>3,469.31</u>
<b>TOTALS</b>	<u><u>\$ 8,401.34</u></u>	<u><u>\$ 43,577.91</u></u>	<u><u>\$ 34,928.28</u></u>	<u><u>\$ 17,050.97</u></u>



LAKESIDE 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 NW 136<sup>th</sup> Avenue, Pembroke Pines, Florida 33028

Principal: Kathryne May

Bookkeepers: Maria Vinueza (August 2020 – Current)  
Tina Caldwell – Business Support Center (July 2018 – July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 40,373.63	\$ 47,929.76
TOTAL	<u>\$ 40,373.63</u>	<u>\$ 47,929.76</u>

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

**LAKESIDE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,811.87	\$ 47,992.94	\$ 46,665.28	\$ 3,139.53
Clubs	985.29	3,030.83	3,285.64	730.48
Departments	5,137.38	893.69	988.29	5,042.78
Trusts	18,487.97	500,375.32	499,545.85	19,317.44
General	<u>9,586.85</u>	<u>11,045.39</u>	<u>8,488.84</u>	<u>12,143.40</u>
<b>TOTALS</b>	<u><u>\$ 36,009.36</u></u>	<u><u>\$ 563,338.17</u></u>	<u><u>\$ 558,973.90</u></u>	<u><u>\$ 40,373.63</u></u>

**LAKESIDE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,139.53	\$ 55,569.86	\$ 55,284.40	\$ 3,424.99
Clubs	730.48	3,154.96	988.03	2,897.41
Departments	5,042.78	346.63	223.97	5,165.44
Trusts	19,317.44	424,060.17	426,243.29	17,134.32
General	<u>12,143.40</u>	<u>13,201.72</u>	<u>6,037.52</u>	<u>19,307.60</u>
<b>TOTALS</b>	<u><u>\$ 40,373.63</u></u>	<u><u>\$ 496,333.34</u></u>	<u><u>\$ 488,777.21</u></u>	<u><u>\$ 47,929.76</u></u>

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2019-20 FISCAL YEAR  
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1500 NW 49<sup>th</sup> Avenue, Lauderhill, Florida 33313

Principal: Michelle Engram McKnight

Bookkeepers: Lisa Smith – Business Support Center (February 2020 – Current)  
Linda Morrow – Business Support Center (July 2019 – January 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 8,905.80</u>
 TOTAL	 <u>\$ 8,905.80</u>

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

**LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 965.00	\$ -	\$ -	\$ 965.00
Classes	975.32	2,743.14	3,092.07	626.39
Clubs	2,199.20	-	1,391.74	807.46
Departments	1,787.29	27.73	-	1,815.02
Trusts	3,561.65	7,591.36	7,961.92	3,191.09
General	<u>3,963.85</u>	<u>2,458.79</u>	<u>4,921.80</u>	<u>1,500.84</u>
<b>TOTALS</b>	<u><u>\$ 13,452.31</u></u>	<u><u>\$ 12,821.02</u></u>	<u><u>\$ 17,367.53</u></u>	<u><u>\$ 8,905.80</u></u>

LIBERTY 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: 2450 Banks Road, Margate, Florida 33063

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

Bookkeepers: Amar Chand – Business Support Center (July 2019 – Current)  
Donna Howard (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	\$ 80,853.37	\$ 83,403.82
TOTAL	<u>\$ 80,853.37</u>	<u>\$ 83,403.82</u>

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

**LIBERTY ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 551.90	\$ 9,790.00	\$ 9,772.28	\$ 569.62
Classes	9,620.99	42,539.48	43,657.71	8,502.76
Clubs	9,399.66	7,252.59	13,372.32	3,279.93
Departments	2,638.30	2,989.25	169.35	5,458.20
Trusts	11,119.03	47,739.20	48,963.91	9,894.32
General	<u>50,738.13</u>	<u>4,832.42</u>	<u>2,422.01</u>	<u>53,148.54</u>
<b>TOTALS</b>	<u>\$ 84,068.01</u>	<u>\$ 115,142.94</u>	<u>\$ 118,357.58</u>	<u>\$ 80,853.37</u>

**LIBERTY ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 569.62	\$ 11,748.00	\$ 11,748.00	\$ 569.62
Classes	8,502.76	25,875.60	28,566.41	5,811.95
Clubs	3,279.93	1,577.85	766.23	4,091.55
Departments	5,458.20	422.28	1,562.21	4,318.27
Trusts	9,894.32	29,469.35	27,196.52	12,167.15
General	<u>53,148.54</u>	<u>9,022.51</u>	<u>5,725.77</u>	<u>56,445.28</u>
<b>TOTALS</b>	<u>\$ 80,853.37</u>	<u>\$ 78,115.59</u>	<u>\$ 75,565.14</u>	<u>\$ 83,403.82</u>



McNAB 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: 1350 SE 9<sup>th</sup> Avenue, Pompano Beach, Florida 33060

Principal: Dorys Palacio

Bookkeepers: Tamisha Mitchell – Business Support Center (August 2019 – Current)  
Victoria Phillips – Business Support Center (September 2018 – July 2019)  
Lourdes Rodriguez – Business Support Center (July 2018 – August 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 115,742.14	\$ 107,994.20
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 125,742.14</u>	<u>\$ 117,994.20</u>

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

**McNAB ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 644.02	\$ 62,661.19	\$ 61,984.45	\$ 1,320.76
Clubs	2,176.15	2,385.80	2,985.55	1,576.40
Departments	7,054.00	1,255.73	1,168.39	7,141.34
Trusts	75,275.47	533,632.63	528,777.05	80,131.05
General	<u>42,590.87</u>	<u>13,647.52</u>	<u>20,665.80</u>	<u>35,572.59</u>
<b>TOTALS</b>	<u><u>\$ 127,740.51</u></u>	<u><u>\$ 613,582.87</u></u>	<u><u>\$ 615,581.24</u></u>	<u><u>\$ 125,742.14</u></u>

**McNAB ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,320.76	\$ 44,042.61	\$ 43,503.53	\$ 1,859.84
Clubs	1,576.40	3,544.82	2,867.42	2,253.80
Departments	7,141.34	291.12	-	7,432.46
Trusts	80,131.05	497,224.44	482,208.46	95,147.03
General	<u>35,572.59</u>	<u>1,619.85</u>	<u>25,891.37</u>	<u>11,301.07</u>
<b>TOTALS</b>	<u><u>\$ 125,742.14</u></u>	<u><u>\$ 546,722.84</u></u>	<u><u>\$ 554,470.78</u></u>	<u><u>\$ 117,994.20</u></u>

MIRAMAR 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: 6831 SW 26<sup>th</sup> Street, Miramar, Florida 33023

Principal: Joanne Schlissel

Bookkeepers: Janice Thompson – Business Support Center (March 2020 – Current)  
Minerva Carlo -Business Support Center (December 2019-February 2020)  
Ileana Claudio–Business Support Center (August 2018–November 2019)  
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	\$ 46,587.48	\$ 53,070.58
TOTAL	<u>\$ 46,587.48</u>	<u>\$ 53,070.58</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 Miramar 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

**MIRAMAR ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,186.62	\$ 9,684.13	\$ 10,469.00	\$ 1,401.75
Clubs	1,105.16	1,027.62	777.63	1,355.15
Departments	8,524.86	8,910.75	9,627.30	7,808.31
Trusts	6,557.62	22,912.33	16,929.58	12,540.37
General	<u>27,109.73</u>	<u>3,686.34</u>	<u>7,314.17</u>	<u>23,481.90</u>
<b>TOTALS</b>	<u><u>\$ 45,483.99</u></u>	<u><u>\$ 46,221.17</u></u>	<u><u>\$ 45,117.68</u></u>	<u><u>\$ 46,587.48</u></u>

**MIRAMAR ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,401.75	\$ 4,635.34	\$ 3,098.48	\$ 2,938.61
Clubs	1,355.15	838.94	149.16	2,044.93
Departments	7,808.31	5,110.71	4,329.40	8,589.62
Trusts	12,540.37	23,380.83	18,318.17	17,603.03
General	<u>23,481.90</u>	<u>3,934.89</u>	<u>5,522.40</u>	<u>21,894.39</u>
<b>TOTALS</b>	<u><u>\$ 46,587.48</u></u>	<u><u>\$ 37,900.71</u></u>	<u><u>\$ 31,417.61</u></u>	<u><u>\$ 53,070.58</u></u>

MIRROR LAKE 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: 1200 NW 72<sup>nd</sup> Avenue, Plantation, Florida 33313

Principal: Marlen Veliz

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 26,759.07	\$ 18,239.30
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 41,759.07</u>	<u>\$ 33,239.30</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 Mirror Lake 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

**MIRROR LAKE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,210.83	\$ 11,556.20	\$ 11,325.11	\$ 1,441.92
Clubs	1,596.02	13,550.91	13,735.80	1,411.13
Departments	2,248.72	773.49	12.00	3,010.21
Trusts	21,455.51	105,075.12	104,541.90	21,988.73
General	<u>16,020.10</u>	<u>4,563.29</u>	<u>6,676.31</u>	<u>13,907.08</u>
<b>TOTALS</b>	<u><u>\$ 42,531.18</u></u>	<u><u>\$ 135,519.01</u></u>	<u><u>\$ 136,291.12</u></u>	<u><u>\$ 41,759.07</u></u>



**MIRROR LAKE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,441.92	\$ 7,964.93	\$ 8,714.68	\$ 692.17
Clubs	1,411.13	11,565.41	10,662.60	2,313.94
Departments	3,010.21	135.57	14.50	3,131.28
Trusts	21,988.73	111,603.46	117,593.86	15,998.33
General	<u>13,907.08</u>	<u>3,506.86</u>	<u>6,310.36</u>	<u>11,103.58</u>
<b>TOTALS</b>	<u><u>\$ 41,759.07</u></u>	<u><u>\$ 134,776.23</u></u>	<u><u>\$ 143,296.00</u></u>	<u><u>\$ 33,239.30</u></u>

MORROW 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: 408 SW 76<sup>th</sup> Terrace, North Lauderdale, Florida 33068

Principal: Dr. Laurel Crowle

Bookkeeper: Carla Andrejak – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 535.01	\$ 1,604.61
Investment:		
Treasurer's Pool Account	<u>13,000.00</u>	<u>13,000.00</u>
TOTAL	<u>\$ 13,535.01</u>	<u>\$ 14,604.61</u>

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

**MORROW ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,634.73	\$ 1,663.23	\$ 2,485.26	\$ 1,812.70
Clubs	1,273.29	3,288.08	3,869.61	691.76
Departments	2,403.17	116.99	-	2,520.16
Trusts	5,638.62	20,177.79	20,532.26	5,284.15
General	<u>5,651.96</u>	<u>5,146.42</u>	<u>7,572.14</u>	<u>3,226.24</u>
<b>TOTALS</b>	<u><u>\$ 17,601.77</u></u>	<u><u>\$ 30,392.51</u></u>	<u><u>\$ 34,459.27</u></u>	<u><u>\$ 13,535.01</u></u>

**MORROW ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,812.70	\$ 406.92	\$ 1,152.03	\$ 1,067.59
Clubs	691.76	418.88	51.24	1,059.40
Departments	2,520.16	3,754.41	3,712.19	2,562.38
Trusts	5,284.15	13,018.12	11,754.89	6,547.38
General	<u>3,226.24</u>	<u>2,536.68</u>	<u>2,395.06</u>	<u>3,367.86</u>
<b>TOTALS</b>	<u><u>\$ 13,535.01</u></u>	<u><u>\$ 20,135.01</u></u>	<u><u>\$ 19,065.41</u></u>	<u><u>\$ 14,604.61</u></u>

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

PROFILE OF THE SCHOOL

Address: 10300 Johnson Street, Pembroke Pines, Florida 33026

Principal: Susan Sasse

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,888.88	\$ 13,542.20
TOTAL	<u>\$ 12,888.88</u>	<u>\$ 13,542.20</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Pines Lakes Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**PINES LAKES ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 37.62	\$ 1,517.41	\$ 1,456.90	\$ 98.13
Classes	543.86	14,774.66	14,057.79	1,260.73
Clubs	569.77	2,072.45	2,222.25	419.97
Departments	3,084.02	8,220.23	8,155.69	3,148.56
Trusts	6,281.70	181,362.16	182,513.80	5,130.06
General	<u>4,526.83</u>	<u>3,906.98</u>	<u>5,602.38</u>	<u>2,831.43</u>
<b>TOTALS</b>	<u><u>\$ 15,043.80</u></u>	<u><u>\$ 211,853.89</u></u>	<u><u>\$ 214,008.81</u></u>	<u><u>\$ 12,888.88</u></u>

**PINES LAKES ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 98.13	\$ 360.16	\$ 312.00	\$ 146.29
Classes	1,260.73	12,806.24	11,966.92	2,100.05
Clubs	419.97	1,038.94	832.62	626.29
Departments	3,148.56	4,801.82	3,491.86	4,458.52
Trusts	5,130.06	24,623.61	28,589.18	1,164.49
General	<u>2,831.43</u>	<u>8,398.31</u>	<u>6,183.18</u>	<u>5,046.56</u>
<b>TOTALS</b>	<u><u>\$ 12,888.88</u></u>	<u><u>\$ 52,029.08</u></u>	<u><u>\$ 51,375.76</u></u>	<u><u>\$ 13,542.20</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Carlton Campbell

Bookkeepers: Cornet Brown – 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	\$ 11,644.09	\$ 11,986.26
Investment:		
Treasurer’s Pool Account	<u>50,000.00</u>	<u>50,000.00</u>
TOTAL	<u>\$ 61,644.09</u>	<u>\$ 61,986.26</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Pines Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None



**PINES MIDDLE SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 6,635.76	\$ 5,611.13	\$ 11,331.55	\$ 915.34
Music	6,893.35	6,985.96	4,811.16	9,068.15
Classes	3,948.35	10,022.25	8,626.44	5,344.16
Clubs	14,122.76	15,932.32	13,380.85	16,674.23
Departments	7,489.93	411.75	2,008.29	5,893.39
Trusts	21,667.24	65,734.59	68,870.01	18,531.82
General	<u>9,014.98</u>	<u>7,617.38</u>	<u>11,415.36</u>	<u>5,217.00</u>
<b>TOTALS</b>	<u><u>\$ 69,772.37</u></u>	<u><u>\$ 112,315.38</u></u>	<u><u>\$ 120,443.66</u></u>	<u><u>\$ 61,644.09</u></u>

**PINES MIDDLE SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 915.34	\$ 13,416.79	\$ 11,570.29	\$ 2,761.84
Music	9,068.15	7,790.18	7,397.41	9,460.92
Classes	5,344.16	-	5,344.16	-
Clubs	16,674.23	7,920.03	11,027.17	13,567.09
Departments	5,893.39	11,892.19	5,634.47	12,151.11
Trusts	18,531.82	67,603.64	69,830.23	16,305.23
General	<u>5,217.00</u>	<u>7,310.96</u>	<u>4,787.89</u>	<u>7,740.07</u>
<b>TOTALS</b>	<u><u>\$ 61,644.09</u></u>	<u><u>\$ 115,933.79</u></u>	<u><u>\$ 115,591.62</u></u>	<u><u>\$ 61,986.26</u></u>

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

PROFILE OF THE SCHOOL

Address: 5350 SW 90<sup>th</sup> Avenue, Cooper City, Florida 33328

Principals: Robert Pappas (July 2020 – Current)  
Michael Consaul (July 2018 – June 2020)

Bookkeepers: Alissa Monakey – Business Support Center (March 2021 – Current)  
Martha Arrazcaeta – Business Support Center (July 2018 –February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 80,104.76	\$ 94,983.25
Investment:		
Treasurer’s Pool Account	<u>45,000.00</u>	<u>45,000.00</u>
TOTAL	<u>\$ 125,104.76</u>	<u>\$ 139,983.25</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 Pioneer Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**PIONEER MIDDLE SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 16,907.35	\$ 13,420.02	\$ 14,271.12	\$ 16,056.25
Music	3,736.64	87,303.16	86,658.95	4,380.85
Classes	2,084.83	48,230.51	48,084.10	2,231.24
Clubs	49,028.26	84,763.17	79,148.09	54,643.34
Departments	11,219.12	16,545.93	13,487.69	14,277.36
Trusts	29,644.01	198,530.97	211,575.34	16,599.64
General	<u>11,636.33</u>	<u>28,998.95</u>	<u>23,719.20</u>	<u>16,916.08</u>
<b>TOTALS</b>	<u><u>\$ 124,256.54</u></u>	<u><u>\$ 477,792.71</u></u>	<u><u>\$ 476,944.49</u></u>	<u><u>\$ 125,104.76</u></u>

**PIONEER MIDDLE SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 16,056.25	\$ 11,055.68	\$ 17,004.02	\$ 10,107.91
Music	4,380.85	62,131.60	55,816.44	10,696.01
Classes	2,231.24	321,882.34	320,696.34	3,417.24
Clubs	54,643.34	66,049.65	41,885.80	78,807.19
Departments	14,277.36	8,161.09	7,801.64	14,636.81
Trusts	16,599.64	75,947.29	84,082.76	8,464.17
General	<u>16,916.08</u>	<u>11,983.35</u>	<u>15,045.51</u>	<u>13,853.92</u>
<b>TOTALS</b>	<u><u>\$ 125,104.76</u></u>	<u><u>\$ 557,211.00</u></u>	<u><u>\$ 542,332.51</u></u>	<u><u>\$ 139,983.25</u></u>

PLANTATION 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: 651 NW 42<sup>nd</sup> Avenue, Plantation, Florida 33317

Principal: Judith Pitter

Bookkeepers: Victoria Phillips – Business Support Center (August 2019 – Current)  
Mabel Lopez – 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	\$ 14,254.92	\$ 11,797.83
TOTAL	<u>\$ 14,254.92</u>	<u>\$ 11,797.83</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 Plantation 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

**PLANTATION ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 548.10	\$ 8,952.36	\$ 8,857.40	\$ 643.06
Clubs	4,432.81	5,564.21	2,917.12	7,079.90
Departments	1,482.01	246.15	0.40	1,727.76
Trusts	2,582.34	22,234.80	22,032.80	2,784.34
General	<u>2,847.60</u>	<u>871.06</u>	<u>1,698.80</u>	<u>2,019.86</u>
<b>TOTALS</b>	<u><u>\$ 11,892.86</u></u>	<u><u>\$ 37,868.58</u></u>	<u><u>\$ 35,506.52</u></u>	<u><u>\$ 14,254.92</u></u>

**PLANTATION ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 643.06	\$ 12,346.00	\$ 12,344.40	\$ 644.66
Clubs	7,079.90	2,324.64	4,920.62	4,483.92
Departments	1,727.76	203.28	975.00	956.04
Trusts	2,784.34	11,587.04	11,240.89	3,130.49
General	<u>2,019.86</u>	<u>1,276.00</u>	<u>713.14</u>	<u>2,582.72</u>
<b>TOTALS</b>	<u><u>\$ 14,254.92</u></u>	<u><u>\$ 27,736.96</u></u>	<u><u>\$ 30,194.05</u></u>	<u><u>\$ 11,797.83</u></u>



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

PROFILE OF THE SCHOOL

Address: 6600 West Sunrise Boulevard, Plantation, Florida 33313

Principal: Dr. Sherri Wilson

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 24,253.92	\$ 32,183.76
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 44,253.92</u>	<u>\$ 52,183.76</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Plantation Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**PLANTATION MIDDLE SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,620.06	\$ 1,164.00	\$ 1,585.00	\$ 3,199.06
Music	2,540.62	7,208.16	5,753.49	3,995.29
Classes	1,635.71	29,118.31	28,948.56	1,805.46
Clubs	8,418.59	14,047.32	14,706.63	7,759.28
Departments	6,388.82	2,680.23	1,727.89	7,341.16
Trusts	11,345.39	18,362.75	15,398.00	14,310.14
General	<u>8,195.94</u>	<u>3,088.58</u>	<u>5,440.99</u>	<u>5,843.53</u>
<b>TOTALS</b>	<u><u>\$ 42,145.13</u></u>	<u><u>\$ 75,669.35</u></u>	<u><u>\$ 73,560.56</u></u>	<u><u>\$ 44,253.92</u></u>

**PLANTATION MIDDLE SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,199.06	\$ 1,579.00	\$ 1,031.36	\$ 3,746.70
Music	3,995.29	5,411.17	2,118.77	7,287.69
Classes	1,805.46	17,916.40	18,457.43	1,264.43
Clubs	7,759.28	12,542.46	10,803.51	9,498.23
Departments	7,341.16	2,356.74	1,544.59	8,153.31
Trusts	14,310.14	50,533.68	52,700.88	12,142.94
General	<u>5,843.53</u>	<u>7,881.35</u>	<u>3,634.42</u>	<u>10,090.46</u>
<b>TOTALS</b>	<u><u>\$ 44,253.92</u></u>	<u><u>\$ 98,220.80</u></u>	<u><u>\$ 90,290.96</u></u>	<u><u>\$ 52,183.76</u></u>

POMPANO BEACH 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: 700 NE 13<sup>th</sup> Avenue, Pompano Beach, Florida 33060

Principal: Shezette Blue-Small

Bookkeeper: Carla Andrejak – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 8,397.07	\$ 8,988.47
TOTAL	<u>\$ 8,397.07</u>	<u>\$ 8,988.47</u>

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

**POMPANO BEACH ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,064.57	\$ 14,338.62	\$ 13,474.06	\$ 1,929.13
Clubs	224.19	2,069.40	1,266.99	1,026.60
Departments	427.70	4,458.83	3,749.71	1,136.82
Trusts	4,450.81	11,319.56	12,199.65	3,570.72
General	<u>700.15</u>	<u>686.58</u>	<u>652.93</u>	<u>733.80</u>
<b>TOTALS</b>	<u><u>\$ 6,867.42</u></u>	<u><u>\$ 32,872.99</u></u>	<u><u>\$ 31,343.34</u></u>	<u><u>\$ 8,397.07</u></u>

**POMPANO BEACH ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,929.13	\$ 9,500.47	\$ 9,554.38	\$ 1,875.22
Clubs	1,026.60	2,603.24	2,312.44	1,317.40
Departments	1,136.82	3,494.74	3,220.49	1,411.07
Trusts	3,570.72	11,093.65	10,966.60	3,697.77
General	<u>733.80</u>	<u>369.61</u>	<u>416.40</u>	<u>687.01</u>
<b>TOTALS</b>	<u><u>\$ 8,397.07</u></u>	<u><u>\$ 27,061.71</u></u>	<u><u>\$ 26,470.31</u></u>	<u><u>\$ 8,988.47</u></u>

RAMBLEWOOD 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: 8950 Shadow Wood Boulevard, Coral Springs, Florida 33071

Principals: Dacyany Ibarrondo (June 2020 – Current)  
Kenneth King – Acting Principal (March 2020 – May 2020)  
Maria Perez (July 2018 – February 2020)

Bookkeepers: Rhonda Tribbey – Business Support Center (September 2019 – Current)  
Lourdes Rodriguez -Business Support Center (August 2018-August 2019)  
Heather Braun – Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 43,272.93	\$ 59,976.12
TOTAL	<u>\$ 43,272.93</u>	<u>\$ 59,976.12</u>

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

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,263.07	\$ 1,979.00	\$ 2,012.68	\$ 1,229.39
Classes	2,377.39	65,494.03	65,933.01	1,938.41
Clubs	3,685.58	2,552.29	2,574.91	3,662.96
Departments	7,257.56	4,469.41	7,583.11	4,143.86
Trusts	16,877.98	664,605.60	658,185.46	23,298.12
General	<u>7,203.62</u>	<u>12,763.32</u>	<u>10,966.75</u>	<u>9,000.19</u>
<b>TOTALS</b>	<u><u>\$ 38,665.20</u></u>	<u><u>\$ 751,863.65</u></u>	<u><u>\$ 747,255.92</u></u>	<u><u>\$ 43,272.93</u></u>



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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,229.39	\$ -	\$ 279.00	\$ 950.39
Classes	1,938.41	61,943.73	62,854.41	1,027.73
Clubs	3,662.96	3,260.00	937.99	5,984.97
Departments	4,143.86	516.49	787.62	3,872.73
Trusts	23,298.12	358,982.03	341,301.06	40,979.09
General	<u>9,000.19</u>	<u>5,366.44</u>	<u>7,205.42</u>	<u>7,161.21</u>
<b>TOTALS</b>	<u><u>\$ 43,272.93</u></u>	<u><u>\$ 430,068.69</u></u>	<u><u>\$ 413,365.50</u></u>	<u><u>\$ 59,976.12</u></u>

RIVERSIDE 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: 11450 Riverside Drive, Coral Springs, Florida 33071

Principals: Sabrina Sheib (December 2018 – Current)  
Merideth Weiss Schnur (July 2018 – November 2018)

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	\$ 40,967.30	\$ 28,350.32
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 55,967.30</u>	<u>\$ 43,350.32</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 Riverside 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

**RIVERSIDE ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 6,971.41	\$ 59,604.49	\$ 59,677.81	\$ 6,898.09
Clubs	4,689.34	600.00	1,625.42	3,663.92
Departments	2,641.84	960.17	13.92	3,588.09
Trusts	30,775.23	851,559.89	848,405.45	33,929.67
General	<u>12,110.81</u>	<u>19,118.92</u>	<u>23,342.20</u>	<u>7,887.53</u>
<b>TOTALS</b>	<u><u>\$ 57,188.63</u></u>	<u><u>\$ 931,843.47</u></u>	<u><u>\$ 933,064.80</u></u>	<u><u>\$ 55,967.30</u></u>

**RIVERSIDE ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 6,898.09	\$ 117,511.42	\$ 119,082.07	\$ 5,327.44
Clubs	3,663.92	2,328.41	2,256.84	3,735.49
Departments	3,588.09	1,109.88	571.38	4,126.59
Trusts	33,929.67	488,518.54	500,037.46	22,410.75
General	<u>7,887.53</u>	<u>21,559.53</u>	<u>21,697.01</u>	<u>7,750.05</u>
<b>TOTALS</b>	<u><u>\$ 55,967.30</u></u>	<u><u>\$ 631,027.78</u></u>	<u><u>\$ 643,644.76</u></u>	<u><u>\$ 43,350.32</u></u>

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

PROFILE OF THE SCHOOL

Address: 2300 SW 173<sup>rd</sup> Avenue, Miramar, Florida 33029

Principal: Tammy Gilbert

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 40,744.44	\$ 39,898.64
TOTAL	<u>\$ 40,744.44</u>	<u>\$ 39,898.64</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 Silver Lakes Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**SILVER LAKES ELEMENTARY SCHOOL**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,295.73	\$ 201.00	\$ -	\$ 1,496.73
Classes	1,995.31	44,161.60	37,678.43	8,478.48
Clubs	2,909.34	2,558.73	1,152.02	4,316.05
Departments	4,782.31	6,865.43	6,213.71	5,434.03
Trusts	12,286.69	283,257.74	279,578.99	15,965.44
General	<u>5,969.13</u>	<u>4,084.14</u>	<u>4,999.56</u>	<u>5,053.71</u>
<b>TOTALS</b>	<u><u>\$ 29,238.51</u></u>	<u><u>\$ 341,128.64</u></u>	<u><u>\$ 329,622.71</u></u>	<u><u>\$ 40,744.44</u></u>

**SILVER LAKES ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 1,496.73	\$ 13,579.00	\$ 12,295.49	\$ 2,780.24
Classes	8,478.48	45,439.78	50,803.29	3,114.97
Clubs	4,316.05	1,483.78	776.86	5,022.97
Departments	5,434.03	4,840.35	3,615.11	6,659.27
Trusts	15,965.44	199,799.30	199,479.84	16,284.90
General	<u>5,053.71</u>	<u>5,483.52</u>	<u>4,500.94</u>	<u>6,036.29</u>
<b>TOTALS</b>	<u><u>\$ 40,744.44</u></u>	<u><u>\$ 270,625.73</u></u>	<u><u>\$ 271,471.53</u></u>	<u><u>\$ 39,898.64</u></u>

SILVER PALMS 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: 1209 NW 155<sup>th</sup> Avenue, Pembroke Pines, Florida 33028

Principal: Irina Shearer

Bookkeeper: Tina Caldwell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,561.01	\$ 24,565.85
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 32,561.01</u>	<u>\$ 34,565.85</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Silver Palms Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None



**SILVER PALMS ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 49.82	\$ 5,343.78	\$ 5,160.00	\$ 233.60
Classes	2,874.87	57,793.87	54,769.83	5,898.91
Clubs	711.51	2,113.37	2,103.47	721.41
Departments	1,737.03	677.58	1,000.00	1,414.61
Trusts	41,259.33	584,473.92	605,638.03	20,095.22
General	<u>3,982.03</u>	<u>19,759.75</u>	<u>19,544.52</u>	<u>4,197.26</u>
<b>TOTALS</b>	<u><u>\$ 50,614.59</u></u>	<u><u>\$ 670,162.27</u></u>	<u><u>\$ 688,215.85</u></u>	<u><u>\$ 32,561.01</u></u>

**SILVER PALMS ELEMENTARY SCHOOL**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 233.60	\$ 31,198.10	\$ 29,677.50	\$ 1,754.20
Classes	5,898.91	53,988.74	56,290.67	3,596.98
Clubs	721.41	9,438.45	2,493.27	7,666.59
Departments	1,414.61	210.81	-	1,625.42
Trusts	20,095.22	400,330.27	403,672.01	16,753.48
General	<u>4,197.26</u>	<u>3,195.91</u>	<u>4,223.99</u>	<u>3,169.18</u>
<b>TOTALS</b>	<u><u>\$ 32,561.01</u></u>	<u><u>\$ 498,362.28</u></u>	<u><u>\$ 496,357.44</u></u>	<u><u>\$ 34,565.85</u></u>

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

PROFILE OF THE SCHOOL

Address: 919 NW 13<sup>th</sup> Terrace, Fort Lauderdale, Florida 33311

Principal: Sharonda Davis-Bailey

Bookkeepers: Adrian Jackson - Business Support Center (March 2021 - Current)  
Amar Chand - Business Support Center (October 2020 - February 2021)  
Elvena Frett - Business Support Center (July 2018 - September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 4,172.66	\$ 7,948.44
 TOTAL	 <u>\$ 4,172.66</u>	 <u>\$ 7,948.44</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 Sunland Park 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

**SUNLAND PARK ACADEMY**

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

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 928.07	\$ 6,929.56	\$ 6,677.07	\$ 1,180.56
Clubs	139.77	757.71	400.00	497.48
Departments	155.30	136.41	-	291.71
Trusts	600.90	22,479.86	21,875.04	1,205.72
General	<u>187.80</u>	<u>5,367.47</u>	<u>4,558.08</u>	<u>997.19</u>
<b>TOTALS</b>	<u><u>\$ 2,011.84</u></u>	<u><u>\$ 35,671.01</u></u>	<u><u>\$ 33,510.19</u></u>	<u><u>\$ 4,172.66</u></u>

**SUNLAND PARK ACADEMY**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,180.56	\$ 8,175.25	\$ 7,689.50	\$ 1,666.31
Clubs	497.48	1,275.53	603.17	1,169.84
Departments	291.71	54.25	-	345.96
Trusts	1,205.72	13,468.26	11,800.16	2,873.82
General	<u>997.19</u>	<u>4,694.12</u>	<u>3,798.80</u>	<u>1,892.51</u>
<b>TOTALS</b>	<u><u>\$ 4,172.66</u></u>	<u><u>\$ 27,667.41</u></u>	<u><u>\$ 23,891.63</u></u>	<u><u>\$ 7,948.44</u></u>

VIRGINIA SHUMAN YOUNG MONTESSORI  
AUDIT REPORT  
FOR THE 2018-19 AND 2019-20 FISCAL YEARS  
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 101 NE 11<sup>th</sup> Avenue, Fort Lauderdale, Florida 33301

Principal: Cynthia Felton

Bookkeepers: Michelle Freeman-Introini (July 2019 – Current)  
Mabel Lopez – 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	\$ 27,099.96	\$ 32,595.99
TOTAL	<u>\$ 27,099.96</u>	<u>\$ 32,595.99</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 Virginia Shuman Young Montessori 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

**VIRGINIA SHUMAN YOUNG MONTESSORI**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,924.14	\$ 45,262.64	\$ 45,284.91	\$ 1,901.87
Departments	739.77	1,001.64	324.14	1,417.27
Trusts	30,697.50	1,007,360.13	1,024,406.88	13,650.75
General	<u>4,207.98</u>	<u>9,289.81</u>	<u>3,367.72</u>	<u>10,130.07</u>
<b>TOTALS</b>	<u><u>\$ 37,569.39</u></u>	<u><u>\$ 1,062,914.22</u></u>	<u><u>\$ 1,073,383.65</u></u>	<u><u>\$ 27,099.96</u></u>

**VIRGINIA SHUMAN YOUNG MONTESSORI**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,901.87	\$ 1,220.30	\$ 439.99	\$ 2,682.18
Departments	1,417.27	697.47	29.55	2,085.19
Trusts	13,650.75	827,560.03	821,245.54	19,965.24
General	<u>10,130.07</u>	<u>23.72</u>	<u>2,290.41</u>	<u>7,863.38</u>
<b>TOTALS</b>	<u><u>\$ 27,099.96</u></u>	<u><u>\$ 829,501.52</u></u>	<u><u>\$ 824,005.49</u></u>	<u><u>\$ 32,595.99</u></u>



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

PROFILE OF THE SCHOOL

Address: 1211 NW 33<sup>rd</sup> Terrace, Fort Lauderdale, Florida 33311

Principals: Julie Gittelman (July 2019 – Current)  
Donald Cottrell (July 2018 – June 2019)

Bookkeepers: Mabel Lopez – Business Support Center (August 2020 – Current)  
Cynthia Ruffin – Business Support Center (October 2019 – July 2020)  
Heather Braun – Business Support Center (July 2018 – September 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 3,641.52	\$ 6,431.33
 TOTAL	 <u>\$ 3,641.52</u>	 <u>\$ 6,431.33</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 Wingate Oaks 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

# WINGATE OAKS CENTER

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

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 159.73	\$ -	\$ -	\$ 159.73
Clubs	1,110.02	3,020.48	2,887.80	1,242.70
Trusts	1,882.84	31,621.87	31,970.46	1,534.25
General	<u>169.24</u>	<u>1,123.99</u>	<u>588.39</u>	<u>704.84</u>
<b>TOTALS</b>	<u>\$ 3,321.83</u>	<u>\$ 35,766.34</u>	<u>\$ 35,446.65</u>	<u>\$ 3,641.52</u>

**WINGATE OAKS CENTER**

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

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 159.73	\$ -	\$ -	\$ 159.73
Clubs	1,242.70	1,496.28	1,776.97	962.01
Trusts	1,534.25	38,537.29	35,625.83	4,445.71
General	<u>704.84</u>	<u>1,064.92</u>	<u>905.88</u>	<u>863.88</u>
<b>TOTALS</b>	<u><u>\$ 3,641.52</u></u>	<u><u>\$ 41,098.49</u></u>	<u><u>\$ 38,308.68</u></u>	<u><u>\$ 6,431.33</u></u>