

INTERNAL AUDIT REPORT

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



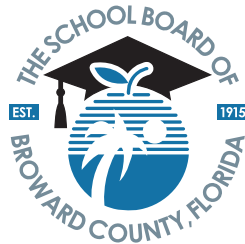
To be presented to the:

**Audit Committee on
November 17, 2022**

**The School Board of Broward County, Florida on
December 13, 2022**

By

The Office of the Chief Auditor



Torey Alston, Chair
Lori Alhadeff, Vice Chair

Daniel P. Foganholi
Debra Hixon
Sarah Leonardi
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Nora Rupert
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Dr. Vickie L. Cartwright
Superintendent of Schools

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Office of the Chief Auditor

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

Torey Alston, Chair
Lori Alhadeff, Vice Chair

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

November 10, 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 thirteen (13) 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 thirteen (13) 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 thirteen (13) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the thirteen (13) 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:

Patrick Beauvoir
Ceci Guerrero
Joy Hipolito
Raysa Lugo
David Sabra
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 TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 4700 Coconut Creek Parkway, Coconut Creek, Florida 33063

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principals: Neeta Rancourt (January 2022 – Present)
Robert Crawford (July 2021 – December 2021)

Bookkeeper: Marie Adams

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 283,574.16
Investment:	
Centennial Bank Savings	149,168.51
Treasurer’s Pool Account	<u>150,000.00</u>
 TOTAL	 <u>\$ 582,742.67</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 statement of Atlantic 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

ATLANTIC 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	\$ 5,940.80	\$ 35,165.70	\$ 33,232.63	\$ 3,816.04	\$ 1,690.73	\$ 9,999.18
Clubs	52,880.85	171,352.55	168,936.21	3,598.98	5,291.36	53,604.81
Departments	2,943.48	336.00	121.03	275.24	332.00	3,101.69
Trusts	234,703.05	3,305,205.08	3,205,834.61	32,677.71	25,725.30	341,025.93
General	<u>167,395.21</u>	<u>458,278.66</u>	<u>443,334.23</u>	<u>5,847,328.18</u>	<u>5,854,656.76</u>	<u>175,011.06</u>
TOTALS	<u><u>\$ 463,863.39</u></u>	<u><u>\$ 3,970,337.99</u></u>	<u><u>\$ 3,851,458.71</u></u>	<u><u>\$ 5,887,696.15</u></u>	<u><u>\$ 5,887,696.15</u></u>	<u><u>\$ 582,742.67</u></u>

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

PROFILE OF THE SCHOOL

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

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Christopher McGuire

Bookkeeper: Maria Lopez

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 6,714.52
 TOTAL	 <u>\$ 6,714.52</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 statement of Broward Virtual 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

BROWARD VIRTUAL 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	\$ 1,194.16	\$ 2,277.00	\$ 2,459.14	\$ 1,012.02	\$ 1,012.02	\$ 1,012.02
Clubs	3,024.85	4,738.00	4,144.20	-	16.00	3,602.65
Departments	1,683.80	1,392.00	1,655.60	-	-	1,420.20
Trusts	1,062.63	3,050.09	3,640.53	155.00	564.56	62.63
General	<u>598.54</u>	<u>125.00</u>	<u>532.08</u>	<u>580.56</u>	<u>155.00</u>	<u>617.02</u>
TOTALS	<u>\$ 7,563.98</u>	<u>\$ 11,582.09</u>	<u>\$ 12,431.55</u>	<u>\$ 1,747.58</u>	<u>\$ 1,747.58</u>	<u>\$ 6,714.52</u>

CENTRAL PARK 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: 777 North Nob Hill Road, Plantation, Florida 33324

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principals: Lori Turner (July 2022 – Present)
Cherise Coleman (July 2020 – June 2022)

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	\$ 93,710.72	\$ 72,816.65
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 113,710.72</u>	<u>\$ 92,816.65</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 statements of Central Park 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

CENTRAL PARK 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	\$ 2,156.40	\$ -	\$ 693.93	\$ 5.00	\$ 141.94	\$ 1,325.53
Clubs	8,508.63	-	966.27	-	-	7,542.36
Departments	7,827.88	-	-	11.51	-	7,839.39
Trusts	22,444.02	116,681.38	118,501.66	39,121.11	32,416.28	27,328.57
General	<u>89,849.33</u>	<u>4,611.19</u>	<u>18,206.25</u>	<u>580.10</u>	<u>7,159.50</u>	<u>69,674.87</u>
TOTALS	<u><u>\$ 130,786.26</u></u>	<u><u>\$ 121,292.57</u></u>	<u><u>\$ 138,368.11</u></u>	<u><u>\$ 39,717.72</u></u>	<u><u>\$ 39,717.72</u></u>	<u><u>\$ 113,710.72</u></u>

CENTRAL PARK 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	\$ 1,325.53	\$ 23,707.00	\$ 19,534.18	\$ 1,137.17	\$ 5,060.13	\$ 1,575.39
Clubs	7,542.36	-	1,151.53	2,400.00	1,200.00	7,590.83
Departments	7,839.39	-	4.54	1,178.56	5,208.70	3,804.71
Trusts	27,328.57	339,496.65	368,871.11	103,846.05	91,393.16	10,407.00
General	<u>69,674.87</u>	<u>7,707.66</u>	<u>2,244.02</u>	<u>1,000.21</u>	<u>6,700.00</u>	<u>69,438.72</u>
TOTALS	<u><u>\$ 113,710.72</u></u>	<u><u>\$ 370,911.31</u></u>	<u><u>\$ 391,805.38</u></u>	<u><u>\$ 109,561.99</u></u>	<u><u>\$ 109,561.99</u></u>	<u><u>\$ 92,816.65</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Paula Peters
Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 251,785.90
Investment:	
Treasurer’s Pool Account	<u>120,000.00</u>
 TOTAL	 <u>\$ 371,785.90</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 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

CHARLES W. FLANAGAN 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	\$ 14,975.09	\$ 94,353.73	\$ 39,577.89	\$ 23,850.98	\$ 33,268.92	\$ 60,332.99
Music	1,861.52	10,446.40	8,397.13	2,027.50	4,236.50	1,701.79
Classes	7,639.27	118,395.30	115,526.79	8,815.00	7,482.33	11,840.45
Clubs	148,658.20	151,044.87	138,024.72	77,629.02	87,203.22	152,104.15
Departments	14,450.81	21,525.79	16,691.77	17,044.65	16,169.38	20,160.10
Trusts	108,833.13	123,155.94	136,352.36	61,813.83	82,711.25	74,739.29
General	<u>17,627.95</u>	<u>1,197.24</u>	<u>7,808.68</u>	<u>43,946.19</u>	<u>4,055.57</u>	<u>50,907.13</u>
TOTALS	<u><u>\$ 314,045.97</u></u>	<u><u>\$ 520,119.27</u></u>	<u><u>\$ 462,379.34</u></u>	<u><u>\$ 235,127.17</u></u>	<u><u>\$ 235,127.17</u></u>	<u><u>\$ 371,785.90</u></u>

COMMUNITY SCHOOLS SOUTH
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 4747 NW 14th Street, Lauderhill, Florida 33313

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Brian Faso

Bookkeeper: Betsy Clinger

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 21,586.95
Investment:	
Treasurer’s Pool Account	<u>225,000.00</u>
 TOTAL	 <u>\$ 246,586.95</u>

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

COMMUNITY SCHOOLS SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 2,742.09	\$ 8.93	\$ 2,255.54	\$ 3,118.21	\$ -	\$ 3,613.69
Trusts	210,331.35	345,289.21	340,885.72	318,101.86	317,220.62	215,616.08
General	<u>41,282.40</u>	<u>1,688.79</u>	<u>11,614.56</u>	<u>1,360.28</u>	<u>5,359.73</u>	<u>27,357.18</u>
TOTALS	<u><u>\$ 254,355.84</u></u>	<u><u>\$ 346,986.93</u></u>	<u><u>\$ 354,755.82</u></u>	<u><u>\$ 322,580.35</u></u>	<u><u>\$ 322,580.35</u></u>	<u><u>\$ 246,586.95</u></u>

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

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Kassandra Fried

Bookkeepers: Berkys Mejia – Business Support Center (June 2022 – Present)
Barbara Fierro (July 2021 – May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 256,727.89
Investment:	
Treasurer's Pool Account	<u>539,000.00</u>
 TOTAL	 <u>\$ 795,727.89</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 Cypress Bay 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

CYPRESS BAY 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	\$ 20,058.18	\$ 110,650.03	\$ 90,397.47	\$ 84,973.40	\$ 58,415.92	\$ 66,868.22
Music	3,425.91	33,759.05	35,247.55	2,772.48	178.69	4,531.20
Classes	23,366.43	294,823.02	252,030.70	29,636.63	45,645.66	50,149.72
Clubs	444,282.11	959,766.97	977,532.62	153,271.54	137,906.02	441,881.98
Departments	16,009.70	22,853.23	17,970.72	558.88	83.87	21,367.22
Trusts	145,624.79	256,932.40	217,167.44	72,257.11	106,860.70	150,786.16
General	<u>36,393.18</u>	<u>31,106.08</u>	<u>12,976.69</u>	<u>13,744.72</u>	<u>8,123.90</u>	<u>60,143.39</u>
TOTALS	<u><u>\$ 689,160.30</u></u>	<u><u>\$ 1,709,890.78</u></u>	<u><u>\$ 1,603,323.19</u></u>	<u><u>\$ 357,214.76</u></u>	<u><u>\$ 357,214.76</u></u>	<u><u>\$ 795,727.89</u></u>

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

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Daniel Most
Bookkeeper: Jenninfer Paredes

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 176,563.59
Investment:	
Treasurer's Pool Account	<u>56,000.00</u>
 TOTAL	 <u>\$ 232,563.59</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 Hollywood Hills 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

HOLLYWOOD HILLS 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	\$ 5,583.83	\$ 24,041.14	\$ 12,172.80	\$ 192.00	\$ 4,591.63	\$ 13,052.54
Music	2,423.26	2,000.00	-	35.03	925.39	3,532.90
Classes	11,297.11	47,091.02	46,551.71	12,050.94	11,866.94	12,020.42
Clubs	83,645.37	113,323.99	104,032.36	5,589.59	7,385.30	91,141.29
Departments	8,575.73	966.54	1,244.74	742.34	-	9,039.87
Trusts	66,602.92	47,748.38	32,594.34	22,876.50	16,742.77	87,890.69
General	<u>15,810.69</u>	<u>412.86</u>	<u>363.30</u>	<u>2,675.63</u>	<u>2,650.00</u>	<u>15,885.88</u>
TOTALS	<u>\$ 193,938.91</u>	<u>\$ 235,583.93</u>	<u>\$ 196,959.25</u>	<u>\$ 44,162.03</u>	<u>\$ 44,162.03</u>	<u>\$ 232,563.59</u>

JAMES S. RICKARDS 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: 6000 NE 9th Avenue, Oakland Park, Florida 33334

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: J. Erick Gurreonero (July 2022 – Present)
Dr. Washington Collado (July 2020 – June 2022)

Bookkeepers: Anitra Roland – Business Support Center (July 2022 – Present)
Cindy Celestin – Business Support Center (June 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	\$ 17,117.36	\$ 17,118.13
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 27,117.36</u>	<u>\$ 27,118.13</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 James S. Rickards 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

JAMES S. RICKARDS 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	\$ 5,391.92	\$ 524.00	\$ 3,844.68	\$ -	\$ -	\$ 2,071.24
Music	332.52	4,000.00	3,218.82	-	36.16	1,077.54
Classes	730.24	-	-	-	730.24	-
Clubs	10,625.98	2,947.20	1,922.59	-	15.00	11,635.59
Departments	3,027.90	15.00	-	33.63	25.00	3,051.53
Trusts	9,801.96	3,593.56	4,023.67	3,764.54	6,250.57	6,885.82
General	<u>84.68</u>	<u>279.47</u>	<u>1,227.31</u>	<u>3,258.80</u>	<u>-</u>	<u>2,395.64</u>
TOTALS	<u><u>\$ 29,995.20</u></u>	<u><u>\$ 11,359.23</u></u>	<u><u>\$ 14,237.07</u></u>	<u><u>\$ 7,056.97</u></u>	<u><u>\$ 7,056.97</u></u>	<u><u>\$ 27,117.36</u></u>

JAMES S. RICKARDS 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	\$ 2,071.24	\$ 9,317.57	\$ 8,652.17	\$ 512.86	\$ 1,061.25	\$ 2,188.25
Music	1,077.54	3,048.00	990.62	2,738.28	2,738.28	3,134.92
Classes	-	21,082.00	19,412.13	393.27	1,897.87	165.27
Clubs	11,635.59	10,160.25	9,333.37	2,292.29	2,881.35	11,873.41
Departments	3,051.53	13.95	52.10	36.39	-	3,049.77
Trusts	6,885.82	20,489.75	24,046.98	4,345.67	1,210.76	6,463.50
General	<u>2,395.64</u>	<u>789.17</u>	<u>2,412.55</u>	<u>687.23</u>	<u>1,216.48</u>	<u>243.01</u>
TOTALS	<u><u>\$ 27,117.36</u></u>	<u><u>\$ 64,900.69</u></u>	<u><u>\$ 64,899.92</u></u>	<u><u>\$ 11,005.99</u></u>	<u><u>\$ 11,005.99</u></u>	<u><u>\$ 27,118.13</u></u>

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

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Michelle Kefford
Bookkeeper: Elizabeth Morales

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 123,203.84
Investment:	
Treasurer’s Pool Account	<u>890,000.00</u>
TOTAL	<u>\$ 1,013,203.84</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 Marjory Stoneman Douglas 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

MARJORY STONEMAN DOUGLAS 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	\$ 76,889.45	\$ 97,176.33	\$ 69,068.27	\$ -	\$ 13,950.82	\$ 91,046.69
Music	14,917.71	34,991.75	28,280.17	2,002.66	6,184.57	17,447.38
Classes	46,132.68	146,144.79	103,509.16	50,778.06	66,428.41	73,117.96
Clubs	521,508.26	922,728.86	939,990.73	363,011.98	350,719.42	516,538.95
Departments	54,380.99	87,024.98	79,211.24	11,898.89	9,673.03	64,420.59
Trusts	188,483.49	181,809.77	186,916.70	113,006.57	85,115.21	211,267.92
General	<u>40,613.98</u>	<u>9,689.75</u>	<u>2,312.68</u>	<u>3,070.54</u>	<u>11,697.24</u>	<u>39,364.35</u>
TOTALS	<u><u>\$ 942,926.56</u></u>	<u><u>\$ 1,479,566.23</u></u>	<u><u>\$ 1,409,288.95</u></u>	<u><u>\$ 543,768.70</u></u>	<u><u>\$ 543,768.70</u></u>	<u><u>\$ 1,013,203.84</u></u>

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

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Alfred Broomfield

Bookkeepers: Denise Goldberg (August 2022 – Present)
Patsy Murray (February 2022 – July 2022)
Lisa Bailey – Business Support Center (November 2021 – January 2022)
Patsy Murray (July 2021 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 108,234.33
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
TOTAL	<u>\$ 183,234.33</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 statement of McArthur 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

MCARTHUR 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	\$ 1,146.00	\$ 27,710.21	\$ 24,557.61	\$ -	\$ -	\$ 4,298.60
Music	5,893.70	16,472.05	16,218.45	585.00	3,442.75	3,289.55
Classes	8,989.55	98,452.58	90,645.11	12,078.72	11,879.27	16,996.47
Clubs	101,929.75	84,796.69	93,132.17	3,409.50	1,872.16	95,131.61
Departments	16,181.64	9,094.52	5,944.02	409.05	-	19,741.19
Trusts	26,967.20	28,998.58	32,615.42	9,839.73	8,578.78	24,611.31
General	<u>19,947.31</u>	<u>1,904.55</u>	<u>2,137.22</u>	<u>1,945.10</u>	<u>2,494.14</u>	<u>19,165.60</u>
TOTALS	<u><u>\$ 181,055.15</u></u>	<u><u>\$ 267,429.18</u></u>	<u><u>\$ 265,250.00</u></u>	<u><u>\$ 28,267.10</u></u>	<u><u>\$ 28,267.10</u></u>	<u><u>\$ 183,234.33</u></u>

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

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317
Office: Non-Traditional Schools
Associate Supt.: Dr. Valerie Wanza
Director: Estella Eckhardt
Principal: Jeanette Johnson
Bookkeeper: Daphne Snell

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 362,355.45
Investment:	
Treasurer’s Pool Account	<u>165,000.00</u>
TOTAL	<u>\$ 527,355.45</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 McFatter 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

McFATTER 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	\$ 3,692.22	\$ 22,707.33	\$ 24,316.97	\$ 1,459.82	\$ 1,741.53	\$ 1,800.87
Clubs	44,371.46	86,113.45	126,130.40	24,126.02	2,388.40	26,092.13
Departments	17,919.20	20,402.34	15,350.89	3,952.95	7,010.35	19,913.25
Trusts	356,040.87	3,108,233.62	3,207,423.78	81,780.55	112,048.02	226,583.24
General	<u>228,387.76</u>	<u>381,754.01</u>	<u>369,044.77</u>	<u>474,659.13</u>	<u>462,790.17</u>	<u>252,965.96</u>
TOTALS	<u><u>\$ 650,411.51</u></u>	<u><u>\$ 3,619,210.75</u></u>	<u><u>\$ 3,742,266.81</u></u>	<u><u>\$ 585,978.47</u></u>	<u><u>\$ 585,978.47</u></u>	<u><u>\$ 527,355.45</u></u>

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

PROFILE OF THE SCHOOL

Address: 3601 SW 89th Avenue, Miramar, Florida 33025
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Maria Formoso
Bookkeeper: Alicia Owens-Walden – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 166,835.47
Investment:	
Treasurer's Pool Account	<u>60,000.00</u>
 TOTAL	 <u>\$ 226,835.47</u>

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

MIRAMAR 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	\$ 4,157.52	\$ 73,753.12	\$ 61,739.31	\$ 21,100.85	\$ 22,038.59	\$ 15,233.59
Music	14,216.79	71,309.79	71,099.28	22,154.32	31,369.26	5,212.36
Classes	5,709.68	164,035.97	95,404.80	25,108.44	79,568.11	19,881.18
Clubs	88,927.52	125,883.87	127,831.66	48,898.52	38,986.09	96,892.16
Departments	9,874.36	2,158.35	6,243.85	1,541.65	182.71	7,147.80
Trusts	74,447.63	124,668.95	179,604.36	129,521.06	80,031.97	69,001.31
General	<u>14,919.54</u>	<u>2,878.99</u>	<u>8,183.35</u>	<u>7,048.34</u>	<u>3,196.45</u>	<u>13,467.07</u>
TOTALS	<u><u>\$ 212,253.04</u></u>	<u><u>\$ 564,689.04</u></u>	<u><u>\$ 550,106.61</u></u>	<u><u>\$ 255,373.18</u></u>	<u><u>\$ 255,373.18</u></u>	<u><u>\$ 226,835.47</u></u>

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

PROFILE OF THE SCHOOL

Address: 500 NW 209th Avenue, Pembroke Pines, Florida 33029

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Brad Fatout

Bookkeeper: Cornet Brown – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 104,779.64
Investment:	
Treasurer's Pool Account	<u>359,095.22</u>
 TOTAL	 <u>\$ 463,874.86</u>

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

WEST 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	\$ 5,766.62	\$ 39,028.78	\$ 36,500.14	\$ 10,571.69	\$ 15,349.87	\$ 3,517.08
Music	1,177.97	61,233.56	46,258.33	8,880.87	19,790.48	5,243.59
Classes	22,831.22	250,825.53	216,196.69	130,419.69	155,054.70	32,825.05
Clubs	286,181.97	399,381.67	373,152.38	156,385.41	197,602.25	271,194.42
Departments	16,671.20	10,702.76	8,622.15	2,847.37	11,941.24	9,657.94
Trusts	89,941.09	134,388.54	216,045.98	234,030.84	144,089.90	98,224.59
General	<u>54,621.05</u>	<u>3,145.03</u>	<u>15,246.46</u>	<u>25,074.40</u>	<u>24,381.83</u>	<u>43,212.19</u>
TOTALS	<u><u>\$ 477,191.12</u></u>	<u><u>\$ 898,705.87</u></u>	<u><u>\$ 912,022.13</u></u>	<u><u>\$ 568,210.27</u></u>	<u><u>\$ 568,210.27</u></u>	<u><u>\$ 463,874.86</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 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
Broward Virtual School (Non-Traditional)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Central Park Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Charles W. Flanagan High School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Community Schools South (Non-Traditional)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Cypress Bay 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
Hollywood Hills 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
James S. Rickards Middle School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Marjory Stoneman Douglas High School (North)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
McArthur 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
McFatter 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
Miramar High School (South Region)	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	*Exception	BSC	None	BSC	None
West Broward High School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

* Miramar High School FY 2020 audit exception was due to a negative balance of (\$119.78) in the Athletics Account (1000-8000) after year-end closing in June 2020. This has been corrected

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>