

INTERNAL AUDIT REPORT

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



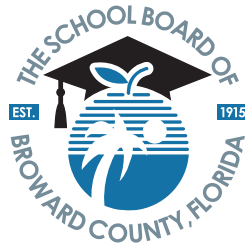
To be presented to the:

**Audit Committee on
September 8, 2022**

**The School Board of Broward County, Florida on
October 11, 2022**

By

The Office of the Chief Auditor



Torey Alston, Chair
Lori Alhadeff, Vice Chair

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

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

Torey Alston, Chair
Lori Alhadeff, Vice Chair

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Dr. Vickie L. Cartwright
Superintendent of Schools

September 1, 2022

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at twenty (20) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

The audits at these twenty (20) schools included an examination of the Internal Funds.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Dr. Vickie L. Cartwright, Superintendent of Schools
Page 2

Our audits indicated that the twenty (20) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the twenty (20) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ali Arcese
Ann Conway
Hermine James
Joy Hipolito

Audits Performed by:

Patrick Beauvoir
Ceci Guerrero
Joy Hipolito
Hermine James
Raysa Lugo
David Sabra
Nicole Smith
Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.001, Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2022-2023 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

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

Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, on the cash basis of accounting.

Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

The results of our audits for the individual schools are included within each report.

SECTION I:
Audit Reports (with No Exceptions)

ATLANTIC TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principals: Neeta Rancourt (January 2022 – Present)
Robert Crawford (July 2020 – December 2021)

Bookkeeper: Marie Adams

CASH AND INVESTMENT SUMMARY

6/30/21

Cash Account:

Checking Account – Centennial Bank	\$ 164,848.66
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Investment:

Money Market Account – Centennial Bank	149,014.73
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Treasurer's Pool Account	<u>150,000.00</u>
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TOTAL	<u>\$ 463,863.39</u>
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In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Atlantic Technical College for the 2020-21 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ATLANTIC TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 8,301.47	\$ 3,894.00	\$ 5,976.68	\$ 1,237.04	\$ 1,515.03	\$ 5,940.80
Clubs	51,516.50	18,092.94	22,024.20	6,784.13	1,488.52	52,880.85
Departments	2,008.99	860.00	-	74.49	-	2,943.48
Trusts	224,851.64	2,495,301.60	2,489,209.92	27,255.32	23,495.59	234,703.05
General	<u>153,563.61</u>	<u>390,200.06</u>	<u>367,516.62</u>	<u>16,536.42</u>	<u>25,388.26</u>	<u>167,395.21</u>
TOTALS	<u><u>\$ 440,242.21</u></u>	<u><u>\$ 2,908,348.60</u></u>	<u><u>\$ 2,884,727.42</u></u>	<u><u>\$ 51,887.40</u></u>	<u><u>\$ 51,887.40</u></u>	<u><u>\$ 463,863.39</u></u>

COMMUNITY SCHOOLS NORTH
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 180 SW 2nd Street, Pompano Beach, Florida 33060

Principal: Jonathan Williams

Bookkeepers: Shantell Washington Durham (August 2020 – Present)
Joyce O'Brien (July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 26,403.15
Investment:	
Treasurer's Pool Account	<u>70,000.00</u>
TOTAL	<u>\$ 96,403.15</u>

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

AUDIT EXCEPTIONS

None

COMMUNITY SCHOOLS NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 7,162.11	\$ -	\$ 668.27	\$ 1,025.65	\$ 353.92	\$ 7,165.57
Trusts	81,079.05	166,837.18	166,901.67	158,132.61	158,889.34	80,257.83
General	<u>14,293.63</u>	<u>2,107.79</u>	<u>7,506.67</u>	<u>1,235.00</u>	<u>1,150.00</u>	<u>8,979.75</u>
TOTALS	<u><u>\$ 102,534.79</u></u>	<u><u>\$ 168,944.97</u></u>	<u><u>\$ 175,076.61</u></u>	<u><u>\$ 160,393.26</u></u>	<u><u>\$ 160,393.26</u></u>	<u><u>\$ 96,403.15</u></u>

COMMUNITY SCHOOLS SOUTH
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

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

Principal: Brian Faso

Bookkeeper: Betsy Clinger

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,325.84
Investment:	
Treasurer's Pool Account	<u>225,030.00</u>
TOTAL	<u><u>\$ 254,355.84</u></u>

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

AUDIT EXCEPTIONS

None

COMMUNITY SCHOOLS SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 3,267.09	\$ -	\$ 754.46	\$ 229.46	\$ -	\$ 2,742.09
Trusts	232,546.68	253,175.71	249,748.25	194,821.46	220,464.25	210,331.35
General	<u>24,069.27</u>	<u>6,036.83</u>	<u>14,237.03</u>	<u>35,214.37</u>	<u>9,801.04</u>	<u>41,282.40</u>
TOTALS	<u><u>\$ 259,883.04</u></u>	<u><u>\$ 259,212.54</u></u>	<u><u>\$ 264,739.74</u></u>	<u><u>\$ 230,265.29</u></u>	<u><u>\$ 230,265.29</u></u>	<u><u>\$ 254,355.84</u></u>

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

PROFILE OF THE SCHOOL

Address: 17100 SW 48th Court, Miramar, Florida 33027

Principals: Sean Curran (March 2022 – Present)
Haleh Darbar (July 2020 – February 2022)

Bookkeeper: Terry March

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 208,058.86	\$ 247,093.26
Investment:		
Treasurer's Pool Account	<u>100,000.00</u>	<u>100,000.00</u>
TOTAL	<u>\$ 308,058.86</u>	<u>\$ 347,093.26</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 Everglades High School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 9,296.76	\$ 13,072.16	\$ 16,713.98	\$ -	\$ -	\$ 5,654.94
Music	22,661.49	11,342.00	22,238.98	2,200.40	2,008.40	11,956.51
Classes	7,903.24	16,389.67	2,986.57	6,000.00	15,130.00	12,176.34
Clubs	118,053.98	46,266.62	59,537.74	6,539.07	663.20	110,658.73
Departments	17,751.79	5,454.02	5,085.97	-	-	18,119.84
Trusts	96,037.78	23,978.55	20,786.53	6,385.87	8,678.00	96,937.67
General	<u>45,977.30</u>	<u>3,041.84</u>	<u>1,818.57</u>	<u>7,213.05</u>	<u>1,858.79</u>	<u>52,554.83</u>
TOTALS	<u><u>\$ 317,682.34</u></u>	<u><u>\$ 119,544.86</u></u>	<u><u>\$ 129,168.34</u></u>	<u><u>\$ 28,338.39</u></u>	<u><u>\$ 28,338.39</u></u>	<u><u>\$ 308,058.86</u></u>

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 5,654.94	\$ 32,808.27	\$ 33,672.07	\$ 144.00	\$ -	\$ 4,935.14
Music	11,956.51	26,983.00	31,085.54	30.72	75.00	7,809.69
Classes	12,176.34	136,583.73	126,634.23	16,859.15	23,544.53	15,440.46
Clubs	110,658.73	99,155.31	84,321.50	14,880.24	617.92	139,754.86
Departments	18,119.84	9,732.08	13,194.67	374.40	-	15,031.65
Trusts	96,937.67	113,964.15	88,383.60	18,930.16	42,047.28	99,401.10
General	<u>52,554.83</u>	<u>777.25</u>	<u>3,677.78</u>	<u>16,216.07</u>	<u>1,150.01</u>	<u>64,720.36</u>
TOTALS	<u><u>\$ 308,058.86</u></u>	<u><u>\$ 420,003.79</u></u>	<u><u>\$ 380,969.39</u></u>	<u><u>\$ 67,434.74</u></u>	<u><u>\$ 67,434.74</u></u>	<u><u>\$ 347,093.26</u></u>

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

PROFILE OF THE SCHOOL

Address: 4251 Bonaventure Boulevard, Weston, Florida 33332

Principal: Steven Carruth

Bookkeeper: Galeine Montimere

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 204,547.57
Investment:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u>\$ 264,547.57</u>

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

AUDIT EXCEPTIONS

None

FALCON COVE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 353.90	\$ 29,051.51	\$ 30,230.89	\$ 2,449.92	\$ 864.00	\$ 760.44
Music	9,444.04	3,601.13	10,281.01	-	-	2,764.16
Classes	497.95	204,582.00	204,270.51	392.00	-	1,201.44
Clubs	133,504.78	415,760.11	391,368.14	1,226.02	1,379.69	157,743.08
Departments	11,427.49	19,901.45	19,682.33	1,240.83	-	12,887.44
Trusts	45,367.58	115,397.63	118,606.19	9,432.48	14,589.04	37,002.46
General	<u>47,134.85</u>	<u>15,500.45</u>	<u>12,538.23</u>	<u>12,288.13</u>	<u>10,196.65</u>	<u>52,188.55</u>
TOTALS	<u><u>\$ 247,730.59</u></u>	<u><u>\$ 803,794.28</u></u>	<u><u>\$ 786,977.30</u></u>	<u><u>\$ 27,029.38</u></u>	<u><u>\$ 27,029.38</u></u>	<u><u>\$ 264,547.57</u></u>

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

PROFILE OF THE SCHOOL

Address: 16700 SW 48th Court, Miramar, Florida 33027

Principal: Ricardo Santana

Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Bank of America	\$ 67,163.98	\$ 81,474.59
TOTAL	<u>\$ 67,163.98</u>	<u>\$ 81,474.59</u>

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

AUDIT EXCEPTIONS

None

Note: At fiscal year-end 2021, the balance in the Physical Ed. – PE Uniforms Account (5200-8001) was negative (\$2,670.72), causing a net negative balance of (\$1,159.92) in the Departments fund. The negative account balance was caused by a payment of \$2,670.72 in October 2020 for the purchase of PE Uniforms, in a school year when no PE Uniforms were sold. PE Uniform sales produced a surplus of \$6,759.60 in fiscal year 2022, resolving the negative balance.

Standard Practice Bulletin I-305 Disbursements permits disbursements to exceed the resources of the applicable account when the purpose is the purchase of items for resale, and in this case the school was able to sell the items in the following school year, recovering the funds expended.

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,525.26	\$ 135.00	\$ 2,926.12	\$ 2,670.72	\$ 90.00	\$ 1,314.86
Music	655.84	-	-	-	-	655.84
Classes	1,161.10	-	-	-	393.30	767.80
Clubs	34,460.53	135.00	1,984.05	936.62	1,017.08	32,531.02
Departments	3,780.64	159.39	2,440.69	11.94	2,671.20	(1,159.92)
Trusts	30,305.96	16,344.35	17,251.89	3,824.82	3,272.52	29,950.72
General	<u>2,431.94</u>	<u>969.40</u>	<u>297.68</u>	<u>600.00</u>	<u>600.00</u>	<u>3,103.66</u>
TOTALS	<u><u>\$ 74,321.27</u></u>	<u><u>\$ 17,743.14</u></u>	<u><u>\$ 24,900.43</u></u>	<u><u>\$ 8,044.10</u></u>	<u><u>\$ 8,044.10</u></u>	<u><u>\$ 67,163.98</u></u>

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,314.86	\$ 3,549.00	\$ 4,713.86	\$ -	\$ 150.00	\$ -
Music	655.84	23,365.00	20,517.64	1,347.66	1,630.00	3,220.86
Classes	767.80	118,938.00	114,936.02	3,003.23	4,487.95	3,285.06
Clubs	32,531.02	27,845.50	27,766.16	22,884.57	21,706.99	33,787.94
Departments	(1,159.92)	26,064.47	19,815.14	8,730.75	6,838.47	6,981.69
Trusts	29,950.72	156,592.74	156,652.49	24,219.66	26,226.84	27,883.79
General	<u>3,103.66</u>	<u>5,454.08</u>	<u>3,096.87</u>	<u>1,604.98</u>	<u>750.60</u>	<u>6,315.25</u>
TOTALS	<u><u>\$ 67,163.98</u></u>	<u><u>\$ 361,808.79</u></u>	<u><u>\$ 347,498.18</u></u>	<u><u>\$ 61,790.85</u></u>	<u><u>\$ 61,790.85</u></u>	<u><u>\$ 81,474.59</u></u>

McFATTER TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317

Principal: Jeanette Johnson

Bookkeeper: Daphne Snell

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 485,411.51
Investment:	
Treasurer’s Pool Account	<u>165,000.00</u>
TOTAL	<u>\$ 650,411.51</u>

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

AUDIT EXCEPTIONS

None

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 8,737.70	\$ 3,024.28	\$ 16,049.54	\$ 9,679.38	\$ 1,699.60	\$ 3,692.22
Clubs	47,380.22	24,321.97	20,279.06	191.53	7,243.20	44,371.46
Departments	8,225.42	2,649.78	1,888.23	10,373.36	1,441.13	17,919.20
Trusts	273,659.66	2,307,610.34	2,221,753.82	44,160.47	47,635.78	356,040.87
General	<u>209,521.64</u>	<u>371,493.64</u>	<u>346,242.49</u>	<u>3,639.09</u>	<u>10,024.12</u>	<u>228,387.76</u>
TOTALS	<u>\$ 547,524.64</u>	<u>\$ 2,709,100.01</u>	<u>\$ 2,606,213.14</u>	<u>\$ 68,043.83</u>	<u>\$ 68,043.83</u>	<u>\$ 650,411.51</u>

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

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073

Principals: James Cecil (July 2022 – Present)
James Neer (July 2020 – June 2022)

Bookkeepers: Michelle Walker – Business Support Center (March 2021 – Present)
Marian Youse – Business Support Center (July 2020 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 205,172.14</u>
 TOTAL	 <u>\$ 205,172.14</u>

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

AUDIT EXCEPTIONS

None

MONARCH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 501.97	\$ 22,330.06	\$ 11,294.07	\$ 2,379.75	\$ 13,917.71	\$ -
Music	2,995.04	468.00	1,699.16	236.16	-	2,000.04
Classes	6,793.26	6,625.80	8,467.61	5,432.17	8,269.50	2,114.12
Clubs	141,387.62	64,509.12	73,798.28	11,379.72	9,840.93	133,637.25
Departments	18,462.25	3,885.00	2,191.11	487.31	14.99	20,628.46
Trusts	39,521.33	14,644.23	32,386.01	22,553.20	11,034.98	33,297.77
General	<u>12,670.04</u>	<u>209.30</u>	<u>(5.36) *</u>	<u>3,668.78</u>	<u>3,058.98</u>	<u>13,494.50</u>
TOTALS	<u><u>\$ 222,331.51</u></u>	<u><u>\$ 112,671.51</u></u>	<u><u>\$ 129,830.88</u></u>	<u><u>\$ 46,137.09</u></u>	<u><u>\$ 46,137.09</u></u>	<u><u>\$ 205,172.14</u></u>

* Checks written in the previous fiscal year were voided.

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

PROFILE OF THE SCHOOL

Address: 7500 Kimberly Boulevard, North Lauderdale, Florida 33068

Principal: Nichele Williams

Bookkeeper: Cynthia Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,699.72	\$ 17,858.33
TOTAL	<u>\$ 19,699.72</u>	<u>\$ 17,858.33</u>

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

AUDIT EXCEPTIONS

None

NORTH LAUDERDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 550.00	\$ -	\$ -	\$ -	\$ -	\$ 550.00
Classes	6,030.02	-	1,351.98	48.00	48.06	4,677.98
Clubs	2,027.22	81.05	986.12	-	-	1,122.15
Departments	3,641.80	47.09	-	-	-	3,688.89
Trusts	6,391.98	1,388.60	4,291.21	2,419.85	1,324.00	4,585.22
General	<u>6,857.77</u>	<u>1,968.85</u>	<u>2,655.35</u>	<u>1,303.00</u>	<u>2,398.79</u>	<u>5,075.48</u>
TOTALS	<u>\$ 25,498.79</u>	<u>\$ 3,485.59</u>	<u>\$ 9,284.66</u>	<u>\$ 3,770.85</u>	<u>\$ 3,770.85</u>	<u>\$ 19,699.72</u>

NORTH LAUDERDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 550.00	\$ -	\$ -	\$ -	\$ -	\$ 550.00
Classes	4,677.98	10,497.45	9,914.99	2,688.08	5,211.80	2,736.72
Clubs	1,122.15	2,850.15	2,844.39	721.68	672.36	1,177.23
Departments	3,688.89	23.50	103.79	315.23	2.88	3,920.95
Trusts	4,585.22	19,711.58	23,713.67	9,760.35	6,774.60	3,568.88
General	<u>5,075.48</u>	<u>14,015.23</u>	<u>12,362.46</u>	<u>3,476.75</u>	<u>4,300.45</u>	<u>5,904.55</u>
TOTALS	<u>\$ 19,699.72</u>	<u>\$ 47,097.91</u>	<u>\$ 48,939.30</u>	<u>\$ 16,962.09</u>	<u>\$ 16,962.09</u>	<u>\$ 17,858.33</u>

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

PROFILE OF THE SCHOOL

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

Principal: Valerie Harris

Bookkeeper: Clare Martinez

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,293.48	\$ 7,075.84
TOTAL	<u>\$ 9,293.48</u>	<u>\$ 7,075.84</u>

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

AUDIT EXCEPTIONS

None

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 49.60	\$ -	\$ 49.60	\$ -	\$ -	\$ -
Music	2,763.59	1,986.00	2,657.53	-	-	2,092.06
Classes	156.00	2,753.10	2,411.01	-	342.09	156.00
Clubs	4,387.77	2,534.67	5,840.16	348.58	424.97	1,005.89
Departments	2,252.06	61.62	-	-	-	2,313.68
Trusts	1,708.95	5,084.60	3,333.93	565.96	299.73	3,725.85
General	<u>808.21</u>	<u>302.24</u>	<u>1,262.70</u>	<u>564.71</u>	<u>412.46</u>	<u>-</u>
TOTALS	<u><u>\$ 12,126.18</u></u>	<u><u>\$ 12,722.23</u></u>	<u><u>\$ 15,554.93</u></u>	<u><u>\$ 1,479.25</u></u>	<u><u>\$ 1,479.25</u></u>	<u><u>\$ 9,293.48</u></u>

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ 282.18	\$ 782.18	\$ -	\$ 500.00
Music	2,092.06	3,494.00	4,817.54	-	575.75	192.77
Classes	156.00	21,660.00	22,084.21	614.21	173.00	173.00
Clubs	1,005.89	18,142.87	13,940.90	160.41	4,504.09	864.18
Departments	2,313.68	191.02	-	538.06	1,993.77	1,048.99
Trusts	3,725.85	6,173.13	7,518.90	4,021.17	2,844.38	3,556.87
General	<u>-</u>	<u>4,017.48</u>	<u>7,252.41</u>	<u>4,006.62</u>	<u>31.66</u>	<u>740.03</u>
TOTALS	<u><u>\$ 9,293.48</u></u>	<u><u>\$ 53,678.50</u></u>	<u><u>\$ 55,896.14</u></u>	<u><u>\$ 10,122.65</u></u>	<u><u>\$ 10,122.65</u></u>	<u><u>\$ 7,075.84</u></u>

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

PROFILE OF THE SCHOOL

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

Principals: Lisa Spencer (July 2022 – Present)
Hudson Thomas (July 2021 – June 2022)

Bookkeeper: Judy Lefort

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 275,890.03</u>
 TOTAL	 <u>\$ 275,890.03</u>

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

AUDIT EXCEPTIONS

None

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 4,486.20	\$ 46,038.65	\$ 25,058.26	\$ 436.67	\$ 11,165.70	\$ 14,737.56
Music	2,198.21	2,865.14	91.94	2,925.40	1,961.75	5,935.06
Classes	5,327.52	107,241.79	95,261.05	33,633.14	36,143.97	14,797.43
Clubs	117,476.88	199,524.73	198,551.62	71,762.11	69,077.36	121,134.74
Departments	16,840.68	1,660.57	2,903.44	413.69	16.56	15,994.94
Trusts	96,676.95	124,738.05	129,322.44	27,718.95	31,526.11	88,285.40
General	<u>3,454.18</u>	<u>305.40</u>	<u>1,756.17</u>	<u>14,423.39</u>	<u>1,421.90</u>	<u>15,004.90</u>
TOTALS	<u><u>\$ 246,460.62</u></u>	<u><u>\$ 482,374.33</u></u>	<u><u>\$ 452,944.92</u></u>	<u><u>\$ 151,313.35</u></u>	<u><u>\$ 151,313.35</u></u>	<u><u>\$ 275,890.03</u></u>

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

PROFILE OF THE SCHOOL

Address: 6200 SW 16th Street, Plantation, Florida 33317

Principals: Emily Gonzalez (July 2022 – Present)
Kathryn Marlow (July 2020 – June 2022)

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 58,012.22	\$ 69,449.50
TOTAL	<u>\$ 58,012.22</u>	<u>\$ 69,449.50</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 Seminole Middle School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SEMINOLE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 15,847.48	\$ 22.00	\$ 6,482.40	\$ 225.00	\$ 226.44	\$ 9,385.64
Music	4,418.82	-	720.49	207.00	207.00	3,698.33
Classes	-	-	-	-	-	-
Clubs	27,069.96	5,606.00	7,400.64	2,651.40	1,516.70	26,410.02
Departments	362.89	-	-	890.95	618.87	634.97
Trusts	10,647.44	2,384.99	705.53	2,971.17	4,075.94	11,222.13
General	<u>8,641.66</u>	<u>1,020.65</u>	<u>2,700.61</u>	<u>1,371.46</u>	<u>1,672.03</u>	<u>6,661.13</u>
TOTALS	<u><u>\$ 66,988.25</u></u>	<u><u>\$ 9,033.64</u></u>	<u><u>\$ 18,009.67</u></u>	<u><u>\$ 8,316.98</u></u>	<u><u>\$ 8,316.98</u></u>	<u><u>\$ 58,012.22</u></u>

SEMINOLE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 9,385.64	\$ 18,755.12	\$ 8,378.91	\$ 5,876.22	\$ 7,171.06	\$ 18,467.01
Music	3,698.33	524.20	2,515.24	423.44	474.00	1,656.73
Classes	-	41,792.00	40,046.81	-	1,745.19	-
Clubs	26,410.02	27,021.37	28,863.22	9,352.45	10,572.41	23,348.21
Departments	634.97	9,658.04	10,547.06	1,124.16	46.88	823.23
Trusts	11,222.13	14,639.97	14,599.76	13,095.81	10,208.55	14,149.60
General	<u>6,661.13</u>	<u>5,455.18</u>	<u>1,457.60</u>	<u>789.01</u>	<u>443.00</u>	<u>11,004.72</u>
TOTALS	<u><u>\$ 58,012.22</u></u>	<u><u>\$ 117,845.88</u></u>	<u><u>\$ 106,408.60</u></u>	<u><u>\$ 30,661.09</u></u>	<u><u>\$ 30,661.09</u></u>	<u><u>\$ 69,449.50</u></u>

SHERIDAN TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2020-21 FISCAL YEAR
JULY 1, 2020 THROUGH JUNE 30, 2021

PROFILE OF THE SCHOOL

Address: 5400 Sheridan Street, Hollywood, Florida 33021

Principals: Cara Daniel (October 2021 – Present)
Thomas Moncilovich (July 2020 – September 2021)

Bookkeeper: Tina Wright

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 1,256,000.98
Investment:	
Treasurer's Pool Account	<u>300,000.00</u>
TOTAL	<u><u>\$ 1,556,000.98</u></u>

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

AUDIT EXCEPTIONS

None

SHERIDAN TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 24,850.94	\$ 14,840.35	\$ 20,307.97	\$ 35,773.07	\$ 29,394.20	\$ 25,762.19
Clubs	41,855.92	16,305.75	15,867.46	265.02	2,006.50	40,552.73
Departments	3,694.88	128,539.08	133,591.46	4,249.49	1,959.14	932.85
Trusts	876,213.12	3,966,382.79	3,853,468.00	194,988.59	139,058.33	1,045,058.17
General	<u>389,554.44</u>	<u>989,702.35</u>	<u>872,703.75</u>	<u>556,681.29</u>	<u>619,539.29</u>	<u>443,695.04</u>
TOTALS	<u><u>\$ 1,336,169.30</u></u>	<u><u>\$ 5,115,770.32</u></u>	<u><u>\$ 4,895,938.64</u></u>	<u><u>\$ 791,957.46</u></u>	<u><u>\$ 791,957.46</u></u>	<u><u>\$ 1,556,000.98</u></u>

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

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317
Principal: Christine Henschel
Bookkeepers: Angela Post (October 2021 – Present)
Stephanie Vazquez (July 2020 – September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 102,941.26	\$ 148,649.84
Investment:		
Treasurer's Pool Account	<u>155,000.00</u>	<u>155,000.00</u>
TOTAL	<u>\$ 257,941.26</u>	<u>\$ 303,649.84</u>

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

AUDIT EXCEPTIONS

None

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 9,701.22	\$ 19,132.64	\$ 23,208.65	\$ 3,745.90	\$ 2,463.32	\$ 6,907.79
Music	4,256.22	1,134.20	1,671.76	20.00	300.80	3,437.86
Classes	22,080.66	12,372.40	10,111.22	4,365.19	4,540.57	24,166.46
Clubs	136,680.73	67,292.45	83,257.27	34,464.85	32,938.42	122,242.34
Departments	17,118.56	2,849.05	7,919.08	399.09	-	12,447.62
Trusts	51,737.60	38,931.32	21,861.52	9,710.23	10,586.87	67,930.76
General	<u>24,291.71</u>	<u>6,480.18</u>	<u>8,088.18</u>	<u>2,464.09</u>	<u>4,339.37</u>	<u>20,808.43</u>
TOTALS	<u><u>\$ 265,866.70</u></u>	<u><u>\$ 148,192.24</u></u>	<u><u>\$ 156,117.68</u></u>	<u><u>\$ 55,169.35</u></u>	<u><u>\$ 55,169.35</u></u>	<u><u>\$ 257,941.26</u></u>

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 6,907.79	\$ 48,764.37	\$ 46,856.85	\$ 19.20	\$ 270.00	\$ 8,564.51
Music	3,437.86	13,154.43	11,460.48	426.43	1,399.20	4,159.04
Classes	24,166.46	117,765.37	116,427.78	3,466.38	1,542.88	27,427.55
Clubs	122,242.34	315,880.91	286,005.58	42,879.37	41,605.11	153,391.93
Departments	12,447.62	50,081.63	46,761.14	24,229.80	26,500.71	13,497.20
Trusts	67,930.76	47,164.86	36,761.35	15,838.56	12,924.29	81,248.54
General	<u>20,808.43</u>	<u>11,844.88</u>	<u>14,674.69</u>	<u>1,478.80</u>	<u>4,096.35</u>	<u>15,361.07</u>
TOTALS	<u><u>\$ 257,941.26</u></u>	<u><u>\$ 604,656.45</u></u>	<u><u>\$ 558,947.87</u></u>	<u><u>\$ 88,338.54</u></u>	<u><u>\$ 88,338.54</u></u>	<u><u>\$ 303,649.84</u></u>

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

PROFILE OF THE SCHOOL

Address: 1750 NE 14th Street, Fort Lauderdale, Florida 33304

Principals: Ryan Atwood (March 2021 – Present)
Michael Walker (July 2020 – February 2021)

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Bank of America	\$ 54,249.32	\$ 80,603.80
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 69,249.32</u>	<u>\$ 95,603.80</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 Sunrise Middle School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 3,638.33	\$ 3,810.05	\$ 2,335.65	\$ -	\$ -	\$ 5,112.73
Music	5,223.90	940.00	1,773.19	839.23	902.40	4,327.54
Classes	1,498.17	-	783.17	100.00	715.00	100.00
Clubs	18,836.17	698.41	1,316.79	1,577.00	1,169.16	18,625.63
Departments	11,154.10	-	209.93	210.20	-	11,154.37
Trusts	31,239.57	3,432.24	8,105.93	6,369.24	5,833.63	27,101.49
General	<u>2,626.19</u>	<u>4,739.60</u>	<u>4,062.75</u>	<u>3,862.30</u>	<u>4,337.78</u>	<u>2,827.56</u>
TOTALS	<u><u>\$ 74,216.43</u></u>	<u><u>\$ 13,620.30</u></u>	<u><u>\$ 18,587.41</u></u>	<u><u>\$ 12,957.97</u></u>	<u><u>\$ 12,957.97</u></u>	<u><u>\$ 69,249.32</u></u>

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 5,112.73	\$ 6,194.35	\$ 2,499.52	\$ -	\$ 180.00	\$ 8,627.56
Music	4,327.54	2,080.00	1,779.22	-	-	4,628.32
Classes	100.00	137,204.00	139,099.32	2,468.76	188.00	485.44
Clubs	18,625.63	28,211.44	13,416.91	770.85	985.00	33,206.01
Departments	11,154.37	398.58	-	2,005.19	0.68	13,557.46
Trusts	27,101.49	45,130.04	41,790.89	20,329.62	18,317.23	32,453.03
General	<u>2,827.56</u>	<u>8,770.28</u>	<u>3,048.35</u>	<u>4,478.52</u>	<u>10,382.03</u>	<u>2,645.98</u>
TOTALS	<u><u>\$ 69,249.32</u></u>	<u><u>\$ 227,988.69</u></u>	<u><u>\$ 201,634.21</u></u>	<u><u>\$ 30,052.94</u></u>	<u><u>\$ 30,052.94</u></u>	<u><u>\$ 95,603.80</u></u>

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

PROFILE OF THE SCHOOL

Address: 1500 SW 66th Avenue, Plantation, Florida 33317

Principal: Robert Schneider

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 176,020.82	\$ 139,637.72
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 191,020.82</u>	<u>\$ 154,637.72</u>

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

AUDIT EXCEPTIONS

None

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,273.04	\$ 20,803.25	\$ 19,101.92	\$ 3,751.61	\$ 7,428.94	\$ 297.04
Clubs	6,406.99	-	(1,842.01) *	-	-	8,249.00
Departments	6,795.31	-	181.30	49.28	-	6,663.29
Trusts	76,887.91	135,991.50	148,294.35	37,698.03	51,528.18	50,754.91
General	<u>116,740.73</u>	<u>1,083.04</u>	<u>10,225.39</u>	<u>21,608.20</u>	<u>4,150.00</u>	<u>125,056.58</u>
TOTALS	<u><u>\$ 209,103.98</u></u>	<u><u>\$ 157,877.79</u></u>	<u><u>\$ 175,960.95</u></u>	<u><u>\$ 63,107.12</u></u>	<u><u>\$ 63,107.12</u></u>	<u><u>\$ 191,020.82</u></u>

* Checks written in the previous fiscal year were voided.

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 297.04	\$ 37,513.14	\$ 32,443.82	\$ 1,053.61	\$ 5,411.80	\$ 1,008.17
Clubs	8,249.00	12,087.80	8,099.62	1,176.95	1,176.95	12,237.18
Departments	6,663.29	258.05	250.00	1,445.66	-	8,117.00
Trusts	50,754.91	445,784.00	474,711.49	102,461.60	99,576.87	24,712.15
General	<u>125,056.58</u>	<u>632.64</u>	<u>17,153.80</u>	<u>1,177.80</u>	<u>1,150.00</u>	<u>108,563.22</u>
TOTALS	<u><u>\$ 191,020.82</u></u>	<u><u>\$ 496,275.63</u></u>	<u><u>\$ 532,658.73</u></u>	<u><u>\$ 107,315.62</u></u>	<u><u>\$ 107,315.62</u></u>	<u><u>\$ 154,637.72</u></u>

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

PROFILE OF THE SCHOOL

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

Principal: Brad Fatout

Bookkeeper: Cornet Brown – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 118,095.90
Investment:	
Treasurer's Pool Account	<u>359,095.22</u>
TOTAL	<u><u>\$ 477,191.12</u></u>

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

AUDIT EXCEPTIONS

None

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 7,781.36	\$ 14,580.00	\$ 7,486.92	\$ 568.18	\$ 9,676.00	\$ 5,766.62
Music	6,237.81	2,948.20	922.40	139.56	7,225.20	1,177.97
Classes	17,988.39	24,427.85	19,174.75	9,381.26	9,791.53	22,831.22
Clubs	304,147.13	114,654.94	135,613.12	42,841.65	39,848.63	286,181.97
Departments	20,919.76	3,916.92	2,827.04	4,181.18	9,519.62	16,671.20
Trusts	89,549.18	62,839.10	93,981.06	73,275.39	41,741.52	89,941.09
General	<u>66,985.57</u>	<u>9,327.82</u>	<u>9,107.62</u>	<u>2,316.33</u>	<u>14,901.05</u>	<u>54,621.05</u>
TOTALS	<u><u>\$ 513,609.20</u></u>	<u><u>\$ 232,694.83</u></u>	<u><u>\$ 269,112.91</u></u>	<u><u>\$ 132,703.55</u></u>	<u><u>\$ 132,703.55</u></u>	<u><u>\$ 477,191.12</u></u>

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

PROFILE OF THE SCHOOL

Address: 11000 Holmberg Road, Parkland, Florida 33076
Principal: Matthew Bianchi
Bookkeeper: Brenda Martorana

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 91,212.88	\$ 109,359.30
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 111,212.88</u>	<u>\$ 129,359.30</u>

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

AUDIT EXCEPTIONS

None

WESTGLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 5,060.29	\$ 13,616.00	\$ 18,074.22	\$ 15.60	\$ 360.00	\$ 257.67
Music	5,848.91	5,527.72	2,816.30	260.00	4,898.01	3,922.32
Classes	33,615.21	6,621.26	28,806.55	72.53	4,545.57	6,956.88
Clubs	36,742.84	11,727.92	15,290.41	1,059.71	5,329.33	28,910.73
Departments	5,614.41	-	19.14	180.77	2,859.22	2,916.82
Trusts	77,794.09	57,756.42	91,554.86	87,356.01	70,377.44	60,974.22
General	<u>6,673.51</u>	<u>6,055.64</u>	<u>4,879.86</u>	<u>1,075.86</u>	<u>1,650.91</u>	<u>7,274.24</u>
TOTALS	<u><u>\$ 171,349.26</u></u>	<u><u>\$ 101,304.96</u></u>	<u><u>\$ 161,441.34</u></u>	<u><u>\$ 90,020.48</u></u>	<u><u>\$ 90,020.48</u></u>	<u><u>\$ 111,212.88</u></u>

WESTGLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 257.67	\$ 60,147.07	\$ 44,982.95	\$ 767.75	\$ 8,665.17	\$ 7,524.37
Music	3,922.32	30,163.78	27,631.05	1,566.57	2,515.00	5,506.62
Classes	6,956.88	196,699.82	195,425.69	400.00	6,777.11	1,853.90
Clubs	28,910.73	61,445.54	62,667.47	2,933.51	786.40	29,835.91
Departments	2,916.82	674.40	2,321.69	2,180.93	233.60	3,216.86
Trusts	60,974.22	94,832.06	95,085.86	40,042.23	26,727.03	74,035.62
General	<u>7,274.24</u>	<u>10,965.20</u>	<u>8,666.74</u>	<u>765.22</u>	<u>2,951.90</u>	<u>7,386.02</u>
TOTALS	<u>\$ 111,212.88</u>	<u>\$ 454,927.87</u>	<u>\$ 436,781.45</u>	<u>\$ 48,656.21</u>	<u>\$ 48,656.21</u>	<u>\$ 129,359.30</u>

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

PROFILE OF THE SCHOOL

Address: 700 SW 26th Street, Fort Lauderdale, Florida 33315

Principal: Wylie Howard, Jr.

Bookkeeper: Shauntay Cunningham-Poole

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,940.80	\$ 7,640.06
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 25,940.80</u>	<u>\$ 17,640.06</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 Whiddon-Rogers Education Center for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

WHIDDON-ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 4,626.54	\$ 860.82	\$ 567.00	\$ 4.00	\$ 491.52	\$ 4,432.84
Departments	4,913.93	78.64	2,330.63	-	1,000.00	1,661.94
Trusts	21,765.64	21,153.55	18,441.17	146.17	5,061.39	19,562.80
General	<u>1,217.73</u>	<u>258.75</u>	<u>7,596.00</u>	<u>6,552.91</u>	<u>150.17</u>	<u>283.22</u>
TOTALS	<u><u>\$ 32,523.84</u></u>	<u><u>\$ 22,351.76</u></u>	<u><u>\$ 28,934.80</u></u>	<u><u>\$ 6,703.08</u></u>	<u><u>\$ 6,703.08</u></u>	<u><u>\$ 25,940.80</u></u>

WHIDDON-ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 4,432.84	\$ 9,507.60	\$ 12,338.75	\$ 5,224.38	\$ 4,502.02	\$ 2,324.05
Departments	1,661.94	1,253.58	459.85	55.37	807.77	1,703.27
Trusts	19,562.80	24,668.71	30,404.82	3,535.15	5,173.15	12,188.69
General	<u>283.22</u>	<u>1,057.76</u>	<u>1,584.97</u>	<u>4,661.74</u>	<u>2,993.70</u>	<u>1,424.05</u>
TOTALS	<u><u>\$ 25,940.80</u></u>	<u><u>\$ 36,487.65</u></u>	<u><u>\$ 44,788.39</u></u>	<u><u>\$ 13,476.64</u></u>	<u><u>\$ 13,476.64</u></u>	<u><u>\$ 17,640.06</u></u>

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

PROFILE OF THE SCHOOL

Address: 4000 Winston Park Boulevard, Coconut Creek, Florida 33073
Principal: Carolyn Eggelletion
Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 87,891.66	\$ 88,796.59
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 97,891.66</u>	<u>\$ 98,796.59</u>

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

AUDIT EXCEPTIONS

None

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 2,115.94	\$ -	\$ -	\$ -	\$ -	\$ 2,115.94
Classes	3,523.21	582.00	1,284.39	122.50	249.75	2,693.57
Clubs	1,401.98	3,045.00	3,009.24	71.71	113.53	1,395.92
Departments	14,150.26	-	16.29	212.29	0.44	14,345.82
Trusts	69,698.20	17,842.96	51,491.75	40,753.02	35,309.35	41,493.08
General	<u>37,226.53</u>	<u>4,191.82</u>	<u>84.57</u>	<u>1,247.53</u>	<u>6,733.98</u>	<u>35,847.33</u>
TOTALS	<u>\$ 128,116.12</u>	<u>\$ 25,661.78</u>	<u>\$ 55,886.24</u>	<u>\$ 42,407.05</u>	<u>\$ 42,407.05</u>	<u>\$ 97,891.66</u>

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 2,115.94	\$ 2,799.00	\$ 1,608.96	\$ 1,006.93	\$ 1,190.04	\$ 3,122.87
Classes	2,693.57	20,546.75	22,780.62	1,036.73	130.32	1,366.11
Clubs	1,395.92	1,172.00	1,675.80	-	-	892.12
Departments	14,345.82	-	-	546.33	-	14,892.15
Trusts	41,493.08	51,809.42	52,315.51	13,679.38	8,747.38	45,918.99
General	<u>35,847.33</u>	<u>7,539.74</u>	<u>4,581.09</u>	<u>1,738.98</u>	<u>7,940.61</u>	<u>32,604.35</u>
TOTALS	<u><u>\$ 97,891.66</u></u>	<u><u>\$ 83,866.91</u></u>	<u><u>\$ 82,961.98</u></u>	<u><u>\$ 18,008.35</u></u>	<u><u>\$ 18,008.35</u></u>	<u><u>\$ 98,796.59</u></u>