

INTERNAL AUDIT REPORT

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



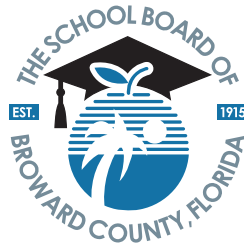
To be presented to the:

**Audit Committee on
March 31, 2022**

**The School Board of Broward County, Florida on
May 17, 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
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

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Office of the Chief Auditor

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**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
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

March 24, 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 (20) 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 (20) 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
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Our audits indicated that the twenty (20) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the twenty (20) 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
Joy Hipolito
Hermine James
Kashama Patel
Nicole Smith
Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.001, Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 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)

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

PROFILE OF THE SCHOOL

Address: 500 NW 45th Avenue, Coconut Creek, Florida 33066

Principals: Dr. Bree Miron (July 2021 – Present)
Roberta Ray (July 2020 – June 2021)

Bookkeepers: Ruth Ocejo – Business Support Center (October 2021 – Present)
David Franklin – Business Support Center (July 2021 – September 2021)
Candida Lockett – Business Support Center (April 2021 – June 2021)
Karen Voss – Business Support Center (July 2020 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 21,700.53
Investment:	
Treasurer's Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 36,700.53</u>

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

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,653.08	\$ -	\$ -	\$ -	\$ 795.52	\$ 2,857.56
Clubs	1,497.05	1,369.49	540.00	396.46	-	2,723.00
Departments	3,730.52	-	-	142.48	75.00	3,798.00
Trusts	17,849.12	67,667.67	71,180.94	19,992.21	17,865.06	16,463.00
General	<u>10,709.08</u>	<u>2,244.17</u>	<u>298.71</u>	<u>1,076.25</u>	<u>2,871.82</u>	<u>10,858.97</u>
TOTALS	<u><u>\$ 37,438.85</u></u>	<u><u>\$ 71,281.33</u></u>	<u><u>\$ 72,019.65</u></u>	<u><u>\$ 21,607.40</u></u>	<u><u>\$ 21,607.40</u></u>	<u><u>\$ 36,700.53</u></u>

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

PROFILE OF THE SCHOOL

Address: 10300 West Wiles Road, Coral Springs, Florida 33076

Principal: Sara La Rosa

Bookkeepers: Althea Essue – Business Support Center (May 2021 – Present)
Lourdes Rodriguez-Arias -Business Support Center (Jan. 2021-April 2021)
Kimberly Reid – Business Support Center (July 2020 – December 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 44,308.28
Investment:	
Treasurer’s Pool Account	<u>24,000.00</u>
TOTAL	<u>\$ 68,308.28</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 Coral Springs 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

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 692.14	\$ -	\$ 250.00	\$ -	\$ -	\$ 442.14
Music	3,997.72	21.00	1,029.59	-	-	2,989.13
Classes	6,696.71	-	676.00	-	5,239.35	781.36
Clubs	24,720.04	6,339.18	6,698.84	270.26	-	24,630.64
Departments	7,729.30	-	204.55	71.80	-	7,596.55
Trusts	26,605.34	1,862.33	4,432.50	6,627.38	1,193.42	29,469.13
General	<u>1,429.66</u>	<u>2,084.59</u>	<u>578.25</u>	<u>540.33</u>	<u>1,077.00</u>	<u>2,399.33</u>
TOTALS	<u>\$ 71,870.91</u>	<u>\$ 10,307.10</u>	<u>\$ 13,869.73</u>	<u>\$ 7,509.77</u>	<u>\$ 7,509.77</u>	<u>\$ 68,308.28</u>

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

PROFILE OF THE SCHOOL

Address: 10550 Westview Drive, Coral Springs, Florida 33076

Principal: Nicole Ortega

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 49,223.46</u>
 TOTAL	 <u>\$ 49,223.46</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 Country 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

COUNTRY HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,009.36	\$ -	\$ 1,221.18	\$ -	\$ 71.86	\$ 1,716.32
Clubs	3,634.89	3,831.23	324.84	10.14	-	7,151.42
Departments	13,385.93	190.25	432.08	189.22	-	13,333.32
Trusts	20,978.61	137,598.64	145,660.05	17,501.09	16,082.89	14,335.40
General	<u>15,498.97</u>	<u>138.09</u>	<u>1,404.36</u>	<u>1,700.06</u>	<u>3,245.76</u>	<u>12,687.00</u>
TOTALS	<u>\$ 56,507.76</u>	<u>\$ 141,758.21</u>	<u>\$ 149,042.51</u>	<u>\$ 19,400.51</u>	<u>\$ 19,400.51</u>	<u>\$ 49,223.46</u>

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

PROFILE OF THE SCHOOL

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

Principal: Dr. Lewis Jackson

Bookkeeper: Robert Johnston III – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 13,799.82</u>
 TOTAL	 <u><u>\$ 13,799.82</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 Dania 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

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,136.94	\$ -	\$ (59.68) *	\$ 59.68	\$ 59.68	\$ 1,196.62
Clubs	670.27	-	200.00	-	-	470.27
Departments	2,201.73	14.00	-	13.92	-	2,229.65
Trusts	10,115.21	6,070.54	8,989.65	5,525.73	4,293.79	8,428.04
General	<u>2,690.66</u>	<u>363.16</u>	<u>332.72</u>	<u>345.87</u>	<u>1,591.73</u>	<u>1,475.24</u>
TOTALS	<u><u>\$ 16,814.81</u></u>	<u><u>\$ 6,447.70</u></u>	<u><u>\$ 9,462.69</u></u>	<u><u>\$ 5,945.20</u></u>	<u><u>\$ 5,945.20</u></u>	<u><u>\$ 13,799.82</u></u>

* Checks written in the previous fiscal year were voided.

LAUDERHILL 6-12
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 1901 NW 49th Avenue, Lauderhill, Florida 33313

Principal: Dr. Ryan Reardon

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/21</u>
Checking Account – Wells Fargo Bank	<u>\$ 34,151.13</u>
 TOTAL	 <u><u>\$ 34,151.13</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 Lauderhill 6-12 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

LAUDERHILL 6 - 12

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,334.13	\$ -	\$ -	\$ 1,689.51	\$ -	\$ 3,023.64
Music	322.93	-	-	-	-	322.93
Classes	6,042.91	-	535.11	9,420.15	10,285.19	4,642.76
Clubs	17,972.26	4,469.34	5,201.30	46.93	881.14	16,406.09
Departments	3,338.58	73.81	2.72	110.14	-	3,519.81
Trusts	4,939.02	1,090.20	649.43	859.98	2,965.68	3,274.09
General	<u>1,069.79</u>	<u>292.20</u>	<u>405.48</u>	<u>2,255.30</u>	<u>250.00</u>	<u>2,961.81</u>
TOTALS	<u><u>\$ 35,019.62</u></u>	<u><u>\$ 5,925.55</u></u>	<u><u>\$ 6,794.04</u></u>	<u><u>\$ 14,382.01</u></u>	<u><u>\$ 14,382.01</u></u>	<u><u>\$ 34,151.13</u></u>

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

PROFILE OF THE SCHOOL

Address: 2450 Banks Road, Margate, Florida 33063

Principal: Matthew Whaley

Bookkeepers: Ruth Ocejo – Business Support Center (October 2021 – Present)
Lisa Smith – Business Support Center (September 2021)
David Franklin – Business Support Center (July 2021 – August 2021)
Amar Chand – Business Support Center (July 2020 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 80,994.06</u>
 TOTAL	 <u><u>\$ 80,994.06</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 Liberty 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

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 569.62	\$ -	\$ -	\$ -	\$ -	\$ 569.62
Classes	5,811.95	-	1,359.00	1,209.57	1,209.57	4,452.95
Clubs	4,091.55	-	23.61	224.02	153.60	4,138.36
Departments	4,318.27	20.78	-	12.43	-	4,351.48
Trusts	12,167.15	1,313.34	1,479.08	1,950.00	1,572.85	12,378.56
General	<u>56,445.28</u>	<u>47.10</u>	<u>929.29</u>	<u>2,399.57</u>	<u>2,859.57</u>	<u>55,103.09</u>
TOTALS	<u><u>\$ 83,403.82</u></u>	<u><u>\$ 1,381.22</u></u>	<u><u>\$ 3,790.98</u></u>	<u><u>\$ 5,795.59</u></u>	<u><u>\$ 5,795.59</u></u>	<u><u>\$ 80,994.06</u></u>

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

PROFILE OF THE SCHOOL

Address: 750 NW 41st Street, Oakland Park, Florida 33309

Principal: Shawn Allen

Bookkeeper: Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Bank of America	<u>\$ 14,322.16</u>
 TOTAL	 <u><u>\$ 14,322.16</u></u>

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

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 525.00	\$ -	\$ -	\$ -	\$ -	\$ 525.00
Classes	3,455.68	485.40	(955.20) *	640.00	2,307.71	3,228.57
Clubs	768.19	-	-	-	-	768.19
Departments	4,614.36	-	458.15	-	-	4,156.21
Trusts	3,187.38	750.00	1,350.00	2,267.71	325.00	4,530.09
General	<u>2,296.87</u>	<u>411.87</u>	<u>1,319.64</u>	<u>965.00</u>	<u>1,240.00</u>	<u>1,114.10</u>
TOTALS	<u>\$ 14,847.48</u>	<u>\$ 1,647.27</u>	<u>\$ 2,172.59</u>	<u>\$ 3,872.71</u>	<u>\$ 3,872.71</u>	<u>\$ 14,322.16</u>

* Checks written in the previous fiscal year were voided.

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

PROFILE OF THE SCHOOL

Address: 4333 Sol Press Boulevard, Coconut Creek, Florida 33073

Principal: Vernicca Wynter

Bookkeeper: Maureen Konikoff

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – TD Bank	\$ 48,800.09
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 68,800.09</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 Lyons Creek 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

LYONS CREEK MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 6,803.50	\$ 3,251.80	\$ 3,873.46	\$ 13.29	\$ -	\$ 6,195.13
Music	1,345.88	1,744.41	2,613.84	-	333.96	142.49
Classes	3,610.20	-	513.58	-	-	3,096.62
Clubs	43,817.60	3,498.05	8,890.73	614.31	6,438.53	32,600.70
Departments	4,078.42	-	-	120.40	3,134.88	1,063.94
Trusts	19,662.17	40,861.77	51,247.29	15,661.80	8,335.54	16,602.91
General	<u>4,848.24</u>	<u>4,593.11</u>	<u>2,176.16</u>	<u>3,222.43</u>	<u>1,389.32</u>	<u>9,098.30</u>
TOTALS	<u><u>\$ 84,166.01</u></u>	<u><u>\$ 53,949.14</u></u>	<u><u>\$ 69,315.06</u></u>	<u><u>\$ 19,632.23</u></u>	<u><u>\$ 19,632.23</u></u>	<u><u>\$ 68,800.09</u></u>

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

PROFILE OF THE SCHOOL

Address: 500 NW 65th Avenue, Margate, Florida 33063

Principal: Sabine Phillips

Bookkeepers: Althea Essue – Business Support Center (May 2021 – Present)
Karen Voss – Business Support Center (July 2020 – April 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 34,396.13
Investment:	
Treasurer's Pool Account	<u>4,632.08</u>
TOTAL	<u>\$ 39,028.21</u>

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

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 6,448.73	\$ 860.00	\$ 2,467.94	\$ -	\$ 195.00	\$ 4,645.79
Music	4,000.74	-	368.00	-	-	3,632.74
Classes	2,538.15	-	(582.15) *	-	2,489.60	630.70
Clubs	10,119.28	2,384.52	4,434.30	317.31	-	8,386.81
Departments	3,146.39	-	-	88.42	-	3,234.81
Trusts	6,406.29	2,460.64	4,686.84	6,560.98	2,137.77	8,603.30
General	<u>9,320.51</u>	<u>4,317.29</u>	<u>1,599.40</u>	<u>1,103.74</u>	<u>3,248.08</u>	<u>9,894.06</u>
TOTALS	<u><u>\$ 41,980.09</u></u>	<u><u>\$ 10,022.45</u></u>	<u><u>\$ 12,974.33</u></u>	<u><u>\$ 8,070.45</u></u>	<u><u>\$ 8,070.45</u></u>	<u><u>\$ 39,028.21</u></u>

* Checks written in the previous fiscal year were voided.

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

PROFILE OF THE SCHOOL

Address: 3100 Riverland Road, Fort Lauderdale, Florida 33312

Principal: Melinda Wessinger

Bookkeeper: Candice Escarment

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 51,395.64
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 61,395.64</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 New River 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

NEW RIVER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 8,651.59	\$ 741.00	\$ 4,546.33	\$ -	\$ -	\$ 4,846.26
Music	2,367.58	502.16	1,102.98	-	-	1,766.76
Classes	1,566.73	654.00	1,486.76	900.00	950.76	683.21
Clubs	13,653.92	5,205.00	2,062.47	593.09	-	17,389.54
Departments	5,370.08	-	-	-	4,022.85	1,347.23
Trusts	34,016.30	5,137.10	3,312.12	1,015.71	2,065.55	34,791.44
General	<u>2,822.18</u>	<u>1,141.40</u>	<u>7,922.74</u>	<u>4,552.31</u>	<u>21.95</u>	<u>571.20</u>
TOTALS	<u><u>\$ 68,448.38</u></u>	<u><u>\$ 13,380.66</u></u>	<u><u>\$ 20,433.40</u></u>	<u><u>\$ 7,061.11</u></u>	<u><u>\$ 7,061.11</u></u>	<u><u>\$ 61,395.64</u></u>

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

PROFILE OF THE SCHOOL

Address: 3951 NE 16th Avenue, Pompano Beach, Florida 33064

Principal: Marc Charpentier

Bookkeeper: Victoria Phillips – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo	<u>\$ 18,633.43</u>
 TOTAL	 <u><u>\$ 18,633.43</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 Norcrest 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

NORCREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,788.84	\$ -	\$ 897.75	\$ 172.90	\$ 172.90	\$ 3,891.09
Clubs	4,884.46	-	1,788.31	1,860.66	1,860.66	3,096.15
Departments	1,510.05	159.76	-	17.57	-	1,687.38
Trusts	16,778.60	70,715.26	81,335.65	22,429.96	22,447.53	6,140.64
General	<u>4,995.54</u>	<u>3,103.79</u>	<u>4,281.16</u>	<u>155.00</u>	<u>155.00</u>	<u>3,818.17</u>
TOTALS	<u><u>\$ 32,957.49</u></u>	<u><u>\$ 73,978.81</u></u>	<u><u>\$ 88,302.87</u></u>	<u><u>\$ 24,636.09</u></u>	<u><u>\$ 24,636.09</u></u>	<u><u>\$ 18,633.43</u></u>

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

PROFILE OF THE SCHOOL

Address: 345 NE 56th Street, Oakland Park, Florida 33334

Principal: Catrice Duhart

Bookkeeper: Kathleen Kane

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,554.25
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 29,554.25</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 statement of North Andrews Gardens 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

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 10,708.50	\$ -	\$ 2,037.32	\$ -	\$ -	\$ 8,671.18
Classes	1,533.65	-	5.34	-	235.23	1,293.08
Clubs	10,489.11	270.00	1,407.89	79.97	-	9,431.19
Departments	4,583.15	687.22	396.00	-	-	4,874.37
Trusts	3,135.05	8,433.84	8,737.56	1,547.90	1,545.70	2,833.53
General	<u>3,251.85</u>	<u>965.47</u>	<u>1,919.48</u>	<u>1,688.36</u>	<u>1,535.30</u>	<u>2,450.90</u>
TOTALS	<u>\$ 33,701.31</u>	<u>\$ 10,356.53</u>	<u>\$ 14,503.59</u>	<u>\$ 3,316.23</u>	<u>\$ 3,316.23</u>	<u>\$ 29,554.25</u>

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

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314

Principal: Rayner Garranchan

Bookkeeper: Tasha Daniels

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 8,067.71
Investment:	
Certificate of Deposit – Bank of America	<u>10,000.00</u>
TOTAL	<u>\$ 18,067.71</u>

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

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 360.22	\$ 99.76	\$ 295.00	\$ -	\$ -	\$ 164.98
Music	937.24	-	1,424.00	486.76	-	-
Classes	644.00	-	-	-	-	644.00
Clubs	9,988.94	2,110.39	3,541.13	-	-	8,558.20
Departments	14.34	-	-	-	-	14.34
Trusts	5,844.14	737.09	1,120.66	2,591.64	1,071.60	6,980.61
General	<u>2,917.11</u>	<u>1,965.45</u>	<u>1,170.18</u>	<u>800.00</u>	<u>2,806.80</u>	<u>1,705.58</u>
TOTALS	<u><u>\$ 20,705.99</u></u>	<u><u>\$ 4,912.69</u></u>	<u><u>\$ 7,550.97</u></u>	<u><u>\$ 3,878.40</u></u>	<u><u>\$ 3,878.40</u></u>	<u><u>\$ 18,067.71</u></u>

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

PROFILE OF THE SCHOOL

Address: 310 NE 6th Street, Pompano Beach, Florida 33060

Principal: Sonja Braziel

Bookkeeper: Tamisha Mitchell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 29,994.35</u>
 TOTAL	 <u><u>\$ 29,994.35</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 Pompano 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

POMPANO BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,529.71	\$ 820.00	\$ 337.36	\$ 7.68	\$ 215.00	\$ 1,805.03
Classes	1,548.76	-	1,548.76	-	-	-
Clubs	10,632.42	1,711.50	2,716.08	3,580.22	2,237.28	10,970.78
Departments	8,857.95	-	-	69.56	4.32	8,923.19
Trusts	8,152.55	3,394.12	4,814.38	3,833.88	3,612.40	6,953.77
General	<u>2,997.70</u>	<u>13.70</u>	<u>247.48</u>	<u>284.54</u>	<u>1,706.88</u>	<u>1,341.58</u>
TOTALS	<u><u>\$ 33,719.09</u></u>	<u><u>\$ 5,939.32</u></u>	<u><u>\$ 9,664.06</u></u>	<u><u>\$ 7,775.88</u></u>	<u><u>\$ 7,775.88</u></u>	<u><u>\$ 29,994.35</u></u>

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

PROFILE OF THE SCHOOL

Address: 11450 Riverside Drive, Coral Springs, Florida 33071

Principal: Sabrina Sheib

Bookkeeper: Robert Johnston III – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 23,794.19
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 38,794.19</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 Riverside 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,327.44	\$ 141.00	\$ (325.00) *	\$ 325.00	\$ 1,257.25	\$ 4,861.19
Clubs	3,735.49	1,437.66	817.41	-	459.69	3,896.05
Departments	4,126.59	-	-	14.40	-	4,140.99
Trusts	22,410.75	112,357.00	118,519.15	16,368.12	13,755.66	18,861.06
General	<u>7,750.05</u>	<u>1,095.74</u>	<u>575.97</u>	<u>1,577.59</u>	<u>2,812.51</u>	<u>7,034.90</u>
TOTALS	<u><u>\$ 43,350.32</u></u>	<u><u>\$ 115,031.40</u></u>	<u><u>\$ 119,587.53</u></u>	<u><u>\$ 18,285.11</u></u>	<u><u>\$ 18,285.11</u></u>	<u><u>\$ 38,794.19</u></u>

* Checks written in the previous fiscal year were voided.

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

PROFILE OF THE SCHOOL

Address: 18300 Sheridan Street, Pembroke Pines, Florida 33331

Principal: Stephen Frazier

Bookkeeper: Takisha McKay – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 69,910.87
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
TOTAL	<u><u>\$ 144,910.87</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 Silver Trail 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 TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 2,160.00	\$ -	\$ 1,818.00	\$ -	\$ -	\$ 342.00
Music	4,332.40	860.00	387.35	2,308.71	5,605.50	1,508.26
Classes	1,120.60	-	60.00	-	89.07	971.53
Clubs	90,938.08	23,493.28	27,807.58	5,475.49	27,631.08	64,468.19
Departments	15,018.64	39.11	-	15,799.85	398.64	30,458.96
Trusts	22,770.59	17,485.18	22,169.82	18,931.08	5,082.79	31,934.24
General	<u>17,736.81</u>	<u>2,181.65</u>	<u>982.72</u>	<u>1,078.95</u>	<u>4,787.00</u>	<u>15,227.69</u>
TOTALS	<u><u>\$ 154,077.12</u></u>	<u><u>\$ 44,059.22</u></u>	<u><u>\$ 53,225.47</u></u>	<u><u>\$ 43,594.08</u></u>	<u><u>\$ 43,594.08</u></u>	<u><u>\$ 144,910.87</u></u>

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

PROFILE OF THE SCHOOL

Address: 5400 Johnson Road, Coconut Creek, Florida 33073

Principal: Michael Breslaw

Bookkeepers: Ruth Ocejo – Business Support Center (October 2021 – Present)
Pamela Hunter – Business Support Center (September 2021)
Alissa Monakey–Business Support Center (April 2021-August 2021)
Karen Voss – Business Support Center (July 2020 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 55,104.41</u>
 TOTAL	 <u><u>\$ 55,104.41</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 Tradewinds 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

TRADEWINDS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,566.65	\$ -	\$ 766.16	\$ -	\$ 55.00	\$ 2,745.49
Clubs	8,754.01	-	500.00	266.09	541.45	7,978.65
Departments	1,053.75	10.00	-	-	-	1,063.75
Trusts	19,851.31	32,589.22	33,797.52	10,560.76	6,498.88	22,704.89
General	<u>21,543.44</u>	<u>3,505.09</u>	<u>705.38</u>	<u>1,150.00</u>	<u>4,881.52</u>	<u>20,611.63</u>
TOTALS	<u>\$ 54,769.16</u>	<u>\$ 36,104.31</u>	<u>\$ 35,769.06</u>	<u>\$ 11,976.85</u>	<u>\$ 11,976.85</u>	<u>\$ 55,104.41</u>

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

PROFILE OF THE SCHOOL

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

Principal: Melissa Geraine

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 49,460.25</u>
 TOTAL	 <u><u>\$ 49,460.25</u></u>

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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 6,530.01	\$ -	\$ 2,145.75	\$ 285.00	\$ 483.97	\$ 4,185.29
Clubs	4,611.31	1,198.56	3,562.71	39.03	-	2,286.19
Departments	8,570.66	-	-	22.39	-	8,593.05
Trusts	22,015.60	214,477.45	214,055.09	29,791.95	38,550.84	13,679.07
General	<u>10,517.71</u>	<u>2,147.15</u>	<u>844.65</u>	<u>8,920.44</u>	<u>24.00</u>	<u>20,716.65</u>
TOTALS	<u><u>\$ 52,245.29</u></u>	<u><u>\$ 217,823.16</u></u>	<u><u>\$ 220,608.20</u></u>	<u><u>\$ 39,058.81</u></u>	<u><u>\$ 39,058.81</u></u>	<u><u>\$ 49,460.25</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Melissa Holtz

Bookkeeper: Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 42,734.49</u>
 TOTAL	 <u><u>\$ 42,734.49</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 Wilton Manors 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

WILTON MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,515.04	\$ -	\$ -	\$ -	\$ 238.58	\$ 3,276.46
Clubs	2,001.54	491.77	1,223.57	-	-	1,269.74
Departments	4,156.40	-	-	-	-	4,156.40
Trusts	25,559.66	4,855.39	4,924.07	2,870.95	2,632.37	25,729.56
General	<u>8,755.44</u>	<u>500.00</u>	<u>953.11</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>8,302.33</u>
TOTALS	<u>\$ 43,988.08</u>	<u>\$ 5,847.16</u>	<u>\$ 7,100.75</u>	<u>\$ 4,020.95</u>	<u>\$ 4,020.95</u>	<u>\$ 42,734.49</u>

WINGATE OAKS CENTER
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 1211 NW 33rd Terrace, Lauderdale, Florida 33311

Principals: Dr. Howard Jones (August 2021 – Present)
Julie Gittelman (July 2020 – July 2021)

Bookkeepers: Lisa Smith – Business Support Center (July 2021 – Present)
Mabel Lopez – Business Support Center (July 2020 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 3,926.94</u>
 TOTAL	 <u>\$ 3,926.94</u>

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

WINGATE OAKS CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 159.73	\$ -	\$ -	\$ -	\$ 159.73	\$ -
Clubs	962.01	599.65	498.55	226.24	120.34	1,169.01
Trusts	4,445.71	1,655.90	4,045.07	1,021.72	1,139.67	1,938.59
General	<u>863.88</u>	<u>-</u>	<u>216.32</u>	<u>412.03</u>	<u>240.25</u>	<u>819.34</u>
TOTALS	<u><u>\$ 6,431.33</u></u>	<u><u>\$ 2,255.55</u></u>	<u><u>\$ 4,759.94</u></u>	<u><u>\$ 1,659.99</u></u>	<u><u>\$ 1,659.99</u></u>	<u><u>\$ 3,926.94</u></u>