

INTERNAL AUDIT REPORT

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



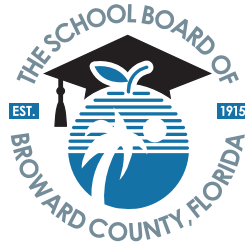
To be presented to the:

**Audit Committee on
March 2, 2023**

**The School Board of Broward County, Florida on
April 11, 2023**

By

The Office of the Chief Auditor



Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Torey Alston
Brenda Fam, Esq.
Daniel P. Foganholi
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
Dr. Allen Zeman

Earlean C. Smiley, Ed.D.
Interim Superintendent

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

Lori Alhadeff, Chair
Debra Hixon, Vice Chair

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Dr. Allen Zeman

Earlean C. Smiley, Ed.D.
Interim Superintendent

February 22, 2023

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Earlean C. Smiley, Ed.D., Interim Superintendent

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at fifty-eight (58) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1700. 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 fifty-eight (58) 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
Earlean C. Smiley, Ed.D., Interim Superintendent
Page 2

Our audits indicated that the fifty-eight (58) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the fifty-eight (58) 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:

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Ali Arcese
Ann Conway
Hermine James

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Crystal Alexander
Patrick Beauvoir
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Joy Hipolito
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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 1700 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)

BANYAN 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: 8800 NW 50th Street, Sunrise, Florida 33351

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principals: Nicole Neunie (February 2022 – Present)
Dr. Eric Miller (July 2020 – December 2021)

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 35,598.96	\$ 34,655.58
TOTAL	<u>\$ 35,598.96</u>	<u>\$ 34,655.58</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Banyan 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

BANYAN 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	\$ 1,054.15	\$ -	\$ -	\$ -	\$ 90.70	\$ 963.45
Clubs	6,112.07	1,472.16	2,024.18	-	-	5,560.05
Departments	7,680.17	-	-	15.31	-	7,695.48
Trusts	10,485.88	53,504.31	57,504.39	11,879.31	11,803.92	6,561.19
General	<u>13,632.12</u>	<u>1,500.00</u>	<u>313.33</u>	<u>713.28</u>	<u>713.28</u>	<u>14,818.79</u>
TOTALS	<u>\$ 38,964.39</u>	<u>\$ 56,476.47</u>	<u>\$ 59,841.90</u>	<u>\$ 12,607.90</u>	<u>\$ 12,607.90</u>	<u>\$ 35,598.96</u>

BANYAN 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	\$ 963.45	\$ 1,005.08	\$ 1,763.33	\$ 314.82	\$ 324.50	\$ 195.52
Clubs	5,560.05	4,007.00	4,219.62	416.00	416.00	5,347.43
Departments	7,695.48	-	-	666.78	-	8,362.26
Trusts	6,561.19	202,115.04	201,712.03	23,158.55	23,878.51	6,244.24
General	<u>14,818.79</u>	<u>-</u>	<u>375.52</u>	<u>1,102.88</u>	<u>1,040.02</u>	<u>14,506.13</u>
TOTALS	<u><u>\$ 35,598.96</u></u>	<u><u>\$ 207,127.12</u></u>	<u><u>\$ 208,070.50</u></u>	<u><u>\$ 25,659.03</u></u>	<u><u>\$ 25,659.03</u></u>	<u><u>\$ 34,655.58</u></u>

CHALLENGER 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: 5703 NW 94th Avenue, Tamarac, Florida 33321

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Tara Zdanowicz

Bookkeepers: Heather Braun (August 2020 – Present)
Cindy Celestin – Business Support Center (July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 24,065.39	\$ 27,399.08
TOTAL	<u>\$ 24,065.39</u>	<u>\$ 27,399.08</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Challenger 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

CHALLENGER 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	\$ 118.48	\$ -	\$ -	\$ -	\$ -	\$ 118.48
Classes	4,686.07	-	-	-	1,314.76	3,371.31
Clubs	9,498.37	150.00	5,585.04	-	-	4,063.33
Departments	10,223.16	35.00	8,337.96	248.74	97.90	2,071.04
Trusts	17,088.08	100,854.12	107,085.66	11,796.99	12,597.29	10,056.24
General	<u>4,005.65</u>	<u>900.61</u>	<u>2,485.49</u>	<u>3,777.22</u>	<u>1,813.00</u>	<u>4,384.99</u>
TOTALS	<u><u>\$ 45,619.81</u></u>	<u><u>\$ 101,939.73</u></u>	<u><u>\$ 123,494.15</u></u>	<u><u>\$ 15,822.95</u></u>	<u><u>\$ 15,822.95</u></u>	<u><u>\$ 24,065.39</u></u>

CHALLENGER 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	\$ 118.48	\$ -	\$ 118.48	\$ -	\$ -	\$ -
Classes	3,371.31	12,466.00	13,396.37	334.26	667.18	2,108.02
Clubs	4,063.33	2,545.00	3,058.44	-	-	3,549.89
Departments	2,071.04	10,390.13	8,132.64	1,491.03	-	5,819.56
Trusts	10,056.24	371,656.04	368,551.68	2,066.92	1,943.01	13,284.51
General	<u>4,384.99</u>	<u>3,087.02</u>	<u>3,552.89</u>	<u>402.98</u>	<u>1,685.00</u>	<u>2,637.10</u>
TOTALS	<u><u>\$ 24,065.39</u></u>	<u><u>\$ 400,144.19</u></u>	<u><u>\$ 396,810.50</u></u>	<u><u>\$ 4,295.19</u></u>	<u><u>\$ 4,295.19</u></u>	<u><u>\$ 27,399.08</u></u>

CHAPEL TRAIL 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: 19595 Taft Street, Pembroke Pines, Florida 33029

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Susan Suarez

Bookkeepers: Lisa Camposano – Business Support Center (April 2021 – Present)
Fredric Curry – Business Support Center (December 2020 – March 2021)
Maria Rengifo – Business Support Center (July 2020 – November 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 10,278.62	\$ 11,962.25
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 20,278.62</u>	<u>\$ 21,962.25</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Chapel Trail 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

CHAPEL TRAIL 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	\$ 1,264.00	\$ -	\$ -	\$ -	\$ -	\$ 1,264.00
Classes	2,419.47	-	72.58	-	101.31	2,245.58
Clubs	4,302.58	-	3,342.82	70.08	-	1,029.84
Departments	2,691.37	-	(7.00) *	13.44	-	2,711.81
Trusts	6,677.87	5,409.00	5,622.43	2,569.97	873.91	8,160.50
General	<u>5,457.67</u>	<u>1,797.02</u>	<u>709.53</u>	<u>790.39</u>	<u>2,468.66</u>	<u>4,866.89</u>
TOTALS	<u>\$ 22,812.96</u>	<u>\$ 7,206.02</u>	<u>\$ 9,740.36</u>	<u>\$ 3,443.88</u>	<u>\$ 3,443.88</u>	<u>\$ 20,278.62</u>

* A check written in the previous fiscal year was voided.

CHAPEL TRAIL 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	\$ 1,264.00	\$ -	\$ -	\$ -	\$ -	\$ 1,264.00
Classes	2,245.58	3,477.00	3,659.16	310.77	1,731.30	642.89
Clubs	1,029.84	3,126.00	2,692.09	262.43	198.11	1,528.07
Departments	2,711.81	53.00	40.95	878.75	-	3,602.61
Trusts	8,160.50	33,373.43	34,463.75	2,868.01	1,457.79	8,480.40
General	<u>4,866.89</u>	<u>6,255.71</u>	<u>3,745.56</u>	<u>190.24</u>	<u>1,123.00</u>	<u>6,444.28</u>
TOTALS	<u><u>\$ 20,278.62</u></u>	<u><u>\$ 46,285.14</u></u>	<u><u>\$ 44,601.51</u></u>	<u><u>\$ 4,510.20</u></u>	<u><u>\$ 4,510.20</u></u>	<u><u>\$ 21,962.25</u></u>

COCONUT CREEK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Dr. Bree Miron

Bookkeepers: Ruth Ocejo – Business Support Center (October 2021 – Present)
David Franklin – Business Support Center (July 2021 – September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 23,238.31
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
 TOTAL	 <u>\$ 38,238.31</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Coconut Creek Elementary 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

COCONUT CREEK 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	\$ 2,857.56	\$ 4,954.00	\$ 3,375.54	\$ 1,566.42	\$ 3,157.77	\$ 2,844.67
Clubs	2,723.00	3,427.17	3,013.42	82.48	-	3,219.23
Departments	3,798.00	-	-	2,876.25	3,357.19	3,317.06
Trusts	16,463.00	184,369.61	186,566.88	22,945.59	19,928.36	17,282.96
General	<u>10,858.97</u>	<u>2,400.28</u>	<u>657.44</u>	<u>163.29</u>	<u>1,190.71</u>	<u>11,574.39</u>
TOTALS	<u>\$ 36,700.53</u>	<u>\$ 195,151.06</u>	<u>\$ 193,613.28</u>	<u>\$ 27,634.03</u>	<u>\$ 27,634.03</u>	<u>\$ 38,238.31</u>

COCONUT CREEK HIGH 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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: Dr. Nicole Nearor (March 2022 – Present)
Scott Fiske (July 2021 – February 2022)

Bookkeeper: Brigitte Vazquez

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 72,751.80
Investment:	
Treasurer's Pool Account	<u>40,000.00</u>
TOTAL	<u>\$ 112,751.80</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Coconut Creek 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

COCONUT CREEK 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	\$ 282.44	\$ 29,842.25	\$ 22,680.22	\$ -	\$ 1,646.74	\$ 5,797.73
Music	474.82	-	210.91	250.00	-	513.91
Classes	6,225.00	40,851.50	39,099.06	5,025.00	2,835.32	10,167.12
Clubs	53,836.60	91,843.13	97,821.00	15,494.91	6,708.80	56,644.84
Departments	9,853.99	18,861.98	17,228.78	930.98	0.01	12,418.16
Trusts	20,193.11	35,713.77	22,706.70	4,065.26	18,293.39	18,972.05
General	<u>4,432.85</u>	<u>2,139.87</u>	<u>2,052.84</u>	<u>4,446.75</u>	<u>728.64</u>	<u>8,237.99</u>
TOTALS	<u><u>\$ 95,298.81</u></u>	<u><u>\$ 219,252.50</u></u>	<u><u>\$ 201,799.51</u></u>	<u><u>\$ 30,212.90</u></u>	<u><u>\$ 30,212.90</u></u>	<u><u>\$ 112,751.80</u></u>

COCONUT PALM 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: 13601 Monarch Lakes Boulevard, Miramar, Florida 33027

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principals: Juan Alejo (July 2021 – Present)
Teresa Thelmas (July 2020 – June 2021)

Bookkeepers: Wendy Duran De Hernandez–Business Support Center (Feb. 2022 - Present)
Tina Caldwell – Business Support Center (July 2020 – January 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,366.37	\$ 40,978.74
TOTAL	<u>\$ 38,366.37</u>	<u>\$ 40,978.74</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Coconut Palm 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

COCONUT PALM 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	\$ 134.16	\$ -	\$ -	\$ -	\$ -	\$ 134.16
Classes	978.41	-	44.71	838.24	918.24	853.70
Clubs	3,971.76	-	110.18	-	815.34	3,046.24
Departments	11,224.32	30.91	508.93	-	7,070.89	3,675.41
Trusts	16,221.64	14,731.28	22,902.39	11,556.89	2,806.00	16,801.42
General	<u>11,199.99</u>	<u>4,168.04</u>	<u>727.93</u>	<u>815.34</u>	<u>1,600.00</u>	<u>13,855.44</u>
TOTALS	<u>\$ 43,730.28</u>	<u>\$ 18,930.23</u>	<u>\$ 24,294.14</u>	<u>\$ 13,210.47</u>	<u>\$ 13,210.47</u>	<u>\$ 38,366.37</u>

COCONUT PALM 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	\$ 134.16	\$ 696.00	\$ 830.16	\$ -	\$ -	\$ -
Classes	853.70	13,733.00	11,797.18	10,660.99	12,112.51	1,338.00
Clubs	3,046.24	1,716.00	3,667.42	150.00	-	1,244.82
Departments	3,675.41	502.72	247.34	4,794.17	3,737.78	4,987.18
Trusts	16,801.42	26,906.65	30,984.76	23,012.15	17,465.19	18,270.27
General	<u>13,855.44</u>	<u>8,834.38</u>	<u>2,249.52</u>	<u>5,769.27</u>	<u>11,071.10</u>	<u>15,138.47</u>
TOTALS	<u><u>\$ 38,366.37</u></u>	<u><u>\$ 52,388.75</u></u>	<u><u>\$ 49,776.38</u></u>	<u><u>\$ 44,386.58</u></u>	<u><u>\$ 44,386.58</u></u>	<u><u>\$ 40,978.74</u></u>

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

PROFILE OF THE SCHOOL

Address: 2702 Funston Street, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Dorsett McLeod

Bookkeepers: Tonia Jackson – Business Support Center (February 2023 – Present)
Migna Santiago - Business Support Center (October 2021 – January 2023)
Alissa Monakey-Business Support Center (April 2021–September 2021)
Martha Arrazcaeta – 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	\$ 22,085.27	\$ 20,897.08
TOTAL	<u>\$ 22,085.27</u>	<u>\$ 20,897.08</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Colbert Museum Magnet 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

COLBERT MUSEUM MAGNET 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	\$ 5,903.65	\$ -	\$ 226.26	\$ -	\$ 17.92	\$ 5,659.47
Clubs	6,571.19	303.93	242.39	2,232.87	4,316.61	4,548.99
Departments	4,741.51	59.95	-	-	-	4,801.46
Trusts	2,763.56	1,376.26	3,559.56	6,157.48	3,956.26	2,781.48
General	<u>2,756.72</u>	<u>1,782.10</u>	<u>145.39</u>	<u>1,640.00</u>	<u>1,739.56</u>	<u>4,293.87</u>
TOTALS	<u><u>\$ 22,736.63</u></u>	<u><u>\$ 3,522.24</u></u>	<u><u>\$ 4,173.60</u></u>	<u><u>\$ 10,030.35</u></u>	<u><u>\$ 10,030.35</u></u>	<u><u>\$ 22,085.27</u></u>

COLBERT MUSEUM MAGNET 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	\$ 5,659.47	\$ 9,235.50	\$ 10,428.66	\$ 3,024.85	\$ 3,753.35	\$ 3,737.81
Clubs	4,548.99	3,118.71	4,267.64	1,848.65	1,848.65	3,400.06
Departments	4,801.46	81.35	-	407.40	-	5,290.21
Trusts	2,781.48	4,929.29	5,293.38	2,725.50	1,365.52	3,777.37
General	<u>4,293.87</u>	<u>2,118.22</u>	<u>681.58</u>	<u>582.12</u>	<u>1,621.00</u>	<u>4,691.63</u>
TOTALS	<u><u>\$ 22,085.27</u></u>	<u><u>\$ 19,483.07</u></u>	<u><u>\$ 20,671.26</u></u>	<u><u>\$ 8,588.52</u></u>	<u><u>\$ 8,588.52</u></u>	<u><u>\$ 20,897.08</u></u>

COOPER CITY 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: 5080 SW 92nd Avenue, Cooper City, Florida 33328

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principals: Teresita Miranda (November 2021 – Present)
Monica Schlosser (July 2020 – October 2021)

Bookkeeper: Natalie Perez

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 39,022.30	\$ 36,026.33
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 49,022.30</u>	<u>\$ 46,026.33</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Cooper City 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

COOPER CITY 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	\$ 228.85	\$ -	\$ -	\$ -	\$ -	\$ 228.85
Classes	2,942.20	-	2,392.24	-	212.93	337.03
Clubs	11,265.88	5,512.00	8,478.13	-	-	8,299.75
Departments	7,353.14	500.00	1,279.93	314.67	4,701.96	2,185.92
Trusts	76,946.64	153,697.29	205,829.20	53,158.70	43,849.47	34,123.96
General	<u>8,678.16</u>	<u>622.20</u>	<u>744.56</u>	<u>908.40</u>	<u>5,617.41</u>	<u>3,846.79</u>
TOTALS	<u>\$ 107,414.87</u>	<u>\$ 160,331.49</u>	<u>\$ 218,724.06</u>	<u>\$ 54,381.77</u>	<u>\$ 54,381.77</u>	<u>\$ 49,022.30</u>

COOPER CITY 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	\$ 228.85	\$ 696.00	\$ 193.84	\$ -	\$ -	\$ 731.01
Classes	337.03	43,946.22	41,088.87	575.75	1,156.33	2,613.80
Clubs	8,299.75	15,464.16	11,075.71	362.40	841.56	12,209.04
Departments	2,185.92	-	1,299.58	1,413.83	-	2,300.17
Trusts	34,123.96	363,365.24	373,019.94	37,120.39	35,927.18	25,662.47
General	<u>3,846.79</u>	<u>938.49</u>	<u>728.14</u>	<u>276.78</u>	<u>1,824.08</u>	<u>2,509.84</u>
TOTALS	<u>\$ 49,022.30</u>	<u>\$ 424,410.11</u>	<u>\$ 427,406.08</u>	<u>\$ 39,749.15</u>	<u>\$ 39,749.15</u>	<u>\$ 46,026.33</u>

DOLPHIN BAY 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: 16450 Miramar Parkway, Miramar, Florida 33027

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Sandra Nelson

Bookkeepers: Lisa Camposano – Business Support Center (July 2021 – Present)
Brinda Weaver-Ingram – Business Support Center (Oct. 2020–June 2021)
Minerva Carlo – 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	\$ 28,260.41	\$ 28,169.68
TOTAL	<u>\$ 28,260.41</u>	<u>\$ 28,169.68</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Dolphin Bay 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

DOLPHIN BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 6,031.99	\$ 500.00	\$ 2,503.09	\$ 1,779.36	\$ 2,279.36	\$ 3,528.90
Clubs	6,646.68	1,195.00	761.00	-	-	7,080.68
Departments	5,472.81	37.00	-	57.60	44.16	5,523.25
Trusts	7,505.44	17,477.64	22,330.70	4,227.00	2,035.28	4,844.10
General	<u>6,719.44</u>	<u>3,799.10</u>	<u>1,529.90</u>	<u>4,149.25</u>	<u>5,854.41</u>	<u>7,283.48</u>
TOTALS	<u>\$ 32,376.36</u>	<u>\$ 23,008.74</u>	<u>\$ 27,124.69</u>	<u>\$ 10,213.21</u>	<u>\$ 10,213.21</u>	<u>\$ 28,260.41</u>

DOLPHIN BAY 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	\$ 3,528.90	\$ 38,880.56	\$ 30,746.28	\$ 5,242.46	\$ 13,727.59	\$ 3,178.05
Clubs	7,080.68	3,038.46	5,136.57	2,126.68	2,241.87	4,867.38
Departments	5,523.25	306.00	-	854.68	1,726.20	4,957.73
Trusts	4,844.10	89,918.82	98,363.39	17,157.85	5,444.41	8,112.97
General	<u>7,283.48</u>	<u>4,975.20</u>	<u>2,963.53</u>	<u>0.40</u>	<u>2,242.00</u>	<u>7,053.55</u>
TOTALS	<u><u>\$ 28,260.41</u></u>	<u><u>\$ 137,119.04</u></u>	<u><u>\$ 137,209.77</u></u>	<u><u>\$ 25,382.07</u></u>	<u><u>\$ 25,382.07</u></u>	<u><u>\$ 28,169.68</u></u>

DRIFTWOOD 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: 2700 NW 69th Avenue, Hollywood, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Christine Ringler

Bookkeepers: Elisa Taveras – Business Support Center (July 2021 – Present)
Brinda Weaver-Ingram – Business Support Center (May 2021 - June 2021)
Carol Howe – 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 – Bank of America	\$ 42,241.02	\$ 43,458.89
TOTAL	<u>\$ 42,241.02</u>	<u>\$ 43,458.89</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Driftwood 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

DRIFTWOOD 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	\$ 221.85	\$ -	\$ -	\$ -	\$ -	\$ 221.85
Clubs	3,123.08	27.83	-	35.15	-	3,186.06
Departments	3,590.82	-	-	29.76	-	3,620.58
Trusts	4,603.36	26,471.83	26,203.47	2,406.94	2,478.57	4,800.09
General	<u>30,329.33</u>	<u>301.86</u>	<u>225.47</u>	<u>656.72</u>	<u>650.00</u>	<u>30,412.44</u>
TOTALS	<u><u>\$ 41,868.44</u></u>	<u><u>\$ 26,801.52</u></u>	<u><u>\$ 26,428.94</u></u>	<u><u>\$ 3,128.57</u></u>	<u><u>\$ 3,128.57</u></u>	<u><u>\$ 42,241.02</u></u>

DRIFTWOOD 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	\$ 221.85	\$ 568.00	\$ 543.47	\$ 246.52	\$ 190.52	\$ 302.38
Clubs	3,186.06	22.83	-	75.08	1,100.00	2,183.97
Departments	3,620.58	-	-	249.37	-	3,869.95
Trusts	4,800.09	15,268.05	16,860.30	8,718.07	3,710.18	8,215.73
General	<u>30,412.44</u>	<u>2,817.74</u>	<u>54.98</u>	<u>2,470.16</u>	<u>6,758.50</u>	<u>28,886.86</u>
TOTALS	<u>\$ 42,241.02</u>	<u>\$ 18,676.62</u>	<u>\$ 17,458.75</u>	<u>\$ 11,759.20</u>	<u>\$ 11,759.20</u>	<u>\$ 43,458.89</u>

EAGLE RIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 11500 Westview Drive, Coral Springs, Florida 33076

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Lindsey Sierra

Bookkeepers: Chequita Butler – Business Support Center (January 2023 – Present)
Kimberly Thomas –Business Support Center (Nov.2022–December 2022)
Elisa Taveras – Business Support Center (July 2021 – October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 18,547.17
Investment:	
Treasurer’s Pool Account	<u>35,000.00</u>
 TOTAL	 <u>\$ 53,547.17</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Eagle Ridge Elementary 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

EAGLE 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	\$ 7,289.83	\$ 52,726.00	\$ 65,562.37	\$ 21,623.16	\$ 9,458.09	\$ 6,618.53
Clubs	12,617.06	7,957.00	9,774.14	292.04	1,533.00	9,558.96
Departments	1,604.99	-	-	952.26	1,031.05	1,526.20
Trusts	20,081.63	481,581.80	481,180.90	250,506.52	252,262.06	18,726.99
General	<u>23,538.22</u>	<u>3,898.93</u>	<u>1,230.88</u>	<u>532.78</u>	<u>9,622.56</u>	<u>17,116.49</u>
TOTALS	<u>\$ 65,131.73</u>	<u>\$ 546,163.73</u>	<u>\$ 557,748.29</u>	<u>\$ 273,906.76</u>	<u>\$ 273,906.76</u>	<u>\$ 53,547.17</u>

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

PROFILE OF THE SCHOOL

Address: 2701 NW 56th Avenue, Lauderhill, Florida 33313

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principals: Shinita Coachman-Beavers (August 2022 – Present)
Denise Lawrence (July 2020 – July 2022)

Bookkeepers: Larry Farris – Business Support Center (October 2021 – Present)
Bridgette Willis – Business Support Center (July 2020 -September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 6,368.70	\$ 6,458.34
TOTAL	<u>\$ 6,368.70</u>	<u>\$ 6,458.34</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Endeavour Primary Learning 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

ENDEAVOUR PRIMARY LEARNING CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,232.50	\$ -	\$ (259.00) *	\$ 283.00	\$ 707.00	\$ 1,067.50
Clubs	1,706.19	24.72	108.80	-	-	1,622.11
Departments	645.50	-	-	48.00	-	693.50
Trusts	1,349.03	653.00	1,023.75	988.00	504.50	1,461.78
General	<u>397.94</u>	<u>1,482.70</u>	<u>249.33</u>	<u>130.00</u>	<u>237.50</u>	<u>1,523.81</u>
TOTALS	<u>\$ 5,331.16</u>	<u>\$ 2,160.42</u>	<u>\$ 1,122.88</u>	<u>\$ 1,449.00</u>	<u>\$ 1,449.00</u>	<u>\$ 6,368.70</u>

* Checks written in the previous fiscal year were voided.

ENDEAVOUR PRIMARY LEARNING CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,067.50	\$ 219.00	\$ -	\$ -	\$ 188.00	\$ 1,098.50
Clubs	1,622.11	185.00	-	-	-	1,807.11
Departments	693.50	-	-	-	-	693.50
Trusts	1,461.78	4,479.00	4,831.00	1,104.50	916.50	1,297.78
General	<u>1,523.81</u>	<u>1,068.40</u>	<u>1,030.76</u>	<u>-</u>	<u>-</u>	<u>1,561.45</u>
TOTALS	<u><u>\$ 6,368.70</u></u>	<u><u>\$ 5,951.40</u></u>	<u><u>\$ 5,861.76</u></u>	<u><u>\$ 1,104.50</u></u>	<u><u>\$ 1,104.50</u></u>	<u><u>\$ 6,458.34</u></u>

FAIRWAY 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: 7850 Fairway Boulevard, Miramar, Florida 33023

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Katherine Good

Bookkeepers: Maritza Millet – Business Support Center (December 2021 – Present)
Berkys Mejia – Business Support Center (Sept. 2021 – November 2021)
Janice Thompson – Business Support Center (July 2021 – August 2021)
Brinda Weaver-Ingram – Business Support Center (Dec. 2020–June 2021)
Takisha Mitchell – Business Support Center (July 2020 – November 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,571.71	\$ 12,543.53
TOTAL	<u>\$ 11,571.71</u>	<u>\$ 12,543.53</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Fairway 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

FAIRWAY 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	\$ 5,461.19	\$ -	\$ 33.25	\$ -	\$ -	\$ 5,427.94
Clubs	1,275.42	1,180.00	1,362.23	-	-	1,093.19
Departments	3,106.41	35.60	760.53	85.97	-	2,467.45
Trusts	1,102.71	1,644.07	1,738.10	680.00	505.97	1,182.71
General	<u>1,580.41</u>	<u>262.13</u>	<u>182.12</u>	<u>420.00</u>	<u>680.00</u>	<u>1,400.42</u>
TOTALS	<u>\$ 12,526.14</u>	<u>\$ 3,121.80</u>	<u>\$ 4,076.23</u>	<u>\$ 1,185.97</u>	<u>\$ 1,185.97</u>	<u>\$ 11,571.71</u>

FAIRWAY 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	\$ 5,427.94	\$ 10,184.13	\$ 12,992.40	\$ 10,246.98	\$ 10,842.60	\$ 2,024.05
Clubs	1,093.19	1,268.00	1,450.64	-	4.41	906.14
Departments	2,467.45	5,507.69	3,986.78	354.86	-	4,343.22
Trusts	1,182.71	12,179.88	12,235.05	5,998.58	5,361.51	1,764.61
General	<u>1,400.42</u>	<u>3,868.05</u>	<u>1,371.06</u>	<u>1,179.44</u>	<u>1,571.34</u>	<u>3,505.51</u>
TOTALS	<u><u>\$ 11,571.71</u></u>	<u><u>\$ 33,007.75</u></u>	<u><u>\$ 32,035.93</u></u>	<u><u>\$ 17,779.86</u></u>	<u><u>\$ 17,779.86</u></u>	<u><u>\$ 12,543.53</u></u>

FOX TRAIL 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: 1250 Nob Hill Road, Davie, Florida 33324

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Lynn Burgess

Bookkeeper: Cathy Shapiro

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 54,064.36	\$ 86,975.59
TOTAL	<u>\$ 54,064.36</u>	<u>\$ 86,975.59</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Fox Trail 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

FOX TRAIL 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	\$ 3,622.08	\$ -	\$ -	\$ -	\$ -	\$ 3,622.08
Classes	4,283.62	-	1,713.69	-	-	2,569.93
Clubs	14,438.31	-	-	-	-	14,438.31
Departments	3,831.79	-	1,085.00	193.74	-	2,940.53
Trusts	49,567.98	143,189.42	182,441.89	25,158.97	25,409.30	10,065.18
General	<u>21,884.58</u>	<u>137.90</u>	<u>1,650.74</u>	<u>56.59</u>	<u>-</u>	<u>20,428.33</u>
TOTALS	<u><u>\$ 97,628.36</u></u>	<u><u>\$ 143,327.32</u></u>	<u><u>\$ 186,891.32</u></u>	<u><u>\$ 25,409.30</u></u>	<u><u>\$ 25,409.30</u></u>	<u><u>\$ 54,064.36</u></u>

FOX TRAIL 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	\$ 3,622.08	\$ -	\$ 139.90	\$ -	\$ -	\$ 3,482.18
Classes	2,569.93	34,902.00	33,090.64	1,845.00	4,164.81	2,061.48
Clubs	14,438.31	1,135.50	3,309.09	239.39	-	12,504.11
Departments	2,940.53	15,933.79	14,521.65	1,720.89	-	6,073.56
Trusts	10,065.18	528,859.10	489,244.12	39,974.10	38,928.57	50,725.69
General	<u>20,428.33</u>	<u>110.10</u>	<u>7,723.86</u>	<u>770.00</u>	<u>1,456.00</u>	<u>12,128.57</u>
TOTALS	<u><u>\$ 54,064.36</u></u>	<u><u>\$ 580,940.49</u></u>	<u><u>\$ 548,029.26</u></u>	<u><u>\$ 44,549.38</u></u>	<u><u>\$ 44,549.38</u></u>	<u><u>\$ 86,975.59</u></u>

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principals: Carlton Campbell (July 2022 – Present)
Tarshe Freeman (July 2021 – June 2022)

Bookkeepers: Cornet Brown – Business Support Center (July 2022 – Present)
Ana Taylor (July 2021 – June 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 93,102.12
TOTAL	<u>\$ 93,102.12</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Gulfstream Academy of Hallandale Beach K-8 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

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 3,486.79	\$ -	\$ 1,020.86	\$ -	\$ -	\$ 2,465.93
Music	396.22	1,994.39	410.00	-	-	1,980.61
Classes	4,836.96	4,884.50	5,398.17	-	1,354.63	2,968.66
Clubs	5,493.91	14,393.62	13,360.68	3,274.02	2,684.23	7,116.64
Departments	7,388.28	9,917.77	9,691.01	284.30	-	7,899.34
Trusts	10,127.21	111,739.64	101,471.67	10,974.26	12,258.24	19,111.20
General	<u>50,390.22</u>	<u>3,672.59</u>	<u>4,267.59</u>	<u>3,264.77</u>	<u>1,500.25</u>	<u>51,559.74</u>
TOTALS	<u><u>\$ 82,119.59</u></u>	<u><u>\$ 146,602.51</u></u>	<u><u>\$ 135,619.98</u></u>	<u><u>\$ 17,797.35</u></u>	<u><u>\$ 17,797.35</u></u>	<u><u>\$ 93,102.12</u></u>

HAWKES BLUFF 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: 5900 SW 160th Avenue, Davie, Florida 33331

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Melinda Cunningham

Bookkeepers: Domonique Pawlewicz (September 2022 – Present)
Takisha McKay – Business Support Center (July 2022 – August 2022)
Susanne Dale (August 2020 – June 2022)
Sabrina McGinley – Business Support Center (July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 56,092.43	\$ 43,737.85
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 66,092.43</u>	<u>\$ 53,737.85</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Hawkes Bluff 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

HAWKES BLUFF 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	\$ 288.65	\$ -	\$ 30.00	\$ -	\$ -	\$ 258.65
Classes	4,635.39	9,008.00	8,079.70	-	59.97	5,503.72
Clubs	13,831.86	-	720.88	-	-	13,110.98
Departments	6,175.08	-	262.95	9.60	-	5,921.73
Trusts	23,322.43	191,849.97	190,889.28	15,047.43	14,890.29	24,440.26
General	<u>19,351.50</u>	<u>335.18</u>	<u>2,722.82</u>	<u>1,079.63</u>	<u>1,186.40</u>	<u>16,857.09</u>
TOTALS	<u><u>\$ 67,604.91</u></u>	<u><u>\$ 201,193.15</u></u>	<u><u>\$ 202,705.63</u></u>	<u><u>\$ 16,136.66</u></u>	<u><u>\$ 16,136.66</u></u>	<u><u>\$ 66,092.43</u></u>

HAWKES BLUFF 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	\$ 258.65	\$ 362.00	\$ 589.48	\$ -	\$ -	\$ 31.17
Classes	5,503.72	47,448.50	45,677.88	2,861.40	4,832.49	5,303.25
Clubs	13,110.98	4,751.00	5,160.31	411.68	9,712.57	3,400.78
Departments	5,921.73	14.00	686.79	1,398.31	0.02	6,647.23
Trusts	24,440.26	450,797.58	465,103.54	42,603.79	37,831.07	14,907.02
General	<u>16,857.09</u>	<u>2,599.45</u>	<u>1,109.11</u>	<u>10,879.14</u>	<u>5,778.17</u>	<u>23,448.40</u>
TOTALS	<u><u>\$ 66,092.43</u></u>	<u><u>\$ 505,972.53</u></u>	<u><u>\$ 518,327.11</u></u>	<u><u>\$ 58,154.32</u></u>	<u><u>\$ 58,154.32</u></u>	<u><u>\$ 53,737.85</u></u>

HENRY D. PERRY EDUCATION CENTER
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3400 Wildcat Way, Miramar, Florida 33023

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Tracy Lockhart-Talley

Bookkeeper: Nishat Malik

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 21,186.69
Investment:	
Treasurer's Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 36,186.69</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Henry D. Perry Education Center 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

HENRY D. PERRY EDUCATION 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	\$ 1,634.16	\$ 18,291.35	\$ 18,497.06	\$ 1,001.34	\$ 64.45	\$ 2,365.34
Trusts	9,880.32	146,110.70	145,003.45	1,670.00	4,665.12	7,992.45
General	<u>23,123.02</u>	<u>8,697.09</u>	<u>8,049.44</u>	<u>3,708.23</u>	<u>1,650.00</u>	<u>25,828.90</u>
TOTALS	<u>\$ 34,637.50</u>	<u>\$ 173,099.14</u>	<u>\$ 171,549.95</u>	<u>\$ 6,379.57</u>	<u>\$ 6,379.57</u>	<u>\$ 36,186.69</u>

HOLLYWOOD 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: 901 North 69th Way, Hollywood, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Mari Menendez

Bookkeepers: Candice Escarment –Business Support Center (October 2022 – Present)
Takisha McKay–Business Support Center (July 2020–September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,896.21	\$ 10,027.95
TOTAL	<u>\$ 9,896.21</u>	<u>\$ 10,027.95</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Hollywood 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

HOLLYWOOD 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	\$ 2,598.23	\$ -	\$ (613.59)	\$ -	\$ 442.42	\$ 2,769.40
Clubs	1,995.13	-	703.20	71.10	-	1,363.03
Departments	1,352.01	-	-	-	-	1,352.01
Trusts	7,636.29	814.04	6,973.54	7,891.26	6,569.31	2,798.74
General	<u>3,469.31</u>	<u>-</u>	<u>905.65</u>	<u>889.37</u>	<u>1,840.00</u>	<u>1,613.03</u>
TOTALS	<u>\$ 17,050.97</u>	<u>\$ 814.04</u>	<u>\$ 7,968.80</u>	<u>\$ 8,851.73</u>	<u>\$ 8,851.73</u>	<u>\$ 9,896.21</u>

HOLLYWOOD 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	\$ 2,769.40	\$ 7,949.00	\$ 8,439.95	\$ 114.00	\$ 330.52	\$ 2,061.93
Clubs	1,363.03	1,275.00	1,342.41	91.69	-	1,387.31
Departments	1,352.01	-	-	136.66	24.19	1,464.48
Trusts	2,798.74	3,496.45	3,164.93	1,944.13	1,841.77	3,232.62
General	<u>1,613.03</u>	<u>1,123.98</u>	<u>765.40</u>	<u>380.00</u>	<u>470.00</u>	<u>1,881.61</u>
TOTALS	<u><u>\$ 9,896.21</u></u>	<u><u>\$ 13,844.43</u></u>	<u><u>\$ 13,712.69</u></u>	<u><u>\$ 2,666.48</u></u>	<u><u>\$ 2,666.48</u></u>	<u><u>\$ 10,027.95</u></u>

HORIZON 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: 2101 Pine Island Road, Sunrise, Florida 33322

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Thaddeus Smith

Bookkeepers: Ronar Defranc – Business Support Center (January 2023 – Present)
Rhonda Tribbey – Business Support Center (Nov. 2022–December 2022)
Cindy Celestin – Business Support Center (August 2022 – October 2022)
Candida Lockett – Business Support Center (April 2022 – July 2022)
Victoria Phillips – Business Support Center (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	\$ 19,787.79	\$ 20,347.17
TOTAL	<u>\$ 19,787.79</u>	<u>\$ 20,347.17</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Horizon 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

HORIZON 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	\$ 5,285.78	\$ -	\$ 846.16	\$ 56.00	\$ 3,559.93	\$ 935.69
Clubs	1,043.05	-	494.34	-	-	548.71
Departments	3,887.24	-	-	41.22	-	3,928.46
Trusts	16,089.63	44,170.44	52,057.25	9,867.67	6,183.71	11,886.78
General	<u>2,658.21</u>	<u>-</u>	<u>(51.19) *</u>	<u>-</u>	<u>221.25</u>	<u>2,488.15</u>
TOTALS	<u><u>\$ 28,963.91</u></u>	<u><u>\$ 44,170.44</u></u>	<u><u>\$ 53,346.56</u></u>	<u><u>\$ 9,964.89</u></u>	<u><u>\$ 9,964.89</u></u>	<u><u>\$ 19,787.79</u></u>

* A check written in the previous fiscal year was voided.

HORIZON 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	\$ 935.69	\$ 1,105.00	\$ 717.90	\$ -	\$ 525.29	\$ 797.50
Clubs	548.71	-	-	-	-	548.71
Departments	3,928.46	144.66	28.67	206.39	-	4,250.84
Trusts	11,886.78	148,843.74	148,254.21	24,044.96	24,988.36	11,532.91
General	<u>2,488.15</u>	<u>-</u>	<u>533.24</u>	<u>1,613.10</u>	<u>350.80</u>	<u>3,217.21</u>
TOTALS	<u><u>\$ 19,787.79</u></u>	<u><u>\$ 150,093.40</u></u>	<u><u>\$ 149,534.02</u></u>	<u><u>\$ 25,864.45</u></u>	<u><u>\$ 25,864.45</u></u>	<u><u>\$ 20,347.17</u></u>

LARKDALE 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: 3250 NW 12th Place, Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Carla Hart

Bookkeeper: Cynthia Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,427.80	\$ 33,196.61
TOTAL	<u>\$ 11,427.80</u>	<u>\$ 33,196.61</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Larkdale 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

LARKDALE 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	\$ 2,410.24	\$ -	\$ -	\$ -	\$ 3.00	\$ 2,407.24
Clubs	1,708.65	-	301.76	-	-	1,406.89
Departments	1,181.77	47.51	-	-	-	1,229.28
Trusts	2,710.82	1,984.99	890.47	2,989.25	1,016.33	5,778.26
General	<u>685.88</u>	<u>2,753.53</u>	<u>863.36</u>	<u>770.77</u>	<u>2,740.69</u>	<u>606.13</u>
TOTALS	<u>\$ 8,697.36</u>	<u>\$ 4,786.03</u>	<u>\$ 2,055.59</u>	<u>\$ 3,760.02</u>	<u>\$ 3,760.02</u>	<u>\$ 11,427.80</u>

LARKDALE 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	\$ 2,407.24	\$ 970.00	\$ 331.00	\$ 1,730.00	\$ 1,387.45	\$ 3,388.79
Clubs	1,406.89	1,025.00	903.17	-	-	1,528.72
Departments	1,229.28	321.00	-	222.49	-	1,772.77
Trusts	5,778.26	29,158.13	8,610.73	6,849.65	7,656.64	25,518.67
General	<u>606.13</u>	<u>5,071.48</u>	<u>4,931.90</u>	<u>530.89</u>	<u>288.94</u>	<u>987.66</u>
TOTALS	<u>\$ 11,427.80</u>	<u>\$ 36,545.61</u>	<u>\$ 14,776.80</u>	<u>\$ 9,333.03</u>	<u>\$ 9,333.03</u>	<u>\$ 33,196.61</u>

LAUDERHILL 6-12 STEM-MED MAGNET SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: Dr. Ryan Reardon

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 40,613.62
TOTAL	<u>\$ 40,613.62</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lauderhill 6-12 STEM-MED Magnet 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

LAUDERHILL 6-12 STEM-MED MAGNET 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	\$ 3,023.64	\$ 1,474.00	\$ 745.77	\$ 2,993.98	\$ 3,218.98	\$ 3,526.87
Music	322.93	1,924.80	530.32	675.68	742.69	1,650.40
Classes	4,642.76	23,239.00	21,026.49	11,702.10	13,499.35	5,058.02
Clubs	16,406.09	21,704.00	18,284.58	8,613.59	8,987.65	19,451.45
Departments	3,519.81	98.86	75.67	270.70	-	3,813.70
Trusts	3,274.09	7,506.21	8,729.10	4,806.20	4,478.90	2,378.50
General	<u>2,961.81</u>	<u>1,101.51</u>	<u>1,193.96</u>	<u>2,531.88</u>	<u>666.56</u>	<u>4,734.68</u>
TOTALS	<u><u>\$ 34,151.13</u></u>	<u><u>\$ 57,048.38</u></u>	<u><u>\$ 50,585.89</u></u>	<u><u>\$ 31,594.13</u></u>	<u><u>\$ 31,594.13</u></u>	<u><u>\$ 40,613.62</u></u>

LAUDERHILL PAUL TURNER 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: 1500 NW 49th Avenue, Lauderhill, Florida 33313

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Michelle Engram-McKnight

Bookkeepers: Lisa Smith – Business Support Center (August 2022 – Present)
Tonia Jackson – Business Support Center (May 2022 – July 2022)
Lisa Smith – Business Support Center (July 2020 – April 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 5,879.74	\$ 5,559.83
TOTAL	<u>\$ 5,879.74</u>	<u>\$ 5,559.83</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Lauderhill Paul Turner 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

LAUDERHILL PAUL TURNER 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	\$ 965.00	\$ -	\$ -	\$ -	\$ -	\$ 965.00
Classes	626.39	-	27.98	-	264.36	334.05
Clubs	807.46	553.00	917.33	5.58	5.58	443.13
Departments	1,815.02	-	-	-	-	1,815.02
Trusts	3,191.09	-	1,950.57	1,053.93	273.77	2,020.68
General	<u>1,500.84</u>	<u>328.91</u>	<u>1,012.09</u>	<u>273.77</u>	<u>789.57</u>	<u>301.86</u>
TOTALS	<u><u>\$ 8,905.80</u></u>	<u><u>\$ 881.91</u></u>	<u><u>\$ 3,907.97</u></u>	<u><u>\$ 1,333.28</u></u>	<u><u>\$ 1,333.28</u></u>	<u><u>\$ 5,879.74</u></u>

LAUDERHILL PAUL TURNER 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	\$ 965.00	\$ -	\$ -	\$ -	\$ 965.00	\$ -
Classes	334.05	6,575.00	5,996.90	-	753.43	158.72
Clubs	443.13	-	322.66	-	-	120.47
Departments	1,815.02	-	-	187.74	-	2,002.76
Trusts	2,020.68	3,407.58	4,042.39	1,454.11	866.00	1,973.98
General	<u>301.86</u>	<u>996.28</u>	<u>936.82</u>	<u>1,032.26</u>	<u>89.68</u>	<u>1,303.90</u>
TOTALS	<u>\$ 5,879.74</u>	<u>\$ 10,978.86</u>	<u>\$ 11,298.77</u>	<u>\$ 2,674.11</u>	<u>\$ 2,674.11</u>	<u>\$ 5,559.83</u>

LYONS CREEK MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 4333 Sol Press Boulevard, Coconut Creek, Florida 33073
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Vernicca Wynter
Bookkeeper: Maureen Konikoff

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – TD Bank	\$ 39,180.50
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 59,180.50</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lyons Creek Middle 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

LYONS CREEK 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	\$ 6,195.13	\$ 8,464.00	\$ 3,641.80	\$ 44.00	\$ 2,665.50	\$ 8,395.83
Music	142.49	2,296.80	2,107.87	-	152.60	178.82
Classes	3,096.62	9,160.00	9,176.37	1,400.00	1,418.73	3,061.52
Clubs	32,600.70	10,313.00	13,068.47	822.63	12,422.22	18,245.64
Departments	1,063.94	17,830.66	16,788.92	1,205.79	82.18	3,229.29
Trusts	16,602.91	158,291.98	172,014.05	38,957.58	27,394.08	14,444.34
General	<u>9,098.30</u>	<u>8,348.20</u>	<u>7,526.75</u>	<u>3,593.08</u>	<u>1,887.77</u>	<u>11,625.06</u>
TOTALS	<u>\$ 68,800.09</u>	<u>\$ 214,704.64</u>	<u>\$ 224,324.23</u>	<u>\$ 46,023.08</u>	<u>\$ 46,023.08</u>	<u>\$ 59,180.50</u>

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

PROFILE OF THE SCHOOL

Address: 500 NW 65th Avenue, Margate, Florida 33063
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Sabine Phillips
Bookkeeper: Althea Essue – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 28,143.01
Investment:	
Treasurer's Pool Account	<u>4,632.08</u>
TOTAL	<u>\$ 32,775.09</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Margate Middle 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

MARGATE 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	\$ 4,645.79	\$ 3,046.00	\$ 5,359.66	\$ 90.00	\$ 1,905.00	\$ 517.13
Music	3,632.74	2,115.00	3,128.83	475.20	475.20	2,618.91
Classes	630.70	68,411.00	68,206.34	2,387.04	1,912.60	1,309.80
Clubs	8,386.81	9,793.63	10,016.57	1,015.56	316.38	8,863.05
Departments	3,234.81	-	-	1,759.35	172.04	4,822.12
Trusts	8,603.30	9,154.69	13,492.59	9,186.22	9,230.47	4,221.15
General	<u>9,894.06</u>	<u>5,424.32</u>	<u>3,993.77</u>	<u>3,443.28</u>	<u>4,344.96</u>	<u>10,422.93</u>
TOTALS	<u><u>\$ 39,028.21</u></u>	<u><u>\$ 97,944.64</u></u>	<u><u>\$ 104,197.76</u></u>	<u><u>\$ 18,356.65</u></u>	<u><u>\$ 18,356.65</u></u>	<u><u>\$ 32,775.09</u></u>

NEW RIVER MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3100 Riverland Road, Fort Lauderdale, Florida 33312

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principals: Lezondra Harris (October 2022 – Present)
Melinda Wessinger (July 2021 – September 2022)

Bookkeepers: Sylvia Allen (January 2023 – Present)
Maritza Millet–Business Support Center (October 2022 –December 2022)
Candice Escarment (July 2021 – September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 49,478.40
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 59,478.40</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of New River Middle 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

NEW RIVER 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	\$ 4,846.26	\$ 348.00	\$ 1,913.83	\$ 144.00	\$ -	\$ 3,424.43
Music	1,766.76	11,322.05	12,271.81	-	-	817.00
Classes	683.21	179,344.70	177,780.02	94,978.90	95,582.05	1,644.74
Clubs	17,389.54	5,769.00	7,855.65	88.94	800.00	14,591.83
Departments	1,347.23	-	2,593.85	3,784.60	17.94	2,520.04
Trusts	34,791.44	20,152.99	17,291.43	3,200.89	5,784.74	35,069.15
General	<u>571.20</u>	<u>1,379.58</u>	<u>526.97</u>	<u>-</u>	<u>12.60</u>	<u>1,411.21</u>
TOTALS	<u><u>\$ 61,395.64</u></u>	<u><u>\$ 218,316.32</u></u>	<u><u>\$ 220,233.56</u></u>	<u><u>\$ 102,197.33</u></u>	<u><u>\$ 102,197.33</u></u>	<u><u>\$ 59,478.40</u></u>

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

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314
Region: Central
Regional Supt.: Darius Adamson
Director: Haleh Darbar
Principal: Rayner Garranchan
Bookkeeper: Tasha Daniels

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,293.11
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 29,293.11</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Nova Middle 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

NOVA 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	\$ 164.98	\$ 79.21	\$ 150.00	\$ -	\$ -	\$ 94.19
Music	-	2,640.00	1,089.42	-	-	1,550.58
Classes	644.00	113,723.00	110,784.20	1,026.80	2,697.60	1,912.00
Clubs	8,558.20	13,594.41	13,322.07	24.00	24.00	8,830.54
Departments	14.34	-	-	213.18	-	227.52
Trusts	6,980.61	4,325.88	4,965.26	3,619.97	1,684.72	8,276.48
General	<u>1,705.58</u>	<u>9,322.93</u>	<u>2,149.08</u>	<u>468.74</u>	<u>946.37</u>	<u>8,401.80</u>
TOTALS	<u><u>\$ 18,067.71</u></u>	<u><u>\$ 143,685.43</u></u>	<u><u>\$ 132,460.03</u></u>	<u><u>\$ 5,352.69</u></u>	<u><u>\$ 5,352.69</u></u>	<u><u>\$ 29,293.11</u></u>

OAKLAND 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: 936 NE 33rd Street, Oakland Park, Florida 33334

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Michelle Garcia

Bookkeepers: Anitra Roland – Business Support Center (August 2022 – Present)
Cindy Celestin – Business Support Center (May 2022 – July 2022)
Lisa Smith – Business Support Center (July 2020 – April 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 21,545.35	\$ 28,234.64
TOTAL	<u>\$ 21,545.35</u>	<u>\$ 28,234.64</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Oakland 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

OAKLAND 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	\$ 3,944.04	\$ -	\$ (197.00) *	\$ 197.00	\$ 1,856.90	\$ 2,481.14
Clubs	965.56	1,645.00	1,840.59	70.20	-	840.17
Departments	3,871.61	474.53	-	-	-	4,346.14
Trusts	2,304.24	1,610.92	1,263.35	5,275.17	1,771.28	6,155.70
General	<u>8,380.78</u>	<u>1,483.39</u>	<u>227.78</u>	<u>1,679.06</u>	<u>3,593.25</u>	<u>7,722.20</u>
TOTALS	<u>\$ 19,466.23</u>	<u>\$ 5,213.84</u>	<u>\$ 3,134.72</u>	<u>\$ 7,221.43</u>	<u>\$ 7,221.43</u>	<u>\$ 21,545.35</u>

* Checks written in the previous fiscal year were voided.

OAKLAND 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	\$ 2,481.14	\$ 6,311.00	\$ 1,318.76	\$ 1,166.41	\$ 4,788.41	\$ 3,851.38
Clubs	840.17	1,837.00	1,344.83	-	88.42	1,243.92
Departments	4,346.14	358.48	-	414.69	-	5,119.31
Trusts	6,155.70	3,408.98	5,020.19	7,265.83	1,750.19	10,060.13
General	<u>7,722.20</u>	<u>2,938.37</u>	<u>480.76</u>	<u>88.42</u>	<u>2,308.33</u>	<u>7,959.90</u>
TOTALS	<u>\$ 21,545.35</u>	<u>\$ 14,853.83</u>	<u>\$ 8,164.54</u>	<u>\$ 8,935.35</u>	<u>\$ 8,935.35</u>	<u>\$ 28,234.64</u>

PALM COVE 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: 11601 Washington Street, Pembroke Pines, Florida 33025
Region: South
Regional Supt.: Alan Strauss
Director: Davida Johnson
Principal: Priscille Elie
Bookkeeper: Cornet Brown – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 71,981.52	\$ 6,922.18
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>50,000.00</u>
TOTAL	<u>\$ 81,981.52</u>	<u>\$ 56,922.18</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Palm Cove 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

PALM COVE 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	\$ 49.78	\$ -	\$ -	\$ -		\$ 49.78
Clubs	9,962.61	375.00	2,134.57	305.96	75.00	8,434.00
Departments	11,254.04	22.00	59.12	-	-	11,216.92
Trusts	10,621.70	332.96	1,180.93	11,462.36	1,355.96	19,880.13
General	<u>58,727.22</u>	<u>386.82</u>	<u>6,375.99</u>	<u>1,232.60</u>	<u>11,569.96</u>	<u>42,400.69</u>
TOTALS	<u>\$ 90,615.35</u>	<u>\$ 1,116.78</u>	<u>\$ 9,750.61</u>	<u>\$ 13,000.92</u>	<u>\$ 13,000.92</u>	<u>\$ 81,981.52</u>

PALM COVE 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	\$ 49.78	\$ 16,177.00	\$ 10,843.10	\$ 5,370.34	\$ 9,500.15	\$ 1,253.87
Clubs	8,434.00	6,755.00	6,076.36	1,403.94	1,479.68	9,036.90
Departments	11,216.92	2,939.07	2,883.07	479.97	7,247.00	4,505.89
Trusts	19,880.13	10,053.39	37,473.14	24,497.04	5,472.40	11,485.02
General	<u>42,400.69</u>	<u>3,334.86</u>	<u>7,042.99</u>	<u>1,917.90</u>	<u>9,969.96</u>	<u>30,640.50</u>
TOTALS	<u>\$ 81,981.52</u>	<u>\$ 39,259.32</u>	<u>\$ 64,318.66</u>	<u>\$ 33,669.19</u>	<u>\$ 33,669.19</u>	<u>\$ 56,922.18</u>

PARK LAKES 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: 3925 North State Road 7, Lauderdale Lakes, Florida 33319

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Rhonda Parris

Bookkeeper: Cynthia Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,183.59	\$ 25,227.20
TOTAL	<u>\$ 19,183.59</u>	<u>\$ 25,227.20</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Park Lakes 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 LAKES 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	\$ 7,999.40	\$ 176.00	\$ 3,512.52	\$ 607.91	\$ 678.18	\$ 4,592.61
Clubs	2,253.87	500.00	1,000.62	276.59	435.84	1,594.00
Departments	4,826.46	72.00	72.00	-	-	4,826.46
Trusts	8,735.09	8,728.48	10,711.12	980.84	899.72	6,833.57
General	<u>2,231.02</u>	<u>446.48</u>	<u>1,488.95</u>	<u>876.98</u>	<u>728.58</u>	<u>1,336.95</u>
TOTALS	<u><u>\$ 26,045.84</u></u>	<u><u>\$ 9,922.96</u></u>	<u><u>\$ 16,785.21</u></u>	<u><u>\$ 2,742.32</u></u>	<u><u>\$ 2,742.32</u></u>	<u><u>\$ 19,183.59</u></u>

PARK LAKES 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	\$ 4,592.61	\$ 49,884.25	\$ 46,402.67	\$ 9,200.95	\$ 10,131.62	\$ 7,143.52
Clubs	1,594.00	10,890.00	8,680.77	138.46	289.24	3,652.45
Departments	4,826.46	-	-	612.69	649.21	4,789.94
Trusts	6,833.57	6,965.67	7,395.20	2,547.01	3,295.52	5,655.53
General	<u>1,336.95</u>	<u>12,230.35</u>	<u>11,448.02</u>	<u>4,981.24</u>	<u>3,114.76</u>	<u>3,985.76</u>
TOTALS	<u>\$ 19,183.59</u>	<u>\$ 79,970.27</u>	<u>\$ 73,926.66</u>	<u>\$ 17,480.35</u>	<u>\$ 17,480.35</u>	<u>\$ 25,227.20</u>

PARK 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: 5800 NW 66 Terrace, Coral Springs, Florida 33067

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principals: Denise Hanson (July 2021 – Present)
Katherine Policastro (July 2020 – June 2021)

Bookkeepers: Ruth Ocejo – Business Support Center (November 2021 – Present)
Pamela Hunter – Business Support Center (October 2021)
Alissa Monakey – Business Support Center (February 2021 –Sept. 2021)
Lourdes Rodriguez – Business Support Center (July 2020–January 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 47,122.70	\$ 43,362.05
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 52,122.70</u>	<u>\$ 48,362.05</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Park 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

PARK 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
Music	\$ 2,621.81	\$ -	\$ -	\$ -	\$ -	\$ 2,621.81
Classes	3,402.29	-	375.00	-	4.12	3,023.17
Clubs	6,803.91	609.39	3,226.42	26.34	-	4,213.22
Departments	3,070.58	570.50	28.67	89.29	-	3,701.70
Trusts	22,231.67	200,554.29	203,232.02	51,283.47	49,755.45	21,081.96
General	<u>16,478.25</u>	<u>3,678.80</u>	<u>1,036.68</u>	<u>1,767.55</u>	<u>3,407.08</u>	<u>17,480.84</u>
TOTALS	<u>\$ 54,608.51</u>	<u>\$ 205,412.98</u>	<u>\$ 207,898.79</u>	<u>\$ 53,166.65</u>	<u>\$ 53,166.65</u>	<u>\$ 52,122.70</u>

PARK 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
Music	\$ 2,621.81	\$ -	\$ -	\$ -	\$ -	\$ 2,621.81
Classes	3,023.17	3,042.00	2,397.92	2,877.24	4,000.88	2,543.61
Clubs	4,213.22	3,147.05	2,559.00	1,361.75	200.00	5,963.02
Departments	3,701.70	240.20	728.32	904.56	173.13	3,945.01
Trusts	21,081.96	355,779.92	365,676.47	83,684.12	79,946.76	14,922.77
General	<u>17,480.84</u>	<u>5,616.36</u>	<u>224.47</u>	<u>676.77</u>	<u>5,183.67</u>	<u>18,365.83</u>
TOTALS	<u><u>\$ 52,122.70</u></u>	<u><u>\$ 367,825.53</u></u>	<u><u>\$ 371,586.18</u></u>	<u><u>\$ 89,504.44</u></u>	<u><u>\$ 89,504.44</u></u>	<u><u>\$ 48,362.05</u></u>

PARKSIDE 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: 10257 NW 29th Street, Coral Springs, Florida 33065

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Laneia Hall

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 51,270.70	\$ 52,601.88
TOTAL	<u>\$ 51,270.70</u>	<u>\$ 52,601.88</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Parkside 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

PARKSIDE 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	\$ 364.88	\$ -	\$ -	\$ -	\$ -	\$ 364.88
Classes	5,377.76	-	2,085.05	168.00	168.00	3,292.71
Clubs	2,040.67	-	325.00	-	-	1,715.67
Departments	2,664.80	-	-	145.71	-	2,810.51
Trusts	12,379.88	112,468.29	113,407.14	9,961.98	10,012.69	11,390.32
General	<u>30,720.84</u>	<u>1,537.18</u>	<u>466.41</u>	<u>1,055.00</u>	<u>1,150.00</u>	<u>31,696.61</u>
TOTALS	<u><u>\$ 53,548.83</u></u>	<u><u>\$ 114,005.47</u></u>	<u><u>\$ 116,283.60</u></u>	<u><u>\$ 11,330.69</u></u>	<u><u>\$ 11,330.69</u></u>	<u><u>\$ 51,270.70</u></u>

PARKSIDE 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	\$ 364.88	\$ -	\$ -	\$ -	\$ -	\$ 364.88
Classes	3,292.71	61,086.80	46,954.28	4,548.73	15,651.08	6,322.88
Clubs	1,715.67	3,258.00	3,411.87	-	588.00	973.80
Departments	2,810.51	58.00	361.00	662.94	-	3,170.45
Trusts	11,390.32	276,672.78	287,775.94	36,594.00	27,102.52	9,778.64
General	<u>31,696.61</u>	<u>2,921.66</u>	<u>4,162.97</u>	<u>2,685.93</u>	<u>1,150.00</u>	<u>31,991.23</u>
TOTALS	<u><u>\$ 51,270.70</u></u>	<u><u>\$ 343,997.24</u></u>	<u><u>\$ 342,666.06</u></u>	<u><u>\$ 44,491.60</u></u>	<u><u>\$ 44,491.60</u></u>	<u><u>\$ 52,601.88</u></u>

PETERS 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 NW 68th Avenue, Plantation, Florida 33317

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principals: Dr. Eric Miller (July 2022 – Present)
Susanna Deutsch (July 2020 – June 2022)

Bookkeepers: Donna Petrone – Business Support Center (April 2021 – Present)
Martha Arrazcaeta–Business Support Center (Sept. 2020 - March 2021)
Mabel Lopez – Business Support Center (July 2020 – August 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 37,315.15	\$ 43,446.81
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 47,315.15</u>	<u>\$ 53,446.81</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Peters 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

PETERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,491.82	\$ 33.60	\$ -	\$ -	\$ 589.81	\$ 3,935.61
Clubs	874.86	31.50	783.99	222.09	-	344.46
Departments	13,363.40		-	6.72	4,818.60	8,551.52
Trusts	8,830.18	5,533.90	14,547.32	14,978.95	4,902.37	9,893.34
General	<u>29,240.41</u>	<u>1,645.65</u>	<u>1,398.86</u>	<u>2,060.27</u>	<u>6,957.25</u>	<u>24,590.22</u>
TOTALS	<u>\$ 56,800.67</u>	<u>\$ 7,244.65</u>	<u>\$ 16,730.17</u>	<u>\$ 17,268.03</u>	<u>\$ 17,268.03</u>	<u>\$ 47,315.15</u>

PETERS 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	\$ 3,935.61	\$ 4,198.50	\$ 3,205.34	\$ 952.91	\$ 4,320.68	\$ 1,561.00
Clubs	344.46	-	-	160.67	-	505.13
Departments	8,551.52	-	28.70	517.07	4,536.50	4,503.39
Trusts	9,893.34	37,733.79	35,053.41	11,940.34	3,660.02	20,854.04
General	<u>24,590.22</u>	<u>4,078.85</u>	<u>1,592.03</u>	<u>396.21</u>	<u>1,450.00</u>	<u>26,023.25</u>
TOTALS	<u>\$ 47,315.15</u>	<u>\$ 46,011.14</u>	<u>\$ 39,879.48</u>	<u>\$ 13,967.20</u>	<u>\$ 13,967.20</u>	<u>\$ 53,446.81</u>

PINES LAKES 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: 10300 Johnson Street, Pembroke Pines, Florida 33026

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Susan Sasse

Bookkeepers: Wendy Duran De Hernandez - Business Support Center (Feb. 2023 - Present)
Tina Caldwell – Business Support Center (July 2020 – January 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,120.20	\$ 16,945.08
TOTAL	<u>\$ 13,120.20</u>	<u>\$ 16,945.08</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Pines Lakes 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

PINES LAKES 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	\$ 146.29	\$ -	\$ -	\$ -	\$ -	\$ 146.29
Classes	2,100.05	-	473.00	-	130.93	1,496.12
Clubs	626.29	890.11	695.01	-	-	821.39
Departments	4,458.52	-	253.74	35.58	-	4,240.36
Trusts	1,164.49	3,917.08	3,965.80	1,650.93	723.60	2,043.10
General	<u>5,046.56</u>	<u>608.15</u>	<u>449.79</u>	<u>568.02</u>	<u>1,400.00</u>	<u>4,372.94</u>
TOTALS	<u><u>\$ 13,542.20</u></u>	<u><u>\$ 5,415.34</u></u>	<u><u>\$ 5,837.34</u></u>	<u><u>\$ 2,254.53</u></u>	<u><u>\$ 2,254.53</u></u>	<u><u>\$ 13,120.20</u></u>

PINES LAKES 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	\$ 146.29	\$ -	\$ -	\$ -	\$ -	\$ 146.29
Classes	1,496.12	7,179.52	1,381.32	39.00	4,937.62	2,395.70
Clubs	821.39	1,228.00	1,217.18	-	-	832.21
Departments	4,240.36	46.94	-	1,797.80	839.54	5,245.56
Trusts	2,043.10	15,534.55	21,002.41	12,962.74	7,287.58	2,250.40
General	<u>4,372.94</u>	<u>5,264.24</u>	<u>1,827.46</u>	<u>657.20</u>	<u>2,392.00</u>	<u>6,074.92</u>
TOTALS	<u><u>\$ 13,120.20</u></u>	<u><u>\$ 29,253.25</u></u>	<u><u>\$ 25,428.37</u></u>	<u><u>\$ 15,456.74</u></u>	<u><u>\$ 15,456.74</u></u>	<u><u>\$ 16,945.08</u></u>

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

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principals: Shawn Aycock (July 2022 – Present)
Carlton Campbell (July 2021 – June 2022)

Bookkeepers: Elisa Taveras – Business Support Center (October 2022 – Present)
Cornet Brown – Business Support Center (July 2021–September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 7,869.55
Investment:	
Treasurer's Pool Account	<u>50,000.00</u>
 TOTAL	 <u>\$ 57,869.55</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pines Middle 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

PINES 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	\$ 2,756.90	\$ 11,472.05	\$ 9,167.80	\$ 7,071.77	\$ 5,917.16	\$ 6,215.76
Music	9,123.07	1,400.00	799.00	9,827.40	9,924.00	9,627.47
Classes	-	2,140.00	85.60	-	2,054.40	-
Clubs	9,929.94	6,525.78	4,073.81	2,283.03	1,779.95	12,884.99
Departments	10,065.36	1,636.86	3,704.19	422.17	2,384.60	6,035.60
Trusts	17,695.41	20,353.53	23,899.09	14,049.88	13,338.96	14,860.77
General	<u>7,028.08</u>	<u>1,551.44</u>	<u>2,079.38</u>	<u>4,449.03</u>	<u>2,704.21</u>	<u>8,244.96</u>
TOTALS	<u>\$ 56,598.76</u>	<u>\$ 45,079.66</u>	<u>\$ 43,808.87</u>	<u>\$ 38,103.28</u>	<u>\$ 38,103.28</u>	<u>\$ 57,869.55</u>

PINWOOD 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: 1600 SW 83rd Avenue, North Lauderdale, Florida 33068

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principals: Josianne Valme (October 2021 – Present)
Dr. Kicia Daniel (July 2020 – August 2021)

Bookkeepers: Chequita Butler – Business Support Center (September 2022 – Present)
Fredric Curry - Business Support Center (July 2022 - August 2022)
Cindy Celestin – Business Support Center (June 2022)
Tonia Jackson – Business Support Center (April 2022 – May 2022)
Cindy Celestin – Business Support Center (November 2021 – March 2022)
Cynthia Ruffin – Business Support Center (September 2021–October 2021)
David Franklin – Business Support Center (July 2021 – August 2021)
Amar Chand – Business Support Center (July 2020 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 24,418.24	\$ 30,283.06
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 54,418.24</u>	<u>\$ 60,283.06</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Pinewood 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

PINEWOOD 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	\$ 465.04	\$ -	\$ -	\$ -	\$ -	\$ 465.04
Classes	4,972.38	2,131.50	2,734.00	248.42	248.42	4,369.88
Clubs	3,908.25	-	924.00	22.56	-	3,006.81
Departments	3,422.07	-	-	116.84	53.62	3,485.29
Trusts	15,002.67	44,640.83	44,955.33	1,550.32	1,636.10	14,602.39
General	<u>27,901.37</u>	<u>776.26</u>	<u>188.80</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>28,488.83</u>
TOTALS	<u>\$ 55,671.78</u>	<u>\$ 47,548.59</u>	<u>\$ 48,802.13</u>	<u>\$ 3,088.14</u>	<u>\$ 3,088.14</u>	<u>\$ 54,418.24</u>

PINEWOOD 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	\$ 465.04	\$ -	\$ -	\$ -	\$ -	\$ 465.04
Classes	4,369.88	4,278.00	3,788.70	1,171.27	3,445.07	2,585.38
Clubs	3,006.81	-	-	-	-	3,006.81
Departments	3,485.29	-	-	1,203.13	90.28	4,598.14
Trusts	14,602.39	120,836.63	121,417.78	17,758.51	8,984.43	22,795.32
General	<u>28,488.83</u>	<u>9,346.32</u>	<u>3,389.65</u>	<u>905.00</u>	<u>8,518.13</u>	<u>26,832.37</u>
TOTALS	<u><u>\$ 54,418.24</u></u>	<u><u>\$ 134,460.95</u></u>	<u><u>\$ 128,596.13</u></u>	<u><u>\$ 21,037.91</u></u>	<u><u>\$ 21,037.91</u></u>	<u><u>\$ 60,283.06</u></u>

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

PROFILE OF THE SCHOOL

Address: 6600 West Sunrise Boulevard, Plantation, Florida 33313

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

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

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 31,232.27
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 51,232.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Plantation Middle 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

PLANTATION 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	\$ 3,026.70	\$ 3,414.50	\$ 2,422.00	\$ -	\$ -	\$ 4,019.20
Music	6,282.49	2,088.00	640.72	22.82	3.72	7,748.87
Classes	875.00	3,050.00	2,925.00	815.48	1,315.48	500.00
Clubs	7,670.23	6,347.50	7,013.69	3,763.53	3,482.24	7,285.33
Departments	7,452.51	-	-	601.62	-	8,054.13
Trusts	13,372.94	17,323.54	13,264.80	17,731.98	17,006.95	18,156.71
General	<u>7,313.64</u>	<u>152.45</u>	<u>871.02</u>	<u>1,620.00</u>	<u>2,747.04</u>	<u>5,468.03</u>
TOTALS	<u><u>\$ 45,993.51</u></u>	<u><u>\$ 32,375.99</u></u>	<u><u>\$ 27,137.23</u></u>	<u><u>\$ 24,555.43</u></u>	<u><u>\$ 24,555.43</u></u>	<u><u>\$ 51,232.27</u></u>

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

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Dacyany Ibarrondo

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 45,637.64
TOTAL	<u>\$ 45,637.64</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Ramblewood Elementary 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

RAMBLEWOOD 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	\$ 670.39	\$ -	\$ -	\$ -	\$ -	\$ 670.39
Classes	398.66	23,094.00	21,112.82	57.00	293.75	2,143.09
Clubs	5,887.44	7,553.18	6,148.67	-	7.78	7,284.17
Departments	821.05	-	-	811.68	-	1,632.73
Trusts	25,297.19	265,944.20	270,001.53	37,921.37	38,245.49	20,915.74
General	<u>10,395.13</u>	<u>7,006.94</u>	<u>4,167.52</u>	<u>906.97</u>	<u>1,150.00</u>	<u>12,991.52</u>
TOTALS	<u><u>\$ 43,469.86</u></u>	<u><u>\$ 303,598.32</u></u>	<u><u>\$ 301,430.54</u></u>	<u><u>\$ 39,697.02</u></u>	<u><u>\$ 39,697.02</u></u>	<u><u>\$ 45,637.64</u></u>

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

PROFILE OF THE SCHOOL

Address: 7400 Parkside Drive, Parkland, Florida 33067
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Kenneth King
Principal: JoAnne Seltzer
Bookkeeper: Lisa Wank

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 53,865.47
TOTAL	<u>\$ 53,865.47</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Riverglades Elementary 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

RIVERGLADES 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	\$ 4,203.95	\$ 89,722.30	\$ 87,263.30	\$ 6,172.41	\$ 8,281.41	\$ 4,553.95
Clubs	2,051.70	2,845.36	2,687.27	4,327.62	4,327.62	2,209.79
Departments	10,389.83	5,621.34	69.66	1,199.75	4,327.62	12,813.64
Trusts	24,531.41	393,288.72	395,328.95	43,887.80	38,380.93	27,998.05
General	<u>7,420.56</u>	<u>252.50</u>	<u>1,113.02</u>	<u>7,300.83</u>	<u>7,570.83</u>	<u>6,290.04</u>
TOTALS	<u>\$ 48,597.45</u>	<u>\$ 491,730.22</u>	<u>\$ 486,462.20</u>	<u>\$ 62,888.41</u>	<u>\$ 62,888.41</u>	<u>\$ 53,865.47</u>

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

PROFILE OF THE SCHOOL

Address: 11450 Riverside Drive, Coral Springs, Florida 33071

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Sabrina Sheib

Bookkeeper: Robert Johnston – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 30,485.14
Investment:	
Treasurer's Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 45,485.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Riverside Elementary 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

RIVERSIDE 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	\$ 4,861.19	\$ 34,241.00	\$ 31,653.48	\$ 2,328.66	\$ 4,821.80	\$ 4,955.57
Clubs	3,896.05	2,867.27	4,949.96	-	-	1,813.36
Departments	4,140.99	419.69	-	955.67	-	5,516.35
Trusts	18,861.06	257,097.54	255,132.31	16,910.15	13,902.05	23,834.39
General	<u>7,034.90</u>	<u>4,957.47</u>	<u>1,156.27</u>	<u>1,771.44</u>	<u>3,242.07</u>	<u>9,365.47</u>
TOTALS	<u><u>\$ 38,794.19</u></u>	<u><u>\$ 299,582.97</u></u>	<u><u>\$ 292,892.02</u></u>	<u><u>\$ 21,965.92</u></u>	<u><u>\$ 21,965.92</u></u>	<u><u>\$ 45,485.14</u></u>

ROCK ISLAND 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: 2350 NW 19th Street, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principal: Cormic Priester

Bookkeepers: Michael Borrelli – Business Support Center (January 2022 – Present)
Candida Lockett – Business Support Center (October 2021-December 2021)
Fredric Curry – Business Support Center (July 2021 – September 2021)
Tamisha Mitchell – Business Support Center (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	\$ 12,279.58	\$ 15,292.68
TOTAL	<u>\$ 12,279.58</u>	<u>\$ 15,292.68</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Rock Island 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

ROCK ISLAND 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	\$ 1,778.16	\$ -	\$ -	\$ -	\$ 436.22	\$ 1,341.94
Clubs	1,162.42	-	-	70.45	-	1,232.87
Departments	3,536.97	-	-	85.07	-	3,622.04
Trusts	1,680.27	1,114.07	1,072.77	2,288.50	1,324.59	2,685.48
General	<u>2,740.57</u>	<u>1,555.96</u>	<u>216.07</u>	<u>1,503.47</u>	<u>2,186.68</u>	<u>3,397.25</u>
TOTALS	<u>\$ 10,898.39</u>	<u>\$ 2,670.03</u>	<u>\$ 1,288.84</u>	<u>\$ 3,947.49</u>	<u>\$ 3,947.49</u>	<u>\$ 12,279.58</u>

ROCK ISLAND 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	\$ 1,341.94	\$ 13,016.00	\$ 12,147.64	\$ 1,131.64	\$ 1,253.50	\$ 2,088.44
Clubs	1,232.87	670.00	340.73	298.92	-	1,861.06
Departments	3,622.04	4,301.83	4,279.39	772.54	-	4,417.02
Trusts	2,685.48	17,610.18	15,097.94	5,307.30	5,903.73	4,601.29
General	<u>3,397.25</u>	<u>678.19</u>	<u>1,397.40</u>	<u>262.47</u>	<u>615.64</u>	<u>2,324.87</u>
TOTALS	<u>\$ 12,279.58</u>	<u>\$ 36,276.20</u>	<u>\$ 33,263.10</u>	<u>\$ 7,772.87</u>	<u>\$ 7,772.87</u>	<u>\$ 15,292.68</u>

SANDPIPER 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: 3700 Hiatus Road, Sunrise, Florida 33351

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Camille LaChance

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 25,437.01	\$ 33,653.69
TOTAL	<u>\$ 25,437.01</u>	<u>\$ 33,653.69</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sandpiper 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

SANDPIPER 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	\$ 1,963.07	\$ 240.00	\$ 404.10	\$ -	\$ 58.19	\$ 1,740.78
Clubs	5,858.51	2,022.00	3,868.84	-	-	4,011.67
Departments	6,891.03	10.00	1,582.03	417.60	360.14	5,376.46
Trusts	6,855.78	56,240.30	57,449.10	7,033.69	5,832.89	6,847.78
General	<u>8,212.38</u>	<u>1,079.15</u>	<u>631.14</u>	<u>454.92</u>	<u>1,654.99</u>	<u>7,460.32</u>
TOTALS	<u>\$ 29,780.77</u>	<u>\$ 59,591.45</u>	<u>\$ 63,935.21</u>	<u>\$ 7,906.21</u>	<u>\$ 7,906.21</u>	<u>\$ 25,437.01</u>

SANDPIPER 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	\$ 1,740.78	\$ 10,508.93	\$ 6,698.13	\$ 819.91	\$ 5,355.93	\$ 1,015.56
Clubs	4,011.67	4,440.10	4,454.68	-	57.60	3,939.49
Departments	5,376.46	-	1,004.00	1,154.55	54.73	5,472.28
Trusts	6,847.78	190,244.87	188,985.34	25,527.02	20,315.45	13,318.88
General	<u>7,460.32</u>	<u>5,544.96</u>	<u>1,380.03</u>	<u>1,367.23</u>	<u>3,085.00</u>	<u>9,907.48</u>
TOTALS	<u>\$ 25,437.01</u>	<u>\$ 210,738.86</u>	<u>\$ 202,522.18</u>	<u>\$ 28,868.71</u>	<u>\$ 28,868.71</u>	<u>\$ 33,653.69</u>

SAWGRASS 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: 12655 NW 8th Street, Sunrise, Florida 33325

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Stephen DeCotis

Bookkeepers: Alicia Murnane (February 2023 – Present)
Michelle Velasco (December 2022 – January 2023)
Natasha Zachariah-Estrill (July 2020 – November 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 39,409.65	\$ 59,559.26
Investment:		
Treasurer’s Pool Account	<u>13,000.00</u>	<u>13,000.00</u>
TOTAL	<u>\$ 52,409.65</u>	<u>\$ 72,559.26</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sawgrass 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

SAWGRASS 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	\$ 42.00	\$ -	\$ -	\$ -	\$ -	\$ 42.00
Classes	4,221.99	-	1,662.11	-	100.74	2,459.14
Clubs	1,701.71	625.00	200.45	47.30	-	2,173.56
Departments	7,016.43	34.00	-	100.26	-	7,150.69
Trusts	33,420.16	125,372.77	133,204.03	32,807.49	28,371.65	30,024.74
General	<u>10,816.66</u>	<u>4,819.56</u>	<u>594.04</u>	<u>1,122.34</u>	<u>5,605.00</u>	<u>10,559.52</u>
TOTALS	<u>\$ 57,218.95</u>	<u>\$ 130,851.33</u>	<u>\$ 135,660.63</u>	<u>\$ 34,077.39</u>	<u>\$ 34,077.39</u>	<u>\$ 52,409.65</u>

SAWGRASS 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	\$ 42.00	\$ -	\$ -	\$ -	\$ -	\$ 42.00
Classes	2,459.14	4,070.00	5,542.55	-	931.54	55.05
Clubs	2,173.56	325.00	1,260.43	24.28	-	1,262.41
Departments	7,150.69	-	-	1,338.72	-	8,489.41
Trusts	30,024.74	259,895.55	241,339.14	12,285.86	12,873.53	47,993.48
General	<u>10,559.52</u>	<u>5,314.43</u>	<u>1,313.25</u>	<u>1,306.21</u>	<u>1,150.00</u>	<u>14,716.91</u>
TOTALS	<u>\$ 52,409.65</u>	<u>\$ 269,604.98</u>	<u>\$ 249,455.37</u>	<u>\$ 14,955.07</u>	<u>\$ 14,955.07</u>	<u>\$ 72,559.26</u>

SEAGULL ALTERNATIVE 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: 425 SW 28th Street, Fort Lauderdale, Florida 33315

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Kelvin Lee

Bookkeepers: Grecia Florence (August 2021 – Present)
Lisa Smith – Business Support Center (January 2021 – July 2021)
Cindy Celestin – Business Support Center (December 2020)
Lisa Smith – Business Support Center (July 2020 – November 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Bank of America	\$ 86,365.50	\$ 88,003.36
TOTAL	<u>\$ 86,365.50</u>	<u>\$ 88,003.36</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Seagull Alternative 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

SEAGULL ALTERNATIVE 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
Classes	\$ 680.00	\$ -	\$ 587.09	\$ -	\$ -	\$ 92.91
Clubs	2,533.20	-	1,037.31	592.92	-	2,088.81
Departments	2,498.00	455.98	-	112.19	64.25	3,001.92
Trusts	58,117.73	25,423.17	5,958.57	2,885.68	3,354.55	77,113.46
General	<u>5,917.52</u>	<u>97.88</u>	<u>1,775.01</u>	<u>2,104.01</u>	<u>2,276.00</u>	<u>4,068.40</u>
TOTALS	<u>\$ 69,746.45</u>	<u>\$ 25,977.03</u>	<u>\$ 9,357.98</u>	<u>\$ 5,694.80</u>	<u>\$ 5,694.80</u>	<u>\$ 86,365.50</u>

SEAGULL ALTERNATIVE 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
Classes	\$ 92.91	\$ 1,867.30	\$ 2,404.80	\$ 1,748.70	\$ 1,304.11	\$ -
Clubs	2,088.81	2,783.40	2,201.17	227.79	32.58	2,866.25
Departments	3,001.92	361.94	160.00	226.84	156.95	3,273.75
Trusts	77,113.46	44,766.36	42,926.28	32,858.95	33,348.24	78,464.25
General	<u>4,068.40</u>	<u>114.02</u>	<u>562.91</u>	<u>1,477.05</u>	<u>1,697.45</u>	<u>3,399.11</u>
TOTALS	<u><u>\$ 86,365.50</u></u>	<u><u>\$ 49,893.02</u></u>	<u><u>\$ 48,255.16</u></u>	<u><u>\$ 36,539.33</u></u>	<u><u>\$ 36,539.33</u></u>	<u><u>\$ 88,003.36</u></u>

SHERIDAN HILLS 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: 5001 Thomas Street, Hollywood, Florida 33021

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Josetta Campbell

Bookkeepers: Elisa Taveras – Business Support Center (July 2021 – Present)
Brinda Weaver-Ingram –Business Support Center (May 2021–June 2021)
Carol Howe – 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	\$ 20,070.44	\$ 10,550.46
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 40,070.44</u>	<u>\$ 30,550.46</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sheridan Hills 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

SHERIDAN HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,194.80	\$ -	\$ (32.00) *	\$ 32.00	\$ 32.00	\$ 2,226.80
Clubs	4,735.34	-	-	29.10	-	4,764.44
Departments	6,612.28	-	-	8.51	1.79	6,619.00
Trusts	18,167.97	4,568.82	4,703.72	651.79	687.61	17,997.25
General	<u>8,132.24</u>	<u>517.49</u>	<u>186.78</u>	<u>650.00</u>	<u>650.00</u>	<u>8,462.95</u>
TOTALS	<u>\$ 39,842.63</u>	<u>\$ 5,086.31</u>	<u>\$ 4,858.50</u>	<u>\$ 1,371.40</u>	<u>\$ 1,371.40</u>	<u>\$ 40,070.44</u>

* Checks written in the previous fiscal year were voided.

SHERIDAN HILLS 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	\$ 2,226.80	\$ 2,382.00	\$ 1,324.07	\$ 77.15	\$ 2,045.45	\$ 1,316.43
Clubs	4,764.44	-	-	11.83	3,031.64	1,744.63
Departments	6,619.00	-	-	447.65	36.47	7,030.18
Trusts	17,997.25	16,559.87	27,034.29	17,314.65	12,128.31	12,709.17
General	<u>8,462.95</u>	<u>147.45</u>	<u>250.94</u>	<u>6,081.09</u>	<u>6,690.50</u>	<u>7,750.05</u>
TOTALS	<u><u>\$ 40,070.44</u></u>	<u><u>\$ 19,089.32</u></u>	<u><u>\$ 28,609.30</u></u>	<u><u>\$ 23,932.37</u></u>	<u><u>\$ 23,932.37</u></u>	<u><u>\$ 30,550.46</u></u>

SHERIDAN 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: 2310 North 70th Terrace, Hollywood, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Jacqueline Carro

Bookkeeper: Ana Osorio

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,454.13	\$ 33,602.52
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 48,454.13</u>	<u>\$ 43,602.52</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sheridan 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

SHERIDAN 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
Music	\$ 69.70	\$ -	\$ 5.12	\$ -	\$ -	\$ 64.58
Classes	1,955.09	500.00	1,256.65	-	2.96	1,195.48
Clubs	3,176.86	-	818.90	-	-	2,357.96
Departments	2,934.87	-	-	20.24	-	2,955.11
Trusts	3,988.51	51,377.61	58,926.07	25,051.62	15,983.06	5,508.61
General	<u>44,619.00</u>	<u>1,126.76</u>	<u>287.53</u>	<u>987.96</u>	<u>10,073.80</u>	<u>36,372.39</u>
TOTALS	<u>\$ 56,744.03</u>	<u>\$ 53,004.37</u>	<u>\$ 61,294.27</u>	<u>\$ 26,059.82</u>	<u>\$ 26,059.82</u>	<u>\$ 48,454.13</u>

SHERIDAN 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
Music	\$ 64.58	\$ 480.00	\$ 381.20	\$ -	\$ -	\$ 163.38
Classes	1,195.48	28,962.24	28,433.53	18.00	1,170.64	571.55
Clubs	2,357.96	4,003.00	4,034.18	-	-	2,326.78
Departments	2,955.11	-	1,483.28	429.91	46.60	1,855.14
Trusts	5,508.61	152,283.74	156,137.63	15,712.38	15,040.23	2,326.87
General	<u>36,372.39</u>	<u>133.74</u>	<u>244.51</u>	<u>1,747.18</u>	<u>1,650.00</u>	<u>36,358.80</u>
TOTALS	<u>\$ 48,454.13</u>	<u>\$ 185,862.72</u>	<u>\$ 190,714.33</u>	<u>\$ 17,907.47</u>	<u>\$ 17,907.47</u>	<u>\$ 43,602.52</u>

SILVER LAKES 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: 2300 SW 173rd Avenue, Miramar, Florida 33029

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Tammy Gilbert

Bookkeepers: Wendy Duran De Hernandez -Business Support Center (Feb. 2022 - Present)
Tina Caldwell – Business Support Center (July 2020 – January 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,717.44	\$ 37,944.58
TOTAL	<u>\$ 33,717.44</u>	<u>\$ 37,944.58</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Silver Lakes 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

SILVER LAKES 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	\$ 2,780.24	\$ -	\$ -	\$ -	\$ -	\$ 2,780.24
Classes	3,114.97	-	531.99	164.84	224.84	2,522.98
Clubs	5,022.97	655.80	1,392.79	-	-	4,285.98
Departments	6,659.27	14.89	-	42.69	-	6,716.85
Trusts	16,284.90	33,127.97	38,246.44	12,560.75	7,714.17	16,013.01
General	<u>6,036.29</u>	<u>819.06</u>	<u>627.70</u>	<u>365.73</u>	<u>5,195.00</u>	<u>1,398.38</u>
TOTALS	<u>\$ 39,898.64</u>	<u>\$ 34,617.72</u>	<u>\$ 40,798.92</u>	<u>\$ 13,134.01</u>	<u>\$ 13,134.01</u>	<u>\$ 33,717.44</u>

SILVER LAKES 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	\$ 2,780.24	\$ -	\$ -	\$ -	\$ 1,000.25	\$ 1,779.99
Classes	2,522.98	18,087.50	11,411.31	3,377.64	9,650.13	2,926.68
Clubs	4,285.98	72.00	207.80	1.80	-	4,151.98
Departments	6,716.85	5,204.59	4,038.27	1,325.93	-	9,209.10
Trusts	16,013.01	130,695.47	134,504.69	26,791.72	20,570.94	18,424.57
General	<u>1,398.38</u>	<u>1,767.73</u>	<u>1,438.08</u>	<u>151.03</u>	<u>426.80</u>	<u>1,452.26</u>
TOTALS	<u><u>\$ 33,717.44</u></u>	<u><u>\$ 155,827.29</u></u>	<u><u>\$ 151,600.15</u></u>	<u><u>\$ 31,648.12</u></u>	<u><u>\$ 31,648.12</u></u>	<u><u>\$ 37,944.58</u></u>

SILVER PALMS 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: 1209 NW 155th Avenue, Pembroke Pines, Florida 33028

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Irina Shearer

Bookkeepers: Wendy Duran De Hernandez -Business Support Center (Feb. 2022 - Present)
Tina Caldwell – Business Support Center (July 2020 – January 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,273.11	\$ 21,563.15
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 22,273.11</u>	<u>\$ 31,563.15</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Silver Palms 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

SILVER PALMS 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	\$ 1,754.20	\$ -	\$ -	\$ -	\$ -	\$ 1,754.20
Classes	3,596.98	-	994.44	252.40	307.40	2,547.54
Clubs	7,666.59	1,195.00	5,026.43	552.32	-	4,387.48
Departments	1,625.42	155.36	-	96.67	-	1,877.45
Trusts	16,753.48	106,986.02	112,969.01	12,491.55	12,815.54	10,446.50
General	<u>3,169.18</u>	<u>3,770.00</u>	<u>5,409.24</u>	<u>585.36</u>	<u>855.36</u>	<u>1,259.94</u>
TOTALS	<u>\$ 34,565.85</u>	<u>\$ 112,106.38</u>	<u>\$ 124,399.12</u>	<u>\$ 13,978.30</u>	<u>\$ 13,978.30</u>	<u>\$ 22,273.11</u>

SILVER PALMS 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	\$ 1,754.20	\$ 2,835.00	\$ 2,992.80	\$ -	\$ -	\$ 1,596.40
Classes	2,547.54	15,011.25	10,815.73	2,717.66	3,206.19	6,254.53
Clubs	4,387.48	6,561.00	7,018.69	300.00	436.45	3,793.34
Departments	1,877.45	148.95	3.21	724.77	-	2,747.96
Trusts	10,446.50	407,318.70	405,130.96	46,199.43	45,859.25	12,974.42
General	<u>1,259.94</u>	<u>12,372.65</u>	<u>8,996.12</u>	<u>92.06</u>	<u>532.03</u>	<u>4,196.50</u>
TOTALS	<u><u>\$ 22,273.11</u></u>	<u><u>\$ 444,247.55</u></u>	<u><u>\$ 434,957.51</u></u>	<u><u>\$ 50,033.92</u></u>	<u><u>\$ 50,033.92</u></u>	<u><u>\$ 31,563.15</u></u>

STIRLING 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: 5500 Stirling Road, Hollywood, Florida 33021
Region: South
Regional Supt.: Alan Strauss
Director: Saemone Hollingsworth
Principal: Jacqueline Arnaez
Bookkeeper: Berkys Mejia – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 78,707.05	\$ 62,268.12
TOTAL	<u>\$ 78,707.05</u>	<u>\$ 62,268.12</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Stirling 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

STIRLING 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	\$ 1,788.02	\$ -	\$ 367.44	\$ 118.00	\$ 346.24	\$ 1,192.34
Clubs	6,032.67	125.00	449.40	2,729.39	2,555.04	5,882.62
Departments	3,333.55	-	-	-	-	3,333.55
Trusts	11,632.39	50,174.35	1,557.47	6,463.87	5,344.76	61,368.38
General	<u>6,729.10</u>	<u>2,535.96</u>	<u>1,269.68</u>	<u>2,904.84</u>	<u>3,970.06</u>	<u>6,930.16</u>
TOTALS	<u><u>\$ 29,515.73</u></u>	<u><u>\$ 52,835.31</u></u>	<u><u>\$ 3,643.99</u></u>	<u><u>\$ 12,216.10</u></u>	<u><u>\$ 12,216.10</u></u>	<u><u>\$ 78,707.05</u></u>

STIRLING 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	\$ 1,192.34	\$ 4,953.00	\$ 4,710.68	\$ 1,082.67	\$ 828.33	\$ 1,689.00
Clubs	5,882.62	-	-	68.28	5,569.45	381.45
Departments	3,333.55	-	-	468.66	-	3,802.21
Trusts	61,368.38	29,292.32	46,111.60	4,903.64	4,551.85	44,900.89
General	<u>6,930.16</u>	<u>1,045.04</u>	<u>907.01</u>	<u>6,615.38</u>	<u>2,189.00</u>	<u>11,494.57</u>
TOTALS	<u><u>\$ 78,707.05</u></u>	<u><u>\$ 35,290.36</u></u>	<u><u>\$ 51,729.29</u></u>	<u><u>\$ 13,138.63</u></u>	<u><u>\$ 13,138.63</u></u>	<u><u>\$ 62,268.12</u></u>

SUNSET LAKES 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: 18400 SW 25th Street, Miramar, Florida 33029

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Janice Goulette

Bookkeepers: Ashley Collins - Business Support Center (February 2023 - Present)
Lisa Mitrani – Business Support Center (December 2020 – January 2023)
Maria Rengifo – Business Support Center (July 2020 – November 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 74,943.04	\$ 96,854.14
TOTAL	<u>\$ 74,943.04</u>	<u>\$ 96,854.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sunset Lakes 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

SUNSET LAKES 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	\$ 90.09	\$ 140.00	\$ 5.60	\$ -	\$ -	\$ 224.49
Classes	4,788.16	-	-	-	1,733.21	3,054.95
Clubs	8,765.85	-	302.45	41.57	8.69	8,496.28
Departments	2,875.02	-	-	304.65	8.80	3,170.87
Trusts	29,739.30	160,783.68	153,807.30	27,650.89	19,011.72	45,354.85
General	<u>22,230.67</u>	<u>4,181.84</u>	<u>4,536.22</u>	<u>445.27</u>	<u>7,679.96</u>	<u>14,641.60</u>
TOTALS	<u>\$ 68,489.09</u>	<u>\$ 165,105.52</u>	<u>\$ 158,651.57</u>	<u>\$ 28,442.38</u>	<u>\$ 28,442.38</u>	<u>\$ 74,943.04</u>

SUNSET LAKES 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	\$ 224.49	\$ -	\$ -	\$ -	\$ -	\$ 224.49
Classes	3,054.95	45,812.00	35,461.29	9,583.82	17,060.09	5,929.39
Clubs	8,496.28	2,347.50	1,867.22	631.00	2,199.75	7,407.81
Departments	3,170.87	-	4,401.26	2,443.91	143.15	1,070.37
Trusts	45,354.85	617,737.70	602,758.36	103,582.77	96,530.30	67,386.66
General	<u>14,641.60</u>	<u>8,729.45</u>	<u>8,227.42</u>	<u>841.79</u>	<u>1,150.00</u>	<u>14,835.42</u>
TOTALS	<u>\$ 74,943.04</u>	<u>\$ 674,626.65</u>	<u>\$ 652,715.55</u>	<u>\$ 117,083.29</u>	<u>\$ 117,083.29</u>	<u>\$ 96,854.14</u>

SUNSHINE 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: 7737 West LaSalle Boulevard, Miramar, Florida 33023

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principals: Denise Dorsett (July 2021 – Present)
Donna Aaron (July 2020 – June 2021)

Bookkeepers: Lisa Camposano – Business Support Center (July 2021 - Present)
Brinda Weaver-Ingram–Business Support Center (Oct. 2020–June 2021)
Minerva Carlo – 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	\$ 19,501.20	\$ 13,406.10
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 24,501.20</u>	<u>\$ 18,406.10</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sunshine 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

SUNSHINE 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	\$ 5,129.18	\$ -	\$ 338.65	\$ 2,232.07	\$ 2,184.58	\$ 4,838.02
Clubs	1,151.09	148.44	613.05	-	-	686.48
Departments	5,822.14	-	-	124.45	25.92	5,920.67
Trusts	11,323.93	33,418.34	36,040.54	6,785.64	5,990.72	9,496.65
General	<u>4,159.02</u>	<u>837.17</u>	<u>495.87</u>	<u>706.55</u>	<u>1,647.49</u>	<u>3,559.38</u>
TOTALS	<u><u>\$ 27,585.36</u></u>	<u><u>\$ 34,403.95</u></u>	<u><u>\$ 37,488.11</u></u>	<u><u>\$ 9,848.71</u></u>	<u><u>\$ 9,848.71</u></u>	<u><u>\$ 24,501.20</u></u>

SUNSHINE 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	\$ 4,838.02	\$ 3,586.00	\$ 2,975.44	\$ 913.90	\$ 2,652.16	\$ 3,710.32
Clubs	686.48	619.84	1,065.39	327.07	105.00	463.00
Departments	5,920.67	60.89	-	699.36	-	6,680.92
Trusts	9,496.65	90,481.01	97,158.52	17,990.81	16,564.39	4,245.56
General	<u>3,559.38</u>	<u>1,736.84</u>	<u>1,380.33</u>	<u>251.41</u>	<u>861.00</u>	<u>3,306.30</u>
TOTALS	<u>\$ 24,501.20</u>	<u>\$ 96,484.58</u>	<u>\$ 102,579.68</u>	<u>\$ 20,182.55</u>	<u>\$ 20,182.55</u>	<u>\$ 18,406.10</u>

TEDDER 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: 4157 NE 1st Terrace, Deerfield Beach, Florida 33064

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principals: Denise Lawrence (August 2022 – Present)
Shinita Coachman-Beavers (July 2020 – July 2022)

Bookkeeper: Maria Viale

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,619.90	\$ 10,661.14
TOTAL	<u>\$ 15,619.90</u>	<u>\$ 10,661.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Tedder 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

TEDDER 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	\$ 885.24	\$ -	\$ -	\$ -	\$ -	\$ 885.24
Classes	-	-	(48.00) *	-	48.00	-
Clubs	587.01	-	208.19	-	-	378.82
Departments	3,492.88	-	-	58.46	-	3,551.34
Trusts	14,380.34	2,773.52	6,688.94	353.00	363.46	10,454.46
General	<u>472.55</u>	<u>672.92</u>	<u>795.43</u>	<u>305.00</u>	<u>305.00</u>	<u>350.04</u>
TOTALS	<u><u>\$ 19,818.02</u></u>	<u><u>\$ 3,446.44</u></u>	<u><u>\$ 7,644.56</u></u>	<u><u>\$ 716.46</u></u>	<u><u>\$ 716.46</u></u>	<u><u>\$ 15,619.90</u></u>

* Checks written in the previous fiscal year were voided.

TEDDER 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	\$ 885.24	\$ -	\$ -	\$ -	\$ -	\$ 885.24
Classes	-	28,196.00	24,543.40	-	2,126.75	1,525.85
Clubs	378.82	-	-	-	-	378.82
Departments	3,551.34	-	754.63	260.41	-	3,057.12
Trusts	10,454.46	4,315.26	12,075.66	2,938.75	1,072.41	4,560.40
General	<u>350.04</u>	<u>1,568.58</u>	<u>1,664.91</u>	<u>60.00</u>	<u>60.00</u>	<u>253.71</u>
TOTALS	<u><u>\$ 15,619.90</u></u>	<u><u>\$ 34,079.84</u></u>	<u><u>\$ 39,038.60</u></u>	<u><u>\$ 3,259.16</u></u>	<u><u>\$ 3,259.16</u></u>	<u><u>\$ 10,661.14</u></u>

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

PROFILE OF THE SCHOOL

Address: 5400 Johnson Road, Coconut Creek, Florida 33073

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Michael Breslaw

Bookkeepers: Ruth Ocejo – Business Support Center (October 2021 – Present)
Pamela Hunter – Business Support Center (September 2021)
Alissa Monakey – Business Support Center (July 2021 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 56,682.85
 TOTAL	 \$ 56,682.85

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Tradewinds Elementary 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

TRADEWINDS 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	\$ 2,745.49	\$ 21,920.00	\$ 4,593.90	\$ 13,435.92	\$ 27,672.80	\$ 5,834.71
Clubs	7,978.65	5,478.04	4,976.48	473.05	1,062.05	7,891.21
Departments	1,063.75	333.87	24.99	1,313.95	18.19	2,668.39
Trusts	22,704.89	44,496.56	65,045.89	47,937.80	25,883.18	24,210.18
General	<u>20,611.63</u>	<u>5,708.60</u>	<u>1,717.37</u>	<u>2,989.68</u>	<u>11,514.18</u>	<u>16,078.36</u>
TOTALS	<u>\$ 55,104.41</u>	<u>\$ 77,937.07</u>	<u>\$ 76,358.63</u>	<u>\$ 66,150.40</u>	<u>\$ 66,150.40</u>	<u>\$ 56,682.85</u>

WALTER C. YOUNG MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 901 NW 129th Avenue, Pembroke Pines, Florida 33028

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Mark Henderson

Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Bank of America	\$ 29,558.62
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
 TOTAL	 <u>\$ 49,558.62</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Walter C. Young Middle 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

WALTER C. YOUNG 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	\$ 5,035.94	\$ 1,241.00	\$ 1,401.86	\$ -	\$ 620.00	\$ 4,255.08
Music	949.50	1,360.00	8.80	-	88.40	2,212.30
Classes	215.60	39,650.00	32,836.88	6,813.12	6,813.12	7,028.72
Clubs	12,749.93	16,786.00	13,239.31	5,894.53	5,817.97	16,373.18
Departments	880.44	-	141.93	411.90	83.10	1,067.31
Trusts	13,780.95	20,427.27	20,954.60	2,983.77	2,745.66	13,491.73
General	<u>1,772.91</u>	<u>4,238.47</u>	<u>946.01</u>	<u>405.53</u>	<u>340.60</u>	<u>5,130.30</u>
TOTALS	<u><u>\$ 35,385.27</u></u>	<u><u>\$ 83,702.74</u></u>	<u><u>\$ 69,529.39</u></u>	<u><u>\$ 16,508.85</u></u>	<u><u>\$ 16,508.85</u></u>	<u><u>\$ 49,558.62</u></u>

WELLEBY 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: 3320 Nob Hill Road, Sunrise, Florida 33351

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Frances Fuce-Olliviere

Bookkeepers: Michael Borrelli – Business Support Center (September 2022 – Present)
Linda Morrow –Business Support Center (July 2020 – August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 24,336.82	\$ 32,219.07
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 44,336.82</u>	<u>\$ 52,219.07</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Welleby 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

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,097.97	\$ -	\$ 1,045.00	\$ 802.10	\$ 844.54	\$ 3,010.53
Clubs	3,803.20	21.09	1,207.00	24.32	113.00	2,528.61
Departments	2,471.87	-	-	23.88	-	2,495.75
Trusts	18,305.35	62,734.70	64,583.47	13,221.84	10,364.37	19,314.05
General	<u>27,797.25</u>	<u>1,773.11</u>	<u>9,832.25</u>	<u>789.79</u>	<u>3,540.02</u>	<u>16,987.88</u>
TOTALS	<u>\$ 56,475.64</u>	<u>\$ 64,528.90</u>	<u>\$ 76,667.72</u>	<u>\$ 14,861.93</u>	<u>\$ 14,861.93</u>	<u>\$ 44,336.82</u>

WELLEBY 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	\$ 3,010.53	\$ 3,735.04	\$ 3,492.52	\$ 170.12	\$ 2,238.86	\$ 1,184.31
Clubs	2,528.61	-	-	38.32	-	2,566.93
Departments	2,495.75	2,500.00	12.60	1,671.11	28.78	6,625.48
Trusts	19,314.05	288,070.25	286,785.36	59,186.94	59,387.71	20,398.17
General	<u>16,987.88</u>	<u>6,431.68</u>	<u>2,564.24</u>	<u>5,495.93</u>	<u>4,907.07</u>	<u>21,444.18</u>
TOTALS	<u>\$ 44,336.82</u>	<u>\$ 300,736.97</u>	<u>\$ 292,854.72</u>	<u>\$ 66,562.42</u>	<u>\$ 66,562.42</u>	<u>\$ 52,219.07</u>

WEST HOLLYWOOD 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: 6301 Hollywood Boulevard, Hollywood, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Lina Palacios

Bookkeepers: Candice Escarment – Business Support Center (October 2022– Present)
Takisha McKay –Business Support Center (July 2020-September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 32,783.08	\$ 34,547.48
TOTAL	<u>\$ 32,783.08</u>	<u>\$ 34,547.48</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of West Hollywood 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

WEST HOLLYWOOD 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	\$ 1,296.15	\$ -	\$ 300.00	\$ 12.00	\$ 148.07	\$ 860.08
Clubs	5,025.06	195.00	766.02	167.71	467.71	4,154.04
Departments	2,179.64	15.00	-	-	-	2,194.64
Trusts	14,854.49	1,450.00	1,231.35	6,290.48	4,323.47	17,040.15
General	<u>9,090.05</u>	<u>1,139.65</u>	<u>164.59</u>	<u>1,282.06</u>	<u>2,813.00</u>	<u>8,534.17</u>
TOTALS	<u><u>\$ 32,445.39</u></u>	<u><u>\$ 2,799.65</u></u>	<u><u>\$ 2,461.96</u></u>	<u><u>\$ 7,752.25</u></u>	<u><u>\$ 7,752.25</u></u>	<u><u>\$ 32,783.08</u></u>

WEST HOLLYWOOD 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	\$ 860.08	\$ 1,518.00	\$ 1,212.46	\$ 873.48	\$ 1,179.06	\$ 860.04
Clubs	4,154.04	1,309.00	1,342.82	214.61	1,352.61	2,982.22
Departments	2,194.64	-	-	50.12	11.52	2,233.24
Trusts	17,040.15	4,516.90	6,308.95	4,604.50	2,985.05	16,867.55
General	<u>8,534.17</u>	<u>4,069.99</u>	<u>785.26</u>	<u>2,316.44</u>	<u>2,530.91</u>	<u>11,604.43</u>
TOTALS	<u><u>\$ 32,783.08</u></u>	<u><u>\$ 11,413.89</u></u>	<u><u>\$ 9,649.49</u></u>	<u><u>\$ 8,059.15</u></u>	<u><u>\$ 8,059.15</u></u>	<u><u>\$ 34,547.48</u></u>

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

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Melissa Geraine

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 48,109.13
 TOTAL	 <u>\$ 48,109.13</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Westchester Elementary 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

WESTCHESTER 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	\$ 4,185.29	\$ 59,018.52	\$ 57,013.45	\$ 7,809.23	\$ 8,125.63	\$ 5,873.96
Clubs	2,286.19	4,165.00	3,872.29	862.69	1,469.16	1,972.43
Departments	8,593.05	10.00		3,343.90	328.65	11,618.30
Trusts	13,679.07	650,675.44	658,148.56	96,720.76	96,825.11	6,101.60
General	<u>20,716.65</u>	<u>6,044.31</u>	<u>2,230.09</u>	<u>428.17</u>	<u>2,416.20</u>	<u>22,542.84</u>
TOTALS	<u>\$ 49,460.25</u>	<u>\$ 719,913.27</u>	<u>\$ 721,264.39</u>	<u>\$ 109,164.75</u>	<u>\$ 109,164.75</u>	<u>\$ 48,109.13</u>

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

PROFILE OF THE SCHOOL

Address: 9393 NW 50th Street, Sunrise, Florida 33351
Region: Central
Regional Supt.: Darius Adamson
Director: Haleh Darbar
Principal: Christopher Johnson
Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 27,744.19
TOTAL	<u>\$ 27,744.19</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Westpine Middle 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

WESTPINE 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	\$ 3,143.27	\$ 5,781.85	\$ 1,340.78	\$ -	\$ 1,665.00	\$ 5,919.34
Music	2,052.92	1,593.08	2,526.15	-	-	1,119.85
Classes	742.62	45,456.60	42,289.90	9.60	889.98	3,028.94
Clubs	2,621.46	2,318.48	2,202.66	33.08	-	2,770.36
Departments	1,664.83	5,315.66	5,292.32	263.99	-	1,952.16
Trusts	10,124.44	28,168.53	31,046.45	4,220.10	2,545.50	8,921.12
General	<u>3,405.37</u>	<u>1,431.97</u>	<u>1,378.63</u>	<u>1,671.53</u>	<u>1,097.82</u>	<u>4,032.42</u>
TOTALS	<u><u>\$ 23,754.91</u></u>	<u><u>\$ 90,066.17</u></u>	<u><u>\$ 86,076.89</u></u>	<u><u>\$ 6,198.30</u></u>	<u><u>\$ 6,198.30</u></u>	<u><u>\$ 27,744.19</u></u>

WILLIAM DANDY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 2400 NW 26th Street, Fort Lauderdale, Florida 33311
Region: Central
Regional Supt.: Darius Adamson
Director: Haleh Darbar
Principal: Felice Winston-Davis
Bookkeeper: Alisa Walker

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 39,159.80
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 49,159.80</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of William Dandy Middle 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

WILLIAM DANDY 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	\$ 1,056.24	\$ 7,598.00	\$ 7,250.80	\$ -	\$ -	\$ 1,403.44
Music	2,198.46	-	-	-	-	2,198.46
Classes	239.67	13,605.00	13,754.85	-	-	89.82
Clubs	7,280.96	18,993.33	16,149.97	-	-	10,124.32
Departments	4,729.88	22.21	-	-	-	4,752.09
Trusts	6,812.36	6,411.68	3,368.56	1,000.00	830.00	10,025.48
General	<u>22,107.27</u>	<u>73.74</u>	<u>1,444.82</u>	<u>830.00</u>	<u>1,000.00</u>	<u>20,566.19</u>
TOTALS	<u><u>\$ 44,424.84</u></u>	<u><u>\$ 46,703.96</u></u>	<u><u>\$ 41,969.00</u></u>	<u><u>\$ 1,830.00</u></u>	<u><u>\$ 1,830.00</u></u>	<u><u>\$ 49,159.80</u></u>

SECTION II:
Appendices

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

School and Region	FY 2016 Bookkeepers	FY 2016 Audit Exceptions	FY 2017 Bookkeepers	FY 2017 Audit Exceptions	FY 2018 Bookkeepers	FY 2018 Audit Exceptions	FY 2019 Bookkeepers	FY 2019 Audit Exceptions	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions
Banyan Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Challenger Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
Chapel Trail Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Coconut Creek Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Coconut Creek 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
Coconut Palm Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Colbert Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Cooper City Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Dolphin Bay Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Driftwood Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Eagle Ridge Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Endeavour Primary Learning Center (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Fairway Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Fox Trail Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Gulfstream Academy of Hallandale Beach (South Region)	*Non-BSC	*None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Hawkes Bluff Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
Henry D. Perry Education Center (Non-Traditional)	~Non-BSC	~None	~Non-BSC	~None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Hollywood Park Elementary School (South Region)	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Horizon Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Larkdale Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Lauderhill 6-12 STEM-MED Magnet School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Lauderhill Paul Turner Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Lyons Creek 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
Margate Middle School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
New River Middle School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Nova Middle School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Oakland Park Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Palm Cove Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Park Lakes Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

*Gulfstream Middle School

~Hallandale Adult and Community Center

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

School and Region	FY 2016 Bookkeepers	FY 2016 Audit Exceptions	FY 2017 Bookkeepers	FY 2017 Audit Exceptions	FY 2018 Bookkeepers	FY 2018 Audit Exceptions	FY 2019 Bookkeepers	FY 2019 Audit Exceptions	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions
Park Springs Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Parkside Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Peters Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pines Lakes Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pines Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pinewood Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Plantation Middle School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Ramblewood Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Riverglades 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
Riverside Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Rock Island Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Sandpiper Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Sawgrass Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Seagull Alternative High School (Non-Traditional)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	Non-BSC	None
Sheridan Hills Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Sheridan Park Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Silver Lakes Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Silver Palms Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Stirling Elementary School (South Region)	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Sunset Lakes Elementary School (South Region)	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Sunshine Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Tedder 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
Tradewinds Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Walter C. Young Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Welleby Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
West Hollywood Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Westchester Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Westpine Middle School (Central Region)	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
William Dandy Middle School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-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>