INTERNAL FUNDS AUDIT REPORT

Audit of the Internal Funds of Selected Schools

Established 1915
BROWARD
County Public Schools

To be presented to the:

Audit Committee on
August 13, 2026

The School Board of Broward County, Florida on
September 15, 2026

By

The Office of the Chief Auditor

Sarah Leonardi, Chair
Dr. Jeff Holness, Vice Chair

Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
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Dr. Howard Hepburn
Superintendent of Schools

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The School Board of Broward County, Florida

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Dr. Howard Hepburn
Superintendent of Schools

August 5, 2026

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Dr. Howard Hepburn, Superintendent of Schools

Ladies and Gentlemen,

We have audited the Statement of Changes in Fund Balances for the Internal Funds of forty (40) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-l.00 I and School Board Policy 1700. Each school is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

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

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

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Our audits indicated that thirty-six (36) schools in this report generally complied with prescribed policies and procedures. The four (4) remaining schools' reports contained audit exceptions.

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

We wish to express our appreciation to the administration and staff for their cooperation and courtesies extended during our audit.

Sincerely,

Mark Magli, CIGI, CIGA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Mark Magli, CIGI, CIGA
Nakia Gouldbourne, MBA, CIA, CRMA
Raysa Lugo

Audits Performed by:

Patrick Beauvoir
Alexandra Corrales-Giron
Elizabeth Gabay
Joy Hipolito
Venesha Lewin
Toyya Lewis
Beverly Mungal
Cynthia Sheffield
Dr. Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.1001, Florida Administrative Code, requires District School Boards to provide for audits of Internal Funds. In accordance with School Board Policy 1700 and the Audit Plan for the 2025-26 fiscal year, the Office of the Chief Auditor has audited the financial statements for the location listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal/Director. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

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

We perform our audits with the objectives of:

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

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

Statement of Changes in Fund Balances

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

Compliance

We also tested compliance with selected policies and procedures prescribed by the Florida Department of Education Financial and Program Cost Accounting & Reporting for Florida Schools ("Red Book") and The School Board of Broward County.

Internal Control Structure

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

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

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

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

Section I:

Audit Reports with Exceptions

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

School and Region	Audit Committee Report Date	Region	FY 2025 Bookkeeper	Audit Exceptions	Guidance
Davie Elementary School	8/13/2026	South	**BSC**	Disbursements	Chapter 8, SPB I-305
Eagle Ridge Elementary School	8/13/2026	North	**BSC**	School Improvement	Chapter 8, SPB I-204, I-205
Margate Middle School	8/13/2026	North	**Non-BSC**	Money Collections, Fundraising	Chapter 8, SPB I-302, I-303, I-402
William Dandy Middle School	8/13/2026	Central	**BSC**	Money Collections, Disbursements	Chapter 8, SPB I-302, I-305

Davie Elementary School

2025

DAVIE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	7025 SW 39th Street, Davie, FL 33314
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Dr. Katherine Policastro
Principal:	Delicia Collins
Bookkeepers:	Brandic L. Greene – Business Support Center (July 2025-Current) Ashley Collins – Business Support Center (July 2024 -June 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 24,225.61
TOTAL	$ 24,225.61

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Davie Elementary School for the 2024-25 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 2024-25 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 EXCEPTION

DISBURSEMENTS

Per *Financial & Program Cost Accounting & Reporting for Florida Schools* ("Red Book") Chapter 8, II General Practices, approved pre-numbered checks shall be used to disburse and account for funds, and the principal is responsible for all financial transactions. Additionally, Standard Practice Bulletin ("SPB") I-305 Disbursements, requires that disbursements be authorized in writing and supported by appropriate documentation, such as invoices or receipts. As part of the internal funds audit, disbursements are reviewed to ensure payments are properly supported, accurately calculated, and consistent with the amounts owed.

During our review of disbursements, the auditor noted that on April 16, 2025, the school issued Check #1053 to Bowlero Davie for $399.60 as an initial payment toward Invoice No. 307-33508, which totaled $1,541.72. After this payment, the remaining balance should have been $1,142.12; however, on May 22, 2025, the school issued Check #1063 for the full invoice amount of $1,541.72, without deducting the initial payment.

As a result, the school overpaid the vendor by $399.60. This condition indicates a lack of proper invoice reconciliation and review prior to payment authorization.

Recommendation

The Office of the Chief Auditor ("OCA") recommends that the Principal and Bookkeeper/Budget Support Specialist strengthen invoice review and reconciliation procedures to ensure that all prior payments, including deposits, are accurately applied before final payment is issued.

Additionally, the school should contact the vendor to request a refund or credit for the overpayment. The OCA further recommends reinforcing disbursement controls to ensure all payments are reviewed for accuracy and completeness prior to processing, in accordance with Red Book Chapter 8 and SPB I-305 requirements.

DAVIE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 397.24	$ 4,266.56	$ 2,734.60	$ 1,488.20	$ 2,931.96	$ 485.44
Clubs	2,881.87	1,254.00	2,287.53	182.63	-	2,030.97
Departments	5,704.39	40.22	1.61	373.01	-	6,116.01
Trusts	5,443.67	9,124.10	11,550.77	3,885.58	1,848.25	5,054.33
General	10,071.05	1,719.60	121.77	519.98	1,650.00	10,538.86
TOTALS	$ 24,498.22	$ 16,404.48	$ 16,696.28	$ 6,449.40	$ 6,430.21	$ 24,225.61

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BROWARD
County Public Schools

RYAN A. SMITH
BUSINESS SUPPORT CENTER

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

July 15, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith
Business Support Center

Delicia J. Collins, Principal
Davie Elementary School

SUBJECT: **RESPONSE - AUDIT REPORT ON INTERNAL ACCOUNTS - FISCAL YEAR 2024-25**

This correspondence acknowledges receipt and review of the Internal Audit Report for Davie Elementary School for Fiscal Year 2024–2025. The audit identified one exception related to disbursements.

Management concurs with the findings. The overpayment occurred because the deposit previously paid to the vendor was inadvertently overlooked when processing the final invoice. As a result, the full invoice amount was paid rather than the remaining balance due, resulting in an overpayment of $399.60. The error was unintentional and was caused by inadequate review and reconciliation of prior payments against the final vendor invoice prior to disbursement.

Upon identification of the issue, the school initiated efforts to obtain reimbursement or credit from the vendor for the overpaid amount. The Principal and Business Support Center staff reviewed the transaction to ensure the circumstances surrounding the duplicate payment were fully understood and addressed.

In addition, the District has implemented enhancements to its financial processing system that significantly strengthen disbursement controls. These enhancements allow users to enter and search invoices by vendor and invoice number and provide increased visibility into prior payments made to vendors, helping staff identify deposits and other payments previously issued against outstanding invoices. These improvements reduce the risk of duplicate payments and facilitate more effective invoice reconciliation prior to payment processing.

The Principal and Business Support Center staff have also reinforced the requirement that all invoices be reviewed against prior payments and supporting documentation before final disbursement is authorized. Management believes these corrective actions adequately address the root cause of the exception and will help prevent similar occurrences in the future.

The Business Support Center and Davie Elementary School take these findings seriously and remain committed to maintaining sound financial practices and ensuring full compliance with District policies and applicable guidelines.

Please contact me at 754-321-0668 if additional information is needed.

cc: Alan Strauss
Romaneir Johnson
Dr. Katie Policastro
Nakia Gouldbourne
Raysa Lugo
Zorimar Melendez
Victoria Phillips

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County Public Schools

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

PHONE: 754-321-3200 **FAX:** 754-321-3215 **EMAIL:** jermaine.fleming@browardschools.com

July 28, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

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

SUBJECT: **DAVIE ES INTERNAL ACCOUNTS FOR FISCAL YEAR 2025**

The South Regional Office has reviewed the audit findings and recommendations regarding internal accounts disbursements at Davie Elementary School.

We concur with the recommendation provided by the Office of the Chief Auditor and support the corrective actions outlined by the principal and Business Support Center leadership. The school administration and Business Support Center staff will review invoices previously made before a final payment is disbursed.

To ensure continued compliance, the South Regional Office will monitor the school's implementation of corrective actions through regularly scheduled meetings with the principal.

The South Regional Office will continue to provide guidance, support, and oversight to ensure compliance with District expectations and to prevent recurrence of the audit finding.

JF/KP

C: Delicia Collins, Principal, Davie Elementary
Dr. Katherine Policastro, Director, South Regional Office
Ryan Smith, Assistant Director, Business Support Center

Eagle Ridge Elementary School

2025

EAGLE RIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024, THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address: 11500 Westview Drive, Coral Springs, FL 33076

Region: North

Regional Supt: Alan Strauss

Director: Merideth Weiss Schnur

Principal: Lindsey Sierra

Bookkeepers: Rhonda L Tribbey – Business Support Center (May 2025 – Current)
Erica S Bryant – Business Support Center (July 2024 – April 2025)

CASH AND INVESTMENT SUMMARY

		6/30/25
Cash Account:		
Checking Account – JP Morgan Chase Bank	$	3,031.54
Investment		
Treasurer's Pool Account	$	35,000.00
TOTAL	$	38,031.54

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Eagle Ridge Elementary School for the 2024-25 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 2024-25 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 EXCEPTION

SCHOOL IMPROVEMENT

Per *Financial & Program Cost Accounting & Reporting for Florida Schools* ("Red Book") Chapter 8, 2.5 General a. This category encompasses all accounts for funds that are to be used for the general welfare of the student body. Additionally, Chapter 8, 3.4 Restricted Expenses, restricts expenditures on equipment or supplies used for curriculum or classroom use. Standard Practice Bulletin ("SPB") I-204 Trusts states that up to 15% of the General account may be used for school improvements. Per SPB I-205 General, the purchase of materials, supplies and postage that are appropriated for in the school's budgeted funds are inappropriate except when the school's budgeted funds have been verified as exhausted or unavailable.

During FY2025, *Account 7025-8000 - General Account* had a beginning balance of $6,168.38. A review of the school improvement disbursements indicated expenditures totaling $4,046.11 in FY2025. Those expenditures included purchases for landscaping, in the amount of $970.00, and furniture, in the amount of $3,056.93. The furniture invoice identified the purchase of a conference table and four (4) office chairs. The expenditures for school improvements comprised approximately sixty-five percent (65%) of the total General Account balance, which exceeded fifteen percent (15%), or approximately $925.20, as permitted by SPB I-204.

Recommendation

The Office of the Chief Auditor ("OCA") recommends that the Principal review Red Book Chapter 8, SPB I-205 and SPB I-204. The Principal should also establish proper controls over the funding and use of school improvement funds. In addition, the Principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that the Principal review of the updated SPB I-204 Trust, implemented in April 2025. The updated SPB allows District staff to determine the use of internal funds and exceed fifteen percent (15%), there is no time frame restriction as to how long a school may accrue for an approved project. However, consideration should be given to GASB 84 and the designation of internal funds as fiduciary and custodial. Per Red Book Chapter 8, if district school board faculty or staff determine the general use of funds, or when such funds are used for the benefit of faculty or staff, the funds should not be classified as custodial funds but rather reported as special revenue funds.

EAGLE RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Classes	$ 18,242.89	$ 92,098.06	$ 80,814.50	$ 11,744.07	$ 5,758.23	$ 12,463.73
Clubs	20,329.18	12,248.38	1,694.00	48.00	486.15	10,212.95
Departments	3,454.32	2,644.20	117.72	27.41	157.59	1,058.02
Trusts	42,876.45	162,126.45	120,581.40	42,628.71	47,956.43	6,798.31
General	6,168.38	5,847.41	7,087.77	2,880.26	2,970.05	7,498.53
TOTALS	$ 91,071.22	$ 274,964.50	$ 210,295.39	$ 57,328.45	$ 57,328.45	$ 38,031.54

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BROWARD County Public Schools

RYAN A. SMITH, ASSISTANT DIRECTOR
BUSINESS SUPPORT CENTER

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

August 3, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith
Business Support Center

Denise Hanson, Principal
Eagle Ridge Elementary School

SUBJECT: **RESPONSE - INTERNAL ACCOUNTS AUDIT REPORT FOR FISCAL YEAR 2024-25**

This correspondence acknowledges receipt and review of the Internal Audit Report for Eagle Ridge Elementary School for Fiscal Year 2024-25.

The audit identified one exception related to School Improvement expenditures, specifically regarding whether annual contributions to the School Improvement Trust Account may be accumulated over multiple years to fund larger purchases and whether the designation of these funds should remain custodial.

The Business Support Center (BSC) reviewed the audit finding and determined that the process applied by the school is consistent with the requirements of Standard Practice Bulletin (SPB) I-204, as revised and implemented on April 15, 2025. The BSC did not identify evidence indicating that the school's process was inconsistent with the previous version of the SPB; however, we recognize that ambiguity in the prior written guidance may have contributed to differing interpretations.

The revised SPB was issued to provide additional clarification regarding the accrual and use of School Improvement Trust funds. In addition, the BSC previously submitted recommendations to the Office of the Chief Auditor (OCA) on April 2, 2026, addressing concerns related to the implementation of GASB Statement No. 84.

The Business Support Center and Eagle Ridge Elementary School take these findings seriously and remain committed to maintaining sound financial practices and ensuring full compliance with District policies and applicable guidelines.

SUBJECT: **RESPONSE - INTERNAL ACCOUNTS AUDIT REPORT FOR FISCAL YEAR 2024-25**

PAGE: 2

Please contact me on 754-321-0668 if additional information is needed.

cc: Romaneir Johnson
Alan Strauss
Meredeth Weiss Schnur
Nakia Gouldbourne
Victoria Phillips

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County Public Schools

ALAN STRAUSS, NORTH REGIONAL SUPERINTENDENT, TEACHING & LEARNING
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT

PHONE: 754-321-3600 **FAX:** 754-321-3630 **EMAIL:** alan.strauss@browardschools.com

August 4, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Alan Strauss, North Regional Superintendent AS
Office of the North Regional Superintendent

SUBJECT: **AUDIT REPORT ON INTERNAL ACCOUNTS**
EAGLE RIDGE ELEMENTARY SCHOOL – FISCAL YEAR 2025

This correspondence acknowledges receipt and review of the findings from the Internal Audit performed for fiscal year 2025 for Eagle Ridge Elementary School.

The North Regional Superintendent's office acknowledges the gravity of these findings and is committed to ensuring that the newly appointed principal understands the audit findings and implements the recommendations provided by the Office of the Chief Auditor. The North Regional Director will provide guidance and support as needed to promote, strengthen internal controls, and address identified findings.

AS:mag

copy: Merideth Weiss-Schnur, Director, North Region Office
Ryan Smith, Director, Business Support Center
Nakia Gouldbourne, Director, Office of the Chief Auditor
Elizabeth Gabay, Auditor III, Office of the Chief Auditor

Margate Middle School
2025

MARGATE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	500 NW 65th Avenue, Margate, FL 33063
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Sabine Phillips
Bookkeeper:	Tarshona S. Bosket-Charlton

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 17,546.96
Investment	
Treasurer's Pool Account	4,632.08
TOTAL	$ 22,179.04

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Margate Middle School for the 2024-25 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 2024-25 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

Money Collections

Per *Financial & Program Cost Accounting & Reporting for Florida Schools* ("Red Book") Chapter 8, 1.4 Cash Collections and Deposits, all deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit. Standard Practice Bulletin ("SPB") I-302 Cash Collections states that, "collections must be remitted to the bookkeeper intact (exactly as received), counted and reconciled (balanced) with the written receipt's total." Additionally, SPB I-303 Deposit of Collections states shortages and overages on a regular basis indicates a weakness or failure to follow procedures established for verifying collection documents with monies.

During the review of BC-40P receipt books, we noted three (3) instances where cash collection procedures were not followed and amounts receipted were not properly reconciled to the funds submitted to the Bookkeeper for official receipting. Specifically:

a) BC-40P receipts 6532941-6532978 indicated that $760.00 of cash was initially collected; however, only $320.00 was officially recorded on the receipt book cover and in the accounting system (Great Plains), resulting in an unexplained shortage of $440.00.
b) In another instance, funds collected on receipt numbers 6532995-6533000 totaled $120.00; however, only $60.00 was officially recorded, resulting in an unexplained shortage of $60.00.
c) In a third instance, funds collected on receipts 65544010-6544016 totaled $140.00; however, only $60.00 was officially recorded, resulting in an unexplained shortage of $80.00.

In all instances noted above, the discrepancies could not be explained by the Bookkeeper, and a *Certificate of Loss Form* was not completed to document the missing funds of $580.00.

Recommendation

The Office of the Chief Auditor ("OCA") recommends that the school Principal review Red Book Chapter 8, SPB I-302, and SPB I-303, and implement the procedures outlined in the bulletins to address the weakness and failure to verify collection documents with monies submitted to the bookkeeper.

Fundraising

According to the Red Book, Chapter 8, 2.3 Classes, Clubs and Departments, b. the sponsor of each school club or organization is responsible for providing adequate financial documents and records to the principal and is responsible for retaining duplicates. Section 2.3.e states that a financial report shall be filed with the Principal's office at the close of each fundraising activity. SPB I-402 Fundraising Activities indicates that all merchandise sales require the completion of a financial report, and the sponsor of each class, club, or department is responsible for providing adequate financial documentation and records, which must also be retained for audit.

During our review of financial reporting and fundraising activities, we noted that a *Financial Report/Student Activity Operating Report* or a *Statement of Revenue and Expenditures* was not prepared for Yearbook Sales and SGA - Fundraiser Snack Sales. The school received a discussion regarding the requirement for Financial Reports during the fiscal year 2024 audit in September 2024.

Recommendation

The OCA recommends that the Principal review Red Book Chapter 8 and SPB I-402 to ensure the proper implementation of controls pertaining to the completion of financial reports for fundraising activities.

For all exceptions, the OCA recommends that the Business Support Center provide the Principal with additional support in implementing formal procedures and controls. The additional support should include comprehensive training for staff on their responsibilities and requirements.

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 1,167.54	$ 4,059.30	$ 2,720.59	$ 1,906.03	$ 4,031.03	$ 381.25
Music	839.15	2,300.00	1,017.96	3,693.83	3,693.83	2,121.19
Classes	502.84	54,462.00	55,011.58	6,207.41	6,032.88	127.79
Clubs	19,143.55	19,502.82	27,311.64	5,911.82	6,468.98	10,777.57
Departments	5,445.06	527.17	1,311.13	96.92	-	4,758.02
Trusts	5,939.17	15,122.21	20,512.72	10,830.99	8,502.15	2,877.50
General	5,501.44	4,380.05	8,827.64	3,145.63	3,063.76	1,135.72
TOTALS	$ 38,538.75	$ 100,353.55	$ 116,713.26	$ 31,792.63	$ 31,792.63	$ 22,179.04

Margate STEM Magnet Middle School
Sabine B. Phillips, Principal
500 NW 65th Avenue
Margate, Florida 33063
phone: 754-322-3800 • fax: 754-322-3869
sabine.phillips@browardschools.com
www.margatemid.browardschools.com

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Dr. Howard Hepburn
Superintendent of Schools

July 22, 2026

TO: Mr. Alan Strauss, North Region Superintendent

FROM: Sabine B. Phillips, Principal
Margate Middle School

SUBJECT: RESPONSE - AUDIT REPORT FOR THE 2024-25 FISCAL YEAR (Revised)

This correspondence serves as confirmation of receipt and review of the findings from the Internal Audit performed for fiscal year (FY) 24-25 for Margate Middle School. The audit revealed two exceptions: MONEY COLLECTIONS and FUNDRAISING. The audit exceptions were a direct result of our bookkeeper being new in the position, and additional oversight has been put in place which began during the 2025-2026 school year.

We have complied the recommendations provided in the Audit Report by Patrick Beauvoir and below are the corrective measures that the school leadership and bookkeeper/budget keeper will implement:

MONEY COLLECTIONS:
The principal has reviewed **Red Book Chapter 8, SPB I-302, and SPB I-303** with the bookkeeper and will implement the procedures outlined in the document, specifically in **Section 1. BC-40P, Letter B** on Departmental Receipting Documents. This will address the weakness and failure to verify collection documents with monies submitted to the bookkeeper.

FUNDRASING:

The principal has reviewed **Red Book Chapter 8 and SPB I-402** to ensure the proper implementation of controls pertaining to the completion of financial reports for fundraising activities.

In addition, we have established specific contacts with the Business Support Center, and they currently provide additional support to our school. Our procedures and controls were revamped, and our bookkeeper attended additional training. We will meet with our staff within the month of August to ensure they are trained on their responsibilities and requirements if they facilitate a fundraiser. They will also receive a Club Sponsors & Coaches Handbook which outlines the expectations when handling money.

COMMITMENT TO COMPLIANCE:

Due to a cash shortage of $580, I consulted with Heather Parente, Director of Professional Practices, and Christy Henschel on July 20, 2026. Following their guidance, I submitted an incident report through Gateway. As of July 22, 2026, the incident remains under review. The outcome of that review will provide direction regarding any necessary next steps related to progressive discipline for the bookkeeper. I will continue to work closely with Ms. Henschel to ensure all appropriate actions are taken in accordance with District policies.

I take this audit exception very seriously and fully recognize the significance of the two audit findings. Since becoming aware of these concerns, I have implemented corrective measures and strengthened internal procedures to prevent similar issues from occurring in the future. The corrective measures include requiring all fundraising activities to be reconciled promptly, establishing a tracking system for fundraising reports and deadlines, conducting regular reviews of financial records and deposits, and increasing administrative oversight of collections and cash-handling procedures. Additionally, clear procedures have been established to ensure that all monies collected are counted, documented, secured, and deposited in a timely manner. Staff members responsible for financial transactions have been provided with expectations regarding recordkeeping and accountability, and periodic monitoring will continue throughout the school year to verify compliance and prevent recurrence of similar findings.

Established 1915
BROWARD
County Public Schools

ALAN STRAUSS, NORTH REGIONAL SUPERINTENDENT, TEACHING & LEARNING
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT

PHONE: 754-321-3600 **FAX:** 754-321-3630 **EMAIL:** alan.strauss@browardschools.com

July 15, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Alan Strauss, North Regional Superintendent AS
Office of the North Regional Superintendent

SUBJECT: INTERNAL ACCOUNTS AUDIT REPORT FOR FISCAL YEAR 2025 – MARGATE MIDDLE SCHOOL

The North Regional Superintendent's Office recognizes the seriousness of the two audit findings, particularly those related to cash collection, proper receipting, and reconciliation of funds submitted to the Bookkeeper for official receipting. The office also acknowledges the finding related to Financial Reports, Student Activity Operating Reports, or Statements of Revenue and Expenditures not being prepared for Yearbook Sales and SGA Fundraiser Snack Sales.

To address these findings, the North Regional Superintendent's Office will collaborate closely with the principal to establish clear processes and procedures for the proper handling of cash collections, receipting, and reconciliation of funds submitted to the Bookkeeper. These corrective measures are intended to strengthen internal controls, ensure compliance with district procedures, and prevent future deficiencies.

Corrective Action Plan:

- Implement the procedures outlined in Red Book Chapter 8, SPB-302, and SPB 1-303 with the Principal to address and prevent future weaknesses or failures in the collection of monies submitted to the Bookkeeper.
- Establish a monthly reconciliation process for the Principal and Bookkeeper to review all collection documents submitted in Great Plains.
- Ensure the implementation of controls pertaining to the timely completion of financial reports for all fundraising activities.

The North Regional Director will incorporate a review of the newly adopted procedures into regularly scheduled site visits with the Principal. During these visits, the Director will review documentation, provide guidance, and offer support to help ensure continuous improvement and sustained compliance with established financial procedures. These steps will help strengthen accountability, improve financial oversight, and reduce the likelihood of repeat findings in future audits.

AS:mag

cc: Teresa Hall, Director, North Regional Superintendent's Office
Patrick Beauvoir

William Dandy Middle School

2025

WILLIAM DANDY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	2400 NW 26th Street, Fort Lauderdale, FL 33311
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principals:	Nichele Williams (July 2025 - Current) Felice Winston-Davis (July 2024 - June 2025)
Bookkeepers:	Janell Coleman – Business Support Center (October 2025-Current) Alisa Walker – Business Support Center (July 2024-June 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 30,357.07
Investment	
Treasurer's Pool Account	10,000.00
TOTAL	$ 40,357.07

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of William Dandy Middle School for the 2024-25 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 2024-25 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

MONEY COLLECTIONS

Per the *Financial & Program Cost Accounting & Reporting for Florida Schools* ("Red Book") Chapter 8, 1.4 Cash Collections and Deposits, all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. Additionally, all deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit.

As part of the internal funds audit, the auditor reviews cash transactions to ensure that all receipting documentation is substantiated by entries in Great Plains, the financial accounting system, and deposited with the bank in a timely manner.

During our review of a sample of the school's receipting documentation, we noted two (2) cash collection receipts from a BC-40P book, totaling $290.00, with no indication that the amounts were entered into Great Plains or deposited.

It was also noted that a sponsor/teacher submitted $3,356.75 to the bookkeeper in cash collected from students without utilizing District receipting documentation, a BC-40P receipt book or a Monies Collection Envelope. Without official receipting documentation, the amount collected could not be verified by the auditor.

Recommendation

The Office of Chief Auditor ("OCA") recommends that the school's Principal review Red Book Chapter 8 and Standard Practice Bulletin ("SPB") I-302 Cash Collections to ensure proper controls over cash collections. Specifically, the proper utilization of receipting documentation to ensure all cash collected can be reconciled and deposited timely.

DISBURSEMENTS

Per Red Book Chapter 8, approved pre-numbered checks shall be used to disburse and account for funds. The Principal is responsible for all financial transactions and proper check signatures. Per SPB I-305 Disbursements, disbursements from internal accounts must be authorized in writing by the Principal and be accompanied by required documentation. As part of the Internal Funds audit, the auditor reviews disbursements to ensure that all required information and approvals are in place.

During the review of the school's disbursements, it was noted that the disbursement documentation was disorganized and not adequately maintained. The proper disbursement packages, which should have included the expense/reimbursement authorization form signed by the sponsor and Principal, the check stub, original receipt/invoice, organizational minutes if applicable, were not compiled for ten (10) disbursements sampled.

Recommendation

The OCA recommends that the school Principal review Red Book Chapter 8 and SPB I-305 and develop proper controls over disbursements to ensure that appropriate documentation is submitted and maintained in accordance with record retention requirements and made available for audit.

Recommendation for all Exceptions

The OCA recommends the Business Support Center provide the Principal with additional support in implementing formal procedures and controls for the guidance referenced in the exception report. The additional support should include comprehensive training for the Bookkeepers/Budget Support Specialists as well as school staff on their responsibilities and requirements.

WILLIAM DANDY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 3,917.93	$ 7,608.00	$ 7,519.85	$ -	$ 200.00	$ 3,806.08
Music	1,469.86	-	-	-	1,429.86	40.00
Classes	6,107.97	54,869.98	55,684.25	6,947.43	8,961.83	3,279.30
Clubs	4,509.42	22,531.31	20,845.41	3,805.98	223.71	9,777.59
Departments	3,453.89	107.91	4.32	4,572.63	100.00	8,030.11
Trusts	14,200.72	6,824.50	9,489.09	2,990.50	6,708.72	7,817.91
General	12,466.66	525.59	4,693.75	2,298.08	2,990.50	7,606.08
TOTALS	$ 46,126.45	$ 92,467.29	$ 98,236.67	$ 20,614.62	$ 20,614.62	$ 40,357.07

Established 1915
BROWARD
County Public Schools

William Dandy Middle School
Ms. Nichele Williams, Principal
2400 NW 26th Street
Fort Lauderdale, Florida 33311
phone: 754-322-3200 • fax: 754-322-3285
https://williamdandy.browardschools.com/

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Dr. Howard Hepburn
Superintendent of Schools

June 3, 2026

Money Collections

The audit findings regarding cash collections have been reviewed with the bookkeeper, sponsors, and administrative staff. We acknowledge the exceptions identified involving two BC-40P receipts totaling $290.00 that were not reflected in Great Plains or supported by deposit documentation, as well as the collection of $3,356.75 by a sponsor without the use of approved District receipting procedures.

To address these concerns, the following corrective actions have been implemented:

1. The Principal has reviewed the requirements outlined in the Red Book, Chapter 8, and Standard Practice Bulletin I-302 Cash Collections with all staff responsible for handling school funds.

2. All sponsors and teachers have been reminded that District-approved receipting documentation, including BC-40P receipt books or Monies Collection Envelopes, must be utilized for every collection of funds.

3. Training has been provided to staff regarding proper cash collection procedures, documentation requirements, and timely submission of funds to the bookkeeper.

4. The bookkeeper will conduct periodic reviews of collection documentation to ensure all receipts are entered into Great Plains and reconciled to deposits.

5. Administrative oversight has been increased to ensure compliance with District policies and to prevent future occurrences.

Disbursements

The audit finding regarding disbursement documentation has also been reviewed. We acknowledge that the required disbursement packages for the sampled transactions were not consistently organized and maintained in accordance with District requirements.

To strengthen internal controls, the following corrective actions have been implemented:

1. A standardized disbursement package checklist has been established to ensure that all required documentation is maintained for each transaction.

2. The bookkeeper and administrative staff have reviewed the requirements outlined in Red Book Chapter 8 and Standard Practice Bulletin I-305 Disbursements.

3. All disbursement packages will include the required authorization forms, sponsor and Principal approvals, original receipts or invoices, check documentation, and organizational minutes when applicable.

4. Monthly reviews of disbursement files will be conducted by the Principal and bookkeeper to verify completeness and compliance.

5. Documentation will be maintained in an organized manner to facilitate accountability, transparency, and future audit reviews.

William Dandy Middle School is committed to maintaining strong internal controls and ensuring compliance with all District policies and procedures related to the collection and disbursement of funds.

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County Public Schools

Sincerely,

Nichele Williams, Principal

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BROWARD
County Public Schools

DR. TED D. TOOMER, CENTRAL REGIONAL SUPERINTENDENT
CENTRAL REGIONAL OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049 **EMAIL:** ted. toomer@browardschools.com

July 15, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Ted D. Toomer, Ed.D.
Central Regional Superintendent

SUBJECT: WILLIAM DANDY MIDDLE SCHOOL INTERNAL AUDIT – FY 2025

This correspondence acknowledges receipt and review of the audit findings for fiscal year 2025 for William Dandy Middle School. I have read the response to the findings as well. In addition to the corrective measures the principal is instituting, the Office of the Central Regional Superintendent will provide the following support and oversight in assisting the school in this area:

- The director will review Redbook Chapter 8, and Standard Practice Bulletins I-302 and I-305 with the principal to develop proper controls over receipting documents.
- The director will ensure the principal is provided with support in implementing formal procedures and controls, as well as comprehensive training for staff regarding their responsibilities and requirements.
- The director will include a review of the school procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

The Office of the Central Regional Superintendent recognizes the seriousness of these audit findings. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3000 for additional information.

TT/LN:smr

c: Leo Nesmith, Ph.D., Director, Teaching & Learning
Sherri Wilson, Ph.D., Principal, William Dandy Middle School

Section II:

Audit Reports with No Exceptions

BOULEVARD HEIGHTS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	7201 Johnson Street, Hollywood, FL 33024
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Ricardo Santana
Principal:	Katherine Familia
Bookkeeper:	Colby Essue – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 13,800.77
TOTAL	$ 13,800.77

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Boulevard Heights Elementary School for the 2024-25 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 2024-25 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

BOULEVARD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 744.29	$ 16,615.05	$ 16,819.21	$ 3,377.93	$ 2,889.43	$ 1,028.63
Clubs	3,042.81	5,641.78	5,770.45	1,896.66	1,578.34	3,232.46
Departments	2,702.49	-	-	20.84	949.92	1,773.41
Trusts	6,420.60	17,070.43	19,408.66	4,104.02	3,145.71	5,040.68
General	1,866.13	1,897.38	201.87	93.87	929.92	2,725.59
TOTALS	$ 14,776.32	$ 41,224.64	$ 42,200.19	$ 9,493.32	$ 9,493.32	$ 13,800.77

BROWARD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	441 NW 35th Avenue, Lauderhill, FL 33311
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Shinita Coachman-Beavers
Principal:	Tarshe Freeman
Bookkeeper:	Michael J. Borelli – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 18,839.86
TOTAL	$ 18,839.86

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Broward Estates Elementary School for the 2024-25 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 2024-25 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

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 724.00	$ 10,010.20	$ 8,776.02	$ 3,337.34	$ 4,052.84	$ 1,242.68
Clubs	694.36	25.00	1.00	-	-	718.36
Departments	9,927.55	-	-	228.00	-	10,155.55
Trusts	4,428.90	8,006.36	9,007.22	3,368.31	3,695.81	3,100.54
General	3,049.28	1,431.98	1,673.53	2,074.86	1,259.86	3,622.73
TOTALS	$ 18,824.09	$ 19,473.54	$ 19,457.77	$ 9,008.51	$ 9,008.51	$ 18,839.86

BROWARD VIRTUAL EDUCATION
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	6600 SW Nova Drive, Davie, FL 33317
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Todd LaPace
Principal:	Christopher McGuire
Bookkeeper:	Sabrina McGinley

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	6,476.35
TOTAL	$	6,476.35

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Broward Virtual Education High for the 2024-25 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 2024-25 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

BROWARD VIRTUAL SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	3,945.72	$ 4,385.23	$ 4,812.65	$ 534.70	$ 642.70	$ 3,410.30
Departments	2,469.74	2,763.72	2,961.47	1,254.72	985.92	2,540.79
Trusts	7.60	3,023.56	2,987.06	393.11	434.08	3.13
General	505.16	136.80	-	131.20	251.03	522.13
TOTALS	$ 6,928.22	$ 10,309.31	$ 10,761.18	$ 2,313.73	$ 2,313.73	$ 6,476.35

C. ROBERT MARKHAM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

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

Region: STO

Regional Supt: Dr. Veda Hudge

Director: Dr. Francine Baugh-Stewart

Principal: Junoisier Allen

Bookkeepers: Latavia Barr – Business Support Center (August 2025-June 2026)
Maneshia L Mach – Business Support Center(July 2024-July 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	11,197.10
TOTAL	$	11,197.10

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of C. Robert Markham Elementary School for the 2024-25 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 2024-25 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

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Classes	$ 3,722.73	$ 6,614.43	$ 6,294.00	$ 2,256.97	$ 611.16	$ 1,756.49
Clubs	105.72	-	192.93	-	-	298.65
Departments	3,811.01	-	47.00	2,558.28	561.34	1,861.07
Trusts	-	9,080.36	6,507.24	1,172.16	5,746.55	2,001.27
General	2,239.97	311.62	4,282.91	1,432.36	500.72	5,279.62
TOTALS	$ 9,879.43	$ 16,006.41	$ 17,324.08	$ 7,419.77	$ 7,419.77	$ 11,197.10

COLLEGE ACADEMY AT BROWARD COLLEGE
AUDIT REPORT
FOR 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address: 3501 SW Davie Road, Davie, Florida 33314

Region: Central

Regional Supt.: Dr. Ted Toomer

Director: Dr. Leo Nesmith

Principal: Bardetta Haygood

Bookkeeper: Tereza Ayres Curtis

CASH AND INVESTMENT SUMMARY

	6/30/25
Cash Account:	
Checking Account – JP Morgan Chase	$ 17,421.23
TOTAL	$ 17,421.23

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of College Academy at Broward College for the 2024-25 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 statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2024-25 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

COLLEGE ACADEMY AT BROWARD COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024-2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Clubs	$ 16,759.52	$ 79,541.92	$ 76,798.61	$ 1,328.80	$ 1,328.80	$ 15,374.61
Departments	237.71	-	8.40	-	-	246.11
Trusts	14.33	320.30	248.33	614.40	686.37	14.33
General	2,226.50	2,105.22	1,736.87	686.37	614.40	1,786.18
TOTALS	$ 19,238.06	$ 81,967.44	$ 78,792.21	$ 2,629.57	$ 2,629.57	$ 17,421.23

CRESTHAVEN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	801 NE 25th Street, Pompano Beach, FL 33064
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Shinita Coachman-Beavers
Principal:	Donald Lee
Bookkeeper:	Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 21,112.06
TOTAL	$ 21,112.06

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Cresthaven Elementary School for the 2024-25 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 2024-25 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

CRESTHAVEN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 790.39	$ 9,879.12	$ 9,147.94	$ 230.25	$ 926.25	$ 825.57
Clubs	1,502.59	4,932.36	5,522.95	598.85	-	1,510.85
Departments	4,712.53	5,825.88	5,825.63	0.25	0.25	4,712.78
Trusts	8,758.11	93,625.26	96,198.10	7,477.06	7,021.08	6,641.25
General	5,475.06	2,314.58	9.20	3,891.25	4,250.08	7,421.61
TOTALS	$ 21,238.68	$ 116,577.20	$ 116,703.82	$ 12,197.66	$ 12,197.66	$ 21,112.06

CYPRESS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	851 SW Third Avenue, Pompano Beach, FL 33060
Region:	North
Regional Supt:	Alan Strauss
Director:	Joseph Balchunas
Principals:	Claudine Dunbar-Creary (July 2026 - Current) Vanessa Schnur (July 2024 - June 2026)
Bookkeeper:	Lisa Smith – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	16,924.37
TOTAL	$	16,924.37

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Cypress Elementary School for the 2024-25 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 2024-25 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

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024- 2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Classes	$ 3,990.49	$ 17,327.68	$ 22,954.00	$ 9,906.42	$ 3,586.63	$ 3,297.02
Clubs	465.72	337.40	1,585.00	1,000.00	441.60	1,154.92
Departments	2,351.88	-	-	991.46	500.00	1,860.42
Trusts	11,131.14	19,296.43	7,716.02	4,738.71	12,189.83	7,001.85
General	3,050.94	546.70	1,187.39	1,856.54	1,775.07	3,610.16
TOTALS	$ 20,990.17	$ 37,508.21	$ 33,442.41	$ 18,493.13	$ 18,493.13	$ 16,924.37

DAVE THOMAS EDUCATION CENTER, WEST
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	4690 Coconut Creek Parkway, Coconut Creek, FL 33063
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principal:	Synithia Crawford
Bookkeepers:	Josie Guzman (September 2024-Current) Tamisha Bell (June 2024-July 2024)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 7,729.08
TOTAL	$ 7,729.08

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Dave Thomas Education Center, West for the 2024-25 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 2024-25 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

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	$ 27,055.04	$ 2,214.62	$ 2,553.99	$ 2,093.25	$ 26,145.78	$ 2,663.14
Trusts	60,322.40	192,684.16	270,718.77	30,443.74	8,501.34	4,230.19
General	1,136.19	6,002.57	8,413.14	3,451.23	1,341.10	835.75
TOTALS	$ 88,513.63	$ 200,901.35	$ 281,685.90	$ 35,988.22	$ 35,988.22	$ 7,729.08

DEERFIELD BEACH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	650 NE First Street, Deerfield Beach, FL 33441
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Dr. Francine Baugh-Stewart
Principal:	Michelle Griffiths
Bookkeeper:	Monique Letts – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 7,029.64
Investment	
Treasurer's Pool Account	10,000.00
TOTAL	$ 17,029.64

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Deerfield Beach Elementary School for the 2024-25 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 2024-25 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 3,023.68	$ 4,782.00	$ 2,580.14	$ 2,745.64	$ 5,551.13	$ 2,420.05
Clubs	3,207.01	14,792.66	15,309.72	576.72	576.72	2,689.95
Departments	1,494.15	193.88	28.08	370.20	1,571.06	459.09
Trusts	7,681.50	258,714.22	263,212.98	8,677.94	4,348.85	7,511.83
General	5,834.03	3,563.98	5,126.55	659.31	982.05	3,948.72
TOTALS	$ 21,240.37	$ 282,046.74	$ 286,257.47	$ 13,029.81	$ 13,029.81	17,029.64

DILLARD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	2330 NW 12th Court, Fort Lauderdale, FL 33311
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Dr. Francine Baugh-Stewart
Principal:	Lavina Robinson
Bookkeeper:	Deonne P. Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 25,375.38
TOTAL	$ 25,375.38

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Dillard Elementary School for the 2024-25 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 2024-25 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

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	$ 110.71	$ -	$ 110.71	$ -	$ -	$ -
Classes	3,031.48	10,134.00	9,122.55	2,458.50	4,377.73	2,123.70
Clubs	605.34	-	778.33	199.06	-	- 26.07
Departments	4,985.61	61.40	1.03	63.77	-	- 5,109.75
Trusts	4,590.56	43,924.35	33,832.66	100,853.53	98,925.69	- 16,610.09
General	4,284.50	3,141.74	5,649.03	2,059.30	2,330.74	- 1,505.77
TOTALS	$ 17,608.20	$ 57,261.49	$ 49,494.31	$ 105,634.16	$ 105,634.16	25,375.38

ENDEAVOUR PRIMARY LEARNING CENTER
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	2701 NW 56th Avenue, Lauderhill, FL 33313
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Dr. Francine Baugh-Stewart
Principal:	Anitra Fleming
Bookkeeper:	Latavia Barr – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 4,847.00
TOTAL	$ 4,847.00

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Endeavour Primary Learning Center for the 2024-25 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 2024-25 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

ENDEAVOUR PRIMARY LEARNING CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 882.75	$ 2,113.72	$ 878.27	$ 181.32	$ 2,125.20	$ 174.32
Clubs	639.59	1,843.00	2,242.31	179.10	-	419.38
Departments	1,105.95	-	-	-	-	1,105.95
Trusts	2,552.61	5,477.65	7,821.75	4,286.25	3,047.19	1,447.57
General	1,126.61	47.45	-	895.72	370.00	1,699.78
TOTALS	$ 6,307.51	$ 9,481.82	$ 10,942.33	$ 5,542.39	$ 5,542.39	$ 4,847.00

FAIRWAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	7850 Fairway Blvd, Miramar, FL 33023
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Ricardo Santana
Principals:	Denise Dorsett (July 2026 - Current) Katherine Good (July 2024 - June 2026)
Bookkeeper:	Alba N. Garcia – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 16,272.16
TOTAL	$ 16,272.16

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Fairway Elementary School for the 2024-25 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 2024-25 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

FAIRWAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024-2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 773.30	$ 28,465.40	$ 24,495.18	$ 4,596.42	$ 7,880.02	$ 1,459.92
Clubs	1,464.76	2,556.00	1,867.61	-	-	2,153.15
Departments	6,546.86	3,788.89	5,155.46	-	64.57	5,115.72
Trusts	1,412.82	11,863.53	15,732.39	6,394.92	3,448.02	490.86
General	5,173.60	2,677.64	1,200.00	3,440.12	3,038.85	7,052.51
TOTALS	$ 15,371.34	$ 49,351.46	$ 48,450.64	$ 14,431.46	$ 14,431.46	$ 16,272.16

GATOR RUN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	1101 Glades Parkway, Weston, FL 33327
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Dr. Katherine Policastro
Principal:	Keith Peters
Bookkeeper:	Donna Petrone – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 40,029.32
TOTAL	$ 40,029.32

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Gator Run Elementary School for the 2024-25 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 2024-25 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

GATOR RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	$ -	$ 243.00	$ 234.72	$ -	$ 8.28	$ 0.00
Classes	3,968.93	206,994.24	200,399.69	2,594.96	9,056.35	4,102.09
Clubs	11,095.95	972.03	2,625.38	7,549.67	862.80	16,129.47
Departments	6,649.78	4,522.93	274.68	6,732.41	10,017.30	7,613.14
Trusts	14,640.99	689,883.69	703,317.60	33,711.52	25,441.71	9,476.89
General	415.31	10,523.64	3,029.10	1,596.76	6,798.88	2,707.73
TOTALS	$ 36,770.96	$ 913,139.53	$ 909,881.17	$ 52,185.32	$ 52,185.32	$ 40,029.32

JAMES S. HUNT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	7800 NW 35th Court, Coral Springs, FL 33065
Region:	North
Regional Supt:	Alan Strauss
Director:	Joseph Balchunas
Principal:	Carla Hart
Bookkeeper:	Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 9,015.61
TOTAL	$ 9,015.61

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of James S. Hunt Elementary School for the 2024-25 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 2024-25 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

JAMES S. HUNT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024-2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 459.37	$ 7,700.40	$ 6,375.01	$ 7,651.36	$ 7,644.18	$ 1,791.94
Clubs	902.06	1,350.00	1,522.53	392.80	386.40	$ 735.93
Departments	1,285.80	3,136.01	3,156.01	15.25	61.14	$ 1,219.91
Trusts	5,252.16	28,440.53	31,751.10	9,072.71	8,550.37	$ 2,463.93
General	4,069.40	549.77	1,325.24	3,398.14	3,888.17	$ 2,803.90
TOTALS	$ 11,968.79	$ 41,176.71	$ 44,129.89	$ 20,530.26	$ 20,530.26	$ 9,015.61

LAKE FOREST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	3550 SW 48th Avenue, Pembroke Park, FL 33023
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Dr. Katie Policastro
Principal:	Denise Lizano
Bookkeepers:	Ashley Collins – Business Support Center (July 2025-Current) Andrea Moreno – Business Support Center (July 2024-June 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 24,684.81
Investment	
Treasurer's Pool Account	5,000.00
TOTAL	$ 29,684.81

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lake Forest Elementary School for the 2024-25 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 2024-25 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

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 1,286.15	$ 41,799.93	$ 33,905.49	$ 6,007.54	$ 12,416.12	$ 2,772.01
Clubs	2,046.89	4,089.50	3,917.84	1,320.67	1,259.98	2,279.24
Departments	5,448.33	6,000.97	3,278.99	6,806.02	6,806.02	8,170.31
Trusts	10,959.23	14,250.35	23,468.37	20,924.77	16,024.41	6,641.57
General	5,183.82	6,725.92	3,535.59	4,075.10	2,627.57	9,821.68
TOTALS	$ 24,924.42	$ 72,866.67	$ 68,106.28	$ 39,134.10	$ 39,134.10	$ 29,684.81

LAKESIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	900 NW 136th Avenue, Pembroke Pines, FL 33028
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Ricardo Santana
Principal:	Rick Rodriguez
Bookkeeper:	Alba Garcia – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 24,799.10
TOTAL	$ 24,799.10

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lakeside Elementary School for the 2024-25 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 2024-25 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

LAKESIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	2,897.97	32,251.20	27,914.86	2,733.54	7,995.06	1,972.79
Clubs	1,168.58	2,075.00	1,640.16	149.53	166.32	1,586.63
Departments	3,396.08	130.59	3,226.92	81.09	82.09	298.75
Trusts	9,879.09	263,756.18	276,741.59	14,585.66	3,776.88	7,702.46
General	17,218.07	5,706.13	4,156.26	435.24	5,964.71	13,238.47
TOTALS	$ 34,559.79	$ 303,919.10	$ 313,679.79	$ 17,985.06	$ 17,985.06	24,799.10

LANIER-JAMES EDUCATION CENTER
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	1050 NW Seventh Court, Hallandale, FL 33009
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principal:	Michelle Laurent
Bookkeeper:	Chequita Butler – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 2,068.92
TOTAL	$ 2,068.92

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lanier-James Education Center for the 2024-25 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 2024-25 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

LANIER JAMES EDUCATIONAL CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	$ 473.54	$ 1,199.38	$ 1,661.36	$ 818.03	$ -	$ 829.59
Departments	3.27	-	-	5.76	-	9.03
Trusts	844.53	1,082.03	2,661.00	3,270.00	1,691.15	844.41
General	1,780.03	2,467.00	1,458.50	59.36	2,462.00	385.89
TOTALS	$ 3,101.37	$ 4,748.41	$ 5,780.86	$ 4,153.15	$ 4,153.15	2,068.92

LARKDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	3250 NW 12th Place, Fort Lauderdale, FL 33311
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Shinita Coachman-Beavers
Principal:	Nandrane Fairclough
Bookkeeper:	Cynthia L. Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 11,123.67
TOTAL	$ 11,123.67

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Larkdale Elementary School for the 2024-25 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 2024-25 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

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024- 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ -	$ -	$ -	$ -	$ -	$ -
Music	-					-
Classes	4,568.99	3,502.00	3,227.48	1,510.73	4,469.28	1,884.96
Clubs	1,435.42	5,230.00	5,281.19	1,268.94	1,126.98	1,526.19
Departments	2,484.72	27.00	0.40	33.60	1,603.30	941.62
Trusts	3,507.27	20,441.67	23,544.25	6,620.31	1,795.64	5,229.36
General	2,124.68	4,371.21	4,515.97	1,058.41	1,496.79	1,541.54
TOTALS	$ 14,121.08	$ 33,571.88	$ 36,569.29	$ 10,491.99	$ 10,491.99	$ 11,123.67

LLOYD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	750 NW 41st Street, Oakland Park, FL 33309
Region:	North
Regional Supt:	Alan Strauss
Director:	Joseph Balchunas
Principal:	Shawn Allen
Bookkeeper:	Janell L. Coleman – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	24,512.99
TOTAL	$	24,512.99

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lloyd Estates Elementary School for the 2024-25 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 2024-25 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

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ -	$ -	$ -	$ -	$ -	$ -
Music	631.59					631.59
Classes	986.45	-	-	488.42	303.25	1,171.62
Clubs	2,764.74	1,273.90	398.51	-	-	3,640.13
Departments	5,536.03	5,775.13	5,933.92	2,426.01	2,426.01	5,377.24
Trusts	7,743.78	14,492.55	18,277.32	16,009.07	14,045.58	5,922.50
General	9,182.51	1,712.83	976.77	2,505.38	4,654.04	7,769.91
TOTALS	$ 26,845.10	$ 23,254.41	$ 25,586.52	$ 21,428.88	$ 21,428.88	$ 24,512.99

MARGATE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	6300 NW 18th Street, Margate, FL 33063
Region:	North
Regional Supt:	Alan Strauss
Director:	Merideth Weiss-Schnur
Principal:	Thomas Schroeder
Bookkeeper:	Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 10,377.01
TOTAL	$ 10,377.01

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Margate Elementary School for the 2024-25 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 2024-25 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ (2,902.59)	$ 53,295.94	$ 52,374.02	$ 8,783.94	$ 8,216.87	$ (1,413.60)
Clubs	346.78	2,551.42	2,523.94	1,725.78	1,725.78	374.26
Departments	3,713.31	-	-	98.37	-	3,811.68
Trusts	479.42	30,305.48	31,884.65	4,869.00	3,652.61	116.64
General	3,514.31	22,500.09	16,644.54	4,102.59	5,984.42	7,488.03
TOTALS	$ 5,151.23	$ 108,652.93	$ 103,427.15	$ 19,579.68	$ 19,579.68	$ 10,377.01

MARY M. BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	2400 Meade Street, Hollywood, FL 33020
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Dr. Katie Policastro
Principal:	Latosha Williams
Bookkeepers:	Adrian Jackson - Business Support Center(December 2025-Current) Zorimar Melendez- Business Support Center(December 2025-June 2026) Alkia D. Shipman - Business Support Center (July 2024-November 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	18,806.35
TOTAL	$	18,806.35

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Mary M. Bethune Elementary School for the 2024-25 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 2024-25 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

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Music	$ 1,524.77	$ -	$ 780.00	$ 2,304.77	$ 2,304.77	$ 2,304.77
Classes	3,151.25	3,134.24	3,129.50	1,300.14	448.64	2,295.01
Clubs	711.25	861.33	1,068.00	-	377.65	1,295.57
Departments	4,219.84	1,768.20	4,073.05	-	18.11	6,542.80
Trusts	4,881.06	12,468.34	11,852.25	8,879.52	8,562.50	3,947.95
General	1,669.27	790.87	769.09	1,150.00	1,922.76	2,420.25
TOTALS	$ 16,157.44	$ 19,022.98	$ 21,671.89	$ 13,634.43	$ 13,634.43	$ 18,806.35

MCNAB ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	1350 SE 9th Avenue, Pompano Beach, FL 33060
Region:	North
Regional Supt:	Alan Strauss
Director:	Joseph Balchunas
Principal:	Dorys Palacio
Bookkeepers:	Paula Alexander-Harris – BSC (August 2024-Current) Adrian Jackson – Business Support Center (July 2024)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 15,201.49
Investment	
Treasurer's Pool Account	10,000.00
TOTAL	$ 25,201.49

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of McNab Elementary School for the 2024-25 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 2024-25 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

McNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Music	$ 577.00	$ -	$ -	$ -	$ -	$ 577.00
Classes	2,294.20	14,030.46	14,825.00	4,457.27	3,021.21	1,652.68
Clubs	631.29	1,723.99	1,725.00	350.08	753.70	1,035.92
Departments	6,975.89	1.68	57.05	1,980.26	317.66	5,368.66
Trusts	14,458.08	60,361.40	48,736.88	27,321.83	25,998.64	1,510.37
General	7,629.70		3,408.93	8,846.23	12,864.46	15,056.86
TOTALS	$ 32,566.16	$ 76,117.53	$ 68,752.86	$ 42,955.67	$ 42,955.67	$ 25,201.49

MCNICOL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	1602 S 27th Avenue, Hollywood, FL 33020
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Todd LaPace
Principal:	Deirdre Benka-Coker
Bookkeepers:	Paula Alexander - Business Support Center (November 2025-Current) Lisana Seudath - Business Support Center (August 2024-August 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 25,187.38
TOTAL	$ 25,187.38

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of McNicol Middle School for the 2024-25 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 2024-25 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

MC NICOL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024-2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 642.32	$ 1,455.00	$ 806.00	$ -	$ -	$ 1,291.32
Classes	43.40	32,476.00	29,993.99	2,482.01	5,007.42	-
Clubs	10,515.93	3,008.63	5,311.96	1,049.51	568.43	8,693.68
Departments	4,650.15	696.28	526.83	1,254.24	1,019.52	5,054.32
Trusts	5,875.63	124,147.96	124,428.09	7,151.54	5,636.11	7,110.93
General	5,387.43	85.29	2,729.77	1,710.83	1,416.65	3,037.13
TOTALS	$ 27,114.86	$ 161,869.16	$ 163,796.64	$ 13,648.13	$ 13,648.13	$ 25,187.38

MIRROR LAKE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024, THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	1200 NW 72nd Ave, Plantation, Florida 33313
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Ducarmel Augustin
Principal:	Mimi Jensen (October 2025 – Current) Marlen Veliz (July 2024 – September 2025)
Bookkeeper:	Chandrika Montgomery – Business Support Center

CASH AND INVESTMENT SUMMARY

		6/30/25
Cash Account:		
Checking Account – J.P. Morgan Chase Bar	$	9,581.66
Investment:		
Treasurer's Pool Account		10,000.00
TOTAL	$	19,581.66

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Mirror Lake Elementary School for the 2024-25 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 2024-25 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

MIRROR LAKE ELEMEMNTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 2,170.14	$ 17,259.20	$ 17,050.40	$ 1,850.88	$ 2,525.56	$ 1,704.26
Clubs	3,860.46	2,630.00	1,130.20	24.20	24.20	5,360.26
Departments	4,647.09	141.18	5.64	-	-	4,782.63
Trusts	3,208.22	73,235.45	72,506.57	4,513.10	5,647.10	2,803.10
General	3,257.55	1,173.91	1,308.73	1,808.68	-	4,931.41
TOTALS	$ 17,143.46	$ 94,439.74	$ 92,001.54	$ 8,196.86	$ 8,196.86	$ 19,581.66

MORROW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	408 SW 76th Terrace, North Lauderdale, FL 33068
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Shinita Coachman-Beavers
Principal:	Laurel Crowle
Bookkeepers:	David Franklin – Business Support Center (December 2025-June 2026) Zorimar Melendez – Business Support Center (December 2025-June 2026) Monique Letts – Business Support Center (December 2025-June 2026) Maneshia Mack – Business Support Center (September 2024-November 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	2,504.30
Investment		
Treasurer's Pool Account		4,000.00
TOTAL	$	6,504.30

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Morrow Elementary School for the 2024-25 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 2024-25 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

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024-2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	$ 999.76	$ -	$ -	$ -	$ -	$ 999.76
Classes	396.06	16,936.50	15,599.34	868.70	2,057.84	544.08
Clubs	823.74	476.89	704.98	518.27	-	1,113.92
Departments	1,571.54	-	-	-	-	1,571.54
Trusts	1,779.43	12,943.08	13,895.64	2,834.59	2,351.12	1,310.34
General	2,387.70	4,297.57	5,908.01	1,327.94	1,140.54	964.66
TOTALS	$ 7,958.23	$ 34,654.04	$ 36,107.97	$ 5,549.50	$ 5,549.50	$ 6,504.30

NOB HILL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	2100 NW 104th Avenue, Sunrise, FL 33322
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Ducarmel Augustin
Principal:	Traci Porter
Bookkeepers:	Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 17,476.38
TOTAL	$ 17,476.38

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Nob Hill Elementary School for the 2024-25 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 2024-25 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

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 2,471.73	$ 27,485.00	$ 17,232.57	$ 2,465.42	$ 12,619.44	$ 2,570.14
Clubs	3,449.66	1,217.00	929.20	766.77	113.38	4,390.85
Departments	946.74	110.13	4.41	10.56	116.28	946.74
Trusts	21,962.65	418,405.53	445,292.26	17,297.38	5,918.48	6,454.82
General	2,810.99	4,183.93	2,108.54	886.26	2,658.81	3,113.83
TOTALS	$ 31,641.77	$ 451,401.59	$ 465,566.98	$ 21,426.39	$ 21,426.39	$ 17,476.38

OAKLAND PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	936 NE 33rd Street, Oakland Park, FL 33334
Region:	North
Regional Supt:	Alan Strauss
Director:	Joseph Balchunas
Principal:	Michelle Garcia
Bookkeepers:	Paula R. Alexander-Harris – BSC (August 2024-Current) Anitra Roland – BSC (August 2022-July 2024)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 32,732.66
TOTAL	$ 32,732.66

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Oakland Park Elementary School for the 2024-25 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 2024-25 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

OAKLAND PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 2,668.63	$ 8,161.51	$ 3,717.14	$ 2,788.97	$ 6,499.51	$ 3,402.46
Clubs	2,448.03	195.61	600.80	634.61	-	2,677.45
Departments	6,841.46	40.06	1.60	19.45	19.88	6,879.49
Trusts	8,404.94	9,436.87	9,102.32	14,749.89	10,996.13	12,493.25
General	7,252.11	705.30	-	972.60	1,650.00	7,280.01
TOTALS	$ 27,615.17	$ 18,539.35	$ 13,421.86	$ 19,165.52	$ 19,165.52	$ 32,732.66

PINES LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	10300 Johnson Street, Pembroke Pines, FL 33026
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Ricardo Santana
Principals:	Tracy Jackson (May 2026 - Current) Susan Sasse (July 2024 - April 2026)
Bookkeeper:	Wendy Duran-Hernandez – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	15,711.78
TOTAL	$	15,711.78

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pines Lakes Elementary School for the 2024-25 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 2024-25 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	$ 146.29	$ -	$ -	$ -	$ 143.61	$ 2.68
Classes	1,309.56	4,396.28	1,055.07	2,264.14	4,999.25	1,915.66
Clubs	1,089.30	2,239.87	2,383.24	381.95	536.19	791.69
Departments	5,311.92	202.38	8.10	1,060.79	1,060.79	5,506.20
Trusts	4,375.86	15,385.34	19,601.34	12,650.78	8,047.73	4,762.91
General	6,736.22	1,643.70	4,077.19	3,638.18	5,208.27	2,732.64
TOTALS	$ 18,969.15	$ 23,867.57	$ 27,124.94	$ 19,995.84	$ 19,995.84	$ 15,711.78

PINEWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	1600 SW 83rd Avenue, North Lauderdale, FL 33068
Region:	North
Regional Supt:	Alan Strauss
Director:	Merideth Weiss-Schnur
Principal:	Josianne Valme
Bookkeepers:	Maneshia L. Mack – Business Support Center (March 2026-Current) Erica Bryant – BSC (December 2025-February 2026) Maneshia L. Mack – BSC (September 2024-November 2024) Elisa Taveras – BSC (August 2024-September 2024)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 19,365.10
Investment	
Treasurer's Pool Account	30,000.00
TOTAL	$ 49,365.10

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pinewood Elementary School for the 2024-25 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 2024-25 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

PINEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024-2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Music	$ 465.04	$ -	$ -	$ -	$ -	$ 465.04
Classes	1,868.66	1,471.36	2,046.00	1,119.14	711.84	2,036.00
Clubs	1,981.36	1,607.43	1,870.00	20.36	20.36	2,243.93
Departments	14,705.88	8,712.39	7,305.30	2,497.98	2,554.42	13,355.23
Trusts	20,734.32	173,818.95	154,108.14	15,539.88	20,636.71	6,120.34
General	26,972.04	2,728.61	5,647.10	6,414.85	1,668.88	25,144.56
TOTALS	$ 66,727.30	$ 188,338.74	$ 170,976.54	$ 25,592.21	$ 25,592.21	$ 49,365.10

PLANTATION PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	875 SW 54th Avenue, Plantation, FL 33317
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Ducarmel Augustin
Principals:	David Levine (July 2026 - Current)
	Philip Bullock (July 2025 – June 2026) Ingrid Osgood (July 2024 - June 2025)
Bookkeeper:	Donna M. Petrone – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 21,804.73
TOTAL	$ 21,804.73

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Plantation Park Elementary for the 2024-25 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 2024-25 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

PLANTATION PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Music	$ 442.77	$ 13,794.31	$ 14,356.20	$ 575.52	$ 575.52	$ 1,004.66
Classes	2,952.08	23,697.44	31,482.61	9,601.60	3,118.34	4,253.99
Clubs	345.63	1,286.34	951.00	364.80	364.80	10.29
Departments	3,330.94	(7.36)	167.97	165.33	1.92	3,342.86
Trusts	4,571.86	45,713.10	37,968.06	3,933.33	10,429.63	3,323.12
General	6,195.32	606.40	4,130.52	1,650.00	1,800.37	9,869.81
TOTALS	$ 17,838.60	$ 85,090.23	$ 89,056.36	$ 16,290.58	$ 16,290.58	$ 21,804.73

SEAGULL ALTERNATIVE HIGH SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address: 425 SW 28th Street, Fort Lauderdale, FL 33315

Region: Central

Regional Supt: Dr.Ted Toomer

Director: Dr. Leo Nesmith

Principal: Charisse Merchant-James

Bookkeepers: Roberto Rivera – Business Support Center (January 2026-Current)
Lillana Sin – Business Support Center (June 2025-January 2026)
Alkia Shipman – Business Support Center (July 2024-May 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 10,870.17
TOTAL	$ 10,870.17

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Seagull Alternative High School for the 2024-25 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 2024-25 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

SEAGULL ALTERNATIVE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 1,461.36	$ 1,031.43	$ 2,286.40	$ 404.39	$ 404.39	$ 206.39
Clubs	3,130.81	1,262.75	2,042.76	1,184.12	318.93	3,215.99
Departments	3,109.46	8.00	3,003.57	110.40	-	224.29
Trusts	8,324.03	81,387.54	82,538.49	3,849.63	4,761.93	6,260.78
General	626.01	400.00	-	611.91	675.20	962.72
TOTALS	$ 16,651.67	$ 84,089.72	$ 89,871.22	$ 6,160.45	$ 6,160.45	$ 10,870.17

SILVER PALMS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	1209 NW 155th Avenue, Pembroke Pines, FL 33028
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Ricardo Santana
Principal:	Irina Shearer
Bookkeeper:	Wendy Duran De Hernandez – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 9,862.96
Investment	
Treasurer's Pool Account	10,000.00
TOTAL	$ 19,862.96

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Silver Palms Elementary School for the 2024-25 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 2024-25 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

SILVER PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	$ 2,045.70	$ 29,845.70	$ 30,474.12	$ 2,252.29	$ 2,588.27	$ 1,081.30
Classes	2,578.19	36,894.14	31,265.09	24,136.89	29,000.17	3,343.96
Clubs	1,843.22	8,898.40	9,393.34	1,575.43	1,675.14	1,248.57
Departments	1,390.53	10.91	-	14.40	14.40	1,401.44
Trusts	11,259.69	402,662.17	410,427.00	8,177.87	1,778.90	9,893.83
General	3,394.26	5,253.73	4,654.13	-	1,100.00	2,893.86
TOTALS	$ 22,511.59	$ 483,565.05	$ 486,213.68	$ 36,156.88	$ 36,156.88	$ 19,862.96

SUNLAND PARK ACADEMY
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	919 NW 13th Avenue, Fort Lauderdale, FL 33311
Region:	STO
Regional Supt:	Dr. Veda Hudge
Director:	Dr. Francine Baugh-Stewart
Principal:	Nikia McDowell
Bookkeepers:	Janell Coleman – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	6,219.47
TOTAL	$	6,219.47

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Sunland Park Academy for the 2024-25 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 2024-25 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

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024-2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 484.02	$ 260.00	$ 23.99	$ 720.50	$ 456.19	$ 984.34
Clubs	253.20	2,317.25	416.36	1,121.00	1,327.05	1,948.04
Departments	200.42	-	-	-	-	200.42
Trusts	1,365.22	12,193.79	11,945.61	4,839.34	5,026.13	1,426.61
General	1,653.16	689.60	811.23	1,039.50	910.97	1,660.06
TOTALS	$ 3,956.02	$ 15,460.64	$ 13,197.19	$ 7,720.34	$ 7,720.34	$ 6,219.47

SUNSHINE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	7737 W LaSalle Blvd., Miramar, FL 33023
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Davia Johnson
Principal:	Denise Dorsett
Bookkeeper:	Lisa Camposano – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/25
Checking Account – JP Morgan Chase Bank	$ 8,274.86
Investment	
Treasurer's Pool Account	5,000.00
TOTAL	$ 13,274.86

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Sunshine Elementary School for the 2024-25 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 2024-25 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

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	$ -	$ -	$ -	$ -	$ -	$ -
Music	30.09	309.65	342.00	32.35	32.35	62.44
Classes	1,655.48	11,725.94	13,551.00	4,035.85	2,053.87	1,498.56
Clubs	1,290.61	-	140.00	140.00	489.76	1,780.37
Departments	8,486.94	5,806.93	5,747.97	3,987.22	337.38	4,778.14
Trusts	5,379.80	88,730.22	80,948.25	3,450.32	9,141.70	3,786.49
General	2,765.21	1,979.19	992.16	1,275.34	866.02	1,368.86
TOTALS	$ 19,608.13	$ 108,551.93	$ 101,721.38	$ 12,921.08	$ 12,921.08	$ 13,274.86

THE QUEST CENTER
AUDIT REPORT
FOR THE 2024-26 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	6401 Charleston Street, Hollywood, FL 33024
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principal:	Andrea Swift
Bookkeeper:	Chequita Butler – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	20,440.43
TOTAL	$	20,440.43

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of The Quest Center for the 2024-25 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 2024-25 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

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 1,913.34	$ 1,316.04	$ 369.77	$ 946.27	$ 946.27	$ 2,859.61
Clubs	4,746.73	125.00	406.90	363.31	1,631.81	3,196.33
Trusts	9,967.62	5,458.31	7,767.15	3,567.18	2,930.41	8,295.55
General	3,354.52	2,102.69	-	3,172.60	2,540.87	6,088.94
TOTALS	$ 19,982.21	$ 9,002.04	$ 8,543.82	$ 8,049.36	$ 8,049.36	$ 20,440.43

WHISPERING PINES SCHOOL
AUDIT REPORT
FOR THE 2024-25 FISCAL YEAR
JULY 1, 2024 THROUGH JUNE 30, 2025

PROFILE OF THE SCHOOL

Address:	3609 SW 89th Avenue, Miramar, FL 33025
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principals:	Dr. Jenny Thelwell (July 2026 - Current) Neal Cain (April 2026 – June 2026) Howard Jones (July 2025 – March 2026) Jerelle Owens (November 2024 – June 2025) Michael L. Gleason (July 2024 – November 2024)
Bookkeeper:	Jonathan Cooper (July 2024-Current)

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/25
Checking Account – JP Morgan Chase Bank	$	10,210.89
TOTAL	$	10,210.89

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Whispering Pines School for the 2024-25 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 2024-25 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

WHISPERING PINES SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2024 - 2025

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	$ 5,982.45	$ 4,572.50	$ 5,605.93	$ 1,415.82	$ 250.00	$ 6,114.84
Departments	793.49	-	86.91	-	-	706.58
Trusts	2,720.52	14,632.82	13,462.20	13,462.00	14,632.62	2,720.52
General	811.05	600.00	746.90	4.80	-	668.95
TOTALS	$ 10,307.51	$ 19,805.32	$ 19,901.94	$ 14,882.62	$ 14,882.62	$ 10,210.89

Section III:

Appendices

THE OFFICE OF THE CHIEF AUDITOR
FISCAL YEAR 2024 - 25 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

School and Region	Audit Committee Report Date	Region	FY 2025 Bookkeeper	Audit Exceptions	Guidance
Banyan Elementary School	9/25/2025	Central	**BSC**	FY24 & FY 25 Before and After School Care Activity Fees	Policy 6000.3, Before and After Care School SBO Handbook
Colbert Elementary School	9/25/2025	STO	**BSC**	Missing Receipting Documentation	Chapter 8, SPB I-302
North Lauderdale Elementary School	9/25/2025	North	**BSC**	Missing Receipitng Documentation, Cash Collections	Chapter 8, SPB I-302
Parkway Middle School	9/25/2025	Central	**Non-BSC/BSC**	Cash collections, Receipting Documentation, Purchasing Policy, Fundraising	Chapter 8, I-302, Policy 3800, I-402
Charles Drew Elementary School	1/29/2026	North	**BSC**	Cash collections and Receipting Documentation	Chapter 8, SPB I-302
Discovery Elementary School	1/29/2026	Central	**BSC**	Purchase Cards, School Improvements	Chapter 8, SPB I-305, I-204, I-205
Falcon Cove Middle School	1/29/2026	South	**Non-BSC**	Disbursements	Chapter 8, SPB I-305
Nova Eisenhower Elementary School	1/29/2026	Central	**BSC**	Purchase Cards	Chapter 8, SPB I-305
South Plantation High School	1/29/2026	Central	**BSC**	Fundraising, Purchase Cards	Chapter 8, SPB I-402, I-305
Bair Middle School	5/7/2026	Central	**BSC**	Yearbook	Chapter 8, Policy 6200, SPB I-402, I-405
Boyd Anderson High School	5/7/2026	Central	**BSC**	Internal Advance, Fundraising, Yearbooks	Chapter 8, SPB I-310, I-402, I-405
Coconut Creek High School	5/7/2026	North	**BSC**	Fundraising - Yearbook, Disbursements	Chapter 8, Policy 6200, SPB I-402, I-405, I-305
Coral Glades High School	5/7/2026	North	**Non-BSC**	Fraud investigation - Receipting and Deposits, Disbursements, Classes Clubs and Departments, Fundraising	Chapter 8, SPB I-302, I-303, I-305, I-402
Coral Springs High School	5/7/2026	North	**BSC**	Yearbook Sales, Disbursements	Chapter 8, Policy 6200, SPB I-402, I-405, I-101
Country Hills Elementary School	5/7/2026	North	**BSC**	Purchase Cards	Chapter 8, SPB I-305
Driftwood Elementary School	5/7/2026	South	**BSC**	School Improvement	Chapter 8, SPB I-204, I-205
Gulfstream Academy	5/7/2026	South	**BSC**	Purchase Cards	Chapter 8, SPB I-305
McArthur High School	5/7/2026	South	**BSC**	Student Obligations	Chapter 8, SPB I-204
Miramar High School	5/7/2026	South	**BSC**	Negative Fund Balance	Chapter 8, Policy 6200, SPB I-402, I-405
Monarch High School	5/7/2026	North	**BSC**	Fundraising - Parking Decals (Repeat Finding)	Chapter 8, SPB I-402, I-313, I-402
Nova High School	5/7/2026	Central	**BSC**	Gift Card Disbursements, Receipting Documentation, Fundraising, Purchasing Policy (Repeat Finding)	Chapter 8, Policy 3800, Policy 5307, SPB I-305, I-313, I,402, I-404
West Broward High School	5/7/2026	South	**BSC**	General Fund Reimbursements (Repeat Finding), Fundraising	Chapter 8, SPB I-204, I-402
Glade Middle School	6/18/2026	South	**BSC**	Yearbooks	Chapter 8, Policy 3410, SPB I-101
Norcrest Elementary School	6/18/2026	North	**BSC**	Before and After Care Activity Fee	Chapter 8, Policy 4390
Nova Blanche Forman Elementary	6/18/2026	Central	**Non-BSC**	Money Collections	Chapter 8, SPB I-302, I-404
Rock Island Elementary School	6/18/2026	STO	**BSC**	Money Collections	Chapter 8, SPB I-302
Davie Elementary School	8/13/2026	South	**BSC**	Disbursements	Chapter 8, SPB I-305
Eagle Ridge Elementary School	8/13/2026	North	**BSC**	School Improvement	Chapter 8, SPB I-204, I-205
Margate Middle School	8/13/2026	North	**Non-BSC**	Money Collections, Fundraising	Chapter 8, SPB I-302, I-303, I-402
William Dandy Middle School	8/13/2026	Central	**BSC**	Money Collections, Disbursements	Chapter 8, SPB I-302, I-305

THE OFFICE OF THE CHIEF AUDITOR

FY 2020-2025 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	School	Audit Committee Report Date	Region	FY25 Ending Balance	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions	FY 2023 Bookkeepers	FY 2023 Audit Exceptions	FY 2024 Bookkeepers	FY 2024 Audit Exceptions	FY 2025 Bookkeepers	FY 2025 Audit Exceptions
1	Banyan Elementary School	9/25/2025	Central	25,174.80	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception
2	Bennett Elementary School	9/25/2025	Central	17,157.83	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
3	Bright Horizons Center	9/25/2025	North	15,392.24	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
4	Castle Hill Elementary School	9/25/2025	STO	7,797.02	BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None
5	Chapel Trail Elementary School	9/25/2025	South	27,565.74	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
6	Colbert Elementary School	9/25/2025	STO	15,622.95	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
7	Coral Cove Elementary School	9/25/2025	South	18,471.54	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
8	Cross Creek School	9/25/2025	North	10,025.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
9	Crystal Lake Middle School	9/25/2025	North	33,708.32	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
10	Cypress Run Education Center	9/25/2025	North	14,700.16	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
11	Deerfield Park Elementary School	9/25/2025	North	9,384.82	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
12	Dr. Martin Luther King, Jr. Mont. Acad	9/25/2025	STO	10,497.93	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
13	Hollywood Park Elementary School	9/25/2025	South	13,777.07	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
14	Lauderhill Paul Turner Elementary Scl	9/25/2025	Central	6,815.16	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
15	North Fork Elementary School	9/25/2025	STO	5,944.21	Non-BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None
16	North Lauderdale Elementary School	9/25/2025	North	25,288.95	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
17	North Side Elementary School	9/25/2025	Central	11,756.12	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
18	Oakridge Elementary School	9/25/2025	STO	20,529.73	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
19	Palmview Elementary School	9/25/2025	North	7,131.50	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
20	Parkway Middle School	9/25/2025	Central	63,671.33	BSC	None	BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	Exception	Non-BSC/BSC	Exception
21	Pine Ridge Education Center	9/25/2025	Central	1,356.16	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
22	Pompano Beach Elementary School	9/25/2025	North	12,289.43	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
23	Royal Palm Elementary School	9/25/2025	STO	11,692.52	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None
24	Tedder Elementary School	9/25/2025	STO	12,915.39	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
25	Thurgood Marshall Elementary Schoo	9/25/2025	STO	10,777.90	Non-BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	BSC	None
26	Walker Elementary School	9/25/2025	STO	14,117.82	BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None
27	Watkins Elementary	9/25/2025	South	20,487.06	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
28	Wingate Oaks Center	9/25/2025	Central	3,197.41	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
29	Apollo Middle School	1/29/2026	South	89,183.38	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
30	Bayview Elementary School	1/29/2026	Central	133,434.29	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	BSC	None
31	Central Park Elementary School	1/29/2026	Central	121,112.42	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
32	Charles Drew Elementary School	1/29/2026	North	12,893.71	Non-BSC	None	Non-BSC	None	BSC	Exception	BSC	None	BSC	Exception	BSC	Exception
33	Charles W. Flanagan High School	1/29/2026	South	366,098.84	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
34	Cooper City High School	1/29/2026	South	283,619.12	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None
35	Cypress Bay High School	1/29/2026	South	962,838.03	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception	BSC	Exception	BSC	None
36	Deerfield Beach Middle School	1/29/2026	North	102,440.01	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
37	Dillard 6-12	1/29/2026	Central	300,511.89	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
38	Discovery Elementary School	1/29/2026	Central	91,504.92	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	Exception

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	School	Audit Committee Report Date	Region	FY25 Ending Balance	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions	FY 2023 Bookkeepers	FY 2023 Audit Exceptions	FY 2024 Bookkeepers	FY 2024 Audit Exceptions	FY 2025 Bookkeepers	FY 2025 Audit Exceptions
39	Eagle Point Elementary School	1/29/2026	South	79,062.18	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
40	Embassy Creek Elementary School	1/29/2026	South	141,888.34	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
41	Everglades Elementary School	1/29/2026	South	46,458.27	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
42	Falcon Cove Middle School	1/29/2026	South	362,303.72	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
43	Floranada Elementary School	1/29/2026	North	196,229.97	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
44	Fort Lauderdale High School	1/29/2026	Central	512,390.01	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
45	Heron Heights Elementary School	1/29/2026	North	134,162.51	Non-BSC	None	Non-BSC	None	Non- BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
46	Hollywood Central Elementary School	1/29/2026	South	69,395.27	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
47	Hollywood Hills High School	1/29/2026	South	284,563.51	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
48	Indian Ridge Middle School	1/29/2026	Central	145,523.59	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
49	Indian Trace Elementary School	1/29/2026	South	45,979.68	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
50	Lauderhill 6-12 STEM-MED Magnet Sc	1/29/2026	Central	53,762.19	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
51	Manatee Bay Elementary School	1/29/2026	South	86,909.58	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
52	Marjory Stoneman Douglas High Schc	1/29/2026	North	1,092,164.72	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None
53	McFatter Technical College	1/29/2026	Central	1,808,428.87	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None
54	Millennium 6-12 Collegiate Academy	1/29/2026	North	135,579.88	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
55	New River Middle School	1/29/2026	Central	90,430.05	Non-BSC	None	Non-BSC	None	BSC	None	BSC/Non-BSC	None	Non-BSC	None	BSC	None
56	Northeast High School	1/29/2026	North	214,989.27	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
57	Nova Eisenhower Elementary School	1/29/2026	Central	70,711.81	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
58	Panther Run Elementary School	1/29/2026	South	61,848.20	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	BSC	None	BSC	None	BSC	None
59	Park Trails Elementary School	1/29/2026	North	108,304.40	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
60	Pembroke Pines Elementary School	1/29/2026	South	12,683.54	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
61	Pines Collegiate Academy 6-12	1/29/2026	South	40,255.15	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
62	Pioneer Middle School	1/29/2026	South	100,563.25	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
63	Pompano Beach High School	1/29/2026	North	408,996.07	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
64	Quiet Waters Elementary School	1/29/2026	North	92,118.24	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
65	Riverglades Elementary School	1/29/2026	North	54,484.35	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
66	Sandpiper Elementary School	1/29/2026	Central	31,498.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
67	Sawgrass Elementary School	1/29/2026	Central	57,982.37	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
68	Sawgrass Springs Middle School	1/29/2026	North	91,216.15	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	BSC	None	BSC	None	Non-BSC	None
69	Seminole Middle School	1/29/2026	Central	77,225.31	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
70	Sheridan Technical College	1/29/2026	Central	1,759,821.74	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
71	South Plantation High School	1/29/2026	Central	393,430.76	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	Exception	BSC	Exception
72	Sunset Lakes Elementary School	1/29/2026	South	69,370.02	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
73	Tequesta Trace Middle School	1/29/2026	South	120,099.48	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
74	Tropical Elementary School	1/29/2026	Central	139,465.78	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
75	Walter C. Young Middle School	1/29/2026	South	45,339.83	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
76	Western High School	1/29/2026	Central	660,151.11	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	BSC	Exception	BSC	None
77	Westglades Middle School	1/29/2026	North	119,137.60	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None

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78	Winston Park Elementary School	1/29/2026	North	88,573.75	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
79	Atlantic Technical College	5/7/2026	Central	695,857.24	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None
80	Attucks Middle School	5/7/2026	South	44,536.60	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
81	Bair Middle School	5/7/2026	Central	37,239.53	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	Exception
82	Beachside Montessori Village PK-8	5/7/2026	South	96,507.13	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
83	Blanche Ely High School	5/7/2026	North	260,023.65	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
84	Boyd Anderson High School	5/7/2026	Central	122,957.41	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	Exception
85	Challenger Elementary School	5/7/2026	North	34,116.99	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
86	Coconut Creek K-8 Academy of Excell	5/7/2026	North	34,017.88	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
87	Coconut Creek High School	5/7/2026	North	128,140.13	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	BSC	None	BSC	Exception
88	Collins Elementary School	5/7/2026	South	9,709.53	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
89	Community Schools North	5/7/2026	Central	83,553.85	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
90	Community Schools South	5/7/2026	Central	205,371.30	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
91	Cooper City Elementary School	5/7/2026	South	60,950.07	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
92	Coral Glades High School	5/7/2026	North	384,227.76	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	SC & Non-BS	None	Non-BSC	Exception
93	Coral Park Elementary School	5/7/2026	North	70,217.74	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None
94	Coral Springs High School	5/7/2026	North	236,374.74	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	Exception
95	Country Hills Elementary School	5/7/2026	South	74,245.59	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
96	Dania Elementary School	5/7/2026	South	18,925.68	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
97	Deerfield Beach High School	5/7/2026	North	211,231.92	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
98	Driftwood Elementary School	5/7/2026	South	29,807.77	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
99	Driftwood Middle School	5/7/2026	South	42,037.12	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
100	Everglades High School	5/7/2026	South	292,539.44	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None
101	Forest Hills Elementary School	5/7/2026	North	63,852.47	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
102	Griffin Elementary School	5/7/2026	South	58,235.96	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
103	Gulfstream Academy of Hallandale Be	5/7/2026	South	140,218.74	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	Exception
104	Hallandale High School	5/7/2026	South	155,645.37	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
105	Harbordale Elementary School	5/7/2026	Central	45,034.10	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
106	Hawkes Bluff Elementary School	5/7/2026	South	67,766.43	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	lon-BSC & BS	None	BSC	None
107	Henry D. Perry Education Center	5/7/2026	South	55,351.19	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
108	Hollywood Hills Elementary School	5/7/2026	South	62,352.21	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
109	J.P. Taravella High School	5/7/2026	North	240,263.95	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None
110	James S. Rickards Middle School	5/7/2026	North	31,921.75	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
111	Lauderdale Lakes Middle School	5/7/2026	Central	56,003.98	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
112	Liberty Elementary School	5/7/2026	North	77,903.30	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
113	Lyons Creek Middle School	5/7/2026	North	70,853.63	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
114	Maplewood Elementary School	5/7/2026	North	109,349.13	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
115	McArthur High School	5/7/2026	South	214,588.91	Non-BSC	None	Non-BSC	None	Non- BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception

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116	Meadowbrook Elementary School	5/7/2026	Central	21,209.47	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
117	Miramar High School	5/7/2026	South	173,569.64	BSC	Exception	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	Exception
118	Monarch High School	5/7/2026	North	317,632.80	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	Exception	BSC	Exception
119	Nova High School	5/7/2026	Central	517,215.87	BSC & Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	BSC	Exception	BSC	Exception	BSC	Exception
120	Nova Middle School	5/7/2026	Central	41,804.38	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
121	Orange Brook Elementary School	5/7/2026	South	25,689.06	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
122	Palm Cove Elementary School	5/7/2026	South	52,687.34	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
123	Park Lakes Elementary School	5/7/2026	Central	40,630.00	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
124	Park Ridge Elementary School	5/7/2026	STO	18,917.45	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
125	Park Springs Elementary School	5/7/2026	North	74,435.24	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
126	Parkside Elementary School	5/7/2026	North	50,813.42	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
127	Pasadena Lakes Elementary School	5/7/2026	South	41,816.71	Non-BSC/BSC	None	Non-BSC	None	BSC/Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
128	Pembroke Lakes Elementary School	5/7/2026	South	25,050.01	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
129	Peters Elementary School	5/7/2026	Central	41,306.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
130	Piper High School	5/7/2026	Central	123,515.85	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
131	Plantation Elementary School	5/7/2026	Central	15,689.52	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
132	Plantation High School	5/7/2026	Central	225,155.32	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
133	Ramblewood Middle School	5/7/2026	North	65,343.98	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
134	Sea Castle Elementary School	5/7/2026	South	51,066.11	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
135	Sheridan Hills Elementary School	5/7/2026	South	29,624.89	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
136	Sheridan Park Elementary School	5/7/2026	South	33,870.56	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
137	Silver Ridge Elementary School	5/7/2026	Central	51,631.89	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
138	Silver Trail Middle School	5/7/2026	South	146,593.11	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
139	South Broward High School	5/7/2026	South	429,016.08	Non-BSC & BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
140	Stranahan High School	5/7/2026	Central	122,400.70	BSC	Exception	BSC	Exception	BSC	Exception	BSC	Exception	BSC	Exception	BSC	None
141	Sunrise Middle School	5/7/2026	Central	69,147.33	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
142	Village Elementary School	5/7/2026	STO	32,189.81	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
143	Virginia Shuman Young Montessori	5/7/2026	Central	22,392.98	Non-BSC	None	Non-BSC	None	BSC	None	BSC/Non-BSC	None	Non-BSC	None	BSC	None
144	Welleby Elementary School	5/7/2026	Central	68,874.25	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
145	West Broward High School	5/7/2026	South	450,478.93	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	Exception
146	Westchester Elementary School	5/7/2026	North	36,861.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
147	Annabel C. Perry PK-8	6/18/2026	South	31,920.47	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
148	Atlantic West Elementary School	6/18/2026	North	25,860.78	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
149	Broadview Elementary School	6/18/2026	Central	28,057.33	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
150	Coconut Palm Elementary School	6/18/2026	South	29,378.95	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
151	Coral Springs Elementary School	6/18/2026	North	30,167.13	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
152	Coral Springs Middle School	6/18/2026	North	66,208.59	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
153	Country Isles Elementary School	6/18/2026	South	27,800.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
154	Croissant Park Elementary School	6/18/2026	Central	19,905.11	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

THE OFFICE OF THE CHIEF AUDITOR

FY 2020-2025 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	School	Audit Committee Report Date	Region	FY25 Ending Balance	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions	FY 2023 Bookkeepers	FY 2023 Audit Exceptions	FY 2024 Bookkeepers	FY 2024 Audit Exceptions	FY 2025 Bookkeepers	FY 2025 Audit Exceptions
155	Dolphin Bay Elementary School	6/18/2026	South	26,660.27	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
156	Flamingo Elementary School	6/18/2026	Central	14,116.39	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
157	Forest Glen Middle School	6/18/2026	North	25,258.02	Non-BSC	None	Non-BSC	None	Non- BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
158	Fox Trail Elementary School	6/18/2026	Central	48,489.78	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
159	Glades Middle School	6/18/2026	South	59,788.59	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
160	Horizon Elementary School	6/18/2026	Central	38,893.51	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
161	Miramar Elementary School	6/18/2026	South	42,617.46	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
162	New Renaissance Middle School	6/18/2026	South	28,886.79	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
163	North Andrews Gardens Elementary S	6/18/2026	North	33,305.69	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
164	Norcrest Elementary School	6/18/2026	North	35,151.00	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	Exception
165	Nova Blanche Forman Elementary Scl	6/18/2026	Central	17,669.75	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
166	Olsen Middle School	6/18/2026	South	20,989.02	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
167	Oriole Elementary School	6/18/2026	STO	24,243.96	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
168	Plantation Middle School	6/18/2026	Central	29,656.83	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
169	Pompano Beach Middle School	6/18/2026	North	33,312.48	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
170	Ramblewood Elementary School	6/18/2026	North	33,071.02	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
171	Riverland Elementary School	6/18/2026	Central	35,269.39	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
172	Riverside Elementary School	6/18/2026	North	48,547.52	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
173	Rock Island Elementary School	6/18/2026	STO	27,605.46	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
174	Sanders Park Elementary School	6/18/2026	North	16,943.37	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
175	Silver Lakes Elementary School	6/18/2026	South	30,635.08	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
176	Silver Lakes Middle School	6/18/2026	North	22,217.47	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
177	Silver Shores Elementary School	6/18/2026	South	15,738.96	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
178	Stephen Foster Elementary School	6/18/2026	Central	16,420.62	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
179	Stirling Elementary School	6/18/2026	South	19,541.63	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
180	Tamarac Elementary School	6/18/2026	North	52,207.20	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
181	Tradewinds Elementary School	6/18/2026	North	43,652.71	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
182	West Hollywood Elementary School	6/18/2026	STO	36,624.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
183	Westpine Middle School	6/18/2026	Central	22,572.59	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
184	Westwood Heights Elementary Schoo	6/18/2026	STO	25,914.65	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
185	Whiddon-Rogers Education Center	6/18/2026	Central	24,328.51	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
186	Wilton Manors Elementary School	6/18/2026	Central	38,079.45	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	Exception	BSC	None
187	Boulevard Heights Elementary Schoo	8/13/2026	South	13,800.77	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
188	Broward Estates Elementary School	8/13/2026	STO	18,839.86	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
189	Broward Virtual School	8/13/2026	North	6,476.35	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
190	C. Robert Markham Elementary Schoc	8/13/2026	STO	11,197.10	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
191	College Academy at Broward College	8/13/2026	Central	17,421.23	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
192	Cresthaven Elementary School	8/13/2026	STO	21,112.06	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR

FY 2020-2025 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	School	Audit Committee Report Date	Region	FY25 Ending Balance	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions	FY 2023 Bookkeepers	FY 2023 Audit Exceptions	FY 2024 Bookkeepers	FY 2024 Audit Exceptions	FY 2025 Bookkeepers	FY 2025 Audit Exceptions
193	Cypress Elementary School	8/13/2026	North	16,924.37	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
194	Dave Thomas Education Center	8/13/2026	Central	7,729.08	Non-BSC	N/A	Non-BSC	N/A	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None
195	Davie Elementary School	8/13/2026	South	24,225.61	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
196	Deerfield Beach Elementary School	8/13/2026	STO	17,029.64	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
197	Dillard Elementary School	8/13/2026	STO	25,375.38	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC & BSC	None	BSC	None
198	Eagle Ridge Elementary School	8/13/2026	North	38,031.54	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	Exception
199	Endeavour Primary Learning Center	8/13/2026	STO	4,847.00	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
200	Fairway Elementary School	8/13/2026	South	16,272.16	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
201	Gator Run Elementary School	8/13/2026	South	40,029.32	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
202	James S. Hunt Elementary School	8/13/2026	North	9,015.61	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
203	Lake Forest Elementary	8/13/2026	South	29,684.81	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
204	Lakeside Elementary School	8/13/2026	South	24,799.10	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
205	Lanier-James Education Center	8/13/2026	South	2,068.92	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
206	Larkdale Elementary School	8/13/2026	STO	11,123.67	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
207	Lloyd Estates Elementary School	8/13/2026	North	24,512.99	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
208	Margate Elementary School	8/13/2026	North	10,377.01	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	BSC	None	BSC	None	BSC	None
209	Margate Middle School	8/13/2026	North	22,179.04	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	Exception
210	Mary M. Bethune Elementary School	8/13/2026	South	18,806.35	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
211	McNab Elementary School	8/13/2026	North	25,201.49	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
212	McNicol Middle School	8/13/2026	South	25,187.38	BSC	None	BSC	Exceptions	BSC	Exceptions	BSC	None	BSC	None	BSC	None
213	Mirror Lake Elementary School	8/13/2026	Central	19,581.66	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
214	Morrow Elementary School	8/13/2026	STO	6,504.30	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
215	Nob Hill Elementary School	8/13/2026	Central	17,476.38	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
216	Oakland Park Elementary School	8/13/2026	North	32,732.66	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
217	Pines Lakes Elementary School	8/13/2026	South	15,711.78	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
218	Pinewood Elementary School	8/13/2026	North	49,365.10	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
219	Plantation Park Elementary School	8/13/2026	Central	21,804.73	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
220	Seagull Alternative High School	8/13/2026	Central	10,870.17	BSC	None	BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	BSC	None
221	Silver Palms Elementary School	8/13/2026	South	19,862.96	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
222	Sunland Park Academy	8/13/2026	STO	6,219.47	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
223	Sunshine Elementary School	8/13/2026	South	13,274.86	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
224	The Quest Center	8/13/2026	South	20,440.43	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
225	Whispering Pines Center	8/13/2026	South	10,210.89	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
226	William Dandy Middle School	8/13/2026	Central	40,357.07	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception
	Total Funds Completed			**23,067,329.65**												

General Information on Internal Funds

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was $24.2M in June 2024 and $25.1M in June 2025. During fiscal year 2025, the combined total of inflows was approximately $109M, and the combined total of outflows was $110M.

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

If a school is fortunate enough to have a large balance in its Internal Funds checking account (each school is limited to one checking account by Florida Department of Education regulation) they may withdraw money from the checking account and transfer it to an account for the school in the Treasurer's Pooled Funds. This allows the school to accrue a bit more interest income, while avoiding the possibility of exceeding FDIC deposit insurance limits. The Treasurer's Office periodically disburses interest payments to each school that has a Treasurer's Pooled Funds Account, and the interest payments are receipted into each school's Internal Funds. The Internal Funds invested in the Treasurer's Pool at fiscal year-end 2025 totaled $13.3M.

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

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

The specified Internal Accounts funds are:

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

General Information on Internal Funds (Continued)

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

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

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

Club accounts record the money raised and disbursed by various Clubs. The Class and Club sponsors authorize expenditures from the accounts belonging to organizations they sponsor. Yearbook sales are accounted for in the Club Accounts. Most schools have Faculty Club Accounts to receive Faculty Club dues collected and vending machine commissions derived from machines in Teacher-designated areas of the school. These funds are disbursed in accordance with Faculty Club voting and authorization.

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

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

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

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

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

General Information on Internal Funds (Continued)

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

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

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

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

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

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

b. Curricular-related travel. The exception is for revenues derived from career education production shops, which may be used for this purpose.

c. Professional, technical or consultant services. The exception is for revenues derived from career education production shops, which may be used for these purposes.

d. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition of service or promotion of school activities and those items identified under rule 6A-1.0143, F.A.C., Promotion and Public Relations Funding.

e. Personal memberships or subscriptions.

f. Salaries or other compensation for duties or assignments that are the responsibility of the school district.

g. Loans, credit or accommodation purchases for anyone.

h. Repairs and maintenance of district school board equipment for which district school board funds are available. The exception is for revenues derived from career education production shops, which may be used for these purposes."

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

- Employees who work as gate help at a school Football game must be paid via Payroll, so money from the school's Internal Funds Athletic Account is remitted to the Treasurer's Office to cover these payments to SBBC employees.

- Equipment should be purchased through SAP, with the assistance of the Procurement Department. If Internal Funds are the source of payment, the money is remitted to the Treasurer's Office so that the invoice may be paid by the District's Accounts Payable Department, and the item is added to the school's Property Inventory.

- Schools may engage the Transportation Department to provide buses for field trips, so Internal Funds money may be remitted by the school to the Treasurer's Office to pay Transportation for services.

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

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

- Florida Statute 1011.07 Internal Funds
  https://www.flsenate.gov/Laws/Statutes/2022/1011.07

- Florida Administrative Code 6A-1.001 District Financial Records
  https://www.flrules.org/gateway/ruleNo.asp?id=6A-1.001

- Florida Administrative Code 6A-1.0143 Promotion and Public Relations Funding
  https://www.flrules.org/gateway/ruleno.asp?id=6A-1.0143&Section=0

- Chapter 8 of Financial Accounting for Local and State School Systems 2014 Edition, published by the National Center for Education Statistics – US Department of Education. https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347

General Information on Internal Funds (Continued)

- Chapter 8 *School Internal Funds* of Financial and Program Cost Accounting and Reporting for Florida Schools 2021 published by the Office of Funding and Financial Reporting –Florida Department of Education.
  https://www.fldoe.org/core/fileparse.php/7507/urlt/REDBKCH8.pdf

- School Board Policy 3410 Internal Accounts
  https://web01.browardschools.com/sbbcpolicies/docs/Policy%203410%20.pdf

- School Board Policy 6301 Collection of Monies
  http://www.broward.k12.fl.us/sbbcpolicies/docs/P6301.000.pdf

- School Board Policy 6.3 Supply Fees – Expendable Supplies
  https://web01.browardschools.com/sbbcpolicies/docs/P6.3.0000.pdf

- FAC 6A-10.081

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