

INTERNAL FUNDS AUDIT REPORT

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



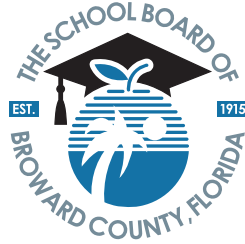
To be presented to the:

**Audit Committee on
October 24, 2024**

**The School Board of Broward County, Florida on
November 13, 2024**

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
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Dr. Howard Hepburn
Superintendent of Schools

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Office of the Chief Auditor

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

Lori Alhadeff, Chair
Debra Hixon, Vice Chair

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Daniel P. Foganholi
Dr. Jeff Holness
Sarah Leonardi
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Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of School

September 17, 2024

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Howard Hepburn, Superintendent of Schools

Ladies and Gentlemen,

We have audited the Statement of Changes in Fund Balances for the Internal Funds of thirty-eight (38) 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 audit at this school 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.

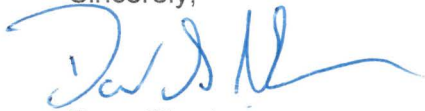
The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, 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 school in the manner required by generally accepted accounting principles.

Our audits indicated that thirty-five (35) schools in this report complied with prescribed policies and procedures. The three (3) remaining schools' reports contained audit exceptions

In our opinion, the Statement of Changes in Fund Balances for the 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 for their cooperation and courtesies extended during our audit.

Sincerely,



Dave Rhodes
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Dave Rhodes
Ali Arcese
Nakia Gouldbourne, CIA

Audits Performed by:

Patrick Beauvoir
Alexandra Corrales-Giron
Elizabeth Gabay
Raysa Lugo
Joy Hipolito
Cynthia Sheffield
Dr. Kathleen Watson-Wilkin

TABLE OF CONTENTS

PAGE

AUTHORIZATION.....	1
SCOPE, OBJECTIVE, AND METHODOLOGY.....	1-2

SECTION I: Audit Reports with Exceptions

Summary of Reports with Exceptions.....	3
Endeavour Primary Learning Center.....	4-8
Response.....	9-12
Lloyd Estates Elementary School.....	13-16
Response.....	17-20
Robert C. Markham Elementary School.....	21-24
Response.....	25-28

SECTION II: Audit Reports with No Exceptions

Broward Estates Elementary School.....	29-31
Broward Virtual School.....	32-34
College Academy at Broward College.....	35-37
Collins Elementary School.....	38-40
Coral Springs PK-8.....	41-43
Croissant Park Elementary School.....	44-46
Cypress Elementary School.....	47-49
Dania Elementary School.....	50-52
Dolphin Bay Elementary School.....	53-55
Driftwood Middle School.....	56-58
Embassy Creek Elementary School.....	59-61
Everglades Elementary School.....	62-64
Forest Hills Elementary School.....	65-67
James S. Hunt Elementary School.....	68-70
James S. Rickards Middle School	71-73
Lanier-James Education Center.....	74-76
Larkdale Elementary School.....	77-79
Lauderdale Lakes Middle School.....	80-82
Margate Middle School.....	83-85
McNab Elementary School.....	86-88
Morrow Elementary School.....	89-91
Nova Blanche Forman Elementary School.....	92-94
Olsen Middle School.....	95-97
Park Springs Elementary School.....	98-100
Pines Lakes Elementary School.....	101-103

TABLE OF CONTENTS (cont.)

Sanders Park Elementary School.....	102-104
Sandpiper Elementary School.....	105-107
Sea Castle Elementary School.....	108-110
Silver Lakes Elementary School.....	111-113
Silver Shores Elementary School.....	114-116
Sunland Park Elementary School.....	117-119
Sunset Lakes Elementary School.....	120-122
The Quest Center.....	123-125
Whiddon-Rogers Education Center.....	126-128
Whispering Pines Center.....	129-131

SECTION III: Appendices

Appendix A – Summary of Exceptions for Fiscal Year 2024.....	A.1
Appendix B – BSC/Non-BSC Bookkeeper Employed & Audit Exceptions.....	B.1 – B.2
Appendix C – General Information on Internal Funds.....	C.1 – C.6

INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of Internal Funds. In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the Office of the Chief Auditor has audited the financial statements for the location 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/Director. 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 the audited location. We also analyzed selected activities where the location 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 location.
- evaluating compliance by the location with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the location 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 location, 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 location 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 location's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The results of our audit for the individual location are included within the report.

Section I:

Audit Reports with Exceptions

THE OFFICE OF THE CHIEF AUDITOR
SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

<div><div>Audit Committee</div><div>School and Region</div><div>Report Date</div><div>Region</div></div>			FY 2023 Bookkeeper	Audit Exceptions	Standard Practice Bulletins
Endeavour Primary Learning Center			BSC	Missing Receipting Documents and Disbursement Documentation	I-101, I-302, I-305
Lloyd Estates Elementary School			BSC	Missing Receipting Documents	I-101, I-302
Markham Elementary School			BSC	Missing Receipting Documents	I-101, I-302

Endeavour Primary Learning Center
2023 & 2024

ENDEAVOUR PRIMARY LEARNING CENTER
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL
YEARS JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 2701 NW 56 Avenue, Lauderhill, Florida 33313

Region: School Transformation Office

Regional Supt.: Dr. Angela R. Fulton

Director: Dr. Francine Baugh-Stewart

Principals: Anitra Fleming (July 2024 – Present)
Shinita Coachman -Beavers (Aug. 2022 – June 2024)

Bookkeepers: Latavia Thompkins-Business Support Center (Feb 2024 - Present)
Various Business Support Center (Nov 2023-Oct 2024)
Larry Farris – Business Support Center (Oct. 2021 –Oct. 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account - Wells Fargo Bank	\$ 5,172.14	
Checking Account – Chase JP Morgan Bank		\$ 6,307.51
	<hr/>	<hr/>
TOTAL	\$ 5,172.14	\$ 6,307.51
	<hr/>	<hr/>

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 2022-23 and 2023-24 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 2022-23 and 2023-24 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

RECEIPTING DOCUMENTATION

During the Internal Funds audit, the auditor is tasked with completing an inventory of all receipting documents. Per Financial & Program Cost Accounting & Reporting for Florida Schools (Redbook), Chapter 8, Internal Funds, 1.4 Cash Collections, and Deposits, “all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, prenumbered tickets, reports of tickets issued and sold, or other auditable records...All checks, receipt forms and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.”

During the auditor’s inventory of receipting documentation, it was noted that eight (8) Money Collection Envelopes (MCE) (#519248-519250) and (#521406-521410) were not presented for audit. There were no receipting document logs completed for tracking of distribution to sponsors. There is indication that there was money collected for MCEs 521406-521409 that was recorded into the books and deposited, however without the receipting documents the auditor is unable to reconcile the actual cash collected to the amount deposited.

There were no Certificates of Loss completed to notify the Principal or to document the loss of these receipting documents.

Recommendation

The Office of the Chief Auditor recommends that the school principal review the Redbook Chapter 8 and Standard Practice Bulletin I-302 develop proper controls over receipting instruments. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to Sponsors and Budget Support Specialists/Bookkeepers relating to the requirements and controls related to receipting documentation and cash collections.

DISBURSEMENTS

Per Redbook Chapter 8, approved pre-numbered checks shall be used to disburse and account for funds and records such as check requisitions and documentation must be maintain in accordance to Chapter 119 and 257, F.S. Per Standard Practice Bulletin I-305, disbursements from internal accounts must be authorized in writing by the Principal and include required documentation. As a part of the Internal Funds audit, the auditor reviews disbursements to ensure that all required information and approvals are completed for disbursements.

During the review of the school’s disbursements, it was noted that the disbursement documentation was disorganized not maintained. The proper disbursement packages which should have included the expense/reimbursement authorization form signed by sponsor and Principal, the check stub, and an invoice/receipt, were not compiled for fifteen (15)

disbursements.

Recommendation

The Office of the Chief Auditor recommends that the school Principal review the Redbook Chapter 8 and Standard Practice Bulletin I-305 develop proper controls over disbursements. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to all bookkeepers/Budget Support Specialist to ensure they understand the importance of the newly implemented controls established by the principal related to disbursements.

ENDEAVOUR PRIMARY LEARNING CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,098.50	3,173.01	6,252.00	3,862.59	35.60	350.50
Clubs	1,807.11	1,895.90	750.00	-	-	661.21
Departments	693.50	-	-	-	169.32	862.82
Trusts	1,297.78	7,962.77	4,701.63	552.24	4,189.64	1,674.04
General	<u>1,561.45</u>	<u>2,389.80</u>	<u>2,431.65</u>	<u>286.90</u>	<u>307.17</u>	<u>1,623.57</u>
TOTALS	<u><u>\$ 6,458.34</u></u>	<u><u>\$ 15,421.48</u></u>	<u><u>\$ 14,135.28</u></u>	<u><u>\$ 4,701.73</u></u>	<u><u>\$ 4,701.73</u></u>	<u><u>\$ 5,172.14</u></u>

ENDEAVOUR PRIMARY LEARNING CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	350.50	4,040.70	5,372.75	2,170.80	1,371.00	882.75
Clubs	661.21	99.00	47.55	-	29.83	639.59
Departments	862.82	-	-	-	243.13	1,105.95
Trusts	1,674.04	7,490.70	7,426.17	646.56	1,589.66	2,552.61
General	<u>1,623.57</u>	<u>1,250.55</u>	<u>1,169.85</u>	<u>737.26</u>	<u>321.00</u>	<u>1,126.61</u>
TOTALS	<u><u>\$ 5,172.14</u></u>	<u><u>\$ 12,880.95</u></u>	<u><u>\$ 14,016.32</u></u>	<u><u>\$ 3,554.62</u></u>	<u><u>\$ 3,554.62</u></u>	<u><u>\$ 6,307.51</u></u>

**Ryan A. Smith, Director
Business Support Center**

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com

DATE: September 6, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center



Anitra Fleming, Principal
Endeavour Elementary School



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2022-23, 2023-24

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for the fiscal years (FY) 2022-23 and 2023-24 for Endeavour Primary Learning Center. The audit revealed two exceptions, related to receipting documentation and disbursements.

It is important to note that performance conversations were had with the Bookkeeper previously responsible for Endeavour Primary Learning Center during FY 2022-23 and they are no longer employed by the district. The exceptions related to disbursement issues occurred during this period and have been addressed moving forward.

To ensure that the location is currently operating within district standards, the BSC Internal Funds Supervisor has visited the school and confirmed the current work is being performed at standard by the assigned bookkeeper.

In addition, Endeavour Primary Learning Center in collaboration with the BSC have implemented the following controls:

- Implemented onsite quality control reviews, conducted by Internal Funds Supervisors and support team, to verify compliance with established District Standard Practice Bulletins. These quality control reviews rolled out on August 1st, 2024 and include verification of all receipting documentation, including inventory. This location has been scheduled for review prior to December 15th, 2024.
- Principal and BSC Bookkeeper have agreed to review receipting inventory during monthly meetings to ensure all receipting inventory is accounted for.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23, 2023-24

PAGE: 2

- Implemented new Year-End Inventory Report as a final check to ensure all receipting inventory is confirmed prior to year-end closing. This year-end report requires verification by the bookkeeper and assistant principal.
- Principal and BSC Director have agreed to streamline access to receipting inventory so that only the bookkeeper and one additional school representative have access to sign out and sign in receipting documentation inventory.
- Principal and BSC Director have agreed to primarily use the eStore for all cash collections related to field trip collections, exceptions will be approved by the principal when required.

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Veda Hudge
Dr. Francine Baugh-Stewart
Jennifer Andreu
Ali Arcese
Nakia Gouldbourne
Sheena Newton

**MRS. VEDA HUDGE, ASSISTANT SUPERINTENDENT
THE SCHOOL TRANSFORMATION OFFICE**

PHONE: 754-321-3800

EMAIL: veda.hudge@browardschools.com

September 6, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Veda F. Hudge, Assistant Superintendent
School Transformation Office

**SUBJECT: SCHOOL TRANSFORMATION OFFICE RESPONSE- ENDEAVOUR PRIMARY
LEARNING CENTER INTERNAL ACCOUNTS AUDIT-FISCAL YEARS 2022-
2023, 2023-2024**

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-2023, 2023-2024 for Endeavour Primary Learning Center. I have read the report in its entirety. According to the audit report, there were two exceptions: **Receipting Documentation** and **Disbursements**. In addition to the recommendations outlined in the audit report, and the recommendations from the Budget Support Center (BSC), the following actions will be implemented to prevent the school from having repeat audit findings of this kind.

1. RECEIPTING

- **Oversight of Quality Control Reviews:**

The STO Director will work closely with the principal to monitor the onsite quality control reviews initiated on August 1st, 2024. We will ensure that the scheduled review of Endeavour Primary Learning Center prior to December 15th, 2024, receives the necessary support and resources to verify compliance with District Standard Practice Bulletins.

- **Monthly Monitoring Meetings:**

In alignment with the monthly meetings established between the principal and the BSC Bookkeeper, the STO Director will attend several of these meetings. Our goal is to provide additional oversight and ensure that receipting inventory procedures are being followed and properly documented.

- **Year-End Inventory Checks:**

As part of our school support model, the STO Director will follow up with the principal and the BSC to ensure the new Year-End Inventory Report follows all district procedures. We will monitor guidance and training where necessary to ensure that both the bookkeeper and principal are thoroughly verifying all receipting inventory in a timely manner.

- **Access to Receipting Inventory:**

We support the BSC and principal decision to limit access to receipting inventory and will conduct periodic spot checks to ensure that only authorized personnel—the bookkeeper and school principal—are handling these records.

2. **DISBURSEMENTS**

- **Check Disbursements:**

The STO Director In collaboration with the BSC Supervisor, will conduct routine check-ins to ensure all disbursements and their associated documents are maintained in an auditable manner, in accordance with the procedures outlined in the Standard Practice Bulletin I-305.

The School Transformation Office (STO) takes these findings seriously. The corrective actions above will be implemented and monitored closely to ensure sound business practices are adhered to prevent further occurrences of this nature. Please let us know if any additional resources are needed to support these efforts.

VFH:cdf

cc: Jennifer Andreu, Executive Director, Operations
Ali Arcese, Director, Office of the Chief Auditor
Francine Baugh-Stewart, Director, Teaching & Learning
Ryan Smith, Director, Business Support Center
Sheena Newton, Assistant Director, Business Support Center
Alexandra Corrales, Auditor, Office of the Chief Auditor

Lloyd Estates Elementary School

2023 & 2024

LLOYD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Shawn C. Allen

Bookkeeper: Janell Coleman – Business Support Center (July 2024 – Present)
Erica Bryant – Business Support Center (April 2024 – June 2024)
Barbara Leonis – Business Support Center (July 2023 – April 2024)
Ashley Collins – Business Support Center (February 2023 – June 2023)
Muhammad Uppal – Business Support Center (July 2021 – Jan. 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account - JP Morgan Chase Bank	\$ 17,636.95	\$ 26,845.10
 TOTAL	 <u>\$ 17,636.95</u>	 <u>\$ 26,845.10</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 Lloyd Estates Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

RECEIPTING DOCUMENTATION

During the Internal Funds audit, the auditor is tasked with completing an inventory of all receipting documents. Per Financial & Program Cost Accounting & Reporting for Florida Schools (Redbook), Chapter 8, Internal Funds, 1.4 Cash Collections, and Deposits, “all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, prenumbered tickets, reports of tickets issued and sold, or other auditable records...All checks, receipt forms and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.”

During the auditor’s inventory of receipting documentation, it was noted that six (6) Money Collection Envelopes (MCE) (#510742-510747) were not presented for audit. A review of the receipting logs indicate that envelopes in the series were issued in April of 2024, however, these missing envelopes were not included on the log.

There were no Certificates of Loss completed to notify the principal or to document of the loss of these receipting documents.

Recommendation

The Office of the Chief Auditor recommends that the school principal review the Redbook Chapter 8 and Standard Practice Bulletin I-302 develop proper controls over receipting instruments. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to Sponsors and Budget Support Specialists/Bookkeepers pertaining to the requirements and controls related to receipting documentation and cash collections.

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	25.59	-	606.00	-	-	631.59
Classes	2,836.20	9,478.52	10,000.00	1,521.98	-	1,835.70
Clubs	662.82	195.18	1,109.00	407.80	407.80	1,576.64
Departments	5,048.15	7,568.28	7,523.04	0.01	431.83	5,434.73
Trusts	4,641.51	2,731.76	3,276.08	456.83	1,671.99	6,400.99
General	<u>1,259.14</u>	<u>170.70</u>	<u>793.86</u>	<u>150.00</u>	<u>25.00</u>	<u>1,757.30</u>
TOTALS	<u>\$ 14,473.41</u>	<u>\$ 20,144.44</u>	<u>\$ 23,307.98</u>	<u>\$ 2,536.62</u>	<u>\$ 2,536.62</u>	<u>\$ 17,636.95</u>

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	631.59	-	-	-	-	631.59
Classes	1,835.70	9,376.98	10,060.80	-	-	2,519.52
Clubs	1,576.64	1,200.25	2,238.35	-	-	2,614.74
Departments	5,434.73	7,510.80	7,490.80	-	-	5,414.73
Trusts	6,400.99	3,990.52	6,941.76	200.00	400.00	9,552.23
General	<u>1,757.30</u>	<u>257.26</u>	<u>4,812.25</u>	<u>400.00</u>	<u>200.00</u>	<u>6,112.29</u>
TOTALS	<u>\$ 17,636.95</u>	<u>\$ 22,335.81</u>	<u>\$ 31,543.96</u>	<u>\$ 600.00</u>	<u>\$ 600.00</u>	<u>\$ 26,845.10</u>



**Ryan A. Smith, Director
Business Support Center**

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com

DATE: September 19, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center

Shawn Allen, Principal
Lloyd Estates Elementary School

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2022-23, 2023-24

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for the fiscal years (FY) 2022-23 and 2023-24 for Lloyd Estates Elementary School. The audit revealed one exception, related to receipting documentation.

To address this concern, Lloyd Estates Elementary School, in collaboration with the BSC, have implemented the following controls:

- BSC has Implemented onsite quality control reviews, conducted by Internal Funds Supervisors and support team, to verify compliance with established District Standard Practice Bulletins. These quality control reviews rolled out on August 1st, 2024, and include verification of all receipting documentation, including inventory. This location has been scheduled for review prior to December 15th, 2024.
- Principal and BSC Director have agreed to streamline access to receipting inventory so that only the bookkeeper and one additional school representative have access to sign out and sign in receipting documentation inventory.
- Principal and BSC Bookkeeper have agreed to review receipting inventory during monthly meetings to ensure all receipting inventory is accounted for.
- BSC has implemented new Year-End Inventory Report as a final check to ensure all receipting inventory is confirmed prior to year-end closing. This year-end report requires verification by the bookkeeper and assistant principal.



SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23**

PAGE: 2

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Dr. Jermaine Fleming
Maria Perez
Jennifer Andreu
Ali Arcese
Nakia Gouldbourne
Sheena Newton

DR. JERMAINE V. FLEMING, REGIONAL SUPERINTENDENT
NORTH REGIONAL OFFICE

PHONE: 754-321-3600 **FAX:** 754-321-3630 **EMAIL:** jermaine.fleming@browardschools.com

September 19, 2024

TO: Dave Rhodes, Chief Auditor (Task Assigned)
Office of the Chief Auditor

FROM: Dr. Jermaine V. Fleming, Regional Superintendent
North Regional Office



SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2022-23, 2023-24
LLOYD ESTATES ELEMENTARY SCHOOL

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-23, 2023-24 for Lloyd Estates Elementary School. I have carefully read the findings and reviewed the Business Support Center and principal's response to the findings.

The Business Support Center in collaboration with the school administration will implement corrective measures as follows:

- Business Support Center Supervisors will conduct reviews to verify compliance.
- A process has been put in place to limit receipting inventory access to two school staff members.
- Business Support Center Bookkeeper will meet with Principal Allen monthly to ensure all is in order.
- Business Support Center has a new year-end final check to ensure all receipts inventory is confirmed prior to year-end closing. A report will need verification by the Business Support Center and administration at the school.

The North Regional Office will implement the actions below:

- The director that oversees the school will meet with the principal and review the audit findings.
- The director that oversees the school will review internal account processes and documentation.

The North Regional Office recognizes the seriousness of this finding. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at (754) 321-3600 for additional information.

JF/MP:sr

C: Mrs. Maria Perez, Director, North Regional Office
Mr. Ryan Smith, Director, Business Support Center
Ms. Shawn Allen, Principal, Lloyd Estates Elementary School

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Markham Elementary School
2023 & 2024

C. ROBERT MARKHAM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 1501 NW 15th Avenue, Pompano Beach, Florida 33069

Region: School Transformation Office

Regional Supt.: Dr. Angela R. Fulton

Director: Dr. Francine Baugh-Stewart

Principal: Junoisier Allen (July 2024 to Current)
Shedrick Dukes (July 2022 – June 2024)

Bookkeeper: Monique Letts – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account:	<u>\$ 12,965.35</u>	<u>\$ 9,879.43</u>
TOTAL	<u>\$ 12,965.35</u>	<u>\$ 9,879.43</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 C. Robert Markham Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

RECEIPTING DOCUMENTATION

During the Internal Funds audit, the auditor is tasked with completing an inventory of all receipting documents. Per Financial & Program Cost Accounting & Reporting for Florida Schools (Redbook), Chapter 8, Internal Funds, 1.4 Cash Collections, and Deposits, “all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, prenumbered tickets, reports of tickets issued and sold, or other auditable records...All checks, receipt forms and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.”

During the auditor’s inventory of receipting documentation, it was noted that one (1) Money Collection Envelope (MCE) and two (2) BC-40P receipt books were not presented for audit. A review of the receipting that MCE 522145 and BC-40P #4844 were issued for fundraising and returned to the bookkeeper. There is indication that there was money collected, recorded into the books and deposited, however without the receipting documents the auditor is unable to reconcile the actual cash collected to the amount deposited.

There were no Certificates of Loss completed to notify the Principal or to document the loss of these receipting documents.

Recommendation

The Office of the Chief Auditor recommends that the school principal review the Redbook Chapter 8 and Standard Practice Bulletin I-302 develop proper controls over receipting instruments. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to Sponsors and Budget Support Specialists/Bookkeepers relating to the requirements and controls related to receipting documentation and cash collections.

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,927.94	\$ 17,628.50	\$ 13,329.35	\$ 2,967.88	\$ 6,623.96	\$ 4,571.01
Clubs	371.75	1,601.00	1,560.34	-	-	412.41
Departments	4,775.09	-	1,129.14	516.93	-	4,162.88
Trusts	3,046.08	4,711.29	8,244.35	5,170.00	3,276.51	1,406.51
General	<u>553.58</u>	<u>2,302.69</u>	<u>1,689.39</u>	<u>1,245.66</u>	<u>-</u>	<u>2,412.54</u>
TOTALS	<u>\$ 12,674.44</u>	<u>\$ 26,243.48</u>	<u>\$ 25,952.57</u>	<u>\$ 9,900.47</u>	<u>\$ 9,900.47</u>	<u>\$ 12,965.35</u>

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,571.01	\$ 23,616.00	\$ 20,744.33	\$ 7,000.69	\$ 10,720.64	\$ 3,722.73
Clubs	412.41	401.20	755.65	47.76	-	105.72
Departments	4,162.88	3,683.40	3,962.77	543.25	615.75	3,811.01
Trusts	1,406.51	3,497.91	9,891.37	9,413.98	4,427.03	(0.00)
General	<u>2,412.54</u>	<u>6,282.29</u>	<u>5,212.60</u>	<u>1,303.07</u>	<u>2,545.33</u>	<u>2,239.97</u>
TOTALS	<u>\$ 12,965.35</u>	<u>\$ 37,480.80</u>	<u>\$ 40,566.72</u>	<u>\$ 18,308.75</u>	<u>\$ 18,308.75</u>	<u>\$ 9,879.43</u>

**Ryan A. Smith, Director
Business Support Center**

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com


DATE: September 6, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center



Junoisier Allen, Principal
C. Robert Markham Elementary School



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2022-23, 2023-24

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for the fiscal years (FY) 2022-23 and 2023-24 for C. Robert Markham Elementary School. The audit revealed one exception, related to receipting documentation. It is important to note that Ms. Allen was not the principal at the time of these exceptions, yet is committed to ensuring they do not happen again.

To address this concern, C. Robert Markham Elementary School in collaboration with the BSC have implemented the following controls:

- Implemented onsite quality control reviews, conducted by Internal Funds Supervisors and support team, to verify compliance with established District Standard Practice Bulletins. These quality control reviews rolled out on August 1st, 2024 and include verification of all receipting documentation, including inventory. This location has been scheduled for review prior to December 15th, 2024.
- Principal and BSC Bookkeeper have agreed to review receipting inventory during monthly meetings to ensure all receipting inventory is accounted for.
- Implemented new Year-End Inventory Report as a final check to ensure all receipting inventory is confirmed prior to year-end closing. This year-end report requires verification by the bookkeeper and assistant principal.
- Principal and BSC Director have agreed to streamline access to receipting inventory so that only the bookkeeper and one additional school representative have access to sign out and sign in receipting documentation inventory.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23

PAGE: 2

- Principal and BSC Director have agreed to primarily use the eStore for all cash collections, exceptions will be approved by the principal when required.

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Veda Hudge
Dr. Francine Baugh-Stewart
Jennifer Andreu
Ali Arcese
Nakia Gouldbourne
Sheena Newton

**MRS. VEDA HUDGE, ASSISTANT SUPERINTENDENT
THE SCHOOL TRANSFORMATION OFFICE**

PHONE: 754-321-3800

EMAIL: veda.hudge@browardschools.com

September 6, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Veda F. Hudge, Assistant Superintendent
School Transformation Office

**SUBJECT: SCHOOL TRANSFORMATION OFFICE RESPONSE- MARKHAM ELEMENTARY
SCHOOL INTERNAL ACCOUNTS AUDIT-FISCAL YEARS 2022-2023, 2023-
2024**

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-2023, 2023-2024 for Markham Elementary School. I have read the report in its entirety. According to the audit report, there was one exception: **Receipting Documentation**. In addition to the recommendations outlined in the audit report, and the recommendations from the Budget Support Center (BSC), the following actions will be implemented to prevent the school from having repeat audit findings of this kind.

1. RECEIPTING

- **Oversight of Quality Control Reviews:**

The STO Director will work closely with the principal to monitor the onsite quality control reviews initiated on August 1st, 2024. We will ensure that the scheduled review of Endeavour Primary Learning Center prior to December 15th, 2024, receives the necessary support and resources to verify compliance with District Standard Practice Bulletins.

- **Monthly Monitoring Meetings:**

In alignment with the monthly meetings established between the principal and the BSC Bookkeeper, the STO Director will attend several of these meetings. Our goal is to provide additional oversight and ensure that receipting inventory procedures are being followed and properly documented.

- **Year-End Inventory Checks:**

As part of our school support model, the STO Director will follow up

with the principal and the BSC to ensure the new Year-End Inventory Report follows all district procedures. We will monitor guidance and training where necessary to ensure that both the bookkeeper and principal are thoroughly verifying all receipting inventory in a timely manner.

- **Access to Receipting Inventory:**

We support the BSC and principal decision to limit access to receipting inventory and will conduct periodic spot checks to ensure that only authorized personnel—the bookkeeper and school principal—are handling these records.

- **Use of eStore for Cash Collections:**

The STO Director will conduct an inspection to ensure that the principal and BSC Bookkeeper are securing all cash collections for field trips through the eStore, as agreed. Any exceptions to this process will be documented. We will request that the BSC provide additional training to the principal and staff on the correct use of the eStore system, which will be confirmed through a training sign-in sheet.

The School Transformation Office (STO) takes these findings seriously. The corrective actions above will be implemented and monitored closely to ensure sound business practices are adhered to prevent further occurrences of this nature. Please let us know if any additional resources are needed to support these efforts.

VFH:cdf

cc: Jennifer Andreu, Executive Director, Operations
Ali Arcese, Director, Office of the Chief Auditor
Francine Baugh-Stewart, Director, Teaching & Learning
Ryan Smith, Director, Business Support Center
Sheena Newton, Assistant Director, Business Support Center
Alexandra Corrales, Auditor, Office of the Chief Auditor

Section II:

Audit Reports with No Exceptions

BROWARD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 441 NW 35th Avenue, Fort Lauderdale FL 33311
Region: School Transformation
Regional Supt.: Dr. Angela R Fulton
Director: Jennifer Escandell
Principal: Tarshe Freeman
Bookkeeper: Michael Borrelli III – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$16,036.57	
Checking Account - JP Morgan Chase Bank		\$18,824.09
TOTAL	<u>\$16,036.57</u>	<u>\$18,824.09</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 statements of Broward Estates Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	78.03	3,223.34	4,100.00	1,581.35	626.66	0.00
Clubs	1,319.25	(97.89)	-	7.28	65.60	1,475.46
Departments	8,196.65	-	8.49	-	901.20	9,106.34
Trusts	2,659.61	5,719.30	6,373.66	1,586.82	1,624.97	3,352.12
General	<u>2,566.12</u>	<u>792.79</u>	<u>372.30</u>	<u>663.00</u>	<u>620.02</u>	<u>2,102.65</u>
TOTALS	<u><u>\$ 14,819.66</u></u>	<u><u>\$ 9,637.54</u></u>	<u><u>\$ 10,854.45</u></u>	<u><u>\$ 3,838.45</u></u>	<u><u>\$ 3,838.45</u></u>	<u><u>\$ 16,036.57</u></u>

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	-	9,254.28	8,530.28	-	-	724.00
Clubs	1,475.46	-	781.10	-	-	694.36
Departments	9,106.34	821.21	-	-	-	9,927.55
Trusts	3,352.12	14,458.72	13,381.94	-	-	4,428.90
General	<u>2,102.65</u>	<u>2,596.10</u>	<u>1,649.47</u>	<u>-</u>	<u>-</u>	<u>3,049.28</u>
TOTALS	<u>\$ 16,036.57</u>	<u>\$ 27,130.31</u>	<u>\$ 24,342.79</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,824.09</u>

BROWARD VIRTUAL SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 1400 NW 44th Avenue, Coconut Creek, FL 33066
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Christopher P. McGuire
Office Manager: Sabrina McGinley

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$5,563.91	
Checking Account – JP Morgan Chase Bank		<u>\$6,928.22</u>
TOTAL	<u>\$5,563.91</u>	<u>\$6,928.22</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 Broward Virtual School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

BROWARD VIRTUAL EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes	1,012.02	2,691.69	2,140.50	460.83	-	(0.00)
Clubs	3,602.65	5,110.23	4,731.14	135.00	26.00	3,114.56
Departments	1,420.20	1,495.48	1,464.00	17.60	440.00	1,811.12
Trusts	62.63	1,120.36	1,508.92	459.76	71.20	62.63
General	<u>617.02</u>	<u>701.11</u>	<u>123.70</u>	<u>72.79</u>	<u>608.78</u>	<u>575.60</u>
TOTALS	<u><u>\$ 6,714.52</u></u>	<u><u>\$ 11,118.87</u></u>	<u><u>\$ 9,968.26</u></u>	<u><u>\$ 1,145.98</u></u>	<u><u>\$ 1,145.98</u></u>	<u><u>\$ 5,563.91</u></u>

BROWARD VIRTUAL EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	-	1,717.16	1,929.00	211.84	-	(0.00)
Clubs	3,114.56	3,645.52	4,473.12	30.42	33.98	3,945.72
Departments	1,811.12	886.02	1,164.48	1.60	381.76	2,469.74
Trusts	62.63	3,145.70	3,281.00	825.93	635.60	7.60
General	<u>575.60</u>	<u>88.89</u>	<u>-</u>	<u>276.72</u>	<u>295.17</u>	<u>505.16</u>
TOTALS	<u><u>\$ 5,563.91</u></u>	<u><u>\$ 9,483.29</u></u>	<u><u>\$ 10,847.60</u></u>	<u><u>\$ 1,346.51</u></u>	<u><u>\$ 1,346.51</u></u>	<u><u>\$ 6,928.22</u></u>

COLLEGE ACADEMY AT BROWARD COLLEGE
AUDIT REPORT
FOR 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 3501 SW Davie Road, Davie, Florida 33314

Region: Central

Regional Supt.: Dr. Ted Toomer

Director: Dr. Leo Nesmith

Principal: Bardetta Haygood

Bookkeeper: Tereza Ayres Curtis

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,724.22	
Checking Account – Chase Bank	<u> </u>	<u>\$ 19,238.06</u>
 TOTAL	 <u>\$ 9,724.22</u>	 <u>\$ 19,238.06</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 statement of College Academy at Broward College for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

COLLEGE ACADEMY AT BROWARD COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	-	-	-	-	-	-
Clubs	4,745.55	54,932.67	60,182.70	2,338.01	1,338.01	8,995.58
Departments	452.44	218.73	2.00	-	-	235.71
Trusts	245.58	549.67	-	38.17	349.84	7.58
General	<u>377.42</u>	<u>1,274.94</u>	<u>694.54</u>	<u>349.84</u>	<u>1,038.17</u>	<u>485.35</u>
TOTALS	<u><u>\$ 5,820.99</u></u>	<u><u>\$ 56,976.01</u></u>	<u><u>\$ 60,879.24</u></u>	<u><u>\$ 2,726.02</u></u>	<u><u>\$ 2,726.02</u></u>	<u><u>\$ 9,724.22</u></u>

COLLEGE ACADEMY AT BROWARD COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	-	-	-	-	-	-
Clubs	8,995.58	71,995.74	79,097.68	2,778.50	3,440.50	16,759.52
Departments	235.71	-	2.00	-	-	237.71
Trusts	7.58	315.21	-	58.04	380.00	14.33
General	<u>485.35</u>	<u>915.04</u>	<u>3,640.15</u>	<u>1,042.00</u>	<u>58.04</u>	<u>2,226.50</u>
TOTALS	<u><u>\$ 9,724.22</u></u>	<u><u>\$ 73,225.99</u></u>	<u><u>\$ 82,739.83</u></u>	<u><u>\$ 3,878.54</u></u>	<u><u>\$ 3,878.54</u></u>	<u><u>\$ 19,238.06</u></u>

COLLINS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 1050 Northwest Second street, Dania Beach, Florida, 33004
Region: South
Regional Supt.: Alan Strauss
Director: Katherine Policastro
Principal: Dr. Tracy Jackson
Bookkeeper: Geneva Randall

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$12,703.40	
Checking Account – JP Morgan Chase		\$11,047.22
	<hr/>	<hr/>
TOTAL	<u>\$12,703.40</u>	<u>\$11,047.22</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 Collins Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	563.74	3,166.00	1,819.07	-	1,706.47	204.20
Clubs	2,087.60	-	-	-	-	2,087.60
Departments	1,036.41	3,147.23	2,173.19	269.27	-	2,279.72
Trusts	7,997.70	11,083.51	15,085.24	3,083.76	1,233.48	5,846.25
General	<u>2,554.78</u>	<u>2,035.34</u>	<u>1,891.41</u>	<u>319.55</u>	<u>732.63</u>	<u>2,285.63</u>
TOTALS	<u><u>\$ 14,240.23</u></u>	<u><u>\$ 19,432.08</u></u>	<u><u>\$ 20,968.91</u></u>	<u><u>\$ 3,672.58</u></u>	<u><u>\$ 3,672.58</u></u>	<u><u>\$ 12,703.40</u></u>

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	204.20	1,029.50	-	-	1,065.50	168.20
Clubs	2,087.60	-	67.17	-	-	2,020.43
Departments	2,279.72	1,593.47	1,593.47	351.52	-	2,631.24
Trusts	5,846.25	14,670.69	17,144.89	2,203.36	1,461.07	4,114.34
General	<u>2,285.63</u>	<u>1,819.98</u>	<u>1,664.74</u>	<u>279.14</u>	<u>607.00</u>	<u>2,113.01</u>
TOTALS	<u><u>\$ 12,703.40</u></u>	<u><u>\$ 19,113.64</u></u>	<u><u>\$ 20,470.27</u></u>	<u><u>\$ 2,834.02</u></u>	<u><u>\$ 3,133.57</u></u>	<u><u>\$ 11,047.22</u></u>

CORAL SPRINGS PRE K - 8 SCHOOL
AUDIT REPORT
FOR 2022-23 & 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Meredith Weiss-Schur

Principal: Keandra Fulton

Bookkeepers: Eliana Notarmaso -Business Support Center (July 2024 – Current)
Alba Garcia -Business Support Center (June 2024 – June 2024)
Althea Essue -Business Support Center (July 2022 – May 2024)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account –Wells Fargo Bank	\$ 26,090.41	
Checking Account – JP Morgan Chase Bank		\$ 23,894.91
Investment:		
Treasurer’s Pool Account	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
TOTAL	<u>\$ 31,090.41</u>	<u>\$ 28,894.91</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 Coral Springs Pre K - 8 School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CORAL SPRING PK-8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music						-
Classes	4,893.76	3,297.10	57.00	222.44	2.28	1,433.50
Clubs	764.35	1,050.51	2,425.00	-	1,042.11	3,180.95
Departments	2,929.68	-	-	15.31	685.12	3,599.49
Trusts	15,073.62	4,357.41	5,424.85	2,456.21	3,495.80	17,180.65
General	<u>9,018.11</u>	<u>3,303.85</u>	<u>2,512.91</u>	<u>4,479.62</u>	<u>1,948.27</u>	<u>5,695.82</u>
TOTALS	<u><u>\$ 32,679.52</u></u>	<u><u>\$ 12,008.87</u></u>	<u><u>\$ 10,419.76</u></u>	<u><u>\$ 7,173.58</u></u>	<u><u>\$ 7,173.58</u></u>	<u><u>\$ 31,090.41</u></u>

CORAL SPRINGS PK-8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,433.50	8,062.22	8,529.00	1,095.87	510.72	1,315.13
Clubs	3,180.95	2,231.50 2	865.80 2	115.20	572.62	2,272.67
Departments	3,599.49	2,634.25	3,516.04	791.56	1,724.17	5,413.89
Trusts	17,180.65	4,316.81	3,922.01	12,876.56	3,397.89	7,307.18
General	<u>5,695.82</u>	<u>2,431.70</u>	<u>648.13</u>	<u>2,843.12</u>	<u>11,516.91</u>	<u>12,586.04</u>
TOTALS	<u><u>\$ 31,090.41</u></u>	<u><u>\$ 19,676.48</u></u>	<u><u>\$ 17,480.98</u></u>	<u><u>\$ 17,722.31</u></u>	<u><u>\$ 17,722.31</u></u>	<u><u>\$ 28,894.91</u></u>

CROISSANT PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-2023 AND 2023-2024 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 1800 SW 4th Avenue, Fort Lauderdale FL 33315

Region: Central

Regional Supt.: Dr. Ted Toomer

Director: Joseph Balchunas

Principal: Michelle-Ann S. Allison

Bookkeeper: Mayle Dungan

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 32,364.99	
Checking Account – JP Morgan Chase Bank		\$ 26,971.53
		<hr/>
TOTAL	<u>\$ 32,364.99</u>	<u>\$ 26,971.53</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 Croissant Park Elementary School for the 2022-2023 and 2023-2024 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 2022-2023 and 2023-2024 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

CROISSANT PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes	2,158.77	4,037.90	3,893.00	1,194.75	411.75	1,230.87
Clubs	1,250.92	1,638.05	1,184.15	-	-	797.02
Departments	2,068.49	117.33	51.31	-	1,060.32	3,062.79
Trusts	14,306.82	6,741.61	5,216.77	8,554.78	5,957.43	10,184.63
General	<u>11,144.57</u>	<u>2,982.34</u>	<u>6,607.42</u>	<u>3,971.68</u>	<u>6,291.71</u>	<u>17,089.68</u>
TOTALS	<u>\$ 30,929.57</u>	<u>\$ 15,517.23</u>	<u>\$ 16,952.65</u>	<u>\$ 13,721.21</u>	<u>\$ 13,721.21</u>	<u>\$ 32,364.99</u>

CROISSANT PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,230.87	10,411.00	12,101.50	5,565.77	3,386.25	741.85
Clubs	797.02	351.49	865.77	-	-	1,311.30
Departments	3,062.79	-	348.16	-	1,160.08	4,571.03
Trusts	10,184.63	20,317.28	13,948.50	3,317.81	8,265.28	8,774.78
General	<u>17,089.68</u>	<u>14,465.04</u>	<u>12,875.96</u>	<u>11,679.98</u>	<u>7,751.95</u>	<u>11,572.57</u>
TOTALS	<u><u>\$ 32,364.99</u></u>	<u><u>\$ 45,544.81</u></u>	<u><u>\$ 40,139.89</u></u>	<u><u>\$ 20,563.56</u></u>	<u><u>\$ 20,563.56</u></u>	<u><u>\$ 26,971.53</u></u>

CYPRESS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 851 SW Third Avenue, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Ricardo J. Santana-Reyes

Principal: Vanessa Schnur

Bookkeeper: Lisa Smith – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account –Wells Fargo Bank	\$ 27,451.65	
Checking Account –JP Morgan Chase Bank		\$ 20,990.17
	<hr/>	<hr/>
TOTAL	<u>\$ 27,451.65</u>	<u>\$ 20,990.17</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of **Cypress Elementary School** for the 2022-23 and 2023-24 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 2022-23 and 2023-24 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes	3,617.10	13,295.72	21,457.00	12,984.74	6,643.25	5,436.89
Clubs	996.14	1,713.87	1,340.00	651.30	653.97	624.94
Departments	2,029.76	13.00	129.95	21.12	1,641.13	3,766.72
Trusts	13,112.00	14,183.99	9,231.33	7,515.06	14,012.27	14,656.55
General	<u>3,439.07</u>	<u>1,641.42</u>	<u>2,947.30</u>	<u>3,873.05</u>	<u>2,094.65</u>	<u>2,966.55</u>
TOTALS	<u><u>\$ 23,194.07</u></u>	<u><u>\$ 30,848.00</u></u>	<u><u>\$ 35,105.58</u></u>	<u><u>\$ 25,045.27</u></u>	<u><u>\$ 25,045.27</u></u>	<u><u>\$ 27,451.65</u></u>

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	5,436.89	21,887.89	24,731.00	8,235.23	3,945.72 2	3,990.49
Clubs	624.94	1,891.09	1,540.00	74.11	265.98	465.72
Departments	3,766.72	(13.00) 1	521.00	2,990.66	1,041.82 2	2,351.88
Trusts	14,656.55	23,174.38	13,640.99	7,769.03	13,777.01 2	11,131.14
General	<u>2,966.55</u>	<u>231.63</u>	<u>277.52</u>	<u>150.00</u>	<u>188.50 3</u>	<u>3,050.94</u>
TOTALS	<u>\$ 27,451.65</u>	<u>\$ 47,171.99</u>	<u>\$ 40,710.51</u>	<u>\$ 19,219.03</u>	<u>\$ 19,219.03</u>	<u>\$ 20,990.17</u>

DANIA ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2022-23 and 2023-24 FISCAL YEAR
JULY 1,2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt.: Alan Strauss

Director: Katherine Policastro

Principal: Michael Billins (July 2024 – Current)
Lewis Jackson (July 2011 – June 2024)

Bookkeeper: Alkia Shipman Business Support Center (July 2024- Current)
Robert Johnston - Business Support Center (July 2017 – June 2024)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account –Wells Fargo Bank	\$13,069.64	
Checking Account – JP Morgan Chase Bank		\$ 11,461.91
	<hr/>	<hr/>
TOTAL	<u>\$13,069.64</u>	<u>\$ 11,461.91</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 Dania Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-2024 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

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	651.95	1,170.08	4,487.00	3,849.30	352.64	472.21
Clubs	488.90	-	-	-	-	488.90
Departments	2,457.50	-	-	-	286.43	2,743.93
Trusts	8,476.52	18,691.21	13,363.57	6,066.66	9,849.26	6,931.48
General	<u>3,196.44</u>	<u>1,908.90</u>	<u>1,717.95</u>	<u>2,082.25</u>	<u>1,509.88</u>	<u>2,433.12</u>
TOTALS	<u><u>\$ 15,271.31</u></u>	<u><u>\$ 21,770.19</u></u>	<u><u>\$ 19,568.52</u></u>	<u><u>\$ 11,998.21</u></u>	<u><u>\$ 11,998.21</u></u>	<u><u>\$ 13,069.64</u></u>

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	472.21	4,236.65	7,339.00	3,614.16	521.63	482.03
Clubs	488.90	-	-	-	-	488.90
Departments	2,743.93	-	77.78	-	213.49	3,035.20
Trusts	6,931.48	21,642.27	2 16,306.92	2 5,661.82	9,011.33	4,945.64
General	<u>2,433.12</u>	<u>539.29</u>	<u>1,086.78</u>	<u>1,120.69</u>	<u>650.22</u>	<u>2,510.14</u>
TOTALS	<u>\$ 13,069.64</u>	<u>\$ 26,418.21</u>	<u>\$ 24,810.48</u>	<u>\$ 10,396.67</u>	<u>\$ 10,396.67</u>	<u>\$ 11,461.91</u>

DOLPHIN BAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 16450 Miramar Parkway, Miramar, Florida 33027
Region: South
Regional Supt.: Alan Strauss
Director: Davida Johnson
Principal: Sandra Nelson
Bookkeeper: Lisa Camposano – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – JP Morgan Chase Bank	<u>\$ 27,513.33</u>	<u>\$ 43,525.81</u>
TOTAL	<u><u>\$ 27,513.33</u></u>	<u><u>\$ 43,525.81</u></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 2022-23 and 2023-24 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 2022-23 and 2023-24 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)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,178.05	\$ 30,835.00	\$ 20,943.43	\$ 2,018.54	\$ 12,200.48	\$ 2,887.68
Clubs	4,867.38	2,795.02	3,174.29	1,031.13	867.01	4,652.23
Departments	4,957.73	416.00	19.00	479.72	-	5,834.45
Trusts	8,112.97	109,290.02	122,629.30	21,696.12	9,968.13	6,501.68
General	<u>7,053.55</u>	<u>4,432.03</u>	<u>1,658.40</u>	<u>973.22</u>	<u>3,163.11</u>	<u>7,637.29</u>
TOTALS	<u><u>\$ 28,169.68</u></u>	<u><u>\$ 147,768.07</u></u>	<u><u>\$ 148,424.42</u></u>	<u><u>\$ 26,198.73</u></u>	<u><u>\$ 26,198.73</u></u>	<u><u>\$ 27,513.33</u></u>

DOLPHIN BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,887.68	\$ 33,013.39	\$ 24,860.20	\$ 1,603.85	\$ 10,749.91	\$ 1,894.81
Clubs	4,652.23	2,588.86	2,427.92	1,188.04	1,366.44	4,634.77
Departments	5,834.45	205.00	-	402.25	0.01	6,441.69
Trusts	6,501.68	104,325.01	97,956.99	18,275.08	6,976.72	24,168.06
General	<u>7,637.29</u>	<u>4,175.60</u>	<u>3,050.27</u>	<u>419.45</u>	<u>2,795.59</u>	<u>6,386.48</u>
TOTALS	<u><u>\$ 27,513.33</u></u>	<u><u>\$ 144,307.86</u></u>	<u><u>\$ 128,295.38</u></u>	<u><u>\$ 21,888.67</u></u>	<u><u>\$ 21,888.67</u></u>	<u><u>\$ 43,525.81</u></u>

DRIFTWOOD MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 2751 North 70th Terrace, Hollywood, Florida 33024
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Steven Williams
Bookkeeper: Sherreen Russell

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account –Wells Fargo Bank	\$9,810.56	
Checking Account-Chase		\$16,751.99
Investment:		
Treasurer’s Pool Account	<u>\$32,000.00</u>	<u>\$ 32,000.00</u>
TOTAL	<u>\$41,810.56</u>	<u>\$48,751.99</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 Middle School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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 MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 16,597.58	\$ 10,262.69	\$ 8,500.00	\$ 1,064.99	\$ 114.63	\$ 13,884.53
Music	777.60	21,409.90	23,151.50	667.11	22.56	1,874.65
Classes	-	20,512.87	19,800.00	-	712.87	0.00
Clubs	25,962.41	25,912.24	9,965.00	3,805.09	3,500.17	9,710.25
Departments	5,180.64	-	-	-	634.43	5,815.07
Trusts	7,491.14	23,060.82	16,339.50	8,287.20	11,489.61	3,972.23
General	<u>11,089.53</u>	<u>10,557.32</u>	<u>8,671.50</u>	<u>5,767.46</u>	<u>3,117.58</u>	<u>6,553.83</u>
TOTALS	<u><u>\$ 67,098.90</u></u>	<u><u>\$ 111,715.84</u></u>	<u><u>\$ 86,427.50</u></u>	<u><u>\$ 19,591.85</u></u>	<u><u>\$ 19,591.85</u></u>	<u><u>\$ 41,810.56</u></u>

DRIFTWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 13,884.53	\$ 15,560.28	\$ 9,529.00	\$ 2,382.98	\$ -	\$ 5,470.27
Music	1,874.65	23,866.22	23,397.80	2,797.17	2,163.52	772.58
Classes	-	26,263.43	27,315.00	352.50	107.43	806.50
Clubs	9,710.25	9,060.40	14,356.35	3,342.34	3,295.59	14,959.45
Departments	5,815.07	-	-	517.79	603.85	5,901.13
Trusts	3,972.23	33,503.01	38,759.79	8,933.49	11,679.77	11,975.29
General	<u>6,553.83</u>	<u>2,462.74</u>	<u>4,299.57</u>	<u>2,372.87</u>	<u>2,848.98</u>	<u>8,866.77</u>
TOTALS	<u><u>\$ 41,810.56</u></u>	<u><u>\$ 110,716.08</u></u>	<u><u>\$ 117,657.51</u></u>	<u><u>\$ 20,699.14</u></u>	<u><u>\$ 20,699.14</u></u>	<u><u>\$ 48,751.99</u></u>

EMBASSY CREEK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 10905 SE Lake Boulevard, Cooper City, Florida 33026

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principal: John Fossas (April 2024-Present)
Robert Becker (July 2017-January 2024)

Bookkeeper: Mari McDonnell

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 45,846.31	\$ 158,498.72
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 50,846.31</u>	<u>\$ 163,498.72</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 Embassy Creek Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	21.42	-	-	-	-	21.42
Classes	5,288.58	219,900.99	220,662.62	3,726.78	5,219.97	7,543.40
Clubs	6,572.29	22,817.05	21,440.00	1,804.27	1,804.27	5,195.24
Departments	7,447.89	3,589.58	400.00	425.27	2,520.95	6,353.99
Trusts	14,311.99	68,929.11	80,529.93	5,195.51	1,794.08	22,511.38
General	<u>7,922.47</u>	<u>817.30</u>	<u>2,303.15</u>	<u>1,310.00</u>	<u>1,122.56</u>	<u>9,220.88</u>
TOTALS	<u><u>\$ 41,564.64</u></u>	<u><u>\$ 316,054.03</u></u>	<u><u>\$ 325,335.70</u></u>	<u><u>\$ 12,461.83</u></u>	<u><u>\$ 12,461.83</u></u>	<u><u>\$ 50,846.31</u></u>

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	21.42	-	-	-	-	21.42
Classes	7,543.40	130,815.52	128,500.13	1,041.75	3,152.11	7,338.37
Clubs	5,195.24	20,638.62	20,813.95		1,041.75	6,412.32
Departments	6,353.99	2,641.10	-	23.04	1,812.10	5,501.95
Trusts	22,511.38	205,059.69	320,520.86	7,607.13	3,588.96	133,954.38
General	<u>9,220.88</u>	<u>136.14</u>	<u>2,108.54</u>	<u>2,073.00</u>	<u>1,150.00</u>	<u>10,270.28</u>
TOTALS	<u>\$ 50,846.31</u>	<u>\$ 359,291.07</u>	<u>\$ 471,943.48</u>	<u>\$ 10,744.92</u>	<u>\$ 10,744.92</u>	<u>\$ 163,498.72</u>

EVERGLADES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 2900 Bonaventure Boulevard, Weston, Florida 33331

Region: South

Regional Supt.: Alan Strauss

Director: Dr. Katherine Policastro

Principal: Eliot Tillinger

Bookkeepers: Gina Mainhart -Business Support Center (July 2024 – Present)
Maria Coto -Business Support Center (December 2023- June 2024)
Zorimar Melendez–Business Support Center (Aug. 2022–Dec. 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Chase Bank		\$ 45,410.24
Checking Account – Wells Fargo Bank	\$ 53,573.03	
TOTAL	<u>\$ 53,573.03</u>	<u>\$ 45,410.24</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 Everglades Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

EVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	5,402.05	182.45	-	-	-	5,219.60
Classes	981.49	145,543.26	154,477.40	12,989.34	6,505.25	3,431.54
Clubs	2,830.35	825.24	-	19.91	84.23	2,069.43
Departments	2,639.71	-	168.23	-	514.35	3,322.29
Trusts	46,459.03	480,733.21	459,195.38	126,817.72	133,966.85	32,070.33
General	<u>6,522.73</u>	<u>2,409.71</u>	<u>4,590.53</u>	<u>2,128.41</u>	<u>884.70</u>	<u>7,459.84</u>
TOTALS	<u><u>\$ 64,835.36</u></u>	<u><u>\$ 629,693.87</u></u>	<u><u>\$ 618,431.54</u></u>	<u><u>\$ 141,955.38</u></u>	<u><u>\$ 141,955.38</u></u>	<u><u>\$ 53,573.03</u></u>

EVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	5,219.60	-	-	-	-	5,219.60
Classes	3,431.54	135,960.65	139,390.41	6,630.87	2,142.97	2,373.40
Clubs	2,069.43	174.23	55.18	70.50	55.18	1,935.06
Departments	3,322.29	2,269.86	261.66	2,269.86	261.66	(694.11)
Trusts	32,070.33	509,226.47	502,079.48	40,172.08	48,378.04	33,129.30
General	<u>7,459.84</u>	<u>7,592.40</u>	<u>5,274.09</u>	<u>2,725.31</u>	<u>1,030.77</u>	<u>3,446.99</u>
TOTALS	<u><u>\$ 53,573.03</u></u>	<u><u>\$ 655,223.61</u></u>	<u><u>\$ 647,060.82</u></u>	<u><u>\$ 51,868.62</u></u>	<u><u>\$ 51,868.62</u></u>	<u><u>\$ 45,410.24</u></u>

FOREST HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 3100 NW 85th Avenue, Coral Springs, Florida 33065

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Barbara Rothman

Bookkeeper: Jennifer Cassara

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Chase Bank		\$ 57,109.79
Checking Account – Wells Fargo Bank	<u>\$ 66,491.81</u>	<u> </u>
 TOTAL	 <u><u>\$ 66,491.81</u></u>	 <u><u>\$ 57,109.79</u></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 Forest Hills Elementary School for the 2022-23 and 2023-24 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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 and 2023-24 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FOREST HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	0.20	5.00	4.80	-	-
Classes	4,088.71	16,568.25	15,368.52	4,013.32	2,398.09	1,273.75
Clubs	7,534.31	2,743.54	2,445.00	740.50	1,096.62	7,591.89
Departments	9,670.15	7,923.57	13,960.56	137.20	2,556.57	18,126.51
Trusts	21,307.07	328,323.31	327,810.03	52,061.96	50,728.29	19,460.12
General	<u>16,698.15</u>	<u>15,541.57</u>	<u>18,704.75</u>	<u>3,223.00</u>	<u>3,401.21</u>	<u>20,039.54</u>
TOTALS	<u><u>\$ 59,298.39</u></u>	<u><u>\$ 371,100.44</u></u>	<u><u>\$ 378,293.86</u></u>	<u><u>\$ 60,180.78</u></u>	<u><u>\$ 60,180.78</u></u>	<u><u>\$ 66,491.81</u></u>

FOREST HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	338.36	468.80	-	-	\$ 130.44
Classes	1,273.75	17,263.84	17,719.60	2,527.80	1,108.72	\$ 310.43
Clubs	7,591.89	3,451.97	3,258.80	3,258.16	-	\$ 4,140.56
Departments	18,126.51	7,008.31	9,026.84	12,073.71	1,058.39	\$ 9,129.72
Trusts	19,460.12	366,861.88	353,888.09	36,923.12	50,166.95	\$ 19,730.16
General	<u>20,039.54</u>	<u>4,023.57</u>	<u>5,203.78</u>	<u>4,150.00</u>	<u>6,598.73</u>	<u>23,668.48</u>
TOTALS	<u><u>\$ 66,491.81</u></u>	<u><u>\$ 398,947.93</u></u>	<u><u>\$ 389,565.91</u></u>	<u><u>\$ 58,932.79</u></u>	<u><u>\$ 58,932.79</u></u>	<u><u>\$ 57,109.79</u></u>

JAMES S. HUNT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 7800 NW 35th Court, Coral Springs, FL. 33065

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Rendolyn Williams Amaker

Bookkeeper: Lysa Robb-Business Support Center (June 2024-Present)
Althea Eseau-Business Support Center (August 2023- May 2024)
Robert Johnston-Business Support Center (July 2023-August 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>	<u>6/30/23</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,795.52	
Checking Account – Chase Bank		\$ 11,968.79
TOTAL	<u>\$ 17,795.52</u>	<u>\$ 11,968.79</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 James S. Hunt Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

James S. Hunt Elementary School

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	3,467.07	1,577.00	1,578.52	62.60	2,968.22	559.93
Clubs	590.30	-	-	432.12	-	1,013.42
Departments	1,760.63	7,869.07	6,943.32	1,723.02	375.02	4,034.38
Trusts	8,525.30	99,260.11	97,700.54	4,641.84	6,115.73	8,610.98
General	<u>66.02</u>	<u>2,226.11</u>	<u>1,323.71</u>	<u>2,783.00</u>	<u>174.61</u>	<u>3,576.81</u>
TOTALS	<u><u>\$ 14,409.32</u></u>	<u><u>\$ 110,932.29</u></u>	<u><u>\$ 107,546.09</u></u>	<u><u>\$ 9,642.58</u></u>	<u><u>\$ 9,633.58</u></u>	<u><u>\$ 17,795.52</u></u>

JAMES S. HUNT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	559.93	6,111.00	2,657.95	1,881.86	5,435.47	459.37
Clubs	1,013.42	1,630.00	1,741.36	-	-	902.06
Departments	4,034.38	3,326.71	2,926.72	781.17	3,929.74	1,285.80
Trusts	8,610.98	102,002.58	111,832.55	27,491.98	21,020.83	5,252.16
General	<u>3,576.81</u>	<u>923.40</u>	<u>661.84</u>	<u>1,632.91</u>	<u>1,401.88</u>	<u>4,069.40</u>
TOTALS	<u><u>\$ 17,795.52</u></u>	<u><u>\$ 113,993.69</u></u>	<u><u>\$ 119,820.42</u></u>	<u><u>\$ 31,787.92</u></u>	<u><u>\$ 31,787.92</u></u>	<u><u>\$ 11,968.79</u></u>

JAMES S. RICKARDS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 6000 NE 9th Avenue, Oakland Park, Florida 33334

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Jorge Erick Gurreonero

Bookkeepers: Paula Alexander-Harris – Business Support Center (July 2024 – Current)
Anitra Roland – Business Support Center (July 2022 – June 2024)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – JP Morgan Chase Bank		\$ 15,851.92
Checking Account – Wells Fargo	\$ 13,869.31	
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 23,869.31</u>	<u>\$ 25,851.92</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 James S. Rickards Middle School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

JAMES S. RICKARDS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 2,188.25	\$ 2,939.00	\$ 4,652.56	\$ 141.00	\$ 301.00	\$ 314.69
Music	3,134.92	2,531.00	2,048.71	2,099.60	2,106.32	3,610.49
Classes	165.27	39,477.95	36,966.95	7,705.04	9,170.15	1,211.16
Clubs	11,873.41	16,072.74	18,842.84	4,505.40	4,493.81	9,114.90
Departments	3,049.77	333.88	-	363.62	-	3,747.27
Trusts	6,463.50	4,116.11	5,407.26	4,825.49	4,167.00	5,830.84
General	<u>243.01</u>	<u>217.71</u>	<u>1,018.89</u>	<u>714.73</u>	<u>116.60</u>	<u>39.96</u>
TOTALS	<u><u>\$ 27,118.13</u></u>	<u><u>\$ 65,688.39</u></u>	<u><u>\$ 68,937.21</u></u>	<u><u>\$ 20,354.88</u></u>	<u><u>\$ 20,354.88</u></u>	<u><u>\$ 23,869.31</u></u>

JAMES S. RICKARDS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 314.69	\$ 3,455.25	\$ 2,588.50	\$ 268.22	\$ 180.00	\$ 1,269.66
Music	3,610.49	8,116.20	7,799.32	2,127.77	2,143.80	3,911.34
Classes	1,211.16	43,148.00	42,362.47	1,827.90	1,873.72	1,950.87
Clubs	9,114.90	12,113.01	12,502.17	7,070.23	7,176.34	8,619.63
Departments	3,747.27	-	-	54.98	-	3,802.25
Trusts	5,830.84	14,121.31	14,495.17	4,634.30	6,490.48	3,600.80
General	<u>39.96</u>	<u>3,395.30</u>	<u>2,618.83</u>	<u>2,052.32</u>	<u>171.38</u>	<u>2,697.37</u>
TOTALS	<u><u>\$ 23,869.31</u></u>	<u><u>\$ 84,349.07</u></u>	<u><u>\$ 82,366.46</u></u>	<u><u>\$ 18,035.72</u></u>	<u><u>\$ 18,035.72</u></u>	<u><u>\$ 25,851.92</u></u>

LANIER-JAMES EDUCATION CENTER
AUDIT REPORT
FOR THE 2023-23 and 2023-24 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 1050 NW 7th Court, Hallandale Beach, FL 33009

Region: South

Regional Supt: Alan Strauss

Director: Thomas Correll

Principal: Michelle A. Laurent (July 2024-Current)
Dr. Carletha Shaw-Rolle (July 2022-June 2024)

Bookkeeper: Jahara T Moore-Martin

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 2,127.06	
Checking Account – JP Morgan Chase Bank	<u> </u>	\$ 3,101.37
TOTAL	<u>\$ 2,127.06</u>	<u>\$ 3,101.37</u>

CASH AND INVESTMENT SUMMARY

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 Lanier-James Education Center for the 2022-23 and 2023-24 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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 and 2023-24 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

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes						-
Clubs	681.28	462.01			151.38	370.65
Departments	284.76	281.49				3.27
Trusts	217.36	16,411.09	17,288.38	151.38		943.27
General	<u>705.80</u>	<u>2,527.18</u>	<u>2,631.25</u>	<u></u>	<u></u>	<u>809.87</u>
TOTALS	<u>\$ 1,889.20</u>	<u>\$ 19,681.77</u>	<u>\$ 19,919.63</u>	<u>\$ 151.38</u>	<u>\$ 151.38</u>	<u>\$ 2,127.06</u>

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes						-
Clubs	370.65	197.11	300.00			473.54
Departments	3.27	-	-			3.27
Trusts	943.27	3,987.70	3,888.96			844.53
General	<u>809.87</u>	<u>1,121.79</u>	<u>2,091.95</u>	<u></u>	<u></u>	<u>1,780.03</u>
TOTALS	<u>\$ 2,127.06</u>	<u>\$ 5,306.60</u>	<u>\$ 6,280.91</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,101.37</u>

LARKDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 3250 NW 12th Place, Lauderdale, FL 33311
Region: School Transformation
Regional Supt.: Dr. Angela R. Fulton
Director: Jennifer Escandell
Principal: Carla Hart
Bookkeeper: Cynthia Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,772.40	
Checking Account – JP Morgan Chase Bank		\$ 14,121.08
	<hr/>	<hr/>
TOTAL	<u>\$ 18,772.40</u>	<u>\$ 14,121.08</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 Larkdale Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes	3,388.79	1,532.65	1,472.00	2,121.30	3,540.16	4,747.00
Clubs	1,528.72	1,608.80	1,461.80	4.80	500.00	1,876.92
Departments	1,772.77	-	186.00	94.33	718.29	2,582.73
Trusts	25,518.67	24,847.80	9,295.81	4,776.70	2,585.68	7,775.66
General	<u>987.66</u>	<u>3,107.45</u>	<u>4,256.88</u>	<u>799.55</u>	<u>452.55</u>	<u>1,790.09</u>
TOTALS	<u>\$ 33,196.61</u>	<u>\$ 31,096.70</u>	<u>\$ 16,672.49</u>	<u>\$ 7,796.68</u>	<u>\$ 7,796.68</u>	<u>\$ 18,772.40</u>

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	4,747.00	3,133.51	1,810.00	2,261.74	3,407.24	4,568.99
Clubs	1,876.92	1,676.50	1,235.00	10.00	10.00	1,435.42
Departments	2,582.73	1,384.97	91.00	65.24	1,261.20	2,484.72
Trusts	7,775.66	25,296.11	22,974.82	6,364.87	4,417.77	3,507.27
General	<u>1,790.09</u>	<u>1,508.40</u>	<u>2,237.35</u>	<u>740.87</u>	<u>346.51</u>	<u>2,124.68</u>
TOTALS	<u><u>\$ 18,772.40</u></u>	<u><u>\$ 32,999.49</u></u>	<u><u>\$ 28,348.17</u></u>	<u><u>\$ 9,442.72</u></u>	<u><u>\$ 9,442.72</u></u>	<u><u>\$ 14,121.08</u></u>

LAUDERDALE LAKES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2023-24 FISCAL YEAR
JULY 1, 2023, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt: Dr. Ted Toomer

Director: Dr. Leo Nesmith

Principal: Linda Lopez (July 2023- Current)
Jill Slesinski (July 2020 – June 2023)

Bookkeeper: Erica Bryant – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 42,968.42	
Checking Account – JP Morgan Chase		\$ 56,428.73
TOTAL	<u>\$ 42,968.42</u>	<u>\$ 56,428.73</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 Lauderdale Lakes Middle School for the 202-23 and 2023-24 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 2022-23 and 2023-24 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LAUDERDALE LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,436.92	\$ 1,284.00	\$ 1,896.52	\$ -	\$ 164.50	\$ 659.90
Music	2,249.25	1,560.00	1,767.40	900.00	1,123.40	1,818.45
Classes	112.15	17,608.00	14,593.11	1,202.24	4,209.53	119.75
Clubs	17,504.71	48,221.13	29,707.62	23,187.77	36,046.76	23,159.23
Departments	1,435.89	-	102.10	443.52	443.52	1,333.79
Trusts	8,004.61	24,692.22	38,490.67	27,241.17	7,979.31	13,468.02
General	<u>6,171.19</u>	<u>2,842.77</u>	<u>3,597.00</u>	<u>34.43</u>	<u>3,042.11</u>	<u>2,409.28</u>
TOTALS	<u><u>\$ 36,914.72</u></u>	<u><u>\$ 96,208.12</u></u>	<u><u>\$ 90,154.42</u></u>	<u><u>\$ 53,009.13</u></u>	<u><u>\$ 53,009.13</u></u>	<u><u>\$ 42,968.42</u></u>

LAUDERDALE LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 659.90	\$ 940.90	\$ 281.00	\$ -	\$ -	\$ -
Music	1,818.45	296.29	525.00	351.30	351.30	2,047.16
Classes	119.75	6,887.22	7,041.00	393.72	314.58	194.39
Clubs	23,159.23	10,913.39	9,501.88	1,419.20	2,509.54	22,838.06
Departments	1,333.79	1,441.56	1,462.26	20.70	192.14	1,525.93
Trusts	13,468.02	17,644.05	33,630.10	7,965.44	7,678.02	29,166.65
General	<u>2,409.28</u>	<u>1,642.82</u>	<u>785.30</u>	<u>1,512.00</u>	<u>616.78</u>	<u>656.54</u>
TOTALS	<u><u>\$ 42,968.42</u></u>	<u><u>\$ 39,766.23</u></u>	<u><u>\$ 53,226.54</u></u>	<u><u>\$ 11,662.36</u></u>	<u><u>\$ 11,662.36</u></u>	<u><u>\$ 56,428.73</u></u>

MARGATE MIDDLE SCHOOL
AUDIT REPORT
FOR 2022-23 AND 2023-2024 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

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

Bookkeepers: Tarshona -Basket Charlton (August 2024- Present)
Barbara Leonis-Business Support Center (Dec. 2023 – June 2024)
Shavella Phillips- Business Support Center (Aug. 2023- Dec. 2023)
Althea Essue - Business Support Center (July 2022-June 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,511.40	
Checking Account -JP Morgan Chase Bank		\$ 33,906.67
Investment:		
Treasurer’s Pool Account	<u>4,632.08</u>	<u>4,632.08</u>
TOTAL	<u>\$ 38,143.48</u>	<u>\$ 38,538.75</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 2022-23 and 2023-24 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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 and 2023-24 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

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 517.13	\$ 6,737.90	\$ 7,777.70	\$ 2,376.43	\$ 2,669.02	\$ 1,849.52
Music	2,618.91	6,469.94	5,718.00	5,133.65	4,640.78	1,374.10
Classes	1,309.80	67,282.33	70,933.00	5,421.43	5,068.99	4,608.03
Clubs	8,863.05	19,258.11	23,108.48	9,086.74	9,741.80	13,368.48
Departments	4,822.12	-	-	11.52	280.31	5,090.91
Trusts	4,221.15	10,837.35	7,247.64	7,428.36	10,023.14	3,226.22
General	10,422.93	<u>3,396.92</u>	<u>4,566.12</u>	<u>3,693.28</u>	<u>727.37</u>	<u>8,626.22</u>
TOTALS	<u>\$ 32,775.09</u>	<u>\$ 113,982.55</u>	<u>\$ 119,350.94</u>	<u>\$ 33,151.41</u>	<u>\$ 33,151.41</u>	<u>\$ 38,143.48</u>

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 1,849.52	\$ 5,444.73	\$ 4,762.75	\$ 414.20	\$ 414.20	\$ 1,167.54
Music	1,374.10	1,594.95	1,060.00	1,048.80	1,048.80	\$ 839.15
Classes	4,608.03	55,980.58	55,360.00	9,261.57	5,776.96	\$ 502.84
Clubs	13,368.48	23,158.68	27,062.43	10,892.47	12,763.79	\$ 19,143.55
Departments	5,090.91	1,772.00	1,772.00	38.40	392.55	\$ 5,445.06
Trusts	3,226.22	7,683.16	8,406.02	5,682.65	7,672.74	\$ 5,939.17
General	<u>8,626.22</u>	<u>5,865.99</u>	<u>3,472.16</u>	<u>4,103.86</u>	<u>3,372.91</u>	<u>5,501.44</u>
TOTALS	<u><u>\$ 38,143.48</u></u>	<u><u>\$ 101,500.09</u></u>	<u><u>\$ 101,895.36</u></u>	<u><u>\$ 31,441.95</u></u>	<u><u>\$ 31,441.95</u></u>	<u><u>\$ 38,538.75</u></u>

MCNAB ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 1350 SE 9th Avenue, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Ricardo Santana

Principal: Dorys Palacio

Bookkeepers: Adrian Jackson, BSC (November 2023 – Current)
Deonne Jackson, BSC (February 2023 – November 2023)
Tamicha Mitchell, BSC (July 2022 – February 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,489.33	
Checking Account – JP Morgan Chase Bank		\$ 22,566.16
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 33,489.33</u>	<u>\$ 32,566.16</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 McNab Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

McNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ -	\$ 1,417.00	\$ 840.00	\$ 577.00	\$ 577.00	\$ 577.00
Classes	1,759.49	33,938.00	31,560.20	1,856.33	4,097.44	1,896.18
Clubs	1,164.47	905.00	1,137.78	3,276.30	3,173.28	1,034.71
Departments	3,621.45	1,721.04	-	1,134.41	209.21	6,267.69
Trusts	14,285.96	264,335.60	267,339.62	41,010.68	38,225.96	14,066.66
General	<u>7,145.51</u>	<u>4,506.92</u>	<u>433.51</u>	<u>1,150.00</u>	<u>2,721.83</u>	<u>9,647.09</u>
TOTALS	<u><u>\$ 27,976.88</u></u>	<u><u>\$ 306,823.56</u></u>	<u><u>\$ 301,311.11</u></u>	<u><u>\$ 49,004.72</u></u>	<u><u>\$ 49,004.72</u></u>	<u><u>\$ 33,489.33</u></u>

McNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 577.00	\$ -	\$ -	\$ -	\$ -	\$ 577.00
Classes	1,896.18	5,886.00	3,007.44	550.22	3,030.76	2,294.20
Clubs	1,034.71	1,775.00	2,280.45	102.03	-	631.29
Departments	6,267.69	76.79	-	631.41	-	6,975.89
Trusts	14,066.66	235,024.19	235,977.25	25,654.83	24,310.35	14,458.08
General	<u>9,647.09</u>	<u>822.47</u>	<u>3,242.48</u>	<u>3,499.62</u>	<u>3,097.00</u>	<u>7,629.70</u>
TOTALS	<u>\$ 33,489.33</u>	<u>\$ 243,584.45</u>	<u>\$ 244,507.62</u>	<u>\$ 30,438.11</u>	<u>\$ 30,438.11</u>	<u>\$ 32,566.16</u>

MORROW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 408 SW 76 Terrace, North Lauderdale, Florida 33068

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Ricardo Santana

Principal: Dr. Laurel Crowle

Bookkeepers: Alba Garcia - Business Support Center (May 2024 – Current)
Althea Essue - Business Support Center (November 2022 – April 2024)
Monique Letts - Business Support Center (July 2022 – October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 2,748.91	
Checking Account – JP Morgan Chase Bank		\$ 3,958.23
Investment:		
Treasurer’s Pool Account	<u>4,000.00</u>	<u>4,000.00</u>
TOTAL	<u>\$ 6,748.91</u>	<u>\$ 7,958.23</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 Morrow Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ -	\$ 3,502.76	\$ 1,210.01	\$ 1,699.52	\$ 2,992.51	\$ 999.76
Classes	373.94	11,018.40	9,377.47	1,428.09	2,724.77	718.19
Clubs	570.09	1,020.00	1,326.10	506.12	316.95	453.16
Departments	73.69	81.36	-	967.85	7.24	1,115.66
Trusts	5,722.37	10,373.74	15,201.62	8,184.45	6,834.36	2,244.58
General	<u>289.32</u>	<u>1,510.32</u>	<u>671.88</u>	<u>213.00</u>	<u>123.20</u>	<u>1,217.56</u>
TOTALS	<u><u>\$ 7,029.41</u></u>	<u><u>\$ 27,506.58</u></u>	<u><u>\$ 27,787.08</u></u>	<u><u>\$ 12,999.03</u></u>	<u><u>\$ 12,999.03</u></u>	<u><u>\$ 6,748.91</u></u>

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 999.76	\$ -	\$ -	\$ -	\$ -	\$ 999.76
Classes	718.19	6,571.00	5,068.43	2,062.50	3,887.20	396.06
Clubs	453.16	20.00	0.80	351.38	-	823.74
Departments	1,115.66	-	40.32	527.50	31.30	1,571.54
Trusts	2,244.58	14,890.89	16,778.16	4,906.37	3,484.25	1,779.43
General	<u>1,217.56</u>	<u>3,252.14</u>	<u>1,637.00</u>	<u>5.00</u>	<u>450.00</u>	<u>2,387.70</u>
TOTALS	<u>\$ 6,748.91</u>	<u>\$ 24,734.03</u>	<u>\$ 23,524.71</u>	<u>\$ 7,852.75</u>	<u>\$ 7,852.75</u>	<u>\$ 7,958.23</u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 3521 Davie Road, Davie, Florida 33314

Region: Central

Regional Supt.: Dr. Ted Toomer

Director: Dr. Ducarmel Augustin

Principal: Russell Schwartz

Bookkeeper: Mary Ann Zitnick

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,591.90	
Checking Account – JP Morgan Chase Bank		\$ 5,073.66
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 19,591.90</u>	<u>\$ 15,073.66</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 Nova Blanche Forman Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

OLSEN MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 330 SE 11th Terrace, Dania Beach, Florida 33004

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Janet Giancarli

Bookkeeper: Clara Martinez

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – JP Morgan Chase Bank	\$ 18,202.50	
Checking Account – JP Morgan Chase Bank	<u> </u>	<u>\$ 15,641.91</u>
 TOTAL	 <u>\$ 18,202.50</u>	 <u>\$ 15,641.91</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 Olsen Middle School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 500.00	\$ -	\$ 305.26	\$ 300.00	\$ -	\$ 494.74
Music	192.77	6,316.55	5,326.50	389.92	269.07	1,303.67
Classes	173.00	30,477.80	27,668.65	1,831.31	2,131.31	2,682.15
Clubs	864.18	11,836.78	10,317.39	338.15	579.01	2,142.71
Departments	1,048.99	795.76	411.00	2,026.06	-	3,459.81
Trusts	3,556.87	15,505.57	8,715.04	3,784.42	6,338.25	7,793.57
General	<u>740.03</u>	<u>1,720.38</u>	<u>2,782.34</u>	<u>2,939.55</u>	<u>2,291.77</u>	<u>325.85</u>
TOTALS	<u><u>\$ 7,075.84</u></u>	<u><u>\$ 66,652.84</u></u>	<u><u>\$ 55,526.18</u></u>	<u><u>\$ 11,609.41</u></u>	<u><u>\$ 11,609.41</u></u>	<u><u>\$ 18,202.50</u></u>

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 494.74	\$ 2,188.00	\$ 859.24	\$ -	\$ 450.00	\$ 1,373.50
Music	1,303.67	1,532.00	2,433.26	344.64	221.97	525.08
Classes	2,682.15	43,942.00	45,008.24	-	1,615.91	0.00
Clubs	2,142.71	7,837.80	7,642.10	895.61	448.24	2,785.78
Departments	3,459.81	1,129.32	863.95	78.42	-	3,803.60
Trusts	7,793.57	20,897.41	23,212.36	7,801.68	7,495.15	5,785.15
General	<u>325.85</u>	<u>348.37</u>	<u>416.34</u>	<u>1,372.59</u>	<u>261.67</u>	<u>1,368.80</u>
TOTALS	<u>\$ 18,202.50</u>	<u>\$ 77,874.90</u>	<u>\$ 80,435.49</u>	<u>\$ 10,492.94</u>	<u>\$ 10,492.94</u>	<u>\$ 15,641.91</u>

PARK SPRINGS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Denise Hanson

Bookkeepers: Zorimar Melendez- Business Support Center (May 2024- Present)
Althea Essue – Business Support Center (February 2024- May 2024)
Cheryl Davis – Business Support Center (September 2023- Feb.2024)
Latavia Thompkins – Business Support Center (May 2023 – Sep.2023)
Ruth Ocejo – Business Support Center (October 2021 – May 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 47,340.14	
Checking Account – Chase Bank		\$ 56,454.77
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 52,340.14</u>	<u>\$ 61,454.77</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 2022-23 and 2023-24 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 2022-23 and 2023-24 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)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	2,621.81	-	220.00	220.00	205.58	2,827.39
Classes	2,543.61	35,228.34	38,957.13	5,914.25	2,792.20	3,150.35
Clubs	5,963.02	6,441.30	6,786.35	3,594.15	3,606.51	6,320.43
Departments	3,945.01	403.30	187.06	-	605.72	4,334.49
Trusts	14,922.77	530,158.17	524,328.83	73,035.47	76,076.05	12,134.01
General	<u>18,365.83</u>	<u>361.36</u>	<u>6,091.19</u>	<u>1,150.00</u>	<u>627.81</u>	<u>23,573.47</u>
TOTALS	<u><u>\$ 48,362.05</u></u>	<u><u>\$ 572,592.47</u></u>	<u><u>\$ 576,570.56</u></u>	<u><u>\$ 83,913.87</u></u>	<u><u>\$ 83,913.87</u></u>	<u><u>\$ 52,340.14</u></u>

PARK SPRINGS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	
Music	2,827.39		130.00	260.00	-	\$ 2,697.39
Classes	3,150.35	49,846.29	54,033.28	7,372.67	4,452.63	\$ 4,417.30
Clubs	6,320.43	4,760.51	4,492.92	7,113.42	5,417.94	\$ 4,357.36
Departments	4,334.49	-	127.00	-	630.74	\$ 5,092.23
Trusts	12,134.01	676,561.77	675,981.67	57,826.41	66,201.04	\$ 19,928.54
General	<u>23,573.47</u>	<u>65.30</u>	<u>5,414.67</u>	<u>4,191.00</u>	<u>230.11</u>	<u>24,961.95</u>
TOTALS	<u><u>\$ 52,340.14</u></u>	<u><u>\$ 731,233.87</u></u>	<u><u>\$ 740,179.54</u></u>	<u><u>\$ 76,763.50</u></u>	<u><u>\$ 76,932.46</u></u>	<u><u>\$ 61,454.77</u></u>

PINES LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

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 deHernandez – Business Support Center (Feb 2022 – Present)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 16,160.71	
Checking Account – JP Morgan Chase Bank	<u> </u>	\$ 18,969.15
 TOTAL	 <u>\$ 16,160.71</u>	 <u>\$ 18,969.15</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 Pines Lakes Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	146.29	-	-	-	-	146.29
Classes	2,395.70	1,342.15	6,497.00	9,280.34	1,729.79	(0.00)
Clubs	832.21	2,562.25	2,901.10	609.00	859.00	1,421.06
Departments	5,245.56	4,638.80	-	30.92	1,842.62	2,418.46
Trusts	2,250.40	21,348.88	17,139.52	7,522.06	14,289.02	4,808.00
General	<u>6,074.92</u>	<u>1,354.01</u>	<u>3,924.10</u>	<u>2,065.61</u>	<u>787.50</u>	<u>7,366.90</u>
TOTALS	<u><u>\$ 16,945.08</u></u>	<u><u>\$ 31,246.09</u></u>	<u><u>\$ 30,461.72</u></u>	<u><u>\$ 19,507.93</u></u>	<u><u>\$ 19,507.93</u></u>	<u><u>\$ 16,160.71</u></u>

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	146.29	-	-	-	-	146.29
Classes	-	1,932.13	7,013.12	7,912.79	4,141.36	1 1,309.56
Clubs	1,421.06	2,413.63	2,081.87	160.42	160.42	1 1,089.30
Departments	2,418.46	5,093.28	7,443.60	2,345.32	2,888.46	5,311.92
Trusts	4,808.00	19,868.81	16,065.14	5,429.96	8,801.49	1 4,375.86
General	<u>7,366.90</u>	<u>3,319.64</u>	<u>2,832.20</u>	<u>650.00</u>	<u>506.76</u>	<u>6,736.22</u>
TOTALS	<u><u>\$ 16,160.71</u></u>	<u><u>\$ 32,627.49</u></u>	<u><u>\$ 35,435.93</u></u>	<u><u>\$ 16,498.49</u></u>	<u><u>\$ 16,498.49</u></u>	<u><u>\$ 18,969.15</u></u>

SANDERS PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2022-2023 and 2023-2024 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 800 NW 16th Street, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Ricardo Santana

Principal: Karen Nesbeth

Bookkeepers: Latavia Thompkins – Business Support Center (August 2023 – Current)
Lisa Smith – Business Support Center (March 2023-August 2023)
Laura Silverman – (August 2022-March 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Chase Bank		<u>\$ 15,560.62</u>
Checking Account – Wells Fargo Bank	<u>\$ 9,470.67</u>	
TOTAL	<u>\$ 9,470.67</u>	<u>\$ 15,560.62</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 statements of Sanders Park Elementary School for the 2022-2023 and 2023-2024 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 2022-2023 and 2023-2024 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)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 516.34	\$ 12,020.60	\$ 11,036.84	\$ 697.63	\$ 1,374.08	823.65
Clubs	911.47	111.55	560.15	54.04	6.68	510.23
Departments	439.59	3,123.46	3,115.46	649.60	1.00	1,096.19
Trusts	2,642.74	6,495.59	5,988.28	847.80	794.72	3,203.13
General	<u>1,772.70</u>	<u>4,805.21</u>	<u>2,667.85</u>	<u>2,038.74</u>	<u>2,111.33</u>	<u>3,837.47</u>
TOTALS	<u><u>\$ 6,282.84</u></u>	<u><u>\$ 26,556.41</u></u>	<u><u>\$ 23,368.58</u></u>	<u><u>\$ 4,287.81</u></u>	<u><u>\$ 4,287.81</u></u>	<u><u>\$ 9,470.67</u></u>

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ -	\$ 840.00	\$ 707.40	\$ -	\$ 46.28	\$ 86.32
Classes	\$ 823.65	\$ 26,067.82	\$ 23,526.64	\$ 3,628.93	\$ 5,319.19	\$ 1,674.57
Clubs	510.23	6,823.46	4,263.04	382.79	500.00	2,953.44
Departments	1,096.19	2,576.02	2,577.02	304.92	169.59	1,230.52
Trusts	3,203.13	6,616.37	8,437.48	3,931.13	1,690.37	3,622.78
General	<u>3,837.47</u>	<u>5,646.66</u>	<u>2,968.80</u>	<u>2,766.48</u>	<u>3,288.82</u>	<u>5,992.99</u>
TOTALS	<u><u>\$ 9,470.67</u></u>	<u><u>\$ 48,570.33</u></u>	<u><u>\$ 42,480.38</u></u>	<u><u>\$ 11,014.25</u></u>	<u><u>\$ 11,014.25</u></u>	<u><u>\$ 15,560.62</u></u>

SANDPIPER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 3700 Hiatus Road, Sunrise, Florida 33351
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Sandra Shipman
Principal: Camille LaChance
Bookkeeper: Carol Howe - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,707.88	
Checking Account – JP Morgan Chase Bank	<u> </u>	\$ 31,344.04
TOTAL	<u>\$ 38,707.88</u>	<u>\$ 31,344.04</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 2022-23 and 2023-24 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 2022-23 and 2023-24 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)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,015.56	\$ 15,480.80	\$ 5,042.01	\$ 2,002.65	\$ 11,504.20	\$ 1,952.80
Clubs	3,939.49	7,263.00	6,987.84	86.16	166.35	4,134.46
Departments	5,472.28	-	802.13	1,025.47		5,695.62
Trusts	13,318.88	254,445.53	261,446.66	68,100.74	58,394.23	16,024.26
General	<u>9,907.48</u>	<u>4,808.75</u>	<u>2,665.25</u>	<u>1,010.32</u>	<u>2,160.56</u>	<u>10,900.74</u>
TOTALS	<u><u>\$ 33,653.69</u></u>	<u><u>\$ 281,998.08</u></u>	<u><u>\$ 276,943.89</u></u>	<u><u>\$ 72,225.34</u></u>	<u><u>\$ 72,225.34</u></u>	<u><u>\$ 38,707.88</u></u>

SANDPIPER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,952.80	\$ 31,298.00	\$ 31,203.63	\$ 3,115.73	\$ 3,473.78	\$ 1,689.12
Clubs	4,134.46	8,843.71	6,736.97	581.94	569.18	6,253.96
Departments	5,695.62	10.00	1,256.39	724.60	-	5,173.83
Trusts	16,024.26	223,867.37	232,475.85	19,253.99	17,716.81	8,952.96
General	<u>10,900.74</u>	<u>2,977.72</u>	<u>2,697.80</u>	<u>313.21</u>	<u>2,219.70</u>	<u>9,274.17</u>
TOTALS	<u><u>\$ 38,707.88</u></u>	<u><u>\$ 266,996.80</u></u>	<u><u>\$ 274,370.64</u></u>	<u><u>\$ 23,989.47</u></u>	<u><u>\$ 23,979.47</u></u>	<u><u>\$ 31,344.04</u></u>

SEA CASTLE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 9600 Miramar Boulevard, Miramar, Florida 33025

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Dr. Latonya Cooper (February 2023-Present)
Riquelme Rodriguez (July 2020-December 2022)

Bookkeeper: Tonia Jackson- Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Chase Bank		\$ 49,411.79
Checking Account – Wells Fargo Bank	\$ 47,666.79	
		<hr/>
TOTAL	\$ 47,666.79	\$ 49,411.79
		<hr/>

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 Sea Castle Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,107.60	\$ 29,482.53	\$ 21,812.57	\$ 3,030.72	\$ 9,680.43	\$ 3,127.85
Clubs	2,928.99	6,508.57	3,636.51	4,910.61	4,974.00	5,737.66
Departments	11,926.97	995.39	-	1,205.92	-	14,128.28
Trusts	10,369.53	41,991.47	46,452.08	17,140.78	8,064.35	14,985.35
General	<u>11,811.58</u>	<u>4,752.83</u>	<u>3,307.51</u>	<u>2,857.25</u>	<u>6,426.50</u>	<u>9,687.65</u>
TOTALS	<u>\$ 39,144.67</u>	<u>\$ 83,730.79</u>	<u>\$ 75,208.67</u>	<u>\$ 29,145.28</u>	<u>\$ 29,145.28</u>	<u>\$ 47,666.79</u>

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,127.85	\$ 28,699.18	\$ 16,497.00	\$ 2,738.67	\$ 11,475.63	\$ 6,593.07
Clubs	5,737.66	18,128.43	15,721.70	7,112.68	7,547.21	7,709.86
Departments	14,128.28	1,681.93	-	1,162.02	155.65	16,816.58
Trusts	14,985.35	44,433.93	59,771.87	17,406.75	7,019.40	10,034.76
General	<u>9,687.65</u>	<u>4,393.88</u>	<u>3,601.78</u>	<u>700.92</u>	<u>2,923.15</u>	<u>8,257.52</u>
TOTALS	<u><u>\$ 47,666.79</u></u>	<u><u>\$ 97,337.35</u></u>	<u><u>\$ 95,592.35</u></u>	<u><u>\$ 29,121.04</u></u>	<u><u>\$ 29,121.04</u></u>	<u><u>\$ 49,411.79</u></u>

SILVER LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 2300 SW 173rd Avenue, Miramar, Florida 33029
Region: South
Regional Supt.: Alan Strauss
Director: Davida Johnson
Principal: Tammy Gilbert
Bookkeeper: Wendy Duran-De Hernandez

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 39,295.54	
Checking Account – JP Morgan Chase Bank	<u> </u>	\$ 32,166.13
TOTAL	<u>\$ 39,295.54</u>	<u>\$ 32,166.13</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 statements of Silver Lakes Elementary School for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,779.99	\$ -	\$ -	\$ -	\$ -	\$ 1,779.99
Classes	2,926.68	34,783.00	27,963.12	6,660.61	12,292.68	4,114.49
Clubs	4,151.98	200.00	476.45	1,129.05	2,553.40	2,451.18
Departments	9,209.10	6,187.73	4,706.86	2,197.70	1,482.22	11,405.45
Trusts	18,424.57	197,466.06	205,050.18	58,664.50	52,443.85	17,061.10
General	<u>1,452.26</u>	<u>2,088.43</u>	<u>1,177.65</u>	<u>1,209.70</u>	<u>1,089.41</u>	<u>2,483.33</u>
TOTALS	<u><u>\$ 37,944.58</u></u>	<u><u>\$ 240,725.22</u></u>	<u><u>\$ 239,374.26</u></u>	<u><u>\$ 69,861.56</u></u>	<u><u>\$ 69,861.56</u></u>	<u><u>\$ 39,295.54</u></u>

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,779.99	\$ -	\$ -	\$ -	\$ -	\$ 1,779.99
Classes	4,114.49	37,129.96	32,958.23	4,620.76	10,136.15	2,770.83
Clubs	2,451.18	2,577.00	2,637.01			2,391.17
Departments	11,405.45	6,076.66	6,060.59	484.79	168.94	11,737.37
Trusts	17,061.10	28,476.62	39,931.57	15,332.11	9,914.75	11,023.51
General	<u>2,483.33</u>	<u>1,075.00</u>	<u>877.25</u>	<u>132.18</u>	<u>350.00</u>	<u>2,463.26</u>
TOTALS	<u><u>\$ 39,295.54</u></u>	<u><u>\$ 75,335.24</u></u>	<u><u>\$ 82,464.65</u></u>	<u><u>\$ 20,569.84</u></u>	<u><u>\$ 20,569.84</u></u>	<u><u>\$ 32,166.13</u></u>

SILVER SHORES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-2023 AND 2023-2024 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 1701 SW 160th Avenue, Miramar, FL 33027

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Dr. Jonathan Leff

Bookkeeper: Wendy Dura De Hernandez - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Chase Bank		\$ 17,462.33
Checking Account – Wells Fargo Bank	<u>\$18,640.54</u>	<u> </u>
TOTAL	<u><u>\$18,640.54</u></u>	<u><u>\$ 17,462.33</u></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 Silver Shores Elementary School for the 2022-2023 and 2023-2024 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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 and 2023-2024 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 SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-		-
Classes	394.49	10,720.00	10,076.35	2,626.08	3,664.22	(0.00)
Clubs	2,931.98	3,573.52	4,099.70	680.40	680.40	2,405.80
Departments	1,243.36	-	-	675.84	-	1,919.20
Trusts	10,162.64	269,248.74	269,685.77	55,811.48	56,758.79	8,778.30
General	<u>3,356.19</u>	<u>1,434.40</u>	<u>562.96</u>	<u>3,937.85</u>	<u>2,628.24</u>	<u>5,537.24</u>
TOTALS	<u><u>\$ 18,088.66</u></u>	<u><u>\$ 284,976.66</u></u>	<u><u>\$ 284,424.78</u></u>	<u><u>\$ 63,731.65</u></u>	<u><u>\$ 63,731.65</u></u>	<u><u>\$ 18,640.54</u></u>

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-		-
Classes	-	15,409.12	13,855.75	3,760.94	4,893.85	420.46
Clubs	2,405.80	2,875.60	3,531.14	775.94	743.13	1,783.07
Departments	1,919.20	39.00	-	884.53	13.11	2,829.62
Trusts	8,778.30	284,221.38	294,858.10	33,546.46	24,695.14	6,992.90
General	<u>5,537.24</u>	<u>10,560.16</u>	<u>2,038.48</u>	<u>123.36</u>	<u>8,746.00</u>	<u>5,436.28</u>
TOTALS	<u><u>\$ 18,640.54</u></u>	<u><u>\$ 313,105.26</u></u>	<u><u>\$ 314,283.47</u></u>	<u><u>\$ 39,091.23</u></u>	<u><u>\$ 39,091.23</u></u>	<u><u>\$ 17,462.33</u></u>

SUNLAND PARK ACADEMY
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 919 NW 13TH Terrace, Fort Lauderdale, FL 33311
Region: School Transformation Office
Regional Supt.: Dr. Angela R Fulton
Director: Dr. Francine Baugh-Stewart
Principal: Ms. Nikia Ragin
Bookkeeper: Janell Coleman

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 4,153.50	
Checking Account – JP Morgan Chase Bank		\$ 3,956.02
TOTAL	<u>\$ 4,153.50</u>	<u>\$ 3,956.02</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 Sunland Park Academy for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,078.73	1,251.50	150.00	1,364.67	2,680.00	1,292.56
Clubs	1,020.92	1,198.42	435.00	-	6.38	263.88
Departments	-	-	-	-	113.94	113.94
Trusts	3,263.51	17,038.30	14,452.08	2,065.79	3,463.81	2,075.31
General	<u>429.60</u>	<u>1,086.99</u>	<u>3,898.87</u>	<u>2,869.64</u>	<u>35.97</u>	<u>407.81</u>
TOTALS	<u>\$ 5,792.76</u>	<u>\$ 20,575.21</u>	<u>\$ 18,935.95</u>	<u>\$ 6,300.10</u>	<u>\$ 6,300.10</u>	<u>\$ 4,153.50</u>

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,292.56	1,101.64	516.00	692.90	470.00	484.02
Clubs	263.88	-	-	10.68	-	253.20
Departments	113.94	-	-	-	86.48	200.42
Trusts	2,075.31	14,374.75	14,645.09	9,116.74	8,136.31	1,365.22
General	<u>407.81</u>	<u>1,082.27</u>	<u>1,200.09</u>	<u>14.60</u>	<u>1,142.13</u>	<u>1,653.16</u>
TOTALS	<u>\$ 4,153.50</u>	<u>\$ 16,558.66</u>	<u>\$ 16,361.18</u>	<u>\$ 9,834.92</u>	<u>\$ 9,834.92</u>	<u>\$ 3,956.02</u>

SUNSET LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

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: Candice Escarment – Business Support Center (July 2024 – Current)
Crystal Cuff – Business Support Center (October 2023 – June 2024)
Lisa Mitrani – Business Support Center (September 2023)
Ashley Collins – Business Support Center (Feb 2023 – August 2023)
Lisa Mitrani – Business Support Center (July 2022 – January 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 77,807.81	
Checking Account – JP Morgan Chase Bank	<u> </u>	<u>\$ 92,257.98</u>
 TOTAL	 <u>\$ 77,807.81</u>	 <u>\$ 92,257.98</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 2022-23 and 2023-24 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 2022-23 and 2023-24 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)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 224.49	\$ 240.00	\$ 9.60	\$ -	\$ -	\$ 454.89
Classes	5,929.39	56,533.00	43,293.77	3,379.03	18,572.52	3,975.13
Clubs	7,407.81	2,810.00	3,666.28	690.13	889.88	6,351.78
Departments	1,070.37	-	-	2,180.43	42.74	3,208.06
Trusts	67,386.66	679,379.43	714,151.11	134,576.75	119,039.61	48,152.12
General	<u>14,835.42</u>	<u>4,777.94</u>	<u>1,665.94</u>	<u>868.41</u>	<u>3,150.00</u>	<u>15,665.83</u>
TOTALS	<u><u>\$ 96,854.14</u></u>	<u><u>\$ 743,740.37</u></u>	<u><u>\$ 762,786.70</u></u>	<u><u>\$ 141,694.75</u></u>	<u><u>\$ 141,694.75</u></u>	<u><u>\$ 77,807.81</u></u>

SUNSET LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023 - 2024

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 454.89	\$ 200.00	\$ 143.00	\$ 57.00	\$ 57.00	\$ 511.89
Classes	3,975.13	52,792.28	42,728.33	12,472.52	15,535.40	10,976.20
Clubs	6,351.78	1,039.00	2,319.68	-	2,530.85	2,540.25
Departments	3,208.06	-	-	1,902.71	2,706.87	2,403.90
Trusts	48,152.12	764,789.96	763,368.72	83,649.89	65,703.05	67,520.20
General	<u>15,665.83</u>	<u>5,179.23</u>	<u>990.57</u>	<u>2,547.67</u>	<u>14,096.62</u>	<u>8,305.54</u>
TOTALS	<u><u>\$ 77,807.81</u></u>	<u><u>\$ 824,000.47</u></u>	<u><u>\$ 809,550.30</u></u>	<u><u>\$ 100,629.79</u></u>	<u><u>\$ 100,629.79</u></u>	<u><u>\$ 92,257.98</u></u>

THE QUEST CENTER
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, Fl. 33024

Region: South

Regional Supt.: Alan Strauss

Director: Dr. Katherine Policastro

Principal: Ms. Andrea Swift (July 2024 – Current)
Ms. Michelle Laurent (July 2022 – June 2024)

Bookkeeper: Chequita D. Butler-Business Support Center (Oct. 2023 – Current)
Linda Morrow (July 2022 – October 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,155.46	
Checking Account – JP Morgan Chase Bank		\$ 19,982.21
		<hr/>
TOTAL	\$ 17,155.46	\$ 19,982.21
		<hr/> <hr/>

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 The Quest Center for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	3,375.68	440.19	904.75	234.55	234.55	3,840.24
Clubs	7,697.02	4,113.49	1,478.58	5,250.13	5,353.70	5,165.68
Departments	-	-	-	-	-	-
Trusts	3,547.40	3,792.00	5,756.57	415.57	462.00	5,558.40
General	<u>1,560.91</u>	<u>298.08</u>	<u>1,478.31</u>	<u>1,730.50</u>	<u>1,580.50</u>	<u>2,591.14</u>
TOTALS	<u><u>\$ 16,181.01</u></u>	<u><u>\$ 8,643.76</u></u>	<u><u>\$ 9,618.21</u></u>	<u><u>\$ 7,630.75</u></u>	<u><u>\$ 7,630.75</u></u>	<u><u>\$ 17,155.46</u></u>

THE QUEST CENTER
-
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	3,840.24	2,627.80	701.00	466.00	466.00	1,913.44
Clubs	5,165.68	3,892.37	3,009.61	154.06	618.18	4,747.04
Departments	-	-	-	-	-	-
Trusts	5,558.40	11,409.57	15,821.89	648.65	645.55	9,967.62
General	<u>2,591.14</u>	<u>133.39</u>	<u>1,357.79</u>	<u>1,986.46</u>	<u>1,525.44</u>	<u>3,354.52</u>
TOTALS	<u><u>\$ 17,155.46</u></u>	<u><u>\$ 18,063.13</u></u>	<u><u>\$ 20,890.29</u></u>	<u><u>\$ 3,255.17</u></u>	<u><u>\$ 3,255.17</u></u>	<u><u>\$ 19,982.62</u></u>

WHIDDON ROGERS EDUCATION CENTER
AUDIT REPORT
FOR 2022-23 & 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 3700 SW 26th Street, Fort Lauderdale, Florida 33315

Region: Central

Regional Supt: Dr. Ted Toomer

Director: Dr. Leo Nesmith

Principal: Wylie L. Howard, Jr.,

Bookkeeper: Kimberly McClam

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account –Wells Fargo Bank	\$ 8,623.78	
Checking Account –Chase Bank		\$ 11,995.87
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 18,623.78</u>	<u>\$ 21,995.87</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 Whiddon Rogers Education Center for the 2022-23 and 2023-24 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 2022-23 and 2023-24 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

WHIDDON ROGERS EDU. CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Classes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clubs	2,324.05	7,732.87	7,386.78	14.33	850.72	2,814.35
Departments	1,703.27	3,227.00	4,495.87	5.33	466.84	3,433.65
Trusts	12,188.69	15,770.36	19,018.72	10,453.80	3,494.31	8,477.56
General	<u>1,424.05</u>	<u>3,357.05</u>	<u>164.83</u>	<u>20.00</u>	<u>5,686.39</u>	<u>3,898.22</u>
TOTALS	<u>\$ 17,640.06</u>	<u>\$ 30,087.28</u>	<u>\$ 31,066.20</u>	<u>\$ 10,493.46</u>	<u>\$ 10,498.26</u>	<u>\$ 18,623.78</u>

WHIDDON ROGERS EDU. CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023- 2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Classes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clubs	2,814.35	5,988.87	5,411.81	960.92	3,440.61	4,716.98
Departments	3,433.65	624.87	62.50	313.57	938.33	3,496.04
Trusts	8,477.56	12,133.73	28,094.29	23,858.42	7,386.87	7,966.57
General	<u>3,898.22</u>	<u>12,431.34</u>	<u>982.30</u>	<u>1,377.08</u>	<u>14,744.18</u>	<u>5,816.28</u>
TOTALS	<u>\$ 18,623.78</u>	<u>\$ 31,178.81</u>	<u>\$ 34,550.90</u>	<u>\$ 26,509.99</u>	<u>\$ 26,509.99</u>	<u>\$ 21,995.87</u>

WHISPERING PINES CENTER
AUDIT REPORT
FOR THE 2022-23 AND 2023-24 FISCAL YEARS
JULY 1, 2022 THROUGH JUNE 30, 2024

PROFILE OF THE SCHOOL

Address: 3609 SW 89th Avenue, Miramar, FL 33025
Region: South
Regional Supt.: Alan Strauss
Director: Davida Johnson
Principal: Michael L. Gleason
Bookkeeper: Jonathan L. Cooper

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>	<u>6/30/24</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$10,289.66	
Checking Account – JP Morgan Chase Bank		\$10,307.51
TOTAL	<u>\$10,289.66</u>	<u>\$10,307.51</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 Whispering Pines Center for the 2022-2023 and 2023-2024 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 2022-23 and 2023-24 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

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	-	-	-	-	-	-
Clubs	5,775.90	5,813.92	5,895.00	626.66	185.72	5,416.04
Departments	774.29	-	-	19.20	38.40	793.49
Trusts	2,493.73	3,534.67	4,417.72	815.13	679.33	3,240.98
General	<u>1,294.00</u>	<u>1,066.27</u>	<u>53.88</u>	<u>225.38</u>	<u>782.92</u>	<u>839.15</u>
TOTALS	<u><u>\$ 10,337.92</u></u>	<u><u>\$ 10,414.86</u></u>	<u><u>\$ 10,366.60</u></u>	<u><u>\$ 1,686.37</u></u>	<u><u>\$ 1,686.37</u></u>	<u><u>\$ 10,289.66</u></u>

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2023-2024

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	-	-	-	-	-	-
Clubs	5,416.04	4,571.62	4,475.50	106.15	768.68	5,982.45
Departments	793.49	-	-	-	-	793.49
Trusts	3,240.98	19,537.82	19,730.68	5,783.08	5,069.76	2,720.52
General	839.15	<u>78.89</u>	<u>-</u>	<u>55.36</u>	<u>106.15</u>	<u>811.05</u>
TOTALS	<u>\$ 10,289.66</u>	<u>\$ 24,188.33</u>	<u>\$ 24,206.18</u>	<u>\$ 5,944.59</u>	<u>\$ 5,944.59</u>	<u>\$ 10,307.51</u>

THE OFFICE OF THE CHIEF AUDITOR
FISCAL YEAR 2023 - 24 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

School and Region	<u>Audit Committee</u> Report Date	Region	FY 2024 <u>Bookkeeper</u>	Audit Exceptions	Standard Practice Bulletins
Endeavour Primary Learning Center	9/26/2024	STO	BSC	Missing Receipting Documents and Disbursement Documentation	I-101, I-302, I-305
Lloyd Estates Elementary School	9/26/2024	North	BSC	Missing Receipting Documents	I-101, I-302
Markham Elementary School	9/26/2024	STO	BSC	Missing Receipting Documents	I-101, I-302

THE OFFICE OF THE CHIEF AUDITOR
FY 2019-2024 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

		<u>Audit Committee</u>		FY24 Ending Balance	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	FY 2023 Bookkeepers	FY 2023 Audit Exceptions	FY 2024 Bookkeepers	FY 2024 Audit Exceptions
	School	Report Date	Region													
1	Broward Estates Elementary School	9/26/2024	Central	18,824.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
2	Broward Virtual School	9/26/2024	North	6,928.22	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
3	College Academy at Broward College	9/26/2024	Central	19,238.06	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
4	Collins Elementary School	9/26/2024	South	11,047.22	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
5	Coral Springs PK-8	9/26/2024	North	28,894.91	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
6	Croissant Park Elementary School	9/26/2024	Central	26,971.53	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
7	Cypress Elementary School	9/26/2024	North	20,990.17	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
8	Dania Elementary School	9/26/2024	South	11,461.91	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
9	Dolphin Bay Elementary School	9/26/2024	South	43,525.81	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
10	Driftwood Middle School	9/26/2024	South	48,751.99	Non-BSC & BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
11	Embassy Creek Elementary School	9/26/2024	South	163,498.72	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
12	Endeavour Primary Learning Center	9/26/2024	Central	6,307.51	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
13	Everglades Elementary School	9/26/2024	South	45,410.24	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
14	Forest Hills Elementary School	9/26/2024	North	57,109.79	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
15	James S. Rickards Middle School	9/26/2024	North	25,851.92	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
16	James S. Hunt Elementary School	9/26/2024	North	11,968.79	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
17	Lanier-James Education Center	9/26/2024	South	3,101.37	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
18	Larkdale Elementary School	9/26/2024	Central	14,121.08	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
19	Lauderdale Lakes Middle School	9/26/2024	Central	56,428.73	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
20	Lloyd Estates Elementary School	9/26/2024	North	26,845.10	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
21	Markham Elementary School	9/26/2024	North	9,879.43	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
22	Margate Middle School	9/26/2024	North	38,538.75	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
23	McNab Elementary School	9/26/2024	North	32,566.16	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
24	Morrow Elementary School	9/26/2024	North	7,958.23	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
25	Nova Blanche Forman Elementary School	9/26/2024	Central	15,073.66	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
26	Olsen Middle School	9/26/2024	South	15,641.91	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
27	Park Springs Elementary School	9/26/2024	North	61,454.77	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
28	Pines Lakes Elementary School	9/26/2024	South	18,969.15	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
29	Sanders Park Elementary School	9/26/2024	North	15,560.62	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
30	Sandpiper Elementary School	9/26/2024	Central	31,334.04	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
31	Sea Castle Elementary School	9/26/2024	South	49,411.79	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
32	Silver Lakes Elementary School	9/26/2024	South	32,166.13	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
33	Silver Shores Elementary School	9/26/2024	South	17,462.33	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR
FY 2019-2024 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY24 Ending Balance</u>	<u>FY 2019</u>		<u>FY 2020</u>		<u>FY 2021</u>		<u>FY 2022</u>		<u>FY 2023</u>		<u>FY 2024</u>	
					<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>
34	Sunland Park Academy	9/26/2024	Central	3,956.02	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
35	Sunset Lakes Elementary School	9/26/2024	South	92,257.98	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
36	The Quest Center	9/26/2024	South	19,982.21	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
37	Whiddon-Rogers Education Center	9/26/2024	Central	21,995.87	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
38	Whispering Pines Center	9/26/2024	South	10,307.51	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

Total Funds Completed 1,141,793.72

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 2023 totaled \$7.8M.

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was \$22.1M in June 2022 and \$22.9M in June 2023. During fiscal year 2023, the combined total of inflows was \$78.9M, and the combined total of outflows was \$78.09M.

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
<https://www.flsenate.gov/Laws/Statutes/2022/1011.07>
- 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/core/fileparse.php/7507/urlt/REDBKCH8.pdf>
- School Board Policy 3410 Internal Accounts
<https://web01.browardschools.com/sbbcpolicies/docs/Policy%203410%20.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>

Additional References

FAC 6A-10.081

<https://www.flrules.org/gateway/ruleno.asp?id=6A-10.081>

FAC 64E-11.003

<https://www.flrules.org/gateway/ruleno.asp?id=64E-11.003>

381.0072 F.S.

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0300-0399/0381/Sections/0381.0072.html

Business Practice Bulletin A-429 Facility Rentals

<https://www.browardschools.com/Page/36046>