

INTERNAL AUDIT REPORT

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



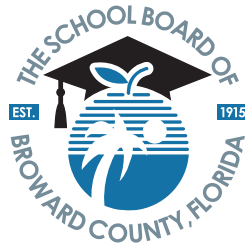
To be presented to the:

**Audit Committee on
October 13, 2022**

**The School Board of Broward County, Florida on
November 9, 2022**

By

The Office of the Chief Auditor



Torey Alston, Chair
Lori Alhadeff, Vice Chair

Daniel P. Foganholi
Debra Hixon
Sarah Leonardi
Ryan Reiter
Nora Rupert
Manuel A. Serrano
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Dr. Vickie L. Cartwright
Superintendent of Schools

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

Torey Alston, Chair
Lori Alhadeff, Vice Chair

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Debra Hixon
Sarah Leonardi
Ryan Reiter
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Dr. Vickie L. Cartwright
Superintendent of Schools

October 6, 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
Ali Arcese
Ann Conway
Hermine James

Audits Performed by:

Luis Castaño
Ceci Guerrero
Joy Hipolito
Raysa Lugo
Kashama Patel
David Sabra
Reynaldo Tunnermann
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 2022-2023 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)

ATLANTIC WEST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 301 NW 69th Terrace, Margate, Florida 33063

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Shereen Reynolds

Bookkeepers: Yadira Figueroa Martinez (July 2021 – Present)
Marilyn Conneran (July 2020 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 14,773.77	\$ 18,867.63
TOTAL	<u>\$ 14,773.77</u>	<u>\$ 18,867.63</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Atlantic West Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ATLANTIC WEST 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	\$ 3,256.50	\$ 100.00	\$ 466.10	\$ -	\$ 904.90	\$ 1,985.50
Clubs	1,119.16	3,165.00	3,025.80	-	-	1,258.36
Departments	3,892.99	20.00	1,863.75	-	-	2,049.24
Trusts	2,364.86	15,690.00	16,162.56	379.90	137.08	2,135.12
General	<u>5,217.39</u>	<u>1,700.31</u>	<u>234.23</u>	<u>812.08</u>	<u>150.00</u>	<u>7,345.55</u>
TOTALS	<u><u>\$ 15,850.90</u></u>	<u><u>\$ 20,675.31</u></u>	<u><u>\$ 21,752.44</u></u>	<u><u>\$ 1,191.98</u></u>	<u><u>\$ 1,191.98</u></u>	<u><u>\$ 14,773.77</u></u>

ATLANTIC WEST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,985.50	\$ 9,240.00	\$ 9,356.17	\$ -	\$ 145.00	\$ 1,724.33
Clubs	1,258.36	2,978.00	2,265.96	150.00	150.00	1,970.40
Departments	2,049.24	10.00	-	68.97	-	2,128.21
Trusts	2,135.12	11,978.30	8,910.63	908.70	256.44	5,855.05
General	<u>7,345.55</u>	<u>1,528.48</u>	<u>1,108.16</u>	<u>332.47</u>	<u>908.70</u>	<u>7,189.64</u>
TOTALS	<u><u>\$ 14,773.77</u></u>	<u><u>\$ 25,734.78</u></u>	<u><u>\$ 21,640.92</u></u>	<u><u>\$ 1,460.14</u></u>	<u><u>\$ 1,460.14</u></u>	<u><u>\$ 18,867.63</u></u>

BRIGHT HORIZONS CENTER
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3901 NE 1st Terrace, Deerfield Beach, Florida 33064
Office: Non-Traditional Schools
Associate Supt.: Dr. Valerie Wanza
Director: Estella Eckhardt
Principal: Ann Andersen-Kowalski
Bookkeeper: Mary Jo Kulovitz

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,326.19	\$ 22,641.68
Investment:		
Treasurer’s Pool Account	<u>6,000.00</u>	<u>6,000.00</u>
TOTAL	<u>\$ 29,326.19</u>	<u>\$ 28,641.68</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Bright Horizons Center for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

BRIGHT HORIZONS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 1,949.84	\$ 61.28	\$ 501.96	\$ -	\$ -	\$ 1,509.16
Trusts	22,812.01	3,950.00	2,075.57	-	-	24,686.44
General	<u>3,159.89</u>	<u>168.27</u>	<u>197.57</u>	<u>-</u>	<u>-</u>	<u>3,130.59</u>
TOTALS	<u><u>\$ 27,921.74</u></u>	<u><u>\$ 4,179.55</u></u>	<u><u>\$ 2,775.10</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,326.19</u></u>

BRIGHT HORIZONS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 1,509.16	\$ 2,367.76	\$ 2,700.52	\$ -	\$ -	\$ 1,176.40
Departments	-	321.46	321.46	-		-
Trusts	24,686.44	12,622.26	12,799.79	-	0.52	24,508.39
General	<u>3,130.59</u>	<u>44.23</u>	<u>218.45</u>	<u>0.52</u>	<u>-</u>	<u>2,956.89</u>
TOTALS	<u><u>\$ 29,326.19</u></u>	<u><u>\$ 15,355.71</u></u>	<u><u>\$ 16,040.22</u></u>	<u><u>\$ 0.52</u></u>	<u><u>\$ 0.52</u></u>	<u><u>\$ 28,641.68</u></u>

COOPER CITY HIGH SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Vera Perkovic
Bookkeeper: Kathryn Marimon

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 170,134.74
Investment:	
Treasurer’s Pool Account	<u>125,000.00</u>
TOTAL	<u>\$ 295,134.74</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Cooper City High School for the 2021-22 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 2021-22 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)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 13,293.54	\$ 97,474.62	\$ 70,118.88	\$ 12,399.59	\$ 14,393.00	\$ 38,655.87
Music	9,551.05	18,581.01	26,431.64	2,819.68	143.79	4,376.31
Classes	9,561.85	123,230.83	126,408.17	8,145.08	3,610.22	10,919.37
Clubs	153,154.31	428,285.02	454,710.08	19,164.01	15,065.87	130,827.39
Departments	20,427.52	12,972.25	16,993.17	1,218.34	1,091.72	16,533.22
Trusts	73,347.93	253,046.01	219,453.78	17,901.36	40,184.29	84,657.23
General	<u>6,280.29</u>	<u>1,482.43</u>	<u>11,438.20</u>	<u>17,463.27</u>	<u>4,622.44</u>	<u>9,165.35</u>
TOTALS	<u><u>\$ 285,616.49</u></u>	<u><u>\$ 935,072.17</u></u>	<u><u>\$ 925,553.92</u></u>	<u><u>\$ 79,111.33</u></u>	<u><u>\$ 79,111.33</u></u>	<u><u>\$ 295,134.74</u></u>

CORAL GLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Dr. Mark Kaplan
Bookkeeper: Carla Ware

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 197,893.29
Investment:	
Treasurer’s Pool Account	<u>115,000.00</u>
TOTAL	<u>\$ 312,893.29</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Glades High School for the 2021-22 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 2021-22 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)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 8,561.31	\$ 82,852.50	\$ 39,261.32	\$ 9,855.95	\$ 21,790.46	\$ 40,217.98
Music	5,766.86	9,368.60	11,060.98	3,870.84	5,913.89	2,031.43
Classes	20,342.93	60,507.86	62,625.49	19,498.52	16,329.23	21,394.59
Clubs	157,804.94	272,158.62	249,269.41	60,432.68	68,006.14	173,120.69
Departments	9,432.96	1,549.15	288.05	1,335.72	1,000.00	11,029.78
Trusts	43,449.26	182,812.33	188,215.20	81,108.78	66,791.77	52,363.40
General	<u>6,804.86</u>	<u>7,066.05</u>	<u>4,864.49</u>	<u>10,981.00</u>	<u>7,252.00</u>	<u>12,735.42</u>
TOTALS	<u><u>\$ 252,163.12</u></u>	<u><u>\$ 616,315.11</u></u>	<u><u>\$ 555,584.94</u></u>	<u><u>\$ 187,083.49</u></u>	<u><u>\$ 187,083.49</u></u>	<u><u>\$ 312,893.29</u></u>

CORAL SPRINGS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3601 NW 110th Avenue, Coral Springs, Florida 33065

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Vonda Oliver

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 31,696.14	\$ 27,679.52
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 36,696.14</u>	<u>\$ 32,679.52</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Coral Springs Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CORAL SPRINGS 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	\$ 3,053.92	\$ -	\$ 297.24	\$ 57.00	\$ 57.00	\$ 2,756.68
Clubs	1,162.14	210.00	1,550.20	1,097.54	-	919.48
Departments	3,252.99	-	715.06	-	-	2,537.93
Trusts	12,289.00	10,694.34	11,920.57	6,102.92	2,828.26	14,337.43
General	<u>20,328.44</u>	<u>939.97</u>	<u>751.59</u>	<u>1,150.00</u>	<u>5,522.20</u>	<u>16,144.62</u>
TOTALS	<u>\$ 40,086.49</u>	<u>\$ 11,844.31</u>	<u>\$ 15,234.66</u>	<u>\$ 8,407.46</u>	<u>\$ 8,407.46</u>	<u>\$ 36,696.14</u>

CORAL SPRINGS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,756.68	\$ 3,530.12	\$ 2,307.23	\$ 2,576.11	\$ 1,661.92	\$ 4,893.76
Clubs	919.48	665.00	917.51	121.46	24.08	764.35
Departments	2,537.93	15.00	-	376.75	-	2,929.68
Trusts	14,337.43	20,174.29	21,904.10	7,507.01	5,041.01	15,073.62
General	<u>16,144.62</u>	<u>8,689.75</u>	<u>11,961.94</u>	<u>1,593.42</u>	<u>5,447.74</u>	<u>9,018.11</u>
TOTALS	<u>\$ 36,696.14</u>	<u>\$ 33,074.16</u>	<u>\$ 37,090.78</u>	<u>\$ 12,174.75</u>	<u>\$ 12,174.75</u>	<u>\$ 32,679.52</u>

CORAL SPRINGS HIGH SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 7201 West Sample Road, Coral Springs, Florida 33065
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Vivian Suarez
Bookkeeper: Amar Chand – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 67,975.21
Investment:	
Treasurer’s Pool Account	<u>180,000.00</u>
TOTAL	<u>\$ 247,975.21</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 Coral Springs High School for the 2021-22 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 2021-22 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)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 2,708.00	\$ 72,199.31	\$ 57,554.16	\$ 27,873.12	\$ 38,148.90	\$ 7,077.37
Music	11,552.43	39,607.60	23,888.49	16,028.19	17,140.30	26,159.43
Classes	13,781.48	104,059.15	87,805.67	61,220.91	67,575.01	23,680.86
Clubs	159,334.43	182,847.60	176,212.93	79,052.58	94,804.04	150,217.64
Departments	13,778.31	7,157.56	13,797.87	6,835.31	5,303.32	8,669.99
Trusts	25,253.16	57,835.65	87,856.53	108,571.61	77,799.89	26,004.00
General	<u>26,839.81</u>	<u>7,376.15</u>	<u>29,239.78</u>	<u>15,332.14</u>	<u>14,142.40</u>	<u>6,165.92</u>
TOTALS	<u><u>\$ 253,247.62</u></u>	<u><u>\$ 471,083.02</u></u>	<u><u>\$ 476,355.43</u></u>	<u><u>\$ 314,913.86</u></u>	<u><u>\$ 314,913.86</u></u>	<u><u>\$ 247,975.21</u></u>

CROSS CREEK SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Colleen Stearn

Bookkeepers: Lisa Smith – Business Support Center (September 2022 – Present)
Ruth Ocejo – Business Support Center (May 2022 – August 2022)
Lisa Smith – Business Support Center (August 2021 – April 2022)
Candida Lockett – Business Support Center (April 2021 – July 2021)
Karen Voss – Business Support Center (July 2020 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 5,708.22	\$ 8,355.67
TOTAL	<u>\$ 5,708.22</u>	<u>\$ 8,355.67</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Cross Creek School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CROSS CREEK 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	\$ 692.60	\$ -	\$ 12.69	\$ -	\$ -	\$ 679.91
Clubs	3,023.97	-	743.44	-	-	2,280.53
Departments	596.96	-	-	-	-	596.96
Trusts	3,765.24	7,750.00	10,612.78	6,500.00	6,500.00	902.46
General	<u>1,946.74</u>	<u>250.00</u>	<u>948.38</u>	<u>-</u>	<u>-</u>	<u>1,248.36</u>
TOTALS	<u><u>\$ 10,025.51</u></u>	<u><u>\$ 8,000.00</u></u>	<u><u>\$ 12,317.29</u></u>	<u><u>\$ 6,500.00</u></u>	<u><u>\$ 6,500.00</u></u>	<u><u>\$ 5,708.22</u></u>

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 679.91	\$ -	\$ -	\$ -	\$ 84.21	\$ 595.70
Clubs	2,280.53	1,734.05	1,523.15	64.00	66.25	2,489.18
Departments	596.96	-	-	-	-	596.96
Trusts	902.46	5,719.00	4,999.63	176.25	182.97	1,615.11
General	<u>1,248.36</u>	<u>6,971.46</u>	<u>5,254.28</u>	<u>93.18</u>	<u>-</u>	<u>3,058.72</u>
TOTALS	<u><u>\$ 5,708.22</u></u>	<u><u>\$ 14,424.51</u></u>	<u><u>\$ 11,777.06</u></u>	<u><u>\$ 333.43</u></u>	<u><u>\$ 333.43</u></u>	<u><u>\$ 8,355.67</u></u>

CYPRESS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 851 SW 3rd Avenue, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Vanessa Schnur

Bookkeepers: Lisa Smith – Business Support Center (September 2022 – Present)
Tamisha Mitchell – Business Support Center (June 2022 – August 2022)
Lisa Smith – Business Support Center (July 2020 – May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,536.33	\$ 23,194.07
TOTAL	<u>\$ 19,536.33</u>	<u>\$ 23,194.07</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Cypress Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CYPRESS 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	\$ 7,897.99	\$ -	\$ 507.16	\$ 192.00	\$ 4,122.19	\$ 3,460.64
Clubs	1,108.70	-	-	92.55	-	1,201.25
Departments	872.42	-	-	58.46	-	930.88
Trusts	10,598.10	1,286.00	2,229.48	4,988.95	1,466.12	13,177.45
General	<u>933.14</u>	<u>-</u>	<u>423.38</u>	<u>655.35</u>	<u>399.00</u>	<u>766.11</u>
TOTALS	<u>\$ 21,410.35</u>	<u>\$ 1,286.00</u>	<u>\$ 3,160.02</u>	<u>\$ 5,987.31</u>	<u>\$ 5,987.31</u>	<u>\$ 19,536.33</u>

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,460.64	\$ 21,675.00	\$ 16,376.44	\$ 2,414.01	\$ 7,556.11	\$ 3,617.10
Clubs	1,201.25	4,705.19	4,644.32	70.15	336.13	996.14
Departments	930.88	41.00	158.96	1,216.84	-	2,029.76
Trusts	13,177.45	10,676.03	13,985.68	11,852.94	8,608.74	13,112.00
General	<u>766.11</u>	<u>3,316.36</u>	<u>1,590.44</u>	<u>1,066.69</u>	<u>119.65</u>	<u>3,439.07</u>
TOTALS	<u><u>\$ 19,536.33</u></u>	<u><u>\$ 40,413.58</u></u>	<u><u>\$ 36,755.84</u></u>	<u><u>\$ 16,620.63</u></u>	<u><u>\$ 16,620.63</u></u>	<u><u>\$ 23,194.07</u></u>

FLORANADA ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 5251 NE 14th Way, Fort Lauderdale, Florida 33334

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Luke Balchaitis

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 218,713.81	\$ 251,406.03
Investment:		
Treasurer's Pool Account	<u>7,000.00</u>	<u>7,000.00</u>
TOTAL	<u>\$ 225,713.81</u>	<u>\$ 258,406.03</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Floranada Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FLORANADA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 974.22	\$ -	\$ -	\$ -	\$ -	\$ 974.22
Classes	2,993.75	4,126.63	3,772.46	-	0.01	3,347.91
Clubs	16,882.54	1,250.00	1,840.79	-	-	16,291.75
Departments	10,505.50	57.00	-	31.68	-	10,594.18
Trusts	75,413.47	247,459.96	238,292.66	81,285.16	80,575.23	85,290.70
General	<u>118,244.91</u>	<u>1,202.81</u>	<u>9,491.07</u>	<u>440.00</u>	<u>1,181.60</u>	<u>109,215.05</u>
TOTALS	<u>\$ 225,014.39</u>	<u>\$ 254,096.40</u>	<u>\$ 253,396.98</u>	<u>\$ 81,756.84</u>	<u>\$ 81,756.84</u>	<u>\$ 225,713.81</u>

FLORANADA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 974.22	\$ -	\$ -	\$ -	\$ -	\$ 974.22
Classes	3,347.91	25,454.00	19,214.55	3,420.04	7,262.54	5,744.86
Clubs	16,291.75	2,150.00	2,595.04	533.00	1,185.97	15,193.74
Departments	10,594.18	41.14	280.93	370.19	-	10,724.58
Trusts	85,290.70	489,636.11	465,389.21	51,523.05	42,449.15	118,611.50
General	<u>109,215.05</u>	<u>4,560.02</u>	<u>1,669.32</u>	<u>551.42</u>	<u>5,500.04</u>	<u>107,157.13</u>
TOTALS	<u><u>\$ 225,713.81</u></u>	<u><u>\$ 521,841.27</u></u>	<u><u>\$ 489,149.05</u></u>	<u><u>\$ 56,397.70</u></u>	<u><u>\$ 56,397.70</u></u>	<u><u>\$ 258,406.03</u></u>

FOREST GLEN MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 6501 Turtle Run Boulevard, Coral Springs, Florida 33067

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: Melissa Gurreonero (July 2021 – Present)
Ronald Forsman (July 2020 – June 2021)

Bookkeepers: Lauren Orbesen (November 2021 – Present)
Beatriz Miranda (July 2020 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,435.82	\$ 19,706.18
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 28,435.82</u>	<u>\$ 29,706.18</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Forest Glen Middle School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FOREST GLEN 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	\$ 3,230.69	\$ 30.00	\$ 2,213.33	\$ -	\$ -	\$ 1,047.36
Music	-	1,265.00	198.39	144.00	-	1,210.61
Classes	774.25	-	772.13	-	-	2.12
Clubs	23,842.21	11,131.91	18,911.31	535.50	324.00	16,274.31
Departments	8,932.96	60.14	2,816.05	74.71	175.00	6,076.76
Trusts	4,680.51	8,838.35	10,813.23	628.04	1,031.42	2,302.25
General	<u>2,330.87</u>	<u>1,334.20</u>	<u>2,290.83</u>	<u>387.78</u>	<u>239.61</u>	<u>1,522.41</u>
TOTALS	<u><u>\$ 43,791.49</u></u>	<u><u>\$ 22,659.60</u></u>	<u><u>\$ 38,015.27</u></u>	<u><u>\$ 1,770.03</u></u>	<u><u>\$ 1,770.03</u></u>	<u><u>\$ 28,435.82</u></u>

FOREST GLEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,047.36	\$ 10,081.00	\$ 9,325.71	\$ 140.00	\$ -	\$ 1,942.65
Music	1,210.61	1,280.00	2,697.40	421.79	-	215.00
Classes	2.12	12,530.00	4,180.26	626.66	8,975.20	3.32
Clubs	16,274.31	73,790.02	76,725.98	8,322.85	2,765.65	18,895.55
Departments	6,076.76	2,069.37	5,465.74	683.89	100.00	3,264.28
Trusts	2,302.25	54,074.19	53,217.92	8,218.16	6,488.25	4,888.43
General	<u>1,522.41</u>	<u>1,877.11</u>	<u>2,818.32</u>	<u>436.84</u>	<u>521.09</u>	<u>496.95</u>
TOTALS	<u><u>\$ 28,435.82</u></u>	<u><u>\$ 155,701.69</u></u>	<u><u>\$ 154,431.33</u></u>	<u><u>\$ 18,850.19</u></u>	<u><u>\$ 18,850.19</u></u>	<u><u>\$ 29,706.18</u></u>

HALLANDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 720 NW 9th Avenue, Hallandale Beach, Florida 33009

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Mark Howard

Bookkeeper: Michelle Walker – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 105,925.09	\$ 113,196.96
Investment:		
Treasurer’s Pool Account	<u>43,000.00</u>	<u>43,000.00</u>
TOTAL	<u>\$ 148,925.09</u>	<u>\$ 156,196.96</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Hallandale High School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HALLANDALE 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	\$ 10,656.05	\$ 17,164.47	\$ 9,232.63	\$ 3,807.07	\$ 8,598.07	\$ 13,796.89
Music	3,680.04	-	128.00	226.48	130.00	3,648.52
Classes	7,895.60	10,152.00	9,048.42	1,307.00	1,307.00	8,999.18
Clubs	60,331.15	11,780.00	19,861.30	4,776.46	4,874.58	52,151.73
Departments	9,149.57	1,600.00	197.00	233.95	-	10,786.52
Trusts	33,575.09	13,675.13	15,488.82	9,832.51	9,618.38	31,975.53
General	<u>17,807.32</u>	<u>5,549.79</u>	<u>134.95</u>	<u>6,020.53</u>	<u>1,675.97</u>	<u>27,566.72</u>
TOTALS	<u>\$ 143,094.82</u>	<u>\$ 59,921.39</u>	<u>\$ 54,091.12</u>	<u>\$ 26,204.00</u>	<u>\$ 26,204.00</u>	<u>\$ 148,925.09</u>

HALLANDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 13,796.89	\$ 32,000.59	\$ 32,648.71	\$ 13,666.63	\$ 14,919.63	\$ 11,895.77
Music	3,648.52	4,781.03	4,437.22	180.00	180.00	3,992.33
Classes	8,999.18	44,549.12	44,246.01	7,319.73	8,258.06	8,363.96
Clubs	52,151.73	39,329.96	36,534.86	16,811.55	15,646.41	56,111.97
Departments	10,786.52	6,963.00	5,621.11	3,684.64	3,372.81	12,440.24
Trusts	31,975.53	29,079.48	25,835.12	6,499.25	13,040.93	28,678.21
General	<u>27,566.72</u>	<u>915.23</u>	<u>1,023.51</u>	<u>8,782.84</u>	<u>1,526.80</u>	<u>34,714.48</u>
TOTALS	<u>\$ 148,925.09</u>	<u>\$ 157,618.41</u>	<u>\$ 150,346.54</u>	<u>\$ 56,944.64</u>	<u>\$ 56,944.64</u>	<u>\$ 156,196.96</u>

MAPLEWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 9850 Ramblewood Drive, Coral Springs, Florida 33071
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Leena Itty
Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 88,106.32	\$ 93,526.76
TOTAL	<u>\$ 88,106.32</u>	<u>\$ 93,526.76</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Maplewood Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MAPLEWOOD 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	\$ 4,460.37	\$ -	\$ -	\$ -	\$ -	\$ 4,460.37
Classes	10,402.30	716.60	3,643.26	-	276.00	7,199.64
Clubs	2,200.42	3,450.00	3,799.03	239.30	303.24	1,787.45
Departments	22,795.65	12.00	6,901.86	32.19	12.77	15,925.21
Trusts	16,717.29	62,657.01	72,650.19	17,940.94	14,176.52	10,488.53
General	<u>51,694.76</u>	<u>587.17</u>	<u>592.91</u>	<u>1,509.81</u>	<u>4,953.71</u>	<u>48,245.12</u>
TOTALS	<u>\$ 108,270.79</u>	<u>\$ 67,422.78</u>	<u>\$ 87,587.25</u>	<u>\$ 19,722.24</u>	<u>\$ 19,722.24</u>	<u>\$ 88,106.32</u>

MAPLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 4,460.37	\$ -	\$ 1,045.00	\$ -	\$ -	\$ 3,415.37
Classes	7,199.64	8,560.76	3,780.77	1,550.84	7,840.32	5,690.15
Clubs	1,787.45	3,232.88	3,028.69	3.17	-	1,994.81
Departments	15,925.21	12,121.64	7,548.96	1,529.46	100.00	21,927.35
Trusts	10,488.53	271,170.58	276,960.70	49,271.77	42,029.42	11,940.76
General	<u>48,245.12</u>	<u>5,293.78</u>	<u>2,595.08</u>	<u>2,277.50</u>	<u>4,663.00</u>	<u>48,558.32</u>
TOTALS	<u><u>\$ 88,106.32</u></u>	<u><u>\$ 300,379.64</u></u>	<u><u>\$ 294,959.20</u></u>	<u><u>\$ 54,632.74</u></u>	<u><u>\$ 54,632.74</u></u>	<u><u>\$ 93,526.76</u></u>

McNAB ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1350 SE 9th Avenue, Pompano Beach, Florida 33060
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Kenneth King
Principal: Dorys Palacio
Bookkeeper: Tamisha Mitchell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 77,631.90	\$ 17,976.88
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 87,631.90</u>	<u>\$ 27,976.88</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of McNab Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MCNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,859.84	\$ -	\$ (530.50) *	\$ 958.00	\$ 1,594.94	\$ 1,753.40
Clubs	2,253.80	233.50	1,286.09	224.16	598.91	826.46
Departments	7,432.46	-	-	170.45	-	7,602.91
Trusts	95,147.03	88,336.51	118,444.18	41,007.95	39,083.24	66,964.07
General	<u>11,301.07</u>	<u>568.77</u>	<u>301.31</u>	<u>2,261.69</u>	<u>3,345.16</u>	<u>10,485.06</u>
TOTALS	<u>\$ 117,994.20</u>	<u>\$ 89,138.78</u>	<u>\$ 119,501.08</u>	<u>\$ 44,622.25</u>	<u>\$ 44,622.25</u>	<u>\$ 87,631.90</u>

* Checks written in the previous fiscal year were voided.

MCNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,753.40	\$ 16,666.00	\$ 16,074.45	\$ 596.04	\$ 1,181.50	\$ 1,759.49
Clubs	826.46	2,010.00	1,889.38	2,454.55	2,237.16	1,164.47
Departments	7,602.91	264.99	4,812.37	585.87	19.95	3,621.45
Trusts	66,964.07	203,852.64	259,919.63	92,925.40	89,536.52	14,285.96
General	<u>10,485.06</u>	<u>538.50</u>	<u>291.32</u>	<u>1,418.91</u>	<u>5,005.64</u>	<u>7,145.51</u>
TOTALS	<u><u>\$ 87,631.90</u></u>	<u><u>\$ 223,332.13</u></u>	<u><u>\$ 282,987.15</u></u>	<u><u>\$ 97,980.77</u></u>	<u><u>\$ 97,980.77</u></u>	<u><u>\$ 27,976.88</u></u>

MONARCH HIGH SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: James Cecil (July 2022 – Present)
James Neer (July 2021 – June 2022)

Bookkeeper: Michelle Walker – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 232,131.09
TOTAL	<u>\$ 232,131.09</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 Monarch High School for the 2021-22 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 2021-22 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

MONARCH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ 34,654.89	\$ 17,302.98	\$ -	\$ 15,565.66	\$ 1,786.25
Music	2,000.04	5,541.00	2,628.43	2,607.65	2,019.65	5,500.61
Classes	2,114.12	101,928.94	100,617.77	3,846.81	3,617.72	3,654.38
Clubs	133,637.25	196,115.43	197,193.11	50,459.77	46,058.81	136,960.53
Departments	20,628.46	6,158.98	5,261.26	2,564.58	431.06	23,659.70
Trusts	33,297.77	90,734.69	85,026.37	27,347.18	32,641.74	33,711.53
General	<u>13,494.50</u>	<u>157.38</u>	<u>302.44</u>	<u>14,707.54</u>	<u>1,198.89</u>	<u>26,858.09</u>
TOTALS	<u><u>\$ 205,172.14</u></u>	<u><u>\$ 435,291.31</u></u>	<u><u>\$ 408,332.36</u></u>	<u><u>\$ 101,533.53</u></u>	<u><u>\$ 101,533.53</u></u>	<u><u>\$ 232,131.09</u></u>

NOVA HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3400 College Avenue, Davie, Florida 33314

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: Olayemi Awofadeju

Bookkeepers: Larry Farris – Business Support Center (April 2022 - Present)
Marvlette McCloud (July 2020 – March 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 139,808.45	\$ 170,951.28
Investment:		
Treasurer’s Pool Account	<u>89,000.00</u>	<u>89,000.00</u>
TOTAL	<u>\$ 228,808.45</u>	<u>\$ 259,951.28</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 statements of Nova High School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NOVA 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	\$ 4,593.23	\$ 17,343.34	\$ 12,438.63	\$ 10,027.83	\$ 17,404.82	\$ 2,120.95
Music	5,684.39	508.72	2,612.53	400.00	16.00	3,964.58
Classes	7,496.12	14,915.00	11,319.18	24,170.62	15,732.81	19,529.75
Clubs	126,119.03	106,528.94	98,048.05	50,946.27	44,853.33	140,692.86
Departments	14,215.71	2,252.00	2,767.37	765.63	25.95	14,440.02
Trusts	25,460.08	25,912.98	24,989.38	25,384.03	18,333.11	33,434.60
General	<u>27,905.75</u>	<u>8,893.07</u>	<u>6,844.77</u>	<u>3,336.45</u>	<u>18,664.81</u>	<u>14,625.69</u>
TOTALS	<u><u>\$ 211,474.31</u></u>	<u><u>\$ 176,354.05</u></u>	<u><u>\$ 159,019.91</u></u>	<u><u>\$ 115,030.83</u></u>	<u><u>\$ 115,030.83</u></u>	<u><u>\$ 228,808.45</u></u>

NOVA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 2,120.95	\$ 89,747.04	\$ 55,649.20	\$ 14,450.94	\$ 29,908.80	\$ 20,760.93
Music	3,964.58	1,260.00	2,985.84	1,505.20	-	3,743.94
Classes	19,529.75	133,271.00	138,713.46	23,055.13	23,041.15	14,101.27
Clubs	140,692.86	250,922.79	245,113.38	120,952.44	117,161.67	150,293.04
Departments	14,440.02	2,588.40	14,146.84	3,356.68	500.00	5,738.26
Trusts	33,434.60	65,055.58	49,398.30	38,667.39	41,184.49	46,574.78
General	<u>14,625.69</u>	<u>4,676.53</u>	<u>10,371.49</u>	<u>12,036.33</u>	<u>2,228.00</u>	<u>18,739.06</u>
TOTALS	<u><u>\$ 228,808.45</u></u>	<u><u>\$ 547,521.34</u></u>	<u><u>\$ 516,378.51</u></u>	<u><u>\$ 214,024.11</u></u>	<u><u>\$ 214,024.11</u></u>	<u><u>\$ 259,951.28</u></u>

PARK RIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 5200 NE 9th Avenue, Deerfield Beach, Florida 33064

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principals: Samantha Whitehead (February 2022 – Present)
Joseph Balchunas (July 2020 – December 2021)

Bookkeeper: Kim Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Regions Bank	\$ 10,063.03	\$ 10,068.99
TOTAL	<u>\$ 10,063.03</u>	<u>\$ 10,068.99</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Park Ridge Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PARK RIDGE 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	\$ 1,751.95	\$ -	\$ 300.84	\$ -	\$ 83.16	\$ 1,367.95
Clubs	968.61	-	300.78	186.56	-	854.39
Departments	1,504.29	-	270.00	96.17	-	1,330.46
Trusts	1,351.68	7,606.18	2,942.94	383.16	437.73	5,960.35
General	<u>1,036.22</u>	<u>464.78</u>	<u>806.12</u>	<u>155.00</u>	<u>300.00</u>	<u>549.88</u>
TOTALS	<u>\$ 6,612.75</u>	<u>\$ 8,070.96</u>	<u>\$ 4,620.68</u>	<u>\$ 820.89</u>	<u>\$ 820.89</u>	<u>\$ 10,063.03</u>

PARK RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,367.95	\$ 3,054.00	\$ 3,270.75	\$ -	\$ -	\$ 1,151.20
Clubs	854.39	224.80	273.70	-	-	805.49
Departments	1,330.46	1,820.71	1,899.18	-	-	1,251.99
Trusts	5,960.35	11,962.71	12,184.04	-	-	5,739.02
General	<u>549.88</u>	<u>1,638.97</u>	<u>1,067.56</u>	<u>-</u>	<u>-</u>	<u>1,121.29</u>
TOTALS	<u>\$ 10,063.03</u>	<u>\$ 18,701.19</u>	<u>\$ 18,695.23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,068.99</u>

QUIET WATERS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 4150 West Hillsboro Boulevard, Deerfield Beach, Florida 33442
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Geoffrey Henning
Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 101,196.44	\$ 102,458.72
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 111,196.44</u>	<u>\$ 112,458.72</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Quiet Waters Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

QUIET WATERS 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	\$ 5,213.98	\$ -	\$ 3,668.47	\$ -	\$ 16.37	\$ 1,529.14
Clubs	7,447.27	200.00	739.07	790.52	0.94	7,697.78
Departments	4,689.70	-	12.89	269.29	105.01	4,841.09
Trusts	52,186.05	149,473.09	158,374.06	33,690.68	29,209.51	47,766.25
General	<u>45,644.07</u>	<u>9,235.01</u>	<u>98.24</u>	<u>1,045.00</u>	<u>6,463.66</u>	<u>49,362.18</u>
TOTALS	<u><u>\$ 115,181.07</u></u>	<u><u>\$ 158,908.10</u></u>	<u><u>\$ 162,892.73</u></u>	<u><u>\$ 35,795.49</u></u>	<u><u>\$ 35,795.49</u></u>	<u><u>\$ 111,196.44</u></u>

QUIET WATERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,529.14	\$ 42,575.00	\$ 32,122.41	\$ 12,629.66	\$ 21,492.85	\$ 3,118.54
Clubs	7,697.78	4,238.20	6,059.89	1,036.47	844.50	6,068.06
Departments	4,841.09	-	2.06	1,637.02	4,233.78	2,242.27
Trusts	47,766.25	428,029.62	436,701.99	110,542.26	94,534.54	55,101.60
General	<u>49,362.18</u>	<u>7,265.71</u>	<u>5,959.90</u>	<u>3,957.99</u>	<u>8,697.73</u>	<u>45,928.25</u>
TOTALS	<u><u>\$ 111,196.44</u></u>	<u><u>\$ 482,108.53</u></u>	<u><u>\$ 480,846.25</u></u>	<u><u>\$ 129,803.40</u></u>	<u><u>\$ 129,803.40</u></u>	<u><u>\$ 112,458.72</u></u>

SAWGRASS SPRINGS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: Melinda Wessinger (September 2022 – Present)
James Cecil (July 2020 – June 2022)

Bookkeepers: Michael Borrelli – Business Support Center (December 2021 – Present)
Wichita Small (July 2020 – November 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 75,480.80	\$ 90,700.33
Investment:		
Treasurer’s Pool Account	<u>8,460.00</u>	<u>8,460.00</u>
TOTAL	<u>\$ 83,940.80</u>	<u>\$ 99,160.33</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Sawgrass Springs Middle School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SAWGRASS 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	\$ 4,239.17	\$ -	\$ 1,645.26	\$ -	\$ 705.00	\$ 1,888.91
Music	14,775.40	1,657.20	5,745.55	155.00	155.00	10,687.05
Classes	8,366.73	-	1,252.37	1,028.43	4,031.73	4,111.06
Clubs	48,437.77	12,319.60	14,270.65	78.40	2,945.65	43,619.47
Departments	5,241.65	210.00	-	15.06	-	5,466.71
Trusts	25,835.04	858.95	22,193.87	14,983.96	6,808.84	12,675.24
General	<u>11,040.61</u>	<u>3,104.31</u>	<u>7,037.93</u>	<u>1,191.70</u>	<u>2,806.33</u>	<u>5,492.36</u>
TOTALS	<u><u>\$ 117,936.37</u></u>	<u><u>\$ 18,150.06</u></u>	<u><u>\$ 52,145.63</u></u>	<u><u>\$ 17,452.55</u></u>	<u><u>\$ 17,452.55</u></u>	<u><u>\$ 83,940.80</u></u>

SAWGRASS SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,888.91	\$ 3,272.00	\$ 5,048.54	\$ 3,331.25	\$ 2,151.89	\$ 1,291.73
Music	10,687.05	3,070.41	183.80	1,269.94	788.80	14,054.80
Classes	4,111.06	147,842.01	148,442.21	7,429.90	8,049.06	2,891.70
Clubs	43,619.47	37,841.42	36,182.56	17,041.57	17,102.81	45,217.09
Departments	5,466.71	1,615.92	1,255.86	3,712.88	1,327.89	8,211.76
Trusts	12,675.24	123,306.78	113,758.01	44,432.54	50,267.26	16,389.29
General	<u>5,492.36</u>	<u>4,623.72</u>	<u>1,481.75</u>	<u>3,211.01</u>	<u>741.38</u>	<u>11,103.96</u>
TOTALS	<u><u>\$ 83,940.80</u></u>	<u><u>\$ 321,572.26</u></u>	<u><u>\$ 306,352.73</u></u>	<u><u>\$ 80,429.09</u></u>	<u><u>\$ 80,429.09</u></u>	<u><u>\$ 99,160.33</u></u>

SHERIDAN TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 5400 Sheridan Street, Hollywood, Florida 33021

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principals: Cara Daniel (October 2021 – Present)
Thomas Moncilovich (July 2021 – September 2021)

Bookkeeper: Tina Wright

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 1,267,330.63
Investment:	
Treasurer’s Pool Account	<u>400,000.00</u>
TOTAL	<u>\$ 1,667,330.63</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Sheridan Technical College for the 2021-22 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 2021-22 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

SHERIDAN TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 25,762.19	\$ 77,629.22	\$ 70,865.50	\$ 6,941.08	\$ 11,612.85	\$ 27,854.14
Clubs	40,552.73	53,158.53	32,753.16	3,853.76	3,689.49	61,122.37
Departments	932.85	448,585.35	456,917.10	27,356.68	17,557.15	2,400.63
Trusts	1,045,058.17	4,974,720.74	4,991,985.76	105,129.33	103,181.46	1,029,741.02
General	<u>443,695.04</u>	<u>1,074,838.56</u>	<u>965,081.23</u>	<u>627,020.00</u>	<u>634,259.90</u>	<u>546,212.47</u>
TOTALS	<u><u>\$ 1,556,000.98</u></u>	<u><u>\$ 6,628,932.40</u></u>	<u><u>\$ 6,517,602.75</u></u>	<u><u>\$ 770,300.85</u></u>	<u><u>\$ 770,300.85</u></u>	<u><u>\$ 1,667,330.63</u></u>

SOUTH BROWARD HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1901 North Federal Highway, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Patricia Brown

Bookkeeper: Alicia Owens-Walden – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 286,109.64	\$ 308,246.27
Investment:		
Treasurer’s Pool Account	<u>50,000.00</u>	<u>130,000.00</u>
TOTAL	<u>\$ 336,109.64</u>	<u>\$ 438,246.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of South Broward High School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SOUTH BROWARD 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	\$ 2,963.72	\$ 36,126.99	\$ 7,594.48	\$ 3,327.90	\$ 28,443.78	\$ 6,380.35
Music	1,773.51	3,755.87	4,213.45	3,406.92	1,302.32	3,420.53
Classes	6,848.91	23,182.65	24,463.03	14,144.35	13,895.92	5,816.96
Clubs	176,394.82	87,229.43	72,184.10	40,003.20	19,095.97	212,347.38
Departments	21,770.44	3,029.91	6,540.12	884.00	105.00	19,039.23
Trusts	63,217.81	27,085.91	32,398.02	30,982.62	29,218.66	59,669.66
General	<u>24,814.61</u>	<u>15,787.78</u>	<u>10,479.52</u>	<u>4,526.00</u>	<u>5,213.34</u>	<u>29,435.53</u>
TOTALS	<u><u>\$ 297,783.82</u></u>	<u><u>\$ 196,198.54</u></u>	<u><u>\$ 157,872.72</u></u>	<u><u>\$ 97,274.99</u></u>	<u><u>\$ 97,274.99</u></u>	<u><u>\$ 336,109.64</u></u>

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 6,380.35	\$ 69,461.76	\$ 28,676.35	\$ 5,218.00	\$ 16,166.78	\$ 36,216.98
Music	3,420.53	34,813.97	26,611.59	24,375.20	26,081.62	9,916.49
Classes	5,816.96	106,660.95	114,100.81	30,694.56	24,004.82	5,066.84
Clubs	212,347.38	211,688.00	167,185.88	61,206.95	66,830.11	251,226.34
Departments	19,039.23	5,750.76	6,122.57	8,560.09	7,957.24	19,270.27
Trusts	59,669.66	111,889.53	81,248.45	72,386.32	63,311.68	99,385.38
General	<u>29,435.53</u>	<u>5,195.02</u>	<u>19,377.71</u>	<u>7,041.85</u>	<u>5,130.72</u>	<u>17,163.97</u>
TOTALS	<u><u>\$ 336,109.64</u></u>	<u><u>\$ 545,459.99</u></u>	<u><u>\$ 443,323.36</u></u>	<u><u>\$ 209,482.97</u></u>	<u><u>\$ 209,482.97</u></u>	<u><u>\$ 438,246.27</u></u>

SECTION II:
Appendices

Appendix A -- BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

<u>School and Region</u>	<u>FY 2016 Bookkeepers</u>	<u>FY 2016 Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>FY 2017 Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>FY 2018 Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>FY 2019 Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>FY 2020 Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>
Atlantic West Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Bright Horizons Center (Non-Traditional)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Cooper City High School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Coral Glades High School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Coral Springs Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Coral Springs High School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Cross Creek School (Non-Traditional)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Cypress Elementary School (North Region)	Non-BSC & BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Floranada Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Forest Glen Middle School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non- BSC	None
Hallandale High School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Maplewood Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
McNab Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Monarch High School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Nova High School (Central Region)	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC & Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None
Park Ridge Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Quiet Waters Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Sawgrass Springs Middle School (North Region)	BSC & Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None
Sheridan Technical College (Non-Traditional)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
South Broward High School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	BSC	None	BSC	None

General Information on Internal Funds

Internal Funds (also known as Internal Accounts or Student Activity Funds) are monies generated and used within a school, in contrast to the tax-derived funds that support school budgets and the general operations of the District. Any money collected or handled by any SBBC employee in connection with a school activity is required to be deposited into the school's Internal Funds.

Funding and Financial Reporting for Florida Schools (Redbook) Chapter 8 *Internal Funds* contains the Florida Department of Education's published regulatory guidelines, as well as the accounting structure, for public school Internal Funds. The District's Internal Accounts policies and Standard Practice Bulletins are based on this FDOE regulation.

The specified Internal Accounts funds are:

- 1000's Athletics
- 2000's Music
- 3000's Classes
- 4000's Clubs
- 5000's Departments
- 6000's Trusts
- 7000's General.

The **Athletics** fund may contain an Athletic Account and smaller accounts belonging to Cheerleaders and particular sports teams or clubs. Athletic event ticket sales revenues are recorded in an account in the Athletics fund. High Schools have occasionally received reimbursements from the Athletics and Student Activities Department, for certain Athletics expenses that were originally paid from the school's Internal Funds.

The **Music** fund holds money collected for Band and Orchestra instrument rental fees, and any other fundraising proceeds, ticket sales, or collections by a school's Chorus, Band, or Orchestra.

Class accounts typically record funds collected and disbursed by each grade level. In a High School, the Senior Class Account typically shows higher revenues and disbursements than the other class accounts due to activities such as the Homecoming Dance and Senior Prom. The Class Accounts may hold collections related to any project, activity or field trip pursued by any grade level.

Club accounts record the money raised and disbursed by various Clubs. The Class and Club sponsors authorize expenditures from the accounts belonging to organizations they sponsor. Yearbook sales are accounted for in the Club Accounts.

Most schools have Faculty Club Accounts to receive Faculty Club dues collected and vending machine commissions derived from machines in Teacher-designated areas of the school. These funds are disbursed in accordance with Faculty Club voting and authorization.

General Information on Internal Funds (Continued)

Department accounts may hold, for example, Library collections for lost Library books or Book Fair proceeds, or donations given to the school for use by a particular school department, such as ESE or Guidance. A Physical Education Department Account could be used to record revenues and expenditures related to the purchase and sale of PE Uniforms.

Trust accounts hold money that is to be used for a specific purpose, or that is required to be remitted to the District.

After-School Care collections and Summer Camp collections from parents, Facility Rental collections from lessees, and Sales Taxes due on fundraisers are accounted for in the Trust accounts. Small grants and donations may also be recorded in Trust accounts to be used for donor-designated purposes.

Elementary schools, middle schools, alternative schools and centers receive a categorical allocation in their budgets for the Supplemental Arts and Sciences Program, which is placed in each recipient school's Internal Funds checking account by the District's Treasurer. Schools may use these funds to pay approved field trip vendors directly, and unused funds are returned to the District at the end of each school year.

Vending machine commissions are also initially receipted in a Trust Account, before being transferred to other Internal Funds accounts. Staff Appreciation is a Trust Account that is permitted to receive up to 25% of the school's vending machine commissions.

The Promotions/Public Relations and Hospitality Trust Accounts hold money transferred in from the General Account, that is subject to annual maximums and restricted in purpose. Unused funds must be transferred back to the General Account at the end of each fiscal year.

The **General** Account records funds to be used for the general welfare of the student body, including donations without a specified purpose.

Limited funds may be transferred from the General Account to the Promotions/Public Relations and Hospitality Accounts and the School Improvement Trust Account at the beginning of each school year.

Financial and Program Cost Accounting and Reporting for Florida Schools 2021 (published by the Office of Funding and Financial Reporting – Florida Department of Education) Chapter 8 *School Internal Funds*, Section III – Standards, Practices and Procedures states:

“3.4 RESTRICTED EXPENDITURES The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose.

- a. Equipment, supplies, forms and postage for curricular or classroom use. The exception is for revenues derived from career education production shops, which may be used for this purpose.

General Information on Internal Funds (Continued)

- b. Curricular-related travel. The exception is for revenues derived from career education production shops, which may be used for this purpose.
- c. Professional, technical or consultant services. The exception is for revenues derived from career education production shops, which may be used for these purposes.
- d. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition of service or promotion of school activities and those items identified under rule 6A-1.0143, F.A.C., Promotion and Public Relations Funding.
- e. Personal memberships or subscriptions.
- f. Salaries or other compensation for duties or assignments that are the responsibility of the school district.
- g. Loans, credit or accommodation purchases for anyone.
- h. Repairs and maintenance of district school board equipment for which district school board funds are available. The exception is for revenues derived from career education production shops, which may be used for these purposes.”

Expenditures that are paid from a school’s budget by the Accounts Payable Department may be reimbursed by the school’s Internal Funds, if appropriate. For example:

- Employees who work as gate help at a school Football game must be paid via Payroll, so money from the school’s Internal Funds Athletic Account is remitted to the Treasurer’s Office to cover these payments to SBBC employees.
- Equipment should be purchased through SAP, with the assistance of the Procurement Department. If Internal Funds are the source of payment, the money is remitted to the Treasurer’s Office so that the invoice may be paid by the District’s Accounts Payable Department, and the item is added to the school’s Property Inventory.
- Schools may engage the Transportation Department to provide buses for field trips, so Internal Funds money may be remitted by the school to the Treasurer’s Office to pay Transportation for services.

General Information on Internal Funds (Continued)

Any money collected or disbursed in association with a school field trip must flow through the school's Internal Funds. Booster Clubs and PTOs may donate money to their schools to enable the schools to pay the bills for field trips.

If a school is fortunate enough to have a large balance in its Internal Funds checking account (each school is limited to one checking account by Florida Department of Education regulation) they may withdraw money from the checking account and transfer it to an account for the school in the Treasurer's Pooled Funds. This allows the school to accrue a bit more interest income, while avoiding the possibility of exceeding FDIC deposit insurance limits. The Treasurer's Office periodically disburses interest payments to each school that has a Treasurer's Pooled Funds Account, and the interest payments are receipted into each school's Internal Funds. The Internal Funds invested in the Treasurer's Pool at fiscal year-end 2022 totaled \$6.5M.

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was \$20.2M in June 2021 and \$22.1M in June 2022. During fiscal year 2022, the combined total of inflows was \$69.8M, and the combined total of outflows was \$67.9M.

Although Internal Funds are not available to the School Board to support the general operating expenses of the District, they are reported in the District's Annual Comprehensive Financial Report (ACFR). Student Activities finances are reported in the ACFR in the Fiduciary - Custodial Fund (fund 8920). The Bookstore activities at the Technical Colleges are reported in the ACFR in the Non-Major Special Revenue Funds as Other Special Revenue (fund 4980).

Examples of some of the general guidance we have on Internal Funds:

- Florida Statute 1011.07 Internal Funds
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1011/Sections/1011.07.html
- Florida Administrative Code 6A-1.001 District Financial Records
<https://www.flrules.org/gateway/ruleNo.asp?id=6A-1.001>
- Florida Administrative Code 6A-1.0143 Promotion and Public Relations Funding
<https://www.flrules.org/gateway/ruleno.asp?id=6A-1.0143&Section=0>
- Chapter 8 of Financial Accounting for Local and State School Systems 2014 Edition, published by the National Center for Education Statistics – US Department of Education.
<https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>

General Information on Internal Funds (Continued)

- Chapter 8 *School Internal Funds* of Financial and Program Cost Accounting and Reporting for Florida Schools 2021 published by the Office of Funding and Financial Reporting – Florida Department of Education.
<https://www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.stml>
- School Board Policy 3411 Internal Accounts
<http://www.broward.k12.fl.us/sbbcpolicies/docs/P3411.000.pdf>
- School Board Policy 6301 Collection of Monies
<http://www.broward.k12.fl.us/sbbcpolicies/docs/P6301.000.pdf>
- School Board Policy 6.3 Supply Fees – Expendable Supplies
<https://web01.browardschools.com/sbbcpolicies/docs/P6.3.0000.pdf>