

**INTERNAL AUDIT REPORT**

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



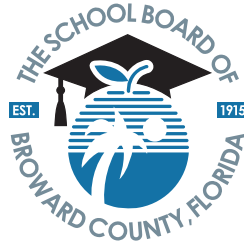
**To be presented to the:**

**Audit Committee on  
February 24, 2022**

**The School Board of Broward County, Florida on  
April 19, 2022**

**By**

**The Office of the Chief Auditor**



Laurie Rich Levinson, Chair  
Patricia Good, Vice Chair

Lori Alhadeff  
Debra Hixon  
Donna P. Korn  
Sarah Leonardi  
Ann Murray  
Dr. Rosalind Osgood  
Nora Rupert

Dr. Vickie L. Cartwright  
Superintendent of Schools

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

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

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

**Office of the Chief Auditor**

**Joris Jabouin, Chief Auditor**

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2400 • fax: 754-321-2719

[joris.jabouin@browardschools.com](mailto:joris.jabouin@browardschools.com)

[www.browardschools.com/audit](http://www.browardschools.com/audit)

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

Laurie Rich Levinson, Chair  
Patricia Good, Vice Chair

Lori Alhadeff

Debra Hixon

Donna P. Korn

Sarah Leonardi

Ann Murray

Dr. Rosalind Osgood

Nora Rupert

Dr. Vickie L. Cartwright  
Superintendent of Schools

February 16, 2022

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Superintendent of Schools

Ladies and Gentlemen:

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

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

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

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

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, Superintendent of Schools  
Page 2

Our audits indicated that the twenty-six (26) schools in this report complied with prescribed policies and procedures.

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

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

Sincerely,



Joris Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin  
Ann Conway  
Hermine James  
Joy Hipolito

Audits Performed by:

Ceci Guerrero  
Hermine James  
Kashama Patel  
David Sabra  
Nicole Smith  
Kathleen Watson-Wilkin

---

---

## TABLE OF CONTENTS

---

---

	<u>Pages</u>
AUTHORIZATION .....	1
SCOPE, OBJECTIVE, AND METHODOLOGY .....	1-2
<b>SECTION I:      Audit Reports (with No Exceptions)</b>	
Annabel C. Perry PK-8.....	3-4
Attucks Middle School.....	5-6
Bair Middle School .....	7-8
Charles Drew Elementary School .....	9-10
Cresthaven Elementary School.....	11-12
Croissant Park Elementary School .....	13-14
Cypress Run Education Center.....	15-16
Dave Thomas Education Center .....	17-18
Deerfield Beach Middle School .....	19-20
Dillard Elementary School .....	21-22
Discovery Elementary School .....	23-24
Eagle Ridge Elementary School.....	25-26
Forest Hills Elementary School.....	27-28
Henry D. Perry Education Center.....	29-30
Hollywood Central Elementary School.....	31-32
Lanier-James Education Center.....	33-34
Parkway Middle School .....	35-36
Plantation Elementary School .....	37-38
Plantation Park Elementary School .....	39-40
Ramblewood Elementary School .....	41-42
Riverglades Elementary School .....	43-44
Silver Lakes Middle School .....	45-46
Stephen Foster Elementary School.....	47-48
Thurgood Marshall Elementary School.....	49-50
Walter C. Young Middle School .....	51-52
Westpine Middle School .....	53-54

---

---

## 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 2021-2022 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)**



ANNABEL C. PERRY PK-8  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 6850 SW 34<sup>th</sup> Street, Miramar, Florida 33023

Principal: Thomas Correll

Bookkeeper: Berkys Mejia – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 24,491.66</u>
TOTAL	<u><u>\$ 24,491.66</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 Annabel C. Perry PK-8 for the 2020-21 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 2020-21 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

**ANNABEL C. PERRY PK-8**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,058.40	\$ -	\$ 767.00	\$ -	\$ -	\$ 1,291.40
Music	1,313.40	540.00	21.60	-	30.57	1,801.23
Classes	6,824.77	-	1,068.64	2,326.02	2,587.94	5,494.21
Clubs	2,291.67	-	194.13	150.52	-	2,248.06
Departments	3,215.27	-	-	76.89	-	3,292.16
Trusts	5,068.14	7,662.85	4,347.62	1,422.71	1,391.59	8,414.49
General	<u>2,208.15</u>	<u>672.48</u>	<u>964.48</u>	<u>684.66</u>	<u>650.70</u>	<u>1,950.11</u>
<b>TOTALS</b>	<u><u>\$ 22,979.80</u></u>	<u><u>\$ 8,875.33</u></u>	<u><u>\$ 7,363.47</u></u>	<u><u>\$ 4,660.80</u></u>	<u><u>\$ 4,660.80</u></u>	<u><u>\$ 24,491.66</u></u>

ATTUCKS MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 3500 North 22<sup>nd</sup> Avenue, Hollywood, Florida 33020

Principals: Cassandra Adderley (July 2021 – Present)  
Errol Evans (July 2020 – June 2021)

Bookkeeper: Robert Johnston III – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Bank of America	<u>\$ 64,312.28</u>
 TOTAL	 <u>\$ 64,312.28</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Attucks Middle School for the 2020-21 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 2020-21 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**ATTUCKS MIDDLE SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 218.59	\$ 1,520.00	\$ 1,360.72	\$ -	\$ -	\$ 377.87
Classes	188.08	4,268.80	4,064.16	-	368.40	24.32
Clubs	23,714.63	3,240.00	5,031.26	216.15	2,142.44	19,997.08
Departments	10,224.43	-	1,489.04	127.06	692.26	8,170.19
Trusts	36,968.82	5,014.10	15,401.38	4,831.69	3,335.55	28,077.68
General	<u>5,151.64</u>	<u>2,947.62</u>	<u>1,797.87</u>	<u>4,852.33</u>	<u>3,488.58</u>	<u>7,665.14</u>
<b>TOTALS</b>	<u>\$ 76,466.19</u>	<u>\$ 16,990.52</u>	<u>\$ 29,144.43</u>	<u>\$ 10,027.23</u>	<u>\$ 10,027.23</u>	<u>\$ 64,312.28</u>

BAIR MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principal: Dr. Keietta Givens

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 6,958.88
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 16,958.88</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Bair Middle School for the 2020-21 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 2020-21 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**BAIR MIDDLE SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,846.85	\$ 64.00	\$ 645.18	\$ -	\$ -	\$ 5,265.67
Music	-	819.84	828.61	8.77	-	0.00
Classes	322.49	525.00	546.00	10.28	-	311.77
Clubs	6,242.74	-	173.21	-	-	6,069.53
Departments	1,474.16	-	-	157.22	0.99	1,630.39
Trusts	250.66	163.77	66.55	371.73	505.95	213.66
General	<u>1,638.65</u>	<u>2,083.54</u>	<u>213.27</u>	<u>349.72</u>	<u>390.78</u>	<u>3,467.86</u>
<b>TOTALS</b>	<u><u>\$ 15,775.55</u></u>	<u><u>\$ 3,656.15</u></u>	<u><u>\$ 2,472.82</u></u>	<u><u>\$ 897.72</u></u>	<u><u>\$ 897.72</u></u>	<u><u>\$ 16,958.88</u></u>

CHARLES DREW ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 1000 NW 31<sup>st</sup> Avenue, Pompano Beach, Florida 33069

Principals: Kicia Johnson-Daniel (August 2021 – Present)  
Angeline Flowers (July 2020 – July 2021)

Bookkeepers: Ruth Ocejó – Business Support Center (November 2021 – Present)  
Lisa Smith - Business Support Center (September 2021 – October 2021)  
Te Andre Gomion (April 2021 – August 2021)  
Maceline Michaud (July 2020 – January 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 7,147.47
 TOTAL	 <u>\$ 7,147.47</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 statement of Charles Drew Elementary School for the 2020-21 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 2020-21 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**CHARLES DREW ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,260.14	\$ -	\$ (830.00) *	\$ -	\$ -	\$ 2,090.14
Clubs	267.20	-	723.47	553.78	-	97.51
Departments	618.94	-	-	219.32	-	838.26
Trusts	1,902.60	2,468.05	2,758.73	750.00	1,523.10	838.82
General	<u>3,618.13</u>	<u>667.90</u>	<u>1,003.29</u>	<u>-</u>	<u>-</u>	<u>3,282.74</u>
<b>TOTALS</b>	<u>\$ 7,667.01</u>	<u>\$ 3,135.95</u>	<u>\$ 3,655.49</u>	<u>\$ 1,523.10</u>	<u>\$ 1,523.10</u>	<u>\$ 7,147.47</u>

\* Checks written in the previous fiscal year were voided.



CRESTHAVEN ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 801 NE 25<sup>th</sup> Street, Pompano Beach, Florida 33064

Principal: Donald Lee

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 21,576.06</u>
 TOTAL	 <u>\$ 21,576.06</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 Cresthaven Elementary School for the 2020-21 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 2020-21 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

**CRESTHAVEN ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 177.20	\$ -	\$ -	\$ -	\$ -	\$ 177.20
Classes	923.27	-	(195.00) *	15.00	338.66	794.61
Clubs	1,091.44	-	-	-	-	1,091.44
Departments	2,952.91	-	-	49.90	-	3,002.81
Trusts	12,570.11	57,525.48	58,410.64	7,369.33	5,417.48	13,636.80
General	<u>5,046.21</u>	<u>-</u>	<u>494.92</u>	<u>940.00</u>	<u>2,618.09</u>	<u>2,873.20</u>
<b>TOTALS</b>	<u>\$ 22,761.14</u>	<u>\$ 57,525.48</u>	<u>\$ 58,710.56</u>	<u>\$ 8,374.23</u>	<u>\$ 8,374.23</u>	<u>\$ 21,576.06</u>

\* Checks written in the previous fiscal year were voided.

CROISSANT PARK ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principal: Michelle-Anne Allison

Bookkeeper: Mayle Dungan

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 28,317.64
 TOTAL	 <u>\$ 28,317.64</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Croissant Park Elementary School for the 2020-21 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 2020-21 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

**CROISSANT PARK ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,217.07	\$ -	\$ 728.66	\$ -	\$ 504.40	\$ 1,984.01
Clubs	1,520.62	61.84	152.82	-	-	1,429.64
Departments	2,203.59	102.04	-	-	-	2,305.63
Trusts	12,958.17	1,912.45	3,464.46	2,244.00	1,090.00	12,560.16
General	<u>7,295.06</u>	<u>4,075.37</u>	<u>682.63</u>	<u>1,594.40</u>	<u>2,244.00</u>	<u>10,038.20</u>
<b>TOTALS</b>	<u><u>\$ 27,194.51</u></u>	<u><u>\$ 6,151.70</u></u>	<u><u>\$ 5,028.57</u></u>	<u><u>\$ 3,838.40</u></u>	<u><u>\$ 3,838.40</u></u>	<u><u>\$ 28,317.64</u></u>

CYPRESS RUN EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principal: Dr. Gastrid Harrigan

Bookkeepers: Monique Letts – Business Support Center (November 2021 – Present)  
Carla Andrejak – Business Support Center (July 2020 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 8,242.10
TOTAL	<u>\$ 8,242.10</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Cypress Run Education Center for the 2020-21 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 2020-21 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**CYPRESS RUN EDUCATION CENTER**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 195.00	\$ -	19.85	\$ -	\$ -	\$ 175.15
Clubs	2,626.38	1,742.90	3,659.48	248.35	248.35	709.80
Departments	915.38	1,122.00	914.32	-	-	1,123.06
Trusts	5,978.51	3,156.00	3,108.99	-	114.00	5,911.52
General	<u>422.74</u>	<u>-</u>	<u>214.17</u>	<u>114.00</u>	<u>-</u>	<u>322.57</u>
<b>TOTALS</b>	<u><u>\$ 10,138.01</u></u>	<u><u>\$ 6,020.90</u></u>	<u><u>\$ 7,916.81</u></u>	<u><u>\$ 362.35</u></u>	<u><u>\$ 362.35</u></u>	<u><u>\$ 8,242.10</u></u>

DAVE THOMAS EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 4690 Coconut Creek Parkway, Coconut Creek, Florida 33063

Principal: Perry Egelsky

Bookkeeper: Paula Pucci

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 17,888.23</u>
 TOTAL	 <u>\$ 17,888.23</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 statement of Dave Thomas Education Center for the 2020-21 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 2020-21 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

**DAVE THOMAS EDUCATION CENTER**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 295.31	\$ -	\$ 795.31	\$ 500.00	\$ -	\$ -
Clubs	20,251.15	22,961.85	24,933.67	2,276.00	9,316.00	11,239.33
Trusts	5,630.13	13,981.59	22,571.22	11,495.00	4,165.83	4,369.67
General	<u>5,309.77</u>	<u>749.63</u>	<u>2,991.00</u>	<u>231.93</u>	<u>1,021.10</u>	<u>2,279.23</u>
<b>TOTALS</b>	<u><u>\$ 31,486.36</u></u>	<u><u>\$ 37,693.07</u></u>	<u><u>\$ 51,291.20</u></u>	<u><u>\$ 14,502.93</u></u>	<u><u>\$ 14,502.93</u></u>	<u><u>\$ 17,888.23</u></u>



DEERFIELD BEACH MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 701 SE 6<sup>th</sup> Avenue, Deerfield Beach, Florida 33441

Principal: Dr. Latori Fulton

Bookkeepers: Amar Chand – Business Support Center (March 2021 – Present)  
Michelle Walker – Business Support Center (July 2020 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Regions Bank	\$ 89,397.30
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 99,397.30</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 statement of Deerfield Beach Middle School for the 2020-21 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 2020-21 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

**DEERFIELD BEACH MIDDLE SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 8,165.19	\$ -	\$ 1,681.23	\$ -	\$ 289.61	\$ 6,194.35
Music	6,266.82	-	-	-	-	6,266.82
Classes	4,259.38	-	-	-	-	4,259.38
Clubs	7,007.90	7,000.00	592.89	181.45	81.16	13,515.30
Departments	4,160.04	-	-	50.43	-	4,210.47
Trusts	46,236.28	14,614.03	2,905.69	1,473.84	3,407.73	56,010.73
General	<u>6,671.70</u>	<u>258.77</u>	<u>63.00</u>	<u>2,722.78</u>	<u>650.00</u>	<u>8,940.25</u>
<b>TOTALS</b>	<u><u>\$ 82,767.31</u></u>	<u><u>\$ 21,872.80</u></u>	<u><u>\$ 5,242.81</u></u>	<u><u>\$ 4,428.50</u></u>	<u><u>\$ 4,428.50</u></u>	<u><u>\$ 99,397.30</u></u>

DILLARD ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 2330 NW 12<sup>th</sup> Court, Fort Lauderdale, Florida 33311

Principal: Gretchen Atkins-Brown

Bookkeepers: Adrian Jackson – Business Support Center (February 2021 – Present)  
Amar Chand – Business Support Center (October 2020 – January 2021)  
Elvena Frett – Business Support Center (July 2020 – September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 18,580.98
 TOTAL	 <u>\$ 18,580.98</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Dillard Elementary School for the 2020-21 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 2020-21 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

**DILLARD ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 110.71	\$ -	\$ -	\$ -	\$ -	\$ 110.71
Classes	3,445.37	-	1,103.37	2,385.36	2,385.36	2,342.00
Clubs	1,745.61	-	835.57	7.26	-	917.30
Departments	5,352.08	-	-	90.66	-	5,442.74
Trusts	7,935.85	1,893.18	2,622.33	960.00	747.92	7,418.78
General	<u>3,099.97</u>	<u>-</u>	<u>440.52</u>	<u>650.00</u>	<u>960.00</u>	<u>2,349.45</u>
<b>TOTALS</b>	<u>\$ 21,689.59</u>	<u>\$ 1,893.18</u>	<u>\$ 5,001.79</u>	<u>\$ 4,093.28</u>	<u>\$ 4,093.28</u>	<u>\$ 18,580.98</u>

DISCOVERY ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 8800 NW 54<sup>th</sup> Court, Sunrise, Florida 33351

Principal: Julie De Greeff

Bookkeeper: Cindy Celestin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 71,251.40
 TOTAL	 <u>\$ 71,251.40</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Discovery Elementary School for the 2020-21 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 2020-21 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

**DISCOVERY ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 11,032.26	\$ -	\$ 339.76	\$ -	\$ -	\$ 10,692.50
Clubs	1,465.73	-	-	-	-	1,465.73
Departments	11,329.18	-	-	-	-	11,329.18
Trusts	39,235.87	37,851.47	39,673.59	912.00	912.00	37,413.75
General	<u>8,903.93</u>	<u>3,024.46</u>	<u>1,578.15</u>	<u>-</u>	<u>-</u>	<u>10,350.24</u>
<b>TOTALS</b>	<u><u>\$ 71,966.97</u></u>	<u><u>\$ 40,875.93</u></u>	<u><u>\$ 41,591.50</u></u>	<u><u>\$ 912.00</u></u>	<u><u>\$ 912.00</u></u>	<u><u>\$ 71,251.40</u></u>

EAGLE RIDGE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 11500 Westview Drive, Coral Springs, Florida 33076

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

Bookkeepers: Elisa Taveras – Business Support Center (May 2021 – Present)  
Lourdes Rodriguez Arias -Business Support Center (July 2020 -April 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 30,131.73
Investment:	
Treasurer’s Pool Account	<u>35,000.00</u>
TOTAL	<u>\$ 65,131.73</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 Eagle Ridge Elementary School for the 2020-21 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 2020-21 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

**EAGLE RIDGE ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 10,731.60	\$ -	\$ 2,925.75	\$ -	\$ 516.02	\$ 7,289.83
Clubs	18,888.62	5,599.00	11,895.67	459.79	434.68	12,617.06
Departments	1,351.45	-	-	255.75	2.21	1,604.99
Trusts	22,034.83	125,801.06	129,672.15	24,947.25	23,029.36	20,081.63
General	<u>24,423.12</u>	<u>967.65</u>	<u>172.03</u>	<u>2,905.63</u>	<u>4,586.15</u>	<u>23,538.22</u>
<b>TOTALS</b>	<u>\$ 77,429.62</u>	<u>\$ 132,367.71</u>	<u>\$ 144,665.60</u>	<u>\$ 28,568.42</u>	<u>\$ 28,568.42</u>	<u>\$ 65,131.73</u>



FOREST HILLS ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 3100 NW 85<sup>th</sup> Avenue, Coral Springs, Florida 33065

Principal: Barbara Rothman

Bookkeepers: Jennifer Cassara (July 2021 – Present)  
Robert Johnston – Business Support Center (July 2020 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 56,750.89
TOTAL	<u>\$ 56,750.89</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 Forest Hills Elementary School for the 2020-21 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 2020-21 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

**FOREST HILLS ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 6,907.63	\$ -	\$ -	\$ -	\$ 1,625.15	\$ 5,282.48
Clubs	7,083.20	-	-	-	-	7,083.20
Departments	8,421.56	-	-	12.86	-	8,434.42
Trusts	22,668.23	68,112.90	72,287.85	13,974.91	9,681.73	22,786.46
General	<u>13,810.71</u>	<u>2,383.14</u>	<u>348.63</u>	<u>1,540.72</u>	<u>4,221.61</u>	<u>13,164.33</u>
<b>TOTALS</b>	<u><u>\$ 58,891.33</u></u>	<u><u>\$ 70,496.04</u></u>	<u><u>\$ 72,636.48</u></u>	<u><u>\$ 15,528.49</u></u>	<u><u>\$ 15,528.49</u></u>	<u><u>\$ 56,750.89</u></u>

HENRY D. PERRY EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 3400 SW 69<sup>th</sup> Avenue, Miramar, Florida 33023

Principal: Tracy Lockhart-Talley

Bookkeeper: Nishat Malik

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,637.50
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 34,637.50</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Henry D. Perry Education Center for the 2020-21 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 2020-21 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

**HENRY D. PERRY EDUCATION CENTER**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,634.16	\$ 3,760.00	\$ 3,760.00	\$ -	\$ -	\$ 1,634.16
Trusts	8,754.19	43,917.24	42,841.11	1,650.00	1,600.00	9,880.32
General	<u>21,614.10</u>	<u>4,933.86</u>	<u>3,374.94</u>	<u>1,600.00</u>	<u>1,650.00</u>	<u>23,123.02</u>
<b>TOTALS</b>	<u><u>\$ 32,002.45</u></u>	<u><u>\$ 52,611.10</u></u>	<u><u>\$ 49,976.05</u></u>	<u><u>\$ 3,250.00</u></u>	<u><u>\$ 3,250.00</u></u>	<u><u>\$ 34,637.50</u></u>

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 1700 Monroe Street, Hollywood, Florida 33020

Principal: Delicia Decembert

Bookkeeper: Yvonne Donaldson

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 30,768.78
Investment:	
Treasurer’s Pool Account	<u>30,000.00</u>
TOTAL	<u>\$ 60,768.78</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Hollywood Central Elementary School for the 2020-21 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 2020-21 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 11.46	\$ -	\$ -	\$ -	\$ 11.46	\$ -
Clubs	2,284.35	-	-	-	-	2,284.35
Departments	2,645.37	-	-	48.97	-	2,694.34
Trusts	19,111.70	1,458.42	4,144.39	650.00	398.97	16,676.76
General	<u>38,512.35</u>	<u>1,153.29</u>	<u>263.77</u>	<u>361.46</u>	<u>650.00</u>	<u>39,113.33</u>
<b>TOTALS</b>	<u><u>\$ 62,565.23</u></u>	<u><u>\$ 2,611.71</u></u>	<u><u>\$ 4,408.16</u></u>	<u><u>\$ 1,060.43</u></u>	<u><u>\$ 1,060.43</u></u>	<u><u>\$ 60,768.78</u></u>

LANIER-JAMES EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 1050 NW 7<sup>th</sup> Court, Hallandale Beach, Florida 33009

Principal: Bonnie Clemon, Jr.

Bookkeeper: Jean Clark

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 2,927.32
TOTAL	<u>\$ 2,927.32</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 statement of Lanier-James Education Center for the 2020-21 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 2020-21 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

**LANIER - JAMES EDUCATION CENTER**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Clubs	\$ 1,266.72	\$ 387.64	\$ 745.61	\$ -	\$ 100.40	\$ 808.35
Departments	284.76	-	-	-	-	284.76
Trusts	2,658.09	1,700.00	3,692.90	3,085.01	2,949.43	800.77
General	<u>1,289.83</u>	<u>-</u>	<u>221.21</u>	<u>45.18</u>	<u>80.36</u>	<u>1,033.44</u>
<b>TOTALS</b>	<u><u>\$ 5,499.40</u></u>	<u><u>\$ 2,087.64</u></u>	<u><u>\$ 4,659.72</u></u>	<u><u>\$ 3,130.19</u></u>	<u><u>\$ 3,130.19</u></u>	<u><u>\$ 2,927.32</u></u>



PARKWAY MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 3600 NW 5<sup>th</sup> Court, Lauderhill, Florida 33311

Principals: Angeline Flowers (July 2021 – Present)  
Bradford Mattair (July 2020 – June 2021)

Bookkeepers: Te Andre Gomion (August 2021 – Present)  
Tamisha Mitchell – Business Support Center (July 2020 – July 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 119,853.42
Investment:	
Treasurer's Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 134,853.42</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 Parkway Middle School for the 2020-21 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 2020-21 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

**PARKWAY MIDDLE SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 11,493.92	\$ 36.00	\$ 458.44	\$ -	\$ -	\$ 11,071.48
Music	11,109.75	1,656.02	2,766.70	1,656.02	1,155.20	10,499.89
Classes	7,013.93	1,607.21	2,417.45	351.21	536.74	6,018.16
Clubs	24,679.93	13,998.52	12,541.94	4,845.30	4,304.73	26,677.08
Departments	44,622.77	2,854.46	3,438.58	172.91	-	44,211.56
Trusts	33,510.57	24,030.55	27,313.86	16,301.54	14,946.94	31,581.86
General	<u>8,951.99</u>	<u>6,040.87</u>	<u>7,816.10</u>	<u>1,749.32</u>	<u>4,132.69</u>	<u>4,793.39</u>
<b>TOTALS</b>	<u><u>\$ 141,382.86</u></u>	<u><u>\$ 50,223.63</u></u>	<u><u>\$ 56,753.07</u></u>	<u><u>\$ 25,076.30</u></u>	<u><u>\$ 25,076.30</u></u>	<u><u>\$ 134,853.42</u></u>

PLANTATION ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principal: Judith Pitter

Bookkeeper: Victoria Phillips – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 7,026.95
TOTAL	<u>\$ 7,026.95</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Plantation Elementary School for the 2020-21 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 2020-21 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

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 644.66	\$ -	\$ (42.00) *	\$ -	\$ 95.03	\$ 591.63
Clubs	4,483.92	54.70	2,029.10	2,182.19	4,191.38	500.33
Departments	956.04	-	-	171.76	-	1,127.80
Trusts	3,130.49	6,193.50	7,004.24	471.03	663.84	2,126.94
General	<u>2,582.72</u>	<u>20.40</u>	<u>2,048.14</u>	<u>4,134.46</u>	<u>2,009.19</u>	<u>2,680.25</u>
<b>TOTALS</b>	<u>\$ 11,797.83</u>	<u>\$ 6,268.60</u>	<u>\$ 11,039.48</u>	<u>\$ 6,959.44</u>	<u>\$ 6,959.44</u>	<u>\$ 7,026.95</u>

\* Checks written in the previous fiscal year were voided.

PLANTATION PARK ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 875 SW 54<sup>th</sup> Avenue, Plantation, Florida 33317

Principal: Dr. Ingrid Osgood

Bookkeepers: Donna Petrone – Business Support Center (March 2021 – Present)  
Mabel Lopez – Business Support Center (July 2020 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 15,275.60
TOTAL	<u>\$ 15,275.60</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Plantation Park Elementary School for the 2020-21 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 2020-21 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

**PLANTATION PARK ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 164.89	\$ -	\$ -	\$ -	\$ -	\$ 164.89
Classes	2,220.73	-	(141.41) *	753.00	1,363.08	1,752.06
Clubs	2,072.10	970.00	1,583.54	6.47	-	1,465.03
Departments	3,838.49	-	340.00	21.74	-	3,520.23
Trusts	10,504.66	1,200.12	4,719.90	6,534.46	5,903.60	7,615.74
General	<u>1,088.01</u>	<u>-</u>	<u>281.37</u>	<u>350.00</u>	<u>398.99</u>	<u>757.65</u>
<b>TOTALS</b>	<u><u>\$ 19,888.88</u></u>	<u><u>\$ 2,170.12</u></u>	<u><u>\$ 6,783.40</u></u>	<u><u>\$ 7,665.67</u></u>	<u><u>\$ 7,665.67</u></u>	<u><u>\$ 15,275.60</u></u>

\* Checks written in the previous fiscal year were voided.

RAMBLEWOOD ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principal: Dacyany Ibarondo

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 43,469.86
TOTAL	<u>\$ 43,469.86</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 Ramblewood Elementary School for the 2020-21 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 2020-21 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

**RAMBLEWOOD ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 950.39	\$ -	\$ 280.00	\$ -	\$ -	\$ 670.39
Classes	1,027.73	-	-	-	629.07	398.66
Clubs	5,984.97	500.00	597.53	-	-	5,887.44
Departments	3,872.73	-	3,103.42	51.74	-	821.05
Trusts	40,979.09	76,278.89	92,493.97	21,076.15	20,542.97	25,297.19
General	<u>7,161.21</u>	<u>7,087.50</u>	<u>3,897.73</u>	<u>1,194.15</u>	<u>1,150.00</u>	<u>10,395.13</u>
<b>TOTALS</b>	<u>\$ 59,976.12</u>	<u>\$ 83,866.39</u>	<u>\$ 100,372.65</u>	<u>\$ 22,322.04</u>	<u>\$ 22,322.04</u>	<u>\$ 43,469.86</u>



RIVERGLADES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 7400 Parkside Drive, Parkland, Florida 33067

Principal: JoAnne Seltzer

Bookkeeper: Lisa Wank

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 48,597.45
TOTAL	<u>\$ 48,597.45</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Riverglades Elementary School for the 2020-21 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 2020-21 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

**RIVERGLADES ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,100.34	\$ -	\$ 911.60 *	\$ 15.38	\$ 0.17	\$ 4,203.95
Clubs	2,433.63	909.00	1,290.93	-	-	2,051.70
Departments	10,316.50	-	-	73.33	-	10,389.83
Trusts	(5,824.65) *	163,225.79	132,753.47	8,330.59	8,446.85	24,531.41
General	<u>7,568.60</u>	<u>-</u>	<u>175.76</u>	<u>27.72</u>	<u>-</u>	<u>7,420.56</u>
<b>TOTALS</b>	<u><u>\$ 19,594.42</u></u>	<u><u>\$ 164,134.79</u></u>	<u><u>\$ 135,131.76</u></u>	<u><u>\$ 8,447.02</u></u>	<u><u>\$ 8,447.02</u></u>	<u><u>\$ 48,597.45</u></u>

\*Amount due from District for FY 2020 Aftercare refunds was received in August 2020.

SILVER LAKES MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principals: Errol Evans (July 2021 – Present)  
Alison Trautmann-Lopez (July 2020 – June 2021)

Bookkeeper: Suzanne Baer-Goins

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 21,380.34
Investment:	
Treasurer's Pool Account	<u>4,000.00</u>
TOTAL	<u>\$ 25,380.34</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Silver Lakes Middle School for the 2020-21 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 2020-21 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**SILVER LAKES MIDDLE SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,999.02	\$ 330.00	\$ 1,240.96	\$ -	\$ -	\$ 2,088.06
Music	311.31	-	-	-	311.31	-
Classes	788.21	-	60.00	-	-	728.21
Clubs	9,144.38	306.88	3,013.16	2,660.16	2,740.86	6,357.40
Departments	2,234.06	-	109.50	20.11	96.79	2,047.88
Trusts	8,814.70	986.47	2,813.73	2,233.05	1,606.93	7,613.56
General	<u>8,132.44</u>	<u>128.88</u>	<u>1,558.66</u>	<u>1,992.57</u>	<u>2,150.00</u>	<u>6,545.23</u>
<b>TOTALS</b>	<u><u>\$ 32,424.12</u></u>	<u><u>\$ 1,752.23</u></u>	<u><u>\$ 8,796.01</u></u>	<u><u>\$ 6,905.89</u></u>	<u><u>\$ 6,905.89</u></u>	<u><u>\$ 25,380.34</u></u>

STEPHEN FOSTER ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 3471 SW 22<sup>nd</sup> Street, Fort Lauderdale, Florida 33312

Principal: Ricardo Grimaldo

Bookkeepers: Ana Maria (August 2021 – Present)  
Janice Thompson - Business Support Center (February 2021 – July 2021)  
Amar Chand – Business Support Center (July 2020 - January 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 41,305.69</u>
<b>TOTAL</b>	<u><u>\$ 41,305.69</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 Stephen Foster Elementary School for the 2020-21 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 2020-21 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

**STEPHEN FOSTER ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,228.57	\$ 4,100.00	\$ (2,197.50) *	\$ -	\$ 5,712.54	\$ 1,813.53
Clubs	317.46	-	118.45	-	-	199.01
Departments	5,189.90	-	755.37	44.60	-	4,479.13
Trusts	17,656.02	70,873.96	63,466.57	10,488.77	4,271.83	31,280.35
General	<u>3,119.06</u>	<u>1,508.66</u>	<u>545.05</u>	<u>1,440.00</u>	<u>1,989.00</u>	<u>3,533.67</u>
<b>TOTALS</b>	<u><u>\$ 27,511.01</u></u>	<u><u>\$ 76,482.62</u></u>	<u><u>\$ 62,687.94</u></u>	<u><u>\$ 11,973.37</u></u>	<u><u>\$ 11,973.37</u></u>	<u><u>\$ 41,305.69</u></u>

\* Checks written in the previous fiscal year were voided.

THURGOOD MARSHALL ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 800 NW 13<sup>th</sup> Street, Fort Lauderdale, Florida 33311

Principal: Michael Billins

Bookkeepers: Michael Borrelli – Business Support Center (January 2022 – Present)  
Candida Lockett -Business Support Center (October 2021-December 2021)  
Beautisheka Jones (July 2020 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 2,632.95
TOTAL	<u>\$ 2,632.95</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Thurgood Marshall Elementary School for the 2020-21 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 2020-21 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

**THURGOOD MARSHALL ELEMENTARY SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 755.13	\$ 150.00	\$ 108.17	\$ -	\$ 585.34	\$ 211.62
Clubs	974.08	706.31	917.47	-	-	762.92
Departments	73.28	207.81	14.49	79.67	-	346.27
Trusts	833.50	1,283.49	1,838.49	874.53	368.86	784.17
General	<u>695.94</u>	<u>864.52</u>	<u>1,032.49</u>	<u>289.19</u>	<u>289.19</u>	<u>527.97</u>
<b>TOTALS</b>	<u><u>\$ 3,331.93</u></u>	<u><u>\$ 3,212.13</u></u>	<u><u>\$ 3,911.11</u></u>	<u><u>\$ 1,243.39</u></u>	<u><u>\$ 1,243.39</u></u>	<u><u>\$ 2,632.95</u></u>



WALTER C. YOUNG MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 901 NW 129<sup>th</sup> Avenue, Pembroke Pines, Florida 33028

Principals: Mark Henderson (July 2021 – Present)  
Harold Osborn (July 2020 – June 2021)

Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Bank of America	\$ 15,385.27
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 35,385.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Walter C. Young Middle School for the 2020-21 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 2020-21 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

**WALTER C. YOUNG MIDDLE SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,094.74	\$ 345.00	\$ 263.80	\$ 30.00	\$ 170.00	\$ 5,035.94
Music	949.50	-	-	-	-	949.50
Classes	136.75	215.60	-	-	136.75	215.60
Clubs	13,013.47	3,296.80	3,538.88	2,934.16	2,955.62	12,749.93
Departments	880.44	-	-	-	-	880.44
Trusts	7,328.81	9,909.25	3,792.44	9,068.99	8,733.66	13,780.95
General	<u>3,145.00</u>	<u>1,133.87</u>	<u>2,468.84</u>	<u>712.88</u>	<u>750.00</u>	<u>1,772.91</u>
<b>TOTALS</b>	<u><u>\$ 30,548.71</u></u>	<u><u>\$ 14,900.52</u></u>	<u><u>\$ 10,063.96</u></u>	<u><u>\$ 12,746.03</u></u>	<u><u>\$ 12,746.03</u></u>	<u><u>\$ 35,385.27</u></u>

WESTPINE MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2020-21 FISCAL YEAR  
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 9393 NW 50<sup>th</sup> Street, Sunrise, Florida 33351

Principal: Christopher Johnson

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 23,754.91
TOTAL	<u>\$ 23,754.91</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Westpine Middle School for the 2020-21 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 2020-21 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

**WESTPINE MIDDLE SCHOOL**

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

**2020 - 2021**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,467.87	\$ 627.75	\$ 4,288.98	\$ 5,161.63	\$ 825.00	\$ 3,143.27
Music	3,749.89	1,505.50	3,202.47	462.00	462.00	2,052.92
Classes	924.92	-	(30.00) *	251.62	463.92	742.62
Clubs	4,848.50	417.64	2,644.68	-	-	2,621.46
Departments	8,034.35	-	1,235.88	27.99	5,161.63	1,664.83
Trusts	9,526.41	1,795.19	2,024.05	1,557.37	730.48	10,124.44
General	<u>6,100.84</u>	<u>247.93</u>	<u>3,125.82</u>	<u>686.89</u>	<u>504.47</u>	<u>3,405.37</u>
<b>TOTALS</b>	<u><u>\$ 35,652.78</u></u>	<u><u>\$ 4,594.01</u></u>	<u><u>\$ 16,491.88</u></u>	<u><u>\$ 8,147.50</u></u>	<u><u>\$ 8,147.50</u></u>	<u><u>\$ 23,754.91</u></u>

\* Checks written in the previous fiscal year were voided.