

INTERNAL AUDIT REPORT

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



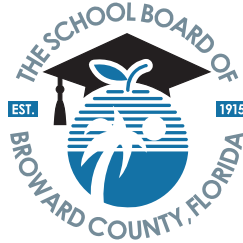
To be presented to the:

**Audit Committee on
June 2, 2022**

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

By

The Office of the Chief Auditor



Lori Alhadeff
Daniel P. Foganholi
Patricia Good
Debra Hixon
Donna P. Korn
Sarah Leonardi
Laurie Rich Levinson
Ann Murray
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

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

www.browardschools.com/audit

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

Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

Lori Alhadeff
Daniel P. Foganholi
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

May 26, 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 thirty-five (35) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

The audits at these thirty-five (35) 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 thirty-five (35) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirty-five (35) 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:

Patrick Beauvoir
Ceci Guerrero
Joy Hipolito
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
 SECTION I: Audit Reports (with No Exceptions)	
 Apollo Middle School	 3-4
Blanche Ely High School	5-6
Broward Virtual School.....	7-8
Charles W. Flanagan High School	9-10
Coconut Creek High School.....	11-12
Cooper City High School	13-14
Coral Glades High School.....	15-16
Coral Springs High School.....	17-18
Crystal Lake Middle School.....	19-20
Cypress Bay High School.....	21-22
Deerfield Beach High School	23-24
Dillard 6-12	25-26
Driftwood Middle School.....	27-28
Falcon Cove Middle School	29-30
Fort Lauderdale High School	31-32
Gulfstream Academy of Hallandale Beach K-8	33-34

TABLE OF CONTENTS (CONTINUED)

SECTION I: Audit Reports (with No Exceptions, Continued)	<u>Pages</u>
Hollywood Hills High School	35-36
Indian Ridge Middle School.....	37-38
Lauderdale Lakes Middle School.....	39-40
Marjory Stoneman Douglas High School.....	41-42
McArthur High School	43-44
Millennium 6-12 Collegiate Academy	45-46
Miramar High School.....	47-48
Pine Ridge Education Center.....	49-50
Pines Middle School.....	51-52
Pioneer Middle School	53-54
Piper High School	55-56
Plantation High School.....	57-58
Plantation Middle School	59-60
Pompano Beach High School	61-62
Ramblewood Middle School	63-64
Tequesta Trace Middle School.....	65-66
The College Academy at Broward College.....	67-68
Western High School.....	69-70
William Dandy Middle School.....	71-72

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)

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

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, Florida 33024

Principal: Shawn Aycock

Bookkeeper: Linda Morrow – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 57,512.42
Investment:	
Treasurer’s Pool Account	<u>6,000.00</u>
TOTAL	<u>\$ 63,512.42</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 Apollo 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

APOLLO 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	\$ 3,918.75	\$ -	\$ 400.00	\$ -	\$ 2,751.83	\$ 766.92
Music	3,294.84	-	290.00	337.07	-	3,341.91
Classes	2,327.87	-	1,316.66	-	1,011.21	-
Clubs	28,155.03	3,812.65	13,083.26	1,256.94	280.93	19,860.43
Departments	12,174.25	-	1,184.96	43.92	-	11,033.21
Trusts	19,355.35	4,494.52	7,232.41	5,919.45	2,212.45	20,324.46
General	<u>9,663.50</u>	<u>371.93</u>	<u>548.98</u>	<u>1,128.93</u>	<u>2,429.89</u>	<u>8,185.49</u>
TOTALS	<u><u>\$ 78,889.59</u></u>	<u><u>\$ 8,679.10</u></u>	<u><u>\$ 24,056.27</u></u>	<u><u>\$ 8,686.31</u></u>	<u><u>\$ 8,686.31</u></u>	<u><u>\$ 63,512.42</u></u>

BLANCHE ELY HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 1201 NW 6th Avenue, Pompano Beach, Florida 33060

Principal: Dr. Karlton Johnson

Bookkeeper: Charlene Lee – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Bank of America	\$ 187,039.17
Investment:	
Treasurer's Pool Account	<u>70,000.00</u>
TOTAL	<u>\$ 257,039.17</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 Blanche Ely High 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

BLANCHE ELY HIGH 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	\$ 14,098.91	\$ 27,775.05	\$ 16,464.22	\$ 1,277.82	\$ 22,259.33	\$ 4,428.23
Music	63,364.33	580.00	3,265.95	520.19	556.80	60,641.77
Classes	7,708.59	4,717.00	9,990.38	4,383.75	4,383.75	2,435.21
Clubs	89,277.62	15,892.09	20,045.03	22,795.27	11,853.55	96,066.40
Departments	13,136.05	1,004.64	683.78	737.04	149.00	14,044.95
Trusts	60,903.71	36,004.79	50,548.98	52,278.41	34,398.90	64,239.03
General	<u>18,428.52</u>	<u>6,373.55</u>	<u>1,227.34</u>	<u>4,316.92</u>	<u>12,708.07</u>	<u>15,183.58</u>
TOTALS	<u><u>\$ 266,917.73</u></u>	<u><u>\$ 92,347.12</u></u>	<u><u>\$ 102,225.68</u></u>	<u><u>\$ 86,309.40</u></u>	<u><u>\$ 86,309.40</u></u>	<u><u>\$ 257,039.17</u></u>

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

PROFILE OF THE SCHOOL

Address: 1400 NW 44th Avenue, Coconut Creek, Florida 33066

Principal: Christopher McGuire

Bookkeeper: Maria Lopez

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 7,563.98</u>
 TOTAL	 <u><u>\$ 7,563.98</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 Broward Virtual 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

BROWARD VIRTUAL 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	\$ 523.02	\$ 1,107.60	\$ 436.46	\$ 1,416.88	\$ 1,416.88	\$ 1,194.16
Clubs	2,899.00	1,336.00	1,226.15	16.00	-	3,024.85
Departments	1,313.30	963.60	193.10	-	400.00	1,683.80
Trusts	292.03	2,346.61	1,296.22	337.50	617.29	1,062.63
General	<u>308.92</u>	<u>737.00</u>	<u>1,111.17</u>	<u>1,017.29</u>	<u>353.50</u>	<u>598.54</u>
TOTALS	<u><u>\$ 5,336.27</u></u>	<u><u>\$ 6,490.81</u></u>	<u><u>\$ 4,263.10</u></u>	<u><u>\$ 2,787.67</u></u>	<u><u>\$ 2,787.67</u></u>	<u><u>\$ 7,563.98</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028

Principal: Paula Peters

Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 194,045.97
Investment:	
Treasurer’s Pool Account	<u>120,000.00</u>
TOTAL	<u>\$ 314,045.97</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Charles W. Flanagan High 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 W. FLANAGAN HIGH 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	\$ 12,551.50	\$ 40,234.63	\$ 7,069.64	\$ 668.00	\$ 31,409.40	\$ 14,975.09
Music	1,400.72	680.00	219.20	-	-	1,861.52
Classes	17,609.74	6,433.56	15,126.05	3,463.83	4,741.81	7,639.27
Clubs	161,933.01	53,692.51	71,173.54	25,595.70	21,389.48	148,658.20
Departments	17,996.72	2,919.92	6,643.09	239.41	62.15	14,450.81
Trusts	105,550.77	26,993.93	53,262.47	42,102.24	12,551.34	108,833.13
General	<u>22,769.36</u>	<u>3,615.62</u>	<u>6,842.03</u>	<u>1,751.65</u>	<u>3,666.65</u>	<u>17,627.95</u>
TOTALS	<u>\$ 339,811.82</u>	<u>\$ 134,570.17</u>	<u>\$ 160,336.02</u>	<u>\$ 73,820.83</u>	<u>\$ 73,820.83</u>	<u>\$ 314,045.97</u>

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

PROFILE OF THE SCHOOL

Address: 1400 NW 44th Avenue, Coconut Creek, Florida 33066

Principals: Dr. Nicole Nearor (March 2022 – Present)
Dr. Nicole Nearor – Interim Principal (February 2022)
Scott Fiske (July 2020 – January 2022)

Bookkeeper: Brigitte Vazquez

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 55,298.81
Investment:	
Treasurer's Pool Account	<u>40,000.00</u>
TOTAL	<u>\$ 95,298.81</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coconut Creek High 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 HIGH 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	\$ 794.22	\$ 14,224.33	\$ 14,682.11	\$ 96.00	\$ 150.00	\$ 282.44
Music	974.82	20.00	520.00	-	-	474.82
Classes	6,133.43	6,590.00	6,333.43	10,120.54	10,285.54	6,225.00
Clubs	52,650.68	27,555.86	26,810.01	1,680.75	1,240.68	53,836.60
Departments	8,577.78	6,157.62	5,611.31	729.90	-	9,853.99
Trusts	25,082.75	8,513.50	13,763.57	5,305.25	4,944.82	20,193.11
General	<u>5,190.96</u>	<u>2,307.72</u>	<u>1,754.43</u>	<u>104.34</u>	<u>1,415.74</u>	<u>4,432.85</u>
TOTALS	<u><u>\$ 99,404.64</u></u>	<u><u>\$ 65,369.03</u></u>	<u><u>\$ 69,474.86</u></u>	<u><u>\$ 18,036.78</u></u>	<u><u>\$ 18,036.78</u></u>	<u><u>\$ 95,298.81</u></u>

COOPER CITY HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328

Principal: Vera Perkovic

Bookkeeper: Kathryn Marimon

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 160,616.49
Investment:	
Treasurer’s Pool Account	<u>125,000.00</u>
TOTAL	<u>\$ 285,616.49</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 Cooper City High 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

COOPER CITY HIGH 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	\$ 18,261.36	\$ 34,192.28	\$ 25,871.10	\$ 490.00	\$ 13,779.00	\$ 13,293.54
Music	8,499.05	1,814.50	876.00	185.60	72.10	9,551.05
Classes	11,409.69	50,147.87	50,359.42	524.00	2,160.29	9,561.85
Clubs	164,003.78	151,023.06	164,630.08	11,294.74	8,537.19	153,154.31
Departments	21,475.19	6,949.06	8,260.89	1,879.16	1,615.00	20,427.52
Trusts	59,640.65	66,680.17	60,280.83	27,884.80	20,576.86	73,347.93
General	<u>7,201.48</u>	<u>4,533.24</u>	<u>9,936.57</u>	<u>16,358.85</u>	<u>11,876.71</u>	<u>6,280.29</u>
TOTALS	<u><u>\$ 290,491.20</u></u>	<u><u>\$ 315,340.18</u></u>	<u><u>\$ 320,214.89</u></u>	<u><u>\$ 58,617.15</u></u>	<u><u>\$ 58,617.15</u></u>	<u><u>\$ 285,616.49</u></u>

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

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065

Principal: Dr. Mark Kaplan

Bookkeepers: Carla Ware (April 2021 – Present)
Barbara Fierro (July 2020 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 137,163.12
Investment:	
Treasurer's Pool Account	<u>115,000.00</u>
TOTAL	<u>\$ 252,163.12</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Glades High 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 GLADES HIGH 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	\$ 12,732.32	\$ 46,687.54	\$ 40,604.47	\$ 1,441.01	\$ 11,695.09	\$ 8,561.31
Music	6,422.83	1,030.00	1,437.74	55.77	304.00	5,766.86
Classes	31,995.35	10,038.33	17,995.50	57.60	3,752.85	20,342.93
Clubs	182,132.84	74,587.58	98,880.94	14,254.14	14,288.68	157,804.94
Departments	9,129.02	995.15	997.03	524.87	219.05	9,432.96
Trusts	37,296.99	18,515.25	24,944.77	29,443.60	16,861.81	43,449.26
General	<u>4,879.75</u>	<u>4,536.10</u>	<u>3,955.48</u>	<u>4,847.41</u>	<u>3,502.92</u>	<u>6,804.86</u>
TOTALS	<u><u>\$ 284,589.10</u></u>	<u><u>\$ 156,389.95</u></u>	<u><u>\$ 188,815.93</u></u>	<u><u>\$ 50,624.40</u></u>	<u><u>\$ 50,624.40</u></u>	<u><u>\$ 252,163.12</u></u>

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

PROFILE OF THE SCHOOL

Address: 7201 West Sample Road, Coral Springs, Florida 33065

Principal: Vivian Suarez

Bookkeepers: Amar Chand – Business Support Center (July 2021 – Present)
Mabel Lopez – Business Support Center (March 2021 – June 2021)
Marian Youse – Business Support Center (July 2020 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 73,247.62
Investment:	
Treasurer's Pool Account	<u>180,000.00</u>
TOTAL	<u>\$ 253,247.62</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Springs High 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 HIGH 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	\$ 9,414.55	\$ 31,237.46	\$ 27,655.01	\$ 11,681.06	\$ 21,970.06	\$ 2,708.00
Music	6,983.03	4,020.00	1,908.80	3,580.50	1,122.30	11,552.43
Classes	25,001.24	9,236.35	16,685.68	2,300.21	6,070.64	13,781.48
Clubs	166,346.82	50,034.00	53,429.07	30,458.73	34,076.05	159,334.43
Departments	9,741.09	2,752.59	2,139.86	5,484.34	2,059.85	13,778.31
Trusts	53,234.45	17,486.24	51,817.27	37,174.33	30,824.59	25,253.16
General	<u>24,516.73</u>	<u>4,814.30</u>	<u>7,935.54</u>	<u>9,056.99</u>	<u>3,612.67</u>	<u>26,839.81</u>
TOTALS	<u><u>\$ 295,237.91</u></u>	<u><u>\$ 119,580.94</u></u>	<u><u>\$ 161,571.23</u></u>	<u><u>\$ 99,736.16</u></u>	<u><u>\$ 99,736.16</u></u>	<u><u>\$ 253,247.62</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Earnest Toliver

Bookkeepers: Candida Lockett – Business Support Center (April 2022 – Present)
Victoria Phillips – Business Support Center (July 2020 – March 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 56,781.75</u>
 TOTAL	 <u><u>\$ 56,781.75</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 Crystal Lake 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

CRYSTAL LAKE 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	\$ 2,235.74	\$ -	\$ 396.00	\$ -	\$ -	\$ 1,839.74
Music	832.57	1,500.00	291.25	14.25	14.25	2,041.32
Classes	2,917.77	-	915.00	476.00	899.00	1,579.77
Clubs	12,617.40	18.49	1,479.27	509.53	377.00	11,289.15
Departments	4,577.00	-	-	104.13	104.13	4,577.00
Trusts	31,584.18	1,237.14	7,177.14	7,474.31	9,076.50	24,041.99
General	<u>11,304.85</u>	<u>1,062.39</u>	<u>2,847.12</u>	<u>3,042.66</u>	<u>1,150.00</u>	<u>11,412.78</u>
TOTALS	<u><u>\$ 66,069.51</u></u>	<u><u>\$ 3,818.02</u></u>	<u><u>\$ 13,105.78</u></u>	<u><u>\$ 11,620.88</u></u>	<u><u>\$ 11,620.88</u></u>	<u><u>\$ 56,781.75</u></u>

CYPRESS BAY HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332

Principal: Kassandra Fried

Bookkeepers: Barbara Fierro (March 2021 – Present)
Jennie Liz Leon (July 2020 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 210,160.30
Investment:	
Treasurer's Pool Account	<u>479,000.00</u>
TOTAL	<u>\$ 689,160.30</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 Cypress Bay High 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

CYPRESS BAY HIGH 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	\$ 28,792.46	\$ 28,185.05	\$ 37,572.37	\$ 653.04	\$ -	\$ 20,058.18
Music	1,745.62	1,127.20	570.80	1,180.80	56.91	3,425.91
Classes	30,739.09	42,974.58	51,560.64	5,832.55	4,619.15	23,366.43
Clubs	405,249.26	364,726.02	348,777.87	56,001.72	32,917.02	444,282.11
Departments	17,588.02	2,216.83	3,813.34	18.19	-	16,009.70
Trusts	133,592.21	114,156.75	87,297.56	30,970.96	45,797.57	145,624.79
General	<u>36,162.09</u>	<u>18,256.85</u>	<u>6,759.15</u>	<u>1,323.36</u>	<u>12,589.97</u>	<u>36,393.18</u>
TOTALS	<u><u>\$ 653,868.75</u></u>	<u><u>\$ 571,643.28</u></u>	<u><u>\$ 536,351.73</u></u>	<u><u>\$ 95,980.62</u></u>	<u><u>\$ 95,980.62</u></u>	<u><u>\$ 689,160.30</u></u>

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

PROFILE OF THE SCHOOL

Address: 910 SW 15th Street, Deerfield Beach, Florida 33441

Principal: Jon Marlow

Bookkeeper: Kimberly Richardson – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 268,496.57
Investment:	
Treasurer's Pool Account	<u>90,000.00</u>
TOTAL	<u>\$ 358,496.57</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 High 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 HIGH 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	\$ 3,444.71	\$ 26,084.74	\$ 10,945.42	\$ 2,143.00	\$ 19,525.19	\$ 1,201.84
Music	8,638.78	-	816.00	-	-	7,822.78
Classes	7,931.29	9,400.00	8,636.53	7,146.00	8,451.38	7,389.38
Clubs	142,161.30	23,131.57	15,040.64	4,919.60	3,627.50	151,544.33
Departments	30,944.60	1,733.93	3,094.96	1,450.23	-	31,033.80
Trusts	124,208.72	33,752.37	70,657.45	29,345.04	13,255.85	103,392.83
General	<u>54,213.79</u>	<u>2,408.51</u>	<u>366.74</u>	<u>1,506.05</u>	<u>1,650.00</u>	<u>56,111.61</u>
TOTALS	<u><u>\$ 371,543.19</u></u>	<u><u>\$ 96,511.12</u></u>	<u><u>\$ 109,557.74</u></u>	<u><u>\$ 46,509.92</u></u>	<u><u>\$ 46,509.92</u></u>	<u><u>\$ 358,496.57</u></u>

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

PROFILE OF THE SCHOOL

Address: 2501 NW 11th Street, Fort Lauderdale, Florida 33311

Principal: Casandra Robinson

Bookkeeper: Kimberly Richardson – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Bank of America	\$ 208,743.65
Investment:	
Treasurer’s Pool Account	<u>30,000.00</u>
TOTAL	<u>\$ 238,743.65</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 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

DILLARD 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	\$ (16,057.64)	\$ 102,802.97	\$ 26,826.58	\$ 254.60	\$ 17,551.71	\$ 42,621.64
Music	4,523.88	6,045.00	7,860.32	107.00	82.43	2,733.13
Classes	23,658.09	28,841.00	45,589.28	7,549.53	10,235.36	4,223.98
Clubs	102,672.14	76,231.69	54,339.69	8,025.00	10,211.42	122,377.72
Departments	16,006.94	7,747.91	3,231.28	2,282.80	530.00	22,276.37
Trusts	35,679.36	18,935.27	37,912.33	29,486.17	5,388.31	40,800.16
General	<u>4,510.45</u>	<u>5,559.05</u>	<u>2,652.98</u>	<u>2,659.77</u>	<u>6,365.64</u>	<u>3,710.65</u>
TOTALS	<u>\$ 170,993.22</u>	<u>\$ 246,162.89</u>	<u>\$ 178,412.46</u>	<u>\$ 50,364.87</u>	<u>\$ 50,364.87</u>	<u>\$ 238,743.65</u>

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

PROFILE OF THE SCHOOL

Address: 2751 North 70th Terrace, Hollywood, Florida 33024

Principals: Steven Williams (March 2021 – Present)
Ducarmel Augustin – Acting Principal (August 2020 – February 2021)
Steven Williams (July 2020)

Bookkeeper: Sherreen Russell

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 31,190.24
Investment:	
Treasurer's Pool Account	<u>32,000.00</u>
TOTAL	<u>\$ 63,190.24</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 Driftwood 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

DRIFTWOOD 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	\$ 18,709.09	\$ 381.00	\$ 5,312.39	\$ -	\$ 165.00	\$ 13,612.70
Music	378.70	2,400.00	2,488.05	-	153.22	137.43
Classes	831.36	-	-	-	-	831.36
Clubs	23,731.49	2,188.40	12,725.75	1,457.99	20.00	14,632.13
Departments	3,339.30	-	-	113.31	221.36	3,231.25
Trusts	8,905.22	440.40	1,341.81	3,788.95	2,059.11	9,733.65
General	<u>26,510.08</u>	<u>1,197.39</u>	<u>3,954.19</u>	<u>1,650.53</u>	<u>4,392.09</u>	<u>21,011.72</u>
TOTALS	<u><u>\$ 82,405.24</u></u>	<u><u>\$ 6,607.19</u></u>	<u><u>\$ 25,822.19</u></u>	<u><u>\$ 7,010.78</u></u>	<u><u>\$ 7,010.78</u></u>	<u><u>\$ 63,190.24</u></u>

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

PROFILE OF THE SCHOOL

Address: 4251 Bonaventure Boulevard, Weston, Florida 33332

Principal: Steven Carruth

Bookkeeper: Galeine Montimere

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 187,730.59
Investment:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u>\$ 247,730.59</u>

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

FALCON COVE 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	\$ 3,172.31	\$ 6,703.26	\$ 9,521.67	\$ 615.86	\$ 615.86	\$ 353.90
Music	7,982.08	2,329.32	867.36	-	-	9,444.04
Classes	7,160.93	4,421.99	5,140.92	1,217.32	1,384.10	6,275.22
Clubs	156,975.16	84,974.68	110,426.62	5,255.92	3,274.36	133,504.78
Departments	13,158.51	1,758.00	3,489.02	-	-	11,427.49
Trusts	64,006.14	34,790.56	62,862.24	25,971.38	22,315.53	39,590.31
General	<u>46,423.88</u>	<u>15,609.20</u>	<u>9,427.60</u>	<u>13,874.25</u>	<u>19,344.88</u>	<u>47,134.85</u>
TOTALS	<u><u>\$ 298,879.01</u></u>	<u><u>\$ 150,587.01</u></u>	<u><u>\$ 201,735.43</u></u>	<u><u>\$ 46,934.73</u></u>	<u><u>\$ 46,934.73</u></u>	<u><u>\$ 247,730.59</u></u>

FORT LAUDERDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 1600 NE 4th Avenue, Fort Lauderdale, Florida 33305

Principal: Erin Brown

Bookkeeper: Denise Nonamaker

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – SunTrust / Truist Bank	\$ 136,304.89
Investment:	
Treasurer’s Pool Account	<u>145,000.00</u>
TOTAL	<u>\$ 281,304.89</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 Fort Lauderdale High 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

FORT LAUDERDALE HIGH 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	\$ 14,238.95	\$ 17,733.89	\$ 28,291.76	\$ 1,611.90	\$ 452.34	\$ 4,840.64
Music	4,467.94	375.00	2,685.13	2,276.00	-	4,433.81
Classes	11,981.27	10,706.55	13,419.84	4,010.97	4,661.75	8,617.20
Clubs	166,158.41	46,625.63	53,704.43	5,126.45	3,547.93	160,658.13
Departments	17,553.23	2,810.00	658.01	-	6.00	19,699.22
Trusts	79,420.01	52,947.40	48,921.14	8,019.88	13,260.03	78,206.12
General	<u>1,460.92</u>	<u>4,908.22</u>	<u>2,402.22</u>	<u>8,109.86</u>	<u>7,227.01</u>	<u>4,849.77</u>
TOTALS	<u><u>\$ 295,280.73</u></u>	<u><u>\$ 136,106.69</u></u>	<u><u>\$ 150,082.53</u></u>	<u><u>\$ 29,155.06</u></u>	<u><u>\$ 29,155.06</u></u>	<u><u>\$ 281,304.89</u></u>

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principal: Tarshé Freeman

Bookkeeper: Ana Taylor

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/21</u>
Checking Account – Wells Fargo Bank	<u>\$ 82,119.59</u>
 TOTAL	 <u><u>\$ 82,119.59</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 Gulfstream Academy of Hallandale Beach K-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

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 3,486.79	\$ -	\$ -	\$ -	\$ -	\$ 3,486.79
Music	686.22	-	290.00	-	-	396.22
Classes	8,482.04	-	2,419.53	1,348.25	2,573.80	4,836.96
Clubs	8,471.19	5,849.34	7,628.42	1,088.00	2,286.20	5,493.91
Departments	7,359.04	-	-	29.24	-	7,388.28
Trusts	1,433.01	46,383.74	37,304.88	12,875.77	13,260.43	10,127.21
General	<u>45,991.27</u>	<u>4,045.93</u>	<u>2,426.15</u>	<u>3,999.45</u>	<u>1,220.28</u>	<u>50,390.22</u>
TOTALS	<u><u>\$ 75,909.56</u></u>	<u><u>\$ 56,279.01</u></u>	<u><u>\$ 50,068.98</u></u>	<u><u>\$ 19,340.71</u></u>	<u><u>\$ 19,340.71</u></u>	<u><u>\$ 82,119.59</u></u>

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

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021

Principal: Daniel Most

Bookkeeper: Jenninfer Paredes

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 137,938.91
Investment:	
Treasurer’s Pool Account	<u>56,000.00</u>
TOTAL	<u>\$ 193,938.91</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 Hollywood Hills High 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 HILLS HIGH 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	\$ 2,330.33	\$ 11,075.00	\$ 5,750.60	\$ 3,813.01	\$ 5,883.91	\$ 5,583.83
Music	2,423.26	-	-	-	-	2,423.26
Classes	11,254.33	11,475.36	11,432.58	11,073.08	11,073.08	11,297.11
Clubs	81,195.77	27,443.72	23,338.47	1,930.34	3,585.99	83,645.37
Departments	7,630.28	1,956.18	1,616.41	651.00	45.32	8,575.73
Trusts	50,148.75	36,660.67	23,341.07	10,620.79	7,486.22	66,602.92
General	<u>14,793.00</u>	<u>1,820.45</u>	<u>789.06</u>	<u>1,572.14</u>	<u>1,585.84</u>	<u>15,810.69</u>
TOTALS	<u><u>\$ 169,775.72</u></u>	<u><u>\$ 90,431.38</u></u>	<u><u>\$ 66,268.19</u></u>	<u><u>\$ 29,660.36</u></u>	<u><u>\$ 29,660.36</u></u>	<u><u>\$ 193,938.91</u></u>

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

PROFILE OF THE SCHOOL

Address: 1355 Nob Hill Road, Davie, Florida 33324

Principal: Ian Murray

Bookkeepers: Alyse Gillard (March 2021 – Present)
Nicole Alazraki (July 2020 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 91,743.56
Investment:	
Treasurer's Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 141,743.56</u>

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

INDIAN RIDGE 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	\$ 14,986.60	\$ 3,412.00	\$ 9,805.65	\$ -	\$ 88.49	\$ 8,504.46
Music	7,765.33	1,210.00	1,396.28	-	-	7,579.05
Classes	4,172.41	-	34.92	-	676.79	3,460.70
Clubs	56,548.56	26,995.60	24,793.95	413.82	-	59,164.03
Departments	12,298.67	-	28.90	158.70	-	12,428.47
Trusts	79,516.38	39,709.71	88,114.43	7,507.52	5,521.76	33,097.42
General	<u>17,930.95</u>	<u>2,096.77</u>	<u>725.29</u>	<u>1,150.00</u>	<u>2,943.00</u>	<u>17,509.43</u>
TOTALS	<u><u>\$ 193,218.90</u></u>	<u><u>\$ 73,424.08</u></u>	<u><u>\$ 124,899.42</u></u>	<u><u>\$ 9,230.04</u></u>	<u><u>\$ 9,230.04</u></u>	<u><u>\$ 141,743.56</u></u>

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

PROFILE OF THE SCHOOL

Address: 3911 NW 30th Avenue, Lauderdale Lakes, Florida 33309

Principal: Jill Slesinski

Bookkeepers: Althea Essue – Business Support Center (July 2021 – Present)
Krystal Bryant – Business Support Center (March 2021 – June 2021)
Alicia Mercado – Business Support Center (January 2021 – February 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	<u>\$ 24,680.27</u>
 TOTAL	 <u>\$ 24,680.27</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 Lauderdale 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

LAUDERDALE LAKES 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	\$ 2,066.72	\$ 1,064.16	\$ (231.22) *	\$ 309.20	\$ 309.20	\$ 3,362.10
Music	2,499.25	-	290.00	-	-	2,209.25
Classes	112.15	-	(330.00) *	-	-	442.15
Clubs	5,715.32	836.68	1,186.96	44.78	-	5,409.82
Departments	987.81	-	-	79.16	-	1,066.97
Trusts	8,328.64	3,283.73	2,096.44	1,511.19	1,301.94	9,725.18
General	<u>2,219.83</u>	<u>1,000.00</u>	<u>421.84</u>	<u>479.81</u>	<u>813.00</u>	<u>2,464.80</u>
TOTALS	<u><u>\$ 21,929.72</u></u>	<u><u>\$ 6,184.57</u></u>	<u><u>\$ 3,434.02</u></u>	<u><u>\$ 2,424.14</u></u>	<u><u>\$ 2,424.14</u></u>	<u><u>\$ 24,680.27</u></u>

* Checks written in the previous fiscal year were voided.

MARJORY STONEMAN DOUGLAS HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076

Principal: Michelle Kefford

Bookkeeper: Elizabeth Morales

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 202,926.56
Investment:	
Treasurer’s Pool Account	<u>740,000.00</u>
TOTAL	<u>\$ 942,926.56</u>

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

MARJORY STONEMAN DOUGLAS HIGH 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	\$ 63,125.26	\$ 53,689.45	\$ 33,893.32	\$ 12,379.84	\$ 18,411.78	\$ 76,889.45
Music	10,088.47	8,907.00	1,882.60	-	2,195.16	14,917.71
Classes	51,132.87	32,074.41	34,816.40	22,915.45	25,173.65	46,132.68
Clubs	593,943.16	284,606.08	358,611.42	130,421.39	128,850.95	521,508.26
Departments	47,625.00	15,820.59	6,350.37	490.77	3,205.00	54,380.99
Trusts	268,260.05	25,802.93	122,664.75	37,981.36	20,896.10	188,483.49
General	<u>27,541.97</u>	<u>20,686.44</u>	<u>2,158.36</u>	<u>588.48</u>	<u>6,044.55</u>	<u>40,613.98</u>
TOTALS	<u><u>\$ 1,061,716.78</u></u>	<u><u>\$ 441,586.90</u></u>	<u><u>\$ 560,377.22</u></u>	<u><u>\$ 204,777.29</u></u>	<u><u>\$ 204,777.19</u></u>	<u><u>\$ 942,926.56</u></u>

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

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024

Principal: Alfred Broomfield

Bookkeeper: Patsy Murray

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 106,055.15
Investment:	
Treasurer’s Pool Account	<u>75,000.00</u>
TOTAL	<u>\$ 181,055.15</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 McArthur High 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

McARTHUR HIGH 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	\$ 8,365.02	\$ 10,333.55	\$ 23,463.69	\$ 7,057.12	\$ 1,146.00	\$ 1,146.00
Music	3,573.86	1,280.00	836.55	1,876.39	-	5,893.70
Classes	9,713.96	11,419.00	12,147.37	7,179.89	7,175.93	8,989.55
Clubs	88,512.04	50,866.95	38,267.74	2,297.35	1,478.85	101,929.75
Departments	16,654.42	373.00	1,416.83	571.05	-	16,181.64
Trusts	52,848.27	18,708.50	35,455.90	5,079.27	14,212.94	26,967.20
General	<u>17,618.84</u>	<u>3,715.49</u>	<u>1,339.67</u>	<u>4,677.46</u>	<u>4,724.81</u>	<u>19,947.31</u>
TOTALS	<u><u>\$ 197,286.41</u></u>	<u><u>\$ 96,696.49</u></u>	<u><u>\$ 112,927.75</u></u>	<u><u>\$ 28,738.53</u></u>	<u><u>\$ 28,738.53</u></u>	<u><u>\$ 181,055.15</u></u>

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

PROFILE OF THE SCHOOL

Address: 5803 NW 94th Avenue, Tamarac, Florida 33321

Principal: Dr. Francine Baugh-Stewart

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/21</u>
Checking Account – Wells Fargo Bank	<u>\$ 89,720.74</u>
 TOTAL	 <u><u>\$ 89,720.74</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 Millennium 6-12 Collegiate Academy 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

MILLENNIUM 6-12 COLLEGIATE ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 5,439.13	\$ 488.00	\$ 893.02	\$ -	\$ -	\$ 5,034.11
Music	12,171.43	1,760.00	3,441.04	1,828.60	1,583.03	10,735.96
Classes	33,061.45	5,845.93	10,027.28	13,288.82	10,773.90	31,395.02
Clubs	8,776.92	5,631.60	2,615.62	2,998.44	2,216.33	12,575.01
Departments	6,898.07	1,217.38	1,037.08	94.36	-	7,172.73
Trusts	24,041.27	8,016.47	9,030.82	3,721.17	5,336.45	21,411.64
General	<u>2,325.47</u>	<u>1,252.14</u>	<u>159.66</u>	<u>606.35</u>	<u>2,628.03</u>	<u>1,396.27</u>
TOTALS	<u><u>\$ 92,713.74</u></u>	<u><u>\$ 24,211.52</u></u>	<u><u>\$ 27,204.52</u></u>	<u><u>\$ 22,537.74</u></u>	<u><u>\$ 22,537.74</u></u>	<u><u>\$ 89,720.74</u></u>

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

PROFILE OF THE SCHOOL

Address: 3601 SW 89th Avenue, Miramar, Florida 33025

Principal: Maria Formoso

Bookkeeper: Alicia Owens-Walden – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 152,253.04
Investment:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u>\$ 212,253.04</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 Miramar High 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

MIRAMAR HIGH 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	\$ (119.78)	\$ 29,009.41	\$ 13,875.98	\$ 8,094.39	\$ 18,950.52	\$ 4,157.52
Music	12,387.27	7,507.00	6,388.68	4,222.63	3,511.43	14,216.79
Classes	8,412.34	11,664.10	15,504.25	24,320.45	23,182.96	5,709.68
Clubs	112,551.58	37,268.05	59,363.29	4,923.28	6,452.10	88,927.52
Departments	9,077.62	1,088.27	706.40	416.87	2.00	9,874.36
Trusts	47,295.85	126,309.21	106,123.65	24,194.25	17,228.03	74,447.63
General	<u>12,189.14</u>	<u>3,174.27</u>	<u>3,599.04</u>	<u>7,745.83</u>	<u>4,590.66</u>	<u>14,919.54</u>
TOTALS	<u><u>\$ 201,794.02</u></u>	<u><u>\$ 216,020.31</u></u>	<u><u>\$ 205,561.29</u></u>	<u><u>\$ 73,917.70</u></u>	<u><u>\$ 73,917.70</u></u>	<u><u>\$ 212,253.04</u></u>

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

PROFILE OF THE SCHOOL

Address: 1251 SW 42nd Avenue, Fort Lauderdale, Florida 33317

Principal: Dr. Henry Brown

Bookkeepers: Maritza Millet – Business Support Center (December 2021 – Present)
Lisa Camposano - Business Support Center (September - November 2021)
Janice Thompson – Business Support Center (July 2020 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 42,553.94</u>
 TOTAL	 <u><u>\$ 42,553.94</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 Pine Ridge 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

PINE RIDGE EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 2,025.87	\$ -	\$ -	\$ -	\$ -	\$ 2,025.87
Trusts	-	-	-	270.00	270.00	-
General	<u>1,215.27</u>	<u>39,973.50</u>	<u>660.70</u>	<u>270.00</u>	<u>270.00</u>	<u>40,528.07</u>
TOTALS	<u><u>\$ 3,241.14</u></u>	<u><u>\$ 39,973.50</u></u>	<u><u>\$ 660.70</u></u>	<u><u>\$ 540.00</u></u>	<u><u>\$ 540.00</u></u>	<u><u>\$ 42,553.94</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Carlton Campbell

Bookkeeper: Cornet Brown – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 6,598.76
Investment:	
Treasurer’s Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 56,598.76</u>

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

PINES 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	\$ 2,761.84	\$ -	\$ 4.94	\$ -	\$ -	\$ 2,756.90
Music	9,460.92	180.00	506.65	173.60	184.80	9,123.07
Clubs	13,567.09	3,345.78	7,350.57	815.95	448.31	9,929.94
Departments	12,151.11	-	2,105.80	20.05	-	10,065.36
Trusts	16,305.23	1,275.70	661.23	6,348.54	5,572.83	17,695.41
General	<u>7,740.07</u>	<u>2,141.33</u>	<u>1,701.12</u>	<u>4,807.51</u>	<u>5,959.71</u>	<u>7,028.08</u>
TOTALS	<u><u>\$ 61,986.26</u></u>	<u><u>\$ 6,942.81</u></u>	<u><u>\$ 12,330.31</u></u>	<u><u>\$ 12,165.65</u></u>	<u><u>\$ 12,165.65</u></u>	<u><u>\$ 56,598.76</u></u>

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

PROFILE OF THE SCHOOL

Address: 5350 SW 90th Avenue, Cooper City, Florida 33328

Principal: Robert Pappas

Bookkeepers: Maritza Millet – Business Support Center (December 2021 – Present)
Berkys Mejia – Business Support Center (September – November 2021)
Alissa Monakey – Business Support Center (March 2021 – August 2021)
Martha Arrazcaeta – Business Support Center (July 2020 –February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 54,307.89
Investment:	
Treasurer’s Pool Account	<u>45,000.00</u>
TOTAL	<u>\$ 99,307.89</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 Pioneer 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

PIONEER 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	\$ 10,107.91	\$ -	\$ 1,022.84	\$ -	\$ -	\$ 9,085.07
Music	10,696.01	9,291.60	15,248.06	8,436.64	8,473.28	4,702.91
Classes	3,417.24	930.00	1,434.48	227.94	-	3,140.70
Clubs	78,807.19	20,554.77	43,135.28	-	227.94	55,998.74
Departments	14,636.81	-	3,006.81	68.08	-	11,698.08
Trusts	8,464.17	331.72	5,386.57	7,845.09	2,777.83	8,476.58
General	<u>13,853.92</u>	<u>5,607.60</u>	<u>8,157.01</u>	<u>1,061.55</u>	<u>6,160.25</u>	<u>6,205.81</u>
TOTALS	<u><u>\$ 139,983.25</u></u>	<u><u>\$ 36,715.69</u></u>	<u><u>\$ 77,391.05</u></u>	<u><u>\$ 17,639.30</u></u>	<u><u>\$ 17,639.30</u></u>	<u><u>\$ 99,307.89</u></u>

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

PROFILE OF THE SCHOOL

Address: 8000 NW 44th Street, Sunrise, Florida 33351

Principal: Marie Hautigan

Bookkeepers: Carol Howe – Business Support Center (May 2021 – Present)
Mabel Lopez – Business Support Center (July 2020 – April 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 95,033.16
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u><u>\$ 175,033.16</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 Piper High 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

PIPER HIGH 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	\$ 7,309.42	\$ 8,148.83	\$ 14,119.41	\$ 5,214.77	\$ 6,553.61	\$ -
Music	7,648.14	2,510.00	9,375.40	761.60	761.60	782.74
Classes	8,716.19	5,206.00	7,420.11	5,917.85	5,512.85	6,907.08
Clubs	79,195.68	25,179.62	24,092.18	6,346.42	12,922.69	73,706.85
Departments	15,040.74	425.88	3,472.90	358.67	309.66	12,042.73
Trusts	36,682.26	18,374.48	25,138.02	35,503.56	25,678.36	39,743.92
General	<u>44,340.60</u>	<u>3,700.82</u>	<u>3,827.48</u>	<u>19,078.09</u>	<u>21,442.19</u>	<u>41,849.84</u>
TOTALS	<u><u>\$ 198,933.03</u></u>	<u><u>\$ 63,545.63</u></u>	<u><u>\$ 87,445.50</u></u>	<u><u>\$ 73,180.96</u></u>	<u><u>\$ 73,180.96</u></u>	<u><u>\$ 175,033.16</u></u>

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

PROFILE OF THE SCHOOL

Address: 6901 NW 16th Street, Plantation, Florida 33313

Principal: Parinaz Bristol

Bookkeeper: Robin Sabourin

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 123,362.45
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 203,362.45</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 Plantation High 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 HIGH 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	\$ 476.55	\$ 9,136.05	\$ 7,746.64	\$ 823.50	\$ 1,087.00	\$ 1,602.46
Music	347.73	732.00	38.64	274.12	800.63	514.58
Classes	10,066.73	3,941.50	1,207.58	3,427.76	9,080.61	7,147.80
Clubs	82,426.96	29,072.63	26,340.03	8,608.70	9,244.44	84,523.82
Departments	4,673.69	3,665.49	4,662.90	786.09	252.48	4,209.89
Trusts	40,691.94	50,232.11	15,398.04	18,703.54	19,186.22	75,043.33
General	<u>33,117.99</u>	<u>2,399.73</u>	<u>12,224.82</u>	<u>16,335.78</u>	<u>9,308.11</u>	<u>30,320.57</u>
TOTALS	<u>\$ 171,801.59</u>	<u>\$ 99,179.51</u>	<u>\$ 67,618.65</u>	<u>\$ 48,959.49</u>	<u>\$ 48,959.49</u>	<u>\$ 203,362.45</u>

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

PROFILE OF THE SCHOOL

Address: 6600 West Sunrise Boulevard, Plantation, Florida 33313

Principals: Tariq Qaiyim (December 2021 – Present)
Dr. Sherri Wilson (July 2020 – November 2021)

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 25,993.51
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 45,993.51</u>

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

PLANTATION 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	\$ 3,746.70	\$ -	\$ 720.00	\$ -	\$ -	\$ 3,026.70
Music	7,287.69	-	1,005.20	-	-	6,282.49
Classes	1,264.43	-	13.90	-	375.53	875.00
Clubs	9,498.23	40.06	1,946.37	105.65	27.34	7,670.23
Departments	8,153.31	-	714.92	14.12	-	7,452.51
Trusts	12,142.94	3,779.29	3,742.57	8,926.05	7,732.77	13,372.94
General	<u>10,090.46</u>	<u>718.50</u>	<u>2,585.14</u>	<u>77.63</u>	<u>987.81</u>	<u>7,313.64</u>
TOTALS	<u><u>\$ 52,183.76</u></u>	<u><u>\$ 4,537.85</u></u>	<u><u>\$ 10,728.10</u></u>	<u><u>\$ 9,123.45</u></u>	<u><u>\$ 9,123.45</u></u>	<u><u>\$ 45,993.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 600 NE 13th Avenue, Pompano Beach, Florida 33060

Principal: Hudson Thomas

Bookkeeper: Judy Lefort

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 246,460.62</u>
 TOTAL	 <u><u>\$ 246,460.62</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 High 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 HIGH 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	\$ 332.00	\$ 17,158.31	\$ 13,553.40	\$ 3,857.90	\$ 3,308.61	\$ 4,486.20
Music	305.45	1,622.84	82.39	1,570.00	1,217.69	2,198.21
Classes	8,067.22	18,094.33	20,341.75	8,484.10	8,976.38	5,327.52
Clubs	104,617.36	92,130.18	80,345.12	66,305.00	65,230.54	117,476.88
Departments	21,752.19	3,073.98	6,684.96	84.28	1,384.81	16,840.68
Trusts	66,369.60	64,357.12	34,359.91	26,029.46	25,719.32	96,676.95
General	<u>4,094.61</u>	<u>1,304.06</u>	<u>1,451.10</u>	<u>1,314.45</u>	<u>1,807.84</u>	<u>3,454.18</u>
TOTALS	<u><u>\$ 205,538.43</u></u>	<u><u>\$ 197,740.82</u></u>	<u><u>\$ 156,818.63</u></u>	<u><u>\$ 107,645.19</u></u>	<u><u>\$ 107,645.19</u></u>	<u><u>\$ 246,460.62</u></u>

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

PROFILE OF THE SCHOOL

Address: 8505 West Atlantic Boulevard, Coral Springs, Florida 33071

Principal: Andrew Kirk

Bookkeeper: Claudia Tribin

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 75,009.44
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 95,009.44</u>

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

RAMBLEWOOD 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	\$ 7,968.23	\$ 180.00	\$ 1,778.19	\$ -	\$ 420.00	\$ 5,950.04
Music	10,144.47	20,171.90	22,645.06	-	145.24	7,526.07
Classes	6,537.34	-	223.38	222.31	1,585.78	4,950.49
Clubs	26,376.24	2,568.50	3,940.46	263.91	-	25,268.19
Departments	10,839.12	4.65	1,337.00	8.34	-	9,515.11
Trusts	17,502.11	35,625.77	38,906.64	6,895.29	3,644.24	17,472.29
General	<u>25,212.47</u>	<u>1,500.82</u>	<u>791.45</u>	<u>781.50</u>	<u>2,376.09</u>	<u>24,327.25</u>
TOTALS	<u><u>\$ 104,579.98</u></u>	<u><u>\$ 60,051.64</u></u>	<u><u>\$ 69,622.18</u></u>	<u><u>\$ 8,171.35</u></u>	<u><u>\$ 8,171.35</u></u>	<u><u>\$ 95,009.44</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 Indian Trace, Weston, Florida 33326

Principal: Robert Rivera

Bookkeepers: Donna Petrone – Business Support Center (April 2021 – Present)
Martha Arrazcaeta – Business Support Center (July 2020 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 44,161.12
Investment:	
Treasurer’s Pool Account	<u>17,000.00</u>
TOTAL	<u>\$ 61,161.12</u>

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

TEQUESTA TRACE 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	\$ 17,733.56	\$ 2,447.20	\$ 14,635.43	\$ -	\$ 2,005.00	\$ 3,540.33
Music	2,288.82	2,200.00	360.00	-	735.00	3,393.82
Classes	1,662.83	-	-	-	1,252.96	409.87
Clubs	30,816.69	19,200.32	28,093.21	792.83	6,107.00	16,609.63
Departments	3,542.33	-	-	148.13	-	3,690.46
Trusts	35,920.80	1,650.17	36,271.16	26,811.50	23,087.42	5,023.89
General	<u>32,146.90</u>	<u>3,447.29</u>	<u>12,535.99</u>	<u>24,641.74</u>	<u>19,206.82</u>	<u>28,493.12</u>
TOTALS	<u><u>\$ 124,111.93</u></u>	<u><u>\$ 28,944.98</u></u>	<u><u>\$ 91,895.79</u></u>	<u><u>\$ 52,394.20</u></u>	<u><u>\$ 52,394.20</u></u>	<u><u>\$ 61,161.12</u></u>

THE COLLEGE ACADEMY AT BROWARD COLLEGE
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 3501 SW Davie Road, Davie, Florida 33314

Principal: Bardetta Haygood

Bookkeepers: Tereza Ayres Curtis (January 2022 – Present)
Ruby Carpintero (July 2021 – December 2021)
Elizabeth Izzo (September 2020 – June 2021)
Martha Arrazcaeta – Business Support Center (July 2020 – August 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 9,208.58</u>
 TOTAL	 <u><u>\$ 9,208.58</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 The College Academy at Broward College 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

THE COLLEGE ACADEMY AT BROWARD COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 10,294.78	\$ 7,945.39	\$ 9,950.78	\$ 4,032.00	\$ 4,032.00	\$ 8,289.39
Departments	325.30	-	-	-	-	325.30
Trusts	185.58	-	-	-	-	185.58
General	<u>1,023.49</u>	<u>-</u>	<u>615.18</u>	<u>-</u>	<u>-</u>	<u>408.31</u>
TOTALS	<u><u>\$ 11,829.15</u></u>	<u><u>\$ 7,945.39</u></u>	<u><u>\$ 10,565.96</u></u>	<u><u>\$ 4,032.00</u></u>	<u><u>\$ 4,032.00</u></u>	<u><u>\$ 9,208.58</u></u>

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

PROFILE OF THE SCHOOL

Address: 1200 SW 136th Avenue, Davie, Florida 33325

Principal: Jimmy Arrojo

Bookkeeper: Nancy Munson

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 330,510.57
Investment:	
Treasurer's Pool Account	<u>135,000.00</u>
TOTAL	<u>\$ 465,510.57</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 Western High 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

WESTERN HIGH 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	\$ 19,724.01	\$ 37,159.21	\$ 51,763.77	\$ -	\$ -	\$ 5,119.45
Music	982.91	-	260.00	-	-	722.91
Classes	52,423.17	14,055.07	32,866.18	57,501.18	61,418.50	29,694.74
Clubs	227,774.23	145,908.02	127,820.91	7,017.35	466.64	252,412.05
Departments	17,149.02	4,372.30	1,182.60	167.04	-	20,505.76
Trusts	93,446.46	106,282.45	58,134.39	6,655.48	10,936.76	137,313.24
General	<u>25,876.99</u>	<u>5,927.90</u>	<u>13,543.32</u>	<u>3,725.06</u>	<u>2,244.21</u>	<u>19,742.42</u>
TOTALS	<u><u>\$ 437,376.79</u></u>	<u><u>\$ 313,704.95</u></u>	<u><u>\$ 285,571.17</u></u>	<u><u>\$ 75,066.11</u></u>	<u><u>\$ 75,066.11</u></u>	<u><u>\$ 465,510.57</u></u>

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

PROFILE OF THE SCHOOL

Address: 2400 NW 26th Street, Fort Lauderdale, Florida 33311

Principal: Felice Winston-Davis

Bookkeepers: Alisa Walker (September 2021 – Present)
Andrea Sanchez (July 2020 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 34,424.84
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 44,424.84</u>

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

WILLIAM DANDY 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	\$ 1,156.44	\$ 1,424.00	\$ 1,074.20	\$ 60.00	\$ 510.00	\$ 1,056.24
Music	2,198.46	-	-	-	-	2,198.46
Classes	-	620.00	980.33	600.00	-	239.67
Clubs	15,781.71	6,000.00	12,282.69	1,009.83	3,227.89	7,280.96
Departments	4,719.12	-	99.74	110.50	-	4,729.88
Trusts	5,171.86	2,164.39	1,897.64	4,216.62	2,842.87	6,812.36
General	<u>21,527.78</u>	<u>461.86</u>	<u>466.18</u>	<u>4,190.81</u>	<u>3,607.00</u>	<u>22,107.27</u>
TOTALS	<u><u>\$ 50,555.37</u></u>	<u><u>\$ 10,670.25</u></u>	<u><u>\$ 16,800.78</u></u>	<u><u>\$ 10,187.76</u></u>	<u><u>\$ 10,187.76</u></u>	<u><u>\$ 44,424.84</u></u>