

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER II



MARCH 2006

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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**INTERNAL AUDIT REPORT
REGIONAL CENTER II ELEMENTARY SCHOOLS**

MARCH 2006

AUDIT COMMITTEE MEETING

MARCH 14, 2006

SCHOOL BOARD MEETING

APRIL 18, 2006

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Rudolph F. Crew, Ed.D.

Chief Auditor
Allen M. Vann, CPA

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Miami-Dade County School Board

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Dr. Solomon C. Stinson

March 6, 2006

Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of 21 of the 28 elementary schools from Regional Center II. The audit period was for the fiscal year ended June 30, 2005. Six elementary schools from this Regional Center were previously published as result of a change in principal. The remaining elementary school will be published at a later date.

The audits included a review of internal funds, property, and payroll records. We reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. We also reviewed the Purchasing Credit Card Program and the most current "Authorized Applications for Employees by Locations Report" at selected schools. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process are included herein.

Our audits disclosed that all 21 schools in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were generally followed at the schools where such reviews were performed. The physical inventory results showed that all schools were in compliance with property procedures. Property losses reported missing through the Plant Security Report process were minimal.

This report will be presented to the Audit Committee at its March 14, 2006 meeting and to the School Board at its April 18, 2006 meeting.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 21 of the 28 elementary schools from Regional Center II. The audit period was for the fiscal year ended June 30, 2005. Previously, six elementary schools from this Regional Center were published as result of a change in principal: William J. Bryan Elementary, Greynolds Park Elementary, Hibiscus Elementary, North Beach Elementary, North Miami Elementary, and Treasure Island Elementary. The audit results of the remaining school, Hubert O. Sibley Elementary, will be published at a later date.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at seven schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at four schools.

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2004-05 fiscal year, on the cash basis of accounting. Additionally, as of June 30, 2005, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

Internal Funds

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at all 21 schools in this report (See Schedule on page 8).

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 21 elementary schools in this report. We are also including the results of Greynolds Park Elementary, whose property inventory was pending at the time the audit was published earlier this fiscal year. Results indicated that the schools were in compliance with property procedures and there were "no unlocated" items. Approximately \$10.6 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed six items at a cost of \$8,598 and a depreciated value of \$2,645 reported missing at six schools (Page 10).

Payroll

- o Our review of the payroll preparation and check distribution procedures disclosed that there was generally adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the schools included herein. In addition, the payroll rosters were generally supported by adequately prepared attendance sheets as described by the Payroll Processing Procedures Manual.

Purchasing Credit Card Program

- o A review of the Purchasing Credit Card Program's records and procedures at seven schools disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at four schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
 - **We commend the administration and staff of these schools, as well as Regional Center II, School Improvement, and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

The Office of Management and Compliance Audits has performed the audits of the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires an annual audit of internal funds.

Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. Internal funds monies are collected in connection with summer program activities, school athletic events, fund-raising activities, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies and all other similar monies, properties or benefits.

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2005 was 3.25%.

The principal of each individual school, and his/her staff, are primarily responsible for performing the actual internal accounting functions in accordance with the Manual of Internal Fund Accounting and maintaining adequate internal controls. The financial statements are similarly the responsibility of management and were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools' internal funds and consequently are not audited by us.

Property

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Accordingly, our office conducts yearly inventories at each school of all property items with an individual cost of \$1,000 or more, the results of which are reported herein.

Payroll

All payroll transactions must be processed following the Payroll Processing Procedures Manual, which establishes the guidelines for the recordkeeping, reporting, and maintenance of payroll and payroll records.

Each school processes its own biweekly payrolls. Timekeeping personnel enter the employees' time and attendance data, on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll. Once the checks/advice are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card (P-Card) Program

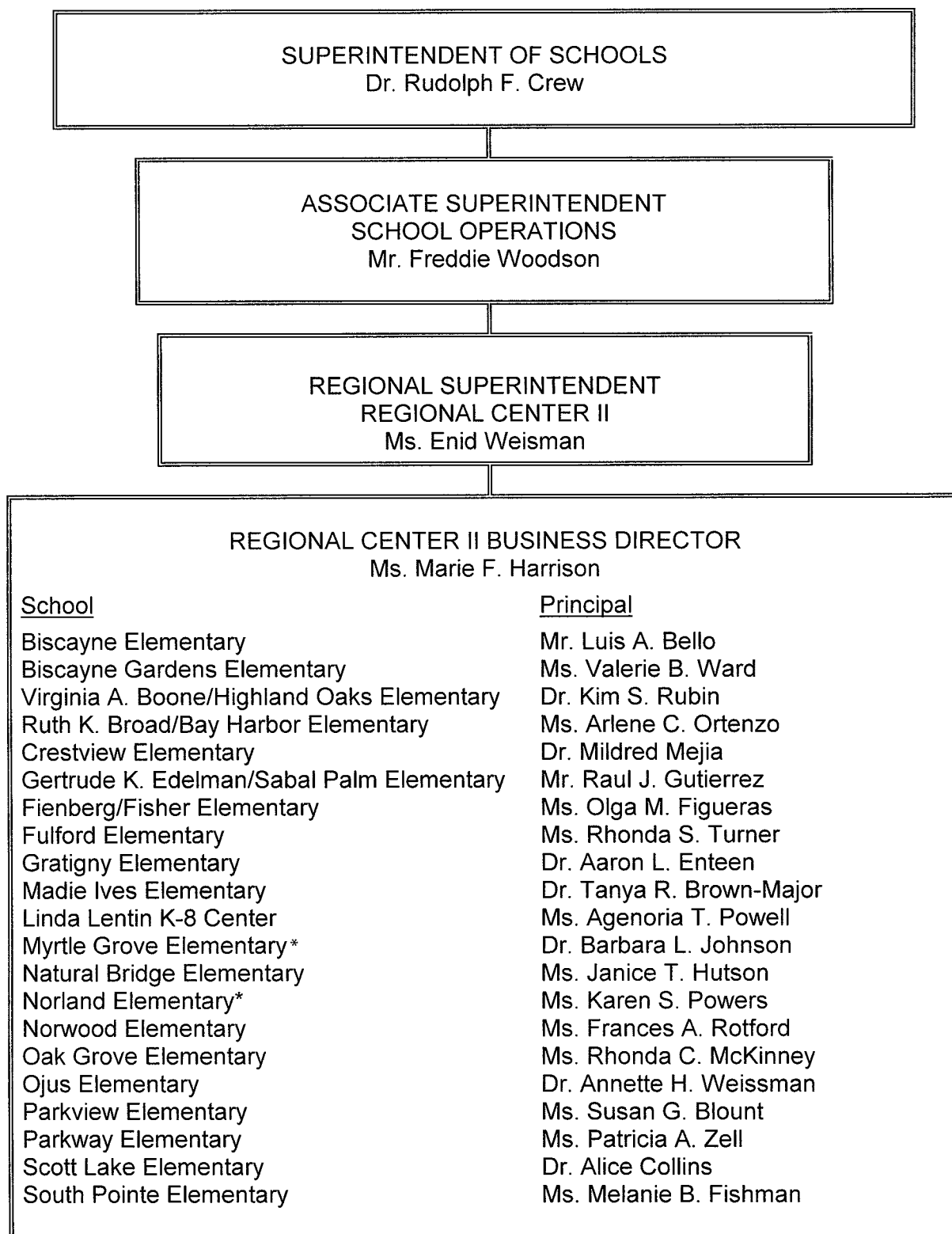
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

The credit card program was designed to streamline the acquisition process by enabling employees at the schools to make small dollar purchases (less than \$1,000 per individual transaction) for materials and supplies. The program is managed by the Office of the Controller.

Data Security Quarterly Management Report and Approval Review

Principals are responsible to ensure that only authorized school staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this quarterly report to determine the appropriateness of computer applications approved for each school employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students' academic grades is limited to a specific and restricted number of authorized personnel at their schools.

ORGANIZATIONAL CHART



* Effective August 2004, this school became a School Improvement Zone school. As part of the reorganization, it also reports to School Improvement Zone Operations (two elementary schools in this Regional Center).

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2005-06 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2005 of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

- express an opinion on the financial statements of the schools;
- evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- provide assurances to the administration regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card programs procedures; and that certain information technology controls are in place.

In addition to the audit of internal funds we performed the following:

- An inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools to evaluate the propriety of the preparation and processing of the payroll, and to determine adherence to the Payroll Processing Procedures Manual.
- A review of the purchasing credit card program records and procedures **currently in effect** was made at **selected** schools to determine compliance with the Purchasing Credit Card Program Policies & Procedures Manual.
- A review of Information Technology Services (ITS) "Authorized Applications for Employees by Locations Report" at **selected** schools to ascertain that they are currently being reviewed and signed by the principal and that, according to these reports, access to academic grade changes via the computer system is limited and restricted.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements

of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2005.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories. To the extent that grants and donations were received, we performed such tests as deemed appropriate in the circumstances to ensure that internal controls over financial reporting were adequate.

Reportable conditions are covered in the individual audit report of the school where the conditions were noted, as well as summarized in the **Summary of Audit Findings section within the Executive Summary** of this report. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SUMMARY SCHEDULE OF AUDIT FINDINGS

**REGIONAL CENTER II ELEMENTARY SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS**

Work Loc. No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS	
			Total per School	Total per School	AREA OF FINDINGS
0321	Biscayne Elementary ⁽¹⁾	11	None	None	
0361	Biscayne Gardens Elementary ⁽²⁾	13	None	6	<ul style="list-style-type: none"> • Comm. School • Pre-K Program • BSC/ASC Program • Financial Rec. • Disbursements • Payroll
2441	V. A. Boone/Highland Oaks El. ⁽¹⁾	15	None	None	
0241	Ruth K. Broad/Bay Harbor El.	17	None	None	
0561	William J. Bryan Elementary ⁽³⁾	--			
1161	Crestview Elementary ⁽¹⁾	19	None	None	
4801	G. K. Edelman/Sabal Palm El.	21	None	None	
0761	Fienberg/Fisher Elementary ⁽²⁾	23	None	None	
2081	Fulford Elementary ⁽²⁾	25	None	None	
2241	Gratigny Elementary	27	None	None	
2281	Greynolds Park Elementary ⁽³⁾	--			
2401	Hibiscus Elementary ⁽³⁾	--			
2581	Madie Ives Elementary	29	None	None	
2911	Linda Lentin K-8 Center	31	None	None	
3581	Myrtle Grove Elementary ⁽²⁾⁽⁴⁾	33	None	None	
3661	Natural Bridge Elementary ⁽¹⁾	35	None	1	• Financial Mgt.
3701	Norland Elementary ⁽⁴⁾	37	None	None	
3741	North Beach Elementary ⁽³⁾	--			
3941	North Miami Elementary ⁽³⁾	--			
4001	Norwood Elementary ⁽¹⁾	39	None	None	
4021	Oak Grove Elementary	41	None	None	
4061	Ojus Elementary	43	None	None	
4301	Parkview Elementary ⁽¹⁾	45	None	None	
4341	Parkway Elementary	47	None	None	
4881	Scott Lake Elementary	49	None	None	
5141	Hubert O. Sibley El. ⁽⁵⁾	--			
5091	South Pointe Elementary ⁽¹⁾	51	None	None	
5481	Treasure Island El. ⁽³⁾	--			
	Total		None	7	

Notes:

- (1) Purchasing Credit Card Program records and procedures reviewed at this school (7 schools).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (4 schools).
- (3) Audit report previously published as result of a change in principal (6 schools).
- (4) School Improvement Zone school (2 schools).
- (5) Audit results to be published at a later date (1 school).

PROPERTY SCHEDULES

**REGIONAL CENTER II ELEMENTARY SCHOOLS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
0321	Biscayne Elementary	386	\$ 567,164	None			None	
0361	Biscayne Gardens Elementary	361	559,589	None			None	
2441	V. A. Boone/Highland Oaks El.	352	467,182	None			None	
0241	Ruth K. Broad/Bay Harbor El.	479	614,820	None			None	
0561	William J. Bryan Elementary ⁽¹⁾	--						
1161	Crestview Elementary	280	391,683	None			None	
4801	G. K. Edelman/Sabal Palm El.	305	411,824	None			None	
0761	Fienberg/Fisher Elementary	578	666,543	None			None	
2081	Fulford Elementary	391	511,900	None			None	
2241	Gratigny Elementary	355	483,511	None			None	
2281	Greynolds Park Elementary ⁽²⁾	432	581,036	None			None	
2401	Hibiscus Elementary ⁽³⁾	--						
2581	Madie Ives Elementary	399	567,887	None			None	
2911	Linda Lentin K-8 Center	423	660,159	None			None	
3581	Myrtle Grove Elementary	300	481,837	None			None	
3661	Natural Bridge Elementary	372	484,803	None			None	
3701	Norland Elementary	313	441,640	None			None	
3741	North Beach Elementary ⁽³⁾	--						
3941	North Miami Elementary ⁽³⁾	--						
4001	Norwood Elementary	305	456,702	None			None	
4021	Oak Grove Elementary	240	317,495	None			None	
4061	Ojus Elementary	329	448,725	None			None	
4301	Parkview Elementary	317	451,318	None			None	
4341	Parkway Elementary	228	352,092	None			None	
4881	Scott Lake Elementary	245	342,639	None			None	
5141	Hubert O. Sibley Elementary ⁽⁴⁾	--						
5091	South Pointe Elementary	250	333,342	None			None	
5481	Treasure Island Elementary ⁽³⁾	--						
	TOTAL	7,640	\$ 10,593,891	None			None	

Notes:

- (1) Property inventory results presented to the Audit Committee on September 6, 2005 meeting and to the School Board on October 19, 2005 (1 school).
- (2) Property inventory results were pending publication. Audit results for the 2004-05 FY previously presented to the Audit Committee on September 6, 2005 meeting and to the School Board on October 19, 2005 (1 school).
- (3) Property inventory results presented to the Audit Committee on December 7, 2005 meeting and to the School Board on December 14, 2005 (4 schools).
- (4) Property inventory results to be presented at a later date, in conjunction with the results of the audit (1 school).

**REGIONAL CENTER II ELEMENTARY SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

Work Location No.	School	No. Of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Audio Visual	Computers	
2241	Gratigny Elementary	1	1	\$ 1,667	\$ 1,667		\$ 153
2581	Madie Ives Elementary	1	1	1,457		\$ 1,457	1,044
3661	Natural Bridge Elementary	1	1	1,028		1,028	172
3701	Norland Elementary	1	1	1,550		1,550	233
4301	Parkview Elementary	1	1	1,346		1,346	965
4881	Scott Lake Elementary	1	1	1,550		1,550	78
	Total	6	6	\$ 8,598	\$ 1,667	\$ 6,931	\$ 2,645

Notes:

Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

II. INDIVIDUAL AUDIT REPORTS

BISCAYNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 800 77 Street, Miami Beach, Florida 33141

Date School Established: 1941

Grades: PK-6

Principal: Mr. Luis A. Bello

Bookkeeper: Ms. Rosa Mayra Babani

Community School Assistant Principal: Dr. Karmenchu Santana-Vega

After School Care Program Manager: Mr. Michael Perez

Community School Secretary: Ms. Aurora Zayas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
City National Bank of Florida	--	0.10	\$ 1,560.78
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>20,654.72</u>
TOTAL			<u>\$ 22,215.50</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 0321 BISCAYNE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	5,286.90	.00	.00	5,286.90-	.00	
LIBRARY	3,295.09	746.03	5,785.08	3,274.71	1,530.75	
LOST&DAMAGE TEXT	.00	978.61	978.61	.00	.00	
FIELD TRIPS 2	.00	1,911.00	1,887.00	24.00-	.00	
FIELD TRIPS 4	.00	1,082.00	1,082.00	.00	.00	
FIELD TRIPS 5	.00	1,359.00	1,336.75	22.25-	.00	
FIELD TRIPS 6	.00	666.00	590.00	76.00-	.00	
FIELD TRIPS 7	.00	1,350.00	1,350.00	.00	.00	
FIELD TRIPS 9	.00	348.50	348.50	.00	.00	
FIELD TRIPS 10	.00	420.00	420.00	.00	.00	
SPECIAL PURPOSE	6,202.14	4,670.00	5,936.24	1,658.65	6,594.55	
UNCLAIMED STALE-	47.50	.00	47.50	35.00	35.00	
UNITED WAY	.00	2,071.00	2,071.00	.00	.00	
BOOK FAIR	.00	11,628.68	8,353.97	3,274.71-	.00	
VANDALISM	.00	47.70	40.00	.00	7.70	
GRANTS I	.00	682.50	682.50	.00	.00	
SCHOOL IMPROVEME	315.09	.00	315.09	.00	.00	
GRANTS II	2,500.00	.00	2,500.00	.00	.00	
GRANT III	.00	729.00	729.00	.00	.00	
TRUST	17,646.72	28,690.02	34,453.24	3,715.50-	8,168.00	
GENERAL						
GENERAL MISCELLA	6,555.04	.00	7,163.30	5,409.15	4,800.89	
CASH OVER & SHOR	.00	.85	.00	.00	.85	
INTEREST	.00	502.83	.00	.00	502.83	
SCHOOL PICTURES	.00	7,431.00	4,637.13	1,414.44-	1,379.43	
VENDING MACHINES	.00	279.21	.00	279.21-	.00	
TRAVEL-FACULTY/A	.00	.00	184.04	.00	184.04-	
EQUIPMENT	.00	.00	505.00	505.00	.00	
DONATIONS	.00	344.11	.00	.00	344.11	
GENERAL	6,555.04	8,558.00	12,489.47	4,220.50	6,844.07	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,000.00	.00	.00	.00	6,000.00	
INSTRUCTIONAL MATE	6,000.00	.00	.00	.00	6,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	150,555.50	150,050.50	505.00-	.00	
COMM SCH CLASS F	.00	25,410.50	25,410.50	.00	.00	
COMM SCHL-FIELD	.00	468.00	468.00	.00	.00	
COMM SCHL-MATERI	.00	415.00	415.00	.00	.00	
COMM SCHL-ACTIVI	619.89	2,492.03	1,908.49	.00	1,203.43	
SUBSIDIZED CHILD	.00	940.40	940.40	.00	.00	
COMMUNITY SCHOOL	619.89	180,281.43	179,192.89	505.00-	1,203.43	
TOTAL	30,821.65	217,529.45	226,135.60	.00	22,215.50	
CHECKING	1,560.78	INVESTMENTS	.00 SBMMF	20,654.72	TOTAL	22,215.50
			ACCOUNTS PAYABLE	.00		

BISCAYNE GARDENS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 560 N. W. 151 Street, Miami, Florida 33169

Date School Established: 1955

Grades: PK-6

Principal: Ms. Valerie B. Ward

Bookkeeper: Ms. Luna Deslandes

Community School Assistant Principal: Ms. Sandra Rosen (Through June 2005)*

After School Care Program Manager: Ms. Geraldine Wilson (Through June 2005)*

Community School Secretary: Mr. Antoine Philidor (Through June 2005)*

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Banco Popular, N. A.	--	0.25	\$ 7,637.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,841.67</u>
TOTAL			<u>\$13,479.46</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

* The management of the Community School/After School Care Program was transferred to an outside agency effective July 2005.

REGION CENTER II
 SCHOOL - 0361 BISCAYNE GARDENS ELEME

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
HAITIAN CLUB	459.34	.00	359.31	.00	100.03
CLASSES AND CLUBS	459.34	.00	359.31	.00	100.03
TRUST					
ROLE MODELS TRUS	.00	.00	.00	20.25	20.25
DONATIONS	253.33	.00	.00	253.33-	.00
FIELD TRIPS 1	.00	576.00	288.00	288.00-	.00
LOST&DAMAGE TEXT	.00	518.00	518.00	.00	.00
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00
SPECIAL PURPOSE	171.34	912.01	1,859.26	1,197.38	421.47
UNCLAIMED STALE-	29.69	.00	29.69	.00	.00
UNITED WAY	.00	495.00	495.00	.00	.00
BOOK FAIR	.00	.00	1,777.20	1,777.20	.00
FIELD TRIPS 23	20.25	.00	.00	20.25-	.00
GRANT III	284.41	500.00	214.12	.00	570.29
TRUST	759.02	3,051.01	5,231.27	2,433.25	1,012.01
GENERAL					
GENERAL MISCELLA	505.35	226.97	1,088.28	541.33	185.37
CASH OVER & SHOR	.00	.80	.00	.00	.80
INTEREST	.00	183.86	.00	.00	183.86
SCHOOL PICTURES	.00	5,185.90	3,283.06	897.38-	1,005.46
VENDING MACHINES	.00	292.99	.00	.00	292.99
DONATIONS	.00	2,618.67	.00	2,077.20-	541.47
GENERAL	505.35	8,509.19	4,371.34	2,433.25-	2,209.95
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,458.87	21,639.65	18,671.83	.00	8,426.69
INSTRUCTIONAL MATE	5,458.87	21,639.65	18,671.83	.00	8,426.69
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	490.20-	91,551.70	91,061.50	.00	.00
COMM SCH CLASS F	.00	15,670.50	15,670.50	.00	.00
COMM SCHL-ACTIVI	3,337.60	3,315.00	4,921.82	.00	1,730.78
SUBSIDIZED CHILD	.00	30,158.60	30,158.60	.00	.00
COMMUNITY SCHOOL	2,847.40	140,695.80	141,812.42	.00	1,730.78
TOTAL	10,029.98	173,895.65	170,446.17	.00	13,479.46

CHECKING	7,637.79	INVESTMENTS	.00	SBMMF	5,841.67
			ACCOUNTS PAYABLE	.00	TOTAL
					13,479.46

VIRGINIA A. BOONE/HIGHLAND OAKS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 20500 N. E. 24 Avenue, No. Miami Beach, Florida 33180

Date School Established: 1965

Grades: PK-5

Principal: Dr. Kim S. Rubin

Bookkeeper: Ms. Tracey L. Zayas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 5,386.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>8,540.92</u>
TOTAL			<u>\$13,927.85</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 2441 VIRGINIA BOONE/HIGHLAN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
ART CLUB	55.00	.00	.00	.00	55.00		
GIFTED	20.00	.00	.00	.00	20.00		
FIRST GRADE	171.22	.00	.00	.00	171.22		
SECOND GRADE	92.92	.00	.00	.00	92.92		
THIRD GRADE	134.50	.00	.00	.00	134.50		
FIFTH GRADE	136.80	.00	.00	.00	136.80		
MUSIC CLUB	9.58	130.00	55.74	.00	83.84		
KINDERGARTEN	3.00	.00	.00	.00	3.00		
CLASSES AND CLUBS	623.02	130.00	55.74	.00	697.28		
TRUST							
DONATIONS	50.00	.00	.00	.00	50.00		
FIELD TRIPS 1	106.80	143.00	143.00	106.80-	.00		
LIBRARY	5,350.86	9,579.39	10,006.69	.00	4,923.56		
LOST&DAMAGE TEXT	.00	416.24	416.24	.00	.00		
FIELD TRIPS 2	.00	812.50	812.50	.00	.00		
FIELD TRIPS 3	.00	4,304.00	4,186.10	117.90-	.00		
FIELD TRIPS 4	.00	2,921.00	2,866.00	55.00-	.00		
FIELD TRIPS 8	.00	801.00	713.00	88.00-	.00		
SPECIAL PURPOSE	3,269.66	5,300.00	10,371.80	1,959.22	157.08		
UNCLAIMED STALE-	.00	.00	18.00	18.00	.00		
FIELD TRIPS 16	.00	739.04	739.04	.00	.00		
DONATION THREE	.00	151.80	.00	.00	151.80		
DONATION FOUR	64.46	.00	64.46	.00	.00		
FIELD TRIPS E-OU	.00	37,850.00	37,850.00	.00	.00		
FIELD TRIPS F-OU	61.80	29,148.00	29,202.55	.00	7.25		
REGION ACTIVITIE	.00	1,150.00	1,150.00	.00	.00		
TRUST	8,903.58	93,315.97	98,539.38	1,609.52	5,289.69		
GENERAL							
GENERAL MISCELLA	1,966.58	38.50	1,437.66	349.70	917.12		
INTEREST	.00	190.44	.00	.00	190.44		
SCHOOL PICTURES	.00	8,106.00	5,096.28	1,504.86-	1,504.86		
VENDING MACHINES	.00	454.36	.00	454.36-	.00		
TRAVEL-FACULTY/A	.00	.00	184.40	.00	184.40-		
GENERAL	1,966.58	8,789.30	6,718.34	1,609.52-	2,428.02		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,912.18	14,055.60	13,299.50	.00	2,668.28		
INSTRUCTIONAL MATE	1,912.18	14,055.60	13,299.50	.00	2,668.28		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	4,668.00	1,823.42	.00	2,844.58		
COMMUNITY SCHOOL	.00	4,668.00	1,823.42	.00	2,844.58		
TOTAL	13,405.36	120,958.87	120,436.38	.00	13,927.85		
CHECKING	5,386.93	INVESTMENTS	.00	SBMMF	8,540.92	TOTAL	13,927.85
			ACCOUNTS PAYABLE	.00			

RUTH K. BROAD/BAY HARBOR ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1155 93 Street, Bay Harbor Island, Florida 33154

Date School Established: 1957

Grades: PK-6

Principal: Ms. Arlene C. Ortenzo

Bookkeepers: Ms. Christine Bergman (Through June 2005)
Ms. Margarita Reyes

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 7,914.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>23,190.34</u>
TOTAL			<u>\$ 31,105.10</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 0241 RUTH K. BROAD/BAY HARB

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	183.75	.00	.00	183.75-	.00
SECOND GRADE	63.02	.00	.00	63.02-	.00
THIRD GRADE	322.92	.00	.00	322.92-	.00
FOURTH GRADE	84.25	.00	.00	84.25-	.00
FIFTH GRADE	110.22	.00	.00	110.22-	.00
SIXTH GRADE	61.50	.00	.00	61.50-	.00
MUSIC CLUB	.00	.00	100.00	697.15	597.15
KINDERGARTEN	418.57	.00	.00	418.57-	.00
CLASSES AND CLUBS	1,244.23	.00	100.00	547.08-	597.15
TRUST					
AWARDS	1,203.27	.00	1,475.56	2,500.00	2,227.71
DONATIONS	1,238.00	88,332.54	53,970.00	34,671.49-	929.05
FIELD TRIPS 1	18.00	3,374.00	3,211.00	195.00-	14.00-
LIBRARY	5,334.72	209.00	7,473.71	4,622.43	2,692.44
LOST&DAMAGE TEXT	.00	2,420.09	2,420.09	.00	.00
FIELD TRIPS 2	.00	1,706.00	1,692.00	.00	14.00
FIELD TRIPS 3	.00	2,592.00	2,453.00	139.00-	.00
FIELD TRIPS 4	.00	2,315.50	2,297.00	18.50-	.00
FIELD TRIPS 5	.00	1,329.00	1,250.00	79.00-	.00
FIELD TRIPS 6	.00	1,342.00	7,732.13	6,390.13	.00
FIELD TRIPS 7	.00	890.00	950.00	60.00	.00
SPECIAL PURPOSE	5,744.03	800.00	7,311.86	2,000.00	1,232.17
UNITED WAY	.00	6,066.03	6,066.03	.00	.00
PAPERBACKS - 1	27.66	1,085.67	1,034.87	.00	78.46
PAPERBACKS - 2	31.40	414.41	445.81	.00	.00
PAPERBACKS - 3	32.91	2,693.55	2,522.45	.00	204.01
DONATION TWO	40.02	.00	.00	2,127.26	2,167.28
DONATION THREE	.00	.00	1,238.00	2,735.80	1,497.80
DONATION FOUR	1,362.80	.00	25.00	.00	1,337.80
DONATIONS FIVE	56.35	.00	3,210.16	5,000.00	1,846.19
DONATIONS 6	714.38	.00	2,255.32	2,000.00	459.06
GRANTS 1	.00	1,499.10	1,370.00	.00	129.10
FIELD TRIPS E-OU	.00	4,075.00	8,148.64	4,073.64	.00
FIELD TRIPS G-OU	.00	2,200.00	4,604.85	2,404.85	.00
GRANTS II	108.29	.00	.00	.00	108.29
TRUST	15,911.83	123,343.89	123,157.48	1,188.88-	14,909.36
GENERAL					
GENERAL MISCELLA	1,690.93	117.82-	1,139.03	1,735.96	2,170.04
INTEREST	.00	651.92	.00	.00	651.92
SCHOOL PICTURES	.00	21,436.00	13,457.31	.00	7,978.69
TRAVEL-FACULTY/A	.00	.00	1,155.38	.00	1,155.38-
REPAIR & MAINTEN	.00	.00	1,046.68	.00	1,046.68-
GENERAL	1,690.93	21,970.10	16,798.40	1,735.96	8,598.59
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,000.00	.00	.00	.00	7,000.00
INSTRUCTIONAL MATE	7,000.00	.00	.00	.00	7,000.00
COMMUNITY SCHOOL					
PRE-K FEES	.00	67,649.00	67,649.00	.00	.00
COMMUNITY SCHOOL	.00	67,649.00	67,649.00	.00	.00
TOTAL	25,846.99	212,962.99	207,704.88	.00	31,105.10

CHECKING 7,914.76 INVESTMENTS .00 SBMMF 23,190.34 TOTAL 31,105.10
 ACCOUNTS PAYABLE .00

CRESTVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 2201 N. W. 187 Street, Opa-Locka, Florida 33056

Date School Established: 1957

Grades: PK-5

Principal: Dr. Mildred Mejia

Bookkeeper: Ms. Diane Reid

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.38	\$ 3,285.40
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,950.39</u>
TOTAL			<u><u>\$11,235.79</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 1161 CRESTVIEW ELEMENTARY REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	.00	3,675.02	1,215.20	2,459.82-	.00		
CLASSES AND CLUBS	.00	3,675.02	1,215.20	2,459.82-	.00		
TRUST							
DONATIONS	2,906.26	1,500.00	2,288.84	.00	2,117.42		
FIELD TRIPS 1	670.75	6,484.75	6,170.10	985.40-	.00		
LIBRARY	2,686.86	227.17	4,108.09	2,661.88	1,467.82		
LOST&DAMAGE TEXT	.00	20.00	20.00	.00	.00		
SPECIAL PURPOSE	1,031.29	1,865.20	3,633.40	866.92	130.01		
UNCLAIMED STALE-	10.00	.00	10.00	12.00	12.00		
UNITED WAY	.00	3,852.76	3,852.76	.00	.00		
BOOK FAIR	.00	9,494.01	6,832.13	2,661.88-	.00		
VANDALISM	90.25	.00	.00	90.25-	.00		
FIELD TRIPS A-OU	.00	12,147.76	15,527.92	3,380.16	.00		
FIELD TRIPS E-OU	.00	9,220.00	9,367.00	147.00	.00		
FIELD TRIPS F-OU	820.75	4,600.00	5,389.33	31.42-	.00		
TRUST	8,216.16	49,411.65	57,199.57	3,299.01	3,727.25		
GENERAL							
GENERAL MISCELLA	3,239.33	.00	2,050.72	628.33	1,816.94		
INTEREST	.00	228.43	.00	.00	228.43		
SCHOOL PICTURES	.00	7,740.00	4,865.97	1,467.52-	1,406.51		
DONATIONS	.00	1,318.48	.00	.00	1,318.48		
GENERAL	3,239.33	9,286.91	6,916.69	839.19-	4,770.36		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,543.76	9,619.09	8,424.67	.00	2,738.18		
INSTRUCTIONAL MATE	1,543.76	9,619.09	8,424.67	.00	2,738.18		
COMMUNITY SCHOOL							
PRE-K FEES	899.00	190.00	1,089.00	.00	.00		
COMMUNITY SCHOOL	899.00	190.00	1,089.00	.00	.00		
TOTAL	13,898.25	72,182.67	74,845.13	.00	11,235.79		
CHECKING	3,285.40	INVESTMENTS	.00	SBMMF	7,950.39	TOTAL	11,235.79
			ACCOUNTS PAYABLE	.00			

GERTRUDE K. EDELMAN/SABAL PALM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 17101 N. E. 7 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1956

Grades: PK-5

Principal: Mr. Raul J. Gutierrez

Bookkeeper: Ms. Jenny Alvarado

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 8,900.33
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,466.60</u>
TOTAL			<u><u>\$ 13,366.93</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 4801 GERTRUDE K. EDELMAN/SA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	.00	.00	.00	.00	
FIELD TRIPS 1	.00	1,098.00	1,098.00	.00	.00	
LIBRARY	1,372.89	814.90	45.54	.00	2,142.25	
LOST&DAMAGE TEXT	.00	12.95	12.95	.00	.00	
NON-RESIDENT TUI	.00	200.00	200.00	.00	.00	
FIELD TRIPS 4	.00	1,361.00	1,361.00	.00	.00	
FIELD TRIPS 6	.00	928.00	928.00	.00	.00	
SPECIAL PURPOSE	1,384.01	.00	1,425.13	1,847.48	1,806.36	
UNITED WAY	.00	2,427.01	2,427.01	.00	.00	
VANDALISM	19.24	.00	.00	19.24-	.00	
FIELD TRIPS A-OU	.00	2,278.80	2,278.80	.00	.00	
FIELD TRIPS D-OU	.00	2,227.50	2,227.50	.00	.00	
TRUST	2,776.14	11,348.16	12,003.93	1,828.24	3,948.61	
GENERAL						
GENERAL MISCELLA	2,221.23	.00	1,208.54	19.24	1,031.93	
INTEREST	.00	133.40	.00	.00	133.40	
SCHOOL PICTURES	.00	9,956.77	6,261.82	1,847.48-	1,847.47	
REPAIR & MAINTEN	.00	.00	1,459.15	.00	1,459.15-	
DONATIONS	.00	93.43	.00	.00	93.43	
GENERAL	2,221.23	10,183.60	8,929.51	1,828.24-	1,647.08	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,188.85	11,390.53	12,622.14	.00	2,957.24	
INSTRUCTIONAL MATE	4,188.85	11,390.53	12,622.14	.00	2,957.24	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	4,814.00	.00	.00	4,814.00	
COMMUNITY SCHOOL	.00	4,814.00	.00	.00	4,814.00	
TOTAL	9,186.22	37,736.29	33,555.58	.00	13,366.93	
CHECKING	8,900.33	INVESTMENTS	.00 SBMMF	4,466.60	TOTAL	13,366.93
			ACCOUNTS PAYABLE	.00		

FIENBERG/FISHER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1420 Washington Avenue, Miami Beach, Florida 33139

Date School Established: 1925

Grades: PK-6

Principal: Ms. Olga M. Figueras

Bookkeeper: Ms. Olga Rodriguez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 39,606.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>250,266.30</u>
TOTAL			<u>\$ 289,872.48</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 0761 FIENBERG/FISHER ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS SIXTH GRADE	91.00	.00	.00	.00	91.00
CLASSES AND CLUBS	91.00	.00	.00	.00	91.00
TRUST					
DONATIONS	1,303.30	.00	.00	.00	1,303.30
FIELD TRIPS 1	382.32	380.40	630.00	110.32-	22.40
LIBRARY	1,734.31	128.43-	236.48	.00	1,369.40
FIELD TRIPS 2	.00	1,227.50	1,024.00	.00	203.50
FIELD TRIPS 3	.00	455.00	262.50	.00	192.50
FIELD TRIPS 4	.00	355.00	.00	.00	355.00
FIELD TRIPS 5	.00	495.00	315.00	.00	180.00
FIELD TRIPS 6	.00	893.50	436.00	.00	457.50
FIELD TRIPS 7	.00	746.50	1,051.50	.00	305.00-
FIELD TRIPS 8	.00	1,777.00	991.00	.00	786.00
FIELD TRIPS 9	.00	22,687.00	23,015.00	.00	328.00-
FIELD TRIPS 10	.00	860.00	850.00	.00	10.00
FIELD TRIPS 12	.00	700.00	688.00	.00	12.00
SPECIAL PURPOSE	17,448.50	6,409.24	9,629.69	1,476.60	15,704.65
UNCLAIMED STALE-	8.50	.00	8.50	91.00	91.00
UNITED WAY	.00	1,578.95	975.00	603.95-	.00
ART SUPPLIES	332.10	1,000.00	578.98	.00	753.12
MUSIC	1,167.50	.00	1,075.24	.00	92.26
DONATION TWO	1,278.31	2,113.35	500.00	.00	2,891.66
GRANTS I	393.04	.00	393.04	.00	.00
RENTAL FACILITIE	71,690.56	74,581.87	69,282.31	.00	76,990.12
REGION ACTIVITIE	148,409.57	49,597.08	23,000.00	.00	175,006.65
GRANTS II	.00	200.00	200.00	.00	.00
GRANTS VII	1,078.49	2,397.50	1,727.04	.00	1,748.95
GRANT V	239.58	.00	85.00	.00	154.58
SPECIAL DEVELOPM	19.25	.00	.00	.00	19.25
GRANT 12	6.68	.00	.00	.00	6.68
TRUST	245,492.01	168,326.46	136,954.28	853.33	277,717.52
GENERAL					
GENERAL MISCELLA	6,349.49	50,400.00	54,563.33	386.27	2,572.43
CASH OVER & SHOR	.00	.20-	.00	.00	.20-
INTEREST	.00	5,143.11	.00	.00	5,143.11
SCHOOL PICTURES	.00	6,198.00	3,825.81	1,239.60-	1,132.59
OFFICE SUPPLY	.00	.00	236.61	.00	236.61-
REGISTRATION FEE	.00	.00	120.00	.00	120.00-
EQUIPMENT	.00	.00	959.20	.00	959.20-
DONATIONS	.00	1,622.92	.00	.00	1,622.92
GENERAL	6,349.49	63,363.83	59,704.95	853.33-	9,155.04
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,662.60	4,825.53	3,593.61	.00	2,894.52
INSTRUCTIONAL MATE	1,662.60	4,825.53	3,593.61	.00	2,894.52
COMMUNITY SCHOOL					
PRE-K EARLY INTE	14.40	.00	.00	.00	14.40
COMMUNITY SCHOOL	14.40	.00	.00	.00	14.40
TOTAL	253,609.50	236,515.82	200,252.84	.00	289,872.48

CHECKING	39,606.18	INVESTMENTS	.00	SBMMF	250,266.30	TOTAL	289,872.48
				ACCOUNTS PAYABLE	.00		

FULFORD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 16140 N. E. 18 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1925

Grades: PK-5

Principal: Ms. Rhonda S. Turner

Bookkeeper: Ms. Olga E. Clarke

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 2,211.78
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>19,176.89</u>
TOTAL			<u><u>\$ 21,388.67</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 2081 FULFORD ELEMENTARY REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ART CLUB	.33	.00	.00	.33-	.00	
CHEERLEADERS	131.61	.00	.00	.00	131.61	
COMPUTER CLUB	37.12	.00	.00	37.12-	.00	
AFRO AMERICAN CL	78.15	.00	.00	78.15-	.00	
STUDENT COUNCIL	62.95	.00	.00	62.95-	.00	
SCIENCE CLUB	8.01	.00	.00	.00	8.01	
SIXTH GRADE	36.04	.00	.00	36.04-	.00	
MUSIC CLUB	94.49	.00	.00	.00	94.49	
CLASSES AND CLUBS	448.70	.00	.00	214.59-	234.11	
TRUST						
DONATIONS	797.00	.00	.00	797.00-	.00	
FIELD TRIPS 1	52.85	.00	.00	52.85-	.00	
LIBRARY	220.95	457.97	275.29	9.46	413.09	
LOST&DAMAGE TEXT	.00	69.46	60.00	9.46-	.00	
SPECIAL PURPOSE	589.06	.00	1,487.01	1,177.34	279.39	
UNITED WAY	.00	1,776.80	1,776.80	.00	.00	
GRANTS 1	1,500.00	.00	.00	1,500.00-	.00	
TRUST	3,159.86	2,304.23	3,599.10	1,172.51-	692.48	
GENERAL						
GENERAL MISCELLA	8,628.02	.00	1,770.56	2,564.44	9,421.90	
INTEREST	.00	373.56	.00	.00	373.56	
SCHOOL PICTURES	.00	4,005.00	2,551.80	748.60-	704.60	
VENDING MACHINES	.00	428.74	.00	428.74-	.00	
TRAVEL-FACULTY/A	.00	.00	185.18	.00	185.18-	
OFFICE SUPPLY	.00	.00	1,043.64	.00	1,043.64-	
DONATIONS	.00	162.04	.00	.00	162.04	
EDUCATION MTRL/S	.00	.00	213.37	.00	213.37-	
BULK MAILING	.00	.00	30.94	.00	30.94-	
GENERAL	8,628.02	4,969.34	5,795.49	1,387.10	9,188.97	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,638.74	12,019.90	13,349.13	.00	8,309.51	
INSTRUCTIONAL MATE	9,638.74	12,019.90	13,349.13	.00	8,309.51	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	3,140.00	176.40	.00	2,963.60	
COMMUNITY SCHOOL	.00	3,140.00	176.40	.00	2,963.60	
TOTAL	21,875.32	22,433.47	22,920.12	.00	21,388.67	
CHECKING	2,211.78	INVESTMENTS	.00 SBMMF	19,176.89	TOTAL	21,388.67
			ACCOUNTS PAYABLE	.00		

GRATIGNY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 11905 North Miami Avenue, Miami, Florida 33168

Date School Established: 1955

Grades: PK-6

Principal: Dr. Aaron L. Enteen

Bookkeeper: Ms. Margarita Gomez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 5,690.82
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,147.55</u>
TOTAL			<u><u>\$ 14,838.37</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 2241 GRATIGNY ELEMENTARY REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ECOLOGY CLUB	137.45	.00	25.47	.00	111.98
STUDENT COUNCIL	150.83	.00	.00	.00	150.83
SAFETY PATROL	27.22	.00	26.32	.90-	.00
CLASSES AND CLUBS	315.50	.00	51.79	.90-	262.81
TRUST					
FIELD TRIPS 1	1,270.58	2,476.75	2,338.67	1,408.66-	.00
LIBRARY	13.69	300.00	.00	.00	313.69
FIELD TRIPS 9	.00	40.00	38.00	2.00-	.00
SPECIAL PURPOSE	524.55	712.30	2,009.87	869.16	96.14
UNITED WAY	.00	947.41	947.41	.00	.00
VANDALISM	.00	1,465.34	.00	.00	1,465.34
DONATION THREE	1,083.52	.00	1,083.52	.00	.00
GRANTS 1	.00	200.00	199.83	.17-	.00
TRUST	2,892.34	6,141.80	6,617.30	541.67-	1,875.17
GENERAL					
GENERAL MISCELLA	1,575.87	1,694.00	2,609.65	1,411.73	2,071.95
INTEREST	.00	97.79	.00	.00	97.79
SCHOOL PICTURES	.00	4,665.00	2,926.68	869.16-	869.16
DONATIONS	.00	3,207.95	161.46	.00	3,046.49
STUDENT TRAVEL/S	.00	.00	10.00	.00	10.00-
GENERAL	1,575.87	9,664.74	5,707.79	542.57	6,075.39
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,000.00	2,349.89	2,349.89	.00	4,000.00
INSTRUCTIONAL MATE	4,000.00	2,349.89	2,349.89	.00	4,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	2,625.00	.00	.00	2,625.00
COMMUNITY SCHOOL	.00	2,625.00	.00	.00	2,625.00
TOTAL	8,783.71	20,781.43	14,726.77	.00	14,838.37

CHECKING	5,690.82	INVESTMENTS	.00	SBMMF	9,147.55	TOTAL	14,838.37
		ACCOUNTS PAYABLE	.00		.00		

MADIE IVES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 20770 N. E. 14 Avenue, No. Miami Beach, Florida 33179

Date School Established: 1957

Grades: PK-5

Principal: Dr. Tanya R. Brown-Major

Bookkeeper: Ms. Maria Portillo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 13,418.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>14,052.79</u>
TOTAL			<u><u>\$ 27,471.09</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 2581 MADIE IVES ELEMENTARY REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
AFRO AMERICAN CL	30.88	.00	.00	30.88-	.00	
FIRST GRADE	.38	.00	.00	.00	.38	
FIFTH GRADE	63.52	.00	.00	63.52-	.00	
ESE (EXCEP EDUC)	4.45	.00	.00	4.45-	.00	
CLASSES AND CLUBS	99.23	.00	.00	98.85-	.38	
TRUST						
DONATIONS	.00	500.00	.00	500.00-	.00	
FIELD TRIPS 1	846.18	237.50	804.25	279.43-	.00	
LIBRARY	1,525.48	457.59	103.17	6,042.45	7,922.35	
LOST&DAMAGE TEXT	.00	128.24	128.24	.00	.00	
SPECIAL PURPOSE	1,496.66	.00	2,048.82	2,926.73	2,374.57	
UNCLAIMED STALE-	37.76	.00	37.76	14.20	14.20	
UNITED WAY	.00	1,625.50	1,625.50	.00	.00	
BOOK FAIR	2,420.40	12,936.31	9,309.31	6,047.40-	.00	
VANDALISM	12.00	.00	.00	.00	12.00	
DONATION TWO	.00	337.00	.00	.00	337.00	
GRANTS I	8.00	.00	.00	.00	8.00	
GRANTS II	2,500.00	.00	.00	2,500.00-	.00	
TRUST	8,846.48	16,222.14	14,057.05	343.45-	10,668.12	
GENERAL						
GENERAL MISCELLA	6,387.21	.00	2,407.32	369.03	4,348.92	
INTEREST	.00	296.92	.00	.00	296.92	
SCHOOL PICTURES	.00	13,070.00	8,231.54	2,426.73-	2,411.73	
REPAIR & MAINTEN	.00	.00	36.88	.00	36.88-	
EQUIPMENT	.00	.00	2,475.50	2,500.00	24.50	
GENERAL	6,387.21	13,366.92	13,151.24	442.30	7,045.19	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,093.30	16,988.75	15,324.65	.00	9,757.40	
INSTRUCTIONAL MATE	8,093.30	16,988.75	15,324.65	.00	9,757.40	
TOTAL	23,426.22	46,577.81	42,532.94	.00	27,471.09	
CHECKING	13,418.30	INVESTMENTS	.00 SBMMF	14,052.79	TOTAL	27,471.09
			ACCOUNTS PAYABLE	.00		

LINDA LENTIN K-8 CENTER
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 14312 N. E. 2nd Court, Miami, Florida 33161

Date School Established: 1998

Grades: PK-6

Principal: Ms. Agenoria T. Powell

Bookkeepers: Ms. Qiana Armstrong (Through July 2005)
Ms. Lashan Flowers

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 5,900.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,992.85</u>
TOTAL			<u><u>\$18,893.74</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 2911 LINDA LENTIN ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	15.00	126.31	.00	100.00-	41.31
FIELD TRIPS 1	329.23	1,050.00	1,037.00	342.23-	.00
LIBRARY	1,329.81	1,328.25	1,981.36	2,526.05	3,202.75
FIELD TRIPS 3	.00	2,035.00	2,035.00	.00	.00
FIELD TRIPS 4	.00	1,926.50	1,911.50	15.00-	.00
FIELD TRIPS 7	.00	857.00	845.00	12.00-	.00
FIELD TRIPS 8	.00	334.00	334.00	.00	.00
SPECIAL PURPOSE	429.01	2,176.76	3,329.54	1,011.98	288.21
UNCLAIMED STALE-	.00	.00	.00	88.00	88.00
UNITED WAY	.00	1,876.00	1,876.00	.00	.00
BOOK FAIR	.00	9,544.58	7,018.53	2,526.05-	.00
DONATION TWO	2.10	700.00	211.22	2.10-	488.78
TRUST	2,105.15	21,954.40	20,579.15	628.65	4,109.05
GENERAL					
GENERAL MISCELLA	2,900.33	.00	3,055.63	283.33	128.03
INTEREST	.00	215.73	.00	101.69	317.42
SCHOOL PICTURES	.00	4,879.00	3,055.09	1,013.67-	810.24
GENERAL	2,900.33	5,094.73	6,110.72	628.65-	1,255.69
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,843.94	23,150.32	16,074.26	.00	9,920.00
INSTRUCTIONAL MATE	2,843.94	23,150.32	16,074.26	.00	9,920.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	4,344.00	735.00	.00	3,609.00
COMMUNITY SCHOOL	.00	4,344.00	735.00	.00	3,609.00
TOTAL	7,849.42	54,543.45	43,499.13	.00	18,893.74

CHECKING	5,900.89	INVESTMENTS	.00	SBMMF	12,992.85
			ACCOUNTS PAYABLE	.00	TOTAL
					18,893.74

MYRTLE GROVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 3125 N.W. 176 Street, Opa-Locka, Florida 33055

Date School Established: 1957

Grades: PK-5

Principal: Dr. Barbara L. Johnson

Bookkeeper: Ms. Valerie Bradley

CASH AND/OR INVESTMENTS SUMMARY:

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 4,929.51
Savings Account:			
Wachovia Bank, N. A.	--	0.15	3,502.54
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,383.91</u>
TOTAL			<u><u>\$11,815.96</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

*School Improvement Zone school.

REGION CENTER II

SCHOOL - 3581 MYRTLE GROVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
DONATIONS	74.05	320.52	209.00	.00	185.57	
FIELD TRIPS I	.00	8,539.95	9,132.36	592.41	.00	
LIBRARY	373.53	.00	1,178.20	1,210.12	405.45	
LOST&DAMAGE TEXT	3.30	.00	3.30	.00	.00	
SPECIAL PURPOSE	117.37	3,931.00	2,104.13	618.70	2,562.94	
BOOK FAIR	296.31	3,901.75	2,987.94	1,210.12-	.00	
DONATION TWO	5,006.29	.00	2,284.28	.00	2,722.01	
TRUST	5,870.85	16,693.22	17,899.21	1,211.11	5,875.97	
GENERAL						
GENERAL MISCELLA	2,067.40	480.00	2,352.34	67.59	262.65	
INTEREST	.00	100.63	.00	.00	100.63	
SCHOOL PICTURES	.00	3,978.74	2,087.61	1,278.70-	612.43	
GENERAL	2,067.40	4,559.37	4,439.95	1,211.11-	975.71	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,381.68	5,184.91	4,602.31	.00	4,964.28	
INSTRUCTIONAL MATE	4,381.68	5,184.91	4,602.31	.00	4,964.28	
TOTAL	12,319.93	26,437.50	26,941.47	.00	11,815.96	

CHECKING	4,929.51	INVESTMENTS	3,502.54 SBMMF	3,383.91	TOTAL	11,815.96
			ACCOUNTS PAYABLE	.00		

NATURAL BRIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1650 N. E. 141 Street, North Miami, Florida 33181

Date School Established: 1957

Grades: PK-5

Principal: Ms. Janice T. Hutson

Bookkeeper: Ms. Barbara Sozio

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 5,849.16
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,767.87</u>
TOTAL			<u><u>\$ 11,617.03</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 3661 NATURAL BRIDGE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	35.10	.00	.00	.00	35.10
STUDENT COUNCIL	93.49	1,665.00	642.49	842.00-	274.00
FIRST GRADE	159.34	2,982.00	2,926.60	.00	214.74
SECOND GRADE	12.25	.00	.00	.00	12.25
THIRD GRADE	108.35	974.00	722.00	.00	360.35
FOURTH GRADE	1.00	2,207.00	2,153.00	.00	55.00
FIFTH GRADE	1,080.73	9,372.50	9,846.94	606.29-	.00
SOCIAL STUDY	7.56	.00	.00	.00	7.56
HAITIAN CLUB	159.78	.00	.00	.00	159.78
KINDERGARTEN	384.15	2,796.00	2,759.00	.00	421.15
PRE-KINDER	301.05	.00	.00	.00	301.05
CLASSES AND CLUBS	2,342.80	19,996.50	19,050.03	1,448.29-	1,840.98
TRUST					
DONATIONS	364.77	223.43	.00	.00	588.20
LIBRARY	1,587.66	478.29	568.00	.00	1,497.95
LOST&DAMAGE TEXT	291.95	342.20	634.15	.00	.00
SPECIAL PURPOSE	499.21	.00	2,048.94	1,648.97	99.24
UNCLAIMED STALE-	.00	.00	.00	12.00	12.00
UNITED WAY	.00	.00	842.00	842.00	.00
SCIENCE BOARD	517.83	.00	.00	.00	517.83
VANDALISM	77.50	.00	.00	.00	77.50
DONATION TWO	83.39	.00	.00	.00	83.39
GRANTS I	573.27	.00	.00	.00	573.27
FIELD TRIPS E-OU	39.66	.00	.00	39.66-	.00
GRANTS II	4.87	.00	.00	.00	4.87
TRUST	4,040.11	1,043.92	4,093.09	2,463.31	3,454.25
GENERAL					
GENERAL MISCELLA	2,005.22	.00	713.31	645.95	1,937.86
INTEREST	.00	171.61	.00	.00	171.61
SCHOOL PICTURES	.00	4,425.00	2,764.03	1,660.97-	.00
REPAIR & MAINTEN	.00	.00	394.00	.00	394.00-
DONATIONS	.00	100.00	.00	.00	100.00
JUICE VENDING	.00	16.25	.00	.00	16.25
GENERAL	2,005.22	4,712.86	3,871.34	1,015.02-	1,831.72
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,468.64	8,966.28	5,944.84	.00	4,490.08
INSTRUCTIONAL MATE	1,468.64	8,966.28	5,944.84	.00	4,490.08
TOTAL	9,856.77	34,719.56	32,959.30	.00	11,617.03
CHECKING	5,849.16	INVESTMENTS	.00 SBMMF	5,767.87 TOTAL	11,617.03
			ACCOUNTS PAYABLE	.00	

NORLAND ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 19340 N. W. 8 Court, Miami, Florida 33169

Date School Established: 1956

Grades: PK-5

Principals: Dr. Annie Ingraham (Through August 2004; presently Assistant Principal
at Palmetto Elementary School)
Ms. Karen S. Powers

Bookkeeper: Ms. Judith Williams

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 6,025.04
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,413.89</u>
TOTAL			<u>\$ 11,438.93</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

* School Improvement Zone school.

SCHOOL - 3701 NORLAND ELEMENTARY REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
DANCE	361.95	588.00	650.73	.00	299.22	
FUTURE EDUCATORS	421.00	.00	.00	421.00-	.00	
SCIENCE CLUB	1,380.17	.00	1,455.98	1,029.35	953.54	
CLASSES AND CLUBS	2,163.12	588.00	2,106.71	608.35	1,252.76	
TRUST						
DONATIONS	95.72	.00	.00	95.72-	.00	
LIBRARY	1,847.43	5.00	1,388.77	523.03	986.69	
LOST&DAMAGE TEXT	.00	6.84	22.82	.00	15.98-	
FIELD TRIPS 4	.00	1,876.00	1,876.00	.00	.00	
SPECIAL PURPOSE	1,827.12	531.00	2,923.02	855.24	290.34	
UNCLAIMED STALE-	23.00	.00	23.00	9.00	9.00	
UNITED WAY	.00	799.77	799.77	.00	.00	
BOOK FAIR	.00	2,277.09	1,745.06	532.03-	.00	
SCIENCE BOARD	.00	1,211.00	.00	1,211.00-	.00	
DONATION TWO	801.89	.00	781.53	.00	20.36	
DONATION THREE	.00	500.00	419.19	.00	80.81	
GRANTS 1	7.60	.00	.00	7.60-	.00	
FIELD TRIPS E-OU	106.00	3,355.00	3,355.00	106.00-	.00	
SCHOOL IMPROVEME	5.06	.00	.00	5.06-	.00	
TRUST	4,713.82	10,561.70	13,334.16	570.14-	1,371.22	
GENERAL						
GENERAL MISCELLA	2,600.17	10.00	1,614.70	817.03	1,812.50	
INTEREST	.00	116.84	.00	.00	116.84	
SCHOOL PICTURES	.00	4,599.00	2,905.52	855.24-	838.24	
REPAIR & MAINTEN	.00	.00	1,789.66	.00	1,789.66-	
REGISTRATION FEE	.00	.00	180.00	.00	180.00-	
DONATIONS	.00	576.99	106.56	.00	470.43	
GENERAL	2,600.17	5,302.83	6,596.44	38.21-	1,268.35	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,074.88	5,115.90	3,472.19	.00	4,718.59	
INSTRUCTIONAL MATE	3,074.88	5,115.90	3,472.19	.00	4,718.59	
COMMUNITY SCHOOL						
COMM SCHL-ACTIVI	.00	3,229.00	400.99	.00	2,828.01	
PRE-K FEES	530.00	235.00	765.00	.00	.00	
COMMUNITY SCHOOL	530.00	3,464.00	1,165.99	.00	2,828.01	
TOTAL	13,081.99	25,032.43	26,675.49	.00	11,438.93	
CHECKING	6,025.04	INVESTMENTS	.00 SBMMF	5,413.89	TOTAL	11,438.93
			ACCOUNTS PAYABLE	.00		

NORWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 19810 N. W. 14 Court, Miami, Florida 33169

Date School Established: 1969

Grades: PK-5

Principal: Ms. Frances A. Rotford

Bookkeepers: Ms. Delois D. Hall (Through May 2005)
Ms. Nancy Ballesteros

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 3,094.94
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,903.26</u>
TOTAL			<u><u>\$ 14,998.20</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 4001 NORWOOD ELEMENTARY REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	6.98	.00	.00	.00	6.98	
FIELD TRIPS 1	6.00	.00	.00	.00	.00	
LIBRARY	166.04	505.79	47.11	6.00-	.00	
LOST&DAMAGE TEXT	.00	50.50	50.50	.00	624.72	
FIELD TRIPS 3	.00	24.00	24.00	.00	.00	
FIELD TRIPS 8	.00	42.00	42.00	.00	.00	
FIELD TRIPS 10	.00	.00	.00	.00	.00	
SPECIAL PURPOSE	3,239.16	.00	2,532.83	.00	.00	
UNITED WAY	.00	866.45	866.45	1,005.10	1,711.43	
VANDALISM	.00	50.00	.00	.00	.00	
DONATION TWO	.00	898.74	.00	.00	50.00	
				143.74-	755.00	
TRUST	3,418.18	2,437.48	3,562.89	855.36	3,148.13	
GENERAL						
GENERAL MISCELLA	3,324.90	.00	938.71	149.74	2,535.93	
INTEREST	.00	251.96	.00	.00	251.96	
SCHOOL PICTURES	.00	2,752.00	1,728.73	511.64-	511.63	
VENDING MACHINES	.00	657.49	.00	493.46-	164.03	
RECYCLING COMMIS	.00	72.50	.00	.00	72.50	
GENERAL	3,324.90	3,733.95	2,667.44	855.36-	3,536.05	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,175.87	4,989.57	6,201.42	.00	7,964.02	
INSTRUCTIONAL MATE	9,175.87	4,989.57	6,201.42	.00	7,964.02	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	350.00	.00	.00	350.00	
COMMUNITY SCHOOL	.00	350.00	.00	.00	350.00	
TOTAL	15,918.95	11,511.00	12,431.75	.00	14,998.20	
CHECKING	3,094.94	INVESTMENTS	.00 SBMMF	11,903.26	TOTAL	14,998.20
			ACCOUNTS PAYABLE	.00		

OAK GROVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 15640 N. E. 8 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1958

Grades: PK-6

Principal: Ms. Rhonda C. McKinney

Bookkeeper: Ms. Marlo Dixon

Community School Assistant Principal: Mr. Frank Mattucci

Community School Secretary: Ms. Amy Strickland

CASH AND/OR INVESTMENTS SUMMARY

	Interest Rate	6/30/05
Checking Account:		
Bank of America, N. A.	0.10	\$ 5,435.32
Savings Account:		
Bank of America, N. A.	0.50	10,889.01
TOTAL		<u>\$ 16,324.33</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 4021 OAK GROVE ELEMENTARY REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	70.95	.00	.00	.00	70.95
SAFETY PATROL	79.26	.00	.00	.00	79.26
THIRD GRADE	13.95	.00	.00	.00	13.95
FIFTH GRADE	84.60	.00	.00	.00	84.60
SIXTH GRADE	338.22	2,239.42	2,304.46	.00	273.18
LITTLE WOMEN	150.00	.00	.00	.00	150.00
KINDERGARTEN	5.00	.00	.00	.00	5.00
CLASSES AND CLUBS	741.98	2,239.42	2,304.46	.00	676.94
TRUST					
ADVANCE FOR CHAN	.00	.00	75.00	.00	75.00-
ROLE MODELS TRUS	.00	100.00	100.00	.00	.00
DONATIONS	47.02	25.00	22.14	.00	49.88
FIELD TRIPS 1	539.00	.00	.00	539.00-	.00
LIBRARY	471.21	.00	.00	.00	471.21
LOST&DAMAGE TEXT	.00	91.43	91.43	.00	.00
NON-RESIDENT TUI	.00	100.00	100.00	.00	.00
FIELD TRIPS 2	.00	1,046.00	1,046.00	.00	.00
FIELD TRIPS 3	.00	3,616.45	3,613.95	.00	.00
FIELD TRIPS 5	.00	484.00	480.00	.00	2.50
FIELD TRIPS 6	.00	435.00	435.00	.00	4.00
SPECIAL PURPOSE	210.50	.00	1,125.76	1,908.98	993.72
UNCLAIMED STALE-	20.00	.00	20.00	606.56	606.56
UNITED WAY	.00	1,329.82	1,138.16	.00	191.66
MUSIC	.99-	.00	.00	.99	.00
DONATION TWO	65.78	500.00	.00	65.78-	500.00
DONATION THREE	28.93	.00	.00	28.93-	.00
DONATION FOUR	.71	500.00	.00	.00	500.71
DONATIONS FIVE	1,000.00	500.00	.00	1,500.00-	.00
DONATIONS 6	153.74	.00	.00	.00	153.74
FIELD TRIPS E-OU	80.06	3,328.55	3,408.25	.00	.36
TRUST	2,615.96	12,056.25	11,655.69	382.82	3,399.34
SCHOOL STORE					
SCHOOL STORE FUN	769.54	54.63	.00	.00	824.17
SCHOOL STORE	769.54	54.63	.00	.00	824.17
GENERAL					
GENERAL MISCELLA	2,001.09	110.19	732.91	1,632.72	3,011.09
CASH OVER & SHOR	.00	70.72-	.00	.00	70.72-
INTEREST	.00	63.01	.00	.00	63.01
SCHOOL PICTURES	.00	6,653.00	4,224.93	1,408.98-	1,019.09
DONATIONS	.00	43.65	.00	.00	43.65
GENERAL	2,001.09	6,799.13	4,957.84	223.74	4,066.12
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,294.18	1,705.82	2,061.42	20.20-	4,918.38
INSTRUCTIONAL MATE	5,294.18	1,705.82	2,061.42	20.20-	4,918.38
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	111,253.80	110,895.24	358.56-	.00
BEFORE/AFTER SCH	.00	78,483.30	78,255.50	227.80-	.00
COMM SCH CLASS F	.00	18,489.00	18,489.00	.00	.00
COMM SCHL-ACTIVI	1,812.19	4,653.90	4,026.71	.00	2,439.38
SUBSIDIZED CHILD	.00	77,492.20	77,492.20	.00	.00
COMMUNITY SCHOOL	1,812.19	290,372.20	289,158.65	586.36-	2,439.38
TOTAL	13,234.94	313,227.45	310,138.06	.00	16,324.33

CHECKING 5,435.32 INVESTMENTS 10,889.01 SBMMF .00 TOTAL 16,324.33
 ACCOUNTS PAYABLE .00

OJUS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 18600 West Dixie Highway, Miami, Florida 33160

Date School Established: 1927

Grades: K-5

Principal: Dr. Annette H. Weissman

Bookkeeper: Ms. Liliam Alvarez-Hurst

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N. A.	--	--	\$ 9,474.02
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,952.80</u>
TOTAL			<u>\$ 22,426.82</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 4061 OJUS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
CHESS CLUB	123.55	.00	.00	.00	123.55	
STUDENT GOVERNME	26.57	.00	.00	.00	26.57	
CLASSES AND CLUBS	150.12	.00	.00	.00	150.12	
TRUST						
DISTRICT ACCOUNT	.00	31,557.44	11,272.44	20,285.00-	.00	
DONATIONS	2,733.06	.00	.00	.00	2,733.06	
FIELD TRIPS 1	479.17	730.00	675.00	534.17-	.00	
LIBRARY	602.28	855.72	891.54	.00	566.46	
LOST&DAMAGE TEXT	.00	428.10	428.10	.00	.00	
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00	
FIELD TRIPS 3	.00	890.00	888.00	2.00-	.00	
FIELD TRIPS 4	.00	1,012.00	971.00	41.00-	.00	
FIELD TRIPS 5	.00	569.00	545.00	24.00-	.00	
SPECIAL EVENTS	165.83	.00	.00	.00	165.83	
SPECIAL PURPOSE	3,830.30	1,160.00	3,002.12	1,042.06	3,030.24	
UNCLAIMED STALE-	132.75	.00	.00	.00	132.75	
UNITED WAY	.00	703.00	703.00	.00	.00	
DONATION TWO	1,450.67	.00	.00	.00	1,450.67	
DONATION THREE	709.04	.00	340.00	.00	369.04	
STUDENTS NEEDS/H	2,850.00	.00	.00	.00	2,850.00	
GRANTS 1	400.00	.00	.00	.00	400.00	
FIELD TRIPS E-OU	.00	36,335.00	36,308.00	27.00-	.00	
GRANTS II	1.15	.00	.00	.00	1.15	
TRUST	13,354.25	74,290.26	56,074.20	19,871.11-	11,699.20	
GENERAL						
GENERAL MISCELLA	2,061.09	6.50	2,507.79	628.17	187.97	
INTEREST	.00	263.22	.00	.00	263.22	
SCHOOL PICTURES	.00	9,525.00	6,305.37	1,082.06-	2,137.57	
TRAVEL-FACULTY/A	.00	.00	70.06	.00	70.06-	
REPAIR & MAINTEN	.00	.00	662.72	.00	662.72-	
EQUIPMENT	.00	.00	20,325.00	20,325.00	.00	
DONATIONS	.00	1,470.51	.00	.00	1,470.51	
GENERAL	2,061.09	11,265.23	29,870.94	19,871.11	3,326.49	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	3,996.20	4,966.17	.00	4,030.03	
INSTRUCTIONAL MATE	5,000.00	3,996.20	4,966.17	.00	4,030.03	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	4,784.00	1,563.02	.00	3,220.98	
COMMUNITY SCHOOL	.00	4,784.00	1,563.02	.00	3,220.98	
TOTAL	20,565.46	94,335.69	92,474.33	.00	22,426.82	

CHECKING	9,474.02	INVESTMENTS	.00 SBMMF	12,952.80	TOTAL	22,426.82
			ACCOUNTS PAYABLE	.00		

PARKVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 17631 N. W. 20 Avenue, Opa-Locka, Florida 33056

Date School Established: 1963

Grades: PK-5

Principal: Ms. Susan G. Blount

Bookkeeper: Ms. Felicia Ogden

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 2,758.91
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,918.22</u>
TOTAL			<u>\$ 9,677.13</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 4301 PARKVIEW ELEMENTARY REGION CENTER II

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
AFRO AMERICAN CL	784.11	648.00	1,367.61	.00	64.50
FIFTH GRADE	14.42	3,054.75	2,970.65	.00	98.52
PRE-KINDER	290.98	290.75	572.75	.00	8.98
CLASSES AND CLUBS	1,089.51	3,993.50	4,911.01	.00	172.00
TRUST					
DONATIONS	.00	37.24	.00	.00	37.24
FIELD TRIPS 1	30.25-	9,478.50	4,308.15	5,140.10-	.00
FUND RAISING	294.78	7,859.50	7,306.21	504.90-	343.17
LIBRARY	38.07	246.18	218.79	52.36	117.82
SPECIAL EVENTS	29.71	.00	.00	.00	29.71
SPECIAL PURPOSE	687.90	1,345.00	2,793.95	808.34	47.29
UNCLAIMED STALE-	.00	.00	.00	92.55	92.55
UNITED WAY	.00	804.00	804.00	.00	.00
BOOK FAIR	52.36	3,112.58	3,112.58	52.36-	.00
YOUTH FAIR TICKE	381.90	.00	.00	381.90-	.00
TRUST	1,454.47	22,883.00	18,543.68	5,126.01-	667.78
GENERAL					
GENERAL MISCELLA	96.06	282.50	5,177.62	6,534.64	1,735.58
CASH OVER & SHOR	.00	23.00	.00	.00	23.00
INTEREST	.00	178.99	.00	.00	178.99
SCHOOL PICTURES	.00	1,857.00	1,162.79	658.32-	35.89
VENDING MACHINES	.00	750.31	.00	750.31-	.00
DONATIONS	.00	20.00	.00	.00	20.00
GENERAL	96.06	3,111.80	6,340.41	5,126.01	1,993.46
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,642.33	5,293.86	8,092.30	.00	6,843.89
INSTRUCTIONAL MATE	9,642.33	5,293.86	8,092.30	.00	6,843.89
TOTAL	12,282.37	35,282.16	37,887.40	.00	9,677.13

CHECKING	2,758.91	INVESTMENTS	.00 SBMMF	6,918.22	TOTAL	9,677.13
			ACCOUNTS PAYABLE	.00		

PARKWAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1320 N. W. 188 Street, Miami, Florida 33169

Date School Established: 1958

Grades: PK-5

Principal: Ms. Patricia A. Zell

Bookkeeper: Ms. Mildred J. Slocum

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 2,781.21
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,783.59</u>
TOTAL			<u>\$ 7,564.80</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 4341 PARKWAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS 1	.00	338.41	338.41	.00	.00
LIBRARY	2,121.50	.00	1,876.34	.00	245.16
LOST&DAMAGE TEXT	35.40-	265.77	265.77	35.40	.00
FIELD TRIPS 2	.00	160.00	150.00	10.00-	.00
FIELD TRIPS 3	.00	493.50	432.00	61.50-	.00
FIELD TRIPS 4	.00	910.00	898.00	12.00-	.00
SPECIAL PURPOSE	104.22	250.00	736.80	625.98-	243.40
UNITED WAY	.00	1,601.70	1,601.70	.00	.00
BOOK FAIR	.00	3,175.35	2,720.68	.00	454.67
TRUST	2,190.32	7,194.73	9,019.70	577.88	943.23
GENERAL					
GENERAL MISCELLA	1,390.75	5.00	1,135.70	48.10	308.15
CASH OVER & SHOR	.00	8.94	.00	.00	8.94
INTEREST	.00	101.06	.00	.00	101.06
SCHOOL PICTURES	.00	3,515.00	2,194.33	625.98-	694.69
DONATIONS	.00	5,493.70	4,769.42	.00	724.28
GENERAL	1,390.75	9,123.70	8,099.45	577.88-	1,837.12
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,000.00	4,405.61	4,405.61	.00	4,000.00
INSTRUCTIONAL MATE	4,000.00	4,405.61	4,405.61	.00	4,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	3,079.00	2,294.55	.00	784.45
COMMUNITY SCHOOL	.00	3,079.00	2,294.55	.00	784.45
TOTAL	7,581.07	23,803.04	23,819.31	.00	7,564.80

CHECKING 2,781.21 INVESTMENTS .00 SBMMF 4,783.59 TOTAL 7,564.80
 ACCOUNTS PAYABLE .00

SCOTT LAKE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1160 N. W. 175 Street, Miami, Florida 33169

Date School Established: 1959

Grades: PK-5

Principal: Dr. Alice Collins

Bookkeeper: Ms. Mazier Lopes

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 2,683.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,018.73</u>
TOTAL			<u>\$ 14,702.43</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 4881 SCOTT LAKE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUTURE EDUCATORS	11.05	.00	.00	11.05-	.00
COMPUTER KIDS	9.68	.00	.00	9.68-	.00
STUDENT COUNCIL	15.44	1,515.00	.00	1,530.44-	.00
FIFTH GRADE	.00	2,100.00	2,099.45	.55-	.00
CLASSES AND CLUBS	36.17	3,615.00	2,099.45	1,551.72-	.00
TRUST					
DONATIONS	.00	421.00	397.00	24.00-	.00
FIELD TRIPS 1	17.50	505.00	454.00	68.50-	.00
LIBRARY	1,566.93	167.73	1,773.72	1,026.13	987.07
LOST&DAMAGE TEXT	.00	194.26	194.26	.00	.00
FIELD TRIPS 5	.00	817.50	.00	.00	817.50
SPECIAL PURPOSE	56.81	.00	810.27	996.89	243.43
UNITED WAY	.00	417.31	1,968.31	1,551.00	.00
BOOK FAIR	738.25	9,084.71	8,796.83	1,026.13-	.00
DONATION TWO	500.00	.00	497.47	2.53-	.00
DONATION FOUR	409.36	.00	.00	.00	409.36
TRUST	3,288.85	11,607.51	14,891.86	2,452.86	2,457.36
GENERAL					
GENERAL MISCELLA	2,008.74	151.50	1,647.11	95.75	608.88
INTEREST	.00	180.97	.00	.00	180.97
SCHOOL PICTURES	.00	4,935.00	3,125.84	996.89-	812.27
TRAVEL-FACULTY/A	.00	.00	220.09	.00	220.09-
REPAIR & MAINTEN	.00	.00	68.53	.00	68.53-
DONATIONS	.00	1,942.99	1,784.45	.00	158.54
RECYCLING COMMIS	.00	40.75	.00	.00	40.75
GENERAL	2,008.74	7,251.21	6,846.02	901.14-	1,512.79
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,272.82	20,983.65	20,923.42	.00	6,333.05
INSTRUCTIONAL MATE	6,272.82	20,983.65	20,923.42	.00	6,333.05
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	5,367.00	967.77	.00	4,399.23
COMMUNITY SCHOOL	.00	5,367.00	967.77	.00	4,399.23
TOTAL	11,606.58	48,824.37	45,728.52	.00	14,702.43

CHECKING	2,683.70	INVESTMENTS	.00	SBMMF	12,018.73	TOTAL	14,702.43
			ACCOUNTS PAYABLE	.00			

SOUTH POINTE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1050 Fourth Street, Miami Beach, Florida 33139

Date School Established: 1991

Grades: PK-6

Principal: Ms. Melanie B. Fishman

Bookkeepers: Ms. Caty Prendes (Through August 2004)
Ms. Martha Ariosa (Through June 2005)
Ms. Mercedes Littlejohn (Through October 2005)
Ms. Teresita Montero

After School Care Program Managers: Ms. Beatriz Casas
Ms. Garry Chow-Carvajal

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 9,770.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,738.12</u>
TOTAL			<u>\$ 28,508.51</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 5091 SOUTH POINTE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	40.96	.00	.00	40.96-	.00	
SECOND GRADE	.00	.00	50.00	50.00	.00	
SIXTH GRADE	463.43	.00	61.89	401.54-	.00	
CLASSES AND CLUBS	504.39	.00	111.89	392.50-	.00	
TRUST						
DONATIONS	100.00	.00	.00	100.00-	.00	
FIELD TRIPS 1	567.00	3,979.50	3,860.50	686.00-	.00	
LIBRARY	9.45	.00	.00	.00	9.45	
LOST&DAMAGE TEXT	.00	48.87	48.87	.00	.00	
FIELD TRIPS 2	.00	2,836.50	3,035.50	199.00	.00	
FIELD TRIPS 3	.00	1,390.00	1,340.00	50.00-	.00	
FIELD TRIPS 7	.00	1,252.00	1,251.00	1.00-	.00	
FIELD TRIPS 9	.00	720.00	720.00	.00	.00	
SPECIAL PURPOSE	884.25	500.00	1,898.19	552.57	38.63	
UNCLAIMED STALE-	.00	.00	.00	5.00	5.00	
UNITED WAY	.00	994.25	994.25	.00	.00	
DONATION TWO	10.07	.00	.00	10.07-	.00	
DONATION THREE	5,100.32	.00	3,626.66	738.06-	735.60	
DONATION FOUR	45.56	.00	.00	45.56-	.00	
DONATIONS FIVE	2,808.00	.00	.00	.00	2,808.00	
GRANTS I	.00	1,282.00	1,282.00	.00	.00	
RENTAL FACILITIE	2,292.63	15,000.00	5,734.34	4,440.64-	7,117.65	
FIELD TRIPS E-OU	157.00	.00	.00	157.00-	.00	
FIELD TRIPS F-OU	134.00	.00	5.00-	139.00-	.00	
REGION ACTIVITIE	8,333.05	10,000.08	.00	14,113.99-	4,219.14	
GRANTS II	.00	1,500.00	1,500.00	.00	.00	
TRUST	20,441.33	39,503.20	25,286.31	19,724.75-	14,933.47	
GENERAL						
GENERAL MISCELLA	894.15	.00	1,632.94	1,569.29	830.50	
INTEREST	.00	403.22	.00	.00	403.22	
SCHOOL PICTURES	.00	4,017.00	2,526.89	744.73-	745.38	
TRAVEL-FACULTY/A	.00	.00	867.03	1,004.06	137.03	
REPAIR & MAINTEN	.00	.00	20.00	.00	20.00-	
REGISTRATION FEE	.00	.00	480.00	480.00	.00	
EQUIPMENT	.00	.00	17,808.63	17,808.63	.00	
DONATIONS	.00	2,328.59	.00	.00	2,328.59	
GENERAL	894.15	6,748.81	23,335.49	20,117.25	4,424.72	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	2,577.44	4,368.63	.00	8,208.81	
INSTRUCTIONAL MATE	10,000.00	2,577.44	4,368.63	.00	8,208.81	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	87,022.30	87,022.30	.00	.00	
COMM SCHL-ACTIVI	355.79	775.00	189.28	.00	941.51	
SUBSIDIZED CHILD	.00	5,825.40	5,825.40	.00	.00	
COMMUNITY SCHOOL	355.79	93,622.70	93,036.98	.00	941.51	

TOTAL	32,195.66	142,452.15	146,139.30	.00	28,508.51	

CHECKING	9,770.39	INVESTMENTS	.00 SBMMF	18,738.12	TOTAL	28,508.51
			ACCOUNTS PAYABLE	.00		

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.



Miami-Dade County Public Schools
giving our students the world