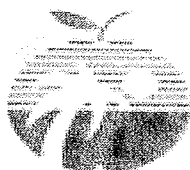


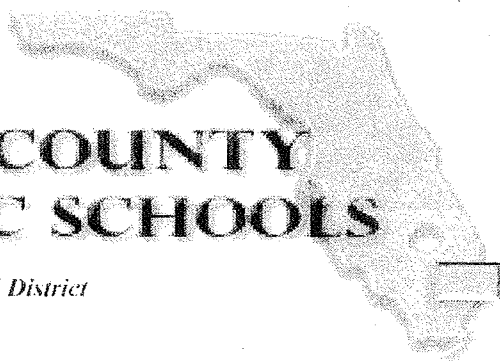
INTERNAL AUDIT REPORT

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



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District



To be presented to the:

**Audit Committee on
March 12, 2015**

**The School Board of Broward County, Florida on
April 7, 2015**

By

The Office of the Chief Auditor



Broward County Public Schools

The School Board of Broward County, Florida

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Superintendent of Schools

March 5, 2015

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at twenty-three (23) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.087(2) and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

The audits at these twenty-three (23) schools included an examination of the Internal Funds, Payroll, and After School Care, as applicable.

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.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools
Page 2

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.

Our audits indicated that twenty-two (22) schools in this report complied with prescribed policies and procedures. The one (1) remaining school's report contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the twenty-three (23) schools present fairly the cash receipts and disbursements 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,



Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly
Ann Conway

Audits Performed by:

Luis Castano
Meredith Filcman
Hermine James
Sheena Newton
David Sabra
Danielle Thomas
Reynaldo Tunnermann

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2014-2015 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 environmental 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.

OTHER FUNCTIONS EXAMINED

In addition to the audit of the Internal Funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the payroll procedures.

PAYROLL

A review of selected payroll procedures related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to Standard Practice Bulletins and Business Practice Bulletins. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated. Business Practice Bulletin-PR-100 PAYROLL AND TIME ENTRY has been implemented which provides payroll procedural requirements.

The results of our audits for the individual schools are included within each report and are summarized in the following subsection.

Areas of Audit Findings

Miramar High School (2011-12, 2012-13 and 2013-14)

1. Athletics Account Deficit
2. Ticket Reports/Missing Tickets
3. Missing Pre-Numbered Forms
4. Late Remittances
5. Student Incentive Accounts

5 Findings

TOTAL FINDINGS

5 Findings

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

SCHOOL	CURRENT AUDIT PERIOD 2011-12, 2012-13, 2013-14	PRIOR AUDIT PERIOD 2010-11
Miramar High School	<p>1. <u>Athletics Account Deficit</u></p> <p>On June 6, 2014, the prior Principal directed the bookkeeper to transfer a total of \$22,624.41 from various Class, Club, Department, Trust and General fund accounts to cover the deficit in the Athletics (1000-0000) account. The account had been operating in the red for most of the year.</p> <p>Since the last day of school was June 5, 2014, students & officers of clubs were not present to grant written approval for funds being transferred. During the 2013 school year, the school's Athletics account had been operating in the red for most of the year. The prior Principal directed the bookkeeper to transfer \$16,723.03 from various Club, Trust and General fund accounts to cover the deficit in the Athletics account ending the year with a balance of \$3,540.03.</p> <p>2. <u>Ticket Reports/Missing Tickets</u></p> <p>During our review of the pre-numbered ticket inventory and the report of tickets sold, we noted that 374 grey athletic tickets were missing and 144 white athletic tickets were reused.</p> <p>3. <u>Missing Pre-Numbered Forms</u></p> <p>During our review of Pre-numbered Forms, we noted Four (4) BC-40P Receipt Books and Twenty Nine (29) Monies Collection Envelopes were unaccounted for.</p>	<p><u>Unaccounted/Missing Funds</u></p> <p>The following shortages were noted during our review of the school's receiving documents:</p> <ol style="list-style-type: none"> 1. The Assistant Principal violated Standard Practice Bulletins when collecting \$1,850 using BC40 Receipt book #5017201, and not depositing the money with the bookkeeper. According to the bookkeeper, the monies collected were for the purpose of a play-off football game. Miramar High did not issue tickets and all monies collected were forwarded to the visiting school. According to the Assistant Principal, she issued tickets from another school, used the receipt book and forwarded the money to the school. As a result of the audit on April 22, 2013 the other school provided a receipt for the \$1,850. 2. A shortage of \$421 was noted during our examination of BC40-P receipt book #3775901. The receipt book showed collections of \$5,925, but only \$5,504 was officially received (RCT #4355) and deposited.

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

SCHOOL	CURRENT AUDIT PERIOD 2011-12, 2012-13, 2013-14	PRIOR AUDIT PERIOD 2010-11
Miramar High School	<p>4. <u>Late Remittances</u></p> <p>During our review, we noted 27 remittances were made between 4 to 51 days late, totaling \$13,407.80.</p> <p>5. <u>Student Incentive Accounts</u></p> <p>During our review, we noted student incentive accounts were used primarily for staff incentives.</p>	<p>3. Shortages totaling \$60 were noted in BC40-P receipt book #5016201. Although \$345 was collected, only \$335 was officially received under RCT #53341 leaving a \$10 shortage; in addition a second collection of \$140 was officially received as \$90 under RCT #5895 leaving a \$50 shortage.</p>

SECTION I:
Audit Reports (with No Exceptions)

APOLLO MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, FL 33024
Principal: Shawn Aycock
Bookkeepers: Sharon Jackson (July 2002 to November 2012)
 Lisa Bailey (October 2012 to Present)
Payroll Processors: Lilli Vella (July 2007 to Present)

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 29,712.90	\$ 33,588.78
Investment:		
Treasurer’s Pool Account	<u>6,000.00</u>	<u>6,000.00</u>
TOTAL	<u>\$ 35,712.90</u>	<u>\$ 39,588.78</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Apollo Middle School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll:
 The school generally adhered to the payroll procedures.

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,419.12	\$ 3,915.19	\$ 5,311.32	\$ 2,022.99
Music	329.60	1,950.00	2,108.89	170.71
Classes	105.00	33,053.85	32,695.85	463.00
Clubs	10,108.33	18,352.68	19,862.15	8,598.86
Departments	2,156.95	3,839.75	4,998.93	997.77
Trusts	9,608.35	20,274.70	17,883.87	11,999.18
General	10,746.42	6,756.25	6,042.28	11,460.39
TOTALS	<u>\$ 36,473.77</u>	<u>\$ 88,142.42</u>	<u>\$ 88,903.29</u>	<u>\$ 35,712.90</u>

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,022.99	\$ 3,636.94	\$ 4,838.22	\$ 821.71
Music	170.71	3,051.95	2,421.33	801.33
Classes	463.00	43,923.50	43,993.45	393.05
Clubs	8,598.86	14,580.64	15,365.81	7,813.69
Departments	997.77	6,366.80	5,679.95	1,684.62
Trusts	11,999.18	47,181.46	43,612.27	15,568.37
General	<u>11,460.39</u>	<u>6,464.50</u>	<u>5,418.88</u>	<u>12,506.01</u>
TOTALS	<u>\$ 35,712.90</u>	<u>\$ 125,205.79</u>	<u>\$ 121,329.91</u>	<u>\$ 39,588.78</u>

ATLANTIC TECHNICAL COLLEGE
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 4700 Coconut Creek Pkwy, Coconut Creek, FL 33063
Principal: Robert Crawford
Bookkeeper: Marie Adams
Payroll Processor: Susan Duffy

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Regents Bank	\$ 21,819.91	\$ 119,783.98	\$ 93,072.00
Treasurer’s Pool Account	<u>468,230.45</u>	<u>470,969.53</u>	<u>473,390.56</u>
TOTAL	\$ <u>490,050.36</u>	\$ <u>590,753.51</u>	\$ <u>566,462.56</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Atlantic Technical College for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

ATLANTIC TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 125.00	\$ 0.00	\$ 0.00	\$ 125.00
Classes	15,012.90	26,168.65	29,547.00	11,634.55
Clubs	24,977.21	137,578.79	143,992.97	18,563.03
Departments	1,381.00	1,975.01	2,449.66	906.35
Trusts	80,338.78	5,520,210.78	5,518,271.16	82,278.40
General	<u>349,237.18</u>	<u>652,879.98</u>	<u>625,574.13</u>	<u>376,543.03</u>
TOTALS	<u>\$ 471,072.07</u>	<u>\$ 6,338,813.21</u>	<u>\$ 6,319,834.92</u>	<u>\$ 490,050.36</u>

ATLANTIC TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 125.00	\$ 0.00	\$ 125.00	\$ 0.00
Classes	11,634.55	39,497.04	38,524.65	12,606.94
Clubs	18,563.03	180,162.86	174,785.61	23,940.28
Departments	906.35	2,256.73	1,598.21	1,564.87
Trusts	82,278.40	5,526,673.96	5,488,546.97	120,405.39
General	<u>376,543.03</u>	<u>575,260.44</u>	<u>519,567.44</u>	<u>432,236.03</u>
TOTALS	<u>\$ 490,050.36</u>	<u>\$ 6,323,851.03</u>	<u>\$ 6,223,147.88</u>	<u>\$ 590,753.51</u>

ATLANTIC TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 12,606.94	56,039.00	49,776.17	\$ 18,869.77
Clubs	23,940.28	229,657.40	222,321.64	31,276.04
Departments	1,564.87	4,554.81	3,311.81	2,807.87
Trusts	120,405.39	5,462,346.11	5,477,186.79	105,564.71
General	432,236.03	570,926.38	595,218.24	407,944.17
TOTALS	<u>\$ 590,753.51</u>	<u>\$ 6,323,523.70</u>	<u>\$ 6,347,814.65</u>	<u>\$ 566,462.56</u>

BAIR MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 9100 N.W. 21st Manor, Sunrise, Florida 33322

Principal: James McDermott

Bookkeepers: Michelle Allen – Business Support Center (July 2014 to Current)
 Barbara Mitchell (August 2012 to August 2014)
 Margie LaSalle (July 2007 to October 2012)

Payroll Processor: Patricia Moran (July 2013 to Current)
 Kathleen Breitenkam (July 2012 to June 30, 2013)

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 43,634.72	\$ 34,271.17
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 63,634.72</u>	<u>\$ 54,271.17</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Bair Middle School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

BAIR MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,745.39	\$ 4,155.77	\$ 4,967.11	\$ 7,934.05
Music	62.17	1,668.50	1,587.55	143.12
Classes	2.00	7.05	7.05	2.00
Clubs	9,256.04	33,582.28	32,726.96	10,111.36
Departments	2,219.56	1,193.81	1,582.78	1,830.59
Trusts	9,550.79	50,830.18	41,729.86	18,651.11
General	<u>28,254.96</u>	<u>995.27</u>	<u>4,287.74</u>	<u>24,962.49</u>
TOTALS	<u>\$ 58,090.91</u>	<u>\$ 92,432.86</u>	<u>\$ 86,889.05</u>	<u>\$ 63,634.72</u>

BAIR MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,934.05	\$ 4,952.72	\$ 5,571.50	\$ 7,315.27
Music	143.12	2,204.00	2,082.69	264.43
Classes	2.00	10,908.08	10,908.08	2.00
Clubs	10,111.36	18,635.58	19,154.92	9,592.02
Departments	1,830.59	965.95	68.19	2,728.35
Trusts	18,651.11	28,508.66	32,649.89	14,509.88
General	<u>24,962.49</u>	<u>5,442.97</u>	<u>10,546.24</u>	<u>19,859.22</u>
TOTALS	<u>\$ 63,634.72</u>	<u>\$ 71,617.96</u>	<u>\$ 80,981.51</u>	<u>\$ 54,271.17</u>

BANYAN ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 8800 NW 50th Street, Sunrise, Florida 33351
Principal: Dr. Eric T. Miller
Bookkeeper: Pamela Hunter-Business Support Center
Payroll Processor: Claudia Charles

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 30,203.11	\$ 60,959.51
TOTAL	\$ 30,203.11	\$ 60,959.51

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Banyan Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 279.00	\$ 5,215.28	\$ 5,104.63	\$ 389.65
Clubs	650.52	1,902.86	1,928.30	625.08
Departments	6,466.54	449.19	3,083.15	3,832.58
Trusts	4,229.82	263,703.24	247,116.09	20,816.97
General	<u>5,805.14</u>	<u>1,830.83</u>	<u>3,097.14</u>	<u>4,538.83</u>
TOTALS	<u>\$ 17,431.02</u>	<u>\$ 273,101.40</u>	<u>\$ 260,329.31</u>	<u>\$ 30,203.11</u>

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

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 389.65	\$ 19,824.90	\$ 19,886.31	\$ 328.24
Clubs	625.08	2,357.86	1,970.91	1,012.03
Departments	3,832.58	307.55	0.00	4,140.13
Trusts	20,816.97	342,550.46	315,805.03	47,562.40
General	4,538.83	6,582.92	3,205.04	7,916.71
TOTALS	<u>\$ 30,203.11</u>	<u>\$ 371,623.69</u>	<u>\$ 340,867.29</u>	<u>\$ 60,959.51</u>

BENNETT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2012-13 AND 2013-14 FISCAL YEARS
JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1755 NE 14th Street, Fort Lauderdale, Florida 33304

Principal: Chris Carney (July 2011 to current)

Bookkeeper: Darlene Kenon – Business Support Center
(July 2012 to Current)

Payroll Processor: Pamela Maye

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 13,236.82	\$ 15,919.38

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Bennett Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
The school generally adhered to the payroll procedures.

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2.50	\$ -	\$ -	\$ 2.50
Classes	612.00	4,086.48	4,288.07	410.41
Clubs	4,009.20	2,703.39	2,394.83	4,317.76
Departments	12.41	640.40	334.61	318.20
Trusts	2,821.69	14,583.46	11,130.70	6,274.45
General	<u>324.16</u>	<u>3,810.89</u>	<u>2,221.55</u>	<u>1,913.50</u>
TOTALS	\$ <u>7,781.96</u>	\$ <u>25,824.62</u>	\$ <u>20,369.76</u>	\$ <u>13,236.82</u>

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2.50	\$ 125.00	\$ 124.38	\$ 3.12
Classes	410.41	2,944.00	3,354.41	-
Clubs	4,317.76	2,276.02	2,070.35	4,523.43
Departments	318.20	478.46	29.87	766.79
Trusts	6,274.45	11,457.76	9,877.83	7,854.38
General	<u>1,913.50</u>	<u>2,490.32</u>	<u>1,632.16</u>	<u>2,771.66</u>
TOTALS	<u>\$ 13,236.82</u>	<u>\$ 19,771.56</u>	<u>\$ 17,089.00</u>	<u>\$ 15,919.38</u>

BROWARD ESTATES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 441 NW 35th Avenue, Fort Lauderdale, Florida 33311

Principal: Cyntheria Hunt (July 2012 to current)

Bookkeeper: Laurie Curfman - (July 2012 to June 2014)
 Natasha Estrill – Business Support Center (July 2014 to current)

Payroll Processor: Katina Williams

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ <u>21,898.26</u>	\$ <u>17,565.01</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Broward Estates Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,023.08	\$ 9,711.40	\$ 7,471.64	\$ 5,262.84
Clubs	1,664.53	751.09	850.81	1,564.81
Departments	7,284.60	9,819.62	10,502.83	6,601.39
Trusts	2,662.19	23,226.41	20,270.25	5,618.35
General	<u>7,328.70</u>	<u>3,329.15</u>	<u>7,806.98</u>	<u>2,850.87</u>
TOTALS	<u>\$ 21,963.10</u>	<u>\$ 46,837.67</u>	<u>\$ 46,902.51</u>	<u>\$ 21,898.26</u>

BROWARD ESTATES ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,262.84	\$ 3,425.84	\$ 7,031.02	\$ 1,657.66
Clubs	1,564.81	157.99	1,173.39	549.41
Departments	6,601.39	1,540.10	1,523.85	6,617.64
Trusts	5,618.35	95,634.45	94,860.56	6,392.24
General	<u>2,850.87</u>	<u>2,129.70</u>	<u>2,632.51</u>	<u>2,348.06</u>
TOTALS	<u>\$ 21,898.26</u>	<u>\$ 102,888.08</u>	<u>\$ 107,221.33</u>	<u>\$ 17,565.01</u>

CASTLE HILL ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 2640 NW 46th Avenue, Lauderhill, Florida 33313

Principal: Frances Fuce-Ollivierre (July 2011 to current)

Bookkeeper: Ruby Carpintero-Vargas – Business Support Center
 (July 2014 to current)
 Rhonda Tribbey – Business Support Center (Oct. 2013 to June 2014)
 Ruby Carpintero-Vargas – Business Support Center
 (July 2013 to Oct. 2013)
 Nikki Farrish – (July 2012 to June 2013)

Payroll Processor: Mersha George

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ <u>5,522.64</u>	\$ <u>10,795.93</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Castle Hill Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,295.49	\$ 20,399.44	\$ 21,131.31	\$ 563.62
Clubs	1,446.13	10,746.73	10,227.08	1,965.78
Departments	99.79	3,978.69	3,818.40	260.08
Trusts	3,014.09	48,924.70	49,605.30	2,333.49
General	<u>396.55</u>	<u>6,904.75</u>	<u>6,901.63</u>	<u>399.67</u>
TOTALS	<u>\$ 6,252.05</u>	<u>\$ 90,954.31</u>	<u>\$ 91,683.72</u>	<u>\$ 5,522.64</u>

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 563.62	\$ 32,738.11	\$ 31,625.97	\$ 1,675.76
Clubs	1,965.78	17,078.21	16,751.85	2,292.14
Departments	260.08	9,487.27	8,193.69	1,553.66
Trusts	2,333.49	55,446.65	55,399.27	2,380.87
General	<u>399.67</u>	<u>14,273.10</u>	<u>11,779.27</u>	<u>2,893.50</u>
TOTALS	<u>\$ 5,522.64</u>	<u>\$ 129,023.34</u>	<u>\$ 123,750.05</u>	<u>\$ 10,795.93</u>

CENTRAL PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 777 N. Nobhill Road, Plantation, Florida 33322

Principal: Cherise Coleman

Bookkeeper: Pamela Hunter - Business Support Center (October 2012 – Current)
 Lydia Soroka (July 2012 – September 2012)

Payroll Processor: Melanie Hendrix

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 105,390.65	\$ 157,116.14
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	\$ <u>125,390.65</u>	\$ <u>177,116.14</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Central Park Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

CENTRAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,724.00	\$ 24,356.50	\$ 24,387.84	\$ 1,692.66
Clubs	255.97	2,797.64	2,223.18	830.43
Departments	8,381.97	674.93	4,532.64	4,524.26
Trusts	81,746.72	776,419.53	787,242.37	70,923.88
General	<u>37,679.45</u>	<u>78,433.36</u>	<u>68,693.39</u>	<u>47,419.42</u>
TOTALS	<u>\$ 129,788.11</u>	<u>\$ 882,681.96</u>	<u>\$ 887,079.42</u>	<u>\$ 125,390.65</u>

CENTRAL PARK ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,692.66	\$ 46,885.35	\$ 45,753.01	\$ 2,825.00
Clubs	830.43	14,334.26	7,638.94	7,525.75
Departments	4,524.26	17,949.09	15,750.81	6,722.54
Trusts	70,923.88	772,098.88	738,172.07	104,850.69
General	<u>47,419.42</u>	<u>54,490.05</u>	<u>46,717.31</u>	<u>55,192.16</u>
TOTALS	<u><u>\$ 125,390.65</u></u>	<u><u>\$ 905,757.63</u></u>	<u><u>\$ 854,032.14</u></u>	<u><u>\$ 177,116.14</u></u>

CHAPEL TRAIL ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 19595 Taft Street, Pembroke Pines, Florida 33029
Principal: Teresa Lipkins (July 2012 to current)
Bookkeeper: Maria Rengifo – Business Support Center (July 2012 to current)
Payroll Processor: Linda Carey

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
<u>Cash Account:</u>		
Checking Account – Wells Fargo	\$ 5,102.20	\$ 1,676.77
<u>Investment:</u>		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>15,000.00</u>
	<u>\$ 20,102.20</u>	<u>\$ 16,676.77</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Chapel Trail Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

CHAPEL TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,470.80	\$ 60,011.93	\$ 60,636.00	\$ 846.73
Clubs	405.44	2,867.93	2,031.96	1,241.41
Departments	6,857.10	2,685.63	2,256.81	7,285.92
Trusts	3,857.61	83,541.16	82,434.72	4,964.05
General	<u>5,458.84</u>	<u>9,593.75</u>	<u>9,288.50</u>	<u>5,764.09</u>
TOTALS	<u>\$ 18,049.79</u>	<u>\$ 158,700.40</u>	<u>\$ 156,647.99</u>	<u>\$ 20,102.20</u>

CHAPEL TRAIL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 846.73	\$ 36,849.45	\$ 36,660.03	\$ 1,036.15
Clubs	1,241.41	3,271.41	4,067.11	445.71
Departments	7,285.92	3,257.58	6,226.72	4,316.78
Trusts	4,964.05	108,716.63	106,255.14	7,425.54
General	<u>5,764.09</u>	<u>4,690.41</u>	<u>7,001.91</u>	<u>3,452.59</u>
TOTALS	<u>\$ 20,102.20</u>	<u>\$ 156,785.48</u>	<u>\$ 160,210.91</u>	<u>\$ 16,676.77</u>

COMMUNITY SCHOOL SOUTH
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1300 SW 32 Court, Fort Lauderdale, Florida 33315

Principal: Carletha B. Shaw (July 2012 – Current)
 Mary McGinnis (July 2006 – June 2012)

Bookkeeper: Betsy Clinger (July 2005 – Current)

Payroll Processor: Barbara J. Davis

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo	\$ 80,335.90	\$ 69,304.01	\$ 20,802.57
Investment:			
Treasurer’s Pool Account	<u>400,000.00</u>	<u>400,000.00</u>	<u>400,000.00</u>
TOTAL	\$ <u>480,335.90</u>	\$ <u>469,304.01</u>	\$ <u>420,802.57</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Community School South for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COMMUNITY SCHOOL - SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,583.10	\$ 771.70	\$ 1,670.00	\$ 684.80
Trusts	412,126.00	1,923,841.93	1,921,225.86	414,742.07
General	<u>91,307.51</u>	<u>17,620.33</u>	<u>44,018.81</u>	<u>64,909.03</u>
TOTALS	<u><u>\$ 505,016.61</u></u>	<u><u>\$ 1,942,233.96</u></u>	<u><u>\$ 1,966,914.67</u></u>	<u><u>\$ 480,335.90</u></u>

COMMUNITY SCHOOL - SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 684.80	\$ 30.99	\$ 383.49	\$ 332.30
Trusts	414,742.07	1,639,916.05	1,644,604.09	410,054.03
General	<u>64,909.03</u>	<u>4,816.56</u>	<u>10,807.91</u>	<u>58,917.68</u>
TOTALS	<u>\$ 480,335.90</u>	<u>\$ 1,644,763.60</u>	<u>\$ 1,655,795.49</u>	<u>\$ 469,304.01</u>

COMMUNITY SCHOOL - SOUTH
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 332.30	\$ 266.44	\$ 351.34	\$ 247.40
Trusts	410,054.03	1,479,710.45	1,523,982.17	365,782.31
General	<u>58,917.68</u>	<u>10,011.27</u>	<u>14,156.09</u>	<u>54,772.86</u>
TOTALS	<u>\$ 469,304.01</u>	<u>\$ 1,489,988.16</u>	<u>\$ 1,538,489.60</u>	<u>\$ 420,802.57</u>

CORAL SPRINGS HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 7201 W. Sample Road, Coral Springs, Florida 33065

Principal: Susan Leon-Leigh

Bookkeepers: Eleanor McCoy – Business Support Center (August 2014 to Current)
 Zuwania Smith (August 2014 to September 2014)
 Dena Gendason (October 2013 to July 2014)
 Julie Thornton (October 2010 to September 2013)

Payroll Processor: Carla Thonsgard

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 129,938.30	\$ 143,926.39	\$ 142,087.95
Investment:			
Treasurer’s Pool Account	<u>180,000.00</u>	<u>180,000.00</u>	<u>180,000.00</u>
TOTAL	\$ <u>309,938.30</u>	\$ <u>323,926.39</u>	\$ <u>322,087.95</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coral Springs High School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 18,283.34	\$ 98,265.71	\$ 103,337.66	\$ 13,211.39
Music	23,889.81	41,562.17	54,469.93	10,982.05
Classes	35,973.74	94,767.40	98,864.40	31,876.74
Clubs	91,582.09	352,646.52	348,620.66	95,607.95
Departments	10,456.83	25,945.26	25,069.56	11,332.53
Trusts	102,654.30	306,626.29	312,378.83	96,901.76
General	<u>31,110.87</u>	<u>27,301.93</u>	<u>8,386.92</u>	<u>50,025.88</u>
TOTALS	<u>\$ 313,950.98</u>	<u>\$ 947,115.28</u>	<u>\$ 951,127.96</u>	<u>\$ 309,938.30</u>

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 13,211.39	\$ 86,631.75	\$ 90,482.89	\$ 9,360.25
Music	10,982.05	63,159.20	69,002.96	5,138.29
Classes	31,876.74	92,438.01	88,295.62	36,019.13
Clubs	95,607.95	323,881.18	325,682.06	93,807.07
Departments	11,332.53	24,077.62	25,432.99	9,977.16
Trusts	96,901.76	315,202.30	325,254.57	86,849.49
General	<u>50,025.88</u>	<u>50,157.90</u>	<u>17,408.78</u>	<u>82,775.00</u>
TOTALS	<u>\$ 309,938.30</u>	<u>\$ 955,547.96</u>	<u>\$ 941,559.87</u>	<u>\$ 323,926.39</u>

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9,360.25	\$ 81,786.91	\$ 84,960.70	\$ 6,186.46
Music	5,138.29	53,301.78	49,095.98	9,344.09
Classes	36,019.13	113,386.71	117,868.48	31,537.36
Clubs	93,807.07	357,669.44	359,687.19	91,789.32
Departments	9,977.16	19,991.85	18,750.30	11,218.71
Trusts	86,849.49	302,823.94	284,438.80	105,234.63
General	<u>82,775.00</u>	<u>18,052.69</u>	<u>34,050.31</u>	<u>66,777.38</u>
TOTALS	<u>\$ 323,926.39</u>	<u>\$ 947,013.32</u>	<u>\$ 948,851.76</u>	<u>\$ 322,087.95</u>

DEERFIELD BEACH HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 910 SW 15th Street, Deerfield Beach, Florida 33441

Principal: Jon Marlow

Bookkeeper: Eleanor McCoy – Business Support Center (July 2014 to current)
 Eleanor McCoy (July 2011 to June 2014)

Payroll Processor: Sue Costa

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 40,837.24	\$ 73,153.74	\$ 62,575.47
Savings Account – Wells Fargo	796.79	796.79	796.79
Investment:			
Treasurer’s Pool Account	<u>90,000.00</u>	<u>90,000.00</u>	<u>90,000.00</u>
TOTAL	\$ <u>131,634.03</u>	\$ <u>163,950.53</u>	\$ <u>153,372.26</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Deerfield Beach High School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 621.02	\$ 116,976.03	\$ 117,141.80	\$ 455.25
Music	1,105.14	16,524.00	15,690.70	1,938.44
Classes	3,503.83	50,443.07	46,514.27	7,432.63
Clubs	56,981.74	181,657.62	177,767.91	60,871.45
Departments	19,220.88	26,530.68	18,918.80	26,832.76
Trusts	7,927.65	155,456.62	159,097.65	4,286.62
General	<u>5,202.93</u>	<u>95,275.77</u>	<u>70,661.82</u>	<u>29,816.88</u>
TOTALS	<u>\$ 94,563.19</u>	<u>\$ 642,863.79</u>	<u>\$ 605,792.95</u>	<u>\$ 131,634.03</u>

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 455.25	\$ 124,431.67	\$ 122,670.12	\$ 2,216.80
Music	1,938.44	16,264.10	15,891.53	2,311.01
Classes	7,432.63	72,273.95	75,267.78	4,438.80
Clubs	60,871.45	162,295.03	157,620.45	65,546.03
Departments	26,832.76	32,037.23	29,269.77	29,600.22
Trusts	4,286.62	126,847.16	115,890.15	15,243.63
General	29,816.88	86,044.06	71,266.90	44,594.04
TOTALS	\$ 131,634.03	\$ 620,193.20	\$ 587,876.70	\$ 163,950.53

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,216.80	\$ 117,581.96	\$ 119,798.76	\$ 0.00
Music	2,311.01	14,212.94	15,558.18	965.77
Classes	4,438.80	65,418.28	66,307.52	3,549.56
Clubs	65,546.03	188,477.77	193,083.36	60,940.44
Departments	29,600.22	22,893.74	28,460.98	24,032.98
Trusts	15,243.63	138,423.17	124,460.67	29,206.13
General	44,594.04	79,067.69	88,984.35	34,677.38
TOTALS	<u>\$ 163,950.53</u>	<u>\$ 626,075.55</u>	<u>\$ 636,653.82</u>	<u>\$ 153,372.26</u>

FOX TRAIL ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1250 Nob Hill Road, Davie, Florida 33324
Principal: Lynn Burgess
Bookkeeper: Cathy Shapiro
Payroll Processor: Deborah Bianchi

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account–Wells Fargo	\$ <u>21,131.92</u>	\$ <u>30,717.73</u>
TOTAL	\$ <u>21,131.92</u>	\$ <u>30,717.73</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Fox Trail Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

FOX TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 363.21	\$ 440.00	\$ 190.97	\$ 612.24
Classes	1,210.89	56,260.00	55,888.60	1,582.29
Clubs	4,907.85	5,721.27	4,724.32	5,904.80
Departments	241.44	17,341.39	11,442.82	6,140.01
Trusts	1,851.81	301,013.32	300,616.11	2,249.02
General	6,052.53	2,570.10	3,979.07	4,643.56
TOTALS	<u>\$ 14,627.73</u>	<u>\$ 383,346.08</u>	<u>\$ 376,841.89</u>	<u>\$ 21,131.92</u>

FOX TRAIL ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 612.24	\$ 3,485.00	\$ 1,602.18	\$ 2,495.06
Classes	1,582.29	61,378.67	60,854.08	2,106.88
Clubs	5,904.80	5,832.09	7,223.36	4,513.53
Departments	6,140.01	16,012.61	14,204.66	7,947.96
Trusts	2,249.02	318,694.55	311,125.82	9,817.75
General	4,643.56	3,114.86	3,921.87	3,836.55
TOTALS	<u>\$ 21,131.92</u>	<u>\$ 408,517.78</u>	<u>\$ 398,931.97</u>	<u>\$ 30,717.73</u>

INDIAN RIDGE MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1355 Nob Hill Road, Davie, Florida 33324
Principal: Frank Zagari
Bookkeepers: Aracelia Briosi
Payroll Processor: Kathy Hofmann

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account–Wells Fargo	\$ 132,807.82	\$ 126,807.17	\$ 140,044.29
Investment:			
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	\$ <u>152,807.85</u>	\$ <u>146,807.17</u>	\$ <u>160,044.29</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Indian Ridge Middle School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 10,055.20	\$ 13,584.34	\$ 11,757.58	\$ 11,881.96
Music	1,949.41	12,149.12	7,535.49	6,563.04
Classes	9,931.83	50,746.43	53,327.93	7,350.33
Clubs	39,026.96	116,571.03	114,134.48	41,463.51
Departments	8,428.28	7,089.45	10,575.62	4,942.11
Trusts	86,971.09	157,637.18	201,966.13	42,642.14
General	45,046.19	26,514.86	33,596.29	37,964.76
TOTALS	<u>\$ 201,408.96</u>	<u>\$ 384,292.41</u>	<u>\$ 432,893.52</u>	<u>\$ 152,807.85</u>

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 11,881.96	\$ 6,389.33	\$ 8,641.03	\$ 9,630.26
Music	6,563.04	12,758.10	14,079.26	5,241.88
Classes	7,350.33	66,671.22	66,659.47	7,362.08
Clubs	41,463.51	111,302.81	107,979.55	44,786.77
Departments	4,942.11	6,850.81	6,143.02	5,649.90
Trusts	42,642.14	205,692.30	196,238.30	52,096.14
General	37,964.76	19,185.88	35,110.50	22,040.14
TOTALS	<u>\$ 152,807.85</u>	<u>\$ 428,850.45</u>	<u>\$ 434,851.13</u>	<u>\$ 146,807.17</u>

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 9,630.26	\$ 10,203.06	\$ 12,858.54	\$ 6,974.78
Music	5,241.88	15,482.34	20,441.08	283.14
Classes	7,362.08	63,458.39	61,253.45	9,567.02
Clubs	44,786.77	112,516.40	97,883.74	59,419.43
Departments	5,649.90	5,739.09	3,960.94	7,428.05
Trusts	52,096.14	123,879.46	119,230.71	56,744.89
General	22,040.14	10,737.66	13,150.82	19,626.98
TOTALS	\$ 146,807.17	\$ 342,016.40	\$ 328,779.28	\$ 160,044.29

MCFATTER TECHNICAL COLLEGE
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, FL 33317

Principal: Jeanette Johnson

Bookkeepers: Lisa Mitrani (July 2013 – Current)
 Susan Obermeyer (July 2011 – June 2013)

Payroll Processor: Donna McCumber

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Regents Bank	\$ 300,004.02	\$ 259,456.65	\$ 152,553.83
Investment:			
Treasurer’s Pool Account	<u>165,000.00</u>	<u>165,000.00</u>	<u>165,000.00</u>
TOTAL	\$ <u>465,004.02</u>	\$ <u>424,456.65</u>	\$ <u>317,553.83</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of McFatter Technical College for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 11,861.80	\$ 58,350.87	\$ 57,201.44	\$ 13,011.23
Clubs	16,602.77	32,477.76	33,760.79	15,319.74
Departments	1,058.60	7,839.00	8,172.18	725.42
Trusts	126,119.11	4,930,366.53	4,741,076.26	315,409.38
General	<u>149,582.23</u>	<u>474,105.01</u>	<u>503,148.99</u>	<u>120,538.25</u>
TOTALS	<u><u>\$ 305,224.51</u></u>	<u><u>\$ 5,503,139.17</u></u>	<u><u>\$ 5,343,359.66</u></u>	<u><u>\$ 465,004.02</u></u>

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 13,011.23	\$ 68,201.51	\$ 71,562.36	\$ 9,650.38
Clubs	15,319.74	43,964.26	45,355.72	13,928.28
Departments	725.42	9,468.66	9,208.09	985.99
Trusts	315,409.38	5,168,943.68	5,144,568.84	339,784.22
General	<u>120,538.25</u>	<u>483,864.87</u>	<u>544,295.34</u>	<u>60,107.78</u>
TOTALS	<u>\$ 465,004.02</u>	<u>\$ 5,774,442.98</u>	<u>\$ 5,814,990.35</u>	<u>\$ 424,456.65</u>

McFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 9,650.38	\$ 53,205.27	\$ 54,140.47	\$ 8,715.18
Clubs	13,928.28	34,884.16	32,880.35	15,932.09
Departments	985.99	3,366.67	3,548.24	804.42
Trusts	339,784.22	5,574,252.23	5,654,265.33	259,771.12
General	<u>60,107.78</u>	<u>1,982,508.19</u>	<u>2,010,284.95</u>	<u>32,331.02</u>
TOTALS	<u><u>\$ 424,456.65</u></u>	<u><u>\$ 7,648,216.52</u></u>	<u><u>\$ 7,755,119.34</u></u>	<u><u>\$ 317,553.83</u></u>

NOVA MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314
Principals: Jermaine Fleming
Bookkeeper: Tiqula Daniels
Payroll Processor: Barbara Becker

CASH AND INVESTMENT SUMMARY

	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 30,482.33	\$ 31,998.06
Investment:		
Certificate of Deposit-Bank of America	10,000.00	10,000.00
TOTAL	\$ 40,482.33	\$ 41,998.06

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Nova Middle School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,395.79	\$ 5,902.81	\$ 3,578.82	\$ 4,719.78
Music	163.96	1,087.00	1,250.43	0.53
Classes	331.00	118,782.39	118,757.33	356.06
Clubs	9,526.60	28,235.23	29,461.94	8,299.89
Departments	1,631.24	5,617.55	6,718.53	530.26
Trusts	4,771.23	14,286.64	15,545.69	3,512.18
General	<u>17,230.15</u>	<u>22,996.96</u>	<u>17,163.48</u>	<u>23,063.63</u>
TOTALS	<u>\$ 36,049.97</u>	<u>\$ 196,908.58</u>	<u>\$ 192,476.22</u>	<u>\$ 40,482.33</u>

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,719.78	\$ 10,234.28	\$ 12,502.31	\$ 2,451.75
Music	0.53	1,741.00	1,589.38	152.15
Classes	356.06	95,646.86	95,675.42	327.50
Clubs	8,299.89	39,046.75	42,114.93	5,231.71
Departments	530.26	1,272.91	1,758.55	44.62
Trusts	3,512.18	44,197.99	36,155.51	11,554.66
General	<u>23,063.63</u>	<u>43,203.87</u>	<u>44,031.83</u>	<u>22,235.67</u>
TOTALS	<u>\$ 40,482.33</u>	<u>\$ 235,343.66</u>	<u>\$ 233,827.93</u>	<u>\$ 41,998.06</u>

PINES MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

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

Principal: Carlton Campbell

Bookkeepers: Lisa Bailey – Business Support Center (July 2013 to Current)
 Barbara Mitchell – Business Support Center (July 2012 to June 2013)
 Marie Maestre (March 2011 to June 2012)

Payroll Processors: Deidra Gonzalez-Ortiz (July 2004 to Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 40,528.56	\$ 32,924.48	\$ 40,753.41
Investment:			
Treasurer’s Pool Account	<u>50,000.00</u>	<u>50,000.00</u>	<u>50,000.00</u>
TOTAL	\$ <u>90,528.56</u>	\$ <u>82,924.48</u>	\$ <u>90,753.41</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Pines Middle School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PINES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 13,475.76	\$ 17,185.02	\$ 17,109.64	\$ 13,551.14
Music	748.29	4,146.50	3,295.98	1,598.81
Classes	6,576.36	136,236.40	135,100.55	7,712.21
Clubs	13,979.84	29,261.83	29,615.34	13,626.33
Departments	5,548.34	3,567.08	2,901.64	6,213.78
Trusts	21,145.35	56,535.05	60,946.44	16,733.96
General	<u>24,616.17</u>	<u>19,552.52</u>	<u>13,076.36</u>	<u>31,092.33</u>
TOTALS	<u>\$ 86,090.11</u>	<u>\$ 266,484.40</u>	<u>\$ 262,045.95</u>	<u>\$ 90,528.56</u>

PINES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 13,551.14	\$ 17,363.23	\$ 24,532.10	\$ 6,382.27
Music	1,598.81	4,210.00	2,909.59	2,899.22
Classes	7,712.21	73,980.84	74,314.73	7,378.32
Clubs	13,626.33	45,215.39	45,726.99	13,114.73
Departments	6,213.78	4,587.05	3,972.58	6,828.25
Trusts	16,733.96	111,090.41	106,770.89	21,053.48
General	<u>31,092.33</u>	<u>11,073.58</u>	<u>16,897.70</u>	<u>25,268.21</u>
TOTALS	<u>\$ 90,528.56</u>	<u>\$ 267,520.50</u>	<u>\$ 275,124.58</u>	<u>\$ 82,924.48</u>

PINES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,382.27	\$ 13,752.43	\$ 14,055.61	\$ 6,079.09
Music	2,899.22	2,860.00	1,840.49	3,918.73
Classes	7,378.32	65,326.06	64,555.50	8,148.88
Clubs	13,114.73	26,408.61	28,122.41	11,400.93
Departments	6,828.25	843.79	264.50	7,407.54
Trusts	21,053.48	79,294.50	78,718.51	21,629.47
General	<u>25,268.21</u>	<u>15,085.32</u>	<u>8,184.76</u>	<u>32,168.77</u>
TOTALS	<u>\$ 82,924.48</u>	<u>\$ 203,570.71</u>	<u>\$ 195,741.78</u>	<u>\$ 90,753.41</u>

SILVER RIDGE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2012 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 9100 SW 36 Street, Davie, Florida 33328

Principal: Saemone Hollingsworth Luis (June 2012 to current)

Bookkeeper: Charlene Walbroehl

Payroll Processor: Lucille Duchinsky

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/13</u>	<u>6/30/14</u>
Checking Account–Wells Fargo	\$ <u>54,060.68</u>	\$ <u>93,410.08</u>
TOTAL	\$ <u>54,060.68</u>	\$ <u>93,410.08</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Silver Ridge Elementary School for the 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

SILVER RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 862.68	\$ 41,739.74	\$ 41,846.04	\$ 756.38
Clubs	3,337.64	12,445.25	13,227.22	2,555.67
Departments	2,246.53	21,719.35	19,558.47	4,407.41
Trusts	39,190.75	700,041.14	698,217.57	41,014.32
General	<u>469.00</u>	<u>51,119.70</u>	<u>46,261.80</u>	<u>5,326.90</u>
TOTALS	<u><u>\$ 46,106.60</u></u>	<u><u>\$ 827,065.18</u></u>	<u><u>\$ 819,111.10</u></u>	<u><u>\$ 54,060.68</u></u>

SILVER RIDGE ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 756.38	\$ 55,722.00	\$ 55,666.93	\$ 811.45
Clubs	2,555.67	14,758.35	12,786.85	4,527.17
Departments	4,407.41	2,684.84	7,060.75	31.50
Trusts	41,014.32	760,764.64	736,702.89	65,076.07
General	<u>5,326.90</u>	<u>47,064.91</u>	<u>29,427.92</u>	<u>22,963.89</u>
TOTALS	<u><u>\$ 54,060.68</u></u>	<u><u>\$ 880,994.74</u></u>	<u><u>\$ 841,645.34</u></u>	<u><u>\$ 93,410.08</u></u>

STRANAHAN HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1800 SW 5th Place, Fort Lauderdale, Florida 33312
Principal: Deborah Owens
Bookkeeper: Alicia Mercado – (July 2012 to current)
Payroll Processor: Olga Sifonte

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 10,360.22	\$ 7,533.23	\$ 30,733.35
Investment:			
Treasurer’s Pool Account	<u>166,000.00</u>	<u>166,000.00</u>	<u>166,000.00</u>
TOTAL	\$ <u>176,360.22</u>	\$ <u>173,533.23</u>	\$ <u>196,733.35</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Stranahan High School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,644.21	\$ 51,589.61	\$ 51,473.39	\$ 6,760.43
Music	3,826.75	44,513.40	33,288.46	15,051.69
Classes	9,537.70	98,532.25	95,592.56	12,477.39
Clubs	117,425.18	167,985.33	182,695.61	102,714.90
Departments	6,717.33	3,058.29	1,795.79	7,979.83
Trusts	19,001.42	25,947.57	20,614.00	24,334.99
General	<u>17,053.35</u>	<u>15,983.55</u>	<u>25,995.91</u>	<u>7,040.99</u>
TOTALS	\$ <u>180,205.94</u>	\$ <u>407,610.00</u>	\$ <u>411,455.72</u>	\$ <u>176,360.22</u>

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,760.43	\$ 44,147.57	\$ 43,313.46	\$ 7,594.54
Music	15,051.69	18,501.76	29,822.10	3,731.35
Classes	12,477.39	126,621.89	125,967.57	13,131.71
Clubs	102,714.90	162,963.09	157,379.79	108,298.20
Departments	7,979.83	3,699.79	1,212.74	10,466.88
Trusts	24,334.99	27,355.77	28,538.79	23,151.97
General	<u>7,040.99</u>	<u>19,488.47</u>	<u>19,370.88</u>	<u>7,158.58</u>
TOTALS	\$ <u>176,360.22</u>	\$ <u>402,778.34</u>	\$ <u>405,605.33</u>	\$ <u>173,533.23</u>

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,594.54	\$ 34,551.55	\$ 39,613.07	\$ 2,533.02
Music	3,731.35	17,964.71	5,978.74	15,717.32
Classes	13,131.71	105,287.40	109,941.04	8,478.07
Clubs	108,298.20	206,116.85	208,863.19	105,551.86
Departments	10,466.88	4,022.46	2,268.80	12,220.54
Trusts	23,151.97	27,167.19	25,656.03	24,663.13
General	<u>7,158.58</u>	<u>43,633.43</u>	<u>23,222.60</u>	<u>27,569.41</u>
TOTALS	\$ <u>173,533.23</u>	\$ <u>438,743.59</u>	\$ <u>415,543.47</u>	\$ <u>196,733.35</u>

WALKER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2013-14 FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 1001 NW 4th Street, Fort Lauderdale, FL 33311
Principal: Lisa Mays
Bookkeepers: Sharon Whitfield
Payroll Processor: Regina Poitier

CASH AND INVESTMENT SUMMARY

6/30/14

Cash Account:

Checking Account – Wells Fargo \$ 9,550.41

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Walker Elementary School for the 2013-14 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 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to payroll procedures.

WALKER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,425.25	\$ 600.00	\$ 973.08	\$ 1,052.17
Classes	1,146.97	4,268.00	4,822.83	592.14
Clubs	363.07	208.66	273.73	298.00
Departments	1,195.36	-	-	1,195.36
Trusts	3,960.46	13,364.56	14,623.23	2,701.79
General	<u>2,100.18</u>	<u>2,820.18</u>	<u>1,209.41</u>	<u>3,710.95</u>
TOTALS	<u><u>\$ 10,191.29</u></u>	<u><u>\$ 21,261.40</u></u>	<u><u>\$ 21,902.28</u></u>	<u><u>\$ 9,550.41</u></u>

WALTER C. YOUNG MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

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

Principal: Harold E. Osborn

Bookkeepers: Michelle Allen –Business Support Center (July 2014 - Current)
 Silvia Valvezan (November 2013 – June 2014)
 Anna Langston (October 2013 – November 2013)
 Mary Bradley- Business Support Center
 (July 2012 – October 2013)
 Lisa Bailey (April 2012- July 2012)
 Adela Avila (July 2010- April 2012)

Payroll Processor: Danielle Robertson

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Bank of America	\$ 102,661.99	\$ 60,233.42	\$ 10,152.85
Investment:			
CD 1– Bank of America	23,183.52	23,183.52	23,183.52
CD 2- Bank of America	5,733.26	5,733.26	5,733.26
Treasurer’s Pool Account	<u>50,000.00</u>	<u>50,000.00</u>	<u>50,000.00</u>
TOTAL	\$ <u>181,578.77</u>	\$ <u>139,150.20</u>	\$ <u>89,069.63</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Walter C. Young Middle School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 12,002.17	\$ 3,282.64	\$ 3,480.43	\$ 11,804.38
Music	1,043.48	11,432.00	12,440.81	34.67
Classes	1,461.09	11,621.97	12,568.99	514.07
Clubs	28,395.12	53,895.77	60,578.89	21,712.00
Trusts	9,256.43	126,097.00	123,250.44	12,102.99
General	144,771.26	18,368.35	27,728.95	135,410.66
TOTALS	<u>\$ 196,929.55</u>	<u>\$ 224,697.73</u>	<u>\$ 240,048.51</u>	<u>\$ 181,578.77</u>

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 11,804.38	\$ 6,364.97	\$ 14,731.81	\$ 3,437.54
Music	34.67	18,693.84	18,666.51	62.00
Classes	514.07	39,357.14	39,685.39	185.82
Clubs	21,712.00	46,695.25	45,139.47	23,267.78
Departments	0.00	9,241.96	9,000.32	241.64
Trusts	12,102.99	123,357.41	123,052.76	12,407.64
General	135,410.66	30,154.59	66,017.47	99,547.78
TOTALS	\$ 181,578.77	\$ 273,865.16	\$ 316,293.73	\$ 139,150.20

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 3,437.54	\$ 7,313.56	\$ 10,563.40	\$ 187.70
Music	62.00	15,219.42	15,281.42	0.00
Classes	185.82	5,877.00	5,769.00	293.82
Clubs	23,267.78	53,374.60	55,869.75	20,772.63
Departments	241.64	4,974.95	5,015.52	201.07
Trusts	12,407.64	138,933.39	138,823.55	12,517.48
General	99,547.78	39,216.87	83,667.72	55,096.93
TOTALS	\$ 139,150.20	\$ 264,909.79	\$ 314,990.36	\$ 89,069.63

WHISPERING PINES CENTER
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

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

Principal: Michael Gleason

Bookkeeper: Migna S. Santiago (September 2013 – Current)
 Alicia Owens-Walden (July 2011 - August 2013)

Payroll Processor: Terri Solan

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 8,712.24	\$ 7,276.04	\$ 11,895.32
TOTAL	\$ 8,712.24	\$ 7,276.04	\$ 11,895.32

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Whispering Pines Center for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

OTHER COMMENTS

Payroll
 The school generally adhered to the payroll procedures.

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 213.50	\$ -	\$ -	\$ 213.50
Clubs	1,880.59	4,020.45	3,187.73	2,713.31
Departments	2,500.53	615.00	2,521.20	594.33
Trusts	1,210.39	7,785.08	7,376.74	1,618.73
General	2,070.92	6,418.72	4,917.27	3,572.37
TOTALS	<u>\$ 7,875.93</u>	<u>\$ 18,839.25</u>	<u>\$ 18,002.94</u>	<u>\$ 8,712.24</u>

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 213.50	\$ -	\$ -	\$ 213.50
Clubs	2,713.31	5,147.36	6,642.90	1,217.77
Departments	594.33	0.00	0.00	594.33
Trusts	1,618.73	3,695.56	3,830.73	1,483.56
General	<u>3,572.37</u>	<u>3,235.20</u>	<u>3,040.69</u>	<u>3,766.88</u>
TOTALS	<u><u>\$ 8,712.24</u></u>	<u><u>\$ 12,078.12</u></u>	<u><u>\$ 13,514.32</u></u>	<u><u>\$ 7,276.04</u></u>

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 213.50	\$ 1,975.84	\$ 987.92	\$ 1,201.42
Clubs	1,217.77	3,012.40	2,094.46	2,135.71
Departments	594.33	0.00	0.00	594.33
Trusts	1,483.56	14,926.00	13,667.90	2,741.66
General	3,766.88	8,284.26	6,828.94	5,222.20
TOTALS	<u>\$ 7,276.04</u>	<u>\$ 28,198.50</u>	<u>\$ 23,579.22</u>	<u>\$ 11,895.32</u>

SECTION II:
Audit Reports (with Exceptions)

MIRAMAR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2011-12, 2012-13 AND 2013-14 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2014

PROFILE OF THE SCHOOL

Address: 3601 SW 89th Ave., Miramar Florida 33025

Principal: Maria Formoso (September 2014 – Current)

Principal during
 Audit Period: Brian Faso (July 2011- August 2014)

Bookkeeper: Lara Andrews (July 2014- Current)
 Anita Nieves (July 2011- June 2014)

Payroll Processor: Sheila Windon (October 2014 – Current)

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	<u>6/30/14</u>
Cash Account:			
Checking Account – Wells Fargo	\$ 70,311.22	\$ 28,563.88	\$ 2,967.31
Investment:			
CD – Wells Fargo	4,598.15	4,598.15	4,598.15
Treasurer’s Pool Account	<u>60,000.00</u>	<u>60,000.00</u>	<u>60,000.00</u>
TOTAL	<u>\$ 134,909.37</u>	<u>\$ 93,162.03</u>	<u>\$ 67,565.46</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Miramar High School for the 2011-12, 2012-13 and 2013-14 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-12, 2012-13 and 2013-14 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

1. Athletics Account Deficit

On June 6, 2014, the prior Principal directed the bookkeeper to transfer a total of \$22,624.41 from various Class, Club, Department, Trust and General fund accounts to cover the deficit in the Athletics (1000-0000) account. The account had been operating in the red for most of the year.

Since the last day of school was June 5, 2014, students & officers of clubs were not present to grant written approval for funds being transferred.

During the 2013 school year, the school's Athletics account had been operating in the red for most of the year. The prior Principal directed the bookkeeper to transfer \$16,723.03 from various Club, Trust and General fund accounts to cover the deficit in the Athletics account ending the year with a balance of \$3,540.03.

School Board Policy 6301 Collection of Monies states "The Principal shall be responsible for all monies collected and deposited within his/her school by school personnel and shall submit an accounting of such monies to the Office of the Superintendent in accordance with Accepted Business Procedures."

Standard Practice Bulletin I-201 Athletics Section B.1. states "DISBURSEMENTS-The Athletic Director shall serve as the official purchasing agent for the Athletic Department. a. The Athletic Director is responsible for complying with budget restrictions and all School Board of Broward County Purchasing procedures and Policy 3320."

Standard Practice Bulletin I-203 Classes, Clubs and Departments Section I states "A. School Board Policy 5201 requires all groups represented in these Fund Accounts have a faculty member acting in an advisory and supervisory capacity. B. Since all the accounts in these fund categories are maintained for the various groups and organizations as a co-owned account, documentation for all expenditures must include the authorization of a student treasurer and/or faculty sponsor and the completion of an Organization Minutes form (EXHIBIT 1). Bylaws must be available from the class/club for audit purposes and minutes must be attached to every Expense Reimbursement/Payment Request Form (EXHIBIT 4)."

Section II states "CLASSES: The Class fund accounts are established to account for the monies of grade levels within the school.

Section III states “CLUBS: Club accounts represent groups organized for service, social or special interest purposes.”

Standard Practice Bulletin I-204 Trusts states “Trust Fund Accounts are monies received or collected for specific, restricted purposes...”

Standard Practice Bulletin I-305 Cash Disbursements Section I.D. Disbursements from Internal Accounts shall not exceed the resources of the applicable account EXCEPT for items acquired for resale or items authorized by the School Board.”

We recommend the Principal ensure that:

1. Transfers made from the various class, club, trust and department accounts are never done without the written approval of student officers and sponsors;
2. Purchases are made only when funds are available.
3. Fundraisers are conducted whether to help clear the account or for any other form of purchases by the Athletic Director;
4. Some of the monies from vending commissions are allocated to help offset the negative balance.
5. All funds are returned to the respective, class, clubs, departments, and trust accounts.

2. Ticket Reports/Missing Tickets

During our review of the pre-numbered ticket inventory and the report of tickets sold, we noted that 374 grey athletic tickets were missing and 144 white athletic tickets were reused.

We recommend the Principal review Standard Practice Bulletins I-201 Athletics, I-403 Admission Tickets/Ticket Reports, I-404 Certificate of Loss & I-403 Admission Tickets/Ticket Reports and ensure that all the Athletic Directors verify that each ticket is used and recorded correctly when removed from the inventory and further all ticket reports are completed accurately making certain that tickets are never reused.

3. Missing Pre-Numbered Forms

During our review of Pre-numbered Forms, we noted Four (4) BC-40P Receipt Books and Twenty Nine (29) Monies Collection Envelopes were unaccounted for.

We recommend the Principal review Standard Practice Bulletin I-101 General Policy Accounting, I-302 Cash Collections, I-317 Year End Reports, I-318 Preservation/Disposal of Records and School Board Policy 6301 Collections of Monies with the Bookkeeper and staff and implement procedures to ensure:

- That all Pre-numbered forms are maintained as required by Standard Practice Bulletins and School Board Policies.
- That the pre-numbered receipting documents are safeguarded and retained for audit.
- A Certificate of Loss form is completed timely for all missing Pre-numbered documents.

4. Late Remittances

During our review we noted 27 remittances were made between 4 to 51 days late, totaling \$13,407.80.

We recommend the Principal review the requirements of Standard Practice Bulletin I-302 with staff and ensure the timely remittance of collections.

5. Student Incentive Accounts

During our review, we noted student incentive accounts were used primarily for staff incentives.

We recommend the Principal review Standard Practice Bulletin I-203 and ensure funds for student incentives are not used for staff.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 333.36	\$ 129,234.82	\$ 125,621.86	\$ 3,946.32
Music	2,192.91	21,945.92	16,406.52	7,732.31
Classes	11,493.90	131,687.30	131,329.42	11,851.78
Clubs	67,671.73	231,332.40	238,669.53	60,334.60
Departments	6,952.83	11,685.51	14,005.69	4,632.65
Trusts	69,072.68	65,004.53	96,668.18	37,409.03
General	10,559.95	4,992.50	6,549.77	9,002.68
TOTALS	<u>\$ 168,277.36</u>	<u>\$ 595,882.98</u>	<u>\$ 629,250.97</u>	<u>\$ 134,909.37</u>

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 3,946.32	\$ 85,328.08	\$ 85,734.37	\$ 3,540.03
Music	7,732.31	28,908.00	32,200.50	4,439.81
Classes	11,851.78	116,051.50	116,559.44	11,343.84
Clubs	60,334.60	211,088.15	225,922.49	45,500.26
Departments	4,632.65	12,585.39	17,141.87	76.17
Trusts	37,409.03	45,768.39	60,446.78	22,730.64
General	9,002.68	12,016.36	15,487.76	5,531.28
TOTALS	<u>\$ 134,909.37</u>	<u>\$ 511,745.87</u>	<u>\$ 553,493.21</u>	<u>\$ 93,162.03</u>

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSEMENTS	ENDING BALANCES
Athletics	\$ 3,540.03	\$ 128,456.85	\$ 131,996.88	\$ 0.00
Music	4,439.81	23,544.90	25,225.18	2,759.53
Classes	11,343.84	148,318.34	156,183.44	3,478.74
Clubs	45,500.26	281,962.35	291,130.65	36,331.96
Departments	76.17	10,632.47	10,218.09	490.55
Trusts	22,730.64	62,568.77	69,726.15	15,573.26
General	5,531.28	25,720.42	22,320.28	8,931.42
TOTALS	<u><u>\$ 93,162.03</u></u>	<u><u>\$ 681,204.10</u></u>	<u><u>\$ 706,800.67</u></u>	<u><u>\$ 67,565.46</u></u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DESMOND K. BLACKBURN, Ph.D.
CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER**

Telephone: 754-321-3838

Facsimile: 754-321-3886

Date February 9, 2015

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Desmond K. Blackburn, Ph.D.
Chief School Performance and Accountability Officer

SUBJECT: **INTERNAL ACCOUNTS AUDIT RESPONSE
MIRAMAR HIGH SCHOOL – Fiscal Years 2012, 2013 & 2014**

The Office of School Performance and Accountability has reviewed the internal audit findings for Miramar High School. These audit findings have been discussed with the Principal, Maria Formoso, and she has taken full responsibility to implement deliberate steps to ensure exception-free internal audits in the future. The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable should future audit exceptions occur.

If additional information is needed, please let me know.

DKB:mg

cc: Alan Strauss, Director, Office of School Performance and Accountability
Nell Johnson, Director Business Support Center
Meredith Filcman, Auditor
Maria Formoso, Principal, Miramar High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MIRAMAR HIGH SCHOOL ADMINISTRATION

Principal **MARIA D. FORMOSO**

Assistant Principal Pamela Carroll

Assistant Principal Cornelia Hoff

Assistant Principal John Murray

Assistant Principal Kaila Rivera

Assistant Principal Shoni Thompson

SCHOOL BOARD


DONNA P. KORN, *Chair*
DR. ROSALIND OSGOOD, *Vice Chair*

ROBIN BARTLEMAN
HEATHER P. BRINKWORTH
ABBY M. FREEDMAN
PATRICIA GOOD
LAURIE RICH LEVINSON
ANN MURRAY
NORA RUPERI

ROBERT W. RUNCIE
Superintendent of Schools

Date: January 7, 2015

To: Alan Strauss, Director
School Performance and Accountability

From: Maria D. Formoso, Principal 
Miramar High School

Subject: INTERNAL ACCOUNTS AUDIT RESPONSE:
MIRAMAR HIGH SCHOOL – Fiscal Years 2012, 2013 & 2014

Audit Findings: Miramar High School had 5 audit exceptions for audit period July 2011-August 2014.

Audit Exception 1: It was found that the prior principal directed the bookkeeper to transfer \$39,347.44 from various club, class, Department Trust and General fund accounts to cover deficits in Athletics during the 2013 and 2014 school years.

Corrective Action:

- Permission from the Principal utilizing a purchase order must be utilized prior to any purchases being placed.
- Before purchases are made, the bookkeeper will verify that there are funds in the account.
- Transfers made from various class, club, trust and department accounts will not be done without written approval from student officers and sponsors.

Of the \$39,347.44, \$22,327.45 has already been paid back since September utilizing vending commissions. The plan moving forward is to pay \$2,000 per month until the balance is paid. The balance will be paid in full by February of 2016.

INTERNAL ACCOUNTS AUDIT RESPONSE
MIRAMAR HIGH SCHOOL – Fiscal Years 2012, 2013 & 2014

Audit Exception 2: During the audit review it was found that 374 grey athletic tickets were missing and 144 white athletic tickets were reused.

Corrective Action:

- Principal has reviewed the Standard Practice Bulletins I-201 Athletics, I-403 Admission Tickets/Ticket Reports with the Athletic Directors and Bookkeeper.
- Athletic Director will verify that each ticket used is recorded correctly when removed from the inventory using a Ticket Report Log.
- The Assistant Principal overseeing Internal Accounts will review said log monthly to ensure proper procedures are followed.

Audit Exception #3: It was found that 4 receipt books and 29 monies collection envelopes were unaccounted for.

Corrective Action:

- Principal has met with Bookkeeper to review Standard Bulletin I-101-General Policy Accounting, I-302 Cash Collections. Furthermore, the Bookkeeper has been directed to:
- Maintain all Pre-numbered forms as required by Standard Practice Bulletins and School Board Policies.
- Ensure that all Pre-numbered receipting documents be safeguarded and retained for auditing purposes.
- Complete a Certificate of Loss for any missing items.

Audit Exception #4: It was found that 27 late remittances were made.

Corrective Action:

- New Principal required the athletic director and bookkeeper attend a mandatory meeting on January 8, 2015 to review policies and procedures.
- The Bookkeeper has been ordered to alert the Assistant Principal overseeing internal accounts of any staff members submitting late paperwork so immediate corrective action can be taken.

Audit Exception #5: Student incentive accounts were used for staff incentives.

Corrective Action:

- The new Principal will utilize the appropriate staff appreciation fund for all staff incentives purchased.