

INTERNAL AUDIT REPORT

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



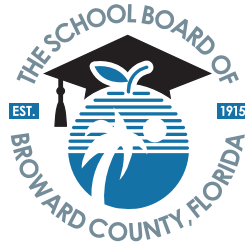
To be presented to the:

**Audit Committee on
January 26, 2023**

**The School Board of Broward County, Florida on
February 15, 2023**

By

The Office of the Chief Auditor



Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Torey Alston
Brenda Fam, Esq.
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Dr. Vickie L. Cartwright
Superintendent of Schools

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

Lori Alhadeff, Chair
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Dr. Allen Zeman

Dr. Vickie L. Cartwright
Superintendent of Schools

January 18, 2023

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 forty-seven (47) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1700. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

The audits at these forty-seven (47) 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 forty-seven (47) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the forty-seven (47) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

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

Sincerely,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ali Arcese
Ann Conway
Hermine James

Audits Performed by:

Patrick Beauvoir
Luis Castaño
Ceci Guerrero
Joy Hipolito
Raysa Lugo
David Sabra
Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.001, Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1700 and the Audit Plan for the 2022-2023 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

We perform our audits with the objectives of:

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

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

Financial Statements

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

Compliance

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

Internal Control Structure

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

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

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

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

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

SECTION I:
Audit Reports (with No Exceptions)

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

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principals: Dr. Louis Kushner (July 2022 – Present)
Shawn Aycock (July 2021 – June 2022)

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 67,655.70
Investment:	
Treasurer's Pool Account	<u>6,000.00</u>
TOTAL	<u>\$ 73,655.70</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 Apollo 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

APOLLO 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	\$ 766.92	\$ 2,380.00	\$ 578.74	\$ -	\$ -	\$ 2,568.18
Music	3,341.91	13,633.32	14,158.74	1,273.81	2,031.90	2,058.40
Classes	-	36,328.00	36,852.68	894.75	292.11	77.96
Clubs	19,860.43	22,176.50	19,657.84	9,758.72	9,390.50	22,747.31
Departments	11,033.21	8,527.67	6,494.40	4,905.91	3,199.12	14,773.27
Trusts	20,324.46	13,201.09	9,192.49	7,064.48	8,963.69	22,433.85
General	<u>8,185.49</u>	<u>2,373.77</u>	<u>1,542.18</u>	<u>1,139.25</u>	<u>1,159.60</u>	<u>8,996.73</u>
TOTALS	<u><u>\$ 63,512.42</u></u>	<u><u>\$ 98,620.35</u></u>	<u><u>\$ 88,477.07</u></u>	<u><u>\$ 25,036.92</u></u>	<u><u>\$ 25,036.92</u></u>	<u><u>\$ 73,655.70</u></u>

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

PROFILE OF THE SCHOOL

Address: 3500 North 22nd Avenue, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Cassandra Adderley

Bookkeeper: Robert Johnston – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Bank of America	\$ 65,496.46
TOTAL	<u>\$ 65,496.46</u>

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

ATTUCKS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ 2,687.00	\$ 2,054.65	\$ -	\$ -	\$ 632.35
Music	377.87	2,935.50	1,149.20	262.50	89.43	2,337.24
Classes	24.32	33,177.00	32,608.90	1,851.55	528.52	1,915.45
Clubs	19,997.08	17,739.60	10,831.12	8,297.85	7,435.82	27,767.59
Departments	8,170.19	9,838.29	9,394.05	2,528.34	-	11,142.77
Trusts	28,077.68	35,133.88	45,122.36	9,372.00	13,180.81	14,280.39
General	<u>7,665.14</u>	<u>5,682.62</u>	<u>4,849.43</u>	<u>3,899.75</u>	<u>4,977.41</u>	<u>7,420.67</u>
TOTALS	<u><u>\$ 64,312.28</u></u>	<u><u>\$ 107,193.89</u></u>	<u><u>\$ 106,009.71</u></u>	<u><u>\$ 26,211.99</u></u>	<u><u>\$ 26,211.99</u></u>	<u><u>\$ 65,496.46</u></u>

BAYVIEW 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: 1175 Middle River Drive, Fort Lauderdale, Florida 33304

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principals: Diane Eagan (July 2022 – Present)
Tonya Frost (July 2020 – June 2022)

Bookkeeper: Michaelene Pfeffer

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 88,424.97	\$ 69,442.05
TOTAL	<u>\$ 88,424.97</u>	<u>\$ 69,442.05</u>

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

BAYVIEW 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	\$ 2,672.53	\$ 560.00	\$ (905.00) *	\$ -	\$ 1,925.76	\$ 2,211.77
Clubs	1,890.90	696.76	1,366.91	-	-	1,220.75
Departments	1,955.08	252.00	-	32.36	-	2,239.44
Trusts	(1,982.04) ∞	145,654.87	112,820.55	15,937.78	13,766.80	33,023.26
General	<u>52,923.25</u>	<u>558.35</u>	<u>3,474.27</u>	<u>4,109.92</u>	<u>4,387.50</u>	<u>49,729.75</u>
TOTALS	<u>\$ 57,459.72</u>	<u>\$ 147,721.98</u>	<u>\$ 116,756.73</u>	<u>\$ 20,080.06</u>	<u>\$ 20,080.06</u>	<u>\$ 88,424.97</u>

* Checks written in the previous fiscal year were voided.

∞ At fiscal year-end 2020, the SBBC Reimbursable Account balance was negative (\$23,718.24), causing a net negative balance of (\$1,982.04) in the Trusts fund. The negative account balance was caused by refunding Aftercare payments to parents, following school closures due to the Covid-19 pandemic, even though the school had already remitted these collections to the district. The negative balance was cleared in August 2020, after the district returned the school's Aftercare remittances. Standard Practice Bulletin I-204 Trusts permits a negative balance in the SBBC Reimbursable Account at year-end, with an approved and documented reason.

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,211.77	\$ 40,025.00	\$ 40,751.47	\$ 469.94	\$ -	\$ 1,955.24
Clubs	1,220.75	2,161.99	3,063.72	500.00	500.00	319.02
Departments	2,239.44	835.00	1,446.66	149.17	48.95	1,728.00
Trusts	33,023.26	171,855.84	177,148.80	26,775.84	27,023.85	27,482.29
General	<u>49,729.75</u>	<u>5.99</u>	<u>11,456.09</u>	<u>2,937.85</u>	<u>3,260.00</u>	<u>37,957.50</u>
TOTALS	<u><u>\$ 88,424.97</u></u>	<u><u>\$ 214,883.82</u></u>	<u><u>\$ 233,866.74</u></u>	<u><u>\$ 30,832.80</u></u>	<u><u>\$ 30,832.80</u></u>	<u><u>\$ 69,442.05</u></u>

BEACHSIDE MONTESSORI VILLAGE PK-8
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 2230 Lincoln Street, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principals: Nancy Long (July 2021 – Present)
Vered Roberts (July 2020 – June 2021)

Bookkeepers: Chequita Butler – Business Support Center (October 2022 – Present)
Linda Morrow – Business Support Center (July 2020–September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 56,577.06	\$ 53,061.57
TOTAL	<u>\$ 56,577.06</u>	<u>\$ 53,061.57</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 Beachside Montessori Village PK-8 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

BEACHSIDE MONTESSORI VILLAGE PK-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 215.11	\$ 200.00	\$ 190.43	\$ -	\$ -	\$ 224.68
Music	2,024.54	840.00	63.60	-	-	2,800.94
Classes	3,835.03	-	-	-	-	3,835.03
Clubs	7,675.51	638.99	235.75	872.40	872.40	8,078.75
Departments	3,090.65	-	-	0.96	-	3,091.61
Trusts	32,284.45	419,445.20	420,050.77	39,149.26	37,411.39	33,416.75
General	<u>6,905.36</u>	<u>206.93</u>	<u>244.16</u>	<u>3,995.87</u>	<u>5,734.70</u>	<u>5,129.30</u>
TOTALS	<u><u>\$ 56,030.65</u></u>	<u><u>\$ 421,331.12</u></u>	<u><u>\$ 420,784.71</u></u>	<u><u>\$ 44,018.49</u></u>	<u><u>\$ 44,018.49</u></u>	<u><u>\$ 56,577.06</u></u>

BEACHSIDE MONTESSORI VILLAGE PK-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 224.68	\$ -	\$ -	\$ -	\$ -	\$ 224.68
Music	2,800.94	934.40	24.80	556.80	611.07	3,656.27
Classes	3,835.03	76,088.32	77,200.51	2,404.20	1,991.40	3,135.64
Clubs	8,078.75	3,952.00	3,857.44	459.63	509.48	8,123.46
Departments	3,091.61	-	-	1,112.09	-	4,203.70
Trusts	33,416.75	630,852.49	636,985.95	35,488.03	36,978.03	25,793.29
General	<u>5,129.30</u>	<u>9,895.42</u>	<u>7,169.42</u>	<u>968.00</u>	<u>898.77</u>	<u>7,924.53</u>
TOTALS	<u><u>\$ 56,577.06</u></u>	<u><u>\$ 721,722.63</u></u>	<u><u>\$ 725,238.12</u></u>	<u><u>\$ 40,988.75</u></u>	<u><u>\$ 40,988.75</u></u>	<u><u>\$ 53,061.57</u></u>

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

PROFILE OF THE SCHOOL

Address: 1201 NW 6th Avenue, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: Tavures Williams (July 2022 – Present)
Dr. Karlton Johnson (July 2021 – June 2022)

Bookkeepers: Alicia Owens-Walden–Business Support Center (December 2022–Present)
Charlene Lee – Business Support Center (July 2021 – October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Bank of America	\$ 177,710.49
Investment:	
Treasurer's Pool Account	<u>70,000.00</u>
TOTAL	<u>\$ 247,710.49</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 Blanche Ely 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

BLANCHE ELY 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	\$ 4,428.23	\$ 48,487.70	\$ 26,390.95	\$ 12,086.05	\$ 27,943.09	\$ 10,667.94
Music	60,641.77	4,302.00	5,575.52	4,079.80	4,137.60	59,310.45
Classes	2,435.21	86,646.35	82,597.28	2,848.16	6,038.50	3,293.94
Clubs	96,066.40	69,766.15	82,793.10	9,744.94	7,272.83	85,511.56
Departments	14,044.95	2,037.81	5,633.92	4,802.31	2,603.02	12,648.13
Trusts	64,239.03	43,910.15	55,080.76	34,867.54	27,090.89	60,845.07
General	<u>15,183.58</u>	<u>1,110.32</u>	<u>7,517.63</u>	<u>15,132.93</u>	<u>8,475.80</u>	<u>15,433.40</u>
TOTALS	<u><u>\$ 257,039.17</u></u>	<u><u>\$ 256,260.48</u></u>	<u><u>\$ 265,589.16</u></u>	<u><u>\$ 83,561.73</u></u>	<u><u>\$ 83,561.73</u></u>	<u><u>\$ 247,710.49</u></u>

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

PROFILE OF THE SCHOOL

Address: 610 NE 13th Avenue, Pompano Beach, Florida 33060

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Jonathan Williams

Bookkeeper: Shantell Washington Durham

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 54,284.50
Investment:	
Treasurer's Pool Account	<u>70,000.00</u>
 TOTAL	 <u>\$ 124,284.50</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Community Schools North for the 2021-22 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2021-22 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

COMMUNITY SCHOOLS NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 7,165.57	\$ -	\$ 781.86	\$ 933.79	\$ -	\$ 7,317.50
Trusts	80,257.83	287,522.09	258,668.81	230,461.11	240,222.64	99,349.58
General	<u>8,979.75</u>	<u>3,550.22</u>	<u>3,740.29</u>	<u>10,840.73</u>	<u>2,012.99</u>	<u>17,617.42</u>
TOTALS	<u><u>\$ 96,403.15</u></u>	<u><u>\$ 291,072.31</u></u>	<u><u>\$ 263,190.96</u></u>	<u><u>\$ 242,235.63</u></u>	<u><u>\$ 242,235.63</u></u>	<u><u>\$ 124,284.50</u></u>

CORAL 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: 8401 Westview Drive, Coral Springs, Florida 33067

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Camille Pontillo

Bookkeepers: Christine Sacks (October 2021 – Present)
Ruth Ocejo (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	\$ 51,926.43	\$ 72,270.03
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 71,926.43</u>	<u>\$ 92,270.03</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 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

CORAL 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	\$ 300.02	\$ -	\$ -	\$ -	\$ -	\$ 300.02
Classes	3,675.22	-	848.79	-	-	2,826.43
Clubs	6,173.89	58.56	314.03	-	-	5,918.42
Departments	4,248.39	-	-	171.92	-	4,420.31
Trusts	30,171.68	26,875.34	24,992.89	1,378.00	1,549.92	31,882.21
General	<u>34,018.52</u>	<u>2,806.81</u>	<u>10,246.29</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>26,579.04</u>
TOTALS	<u>\$ 78,587.72</u>	<u>\$ 29,740.71</u>	<u>\$ 36,402.00</u>	<u>\$ 2,699.92</u>	<u>\$ 2,699.92</u>	<u>\$ 71,926.43</u>

CORAL 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	\$ 300.02	\$ -	\$ -	\$ -	\$ -	\$ 300.02
Classes	2,826.43	11,887.10	11,526.85	1,153.81	2,672.67	1,667.82
Clubs	5,918.42	26.48	-	-	-	5,944.90
Departments	4,420.31	-	-	739.54	-	5,159.85
Trusts	31,882.21	181,749.47	167,254.55	6,520.10	4,167.05	48,730.18
General	<u>26,579.04</u>	<u>8,241.06</u>	<u>2,779.11</u>	<u>1,150.00</u>	<u>2,723.73</u>	<u>30,467.26</u>
TOTALS	<u><u>\$ 71,926.43</u></u>	<u><u>\$ 201,904.11</u></u>	<u><u>\$ 181,560.51</u></u>	<u><u>\$ 9,563.45</u></u>	<u><u>\$ 9,563.45</u></u>	<u><u>\$ 92,270.03</u></u>

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

PROFILE OF THE SCHOOL

Address: 10300 West Wiles Road, Coral Springs, Florida 33076
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Sara La Rosa
Bookkeeper: Althea Essue – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 40,135.11
Investment:	
Treasurer's Pool Account	<u>24,000.00</u>
TOTAL	<u>\$ 64,135.11</u>

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

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 442.14	\$ -	\$ 313.99	\$ -	\$ -	\$ 128.15
Music	2,989.13	1,758.34	39.84	103.62	103.62	4,707.63
Classes	781.36	171,353.12	168,913.61	2,268.40	4,726.36	762.91
Clubs	24,630.64	37,661.61	36,852.82	10,157.42	9,471.18	26,125.67
Departments	7,596.55	17.71	208.99	2,347.18	657.23	9,095.22
Trusts	29,469.13	15,436.48	23,324.49	8,664.54	11,745.12	18,500.54
General	<u>2,399.33</u>	<u>3,112.41</u>	<u>3,859.10</u>	<u>5,150.95</u>	<u>1,988.60</u>	<u>4,814.99</u>
TOTALS	<u><u>\$ 68,308.28</u></u>	<u><u>\$ 229,339.67</u></u>	<u><u>\$ 233,512.84</u></u>	<u><u>\$ 28,692.11</u></u>	<u><u>\$ 28,692.11</u></u>	<u><u>\$ 64,135.11</u></u>

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

PROFILE OF THE SCHOOL

Address: 2300 Country Isles Road, Weston, Florida 33326

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Mindy Morgan

Bookkeepers: Zorimar Melendez – Business Support Center (September 2022 – Present)
Sabrina McGinley – Business Support Center (July 2020 - August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,708.39	\$ 31,773.62
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 27,708.39</u>	<u>\$ 36,773.62</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 Country Isles 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

COUNTRY ISLES 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	\$ 2,351.41	\$ -	\$ 167.53	\$ -	\$ 117.79	\$ 2,066.09
Clubs	4,312.98	180.00	1,177.87	11.34	-	3,326.45
Departments	5,822.19	27.35	15.99	436.93	-	6,270.48
Trusts	15,036.24	122,571.91	122,501.78	15,722.63	15,953.11	14,875.89
General	<u>1,295.25</u>	<u>172.99</u>	<u>198.76</u>	<u>300.00</u>	<u>400.00</u>	<u>1,169.48</u>
TOTALS	<u><u>\$ 28,818.07</u></u>	<u><u>\$ 122,952.25</u></u>	<u><u>\$ 124,061.93</u></u>	<u><u>\$ 16,470.90</u></u>	<u><u>\$ 16,470.90</u></u>	<u><u>\$ 27,708.39</u></u>

COUNTRY ISLES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,066.09	\$ 34,710.00	\$ 33,063.70	\$ 335.48	\$ 2,377.54	\$ 1,670.33
Clubs	3,326.45	3,645.00	3,689.18	67.37	-	3,349.64
Departments	6,270.48	-	-	5,665.71	4,679.89	7,256.30
Trusts	14,875.89	351,674.00	344,883.80	75,688.83	74,340.23	23,014.69
General	<u>1,169.48</u>	<u>1,154.67</u>	<u>481.76</u>	<u>199.59</u>	<u>559.32</u>	<u>1,482.66</u>
TOTALS	<u><u>\$ 27,708.39</u></u>	<u><u>\$ 391,183.67</u></u>	<u><u>\$ 382,118.44</u></u>	<u><u>\$ 81,956.98</u></u>	<u><u>\$ 81,956.98</u></u>	<u><u>\$ 36,773.62</u></u>

DAVIE 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: 7025 SW 39th Street, Davie, Florida 33314

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principals: Silvio Pruneda (December 2022 – Present)
Erik Anderson (July 2020 – November 2022)

Bookkeepers: Angela Grant – Business Support Center (June 2022 – Present)
Berkys Mejia – Business Support Center (July 2020 – May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,463.67	\$ 23,469.03
TOTAL	<u>\$ 23,463.67</u>	<u>\$ 23,469.03</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 Davie 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

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,395.35	\$ -	\$ -	\$ 302.40	\$ 2,532.97	\$ 3,164.78
Clubs	2,685.90	-	482.17	-	-	2,203.73
Departments	3,506.67	-	-	-	-	3,506.67
Trusts	10,763.28	2,301.00	2,140.57	2,680.57	840.24	12,764.04
General	<u>1,656.28</u>	<u>-</u>	<u>222.07</u>	<u>840.24</u>	<u>450.00</u>	<u>1,824.45</u>
TOTALS	<u><u>\$ 24,007.48</u></u>	<u><u>\$ 2,301.00</u></u>	<u><u>\$ 2,844.81</u></u>	<u><u>\$ 3,823.21</u></u>	<u><u>\$ 3,823.21</u></u>	<u><u>\$ 23,463.67</u></u>

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,164.78	\$ 1,160.00	\$ 1,517.65	\$ -	\$ 584.14	\$ 2,222.99
Clubs	2,203.73	3,665.00	3,728.23	197.62	98.81	2,239.31
Departments	3,506.67	5.00	-	714.56	12.48	4,213.75
Trusts	12,764.04	4,386.97	3,657.37	3,717.07	7,117.55	10,093.16
General	<u>1,824.45</u>	<u>10.00</u>	<u>318.36</u>	<u>4,121.13</u>	<u>937.40</u>	<u>4,699.82</u>
TOTALS	<u>\$ 23,463.67</u>	<u>\$ 9,226.97</u>	<u>\$ 9,221.61</u>	<u>\$ 8,750.38</u>	<u>\$ 8,750.38</u>	<u>\$ 23,469.03</u>

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

PROFILE OF THE SCHOOL

Address: 910 Buck Pride Way, Deerfield Beach, Florida 33441

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Jon Marlow

Bookkeepers: Sabrina McGinley – Business Support Center (September 2022 – Present)
Kimberly Richardson – Business Support Center (July 2021 – August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 172,714.83
Investment:	
Treasurer's Pool Account	<u>150,000.00</u>
TOTAL	<u>\$ 322,714.83</u>

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

DEERFIELD 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	\$ 1,201.84	\$ 60,827.53	\$ 38,374.48	\$ 20,832.85	\$ 29,117.14	\$ 15,370.60
Music	7,822.78	8,450.21	12,333.35	12,229.21	1,786.71	14,382.14
Classes	7,389.38	48,422.00	44,158.13	16,410.89	20,135.13	7,929.01
Clubs	151,544.33	79,052.28	129,094.05	33,685.65	9,623.93	125,564.28
Departments	31,033.80	3,570.97	2,373.19	2,262.88	1,072.46	33,422.00
Trusts	103,392.83	58,455.04	66,594.59	36,495.25	52,420.46	79,328.07
General	<u>56,111.61</u>	<u>794.36</u>	<u>2,426.34</u>	<u>2,305.84</u>	<u>10,066.74</u>	<u>46,718.73</u>
TOTALS	<u><u>\$ 358,496.57</u></u>	<u><u>\$ 259,572.39</u></u>	<u><u>\$ 295,354.13</u></u>	<u><u>\$ 124,222.57</u></u>	<u><u>\$ 124,222.57</u></u>	<u><u>\$ 322,714.83</u></u>

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

PROFILE OF THE SCHOOL

Address: 701 SE 6th Avenue, Deerfield Beach, Florida 33441

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Dr. Latori Fulton

Bookkeeper: Amar Chand – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Regions Bank	\$ 83,984.69
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 93,984.69</u>

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

DEERFIELD BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 6,194.35	\$ 10,152.50	\$ 9,094.38	\$ 8,130.48	\$ 8,130.48	\$ 7,252.47
Music	6,266.82	4,406.00	2,395.56	5,275.52	5,275.52	8,277.26
Classes	4,259.38	-	-	-	905.84	3,353.54
Clubs	13,515.30	7,170.30	10,571.79	4,356.34	4,390.72	10,079.43
Departments	4,210.47	-	-	530.46	397.32	4,343.61
Trusts	56,010.73	19,374.03	24,913.89	8,423.48	9,903.99	48,990.36
General	<u>8,940.25</u>	<u>808.83</u>	<u>348.65</u>	<u>3,509.15</u>	<u>1,221.56</u>	<u>11,688.02</u>
TOTALS	<u><u>\$ 99,397.30</u></u>	<u><u>\$ 41,911.66</u></u>	<u><u>\$ 47,324.27</u></u>	<u><u>\$ 30,225.43</u></u>	<u><u>\$ 30,225.43</u></u>	<u><u>\$ 93,984.69</u></u>

DEERFIELD 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: 650 SW 3rd Avenue, Deerfield Beach, Florida 33441

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principals: Donna Rucker (September 2022 – Present)
Jocelyn Reid (July 2020 – August 2022)

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 25,319.91	\$ 22,308.83
TOTAL	<u>\$ 25,319.91</u>	<u>\$ 22,308.83</u>

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

DEERFIELD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,034.47	\$ -	\$ -	\$ 225.00	\$ 228.00	\$ 1,031.47
Clubs	2,665.31	-	578.42	169.68	-	2,256.57
Departments	3,291.44	-	-	113.56	-	3,405.00
Trusts	19,889.84	8,260.33	11,775.83	423.00	583.24	16,214.10
General	<u>2,179.23</u>	<u>770.13</u>	<u>416.59</u>	<u>180.00</u>	<u>300.00</u>	<u>2,412.77</u>
TOTALS	<u><u>\$ 29,060.29</u></u>	<u><u>\$ 9,030.46</u></u>	<u><u>\$ 12,770.84</u></u>	<u><u>\$ 1,111.24</u></u>	<u><u>\$ 1,111.24</u></u>	<u><u>\$ 25,319.91</u></u>

DEERFIELD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,031.47	\$ 2,098.00	\$ 289.73	\$ 89.57	\$ 89.57	\$ 2,839.74
Clubs	2,256.57	842.95	842.72	145.36	0.23	2,401.93
Departments	3,405.00	6,849.78	3,544.77	1,681.88	4,650.00	3,741.89
Trusts	16,214.10	23,940.72	32,736.15	27,420.57	23,968.94	10,870.30
General	<u>2,412.77</u>	<u>1,226.77</u>	<u>555.93</u>	<u>1,876.26</u>	<u>2,504.90</u>	<u>2,454.97</u>
TOTALS	<u><u>\$ 25,319.91</u></u>	<u><u>\$ 34,958.22</u></u>	<u><u>\$ 37,969.30</u></u>	<u><u>\$ 31,213.64</u></u>	<u><u>\$ 31,213.64</u></u>	<u><u>\$ 22,308.83</u></u>

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

PROFILE OF THE SCHOOL

Address: 8800 NW 54th Court, Sunrise, Florida 33351

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Julie DeGreeff

Bookkeepers: Chequita Butler – Business Support Center (September 2022 – Present)
Fredric Curry – Business Support Center (July 2022 – August 2022)
Tonia Jackson – Business Support Center (March 2022 – May 2022)
Rhonda Tribbey – Business Support Center (Sept. 2021 – October 2021)
Cindy Celestin – Business Support Center (July 2021 – June 2022)

CASH AND INVESTMENT SUMMARY

6/30/22

Cash Account:

Checking Account – Wells Fargo Bank	\$ 80,398.76
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TOTAL	\$ 80,398.76
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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 Discovery Elementary School for the 2021-22 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2021-22 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

DISCOVERY 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	\$ 10,692.50	\$ 3,745.00	\$ 200.80	\$ 680.18	\$ 9,015.41	\$ 5,901.47
Clubs	1,465.73	-	-	406.57	-	1,872.30
Departments	11,329.18	-	-	1,451.72	-	12,780.90
Trusts	37,413.75	237,490.36	236,514.10	37,535.45	35,277.78	40,647.68
General	<u>10,350.24</u>	<u>5,001.63</u>	<u>374.73</u>	<u>4,338.40</u>	<u>119.13</u>	<u>19,196.41</u>
TOTALS	<u><u>\$ 71,251.40</u></u>	<u><u>\$ 246,236.99</u></u>	<u><u>\$ 237,089.63</u></u>	<u><u>\$ 44,412.32</u></u>	<u><u>\$ 44,412.32</u></u>	<u><u>\$ 80,398.76</u></u>

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

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>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 35,098.90
Investment:	
Treasurer’s Pool Account	<u>32,000.00</u>
TOTAL	<u>\$ 67,098.90</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 Driftwood 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

DRIFTWOOD 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	\$ 13,612.70	\$ 8,642.00	\$ 5,274.21	\$ 337.09	\$ 720.00	\$ 16,597.58
Music	137.43	22,522.00	21,234.22	496.32	1,143.93	777.60
Classes	831.36	22,496.00	22,723.34	227.34	831.36	-
Clubs	14,632.13	12,020.00	1,803.08	1,113.36	-	25,962.41
Departments	3,231.25	180.50	-	1,953.00	184.11	5,180.64
Trusts	9,733.65	25,572.20	30,063.46	12,320.69	10,071.94	7,491.14
General	<u>21,011.72</u>	<u>13,165.94</u>	<u>19,591.67</u>	<u>1,299.39</u>	<u>4,795.85</u>	<u>11,089.53</u>
TOTALS	<u><u>\$ 63,190.24</u></u>	<u><u>\$ 104,598.64</u></u>	<u><u>\$ 100,689.98</u></u>	<u><u>\$ 17,747.19</u></u>	<u><u>\$ 17,747.19</u></u>	<u><u>\$ 67,098.90</u></u>

EMBASSY CREEK 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: 10905 SE Lake Boulevard, Cooper City, Florida 33026

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Robert Becker

Bookkeepers: Mari Anne McDonnell (January 2021 – Present)
Denise Piaggio (July 2020 - December 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 94,553.38	\$ 36,564.64
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 99,553.38</u>	<u>\$ 41,564.64</u>

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

EMBASSY CREEK 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	\$ 137.17	\$ -	\$ -	\$ -	\$ -	\$ 137.17
Classes	13,032.89	200.00	6,940.05	-	905.78	5,387.06
Clubs	4,591.33	750.00	81.12	-	-	5,260.21
Departments	10,028.07	-	-	115.18	-	10,143.25
Trusts	11,095.37	85,669.95	26,345.31	2,080.78	1,290.18	71,210.61
General	<u>7,315.70</u>	<u>517.06</u>	<u>417.68</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>7,415.08</u>
TOTALS	<u>\$ 46,200.53</u>	<u>\$ 87,137.01</u>	<u>\$ 33,784.16</u>	<u>\$ 3,345.96</u>	<u>\$ 3,345.96</u>	<u>\$ 99,553.38</u>

EMBASSY CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 137.17	\$ -	\$ 115.75	\$ -	\$ -	\$ 21.42
Classes	5,387.06	135,823.50	135,223.39	595.32	1,293.91	5,288.58
Clubs	5,260.21	8,077.00	6,514.92	1.62	251.62	6,572.29
Departments	10,143.25	8.00	4,647.05	2,151.04	207.35	7,447.89
Trusts	71,210.61	36,910.99	93,739.73	3,531.16	3,601.04	14,311.99
General	<u>7,415.08</u>	<u>2,646.86</u>	<u>1,214.25</u>	<u>1,400.00</u>	<u>2,325.22</u>	<u>7,922.47</u>
TOTALS	<u><u>\$ 99,553.38</u></u>	<u><u>\$ 183,466.35</u></u>	<u><u>\$ 241,455.09</u></u>	<u><u>\$ 7,679.14</u></u>	<u><u>\$ 7,679.14</u></u>	<u><u>\$ 41,564.64</u></u>

EVERGLADES 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: 2900 Bonaventure Boulevard, Weston, Florida 33331

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Eliot Tillinger

Bookkeepers: Zorimar Melendez – Business Support Center (September 2022 – Present)
Sabrina McGinley – Business Support Center (July 2020 - August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 69,076.48	\$ 64,835.36
TOTAL	<u>\$ 69,076.48</u>	<u>\$ 64,835.36</u>

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

EVERGLADES 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	\$ 5,574.50	\$ -	\$ 172.45	\$ -	\$ -	\$ 5,402.05
Classes	5,294.17	-	1,801.48	-	99.84	3,392.85
Clubs	3,489.97	-	805.06	71.44	-	2,756.35
Departments	1,348.05	14.00	100.00	14.39	-	1,276.44
Trusts	47,370.78	71,945.39	70,315.38	13,782.98	12,524.66	50,259.11
General	<u>4,962.06</u>	<u>2,421.62</u>	<u>149.69</u>	<u>1,142.41</u>	<u>2,386.72</u>	<u>5,989.68</u>
TOTALS	<u><u>\$ 68,039.53</u></u>	<u><u>\$ 74,381.01</u></u>	<u><u>\$ 73,344.06</u></u>	<u><u>\$ 15,011.22</u></u>	<u><u>\$ 15,011.22</u></u>	<u><u>\$ 69,076.48</u></u>

EVERGLADES 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	\$ 5,402.05	\$ -	\$ -	\$ -	\$ -	\$ 5,402.05
Classes	3,392.85	60,068.40	60,047.83	1,078.36	3,510.29	981.49
Clubs	2,756.35	-	-	74.00	-	2,830.35
Departments	1,276.44	587.75	-	775.53	0.01	2,639.71
Trusts	50,259.11	333,451.84	340,111.86	76,787.44	73,927.50	46,459.03
General	<u>5,989.68</u>	<u>2,261.44</u>	<u>450.86</u>	<u>1,475.58</u>	<u>2,753.11</u>	<u>6,522.73</u>
TOTALS	<u><u>\$ 69,076.48</u></u>	<u><u>\$ 396,369.43</u></u>	<u><u>\$ 400,610.55</u></u>	<u><u>\$ 80,190.91</u></u>	<u><u>\$ 80,190.91</u></u>	<u><u>\$ 64,835.36</u></u>

FLAMINGO 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: 1130 SW 133rd Avenue, Davie, Florida 33325

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Philip Bullock

Bookkeepers: Zorimar Melendez - Business Support Center (September 2022 - Present)
Sabrina McGinley - Business Support Center (August 2020 - August 2022)
Susanne Dale (July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 23,692.32	\$ 65,631.14
TOTAL	<u>\$ 23,692.32</u>	<u>\$ 65,631.14</u>

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

FLAMINGO 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	\$ 2,172.19	\$ -	\$ 292.12	\$ -	\$ 4.79	\$ 1,875.28
Clubs	1,290.43	-	-	12.24	-	1,302.67
Departments	2,981.86	-	-	44.61	-	3,026.47
Trusts	9,972.25	136,465.94	137,978.12	14,136.72	13,302.18	9,294.61
General	<u>10,033.58</u>	<u>766.90</u>	<u>1,720.59</u>	<u>1,063.40</u>	<u>1,950.00</u>	<u>8,193.29</u>
TOTALS	<u><u>\$ 26,450.31</u></u>	<u><u>\$ 137,232.84</u></u>	<u><u>\$ 139,990.83</u></u>	<u><u>\$ 15,256.97</u></u>	<u><u>\$ 15,256.97</u></u>	<u><u>\$ 23,692.32</u></u>

FLAMINGO ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,875.28	\$ 29,852.96	\$ 25,932.41	\$ 1,168.01	\$ 5,521.89	\$ 1,441.95
Clubs	1,302.67	1,505.00	1,625.81	2,644.35	2,636.02	1,190.19
Departments	3,026.47	225.50	-	959.63	160.69	4,050.91
Trusts	9,294.61	368,834.26	329,922.99	49,545.17	44,942.56	52,808.49
General	<u>8,193.29</u>	<u>208.60</u>	<u>1,206.29</u>	<u>2,694.21</u>	<u>3,750.21</u>	<u>6,139.60</u>
TOTALS	<u><u>\$ 23,692.32</u></u>	<u><u>\$ 400,626.32</u></u>	<u><u>\$ 358,687.50</u></u>	<u><u>\$ 57,011.37</u></u>	<u><u>\$ 57,011.37</u></u>	<u><u>\$ 65,631.14</u></u>

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

PROFILE OF THE SCHOOL

Address: 1600 NE 4th Avenue, Fort Lauderdale, Florida 33305

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: Erin Brown

Bookkeepers: Barbara Fierro (June 2022 – Present)
Denise Nonamaker (July 2021 – May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Truist Bank	\$ 180,973.42
Investment:	
Treasurer's Pool Account	<u>145,000.00</u>
TOTAL	<u>\$ 325,973.42</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 Fort Lauderdale 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

FORT LAUDERDALE 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	\$ 4,840.64	\$ 66,439.40	\$ 45,660.37	\$ 4,638.85	\$ 8,330.73	\$ 21,927.79
Music	4,433.81	34,941.00	37,478.78	212.11	89.55	2,018.59
Classes	8,617.20	149,761.23	138,914.64	330.59	10,881.78	8,912.60
Clubs	160,658.13	176,581.76	192,582.86	29,654.79	17,347.14	156,964.68
Departments	19,699.22	3,641.84	3,221.34	1,682.45	-	21,802.17
Trusts	78,206.12	123,369.44	94,572.17	21,387.08	28,857.39	99,533.08
General	<u>4,849.77</u>	<u>4,666.03</u>	<u>2,302.01</u>	<u>8,750.72</u>	<u>1,150.00</u>	<u>14,814.51</u>
TOTALS	<u><u>\$ 281,304.89</u></u>	<u><u>\$ 559,400.70</u></u>	<u><u>\$ 514,732.17</u></u>	<u><u>\$ 66,656.59</u></u>	<u><u>\$ 66,656.59</u></u>	<u><u>\$ 325,973.42</u></u>

GATOR RUN 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: 1101 Glades Parkway, Weston, Florida 33327

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Keith Peters

Bookkeepers: Donna Petrone – Business Support Center (November 2020 – Present)
Minerva Carlo – Business Support Center (July 2020 - October 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,195.99	\$ 101,118.18
TOTAL	<u>\$ 33,195.99</u>	<u>\$ 101,118.18</u>

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

GATOR RUN ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 7,725.40	\$ -	\$ 400.06	\$ 470.06	\$ 2,038.44	\$ 5,756.96
Clubs	6,043.07	42.88	-	-	-	6,085.95
Departments	2,235.01	15.00	-	91.91	-	2,341.92
Trusts	24,440.36	105,955.53	115,493.87	20,192.86	18,038.16	17,056.72
General	<u>4,199.95</u>	<u>519.52</u>	<u>2,086.80</u>	<u>1,401.00</u>	<u>2,079.23</u>	<u>1,954.44</u>
TOTALS	<u>\$ 44,643.79</u>	<u>\$ 106,532.93</u>	<u>\$ 117,980.73</u>	<u>\$ 22,155.83</u>	<u>\$ 22,155.83</u>	<u>\$ 33,195.99</u>

GATOR RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,756.96	\$ 283,150.00	\$ 282,894.19	\$ 1,368.13	\$ 4,937.79	\$ 2,443.11
Clubs	6,085.95	5,282.80	8,235.79	9,090.07	418.06	11,804.97
Departments	2,341.92	25.51	1,098.00	1,847.46	-	3,116.89
Trusts	17,056.72	398,037.92	335,096.65	60,040.64	59,820.18	80,218.45
General	<u>1,954.44</u>	<u>13,664.70</u>	<u>4,914.11</u>	<u>2,564.37</u>	<u>9,734.64</u>	<u>3,534.76</u>
TOTALS	<u><u>\$ 33,195.99</u></u>	<u><u>\$ 700,160.93</u></u>	<u><u>\$ 632,238.74</u></u>	<u><u>\$ 74,910.67</u></u>	<u><u>\$ 74,910.67</u></u>	<u><u>\$ 101,118.18</u></u>

GRIFFIN 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: 5050 SW 116th Avenue, Cooper City, Florida 33330

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Angie Moodliyar-Jones

Bookkeeper: Tina Bryson

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Valley National Bank	\$ 63,056.03	\$ 63,136.67
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 73,056.03</u>	<u>\$ 73,136.67</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 Griffin 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

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,080.53	\$ 500.00	\$ 366.58	\$ -	\$ -	\$ 3,213.95
Clubs	3,526.18	23.19	883.69	0.67	-	2,666.35
Departments	1,709.14	-	-	102.04	341.94	1,469.24
Trusts	43,126.92	130,741.20	122,457.63	14,012.38	13,064.38	52,358.49
General	<u>7,865.48</u>	<u>2,000.07</u>	<u>(4,191.22) *</u>	<u>1,201.94</u>	<u>1,910.71</u>	<u>13,348.00</u>
TOTALS	<u>\$ 59,308.25</u>	<u>\$ 133,264.46</u>	<u>\$ 119,516.68</u>	<u>\$ 15,317.03</u>	<u>\$ 15,317.03</u>	<u>\$ 73,056.03</u>

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

GRIFFIN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,213.95	\$ 39,921.04	\$ 39,571.36	\$ 2,563.00	\$ 376.00	\$ 5,750.63
Clubs	2,666.35	7,742.82	6,796.95	-	-	3,612.22
Departments	1,469.24	1,022.94	867.58	775.54	-	2,400.14
Trusts	52,358.49	312,128.45	316,022.51	27,592.28	28,539.57	47,517.14
General	<u>13,348.00</u>	<u>5,242.94</u>	<u>2,719.15</u>	<u>634.75</u>	<u>2,650.00</u>	<u>13,856.54</u>
TOTALS	<u><u>\$ 73,056.03</u></u>	<u><u>\$ 366,058.19</u></u>	<u><u>\$ 365,977.55</u></u>	<u><u>\$ 31,565.57</u></u>	<u><u>\$ 31,565.57</u></u>	<u><u>\$ 73,136.67</u></u>

HERON HEIGHTS 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: 11010 Nob Hill Road, Parkland, Florida 33076
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Kenneth King
Principal: Merideth Weiss Schnur
Bookkeeper: Connie Ginn

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 65,247.00	\$ 191,511.56
TOTAL	<u>\$ 65,247.00</u>	<u>\$ 191,511.56</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 Heron Heights 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

HERON HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,526.06	\$ 54.00	\$ 2,626.68	\$ -	\$ 70.00	\$ 1,883.38
Clubs	3,814.41	-	-	-	-	3,814.41
Departments	1,687.39	43.49	1,131.28	50.89	-	650.49
Trusts	(21,308.86) ∞	265,937.71	200,078.88	20,430.25	21,047.17	43,933.05
General	<u>15,079.55</u>	<u>5,445.49</u>	<u>6,195.40</u>	<u>2,286.31</u>	<u>1,650.28</u>	<u>14,965.67</u>
TOTALS	<u><u>\$ 3,798.55</u></u>	<u><u>\$ 271,480.69</u></u>	<u><u>\$ 210,032.24</u></u>	<u><u>\$ 22,767.45</u></u>	<u><u>\$ 22,767.45</u></u>	<u><u>\$ 65,247.00</u></u>

∞ At fiscal year-end 2020, the SBBC Reimbursable Account balance was negative (\$59,146.70), causing a net negative balance of (\$21,308.86) in the Trusts fund. The negative account balance was caused by refunding Aftercare payments to parents, following school closures due to the Covid-19 pandemic, even though the school had already remitted these collections to the district. The negative balance was cleared in August 2020, after the district returned the school's Aftercare remittances. Standard Practice Bulletin I-204 Trusts permits a negative balance in the SBBC Reimbursable Account at year-end, with an approved and documented reason.

HERON HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,883.38	\$ 43,713.00	\$ 41,327.01	\$ -	\$ 885.19	\$ 3,384.18
Clubs	3,814.41	2,018.56	1,975.88	-	-	3,857.09
Departments	650.49	371.50	585.37	2,315.21	-	2,751.83
Trusts	43,933.05	689,234.33	573,075.24	115,537.10	114,591.49	161,037.75
General	<u>14,965.67</u>	<u>11,066.83</u>	<u>3,176.16</u>	<u>-</u>	<u>2,375.63</u>	<u>20,480.71</u>
TOTALS	<u><u>\$ 65,247.00</u></u>	<u><u>\$ 746,404.22</u></u>	<u><u>\$ 620,139.66</u></u>	<u><u>\$ 117,852.31</u></u>	<u><u>\$ 117,852.31</u></u>	<u><u>\$ 191,511.56</u></u>

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

PROFILE OF THE SCHOOL

Address: 1700 Monroe Street, Hollywood, Florida 33020
Region: South
Regional Supt.: Alan Strauss
Director: Saemone Hollingsworth
Principal: Delicia Decembert
Bookkeeper: Yvonne Donaldson

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,776.00
Investment:	
Treasurer’s Pool Account	<u>30,000.00</u>
TOTAL	<u>\$ 59,776.00</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 Hollywood Central Elementary School for the 2021-22 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2021-22 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HOLLYWOOD CENTRAL 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
Clubs	\$ 2,284.35	\$ -	\$ 84.42	\$ 152.85	\$ -	\$ 2,352.78
Departments	2,694.34	-	302.37	173.83	-	2,565.80
Trusts	16,676.76	12,451.18	13,991.76	1,228.19	1,118.43	15,245.94
General	<u>39,113.33</u>	<u>1,289.63</u>	<u>355.04</u>	<u>113.56</u>	<u>550.00</u>	<u>39,611.48</u>
TOTALS	<u><u>\$ 60,768.78</u></u>	<u><u>\$ 13,740.81</u></u>	<u><u>\$ 14,733.59</u></u>	<u><u>\$ 1,668.43</u></u>	<u><u>\$ 1,668.43</u></u>	<u><u>\$ 59,776.00</u></u>

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

PROFILE OF THE SCHOOL

Address: 1355 Nob Hill Road, Davie, Florida 33324
Region: Central
Regional Supt.: Darius Adamson
Director: Haleh Darbar
Principal: Ian Murray
Bookkeeper: Alyse Gillard

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 121,937.74
Investment:	
Treasurer's Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 171,937.74</u>

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

INDIAN RIDGE 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	\$ 8,504.46	\$ 20,082.00	\$ 16,369.56	\$ -	\$ 918.85	\$ 11,298.05
Music	7,579.05	799.60	918.79	-	6,282.30	1,177.56
Classes	3,460.70	125,717.64	122,201.06	1,788.70	3,499.91	5,266.07
Clubs	59,164.03	51,660.48	39,482.48	596.78	2,280.05	69,658.76
Departments	12,428.47	2,558.17	172.61	2,242.23	-	17,056.26
Trusts	33,097.42	265,517.45	253,421.62	37,212.74	26,820.11	55,585.88
General	<u>17,509.43</u>	<u>4,924.35</u>	<u>8,499.39</u>	<u>2,426.56</u>	<u>4,465.79</u>	<u>11,895.16</u>
TOTALS	<u><u>\$ 141,743.56</u></u>	<u><u>\$ 471,259.69</u></u>	<u><u>\$ 441,065.51</u></u>	<u><u>\$ 44,267.01</u></u>	<u><u>\$ 44,267.01</u></u>	<u><u>\$ 171,937.74</u></u>

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

PROFILE OF THE SCHOOL

Address: 2450 Banks Road, Margate, Florida 33063

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Matthew Whaley

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 80,182.93
TOTAL	<u>\$ 80,182.93</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 Liberty Elementary School for the 2021-22 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2021-22 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LIBERTY 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	\$ 569.62	\$ -	\$ -	\$ -	\$ -	\$ 569.62
Classes	4,452.95	5,896.33	5,665.51	2,334.33	5,301.29	1,716.81
Clubs	4,138.36	3,090.00	3,471.75	8.58	28.99	3,736.20
Departments	4,351.48	488.80	14.00	1,228.55	-	6,054.83
Trusts	12,378.56	16,553.83	19,445.20	16,257.16	10,759.70	14,984.65
General	<u>55,103.09</u>	<u>3,087.47</u>	<u>1,331.10</u>	<u>6,176.36</u>	<u>9,915.00</u>	<u>53,120.82</u>
TOTALS	<u>\$ 80,994.06</u>	<u>\$ 29,116.43</u>	<u>\$ 29,927.56</u>	<u>\$ 26,004.98</u>	<u>\$ 26,004.98</u>	<u>\$ 80,182.93</u>

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

PROFILE OF THE SCHOOL

Address: 2300 SW 46th Avenue, Fort Lauderdale, Florida 33317

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: David Levine

Bookkeeper: Donna Howard

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 16,148.63	\$ 20,522.88
TOTAL	<u>\$ 16,148.63</u>	<u>\$ 20,522.88</u>

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

MEADOWBROOK 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	\$ 2,861.57	\$ 768.00	\$ 1,730.26	\$ 338.40	\$ 1,266.81	\$ 970.90
Clubs	1,320.41	467.50	285.94	-	-	1,501.97
Departments	4,605.35	97.37	-	4.80	-	4,707.52
Trusts	5,422.64	156.68	167.17	2,740.68	1,918.34	6,234.49
General	<u>3,818.19</u>	<u>718.43</u>	<u>1,904.14</u>	<u>1,251.27</u>	<u>1,150.00</u>	<u>2,733.75</u>
TOTALS	<u><u>\$ 18,028.16</u></u>	<u><u>\$ 2,207.98</u></u>	<u><u>\$ 4,087.51</u></u>	<u><u>\$ 4,335.15</u></u>	<u><u>\$ 4,335.15</u></u>	<u><u>\$ 16,148.63</u></u>

MEADOWBROOK 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	\$ 970.90	\$ 28,521.60	\$ 23,361.58	\$ 84.75	\$ 4,423.35	\$ 1,792.32
Clubs	1,501.97	420.00	310.00	-	-	1,611.97
Departments	4,707.52	78.12	-	247.95	-	5,033.59
Trusts	6,234.49	4,658.58	7,762.16	5,573.35	928.09	7,776.17
General	<u>2,733.75</u>	<u>3,324.13</u>	<u>1,194.44</u>	<u>595.39</u>	<u>1,150.00</u>	<u>4,308.83</u>
TOTALS	<u><u>\$ 16,148.63</u></u>	<u><u>\$ 37,002.43</u></u>	<u><u>\$ 32,628.18</u></u>	<u><u>\$ 6,501.44</u></u>	<u><u>\$ 6,501.44</u></u>	<u><u>\$ 20,522.88</u></u>

MILLENNIUM 6-12 COLLEGIATE ACADEMY
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 5803 NW 94th Avenue, Tamarac, Florida 33321

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Dr. Francine Baugh-Stewart

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 86,459.30
 TOTAL	 <u>\$ 86,459.30</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 Millennium 6-12 Collegiate Academy 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

MILLENNIUM 6-12 COLLEGIATE ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 5,034.11	\$ 2,471.60	\$ 2,738.65	\$ 453.12	\$ 403.20	\$ 4,816.98
Music	10,735.96	8,926.40	15,815.82	2,684.15	2,568.95	3,961.74
Classes	31,395.02	125,441.43	123,349.99	16,953.75	18,387.28	32,052.93
Clubs	12,575.01	11,311.08	12,347.84	913.14	1,297.58	11,153.81
Departments	7,172.73	13,423.09	11,787.06	1,843.10	52.37	10,599.49
Trusts	21,411.64	67,777.66	68,674.60	8,915.38	9,804.46	19,625.62
General	<u>1,396.27</u>	<u>3,959.88</u>	<u>1,858.62</u>	<u>1,947.49</u>	<u>1,196.29</u>	<u>4,248.73</u>
TOTALS	<u><u>\$ 89,720.74</u></u>	<u><u>\$ 233,311.14</u></u>	<u><u>\$ 236,572.58</u></u>	<u><u>\$ 33,710.13</u></u>	<u><u>\$ 33,710.13</u></u>	<u><u>\$ 86,459.30</u></u>

MORROW 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: 408 SW 76th Terrace, North Lauderdale, Florida 33068

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Dr. Laurel Crowle

Bookkeepers: Althea Essue – Business Support Center (November 2022 – Present)
Monique Letts - Business Support Center (November 2021 -October 2022)
Carla Andrejak – Business Support Center (July 2020 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 1,299.32	\$ 3,029.41
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>4,000.00</u>
TOTAL	<u>\$ 11,299.32</u>	<u>\$ 7,029.41</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 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

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,067.59	\$ -	\$ 170.93	\$ -	\$ 264.72	\$ 631.94
Clubs	1,059.40	-	369.96	11.56	-	701.00
Departments	2,562.38	-	360.54	104.89	-	2,306.73
Trusts	6,547.38	1,281.82	2,153.65	3,081.01	2,359.25	6,397.31
General	<u>3,367.86</u>	<u>536.98</u>	<u>2,069.01</u>	<u>1,086.87</u>	<u>1,660.36</u>	<u>1,262.34</u>
TOTALS	<u>\$ 14,604.61</u>	<u>\$ 1,818.80</u>	<u>\$ 5,124.09</u>	<u>\$ 4,284.33</u>	<u>\$ 4,284.33</u>	<u>\$ 11,299.32</u>

MORROW 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	\$ 631.94	\$ 1,569.00	\$ 9.08	\$ -	\$ 1,817.92	\$ 373.94
Clubs	701.00	2,204.00	2,417.45	82.54	-	570.09
Departments	2,306.73	17.00	2,532.91	284.00	1.13	73.69
Trusts	6,397.31	12,219.19	14,529.63	6,337.51	4,702.01	5,722.37
General	<u>1,262.34</u>	<u>810.84</u>	<u>1,600.87</u>	<u>399.62</u>	<u>582.61</u>	<u>289.32</u>
TOTALS	<u>\$ 11,299.32</u>	<u>\$ 16,820.03</u>	<u>\$ 21,089.94</u>	<u>\$ 7,103.67</u>	<u>\$ 7,103.67</u>	<u>\$ 7,029.41</u>

NEW RENAISSANCE 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: 10701 Miramar Boulevard, Miramar, Florida 33025

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Janet Giancarli

Bookkeepers: Tonia Jackson – Business Support Center (June 2022 – Present)
Berkys Mejia – Business Support Center (July 2020–May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 55,141.82	\$ 57,038.03
TOTAL	<u>\$ 55,141.82</u>	<u>\$ 57,038.03</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 New Renaissance 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

NEW RENAISSANCE MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 4,611.18	\$ -	\$ 250.00	\$ -	\$ -	\$ 4,361.18
Music	5,361.55	240.00	1,684.30	-	13.58	3,903.67
Classes	11,230.77	-	909.95	2,255.78	2,805.78	9,770.82
Clubs	13,635.74	6,204.75	7,770.79	7,453.33	4,374.65	15,148.38
Departments	4,533.00	-	-	45.00	-	4,578.00
Trusts	10,035.89	13,283.04	8,539.01	1,285.49	6,395.81	9,669.60
General	<u>6,364.24</u>	<u>513.42</u>	<u>1,717.71</u>	<u>5,314.54</u>	<u>2,764.32</u>	<u>7,710.17</u>
TOTALS	<u><u>\$ 55,772.37</u></u>	<u><u>\$ 20,241.21</u></u>	<u><u>\$ 20,871.76</u></u>	<u><u>\$ 16,354.14</u></u>	<u><u>\$ 16,354.14</u></u>	<u><u>\$ 55,141.82</u></u>

NEW RENAISSANCE MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 4,361.18	\$ 5,241.86	\$ 3,548.47	\$ 1,660.10	\$ 1,765.80	\$ 5,948.87
Music	3,903.67	3,343.79	4,756.73	8,263.12	5,718.85	5,035.00
Classes	9,770.82	44,547.00	45,764.56	2,746.03	5,409.05	5,890.24
Clubs	15,148.38	9,990.25	12,726.94	12,930.47	10,324.02	15,018.14
Departments	4,578.00	3,885.63	3,571.40	2,494.30	670.65	6,715.88
Trusts	9,669.60	25,794.08	20,661.30	8,798.16	9,756.14	13,844.40
General	<u>7,710.17</u>	<u>3,032.62</u>	<u>2,909.62</u>	<u>2,058.33</u>	<u>5,306.00</u>	<u>4,585.50</u>
TOTALS	<u><u>\$ 55,141.82</u></u>	<u><u>\$ 95,835.23</u></u>	<u><u>\$ 93,939.02</u></u>	<u><u>\$ 38,950.51</u></u>	<u><u>\$ 38,950.51</u></u>	<u><u>\$ 57,038.03</u></u>

NOB HILL 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: 2100 NW 104th Avenue, Sunrise, Florida 33322

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Traci Porter

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	\$ 31,635.02	\$ 31,264.90
TOTAL	<u>\$ 31,635.02</u>	<u>\$ 31,264.90</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 Nob Hill 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

NOB HILL 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	\$ 2,009.80	\$ 34.55	\$ 1,415.26	\$ 1,415.26	\$ 1,112.23	\$ 932.12
Clubs	3,849.58	2,128.00	2,950.12	35.35	-	3,062.81
Departments	10,635.92	-	-	59.72	-	10,695.64
Trusts	13,754.19	63,208.07	65,729.82	23,539.48	23,427.98	11,343.94
General	<u>5,113.44</u>	<u>2,109.36</u>	<u>1,112.69</u>	<u>850.00</u>	<u>1,359.60</u>	<u>5,600.51</u>
TOTALS	<u>\$ 35,362.93</u>	<u>\$ 67,479.98</u>	<u>\$ 71,207.89</u>	<u>\$ 25,899.81</u>	<u>\$ 25,899.81</u>	<u>\$ 31,635.02</u>

NOB HILL 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	\$ 932.12	\$ 23,895.04	\$ 10,579.15	\$ 6,713.89	\$ 17,141.07	\$ 3,820.83
Clubs	3,062.81	5,099.00	4,981.16	1,727.57	2,555.00	2,353.22
Departments	10,695.64	-	-	1,682.82	47.67	12,330.79
Trusts	11,343.94	238,011.27	252,555.23	53,485.90	41,845.91	8,439.97
General	<u>5,600.51</u>	<u>3,278.50</u>	<u>2,538.39</u>	<u>620.35</u>	<u>2,640.88</u>	<u>4,320.09</u>
TOTALS	<u><u>\$ 31,635.02</u></u>	<u><u>\$ 270,283.81</u></u>	<u><u>\$ 270,653.93</u></u>	<u><u>\$ 64,230.53</u></u>	<u><u>\$ 64,230.53</u></u>	<u><u>\$ 31,264.90</u></u>

NOVA EISENHOWER 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: 6501 SW 39th Street, Davie, Florida 33314

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Angine Tyghter

Bookkeepers: Angela Grant – Business Support Center (June 2022 – Present)
Berkys Mejia – Business Support Center (July 2020 – May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 64,730.50	\$ 87,900.21
TOTAL	<u>\$ 64,730.50</u>	<u>\$ 87,900.21</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 Eisenhower 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

NOVA EISENHOWER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,600.66	\$ -	\$ (13.00) *	\$ 233.00	\$ 2,028.38	\$ 1,818.28
Clubs	3,731.68	-	215.97	-	-	3,515.71
Departments	5,095.64	-	-	36.48	-	5,132.12
Trusts	25,461.82	51,609.50	53,738.54	5,764.54	4,005.64	25,091.68
General	<u>28,857.00</u>	<u>401.39</u>	<u>85.68</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>29,172.71</u>
TOTALS	<u><u>\$ 66,746.80</u></u>	<u><u>\$ 52,010.89</u></u>	<u><u>\$ 54,027.19</u></u>	<u><u>\$ 7,184.02</u></u>	<u><u>\$ 7,184.02</u></u>	<u><u>\$ 64,730.50</u></u>

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

NOVA EISENHOWER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,818.28	\$ 9,737.00	\$ 7,818.27	\$ 108.70	\$ 2,247.89	\$ 1,597.82
Clubs	3,515.71	1,198.00	889.89	-	-	3,823.82
Departments	5,132.12	-	-	770.71	-	5,902.83
Trusts	25,091.68	252,968.23	231,657.96	46,081.00	42,473.52	50,009.43
General	<u>29,172.71</u>	<u>1,935.43</u>	<u>2,302.83</u>	<u>1,766.00</u>	<u>4,005.00</u>	<u>26,566.31</u>
TOTALS	<u><u>\$ 64,730.50</u></u>	<u><u>\$ 265,838.66</u></u>	<u><u>\$ 242,668.95</u></u>	<u><u>\$ 48,726.41</u></u>	<u><u>\$ 48,726.41</u></u>	<u><u>\$ 87,900.21</u></u>

OAKRIDGE 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: 1507 North 28th Avenue, Hollywood, Florida 33020
Region: South
Regional Supt.: Alan Strauss
Director: Saemone Hollingsworth
Principal: Eduardo Aguilar
Bookkeeper: April Buchheit

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,947.07	\$ 9,870.88
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 23,947.07</u>	<u>\$ 19,870.88</u>

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

OAKRIDGE 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	\$ 2,773.01	\$ -	\$ 425.17	\$ -	\$ -	\$ 2,347.84
Clubs	3,768.90	-	-	-	-	3,768.90
Departments	1,935.30	-	-	29.22	-	1,964.52
Trusts	3,310.70	1,947.20	1,641.58	-	3,129.55	486.77
General	<u>12,002.42</u>	<u>4,045.07</u>	<u>3,768.78</u>	<u>3,100.33</u>	<u>-</u>	<u>15,379.04</u>
TOTALS	<u><u>\$ 23,790.33</u></u>	<u><u>\$ 5,992.27</u></u>	<u><u>\$ 5,835.53</u></u>	<u><u>\$ 3,129.55</u></u>	<u><u>\$ 3,129.55</u></u>	<u><u>\$ 23,947.07</u></u>

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,347.84	\$ 162.00	\$ 289.50	\$ -	\$ 132.13	\$ 2,088.21
Clubs	3,768.90	2,793.77	5,055.76	-	31.99	1,474.92
Departments	1,964.52	353.14	-	138.43	-	2,456.09
Trusts	486.77	10,711.70	13,016.84	5,361.09	1,620.83	1,921.89
General	<u>15,379.04</u>	<u>2,171.72</u>	<u>1,906.42</u>	<u>1,528.43</u>	<u>5,243.00</u>	<u>11,929.77</u>
TOTALS	<u>\$ 23,947.07</u>	<u>\$ 16,192.33</u>	<u>\$ 20,268.52</u>	<u>\$ 7,027.95</u>	<u>\$ 7,027.95</u>	<u>\$ 19,870.88</u>

PARK TRAILS 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: 10700 Trails End, Parkland, Florida 33076

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Arlene Manville

Bookkeepers: Kimberly Thomas – Business Support Center (November 2022 – Present)
Elisa Taveras – Business Support Center (May 2021 – October 2022)
Lourdes Rodriguez Arias – Business Support Center (July 2020 -April 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 73,997.49	\$ 69,512.05
TOTAL	<u>\$ 73,997.49</u>	<u>\$ 69,512.05</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Park Trails Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PARK TRAILS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,001.23	\$ -	\$ 139.40	\$ -	\$ -	\$ 861.83
Classes	8,352.06	-	659.00	-	2,588.79	5,104.27
Clubs	3,646.51	-	1,240.86	-	-	2,405.65
Departments	2,427.05	-	-	75.65	-	2,502.70
Trusts	34,691.94	11,601.68	32,119.24	27,684.95	22,528.00	19,331.33
General	<u>42,973.92</u>	<u>4,849.59</u>	<u>1,387.99</u>	<u>3,589.85</u>	<u>6,233.66</u>	<u>43,791.71</u>
TOTALS	<u>\$ 93,092.71</u>	<u>\$ 16,451.27</u>	<u>\$ 35,546.49</u>	<u>\$ 31,350.45</u>	<u>\$ 31,350.45</u>	<u>\$ 73,997.49</u>

PARK TRAILS 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	\$ 861.83	\$ 1,060.00	\$ 777.50	\$ -	\$ 237.82	\$ 906.51
Classes	5,104.27	52,486.00	54,175.59	858.72	1,480.62	2,792.78
Clubs	2,405.65	1,280.00	878.80	-	-	2,806.85
Departments	2,502.70	-	250.00	880.26	1,335.93	1,797.03
Trusts	19,331.33	50,535.89	58,118.66	13,021.63	3,214.38	21,555.81
General	<u>43,791.71</u>	<u>9,065.84</u>	<u>4,712.62</u>	<u>1,308.03</u>	<u>9,799.89</u>	<u>39,653.07</u>
TOTALS	<u><u>\$ 73,997.49</u></u>	<u><u>\$ 114,427.73</u></u>	<u><u>\$ 118,913.17</u></u>	<u><u>\$ 16,068.64</u></u>	<u><u>\$ 16,068.64</u></u>	<u><u>\$ 69,512.05</u></u>

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

PROFILE OF THE SCHOOL

Address: 11251 Taft Street, Pembroke Pines, Florida 33026

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Marsha Wagner

Bookkeepers: Sharon Karch (December 2022 – Present)
Jennifer Mally (July 2021 – November 2022)
Lynda Williams (July 2020 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 51,667.97	\$ 76,212.90
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 61,667.97</u>	<u>\$ 86,212.90</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 Pembroke Lakes Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PEMBROKE LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 419.71	\$ -	\$ -	\$ -	\$ -	\$ 419.71
Classes	1,885.42	2.00	631.20	-	-	1,256.22
Clubs	6,138.42	1,479.98	1,780.43	-	-	5,837.97
Departments	2,738.22	-	181.97	89.06	-	2,645.31
Trusts	38,167.85	187,731.79	202,862.89	38,308.78	33,556.01	27,789.52
General	<u>30,632.26</u>	<u>284.12</u>	<u>2,355.31</u>	<u>808.17</u>	<u>5,650.00</u>	<u>23,719.24</u>
TOTALS	<u>\$ 79,981.88</u>	<u>\$ 189,497.89</u>	<u>\$ 207,811.80</u>	<u>\$ 39,206.01</u>	<u>\$ 39,206.01</u>	<u>\$ 61,667.97</u>

PEMBROKE LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 419.71	\$ -	\$ -	\$ -	\$ -	\$ 419.71
Classes	1,256.22	43,719.70	22,264.31	2,302.40	3,718.31	21,295.70
Clubs	5,837.97	1,986.00	4,212.26	95.43	-	3,707.14
Departments	2,645.31	750.00	368.71	891.87	28.14	3,890.33
Trusts	27,789.52	428,563.26	424,340.41	47,321.99	42,047.01	37,287.35
General	<u>23,719.24</u>	<u>2,540.74</u>	<u>1,829.08</u>	<u>333.22</u>	<u>5,151.45</u>	<u>19,612.67</u>
TOTALS	<u>\$ 61,667.97</u>	<u>\$ 477,559.70</u>	<u>\$ 453,014.77</u>	<u>\$ 50,944.91</u>	<u>\$ 50,944.91</u>	<u>\$ 86,212.90</u>

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

PROFILE OF THE SCHOOL

Address: 5350 SW 90th Avenue, Cooper City, Florida 33328

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Robert Pappas

Bookkeepers: Maritza Millet – Business Support Center (December 2021 – Present)
Berkys Mejia – Business Support Center (September – November 2021)
Alissa Monakey – Business Support Center (July 2021 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 67,366.26
Investment:	
Treasurer’s Pool Account	<u>45,000.00</u>
TOTAL	<u>\$ 112,366.26</u>

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

PIONEER 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	\$ 9,085.07	\$ -	\$ 817.16	\$ -	\$ 2,200.00	\$ 6,067.91
Music	4,702.91	49,316.60	51,142.36	8,821.63	8,276.21	3,422.57
Classes	3,140.70	89,840.90	68,169.50	7,208.01	24,951.02	7,069.09
Clubs	55,998.74	39,746.40	51,906.95	14,484.42	2,554.84	55,767.77
Departments	11,698.08	9,334.85	4,058.40	1,295.21	-	18,269.74
Trusts	8,476.58	25,273.63	26,302.25	14,568.00	7,438.56	14,577.40
General	<u>6,205.81</u>	<u>8,380.03</u>	<u>6,437.42</u>	<u>3,406.65</u>	<u>4,363.29</u>	<u>7,191.78</u>
TOTALS	<u><u>\$ 99,307.89</u></u>	<u><u>\$ 221,892.41</u></u>	<u><u>\$ 208,834.04</u></u>	<u><u>\$ 49,783.92</u></u>	<u><u>\$ 49,783.92</u></u>	<u><u>\$ 112,366.26</u></u>

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

PROFILE OF THE SCHOOL

Address: 8000 NW 44th Street, Sunrise, Florida 33351
Region: Central
Regional Supt.: Darius Adamson
Director: Haleh Darbar
Principal: Marie Hautigan
Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 83,404.67
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 163,404.67</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 Piper 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

PIPER 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	\$ -	\$ 38,944.65	\$ 16,113.66	\$ 5,231.86	\$ 22,124.87	\$ 5,937.98
Music	782.74	760.00	1,145.40	584.55	263.76	718.13
Classes	6,907.08	123,374.61	118,878.98	78,902.10	86,860.51	3,444.30
Clubs	73,706.85	106,347.22	100,311.54	59,154.17	49,761.21	89,135.49
Departments	12,042.73	1,286.74	1,439.98	2,046.01	16.00	13,919.50
Trusts	39,743.92	38,171.67	61,598.53	52,383.64	46,239.71	22,460.99
General	<u>41,849.84</u>	<u>1,068.21</u>	<u>22,093.50</u>	<u>18,604.23</u>	<u>11,640.50</u>	<u>27,788.28</u>
TOTALS	<u><u>\$ 175,033.16</u></u>	<u><u>\$ 309,953.10</u></u>	<u><u>\$ 321,581.59</u></u>	<u><u>\$ 216,906.56</u></u>	<u><u>\$ 216,906.56</u></u>	<u><u>\$ 163,404.67</u></u>

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

PROFILE OF THE SCHOOL

Address: 6901 NW 16th Street, Plantation, Florida 33313
Region: Central
Regional Supt.: Darius Adamson
Director: Haleh Darbar
Principal: Parinaz Bristol
Bookkeeper: Robin Sabourin

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 139,279.36
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 219,279.36</u>

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

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	\$ 1,602.46	\$ 26,564.24	\$ 25,199.92	\$ 1,474.92	\$ 304.74	\$ 4,136.96
Music	514.58	13,682.36	11,140.00	1,786.40	4,843.34	-
Classes	7,147.80	67,921.36	71,761.02	10,684.64	3,891.60	10,101.18
Clubs	84,523.82	157,233.38	143,458.96	26,399.07	29,877.19	94,820.12
Departments	4,209.89	8,680.77	8,265.92	454.60	794.03	4,285.31
Trusts	75,043.33	77,351.61	68,125.93	26,489.18	41,997.24	68,760.95
General	<u>30,320.57</u>	<u>1,492.32</u>	<u>9,057.38</u>	<u>26,370.95</u>	<u>11,951.62</u>	<u>37,174.84</u>
TOTALS	<u><u>\$ 203,362.45</u></u>	<u><u>\$ 352,926.04</u></u>	<u><u>\$ 337,009.13</u></u>	<u><u>\$ 93,659.76</u></u>	<u><u>\$ 93,659.76</u></u>	<u><u>\$ 219,279.36</u></u>

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

PROFILE OF THE SCHOOL

Address: 8505 West Atlantic Boulevard, Coral Springs, Florida 33071
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Andrew Kirk
Bookkeeper: Claudia Tribin

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 70,580.95
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 90,580.95</u>

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

RAMBLEWOOD 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	\$ 5,950.04	\$ 4,949.00	\$ 3,238.61	\$ 14.14	\$ 1,004.14	\$ 6,670.43
Music	7,526.07	46,605.91	47,781.72	451.03	1,140.19	5,661.10
Classes	4,950.49	27,540.76	27,101.13	11.60	900.54	4,501.18
Clubs	25,268.19	17,522.08	15,221.87	484.23	244.93	27,807.70
Departments	9,515.11	650.00	905.94	1,627.46	-	10,886.63
Trusts	17,472.29	185,070.95	188,413.39	26,237.63	22,730.19	17,637.29
General	<u>24,327.25</u>	<u>3,388.99</u>	<u>7,493.52</u>	<u>2,607.71</u>	<u>5,413.81</u>	<u>17,416.62</u>
TOTALS	<u><u>\$ 95,009.44</u></u>	<u><u>\$ 285,727.69</u></u>	<u><u>\$ 290,156.18</u></u>	<u><u>\$ 31,433.80</u></u>	<u><u>\$ 31,433.80</u></u>	<u><u>\$ 90,580.95</u></u>

RIVERLAND 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: 2600 SW 11th Court, Fort Lauderdale, Florida 33312

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Oslay Gil

Bookkeepers: Liliana Sin (March 2022 – Present)
Zorimar Melendez (February 2021 – February 2022)
Christine Davis (July 2020 – December 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 42,697.74	\$ 29,067.08
Investment:		
Treasurer's Pool Account	<u>25,000.00</u>	<u>25,000.00</u>
TOTAL	<u>\$ 67,697.74</u>	<u>\$ 54,067.08</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 Riverland 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

RIVERLAND 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	\$ 672.16	\$ -	\$ -	\$ -	\$ 599.66	\$ 72.50
Clubs	1,543.89	-	-	-	-	1,543.89
Departments	2,977.49	478.25	-	111.09	-	3,566.83
Trusts	23,330.43	908.65	8,969.35	3,227.78	111.09	18,386.42
General	<u>46,963.44</u>	<u>701.09</u>	<u>908.31</u>	<u>-</u>	<u>2,628.12</u>	<u>44,128.10</u>
TOTALS	<u>\$ 75,487.41</u>	<u>\$ 2,087.99</u>	<u>\$ 9,877.66</u>	<u>\$ 3,338.87</u>	<u>\$ 3,338.87</u>	<u>\$ 67,697.74</u>

RIVERLAND 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	\$ 72.50	\$ -	\$ -	\$ -	\$ 72.50	\$ -
Clubs	1,543.89	-	-	222.90	-	1,766.79
Departments	3,566.83	76.99	-	242.16	-	3,885.98
Trusts	18,386.42	3,979.26	13,071.78	10,724.52	1,782.40	18,236.02
General	<u>44,128.10</u>	<u>493.33</u>	<u>5,108.46</u>	<u>1,317.34</u>	<u>10,652.02</u>	<u>30,178.29</u>
TOTALS	<u>\$ 67,697.74</u>	<u>\$ 4,549.58</u>	<u>\$ 18,180.24</u>	<u>\$ 12,506.92</u>	<u>\$ 12,506.92</u>	<u>\$ 54,067.08</u>

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

PROFILE OF THE SCHOOL

Address: 9100 SW 36th Street, Davie, Florida 33328

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: John Vetter

Bookkeepers: Tonia Jackson – Business Support Center (July 2022 – Present)
Melitza Reynoso (October 2021 – June 2022)
Rosellen Abramson (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	\$ 37,150.92	\$ 167,071.65
TOTAL	<u>\$ 37,150.92</u>	<u>\$ 167,071.65</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 Ridge Elementary School for the 2020-21 and 2021-22 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SILVER RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 9,912.72	\$ 156.00	\$ 1,126.55	\$ -	\$ 163.41	\$ 8,778.76
Clubs	9,678.57	1,185.66	2,431.17	209.67	-	8,642.73
Departments	1,097.53	239.09	-	153.59	72.20	1,418.01
Trusts	10,082.00	122,321.97	132,009.91	15,655.66	9,151.38	6,898.34
General	<u>20,586.12</u>	<u>14.10</u>	<u>2,555.21</u>	<u>163.41</u>	<u>6,795.34</u>	<u>11,413.08</u>
TOTALS	<u><u>\$ 51,356.94</u></u>	<u><u>\$ 123,916.82</u></u>	<u><u>\$ 138,122.84</u></u>	<u><u>\$ 16,182.33</u></u>	<u><u>\$ 16,182.33</u></u>	<u><u>\$ 37,150.92</u></u>

SILVER RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 8,778.76	\$ 22,978.32	\$ 22,994.79	\$ 1,376.00	\$ 1,376.00	\$ 8,762.29
Clubs	8,642.73	9,839.28	6,519.27	2,723.18	-	14,685.92
Departments	1,418.01	224.66	-	-	-	1,642.67
Trusts	6,898.34	372,268.18	247,795.18	10,447.32	16,016.18	125,802.48
General	<u>11,413.08</u>	<u>3,658.38</u>	<u>1,738.85</u>	<u>4,194.36</u>	<u>1,348.68</u>	<u>16,178.29</u>
TOTALS	<u>\$ 37,150.92</u>	<u>\$ 408,968.82</u>	<u>\$ 279,048.09</u>	<u>\$ 18,740.86</u>	<u>\$ 18,740.86</u>	<u>\$ 167,071.65</u>

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

PROFILE OF THE SCHOOL

Address: 18300 Sheridan Street, Pembroke Pines, Florida 33331

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principals: Dr. Leo Nesmith (July 2022 – Present)
Stephen Frazier (July 2021 – June 2022)

Bookkeepers: Candice Escarment – Business Support Center (October 2022 – Present)
Takisha McKay – Business Support Center (July 2021–September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 57,469.65
Investment:	
Treasurer’s Pool Account	<u>75,000.00</u>
 TOTAL	 <u><u>\$ 132,469.65</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 Trail 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

SILVER TRAIL 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	\$ 342.00	\$ 3,232.50	\$ 6,626.18	\$ 9,232.47	\$ 1,437.97	\$ 4,742.82
Music	1,508.26	1,420.00	1,057.65	1,267.78	1,421.95	1,716.44
Classes	971.53	89,141.84	78,298.33	9,855.40	10,832.91	10,837.53
Clubs	64,468.19	53,536.61	42,208.80	14,039.76	36,006.36	53,829.40
Departments	30,458.96	45,355.39	35,239.93	20,117.70	33,374.26	27,317.86
Trusts	31,934.24	138,126.12	183,456.17	67,684.59	29,155.35	25,133.43
General	<u>15,227.69</u>	<u>7,475.32</u>	<u>3,841.94</u>	<u>2,856.96</u>	<u>12,825.86</u>	<u>8,892.17</u>
TOTALS	<u><u>\$ 144,910.87</u></u>	<u><u>\$ 338,287.78</u></u>	<u><u>\$ 350,729.00</u></u>	<u><u>\$ 125,054.66</u></u>	<u><u>\$ 125,054.66</u></u>	<u><u>\$ 132,469.65</u></u>

TAMARAC 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: 7601 North University Drive, Tamarac, Florida 33321
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Richard Garrick
Bookkeeper: Cynthia Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Bank of America	\$ 45,520.65	\$ 42,275.73
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 50,520.65</u>	<u>\$ 47,275.73</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 statements of Tamarac 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

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,294.20	\$ -	\$ -	\$ -	\$ -	\$ 1,294.20
Classes	7,598.64	306.13	57.23	399.91	1,105.95	7,141.50
Clubs	2,563.71	-	880.00	158.31	303.55	1,538.47
Departments	8,209.75	23.00	1,726.99	-	-	6,505.76
Trusts	18,274.40	2,752.52	5,730.10	3,003.50	3,713.22	14,587.10
General	<u>19,134.94</u>	<u>2,480.57</u>	<u>3,722.89</u>	<u>2,711.00</u>	<u>1,150.00</u>	<u>19,453.62</u>
TOTALS	<u><u>\$ 57,075.64</u></u>	<u><u>\$ 5,562.22</u></u>	<u><u>\$ 12,117.21</u></u>	<u><u>\$ 6,272.72</u></u>	<u><u>\$ 6,272.72</u></u>	<u><u>\$ 50,520.65</u></u>

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,294.20	\$ -	\$ -	\$ -	\$ 150.86	\$ 1,143.34
Classes	7,141.50	560.00	195.69	-	5,641.78	1,864.03
Clubs	1,538.47	1,465.00	1,559.92	248.33	384.54	1,307.34
Departments	6,505.76	54.89	-	631.53	-	7,192.18
Trusts	14,587.10	26,272.82	26,339.51	8,028.69	1,828.92	20,720.18
General	<u>19,453.62</u>	<u>45.88</u>	<u>3,548.39</u>	<u>3,765.50</u>	<u>4,667.95</u>	<u>15,048.66</u>
TOTALS	<u>\$ 50,520.65</u>	<u>\$ 28,398.59</u>	<u>\$ 31,643.51</u>	<u>\$ 12,674.05</u>	<u>\$ 12,674.05</u>	<u>\$ 47,275.73</u>

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

PROFILE OF THE SCHOOL

Address: 1800 Indian Trace, Weston, Florida 33326
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Robert Rivera
Bookkeeper: Donna Petrone – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 72,341.04
Investment:	
Treasurer's Pool Account	<u>17,000.00</u>
 TOTAL	 <u>\$ 89,341.04</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 statement of Tequesta Trace 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

TEQUESTA TRACE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 3,540.33	\$ 35,023.00	\$ 25,308.62	\$ 6,757.40	\$ 5,786.40	\$ 14,225.71
Music	3,393.82	11,278.00	11,386.03	3,140.96	2,084.72	4,342.03
Classes	409.87	197,371.00	190,190.91	2,636.03	7,459.49	2,766.50
Clubs	16,609.63	44,599.57	44,186.76	2,756.36	5,545.63	14,233.17
Departments	3,690.46	100.00	-	2,242.39	300.02	5,732.83
Trusts	5,023.89	27,551.41	22,400.14	18,689.37	12,455.86	16,408.67
-						
General	<u>28,493.12</u>	<u>9,308.45</u>	<u>3,579.05</u>	<u>6,263.78</u>	<u>8,854.17</u>	<u>31,632.13</u>
TOTALS	<u>\$ 61,161.12</u>	<u>\$ 325,231.43</u>	<u>\$ 297,051.51</u>	<u>\$ 42,486.29</u>	<u>\$ 42,486.29</u>	<u>\$ 89,341.04</u>

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

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, Florida 33024

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Michelle Laurent

Bookkeepers: Chequita Butler – Business Support Center (October 2022 – Present)
Linda Morrow – Business Support Center (July 2020 – September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,545.28	\$ 16,181.01
TOTAL	<u>\$ 13,545.28</u>	<u>\$ 16,181.01</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 The Quest 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

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,214.73	\$ 888.90	\$ 1,589.01	\$ -	\$ 425.00	\$ 4,089.62
Clubs	4,668.45	2,739.39	1,886.84	2,392.52	1,531.56	6,381.96
Trusts	2,853.17	685.96	600.24	335.00	868.53	2,405.36
General	<u>925.55</u>	<u>125.94</u>	<u>480.72</u>	<u>432.57</u>	<u>335.00</u>	<u>668.34</u>
TOTALS	<u><u>\$ 13,661.90</u></u>	<u><u>\$ 4,440.19</u></u>	<u><u>\$ 4,556.81</u></u>	<u><u>\$ 3,160.09</u></u>	<u><u>\$ 3,160.09</u></u>	<u><u>\$ 13,545.28</u></u>

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,089.62	\$ 693.15	\$ 1,385.57	\$ 100.70	\$ 122.22	\$ 3,375.68
Clubs	6,381.96	3,091.00	2,941.28	1,165.34	-	7,697.02
Trusts	2,405.36	7,150.76	4,186.90	656.02	2,477.84	3,547.40
General	<u>668.34</u>	<u>530.54</u>	<u>315.97</u>	<u>1,251.57</u>	<u>573.57</u>	<u>1,560.91</u>
TOTALS	<u><u>\$ 13,545.28</u></u>	<u><u>\$ 11,465.45</u></u>	<u><u>\$ 8,829.72</u></u>	<u><u>\$ 3,173.63</u></u>	<u><u>\$ 3,173.63</u></u>	<u><u>\$ 16,181.01</u></u>

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

PROFILE OF THE SCHOOL

Address: 1200 SW 136th Avenue, Davie, Florida 33325
Region: Central
Regional Supt.: Darius Adamson
Director: Haleh Darbar
Principal: Jimmy Arrojo
Bookkeeper: Nancy Munson

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 331,633.13
Investment:	
Treasurer's Pool Account	<u>235,000.00</u>
TOTAL	<u>\$ 566,633.13</u>

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

WESTERN 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	\$ 5,119.45	\$ 93,777.37	\$ 74,364.26	\$ 2,027.58	\$ 2,284.00	\$ 24,276.14
Music	722.91	24,157.25	23,957.25	1,967.58	-	2,890.49
Classes	29,694.74	161,103.35	134,685.73	168,500.71	184,775.95	39,837.12
Clubs	252,412.05	298,814.17	298,931.93	62,347.50	38,962.79	275,679.00
Departments	20,505.76	15,085.57	20,292.28	12,146.53	2,003.65	25,441.93
Trusts	137,313.24	227,163.77	160,202.29	62,281.33	97,673.58	168,882.47
General	<u>19,742.42</u>	<u>9,624.15</u>	<u>16,169.33</u>	<u>23,316.70</u>	<u>6,887.96</u>	<u>29,625.98</u>
TOTALS	<u><u>\$ 465,510.57</u></u>	<u><u>\$ 829,725.63</u></u>	<u><u>\$ 728,603.07</u></u>	<u><u>\$ 332,587.93</u></u>	<u><u>\$ 332,587.93</u></u>	<u><u>\$ 566,633.13</u></u>

WESTWOOD HEIGHTS 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: 2861 SW 9th Street, Fort Lauderdale, Florida 33312

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principal: Dr. Georgia Stewart

Bookkeepers: Maritza Millet – Business Support Center (December 2021 – Present)
Lisa Camposano – Business Support Center (Sept. - November 2021)
Janice Thompson – Business Support Center (July 2020 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,040.81	\$ 22,076.40
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
 TOTAL	 <u>\$ 23,040.81</u>	 <u>\$ 27,076.40</u>

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

WESTWOOD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,553.37	\$ 30.45	\$ (507.55)	\$ 169.60	\$ 1,568.12	\$ 692.85
Clubs	3,320.03	512.46	1,542.44	651.26	651.26	2,290.05
Departments	3,445.62	-	-	258.14	129.07	3,574.69
Trusts	3,290.78	226.21	676.57	7,135.09	1,696.14	8,279.37
General	<u>11,660.91</u>	<u>1,327.37</u>	<u>614.93</u>	<u>1,438.00</u>	<u>5,607.50</u>	<u>8,203.85</u>
TOTALS	<u><u>\$ 23,270.71</u></u>	<u><u>\$ 2,096.49</u></u>	<u><u>\$ 2,326.39</u></u>	<u><u>\$ 9,652.09</u></u>	<u><u>\$ 9,652.09</u></u>	<u><u>\$ 23,040.81</u></u>

WESTWOOD HEIGHTS 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	\$ 692.85	\$ -	\$ -	\$ 1,295.02	\$ 1,325.47	\$ 662.40
Clubs	2,290.05	1,658.40	399.10	123.52	-	3,672.87
Departments	3,574.69	3,241.78	3,263.74	1,263.00	996.96	3,818.77
Trusts	8,279.37	6,318.78	5,662.82	2,841.45	2,098.99	9,677.79
General	<u>8,203.85</u>	<u>2,666.70</u>	<u>524.41</u>	<u>1,434.43</u>	<u>2,536.00</u>	<u>9,244.57</u>
TOTALS	<u><u>\$ 23,040.81</u></u>	<u><u>\$ 13,885.66</u></u>	<u><u>\$ 9,850.07</u></u>	<u><u>\$ 6,957.42</u></u>	<u><u>\$ 6,957.42</u></u>	<u><u>\$ 27,076.40</u></u>

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

PROFILE OF THE SCHOOL

Address: 3609 SW 89th Avenue, Miramar, Florida 33025

Office: Non-Traditional Schools

Associate Supt.: Dr. Valerie Wanza

Director: Estella Eckhardt

Principal: Michael Gleason

Bookkeepers: Jonathan Cooper (September 2022 – Present)
Brenda Campos (July 2020 – June 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,774.01	\$ 10,337.92
TOTAL	<u>\$ 11,774.01</u>	<u>\$ 10,337.92</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 Whispering Pines 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

WHISPERING PINES SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 5,507.22	\$ 14.12	\$ 45.00	\$ -	\$ -	\$ 5,476.34
Departments	744.29	-	-	-	-	744.29
Trusts	3,580.84	-	55.24	933.89	651.89	3,807.60
General	<u>2,509.41</u>	<u>-</u>	<u>481.63</u>	<u>651.89</u>	<u>933.89</u>	<u>1,745.78</u>
TOTALS	<u><u>\$ 12,341.76</u></u>	<u><u>\$ 14.12</u></u>	<u><u>\$ 581.87</u></u>	<u><u>\$ 1,585.78</u></u>	<u><u>\$ 1,585.78</u></u>	<u><u>\$ 11,774.01</u></u>

WHISPERING PINES SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 5,476.34	\$ 5,145.66	\$ 4,846.10	\$ -	\$ -	\$ 5,775.90
Departments	744.29	30.00	-	-	-	774.29
Trusts	3,807.60	3,232.00	4,807.56	999.16	737.47	2,493.73
General	<u>1,745.78</u>	<u>750.00</u>	<u>940.09</u>	<u>737.47</u>	<u>999.16</u>	<u>1,294.00</u>
TOTALS	<u><u>\$ 11,774.01</u></u>	<u><u>\$ 9,157.66</u></u>	<u><u>\$ 10,593.75</u></u>	<u><u>\$ 1,736.63</u></u>	<u><u>\$ 1,736.63</u></u>	<u><u>\$ 10,337.92</u></u>

SECTION II:
Appendices

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

School and Region	FY 2016 Bookkeepers	FY 2016 Audit Exceptions	FY 2017 Bookkeepers	FY 2017 Audit Exceptions	FY 2018 Bookkeepers	FY 2018 Audit Exceptions	FY 2019 Bookkeepers	FY 2019 Audit Exceptions	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions
Apollo Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Attucks Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Bayview Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Beachside Montessori Village PK-8 (South Region)	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Blanche Ely High School (North Region)	Non-BSC	^A Exception	Non-BSC	^A Exception	Non-BSC	^B Exception	BSC	^B Exception	BSC	^B Exception	BSC	None	BSC	None
Community Schools North (Non-Traditional Schools)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Coral Park Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Coral Springs Middle School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Country Isles Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Davie Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Deerfield Beach High School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Deerfield Beach Middle School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Deerfield Park Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Discovery Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Driftwood Middle School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Embassy Creek Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Everglades Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Flamingo Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
Fort Lauderdale High School (Central Region)	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Gator Run Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Griffin Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Heron Heights Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Hollywood Central Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Indian Ridge Middle School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

^ABlanche Ely High School audit exceptions (issued as a two-year report of FY 2016 and FY 2017) were due to large negative ending balances in the Athletics and Yearbook Accounts, and smaller deficits in other accounts, that were covered at year-end in June 2016 and June 2017 by transfers in from other accounts, creating a negative balance of (\$2,153.86) in the General Account at year-end closing in June 2017.

^BBlanche Ely High School audit exceptions (issued as a three-year report of FY 2018, FY 2019 and FY 2020) were due to a negative ending balance of (\$13,365.74) in the Yearbook Account in June 2018, and negative balances of (\$2,755.48) in the Athletics Account and (\$3,698.07) in the Yearbook Account at year-end closing in June 2019. Athletics and Yearbook Account balances were positive at year-end closing in June 2020, June 2021 and June 2022.

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

School and Region	FY 2016 Bookkeepers	FY 2016 Audit Exceptions	FY 2017 Bookkeepers	FY 2017 Audit Exceptions	FY 2018 Bookkeepers	FY 2018 Audit Exceptions	FY 2019 Bookkeepers	FY 2019 Audit Exceptions	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions
Liberty Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
Meadowbrook Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Millennium 6-12 Collegiate Academy (North Region)	Non-BSC	None	Non-BSC & BSC	^c Exception	BSC	^c Exception	BSC	None	BSC	None	BSC	None	BSC	None
Morrow Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
New Renaissance Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Nob Hill Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Nova Eisenhower Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Oakridge Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Park Trails Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pembroke Lakes Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Pioneer Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Piper High School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Plantation High School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	^d Exception	Non-BSC	^d Exception	Non-BSC	None	Non-BSC	None
Ramblewood Middle School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Riverland Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Silver Ridge Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Silver Trail Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Tamarac Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Tequesta Trace Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
The Quest Center (Non-Traditional Schools)	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Western High School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Westwood Heights Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Whispering Pines Center (Non-Traditional Schools)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

^cMillennium 6-12 audit exception (issued as a two-year report of FY 2017 and FY 2018) was due to deficiencies in the school's control environment. This was corrected as of July 2018.

^dPlantation High School audit exception (issued as a two-year report of FY 2019 and FY 2020) was due to a negative balance of (\$9,827.51) in the Athletics Account (1000-8000) after year-end closing in June 2019. This was corrected as of year-end closing in June 2020.

General Information on Internal Funds

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

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

The specified Internal Accounts funds are:

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

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

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

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

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

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

General Information on Internal Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

General Information on Internal Funds (Continued)

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

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

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

General Information on Internal Funds (Continued)

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

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

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

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

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

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

General Information on Internal Funds (Continued)

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