INTERNAL FUNDS AUDIT REPORT

Audit of the Internal Funds of Selected Schools



To be presented to the:

Audit Committee on
November 19, 2026

The School Board of Broward County, Florida on
January 20, 2027

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. Allen Zeman

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

November 12, 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 Statements of Changes in Fund Balances for the Internal Funds of twenty-six (26) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 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 receivable, 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 twenty-five (25) schools in this report generally complied with prescribed policies and procedures. The one (1) remaining school's report contained an audit exception.

In our opinion, the Statements 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
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-1.001, 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 2026-27 fiscal year, the Office of the Chief Auditor has audited the financial statements for the locations 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	Audit Committee Report Date	Region	FY 2026 Bookkeeper	Audit Exceptions	Guidance
Falcon Cove Middle School	11/19/2026	SOUTH	**Non-BSC**	Before & After School Child Care	Chapter 8, SPB I-454

Falcon Cove Middle School

2026

FALCON COVE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	4251 Bonaventure Blvd, Weston, FL 33332
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Todd LaPace
Principal:	Steven Carruth
Bookkeeper:	Galeine M. Montimere

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/26
Checking Account – JP Morgan Chase Bank	$	160,229.52
Investment		
Treasurer's Pool Account		160,000.00
TOTAL	$	320,229.52

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 Falcon Cove Middle School for the 2025-26 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 2025-26 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

BEFORE & AFTER CARE

Per *Financial & Program Cost Accounting & Reporting for Florida Schools* ("Red Book") Chapter 8, 2.4 Trust Accounts, a. "Funds collected for a specific, restricted purpose shall be accounted for in a trust account." Standard Practice Bulletin ("SPB") I-454 Administration/Accounting for BASCC and Summer Camp Program states that the bookkeeper/BSC designee remits all Before and After School Child Care ("BASCC") Collections to the Treasury Department. A Check payable to the School Board of Broward County ("SBBC") must be drawn on the Child Care Trust Accounts for the full amount of Child Care collections.

Additionally, the Private Provider Handbook under Operation Fees requires private providers to remit, by the 15th of each month, fifteen percent (15%) of the previous month's gross revenue. All programs are required to pay a consumable items fee. This fee will cover items used on a daily basis such as toilet paper, paper towels, soap, etc. These amounts must be remitted to SBBC per SPB I-454.

During our review of the BASCC program managed by a private provider, we noted that monthly operating fees totaling $8,302.50 for November 2025 through May 2026 were not received until September 2026. As a result, the operating fees were received approximately (4) four to (10) ten months after their required due dates.

It was also noted that fees totaling $13,041.04 from August 2025 through May 2026 were deposited into account 7025-8000 *General Account* instead of trust account 6714-0000 *BASCC Childcare.* The school remitted $4,347.04 to SBBC; however, $8,694 remains in the school's internal funds General Account.

Furthermore, the auditor could not identify a consumables payment based on the information provided. Based on the contractual fee structure, the amount due is estimated to be approximately $900 ($5/day for 180 days).

Recommendation

The Office of the Chief Auditor ("OCA") recommends that the Principal and Bookkeeper ensure all BASCC collections are recorded in the appropriate trust account and remitted in full to the Treasury Department in accordance with SPB I-454.

Additionally, the Principal and Bookkeeper should seek additional guidance and training from the Before and After Child Care Department as well as the Business Support Center on the procedures required by the PPO Handbook and SPB I-454.

FALCON COVE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 2,087.13	$ 6,480.80	$ 6,120.14	$ 1,997.76	$ 2,240.00	$ 2,205.55
Music	5,524.47	3,189.12	4,768.21	-	-	3,945.38
Classes	3,812.22	207,241.44	204,884.75	20.00	281.86	5,907.05
Clubs	165,014.40	253,061.35	222,250.48	16,405.36	55,037.52	157,193.11
Departments	29,842.80	11,873.96	9,033.28	1,577.10	5,882.11	28,378.47
Trusts	67,537.64	33,028.65	124,243.96	154,749.65	99,615.61	31,456.37
General	88,485.06	30,741.99	16,390.69	18,687.88	30,380.65	91,143.59
TOTALS	$ 362,303.72	$ 545,617.31	$ 587,691.51	$ 193,437.75	$ 193,437.75	$ 320,229.52

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STEVEN CARRUTH, PRINCIPAL
FALCON COVE MIDDLE SCHOOL

PHONE: 754-323-3205 **EMAIL:** steven.carruth@browardschools.com

DATE: October 16, 2026

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

FROM: Steven Carruth, Principal
Falcon Cove Middle School

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

SUBJECT: **RESPONSE-AUDIT REPORT ON INTERNAL ACCOUNTS FISCAL YEAR 2026**

This correspondence serves as confirmation of receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2026 for Falcon Cove Middle School. The audit revealed one policy exception related to Before/After Care payments and deposits. In response, and in addition to following the recommendations outlined in the Audit Report, we have implemented the following corrective actions to prevent future exceptions.

Compliance Measures:

- On October 15, 2026, we met with the Before & After Care provider to collect the outstanding $900.00 consumables payment, and to ensure the payments for the 2026-2027 SY are collected by the monthly deadlines.
- Additionally, on October 15, 2026, I met with Mr. Erick Anderson, the Director of BASCC, to receive further information and clarity regarding adherence to SPB I-454 processes.
- Currently, all deposits have been remitted to the Treasury Department to reflect the 15% owed by the private Before & After Care Provider.

Commitment to Compliance and Financial Integrity:
At Falcon Cove Middle School, we remain committed to maintaining the highest standards of financial accountability, transparency, and compliance with district policies. Our leadership team and budget keeper have taken proactive steps to ensure that all fees & deposits align with the established guidelines, preventing future exceptions.

We appreciate the guidance provided through this audit process and value the opportunity to continuously strengthen our financial practices. Please do not hesitate to reach out should you require any further information or documentation regarding our corrective measures.

cc: Dr. Jermaine Fleming, South Regional Superintendent
Todd Lapace, Director, Teaching and Learning, Office of the South Regional Superintendent
Raysa Lugo, Senior Auditor, Office of the Chief Auditor

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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

October 20, 2026

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

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

SUBJECT: **FALCON COVE MIDDLE SCHOOL INTERNAL ACCOUNTS AUDIT FISCAL YEAR 2025-26**

This correspondence comes as a response to the Chief Auditor's internal accounts audit conducted for Falcon Cove Middle School covering Fiscal Year (FY) 2025-26. The audit identified one exception related to Before/After Care payments and deposits. I have thoroughly read and reviewed the audit report and the principal's response in their entirety. In alignment with the Office of the Chief Auditor's (OCA) recommendations, the South Regional Office will implement the actions below:

- The South Region Director will meet with the principal and review the audit findings.
- The South Region Director will direct the principal to meet with Mr. Erick Anderson, Director of BASCC, to receive training on SPB I-454 processes.
- The South Region Director will direct principal to immediately satisfy any outstanding payments.
- The South Region Director will direct the principal to have a written process in place to ensure all payments are made on or before the due date for said payments.
- The South Region Director will meet with the principal quarterly to ensure compliance.

The South Regional Office takes these findings seriously. We will monitor this area closely. The corrective actions will be implemented and reviewed as indicated above. I may be reached at (754) 321-3200 for additional information.

JVF:TL

C: Todd LaPace, Director, South Regional Office
Steven Carruth, Principal, Falcon Cove Middle School

Section II:

Audit Reports with No Exceptions

APOLLO MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	6800 Arthur Street, Hollywood, FL 33024
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Todd LaPace
Principal:	Shadrack Henry
Bookkeepers:	Candice Escarment – Business Support Center (July 2026-Current) Colby Essue – Business Support Center (July 2025-June 2026)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 78,168.87
Investment	
Treasurer's Pool Account	6,000.00
TOTAL	$ 84,168.87

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Apollo Middle School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 21,198.16	$ 6,013.00	$ 19,825.18	$ 1,659.95	$ 4,269.95	$ 4,775.98
Music	522.66	1,747.20	1,106.02	742.18	1,017.44	888.58
Classes	624.05	73,111.56	72,719.68	645.88	1,639.25	22.56
Clubs	35,592.56	60,849.09	43,409.98	28,961.84	29,598.47	52,395.04
Departments	10,856.28	10,876.75	8,672.15	8,353.18	8,349.18	13,064.88
Trusts	16,265.07	11,899.13	24,170.87	11,690.38	7,532.61	8,151.10
General	4,124.60	392.64	-	2,578.41	2,224.92	4,870.73
TOTALS	$ 89,183.38	$ 164,889.37	$ 169,903.88	$ 54,631.82	$ 54,631.82	$ 84,168.87

BAYVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	1175 Middle River Drive, Fort Lauderdale, FL 33304
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principal:	Michael Breslaw
Bookkeeper:	Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/26
Checking Account – JP Morgan Chase Bank	$	89,496.56
TOTAL	$	89,496.56

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 Bayview Elementary School for the 2025-26 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 2025-26 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

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 946.81	$ 86,233.40	$ 78,328.50	$ 5,139.40	$ 10,495.08	$ 3,496.03
Clubs	417.03	1,933.80	1,707.84	201.83	281.44	563.38
Departments	1,304.48	-	(5.54)	256.99	-	1,567.01
Trusts	92,074.07	675,930.59	725,687.01	117,326.31	111,603.87	48,040.09
General	38,691.90	-	2,317.71	1,935.02	2,479.16	35,830.05
TOTALS	$ 133,434.29	$ 764,097.79	$ 808,035.52	$ 124,859.55	$ 124,859.55	$ 89,496.56

BLANCHE ELY HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	1201 NW 6th Avenue, Pompano Beach, FL 33060
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Tariq Qaiyim
Bookkeeper:	Anitra Roland – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 155,008.11
Investment	
Treasurer's Pool Account	120,000.00
TOTAL	$ 275,008.11

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Blanche Ely High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

BLANCHE ELY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 40,256.08	$ 69,668.00	$ 61,553.88	$ 3,709.24	$ 17,025.16	$ 35,054.28
Music	5,143.32	7,376.18	9,227.82	$ 1,842.68	$ 2,287.18	2,847.18
Classes	2,069.58	125,290.83	104,291.58	135,317.12	145,555.27	12,830.68
Clubs	119,068.95	53,933.47	63,995.34	48,457.23	37,568.33	119,895.98
Departments	13,784.84	2,298.84	2,156.59	613.91	3,222.24	11,318.76
Trusts	50,791.29	102,719.00	111,572.25	66,492.79	58,614.86	49,815.97
General	28,909.59	8,689.58	2,193.98	14,586.51	6,746.44	43,245.26
TOTALS	$ 260,023.65	$ 369,975.90	$ 354,991.44	$ 271,019.48	$ 271,019.48	$ 275,008.11

CENTRAL PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	777 N. Nob Hill Road, Plantation, FL 33322
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Ducarmel Augustin
Principal:	Lori Turner
Bookkeeper:	Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 216,417.21
Investment	
Treasurer's Pool Account	20,000.00
TOTAL	$ 236,417.21

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 Central Park Elementary School for the 2025-26 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 2025-26 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

CENTRAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 3,776.00	$ 58,709.50	$ 52,116.35	$ 2,064.92	$ 8,355.40	$ 4,078.67
Clubs	5,244.89	1,318.00	1,523.26	-	562.24	4,477.39
Departments	5,033.68	-	-	-	-	5,033.68
Trusts	51,161.27	841,506.24	740,649.48	101,592.79	86,543.40	167,067.42
General	55,896.58	8,060.14	-	1,837.36	10,034.03	55,760.05
TOTALS	$ 121,112.42	$ 909,593.88	$ 794,289.09	$ 105,495.07	$ 105,495.07	$ 236,417.21

COMMUNITY SCHOOL NORTH
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	1619 NE 4th Avenue, Fort Lauderdale, FL 33304
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principal:	Jonathan Williams
Bookkeeper:	Sharon Lee

CASH AND INVESTMENT SUMMARY

Cash Account:		
Checking Account – JP Morgan Chase Bank	$	18,466.80
Investment		
Treasurer's Pool Account		70,000.00
TOTAL	$	88,466.80

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Community School North for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

COMMUNITY SCHOOL NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT		ENDING BALANCES
Clubs	$ 4,247.99	$ -	$ 194.69	$ 521.15	$ 28.32		$ 4,546.13
Departments	-	-	-	-	-		-
Trusts	58,260.73	223,470.14	222,797.57	224,996.43	235,891.10		48,038.63
General	21,045.13	4,581.01	23.94	15,436.97	5,157.13		35,882.04
TOTALS	$ 83,553.85	$ 228,051.15	$ 223,016.20	$ 240,954.55	$ 241,076.55	(1)	$ 88,466.80

1. The difference in transfers was caused by voids being entered as transfers, which caused the amount to be reflected under "Transfers Out"

CORAL SPRINGS HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	7201 W Sample Road, Coral Springs, FL 33065
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Dwayne Dixon
Bookkeeper:	Erica Bryant – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 48,423.82
Investment	
Treasurer's Pool Account	180,000.00
TOTAL	$ 228,423.82

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Coral Springs High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 1,403.54	$ 57,333.53	$ 40,603.80	$ 1,628.92	$ 7,380.28	$ 12,381.91
Music	2,928.28	17,884.15	11,367.51	4,527.26	9,630.24	4,341.94
Classes	11,334.75	112,687.36	104,748.93	24,720.32	28,487.58	15,505.92
Clubs	104,535.37	122,588.88	126,371.36	64,533.29	65,999.43	99,286.75
Departments	7,517.78	6,650.16	10,303.78	1,312.51	1,311.82	3,864.85
Trusts	62,725.24	55,952.23	97,188.62	69,790.06	43,403.36	47,875.55
General	45,929.78	12,428.23	2,891.46	1,454.58	11,754.23	45,166.90
TOTALS	$ 236,374.74	$ 385,524.54	$ 393,475.46	$ 167,966.94	$ 167,966.94	$ 228,423.82

DEERFIELD BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	910 SW 15th Street, Deerfield Beach, FL 33441
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Jon Marlow
Bookkeeper:	Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 55,518.30
Investment	
Treasurer's Pool Account	150,000.00
TOTAL	$ 205,518.30

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 Deerfield Beach High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 11,546.60	$ 54,074.17	$ 42,048.10	$ 7,005.46	$ 20,300.16	$ 10,277.97
Music	61.03	22,930.96	16,950.00	3,035.78	6,837.90	2,239.87
Classes	3,883.79	44,372.34	45,161.05	7,472.61	7,493.54	3,074.15
Clubs	72,716.34	86,554.10	97,557.81	56,918.67	37,818.73	80,812.57
Departments	24,180.87	5,890.68	6,692.66	3,000.00	512.18	25,866.71
Trusts	50,258.90	47,167.88	57,242.12	56,868.41	53,073.47	43,979.60
General	48,584.39	9,871.62	10,923.63	780.35	9,045.30	39,267.43
TOTALS	$ 211,231.92	$ 270,861.75	$ 276,575.37	$ 135,081.28	$ 135,081.28	$ 205,518.30

DEERFIELD BEACH MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	701 SE 6th Avenue, Deerfield Beach, FL 33441
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Dr. Latori Fulton
Bookkeeper:	Latavia Thompkins – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 68,121.32
Investment	
Treasurer's Pool Account	10,000.00
TOTAL	$ 78,121.32

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 Deerfield Beach Middle School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

DEERFIELD BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 6,271.52	$ 7,243.45	$ 8,100.76	$ 1,600.41	$ 3,360.85	$ 3,653.77
Music	2,570.92	19,233.24	13,796.52	10,685.20	12,718.76	5,974.08
Classes	2,035.67	7,193.60	5,768.01	2,718.59	3,110.02	3,069.83
Clubs	15,618.83	4,706.00	10,848.40	4,151.75	3,570.47	10,057.71
Departments	4,564.09	-	-	-	-	4,564.09
Trusts	47,449.92	67,043.80	91,664.64	38,675.32	34,456.04	27,048.36
General	23,929.06	683.32	243.77	2,034.87	2,650.00	23,753.48
TOTALS	$ 102,440.01	$ 106,103.41	$ 130,422.10	$ 59,866.14	$ 59,866.14	$ 78,121.32

FLORANADA ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	5251 NE 14th Way, Fort Lauderdale, FL 33334
Region:	North
Regional Supt:	Alan Strauss
Director:	Joseph Balchunas
Principals:	Geoffrey Henning (July 2026 - Current) Luke Balchaitis (July 2025 - July 2026)
Bookkeeper:	Adrian Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/26
Checking Account – JP Morgan Chase Bank	$	154,424.17
Investment		
Treasurer's Pool Account		27,000.00
TOTAL	$	181,424.17

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 Floranada Elementary School for the 2025-26 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 2025-26 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

FLORANADA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	$ 883.11	$ -	$ -	$ -	$ -	$ 883.11
Classes	7,433.00	52,928.69	46,802.13	2,446.30	8,018.36	7,987.50
Clubs	7,604.98	1,751.40	2,214.44	1,785.05	1,654.25	7,272.74
Departments	9,753.77	-	-	6,953.80	318.12	16,389.45
Trusts	68,863.46	643,469.04	672,627.22	67,285.12	72,931.55	34,058.85
General	101,691.65	9,995.85	1,306.99	10,279.77	5,827.76	114,832.52
TOTALS	$ 196,229.97	$ 708,144.98	$ 722,950.78	$ 88,750.04	$ 88,750.04	$ 181,424.17

FORT LAUDERDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	1600 NE 4th Avenue, Fort Lauderdale, FL 33305
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Haleh Darbar
Principal:	Erin Brown
Bookkeeper:	Ruth Irvin

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 125,547.20
Investment	
Treasurer's Pool Account	355,000.00
TOTAL	$ 480,547.20

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Fort Lauderdale High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 16,182.00	$ 30,017.71	$ 30,698.90	$ -	$ 10,707.21	$ 4,793.60
Music	6,816.20	20,918.90	22,543.07	2,621.00	2,765.04	5,047.99
Classes	37,314.13	201,119.43	218,576.34	50,471.31	54,780.12	15,548.41
Clubs	252,378.24	345,066.06	319,386.83	62,960.41	70,436.12	270,581.76
Departments	21,265.89	3,819.08	3,359.83	874.64	1,388.78	21,211.00
Trusts	118,881.85	136,703.75	168,793.25	77,613.47	71,824.41	92,581.41
General	59,551.70	21,894.45	28,023.97	20,546.15	3,185.30	70,783.03
TOTALS	$ 512,390.01	$ 759,539.38	$ 791,382.19	$ 215,086.98	$ 215,086.98	$ 480,547.20

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	1000 SW 3rd Street, Hallandale, FL 33009
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Dr. Katie Policastro
Principal:	Lynne Bonny
Bookkeepers:	Roscoe Tillman – Business Support Center (August 2026-Current) Candice Escarment – Business Support Center (July 2025-June 2026)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 55,313.88
Investment	
Treasurer's Pool Account	70,000.00
TOTAL	$ 125,313.88

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 Gulfstream Academy of Hallandale Beach K-8 for the 2025-26 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 2025-26 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

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 8,172.11	$ 1,895.00	$ 2,027.63	$ -	$ 839.00	$ 7,200.48
Music	2,466.61	839.00	1,330.08	839.00	888.72	1,925.81
Classes	4,614.23	20,096.48	15,344.87	3,619.20	9,645.17	3,339.87
Clubs	14,216.31	10,284.44	7,874.29	2,079.77	6,631.80	12,074.43
Departments	18,121.82	8,770.67	14,121.62	595.08	2,832.45	10,533.50
Trusts	46,736.32	20,442.87	34,998.91	28,906.91	27,435.46	33,651.73
General	45,891.34	7,584.42	9,120.34	21,380.72	9,148.08	56,588.06
TOTALS	$ 140,218.74	$ 69,912.88	$ 84,817.74	$ 57,420.68	$ 57,420.68	$ 125,313.88

HOLLYWOOD HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	3501 Taft Street, Hollywood, FL 33021
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Dr. Katie Policastro
Principal:	Christine Ringler
Bookkeeper:	Paula Alexander- Harris – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 64,760.20
TOTAL	$ 64,760.20

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Hollywood Hills Elementary School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 7,273.28	$ 15,664.32	$ 15,547.24	$ 4,701.45	$ 7,491.56	$ 4,600.25
Clubs	13,043.64	9,841.20	6,870.29	3,255.55	3,671.41	15,598.69
Departments	1,736.19	-	855.86	412.80	-	1,293.13
Trusts	16,866.99	373,518.95	376,990.11	27,682.36	29,911.67	11,166.52
General	23,432.11	5,024.59	1,377.57	10,187.30	5,164.82	32,101.61
TOTALS	$ 62,352.21	$ 404,049.06	$ 401,641.07	$ 46,239.46	$ 46,239.46	$ 64,760.20

HOLLYWOOD HILLS HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	5400 Stirling Road, Hollywood, FL 33021
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Todd LaPace
Principal:	Daniel Most
Bookkeepers:	Candice Escarment – Business Support Center (July 2026-Current) Crystal Cuff – Business Support Center (August 2025-June 2026)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 203,998.55
Investment	
Treasurer's Pool Account	56,000.00
TOTAL	$ 259,998.55

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Hollywood Hills High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

HOLLYWOOD HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 17,192.20	$ 13,504.00	$ 10,579.29	$ 2,999.76	$ 8,070.13	$ 15,046.54
Music	2,887.71	3,757.04	3,781.94	4,747.22	3,781.02	3,829.01
Classes	25,639.07	71,441.74	72,087.82	40,158.10	45,289.54	19,861.55
Clubs	106,254.36	118,034.90	120,327.11	54,915.82	59,778.83	99,099.14
Departments	11,369.63	4,052.72	8,285.57	6,937.78	1,892.93	12,181.63
Trusts	103,277.00	50,521.85	71,360.17	65,698.18	62,627.49	85,509.37
General	17,943.54	3,751.41	3,206.72	10,989.63	5,006.55	24,471.31
TOTALS	$ 284,563.51	$ 265,063.66	$ 289,628.62	$ 186,446.49	$ 186,446.49	$ 259,998.55

HOLLYWOOD PARK ELEMENTARY
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	901 N. 69th Way, Hollywood, FL 33024
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Ricardo Santana
Principal:	Galina Markevich
Bookkeepers:	Roscoe Tillman – Business Support Center (August 2026 - Current) Candice Escarment–Business Support Center (July 2025-July 2026)

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 15,537.76
TOTAL	$ 15,537.76

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Hollywood Park Elementary for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HOLLYWOOD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 2,059.40	$ 12,162.00	$ 11,178.00	$ 250.00	$ 1,845.40	$ 1,448.00
Clubs	2,061.58	-	284.45	216.39	-	1,993.52
Departments	2,281.93	-	-	-	-	2,281.93
Trusts	3,474.70	6,270.94	7,523.39	4,577.25	2,858.96	3,940.54
General	3,899.46	2,313.59	-	895.64	1,234.92	5,873.77
TOTALS	$ 13,777.07	$ 20,746.53	$ 18,985.84	$ 5,939.28	$ 5,939.28	$ 15,537.76

J. P. TARAVELLA HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	10600 Riverside Drive, Coral Springs, FL 33071
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Marietta De Armas
Bookkeeper:	Kara Rodman

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/26
Checking Account – JP Morgan Chase Bank	$	148,054.39
Investment		
Treasurer's Pool Account		100,000.00
TOTAL	$	248,054.39

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 J. P. Taravella High School for the 2025-26 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 2025-26 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

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 3,439.98	$ 35,287.48	$ 31,276.31	$ 144.00	$ 6,393.04	$ 1,202.11
Music	6,814.65	10,710.65	7,672.54	265.21	5,426.64	4,691.33
Classes	29,142.31	99,811.56	59,278.44	60,505.38	64,463.17	65,717.64
Clubs	133,493.27	301,183.80	311,979.07	27,091.00	30,742.68	119,046.32
Departments	8,603.88	8,665.40	8,545.09	836.80	2,341.35	7,219.64
Trusts	35,950.46	196,840.89	222,230.34	66,683.35	46,753.63	30,490.73
General	22,819.40	7,516.76	11,744.31	6,694.01	5,599.24	19,686.62
TOTALS	$ 240,263.95	$ 660,016.54	$ 652,726.10	$ 162,219.75 (2)	$ 161,719.75	$ 248,054.39

2. The difference in transfers was caused by the journal entry being entered as a transfer instead of a deposit, which caused the amount to be reflected under "Transfers In" instead of "Credits/Fund+"

MARJORY STONEMAN DOUGLAS HIGH
SCHOOL AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	5901 Pine Island Road, Parkland, FL 33067
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Michelle Kefford
Bookkeeper:	Elizabeth Morales

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 122,666.77
Investment	
Treasurer's Pool Account	1,050,000.00
TOTAL	$ 1,172,666.77

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 Marjory Stoneman Douglas High School for the 2025-26 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 2025-26 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

MARJORY STONEMAN DOUGLAS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 21,073.55	$ 82,662.13	$ 80,993.67	$ 56,477.50	$ 33,835.55	$ 45,383.96
Music	14,031.63	4,962.80	8,750.39	562.53	2,962.02	7,844.55
Classes	104,397.23	111,319.18	111,483.10	38,609.00	48,249.61	94,592.70
Clubs	404,776.75	953,877.06	877,400.66	217,901.37	263,686.15	435,468.37
Departments	63,180.61	56,525.84	52,098.72	29,972.78	47,300.50	50,280.01
Trusts	328,609.83	493,879.17	549,366.47	477,245.00	406,236.36	344,131.17
General	156,095.12	66,820.30	9,451.42	15,794.41	34,292.40	194,966.01
TOTALS	$ 1,092,164.72	$ 1,770,046.48	$ 1,689,544.43	$ 836,562.59	$ 836,562.59	$ 1,172,666.77

MONARCH HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	5050 Wiles Road, Coconut Creek, FL 33073
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	James Cecil
Bookkeeper:	Amar Chad – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/26
Checking Account – JP Morgan Chase Bank	$	38,282.39
Investment		
Treasurer's Pool Account		250,000.00
TOTAL	$	288,282.39

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 Monarch High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MONARCH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 1,155.48	$ 32,077.26	$ 23,306.04	$ 9.73	$ 2,902.80	$ 7,033.63
Music	7,264.61	32,632.54	31,937.89	5,855.56	7,609.64	6,205.18
Classes	23,679.46	112,073.24	109,651.87	52,560.66	55,614.24	23,047.25
Clubs	177,634.43	159,592.70	178,467.80	104,430.25	105,214.08	157,975.50
Departments	11,092.63	11,233.71	12,617.28	757.68	952.02	9,514.72
Trusts	48,644.37	66,919.26	70,541.37	62,884.16	63,302.13	44,604.29
General	48,161.82	18,382.40	35,739.27	21,754.40	12,657.53	39,901.82
TOTALS	$ 317,632.80	$ 432,911.11	$ 462,261.52	$ 248,252.44	$ 248,252.44	$ 288,282.39

NORTH SIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	120 NE 11th Street, Fort Lauderdale, FL 33304
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principal:	Marilyn Guirand
Bookkeeper:	Cynthia L. Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/26
Checking Account – JP Morgan Chase Bank	$	10,864.05
TOTAL	$	10,864.05

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 North Side Elementary School for the 2025-26 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 2025-26 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

NORTH SIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 1,515.34	$ 904.40	$ 419.02	$ 1,327.84	$ 1,702.32	$ 1,626.24
Clubs	2,766.67	2,280.00	2,855.11	508.33	-	2,699.89
Departments	2,946.28	1,449.99	967.04	-	-	3,429.23
Trusts	2,616.67	14,095.91	15,043.06	2,233.08	1,945.78	1,956.82
General	1,911.16	91.00	429.14	397.75	818.90	1,151.87
TOTALS	$ 11,756.12	$ 18,821.30	$ 19,713.37	$ 4,467.00	$ 4,467.00	$ 10,864.05

PIONEER MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	5350 SW 90th Avenue, Cooper City, FL 33328
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Todd LaPace
Principal:	Daniel Lechtman
Bookkeeper:	Veronica Garasa

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 58,327.74
Investment	
Treasurer's Pool Account	45,000.00
TOTAL	$ 103,327.74

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pioneer Middle School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

PIONEER MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 843.99	$ 6,755.75	$ 5,087.38	$ -	$ 575.00	$ 1,937.36
Music	2,233.06	112,477.86	112,065.15	243.76	1,205.44	1,684.09
Classes	6,176.90	224,630.88	220,383.83	1,672.55	5,079.90	7,016.60
Clubs	54,528.19	63,942.73	57,460.98	1,864.38	2,320.76	60,553.56
Departments	14,775.39	23,290.80	22,565.45	-	-	15,500.74
Trusts	9,924.48	17,335.92	28,198.14	25,202.79	17,414.81	6,850.24
General	12,081.24	10,908.04	10,816.56	1,547.20	3,934.77	9,785.15
TOTALS	$ 100,563.25	$ 459,341.98	$ 456,577.49	$ 30,530.68	$ 30,530.68	$ 103,327.74

PLANTATION HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	6901 NW 16th Street, Plantation, FL 33313
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Haleh Darbar
Principal:	Casandra Robinson
Bookkeeper:	Anitra Roland – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 122,245.39
Investment	
Treasurer's Pool Account	80,000.00
TOTAL	$ 202,245.39

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Plantation High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 9,874.58	$ 28,870.46	$ 22,063.97	$ 5,719.98	$ 9,129.66	$ 13,271.39
Music	823.91	658.40	472.65	1,198.31	658.40	1,549.57
Classes	11,418.26	108,515.78	105,619.16	48,572.39	51,234.15	11,653.12
Clubs	118,685.75	73,919.02	117,501.42	29,729.30	27,955.53	76,877.12
Departments	5,536.89	1,545.04	1,533.82	5.00	134.72	5,418.39
Trusts	43,152.24	65,677.96	58,032.34	56,099.57	55,876.75	51,020.68
General	35,663.69	5,935.27	2,808.50	12,523.15	8,858.49	42,455.12
TOTALS	$ 225,155.32	$ 285,121.93	$ 308,031.86	$ 153,847.70	$ 153,847.70	$ 202,245.39

POMPANO BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	600 Northeast 13th Avenue, Pompano Beach, FL 33060
Region:	North
Regional Supt:	Alan Strauss
Director:	Teresa Hall
Principal:	Lisa Spencer
Bookkeeper:	Judy Lefort

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 173,884.39
Investment	
Treasurer's Pool Account	275,000.00
TOTAL	$ 448,884.39

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 Pompano Beach High School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025-2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 38,366.98	$ 45,532.69	$ 38,361.07	$ 4,100.00	$ 19,599.99	$ 30,038.61
Music	4,084.10	1,747.70	2,940.27	1,706.82	1,747.70	2,850.65
Classes	31,308.06	55,619.38	58,598.74	16,832.68	20,865.65	24,295.73
Clubs	162,895.88	176,659.96	166,398.89	51,908.31	65,659.06	159,406.20
Departments	14,013.03	1,432.75	288.43	-	47.00	15,110.35
Trusts	91,250.49	138,864.60	121,421.43	112,025.91	104,139.47	116,580.10
General	67,077.53	20,695.15	12,655.08	37,197.13	11,711.98	100,602.75
TOTALS	$ 408,996.07	$ 440,552.23	$ 400,663.91	$ 223,770.85	$ 223,770.85	$ 448,884.39

SHERIDAN TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	5400 W Sheridan Street, Hollywood, FL 33021
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Dr. Leo Nesmith
Principal:	Cara Daniel
Bookkeeper:	Tina Wright

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 610,944.37
Investment	
Treasurer's Pool Account	1,350,000.00
TOTAL	$ 1,960,944.37

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 Sheridan Technical College for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

SHERIDAN TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	$ 19,173.26	$ 104,495.41	$ 103,176.82	$ 6,706.58	$ 6,706.58	$ 20,491.85
Clubs	51,486.94	45,784.29	30,189.86	-	1,795.71	65,285.66
Departments	1,675.32	537,029.74	537,234.67	7,824.00	8,718.07	576.32
Trusts	1,045,093.76	4,945,651.99	4,889,048.06	725,427.13	674,125.90	1,152,998.92
General	642,392.46	996,047.58	868,236.97	844,894.69	893,506.14	721,591.62
TOTALS	$ 1,759,821.74	$ 6,629,009.01	$ 6,427,886.38	$ 1,584,852.40	$ 1,584,852.40	$ 1,960,944.37

SILVER TRAIL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	18300 Sheridan Street, Pembroke Pines, FL 33331
Region:	South
Regional Supt:	Dr. Jermaine Fleming
Director:	Todd LaPace
Principal:	John Tienjaroonkui
Bookkeeper:	Victoria Kozakoff

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 92,682.46
Investment	
Treasurer's Pool Account	75,000.00
TOTAL	$ 167,682.46

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Silver Trail Middle School for the 2025-26 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 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

SILVER TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 7,055.04	$ 5,391.24	$ 5,641.41	$ 192.00	$ 192.00	$ 6,804.87
Music	450.09	5,144.52	5,448.25	729.60	729.60	146.36
Classes	1,098.37	108,529.28	105,889.78	-	2,899.74	838.13
Clubs	55,931.02	66,332.09	58,766.40	32,512.87	34,154.83	61,854.75
Departments	33,111.57	20,182.15	10,777.79	35,373.40	35,452.90	42,436.43
Trusts	12,606.09	95,486.43	98,975.09	163,365.43	157,106.64	15,376.22
General	36,340.93	9,366.57	3,844.21	11,187.52	12,825.11	40,225.70
TOTALS	$ 146,593.11	$ 310,432.28	$ 289,342.93	$ 243,360.82	$ 243,360.82	$ 167,682.46

STRANAHAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	1800 SW Fifth Place, Fort Lauderdale, FL 33312
Region:	Central
Regional Supt:	Dr. Ted Toomer
Director:	Haleh Darbar
Principal:	Nichola Stephenson Gayle
Bookkeeper:	Kimberly Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	6/30/26
Checking Account – JP Morgan Chase Bank	$ 42,874.68
Investment	
Treasurer's Pool Account	66,000.00
TOTAL	$ 108,874.68

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 Stranahan High School for the 2025-26 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 2025-26 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

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	$ 7,183.21	$ 20,786.71	$ 12,835.03	$ 161.38	$ 6,744.61	$ 8,551.66
Music	1,813.30	25,386.61	21,285.24	274.74	5,680.20	509.21
Classes	2,778.81	63,029.39	60,575.66	6,891.05	7,166.97	4,956.62
Clubs	35,293.13	40,527.16	31,890.10	19,277.27	28,570.29	34,637.17
Departments	24,009.57	425.36	2,822.51	2,381.15	9,938.41	14,055.16
Trusts	23,760.98	49,832.48	76,628.47	66,229.52	36,252.65	26,941.86
General	27,561.70	5,153.82	12,630.54	4,922.28	5,784.26	19,223.00
TOTALS	$ 122,400.70	$ 205,141.53	$ 218,667.55	$ 100,137.39	$ 100,137.39	$ 108,874.68

WINSTON PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address:	4000 Winston Park Blvd., Coconut Creek, FL 33073
Region:	North
Regional Supt:	Alan Strauss
Director:	Joseph Balchunas
Principal:	Devon O'Neal
Bookkeeper:	Pamela L. Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		6/30/26
Checking Account – JP Morgan Chase Bank	$	76,576.05
Investment		
Treasurer's Pool Account		10,000.00
TOTAL	$	86,576.05

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 Winston Park Elementary School for the 2025-26 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 2025-26 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

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	$ 2,254.57	$ 1,046.00	$ 926.72	$ 400.69	$ 472.00	$ 2,302.54
Classes	2,680.61	51,881.64	37,180.67	7,080.94	19,776.84	4,685.68
Clubs	3,740.40	4,383.14	3,452.82	2,012.94	1,462.92	5,220.74
Departments	11,466.69	7,588.21	3,976.24	3,611.97	3,611.97	15,078.66
Trusts	21,494.74	89,330.98	113,093.15	65,476.97	50,873.80	12,335.74
General	46,936.74	7,077.37	4,675.44	6,624.53	9,010.51	46,952.69
TOTALS	$ 88,573.75	$ 161,307.34	$ 163,305.04	$ 85,208.04	$ 85,208.04	$ 86,576.05

Section III:

Appendices

THE OFFICE OF THE CHIEF AUDITOR

FISCAL YEAR 2025 - 26 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

School	Audit Committee Report Date	Region	FY 2026 Bookkeeper	Audit Exceptions	Guidance
Sunland Park Academy	10/1/2026	STO	**BSC**	Money Collections	Chapter 8, SPB I-302
Falcon Cove Middle School	11/19/2026	SOUTH	**Non-BSC**	Before & After School Child Care	Chapter 8, SPB I-454

THE OFFICE OF THE CHIEF AUDITOR

FY 2021-2026 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	School	Audit Committee Report Date	Region	FY26 Ending Balance	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	FY 2026 Bookkeepers	FY 2026 Audit Exceptions
1	Banyan Elementary School	10/1/2026	Central	6,363.58	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
2	Boulevard Heights Elementary School	10/1/2026	South	14,279.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
3	Broward Estates Elementary School	10/1/2026	STO	16,168.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
4	Broward Virtual School	10/1/2026	South	6,775.12	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
5	C. Robert Markham Elementary School	10/1/2026	STO	14,837.38	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
6	Castle Hill Elementary School	10/1/2026	STO	6,684.05	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
7	Chapel Trail Elementary School	10/1/2026	South	31,709.96	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
8	Charles W. Flanagan High School	10/1/2026	South	387,895.42	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None
9	Coral Cove Academy of the Arts	10/1/2026	South	43,639.27	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
10	Cypress Elementary School	10/1/2026	North	22,392.51	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
11	Deerfield Park Elementary School	10/1/2026	North	11,918.20	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
12	Endeavour Primary Learning Center	10/1/2026	STO	5,350.04	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
13	Everglades High School	10/1/2026	South	224,902.94	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
14	Fairway Elementary School	10/1/2026	South	13,556.90	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
15	Indian Ridge Middle School	10/1/2026	Central	100,144.13	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
16	James S. Hunt Elementary School	10/1/2026	North	25,051.18	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
17	Lake Forest Elementary	10/1/2026	South	18,944.59	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None
18	Lakeside Elementary School	10/1/2026	South	35,046.36	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
19	Lanier-James Education Center	10/1/2026	South	2,672.77	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
20	Larkdale Elementary School	10/1/2026	STO	12,934.27	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
21	Lloyd Estates Elementary School	10/1/2026	North	20,933.20	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
22	Mary M. Bethune Elementary School	10/1/2026	South	18,453.75	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
23	McNicol Middle School	10/1/2026	South	20,435.19	BSC	Exceptions	BSC	Exceptions	BSC	None	BSC	None	BSC	None	BSC	None
24	Morrow Elementary School	10/1/2026	STO	6,996.38	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
25	North Fork Elementary School	10/1/2026	STO	2,824.56	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
26	Oakridge Elementary School	10/1/2026	STO	17,799.09	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
27	Pines Lakes Elementary School	10/1/2026	South	15,660.97	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
28	Royal Palm STEM Museum Magnet	10/1/2026	STO	16,172.23	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
29	South Broward High School	10/1/2026	South	424,627.97	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None
30	Sunland Park Academy	10/1/2026	STO	12,719.54	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
31	The Quest Center	10/1/2026	Central	18,342.32	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
32	Tropical Elementary School	10/1/2026	Central	130,555.11	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
33	Western High School	10/1/2026	Central	626,482.77	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	BSC	Exception	BSC	None	BSC	None
34	Whispering Pines Center	10/1/2026	Central	14,609.31	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
35	Apollo Middle School	11/19/2026	South	84,168.87	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
36	Bayview Elementary School	11/19/2026	Central	89,496.56	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	BSC	None	BSC	None
37	Blanche Ely High School	11/19/2026	North	275,008.11	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
38	Central Park Elementary School	11/19/2026	Central	236,417.21	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR

FY 2021-2026 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	School	Audit Committee Report Date	Region	FY26 Ending Balance	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	FY 2026 Bookkeepers	FY 2026 Audit Exceptions
39	Community School North	11/19/2026	Central	88,466.80	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
40	Coral Springs High School	11/19/2026	North	228,423.82	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	Exception	BSC	None
41	Deerfield Beach High School	11/19/2026	North	205,518.30	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None
42	Deerfield Beach Middle School	11/19/2026	North	78,121.32	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
43	Falcon Cove Middle School	11/19/2026	South	320,229.52	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception
44	Floranada Elementary School	11/19/2026	North	181,424.17	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
45	Fort Lauderdale High School	11/19/2026	Central	480,547.20	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None
46	Gulfstream Academy of Hallandale Beach	11/19/2026	South	125,313.88	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
47	Hollywood Hills Elementary School	11/19/2026	South	64,760.20	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
48	Hollywood Hills High School	11/19/2026	South	259,998.55	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
49	Hollywood Park Elementary School	11/19/2026	South	15,537.76	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
50	J.P. Taravella High School	11/19/2026	North	248,054.39	Non-BSC	Exception	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
51	Marjory Stoneman Douglas High School	11/19/2026	North	1,172,666.77	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
52	Monarch High School	11/19/2026	North	288,282.39	BSC	None	BSC	None	BSC	None	Non-BSC	Exception	BSC	Exception	BSC	None
53	North Side Elementary School	11/19/2026	Central	10,864.05	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
54	Pioneer Middle School	11/19/2026	South	103,327.74	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
55	Plantation High School	11/19/2026	Central	202,245.39	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
56	Pompano Beach High School	11/19/2026	North	448,884.39	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
57	Sheridan Technical College	11/19/2026	Central	1,960,944.37	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None
58	Silver Trail Middle School	11/19/2026	South	167,682.46	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
59	Stranahan High School	11/19/2026	Central	108,874.68	BSC	Exception	BSC	Exception	BSC	Exception	BSC	Exception	BSC	None	BSC	None
60	Winston Park Elementary School	11/19/2026	North	86,576.05	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
		Total Funds Complet		9,879,713.29												

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 $25.1M in June 2025 and $24M in June 2026. During fiscal year 2026, the combined total of inflows was approximately $74M, and the combined total of outflows was $75M.

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 2026 totaled $11.6M.

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 (Red Book) 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 6380 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