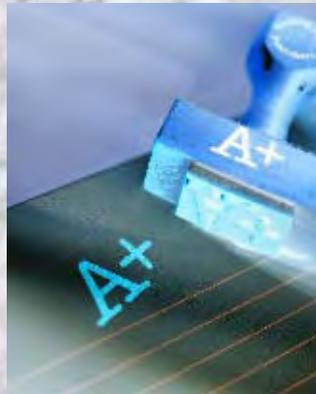


**AUDIT OF
ELEMENTARY SCHOOLS
REGIONAL CENTER III**



APRIL 2006

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Mr. Agustin J. Barrera, Chair
Ms. Perla Tabares Hantman, Vice-Chair
Mr. Frank J. Bolaños
Ms. Evelyn Langlieb Greer
Dr. Robert B. Ingram
Dr. Martin Karp
Ms. Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

Ms. Arielle Maffei, Student Advisor

Dr. Rudolph F. Crew
Superintendent of Schools

Ms. Carolyn Spaht
Chief of Staff

Mr. Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

Contributors to this Report:

School Audits Performed by:

Mr. Harry Demosthenes
Ms. Oria M. Duarte
Ms. Vivian Ferradaz
Mr. Reginald Lafontant
Ms. Liana Rangel

School Audits Supervised and Report Prepared by:

Ms. Maria T. Gonzalez, CPA

School Audits Report Reviewed by:

Ms. Maria T. Gonzalez, CPA
Mr. Jose Montes-de-Oca, CPA
Ms. Teresita M. Rodriguez, CPA

Property Audits Performed and Supervised by:

Mr. Dario Rosendo, CPA and Property Audits Staff



Miami-Dade County Public Schools
giving our students the world

**INTERNAL AUDIT REPORT
AUDIT OF ELEMENTARY SCHOOLS
REGIONAL CENTER III**

APRIL 2006

AUDIT COMMITTEE MEETING

MAY 2, 2006

SCHOOL BOARD MEETING

MAY 10, 2006



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Rudolph F. Crew, Ed.D.

Chief Auditor

Allen M. Vann, CPA

Assistant Chief Auditor

Jose F. Montes de Oca, CPA

Miami-Dade County School Board

Agustin J. Barrera, Chair

Perla Tabares Hantman, Vice Chair

Frank J. Bolaños

Evelyn Langlieb Greer

Dr. Robert B. Ingram

Dr. Martin Karp

Ana Rivas Logan

Dr. Marta Pérez

Dr. Solomon C. Stinson

April 24, 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 33 elementary schools from Regional Center III. The audit period was for the fiscal year ended June 30, 2005. A total of 11 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 most 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 May 2, 2006 meeting and to the School Board at its May 10, 2006 meeting.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

TABLE OF CONTENTS

**Page
Number**

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY	1
BACKGROUND	3
OBJECTIVES, SCOPE, AND METHODOLOGY	6
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL	8
PROPERTY SCHEDULES	
Comparative Property Inventory Results	9
Analysis of Property Losses	10

II. INDIVIDUAL AUDIT REPORTS

Banyan Elementary	11
Van E. Blanton Elementary	13
Broadmoor Elementary	15
Coral Park Elementary	17
Everglades K-8 Center	19
Benjamin Franklin Elementary	21
Charles R. Hadley Elementary	23
Hialeah Elementary	25
Holmes Elementary	27
Dr. Martin L. King Elementary	29
Lakeview Elementary	31
Liberty City Elementary	33
Lorah Park Elementary	35
Dr. Henry W. Mack/West Little River Elementary	37
Poinciana Park Elementary	39
Rockway Elementary	41
John I. Smith Elementary	43
South Hialeah Elementary	45
Springview Elementary	47
Sweetwater Elementary	49
Eugenia B. Thomas Elementary	51

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 21 of the 33 elementary schools from Regional Center III. The audit period was for the fiscal year ended June 30, 2005. Previously, 11 elementary schools from this Regional Center were published as result of a change in principal. The audit results of the remaining school, Arcola Lake 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 ten schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at six 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. Approximately \$8.4 million was inventoried at these schools. (Page 9).
- o Property results for the 21 schools included herein indicated that, except for one school, all others were in compliance with property procedures and there were "no unlocated" items. At Holmes Elementary, one item with an individual cost of \$1,049 and a depreciated value of \$647 was reported missing (Page 9). In addition, property losses reported through the Plant Security Report process listed ten items at a cost of \$17,129 and a depreciated value of \$4,565 reported missing at five schools (Page 10).

- **We commend the administration and staff of those schools that fully complied with property procedures, and whose property items were properly accounted for; and we commend the Regional Center III, School Improvement, and District staffs, for supporting the schools' efforts to strive for excellence in this area. However, at the school where property was unaccounted for, we recommend that Regional Center III, School Improvement, and District offices closely monitor the school's adherence to the procedures in the Manual of Property Control Procedures to prevent recurrence of this finding.**

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 ten 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 six 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 III, 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/advices are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card Program

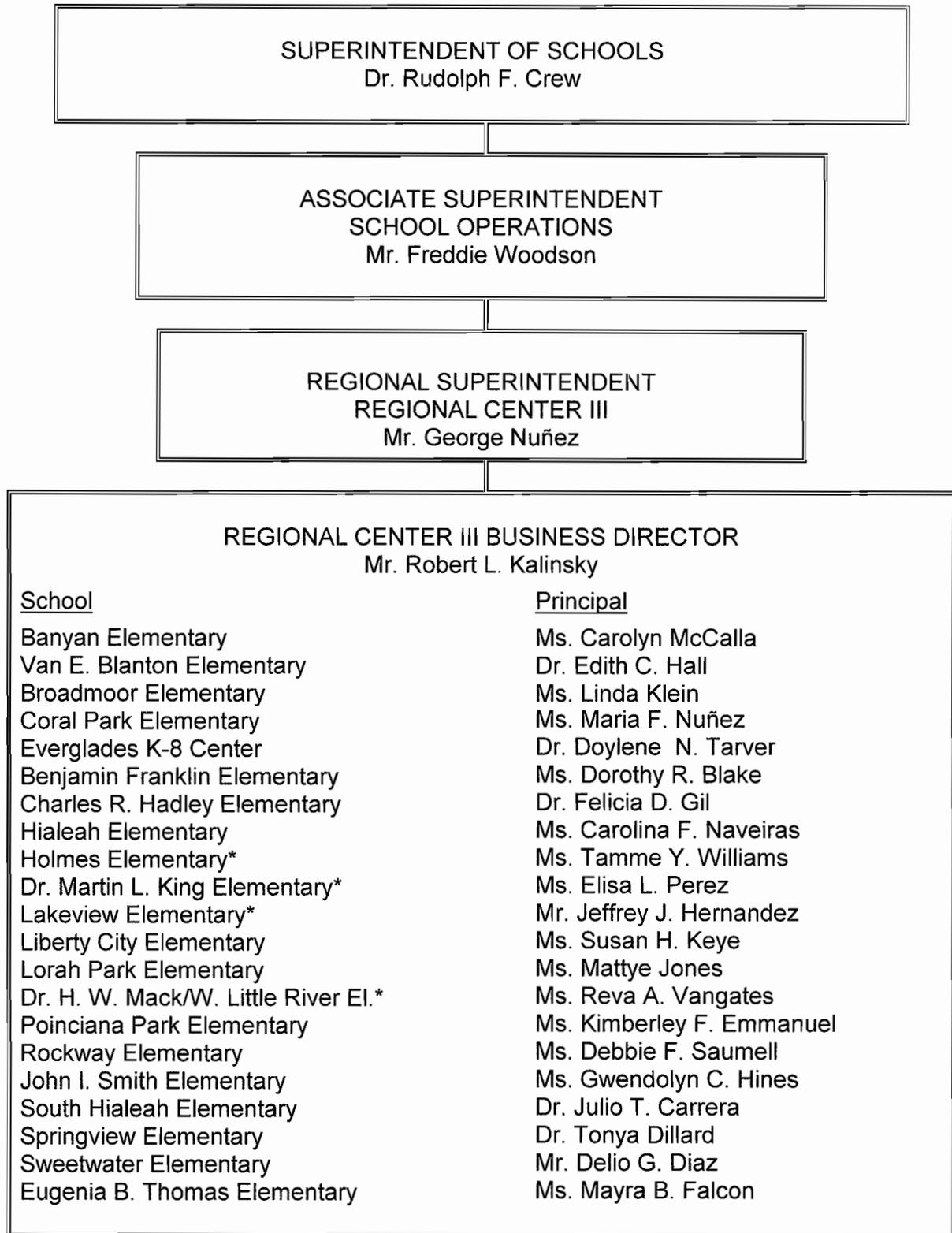
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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 (four 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 III 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
0101	Arcola Lake Elementary ⁽¹⁾	--			
0201	Banyan Elementary ⁽²⁾	11	None	None	
0401	Van E. Blanton Elementary	13	None	None	
0521	Broadmoor Elementary ⁽²⁾⁽³⁾	15	None	None	
1001	Coral Park Elementary	17	None	None	
1401	Charles R. Drew Elementary ⁽⁵⁾	--			
1561	Earlington Heights Elementary ⁽⁵⁾	--			
1681	Lillie C. Evans Elementary ⁽⁵⁾	--			
1721	Everglades K-8 Center	19	None	None	
2041	Benjamin Franklin Elementary	21	None	None	
2331	Charles R. Hadley Elementary	23	None	None	
2361	Hialeah Elementary	25	None	None	
2501	Holmes Elementary ⁽²⁾⁽³⁾⁽⁴⁾	27	None	1	• PAFT (PK Prog.)
2761	Dr. Martin L. King Elementary ⁽⁴⁾	29	None	None	
2821	Lakeview Elementary ⁽⁴⁾	31	None	None	
2981	Liberty City Elementary ⁽³⁾	33	None	None	
3041	Lorah Park Elementary	35	None	None	
5861	Dr. H.W. Mack/W. Little Riv. El. ⁽³⁾⁽⁴⁾	37	None	None	
5901	Carrie Meek/Westview El. ⁽⁵⁾	--			
3181	Melrose Elementary ⁽⁵⁾	--			
3301	Miami Park Elementary ⁽⁵⁾	--			
3381	Miami Springs Elementary ⁽⁵⁾	--			
4071	Olinda Elementary ⁽⁵⁾	--			
4171	Orchard Villa Elementary ⁽⁵⁾	--			
4501	Poinciana Park Elementary ⁽³⁾	39	None	None	
4721	Rockway Elementary ⁽³⁾	41	None	None	
4921	Seminole Elementary ⁽⁵⁾	--			
5101	John I. Smith Elementary ⁽²⁾⁽³⁾	43	None	None	
5201	South Hialeah Elementary	45	None	None	
5361	Springview Elementary ⁽³⁾	47	None	None	
5381	E.W.F. Stirrup Elementary ⁽⁵⁾	--			
5431	Sweetwater Elementary ⁽²⁾⁽³⁾	49	None	None	
0071	Eugenia B. Thomas El. ⁽²⁾⁽³⁾	51	None	1	• Payroll
	TOTAL		None	2	

Notes:

- (1) Audit results to be published at a later date (1 school).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (6 schools).
- (3) Purchasing Credit Card Program records and procedures reviewed at this school (10 schools).
- (4) School Improvement Zone school (4 schools).
- (5) Audit report previously published as result of a change in principal (11 schools).

PROPERTY SCHEDULES

**REGIONAL CENTER III 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		
0101	Arcola Lake Elementary ⁽¹⁾	--						
0201	Banyan Elementary	219	\$ 329,406	None			None	
0401	Van E. Blanton Elementary	299	380,618	None			None	
0521	Broadmoor Elementary	291	335,654	None			None	
1001	Coral Park Elementary	247	316,742	None			None	
1401	Charles R. Drew Elementary ⁽²⁾	--						
1561	Earlington Heights Elementary ⁽²⁾	--						
1681	L.C. Evans Elementary ⁽²⁾	--						
1721	Everglades K-8 Center	490	759,886	None			None	
2041	Benjamin Franklin Elementary	255	342,261	None			None	
2331	C.R. Hadley Elementary	431	615,056	None			None	
2361	Hialeah Elementary	193	332,235	None			None	
2501	Holmes Elementary	220	240,171	1	\$ 1,049	\$ 647	None	
2761	Dr. Martin L. King Elementary	153	206,662	None			None	
2821	Lakeview Elementary	277	269,766	None			None	
2981	Liberty City Elementary	321	484,726	None			None	
3041	Lorah Park Elementary	223	341,516	None			1	\$ 2,226
5861	Dr. H. W. Mack/West Little River Elementary	264	378,921	None			None	
5901	Carrie Meek/Westview Elementary ⁽²⁾	--						
3181	Melrose Elementary ⁽²⁾	--						
3301	Miami Park Elementary ⁽²⁾	--						
3381	Miami Springs Elementary ⁽²⁾	--						
4071	Olinda Elementary ⁽²⁾	--						
4171	Orchard Villa Elementary ⁽²⁾	--						
4501	Poinciana Park Elementary	328	480,885	None			None	
4721	Rockway Elementary	231	303,055	None			None	
4921	Seminole Elementary ⁽²⁾	--						
5101	John I. Smith Elementary	340	488,890	None			None	
5201	South Hialeah Elementary	381	563,303	None			None	
5361	Springview Elementary	221	319,093	None			None	
5381	E.W.F. Stirrup Elementary ⁽²⁾	--						
5431	Sweetwater Elementary	351	518,115	None			None	
0071	Eugenia B. Thomas Elementary	149	364,227	None			None	
	TOTAL	5,884	\$ 8,371,188	1	\$ 1,049	\$ 647	1	\$ 2,226

Notes:

(1) Property inventory results to be presented at a later date, in conjunction with the results of the audit (1 school).

(2) Property inventory results presented to the Audit Committee on December 7, 2005 and to the School Board on December 14, 2005 (11 schools).

**REGIONAL CENTER III 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	
0401	Van E. Blanton El.	1	1	\$ 1,490	-	\$ 1,490	\$ 1,199
2501	Holmes Elementary	2	5	7,689	\$ 1,050	6,639	283
2761	Dr. Martin L. King El.	1	1	2,856	2,856	-	-
4501	Poinciana Park El.	1	1	1,099	-	1,099	486
5361	Springview Elementary	1	2	3,995	-	3,995	2,597
	TOTAL	6	10	\$ 17,129	\$ 3,906	\$ 13,223	\$ 4,565

Notes:

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

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 3060 S. W. 85 Avenue, Miami, Florida 33155

Date School Established: 1957

Grades: PK-5

Principal: Ms. Carolyn McCalla

Bookkeeper: Ms. Maida B. Amaro

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 2,226.96
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,780.94</u>
TOTAL			<u>\$ 14,007.90</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 III

SCHOOL - 0201 BANYAN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	100.00	.00	.00	100.00	
FIELD TRIPS 1	59.16	.00	.00	59.16-	.00	
LIBRARY	298.79	1,234.48	557.63	.00	975.64	
LOST&DAMAGE TEXT	.00	211.20	211.20	.00	.00	
FIELD TRIPS 3	.00	345.00	345.00	.00	.00	
FIELD TRIPS 4	.00	410.00	408.00	2.00-	.00	
FIELD TRIPS 5	.00	120.00	120.00	.00	.00	
FIELD TRIPS 6	.00	141.00	130.00	11.00-	.00	
FIELD TRIPS 7	.00	141.00	130.00	11.00-	.00	
FIELD TRIPS 8	.00	481.00	481.00	.00	.00	
FIELD TRIPS 9	.00	1,120.00	1,117.00	3.00-	.00	
FIELD TRIPS 10	.00	574.00	567.00	7.00-	.00	
FIELD TRIPS 12	.00	640.50	637.50	3.00-	.00	
SPECIAL PURPOSE	3,665.90	.00	1,731.69	992.52	2,926.73	
UNITED WAY	.00	1,202.46	1,202.46	.00	.00	
DONATION TWO	3,132.00	.00	.00	.00	3,132.00	
DONATION THREE	.00	485.00	425.30	.00	59.70	
DONATION FOUR	.74	500.00	500.00	.74-	.00	
DONATIONS FIVE	113.39	.00	.00	.00	113.39	
FIELD TRIPS A-OU	.00	2,964.00	2,964.00	.00	.00	
TRUST	7,269.98	10,669.64	11,527.78	895.62	7,307.46	
GENERAL						
GENERAL MISCELLA	2,314.03	.00	860.88	96.90	1,550.05	
INTEREST	.00	261.72	.00	.00	261.72	
SCHOOL PICTURES	.00	5,351.00	3,365.95	992.52-	992.53	
DONATIONS	.00	639.81	242.95	.00	396.86	
GENERAL	2,314.03	6,252.53	4,469.78	895.62-	3,201.16	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,558.17	2,515.18	2,073.35	.00	3,000.00	
INSTRUCTIONAL MATE	2,558.17	2,515.18	2,073.35	.00	3,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	2,662.00	2,162.72	.00	499.28	
COMMUNITY SCHOOL	.00	2,662.00	2,162.72	.00	499.28	
TOTAL	12,142.18	22,099.35	20,233.63	.00	14,007.90	
CHECKING	2,226.96	INVESTMENTS	.00 SBMMF	11,780.94	TOTAL	14,007.90
			ACCOUNTS PAYABLE	.00		

VAN E. BLANTON ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 10327 N. W. 11 Avenue, Miami, Florida 33150

Date School Established: 1952

Grades: PK-5

Principal: Dr. Edith C. Hall

Bookkeeper: Ms. Carla Moorman

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 1,926.45
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,556.17</u>
TOTAL			<u><u>\$ 12,482.62</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 III

SCHOOL - 0401 VAN E. BLANTON ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	.28	.00	.00	.28-	.00		
ART TALENT	78.00	.00	.00	78.00-	.00		
CLASSES AND CLUBS	78.28	.00	.00	78.28-	.00		
TRUST							
DONATIONS	477.50	.00	.00	477.50-	.00		
FIELD TRIPS 1	119.21	.00	.00	119.21-	.00		
LIBRARY	20.63	.00	.00	.00	20.63		
LOST&DAMAGE TEXT	57.83	.00	.00	.00	57.83		
SPECIAL PURPOSE	725.28	1,750.00	2,355.61	545.52	665.19		
UNITED WAY	.00	468.00	468.00	.00	.00		
DONATION FOUR	109.00	.00	.00	109.00-	.00		
STUDENTS NEEDS/H	61.65	.00	.00	61.65-	.00		
GRANTS 1	2,522.91	.00	1,309.97	.00	1,212.94		
FIELD TRIPS E-OU	108.19	.00	.00	108.19-	.00		
TRUST	4,202.20	2,218.00	4,133.58	330.03-	1,956.59		
GENERAL							
GENERAL FUND	696.07-	.00	.00	696.07	.00		
GENERAL MISCELLA	1,263.92	.00	207.57	257.76	1,314.11		
INTEREST	.00	214.52	.00	.00	214.52		
SCHOOL PICTURES	.00	3,028.00	1,936.96	545.52-	545.52		
DONATIONS	.00	33.44	.00	.00	33.44		
GENERAL	567.85	3,275.96	2,144.53	408.31	2,107.59		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,563.05	2,215.22	3,359.83	.00	8,418.44		
INSTRUCTIONAL MATE	9,563.05	2,215.22	3,359.83	.00	8,418.44		
TOTAL	14,411.38	7,709.18	9,637.94	.00	12,482.62		
CHECKING	1,926.45	INVESTMENTS	.00	SBMMF	10,556.17	TOTAL	12,482.62
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 3401 N. W. 83 Street, Miami, Florida 33147

Date School Established: 1955

Grades: PK-5

Principal: Ms. Linda Klein

Bookkeeper: Ms. Suzanne Barroso

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 6,321.47
Savings Account:			
Wachovia Bank, N. A.	--	1.37	2,776.44
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,851.09</u>
TOTAL			<u><u>\$ 15,949.00</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; 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 III

SCHOOL - 0521 BROADMOOR ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FIFTH GRADE	22.77	.00	.00	.00	22.77		
CLASSES AND CLUBS	22.77	.00	.00	.00	22.77		
TRUST							
FIELD TRIPS 1	.00	1,884.00	1,884.00	.00	.00		
LIBRARY	6.45	.00	.00	17.96	24.41		
FIELD TRIPS 2	.00	630.00	610.00	20.00-	.00		
FIELD TRIPS 3	.00	990.00	968.00	22.00-	.00		
FIELD TRIPS 4	.00	820.00	824.00	4.00	.00		
FIELD TRIPS 6	.00	850.00	839.45	10.55-	.00		
FIELD TRIPS 7	.00	485.00	420.00	65.00-	.00		
SPECIAL PURPOSE	389.74	1,600.00	758.38	655.52	1,886.88		
UNITED WAY	.00	874.21	874.21	.00	.00		
BOOK FAIR	17.96	.00	.00	17.96-	.00		
STUDENTS NEEDS/H	1,209.28	.00	.00	.00	1,209.28		
GRANTS 1	.00	.00	.00	3,150.00	3,150.00		
SCHOOL SPECIAL P	3,150.00	.00	.00	3,150.00-	.00		
FIELD TRIPS G-OU	27.37	.00	.00	27.37-	.00		
TRUST	4,800.80	8,133.21	7,178.04	514.60	6,270.57		
GENERAL							
GENERAL MISCELLA	1,051.59	50.00	1,360.88	140.92	118.37-		
INTEREST	.00	184.06	.00	.00	184.06		
SCHOOL PICTURES	.00	3,507.00	2,195.97	655.52-	655.51		
DONATIONS	.00	934.46	.00	.00	934.46		
GENERAL	1,051.59	4,675.52	3,556.85	514.60-	1,655.66		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,000.00	.00	.00	.00	8,000.00		
INSTRUCTIONAL MATE	8,000.00	.00	.00	.00	8,000.00		
TOTAL	13,875.16	12,808.73	10,734.89	.00	15,949.00		
CHECKING	6,321.47	INVESTMENTS	2,776.44	SBMMF	6,851.09	TOTAL	15,949.00
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1225 S. W. 97 Avenue, Miami, Florida 33174

Date School Established: 1960

Grades: PK-5

Principal: Ms. Maria F. Nuñez

Bookkeeper: Ms. Lourdes Juncadella

After School Care Program Manager: Mr. Juan C. Diaz

After School Care Program Secretary: Ms. Ana Vazquez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 12,199.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,926.75</u>
TOTAL			<u><u>\$ 31,126.12</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 III

SCHOOL - 1001 CORAL PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	126.88	.00	.00	.00	126.88
LIBRARY	917.77	815.40	67.64	.00	1,665.53
SPECIAL PURPOSE	6,184.85	.00	2,462.72	2,622.39	6,344.52
UNITED WAY	.00	1,207.00	1,207.00	.00	.00
DONATION TWO	365.02	.00	.00	.00	365.02
DONATION FOUR	1,000.00	.00	970.23	.00	29.77
DONATIONS FIVE	500.00	250.00	.00	.00	750.00
GRANTS 1	529.77	.00	970.23	.00	1,500.00
REGION ACTIVITIE	166.32	.00	166.32	.00	.00
TRUST	9,790.61	2,272.40	3,903.68	2,622.39	10,781.72
GENERAL					
GENERAL MISCELLA	13,345.88	.00	2,640.32	.00	10,705.56
INTEREST	.00	607.45	.00	.00	607.45
SCHOOL PICTURES	.00	12,860.00	7,615.23	2,622.39	2,622.38
TRAVEL-FACULTY/A	.00	.00	35.00	.00	35.00
REPAIR & MAINTEN	.00	.00	2,617.30	.00	2,617.30
OFFICE SUPPLY	.00	.00	111.00	.00	111.00
EQUIPMENT	.00	.00	478.60	.00	478.60
DONATIONS	.00	510.10	950.76	.00	440.66
MEMORY BOOKS	.00	4,800.00	3,832.00	.00	968.00
GENERAL	13,345.88	18,777.55	18,280.21	2,622.39	11,220.83
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,484.45	10,435.99	11,079.50	.00	8,840.94
INSTRUCTIONAL MATE	9,484.45	10,435.99	11,079.50	.00	8,840.94
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	255,808.02	255,808.02	.00	.00
COMM SCHL-ACTIVI	215.94	864.00	797.31	.00	282.63
SUBSIDIZED CHILD	.00	23,081.60	23,081.60	.00	.00
COMMUNITY SCHOOL	215.94	279,753.62	279,686.93	.00	282.63
TOTAL	32,836.88	311,239.56	312,950.32	.00	31,126.12

CHECKING 12,199.37 INVESTMENTS .00 SBMMF 18,926.75 TOTAL 31,126.12
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 8375 S. W. 16 Street, Miami, Florida 33155

Date School Established: 1957

Grades: PK-8

Principal: Dr. Doyle N. Tarver

Bookkeeper: Ms. Elizabeth Penalver

After School Care Program Manager: Mr. Robert Jimenez

After School Care Program Secretary: Ms. Lizette Irizarry

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 14,518.52
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,045.07</u>
TOTAL			<u><u>\$ 25,563.59</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 III

SCHOOL - 1721 EVERGLADES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
BAND EQUIPMENT	.00	500.00	.00	.00	500.00
MUSIC	.00	500.00	.00	.00	500.00
CLASSES AND CLUBS					
YEARBOOK	6,048.39	19,415.00	18,894.00	.00	6,569.39
STUDENT COUNCIL	249.04	225.00	111.30	.00	362.74
INTEREST CLUB 1	.05	.00	.00	.00	.05
CLASSES AND CLUBS	6,297.48	19,640.00	19,005.30	.00	6,932.18
TRUST					
DONATIONS	.00	1,000.00	.00	.00	1,000.00
FIELD TRIPS 1	.00	54.00	54.00	.00	.00
LIBRARY	786.23	8,027.50	4,737.53	1,531.00-	2,545.20
LOST&DAMAGE TEXT	.00	1,362.94	1,362.94	.00	.00
FIELD TRIPS 2	.00	1,220.00	1,006.00	214.00-	.00
FIELD TRIPS 4	.00	312.00	275.00	37.00-	.00
FIELD TRIPS 9	.00	671.50	647.00	24.50-	.00
FIELD TRIPS 10	.00	461.50	459.60	1.90-	.00
SPECIAL PURPOSE	699.07	1,668.65	5,716.35	6,152.58	2,803.95
UNCLAIMED STALE-	45.00	.00	45.00	36.00	36.00
UNITED WAY	.00	6,285.71	6,285.71	.00	.00
ART SUPPLIES	29.12	.00	29.12	.00	.00
DONATION THREE	5.01	.00	.00	.00	5.01
DONATION FOUR	200.00	.00	69.90	.00	130.10
FIELD TRIPS A-OU	.00	6,799.80	6,799.00	.80-	.00
FIELD TRIPS B-OU	.00	7,540.00	7,540.00	.00	.00
EESAC FUNDS	.00	.00	1,000.00	1,000.00	.00
TRUST	1,764.43	35,403.60	36,027.15	5,379.38	6,520.26
INSTRUCTIONAL AIDS A					
AEROSPACE/AVIATI	.00	870.00	869.76	.00	.24
INSTRUCTIONAL AIDS	.00	870.00	869.76	.00	.24
GENERAL					
GENERAL MISCELLA	1,979.42	.00	1,715.01	278.20	542.61
INTEREST	.00	527.65	.00	.00	527.65
SCHOOL PICTURES	.00	14,403.00	9,033.65	2,684.67-	2,684.68
VENDING MACHINES	.00	4,289.19	.00	3,467.91-	821.28
REPAIR & MAINTEN	.00	.00	717.02	.00	717.02-
REGISTRATION FEE	.00	.00	70.00	.00	70.00-
EQUIPMENT	.00	.00	1,531.00	1,531.00	.00
DONATIONS	.00	756.48	.00	.00	756.48
RECYCLING COMMIS	.00	91.50	.00	.00	91.50
GENERAL	1,979.42	20,067.82	13,066.68	4,343.38-	4,637.18
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,763.08	13,477.77	14,963.76	1,000.00-	6,277.09
INSTRUCTIONAL MATE	8,763.08	13,477.77	14,963.76	1,000.00-	6,277.09
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	276,289.85	276,300.85	11.00	.00
COMM SCH CLASS F	.00	57,616.00	57,646.00	30.00	.00
COMM SCHL-FIELD	20.00	.00	.00	20.00-	.00
COMM SCHL-ACTIVI	2,045.57	8,781.00	10,072.93	57.00-	696.64
PRE-K FEES	.00	26,171.00	26,171.00	.00	.00
SUBSIDIZED CHILD	.00	24,245.20	24,245.20	.00	.00
COMMUNITY SCHOOL	2,065.57	393,103.05	394,435.98	36.00-	696.64
TOTAL	20,869.98	483,062.24	478,368.63	.00	25,563.59

CHECKING 14,518.52 INVESTMENTS .00 SBMMF 11,045.07 TOTAL 25,563.59

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

PROFILE OF THE SCHOOL

Address: 13100 N. W. 12 Avenue, Miami, Florida 33168

Date School Established: 1950

Grades: PK-5

Principal: Ms. Dorothy R. Blake

Bookkeeper: Ms. Ogletha Gilliard-Fludd

Community School Assistant Principal: Ms. Joyce Stockdale

Community School Secretary: Ms. Adrian McCartney

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 6,854.08
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,884.22</u>
TOTAL			<u>\$ 9,738.30</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 III

SCHOOL - 2041 BENJAMIN FRANKLIN ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	14.03	83.58	64.20	.00	33.41
FIELD TRIPS 1	15.50	2,720.00	2,708.00	27.50-	.00
LIBRARY	12.27	.00	.00	.00	12.27
FIELD TRIPS 2	.00	3,545.00	3,125.00	420.00-	.00
FIELD TRIPS 3	.00	878.00	875.00	3.00-	.00
SPECIAL PURPOSE	49.83	29.95	335.78	637.58	381.58
UNITED WAY	.00	92.00	92.00	.00	.00
DONATION TWO	.00	300.00	300.00	.00	.00
DONATION FOUR	1,173.66	.00	1,173.66	.00	.00
TRUST	1,265.29	7,648.53	8,673.64	187.08	427.26
GENERAL					
GENERAL MISCELLA	1,472.58	.00	1,657.80	450.50	265.28
CASH OVER & SHOR	.00	.60-	.00	.00	.60-
INTEREST	.00	127.58	.00	.00	127.58
SCHOOL PICTURES	.00	3,411.00	2,135.86	637.58-	637.56
DONATIONS	.00	650.00	398.50	.00	251.50
GENERAL	1,472.58	4,187.98	4,192.16	187.08-	1,281.32
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	6,184.44	9,062.88	.00	7,121.56
INSTRUCTIONAL MATE	10,000.00	6,184.44	9,062.88	.00	7,121.56
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	34,842.60	34,842.60	.00	.00
COMM SCH CLASS F	.00	5,939.00	5,939.00	.00	.00
COMM SCHL-ACTIVI	685.26	808.00	585.10	.00	908.16
SUBSIDIZED CHILD	.00	16,408.00	16,408.00	.00	.00
COMMUNITY SCHOOL	685.26	57,997.60	57,774.70	.00	908.16
TOTAL	13,423.13	76,018.55	79,703.38	.00	9,738.30

CHECKING	6,854.08	INVESTMENTS	.00	SBMMF	2,884.22	TOTAL	9,738.30
				ACCOUNTS PAYABLE	.00		

CHARLES R. HADLEY ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 8400 N. W. 7 Street, Miami, Florida 33126

Date School Established: 1986

Grades: PK-5

Principal: Dr. Felicia D. Gil

Bookkeepers: Ms. Mayda Baron (Through October 2004)
 Ms. Daymarie Melendez

After School Care Program Manager: Ms. Mariana O. Beraja

After School Care Program Secretary: Ms. Maria E. Saenz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Citibank, F.S.B.	--	0.20	\$ 17,710.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>42,204.63</u>
TOTAL			<u><u>\$ 59,914.70</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 III

SCHOOL - 2331 CHARLES R. HADLEY ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
TRUST							
ADVANCE FOR CHAN DONATIONS	.00	75.00	75.00	.00	.00		
FIELD TRIPS 1	29.80	1,059.00	1,044.00	44.80-	.00		
LIBRARY	3,161.46	308.60	1,888.23	2,749.91	4,331.74		
LOST&DAMAGE TEXT	.00	5,491.82	5,491.82	.00	.00		
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00		
FIELD TRIPS 2	.00	3,750.00	3,736.00	14.00-	.00		
FIELD TRIPS 3	.00	2,204.00	2,167.00	37.00-	.00		
FIELD TRIPS 4	.00	1,509.00	1,391.00	118.00-	.00		
FIELD TRIPS 5	.00	2,470.00	2,357.00	113.00-	.00		
FIELD TRIPS 6	.00	2,121.50	2,117.00	4.50-	.00		
FIELD TRIPS 7	.00	120.00	120.00	.00	.00		
SPECIAL PURPOSE UNCLAIMED STALE-	5,648.23	35.00	1,258.09	2,620.39	7,045.53		
UNITED WAY	25.00	.00	25.00	96.00	96.00		
BOOK FAIR	.00	1,435.23	1,435.23	.00	.00		
VANDALISM	139.02	10,983.88	8,233.97	2,749.91-	.00		
GRANTS I	155.25	500.00	.00	.00	639.02		
REGION ACTIVITIE	6.76	.00	6.76	155.25-	.00		
GRANTS II	696.28	.00	.00	696.28-	.00		
TRUST	9,866.87	32,113.03	31,396.10	1,528.49	12,112.29		
GENERAL							
GENERAL MISCELLA	25,236.04	249.75	2,836.92	1,187.90	23,836.77		
CASH OVER & SHOR	.00	1.50	.00	.00	1.50		
INTEREST	.00	950.40	.00	.00	950.40		
SCHOOL PICTURES	.00	21,988.00	15,302.96	2,620.39-	4,064.65		
DONATIONS	.00	14.10	.00	.00	14.10		
GENERAL	25,236.04	23,203.75	18,139.88	1,432.49-	28,867.42		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,780.02	5,767.44	5,935.47	.00	7,611.99		
INSTRUCTIONAL MATE	7,780.02	5,767.44	5,935.47	.00	7,611.99		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	287,295.41	287,199.41	96.00-	.00		
COMM SCH CLASS F	.00	23,832.00	23,832.00	.00	.00		
COMM SCHL-ACTIVI	9,539.24	8,598.00	6,814.24	.00	11,323.00		
SUBSIDIZED CHILD	.00	21,250.20	21,250.20	.00	.00		
COMMUNITY SCHOOL	9,539.24	340,975.61	339,095.85	96.00-	11,323.00		
TOTAL	52,422.17	402,059.83	394,567.30	.00	59,914.70		
CHECKING	17,710.07	INVESTMENTS	.00	SBMMF	42,204.63	TOTAL	59,914.70
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 550 East 8th Street, Hialeah, Florida 33010

Date School Established: 1949

Grades: PK-5

Principal: Ms. Carolina F. Naveiras

Bookkeeper: Ms. Guadalupe Machado

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,859.33
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,317.68</u>
TOTAL			<u><u>\$ 14,177.01</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. 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 III

SCHOOL - 2361 HIALEAH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
AWARDS	15.13	.00	.00	15.13-	.00	
FIELD TRIPS 1	107.94	400.00	289.00	218.94-	.00	
LIBRARY	134.86	288.70	30.48	.00	393.08	
LOST&DAMAGE TEXT	.00	52.50	52.50	.00	.00	
NON-RESIDENT TUI	.00	200.00	200.00	.00	.00	
FIELD TRIPS 2	.00	1,877.50	1,748.00	129.50-	.00	
FIELD TRIPS 3	.00	1,100.00	1,100.00	.00	.00	
FIELD TRIPS 5	.00	2,553.00	2,553.00	.00	.00	
FIELD TRIPS 6	.00	300.00	300.00	.00	.00	
FIELD TRIPS 7	.00	1,088.50	1,087.50	.00	1.00	
FIELD TRIPS 8	.00	1,120.00	1,075.00	45.00-	.00	
SPECIAL PURPOSE	1,826.71	.00	1,128.86	1,700.13	2,397.98	
UNCLAIMED STALE-	.00	.00	.00	132.00	132.00	
UNITED WAY	.00	1,430.40	1,430.40	.00	.00	
VANDALISM	460.00	.00	.00	460.00-	.00	
REGION ACTIVITIE	108.09	.00	108.09	.00	.00	
REGION ACTIVITIE	23.45	550.00	402.66	.00	170.79	
TRUST	2,676.18	10,960.60	11,505.49	963.56	3,094.85	
GENERAL						
GENERAL MISCELLA	2,752.91	.00	2,681.16	743.57	815.32	
INTEREST	.00	230.55	.00	.00	230.55	
SCHOOL PICTURES	.00	9,407.00	5,894.58	1,707.13-	1,805.29	
GENERAL	2,752.91	9,637.55	8,575.74	963.56-	2,851.16	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,542.40	14,525.29	12,746.69	.00	6,321.00	
INSTRUCTIONAL MATE	4,542.40	14,525.29	12,746.69	.00	6,321.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	1,910.00	.00	.00	1,910.00	
COMMUNITY SCHOOL	.00	1,910.00	.00	.00	1,910.00	
TOTAL	9,971.49	37,033.44	32,827.92	.00	14,177.01	
CHECKING	4,859.33	INVESTMENTS	.00 SBMMF	9,317.68	TOTAL	14,177.01
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL*

Address: 1175 N. W. 67 Street, Miami, Florida 33150

Date School Established: 1949

Grades: PK-5

Principal: Ms. Tamme Y. Williams

Bookkeepers: Ms. Lucenda Roper (Through August 2005)
 Ms. Erika Harrison (Through January 2006)
 Ms. Robin Hill (Part-time)

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 3,092.40
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,070.81</u>
TOTAL			<u><u>\$ 7,163.21</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. 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.

A physical inventory of property items with an individual cost of \$1,000 or more indicated that 1 item at a cost of \$1,049 and a depreciated value of \$647 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

* School Improvement Zone school.

REGION CENTER III

SCHOOL - 2501 HOLMES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	250.00	194.98	.00	55.02	
FIELD TRIPS 1	805.06	.00	.00	805.06-	.00	
FUND RAISING	7.00	.00	.00	7.00-	.00	
LIBRARY	319.36	22.90	287.03	.00	55.23	
SPECIAL PURPOSE	635.16	.00	1,204.74	808.94	239.36	
UNITED WAY	.00	498.00	498.00	.00	.00	
BOOK FAIR	.00	2,309.46	2,309.46	.00	.00	
EESAC FUNDS	.00	.00	700.00	700.00	.00	
TRUST	1,766.58	3,080.36	5,194.21	696.88	349.61	
GENERAL						
GENERAL FUND	.07	.00	.00	.07-	.00	
GENERAL MISCELLA	2,318.18	.00	1,429.24	812.13	1,701.07	
INTEREST	.00	82.73	.00	.00	82.73	
SCHOOL PICTURES	.00	2,171.08	1,306.10	808.94-	56.04	
REPAIR & MAINTEN	.00	.00	1,754.15	.00	1,754.15-	
REGISTRATION FEE	.00	.00	25.00	.00	25.00-	
DONATIONS	.00	1,476.24	752.25	.00	723.99	
GENERAL	2,318.25	3,730.05	5,266.74	3.12	784.68	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,731.55	10,432.72	9,167.35	700.00-	4,296.92	
INSTRUCTIONAL MATE	3,731.55	10,432.72	9,167.35	700.00-	4,296.92	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	1,732.00	.00	.00	1,732.00	
COMMUNITY SCHOOL	.00	1,732.00	.00	.00	1,732.00	
TOTAL	7,816.38	18,975.13	19,628.30	.00	7,163.21	
CHECKING	3,092.40	INVESTMENTS	.00 SBMMF	4,070.81	TOTAL	7,163.21
		ACCOUNTS PAYABLE	.00	.00		

DR. MARTIN L. KING ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 7124 N. W. 12th Avenue, Miami, Florida 33150

Date School Established: 1970

Grades: PK-3

Principal: Ms. Elisa L. Perez

Bookkeeper: Ms. Patricia Thompson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 5,753.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,608.46</u>
TOTAL			<u><u>\$ 8,362.16</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 Improvement Zone school.

REGION CENTER III

SCHOOL - 2761 MARTIN LUTHER KING ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	91.36	16.99	.00	74.37	
LIBRARY	296.82	254.33	249.57	.00	301.58	
SPECIAL PURPOSE	115.90	.00	685.47	855.70	286.13	
UNITED WAY	.00	333.66	333.66	.00	.00	
GRANTS 1	70.59	.00	.00	70.59-	.00	
TRUST	483.31	679.35	1,285.69	785.11	662.08	
GENERAL						
GENERAL MISCELLA	1,577.14	.00	1,468.94	70.59	178.79	
INTEREST	.00	106.11	.00	.00	106.11	
SCHOOL PICTURES	.00	2,306.00	1,450.30	855.70-	.00	
DONATIONS	.00	44.69	.00	.00	44.69	
GENERAL	1,577.14	2,456.80	2,919.24	785.11-	329.59	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,719.62	9,116.40	8,659.53	.00	6,176.49	
INSTRUCTIONAL MATE	5,719.62	9,116.40	8,659.53	.00	6,176.49	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	1,194.00	.00	.00	1,194.00	
COMMUNITY SCHOOL	.00	1,194.00	.00	.00	1,194.00	
TOTAL	7,780.07	13,446.55	12,864.46	.00	8,362.16	
CHECKING	5,753.70	INVESTMENTS	.00 SBMMF	2,608.46	TOTAL	8,362.16
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL*

Address: 1290 N. W. 115 Street, Miami, Florida 33167

Date School Established: 1954

Grades: PK-5

Principal: Mr. Jeffrey J. Hernandez

Bookkeepers: Ms. Tawanda Matthews (Through July 2005)
 Ms. Mildred Y. Medina

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Banco Popular, N. A.	--	0.25	\$ 6,644.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,723.85</u>
TOTAL			<u>\$ 9,368.23</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.

REGION CENTER III

SCHOOL - 2821 LAKEVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FIFTH GRADE	16.80	.00	.00	16.80-	.00		
CLASSES AND CLUBS	16.80	.00	.00	16.80-	.00		
TRUST							
DONATIONS	14.25	.00	.00	14.25-	.00		
FIELD TRIPS 1	.00	238.00	238.00	.00	.00		
LIBRARY	497.04	25.09	817.25	335.60	40.48		
SPECIAL PURPOSE	107.30	600.07	586.97	846.28	966.68		
STUDENT UNIFORM	227.34	.00	.00	227.34-	.00		
UNCLAIMED STALE-	.00	.00	.00	17.00	17.00		
UNITED WAY	.00	344.67	344.67	.00	.00		
BOOK FAIR	.00	839.00	503.40	335.60-	.00		
REGION RETIREMEN	.00	8,220.00	8,220.00	.00	.00		
VANDALISM	12.13	.00	.00	12.13-	.00		
DONATION TWO	2.50	.00	24.84	22.50	.16		
DONATION THREE	.00	5,000.00	1,828.29	.00	3,171.71		
DONATION FOUR	.00	1,000.00	.00	.00	1,000.00		
GRANTS I	934.35	.00	875.35	.00	59.00		
GRANTS II	21.45	.00	.00	.00	21.45		
GRANT III	310.79	.00	.00	.00	310.79		
TRUST	2,127.15	16,266.83	13,438.77	632.06	5,587.27		
GENERAL							
GENERAL MISCELLA	690.18	.00	448.32	231.02	472.88		
CASH OVER & SHOR	.00	.40	.00	.00	.40		
INTEREST	.00	65.81	.00	.00	65.81		
SCHOOL PICTURES	.00	2,742.00	1,760.70	846.28-	135.02		
DONATIONS	.00	106.85	.00	.00	106.85		
GENERAL	690.18	2,915.06	2,209.02	615.26-	780.96		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,301.78	6,718.94	6,020.72	.00	3,000.00		
INSTRUCTIONAL MATE	2,301.78	6,718.94	6,020.72	.00	3,000.00		
TOTAL	5,135.91	25,900.83	21,668.51	.00	9,368.23		
CHECKING	6,644.38	INVESTMENTS	.00	SBMMF	2,723.85	TOTAL	9,368.23
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1855 N. W. 71 Street, Miami, Florida 33147

Date School Established: 1943

Grades: PK-5

Principal: Ms. Susan H. Keye

Bookkeeper: Ms. Sharron Manhertz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,394.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,490.59</u>
TOTAL			<u>\$ 9,885.06</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 III

SCHOOL - 2981 LIBERTY CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
CHEERLEADERS	40.00	.00	.00	.00	40.00	
GIFTED	455.33	.00	200.00	.00	255.33	
STUDENT COUNCIL	123.88	.00	.00	.00	123.88	
SCIENCE CLUB	55.97	.00	.00	.00	55.97	
SAFETY PATROL	42.19	.00	.00	.00	42.19	
LIBRARY CLUB	129.75	.00	.00	.00	129.75	
CLASSES AND CLUBS	847.12	.00	200.00	.00	647.12	
TRUST						
DONATIONS	351.29	.00	.00	.00	351.29	
FIELD TRIPS 1	14.92	520.00	520.00	14.92-	.00	
LIBRARY	78.74	.00	.00	.00	78.74	
SPECIAL PURPOSE	233.83	260.00	425.51	219.44	287.76	
UNITED WAY	.00	607.64	607.64	.00	.00	
SCIENCE BOARD	15.66	.00	.00	.00	15.66	
DONATION TWO	200.00	.00	.00	.00	200.00	
DONATION THREE	176.79	.00	.00	.00	176.79	
GRANTS I	2,393.19	2,500.00	1,877.68	.00	3,015.51	
GRANTS II	.00	500.00	500.00	.00	.00	
GRANT III	.00	855.00	855.00	.00	.00	
TRUST	3,464.42	5,242.64	4,785.83	204.52	4,125.75	
GENERAL						
GENERAL MISCELLA	1,109.66	25.00	603.89	14.92	545.69	
CASH OVER & SHOR	.00	.01	.00	.00	.01	
INTEREST	.00	132.70	.00	.00	132.70	
SCHOOL PICTURES	.00	1,174.00	735.12	219.44-	219.44	
VENDING MACHINES	.00	59.52	.00	.00	59.52	
DONATIONS	.00	37.33	.00	.00	37.33	
RECYCLING COMMIS	.00	117.50	.00	.00	117.50	
GENERAL	1,109.66	1,546.06	1,339.01	204.52-	1,112.19	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,848.18	4,009.11	2,857.29	.00	4,000.00	
INSTRUCTIONAL MATE	2,848.18	4,009.11	2,857.29	.00	4,000.00	
TOTAL	8,269.38	10,797.81	9,182.13	.00	9,885.06	
CHECKING	4,394.47	INVESTMENTS	.00 SBMMF	5,490.59	TOTAL	9,885.06
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 5160 N. W. 31 Avenue, Miami, Florida 33142

Date School Established: 1967

Grades: PK-5

Principal: Ms. Mattye Jones

Bookkeeper: Ms. Maria Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 15,316.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,306.30</u>
TOTAL			<u>\$ 28,622.54</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 III

SCHOOL - 3041 LORAH PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	50.66	181.50	183.00	.00	49.16
MUSIC	50.66	181.50	183.00	.00	49.16
CLASSES AND CLUBS					
FIRST GRADE	206.00	.00	.00	206.00-	.00
THIRD GRADE	2.00	284.00	287.50	1.50	.00
FOURTH GRADE	.69	1,337.25	1,338.05	.11	.00
FIFTH GRADE	25.42	633.00	370.00	.00	288.42
ESE - 3	51.00	.00	.00	51.00-	.00
CLASSES AND CLUBS	285.11	2,254.25	1,995.55	255.39-	288.42
TRUST					
DONATIONS	55.03	.00	.00	.00	55.03
FIELD TRIPS 1	1,676.93	100.95	881.33	896.55-	.00
FUND RAISING	2,849.62	.00	189.90	.00	2,659.72
LIBRARY	18.85	.00	.10	66.00	84.75
LOST&DAMAGE TEXT	7.92	82.79	7.92	.00	82.79
SPECIAL PURPOSE	867.80	.00	1,357.66	1,481.86	992.00
UNITED WAY	.15	638.70	638.70	.00	.15
BOOK FAIR	264.59	3,290.13	3,488.72	66.00-	.00
VANDALISM	.00	2,848.00	.00	.00	2,848.00
DONATION TWO	.00	1,013.75	200.00	.00	813.75
GRANTS 1	70.85	4,602.38	3,530.01	.00	1,143.22
FIELD TRIPS E-OU	35.16	.00	.00	35.16-	.00
FIELD TRIPS G-OU	63.33	.00	.00	63.33-	.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
GRANT III	1,373.15	.00	1,373.15	.00	.00
TRUST	7,283.38	12,576.70	14,666.49	3,485.82	8,679.41
GENERAL					
GENERAL MISCELLA	9,473.23	.00	1,089.03	1,250.43	9,634.63
INTEREST	.00	336.09	.00	.00	336.09
SCHOOL PICTURES	.00	2,387.00	1,503.64	883.36-	.00
VENDING MACHINES	.00	598.50	.00	598.50-	.00
DONATIONS	.00	71.86	.00	.00	71.86
GENERAL	9,473.23	3,393.45	2,592.67	231.43-	10,042.58
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,628.05	15,870.08	9,936.16	2,999.00-	9,562.97
INSTRUCTIONAL MATE	6,628.05	15,870.08	9,936.16	2,999.00-	9,562.97
TOTAL	23,720.43	34,275.98	29,373.87	.00	28,622.54

CHECKING 15,316.24 INVESTMENTS .00 SBMMF 13,306.30 TOTAL 28,622.54
 ACCOUNTS PAYABLE .00

DR. HENRY W. MACK/WEST LITTLE RIVER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 2450 N. W. 84 Street, Miami, Florida 33147

Date School Established: 1947

Grades: PK-5

Principal: Ms. Reva A. Vangates

Bookkeepers: Ms. Beverly Muhammad (Through December 2005)
 Ms. Robin Hill

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
Bank of America, N. A.	--	0.10	\$ 7,832.20
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	3.25	4,379.30
TOTAL			<u><u>\$ 12,211.50</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 Improvement Zone school.

REGION CENTER III

SCHOOL - 5861 DR. H. W. MACK/W. LITT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
CHEERLEADERS	293.55	.00	.00	.00	293.55	
AFRO AMERICAN CL	407.23	.00	.00	.00	407.23	
SAFETY PATROL	128.69	.00	.00	.00	128.69	
FIRST GRADE	21.00	.00	.00	.00	21.00	
SECOND GRADE	36.00	.00	.00	.00	36.00	
FIFTH GRADE	150.00	.00	.00	.00	150.00	
INTEREST CLUB 1	400.17	.00	.00	.00	400.17	
KINDERGARTEN	14.07	.00	.00	.00	14.07	
PRE-KINDER	6.30	.00	.00	.00	6.30	
CLASSES AND CLUBS	1,457.01	.00	.00	.00	1,457.01	
TRUST						
FIELD TRIPS 1	.50	.00	.00	.50-	.00	
LIBRARY	551.88	.00	.00	.00	551.88	
SPECIAL PURPOSE	291.17	.00	710.28	428.98	9.87	
UNCLAIMED STALE-	16.00	.00	16.00	.00	.00	
UNITED WAY	.00	107.25	107.25	.00	.00	
SCIENCE BOARD	148.50	.00	.00	.00	148.50	
TRUST	1,008.05	107.25	833.53	428.48	710.25	
GENERAL						
GENERAL MISCELLA	2,314.86	.00	2,111.13	.44	204.17	
INTEREST	.00	99.59	.00	.00	99.59	
SCHOOL PICTURES	.00	2,295.00	1,437.05	428.98-	428.97	
DONATIONS	.00	531.86	.00	.00	531.86	
GENERAL	2,314.86	2,926.45	3,548.18	428.54-	1,264.59	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,266.00	1,738.25	2,105.60	.00	7,898.65	
INSTRUCTIONAL MATE	8,266.00	1,738.25	2,105.60	.00	7,898.65	
COMMUNITY SCHOOL						
PRE-K EARLY INTE	.06-	.00	.00	.06	.00	
COMMUNITY SCHL.	.00	881.00	.00	.00	881.00	
COMMUNITY SCHOOL	.06-	881.00	.00	.06	881.00	
TOTAL	13,045.86	5,652.95	6,487.31	.00	12,211.50	
CHECKING	7,832.20	INVESTMENTS	.00 SBMMF	4,379.30	TOTAL	12,211.50
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 6745 N. W. 23 Avenue, Miami, Florida 33147

Date School Established: 1955

Grades: PK-5

Principal: Ms. Kimberley F. Emmanuel

Bookkeeper: Ms. Eleanora Harris

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 3,093.74
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,627.29</u>
TOTAL			<u><u>\$ 5,721.03</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 III

SCHOOL - 4501 POINCIANA PARK ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	600.00	.00	.00	600.00	
FIELD TRIPS 1	14.00	.00	.00	14.00-	.00	
LIBRARY	303.62	213.84	351.11	.00	166.35	
FIELD TRIPS 2	.00	350.00	350.00	.00	.00	
FIELD TRIPS 3	.00	644.00	630.00	14.00-	.00	
FIELD TRIPS 4	.00	1,127.50	1,089.50	38.00-	.00	
FIELD TRIPS 6	.00	781.00	805.00	24.00	.00	
FIELD TRIPS 7	.00	300.00	300.00	.00	.00	
SPECIAL EVENTS	620.02	.00	.00	620.02-	.00	
SPECIAL PURPOSE	403.06	300.00	711.98	330.00	321.08	
UNITED WAY	.00	232.71	232.71	.00	.00	
MUSIC	84.50	.00	.00	.00	84.50	
DONATION TWO	40.10	.00	.00	.00	40.10	
TRUST	1,465.30	4,549.05	4,470.30	332.02-	1,212.03	
GENERAL						
GENERAL MISCELLA	1,243.38	.00	102.97	662.02	1,802.43	
INTEREST	.00	66.29	.00	.00	66.29	
SCHOOL PICTURES	.00	2,127.00	1,347.86	.00	779.14	
VENDING MACHINES	.00	929.61	.00	330.00-	599.61	
REPAIR & MAINTEN	.00	.00	2,060.17	.00	2,060.17-	
DONATIONS	.00	101.53	.00	.00	101.53	
GENERAL	1,243.38	3,224.43	3,511.00	332.02	1,288.83	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,546.78	4,767.40	5,094.01	.00	3,220.17	
INSTRUCTIONAL MATE	3,546.78	4,767.40	5,094.01	.00	3,220.17	
TOTAL	6,255.46	12,540.88	13,075.31	.00	5,721.03	
CHECKING	3,093.74	INVESTMENTS	.00 SBMMF	2,627.29	TOTAL	5,721.03
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 2790 S. W. 93 Court, Miami, Florida 33165

Date School Established: 1961

Grades: PK-5

Principal: Ms. Debbie F. Saumell

Bookkeeper: Ms. Magaly Valdes

After School Care Program Manager: Ms. Irene Parris

After School Care Program Secretary: Ms. Ileana Cabrer

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N.A.	--	1.37	\$ 11,286.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,562.27</u>
TOTAL			<u><u>\$ 14,849.11</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 III

SCHOOL - 4721 ROCKWAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	.00	400.00	.00	.00	400.00		
FIELD TRIPS 1	1,403.54	1,445.00	1,377.50	1,471.04-	.00		
LIBRARY	338.13	90.65	222.69	.00	206.09		
LOST&DAMAGE TEXT	.00	264.55	264.55	.00	.00		
FIELD TRIPS 2	.00	1,956.00	1,918.75	37.25-	.00		
FIELD TRIPS 4	.00	1,158.00	1,082.25	75.75-	.00		
FIELD TRIPS 5	.00	687.50	660.00	27.50-	.00		
FIELD TRIPS 6	.00	2,495.80	2,519.00	23.20	.00		
FIELD TRIPS 7	.00	1,980.00	1,944.00	36.00-	.00		
FIELD TRIPS 8	.00	802.00	800.00	2.00-	.00		
SPECIAL PURPOSE	150.27	.00	696.69	1,652.87	1,106.45		
UNITED WAY	.00	2,012.00	2,012.00	.00	.00		
FIELD TRIPS A-OU	.00	5,620.00	5,620.00	.00	.00		
FIELD TRIPS B-OU	.00	8,366.00	8,366.00	.00	.00		
FIELD TRIPS C-OU	.00	420.00	407.95	12.05-	.00		
FIELD TRIPS E-OU	134.06	.00	.00	134.06-	.00		
TRUST	2,026.00	27,697.50	27,891.38	119.58-	1,712.54		
GENERAL							
GENERAL MISCELLA	3,962.67	74.70	2,058.83	1,772.45	3,750.99		
CASH OVER & SHOR	.00	.60	.00	.00	.60		
INTEREST	.00	236.18	.00	.00	236.18		
SCHOOL PICTURES	.00	6,195.00	3,886.96	1,154.02-	1,154.02		
VENDING MACHINES	.00	498.85	.00	498.85-	.00		
TRAVEL-FACULTY/A	.00	20.00	55.00	.00	35.00-		
REPAIR & MAINTEN	.00	.00	96.25	.00	96.25-		
DONATIONS	.00	792.75	.00	.00	792.75		
MEMORY BOOKS	.00	4,816.00	3,400.93	.00	1,415.07		
GENERAL	3,962.67	12,634.08	9,497.97	119.58	7,218.36		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,102.80	3,703.57	2,806.37	.00	4,000.00		
INSTRUCTIONAL MATE	3,102.80	3,703.57	2,806.37	.00	4,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	142,144.00	142,144.00	.00	.00		
COMM SCHL-ACTIVI	796.23	2,709.00	1,587.02	.00	1,918.21		
SUBSIDIZED CHILD	.00	11,740.40	11,740.40	.00	.00		
COMMUNITY SCHOOL	796.23	156,593.40	155,471.42	.00	1,918.21		
TOTAL	9,887.70	200,628.55	195,667.14	.00	14,849.11		
<hr/>							
CHECKING	11,286.84	INVESTMENTS	.00	SBMMF	3,562.27	TOTAL	14,849.11
			ACCOUNTS PAYABLE	.00			

JOHN I. SMITH ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 10415 N. W. 52 Street, Miami, Florida 33178

Date School Established: 1996

Grades: PK-5

Principal: Ms. Gwendolyn C. Hines

Bookkeeper: Ms. Jacqueline Denman

After School Care Program Manager: Ms. Karla A. Rodriguez

After School Care Program Secretary: Ms. Ana Menendez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N. A.	--	--	\$ 30,548.29
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,005.89</u>
TOTAL			<u><u>\$ 42,554.18</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; 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 III

SCHOOL - 5101 JOHN I SMITH ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	.13	.00	.00	.00	.13		
CLASSES AND CLUBS	.13	.00	.00	.00	.13		
TRUST							
ADVANCE FOR CHAN	.00	200.00	200.00	.00	.00		
DONATIONS	718.84	6,071.64	.00	.00	6,790.48		
FIELD TRIPS 1	.00	8,644.00	8,529.81	.00	114.19		
LIBRARY	375.11	1,209.14	1,133.38	.00	450.87		
LOST&DAMAGE TEXT	31.51	50.27	.00	.00	81.78		
FIELD TRIPS 2	.00	5,328.00	5,328.00	.00	.00		
FIELD TRIPS 3	.00	4,321.00	4,152.50	.00	168.50		
FIELD TRIPS 4	.00	3,214.31	2,802.01	.00	412.30		
FIELD TRIPS 5	.00	5,270.25	4,864.50	.00	405.75		
FIELD TRIPS 6	.00	7,087.00	6,682.50	.00	404.50		
SPECIAL PURPOSE	5,410.97	5,460.28	7,695.10	2,757.40	5,933.55		
UNITED WAY	.00	1,749.50	1,749.50	.00	.00		
GRANTS 1	56.74	.00	.00	.00	56.74		
REGION ACTIVITIE	18.45	.00	.00	.00	18.45		
TRUST	6,611.62	48,605.39	43,137.30	2,757.40	14,837.11		
GENERAL							
GENERAL MISCELLA	17,098.41	.00	10,496.31	.00	6,602.10		
INTEREST	.00	244.00	.00	.00	244.00		
SCHOOL PICTURES	.00	18,130.00	11,276.54	2,208.50-	4,644.96		
VENDING MACHINES	.00	548.90	.00	548.90-	.00		
REPAIR & MAINTEN	.00	.00	434.00	.00	434.00-		
REGISTRATION FEE	.00	.00	70.00	.00	70.00-		
DONATIONS	.00	1,364.81	495.76	.00	869.05		
MEMORY BOOKS	.00	6,570.00	5,585.40	.00	984.60		
GENERAL	17,098.41	26,857.71	28,358.01	2,757.40-	12,840.71		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,749.95	10,402.36	9,426.53	.00	4,725.78		
INSTRUCTIONAL MATE	3,749.95	10,402.36	9,426.53	.00	4,725.78		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	407,785.40	407,751.40	34.00-	.00		
COMM SCH CLASS F	.00	91,455.00	94,832.16	3,377.16	.00		
COMM SCHL-ACTIVI	8,488.30	9,285.00	4,179.69	3,443.16-	10,150.45		
PRE-K FEES	.00	138,996.00	139,096.00	100.00	.00		
SUBSIDIZED CHILD	.00	3,747.40	3,747.40	.00	.00		
COMMUNITY SCHOOL	8,488.30	651,268.80	649,606.65	.00	10,150.45		
TOTAL	35,948.41	737,134.26	730,528.49	.00	42,554.18		
CHECKING	30,548.29	INVESTMENTS	.00	SBMMF	12,005.89	TOTAL	42,554.18
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 265 East 5 Street, Hialeah, Florida 33010

Date School Established: 1923

Grades: PK-5

Principal: Dr. Julio T. Carrera

Bookkeeper: Ms. Raquel Perez

Community School Assistant Principal: Ms. Shirley Thompson

Community School Secretary: Ms. Andrea Mena

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 5,455.66
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,794.91</u>
TOTAL			<u>\$ 18,250.57</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 III

SCHOOL - 5201 SOUTH HIALEAH ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	.00	1,925.00	817.00	.00	1,108.00		
FIELD TRIPS 1	.00	3,473.00	3,172.00	301.00-	.00		
LIBRARY	952.69	1,276.90	464.46	1,358.52	3,123.65		
FIELD TRIPS 2	.00	5,177.00	4,803.67	373.33-	.00		
FIELD TRIPS 3	.00	4,448.50	4,265.00	183.50-	.00		
FIELD TRIPS 4	.00	3,816.00	3,698.50	117.50-	.00		
FIELD TRIPS 5	.00	3,070.00	2,946.00	124.00-	.00		
FIELD TRIPS 6	.00	529.00	420.00	109.00-	.00		
SPECIAL EVENTS	368.43	3,270.00	3,101.16	.00	537.27		
SPECIAL PURPOSE	222.65	2,000.00	3,184.89	1,242.91	280.67		
UNCLAIMED STALE-	22.00	.00	22.00	25.00	25.00		
UNITED WAY	.00	571.12	571.12	.00	.00		
BOOK FAIR	.00	10,354.80	8,996.28	1,358.52-	.00		
MUSIC	39.87	.00	.00	.00	39.87		
DONATION TWO	.00	250.00	.00	.00	250.00		
DONATION THREE	.00	50.00	50.00	.00	.00		
REGION ACTIVITIE	.01	.00	.00	.01-	.00		
TRUST	1,605.65	40,211.32	36,512.08	59.57	5,364.46		
GENERAL							
GENERAL MISCELLA	2,896.63	287.40-	6,680.09	1,183.34	2,887.52-		
CASH OVER & SHOR	.00	.40-	.00	.00	.40-		
INTEREST	.00	260.03	.00	.00	260.03		
SCHOOL PICTURES	.00	12,287.00	7,707.47	1,242.91-	3,336.62		
DONATIONS	.00	150.00	150.00	.00	.00		
STUDENT TRAVEL/S	.00	.00	91.00	.00	91.00-		
GENERAL	2,896.63	12,409.23	14,628.56	59.57-	617.73		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	35,412.57	38,430.86	.00	6,981.71		
INSTRUCTIONAL MATE	10,000.00	35,412.57	38,430.86	.00	6,981.71		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	120,605.30	120,605.30	.00	.00		
COMM SCH CLASS F	.00	31,012.50	31,012.50	.00	.00		
COMM SCHL-ACTIVI	8,450.22	1,752.50	4,916.05	.00	5,286.67		
SUBSIDIZED CHILD	.00	2,155.00	2,155.00	.00	.00		
COMMUNITY SCHOOL	8,450.22	155,525.30	158,688.85	.00	5,286.67		
TOTAL	22,952.50	243,558.42	248,260.35	.00	18,250.57		
CHECKING	5,455.66	INVESTMENTS	.00	SBMMF	12,794.91	TOTAL	18,250.57
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1122 Blue Bird Avenue, Miami Springs, Florida 33166

Date School Established: 1956

Grades: K-5

Principal: Dr. Tonya Dillard

Bookkeeper: Ms. Maria P. Santos

After School Care Program Manager: Ms. Marjorie Saren

After School Care Program Secretary: Ms. Rosa Diaz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 13,426.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,235.31</u>
TOTAL			<u>\$ 17,662.07</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 III

SCHOOL - 5361 SPRINGVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	.00	.00	.00	197.00	197.00
FIRST GRADE	41.50	.00	.00	236.95	278.45
SECOND GRADE	.00	.00	.00	268.25	268.25
THIRD GRADE	22.00	.00	.00	284.05	306.05
FOURTH GRADE	.00	.00	.00	211.90	211.90
KINDERGARTEN	80.00	.00	.00	339.35	419.35
CLASSES AND CLUBS	143.50	.00	.00	1,537.50	1,681.00
TRUST					
DONATIONS	.00	140.40	140.40	.00	.00
FIELD TRIPS 1	1,697.79	.00	.00	1,697.79-	.00
LIBRARY	379.08	145.95	343.25	.00	181.78
LOST&DAMAGE TEXT	413.71	48.90	.00	.00	462.61
FIELD TRIPS 2	.00	1,368.00	1,330.00	38.00-	.00
FIELD TRIPS 3	.00	1,332.00	1,322.00	10.00-	.00
FIELD TRIPS 5	.00	1,428.00	1,276.60	151.40-	.00
FIELD TRIPS 6	.00	1,678.00	1,625.00	53.00-	.00
FIELD TRIPS 12	.00	78.00	78.00	.00	.00
SPECIAL PURPOSE	5,460.03	4,098.30	8,131.53	4,227.67	5,654.47
UNITED WAY	.00	761.00	761.00	.00	.00
DONATION THREE	1,275.36	.00	1,275.36	.00	.00
DONATIONS FIVE	16.50	.00	.00	.00	16.50
FIELD TRIPS A-OU	.00	31,881.00	31,684.00	197.00-	.00
FIELD TRIPS B-OU	.00	2,114.00	1,812.65	301.35-	.00
FIELD TRIPS C-OU	.00	1,960.00	1,733.05	226.95-	.00
FIELD TRIPS D-OU	.00	1,443.85	1,283.10	160.75-	.00
FIELD TRIPS E-OU	202.85	1,913.95	1,781.30	335.50-	.00
FIELD TRIPS F-OU	.00	1,428.00	1,269.10	158.90-	.00
FIELD TRIPS G-OU	.00	1,109.00	1,001.50	107.50-	.00
TRUST	9,445.32	52,928.35	56,847.84	789.53	6,315.36
GENERAL					
GENERAL MISCELLA	1,331.68	.00	1,672.96	1,900.64	1,559.36
INTEREST	.00	230.99	.00	.00	230.99
SCHOOL PICTURES	.00	11,332.00	7,104.33	4,227.67-	.00
REGISTRATION FEE	.00	.00	20.00	.00	20.00-
DONATIONS	.00	202.83	.00	.00	202.83
STUDENT TRAVEL/S	.00	.00	40.00	.00	40.00-
GENERAL	1,331.68	11,765.82	8,837.29	2,327.03-	1,933.18
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,755.20	9,549.23	9,945.46	.00	2,358.97
INSTRUCTIONAL MATE	2,755.20	9,549.23	9,945.46	.00	2,358.97
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	131,400.04	131,400.04	.00	.00
COMM SCH CLASS F	.00	5,490.00	5,490.00	.00	.00
COMM SCHL-ACTIVI	1,513.56	3,860.00	.00	.00	5,373.56
SUBSIDIZED CHILD	.00	2,911.00	2,911.00	.00	.00
COMMUNITY SCHOOL	1,513.56	143,661.04	139,801.04	.00	5,373.56
TOTAL	15,189.26	217,904.44	215,431.63	.00	17,662.07

CHECKING 13,426.76 INVESTMENTS .00 SBMMF 4,235.31 TOTAL 17,662.07
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 10655 S. W. 4 Street, Miami, Florida 33174

Date School Established: 1985

Grades: PK-5

Principal: Mr. Delio G. Diaz

Bookkeeper: Ms. Leah L. Sellers

After School Care Program Managers: Ms. Guillermina Amador
 Ms. Gloria Gonzalez

After School Care Program Secretary: Ms. Lourdes Membiela

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
Continental National Bank of Miami	0.30	\$ 15,284.17
Savings Account:		
Continental National Bank of Miami	0.40	<u>20,627.92</u>
TOTAL		<u><u>\$ 35,912.09</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; 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 III

SCHOOL - 5431 SWEETWATER ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	12,158.59	.00	.00	.00	12,158.59
FIELD TRIPS 1	345.32	.00	345.32	.00	.00
LIBRARY	946.04	1,859.33	307.49	.00	2,497.88
LOST&DAMAGE TEXT	.00	124.93	124.93	.00	.00
NON-RESIDENT TUI	50.00	.00	.00	.00	50.00
SPECIAL PURPOSE	7,767.01	.00	3,465.30	3,040.75	7,342.46
UNITED WAY	.00	5,400.55	5,400.55	.00	.00
VANDALISM	270.00	.00	.00	.00	270.00
DONATION TWO	2,794.28	.00	.00	.00	2,794.28
DONATION THREE	3.40	.00	.00	.00	3.40
DONATION FOUR	.00	2,639.00	2,639.00	.00	.00
TRUST	24,334.64	10,023.81	12,282.59	3,040.75	25,116.61
GENERAL					
GENERAL MISCELLA	20,110.17	45.00	13,856.90	.00	6,298.27
CASH OVER & SHOR	.00	.20	.00	.00	.20
INTEREST	.00	195.36	.00	.00	195.36
SCHOOL PICTURES	.00	12,463.00	7,807.30	3,040.75-	1,614.95
TRAVEL-FACULTY/A	.00	.00	703.74	.00	703.74-
REPAIR & MAINTEN	.00	.00	1,720.55	.00	1,720.55-
DONATIONS	.00	3,317.10	.00	.00	3,317.10
GENERAL	20,110.17	16,020.66	24,088.49	3,040.75-	9,001.59
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,034.61	7,928.13	8,240.50	.00	1,722.24
INSTRUCTIONAL MATE	2,034.61	7,928.13	8,240.50	.00	1,722.24
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	162,197.36	162,197.36	.00	.00
COMM SCHL-ACTIVI	300.65	164.00	393.00	.00	71.65
SUBSIDIZED CHILD	.00	32,042.60	32,042.60	.00	.00
COMMUNITY SCHOOL	300.65	194,403.96	194,632.96	.00	71.65
TOTAL	46,780.07	228,376.56	239,244.54	.00	35,912.09

CHECKING	15,284.17	INVESTMENTS	20,627.92	SBMMF	.00	TOTAL	35,912.09
			ACCOUNTS PAYABLE		.00		

EUGENIA B. THOMAS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 5950 N. W. 114 Avenue, Miami, Florida 33178

Date School Established: 2001

Grades: PK-5

Principal: Ms. Mayra B. Falcon

Bookkeeper: Ms. Nancy E. Hammiel

Before/After School Care Program Manager: Ms. Isabel Salido

After School Care Program Secretary: Ms. Myriam Guldris

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 7,324.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>16,527.03</u>
TOTAL			<u>\$ 23,851.50</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; 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 III

SCHOOL - 0071 EUGENIA B. THOMAS ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	7.30	.00	7.30	.00	.00
SECOND GRADE	133.65	429.00	187.25	375.40-	.00
THIRD GRADE	.36	.00	299.25	298.89	.00
FOURTH GRADE	99.10	10.00-	565.12	476.02	.00
FIFTH GRADE	.00	10,874.00	11,735.00	861.00	.00
KINDERGARTEN	246.18	.00	624.60	378.42	.00
CLASSES AND CLUBS	486.59	11,293.00	13,418.52	1,638.93	.00
TRUST					
DONATIONS	1,842.40	1,000.00	1,258.20	.00	1,584.20
FIELD TRIPS 1	.00	3,144.50	2,992.00	152.50-	.00
LIBRARY	3,822.78	9,080.99	5,039.47	.00	7,864.30
LOST&DAMAGE TEXT	.00	372.54	372.54	.00	.00
FIELD TRIPS 2	.00	6,557.00	6,330.00	227.00-	.00
FIELD TRIPS 3	.00	3,902.25	3,824.75	77.50-	.00
FIELD TRIPS 4	.00	8,772.50	8,772.50	.00	.00
FIELD TRIPS 5	.00	5,126.00	4,819.75	306.25-	.00
FIELD TRIPS 6	.00	5,156.00	4,580.00	576.00-	.00
FIELD TRIPS 7	.00	2,548.00	2,291.00	257.00-	.00
FIELD TRIPS 11	.00	870.00	867.11	2.89-	.00
SPECIAL PURPOSE	1,178.26	3,615.00	9,200.19	5,702.75	1,295.82
UNCLAIMED STALE-	320.04	44.99	266.70	53.34-	44.99
UNITED WAY	.00	2,531.08	2,531.08	.00	.00
FIELD TRIPS 18	.00	2,434.00	2,367.70	66.30-	.00
DONATION TWO	348.76	1,000.00	396.64	.00	952.12
DONATION THREE	.00	500.00	.00	.00	500.00
FIELD TRIPS A-OU	.00	27,844.60	31,222.00	3,377.40	.00
FIELD TRIPS B-OU	.00	3,377.40	5,477.40	2,100.00	.00
FIELD TRIPS C-OU	.00	5,629.00	4,885.00	744.00-	.00
TRUST	7,512.24	93,505.85	97,494.03	8,717.37	12,241.43
GENERAL					
GENERAL MISCELLA	2,300.77	269.56	5,614.73	770.51	2,273.89-
CASH OVER & SHOR	.00	21.61	.00	.00	21.61
INTEREST	.00	924.28	.00	.00	924.28
SCHOOL PICTURES	.00	19,256.00	12,086.87	3,890.44-	3,278.69
VENDING MACHINES	.00	1,812.31	.00	1,812.31-	.00
DONATIONS	.00	5,977.40	.00	5,477.40-	500.00
MEMORY BOOKS	.00	5,916.00	5,617.50	.00	298.50
GENERAL	2,300.77	34,177.16	23,319.10	10,409.64-	2,749.19
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,170.04	30,033.20	27,136.75	.00	8,066.49
INSTRUCTIONAL MATE	5,170.04	30,033.20	27,136.75	.00	8,066.49
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	450,397.22	450,397.22	.00	.00
COMM SCH CLASS F	.00	70,101.17	70,154.51	53.34	.00
COMM SCHL-ACTIVI	2,789.13	5,630.00	7,624.74	.00	794.39
PRE-K FEES	.00	129,316.00	129,316.00	.00	.00
SUBSIDIZED CHILD	.00	2,450.20	2,450.20	.00	.00
COMMUNITY SCHOOL	2,789.13	657,894.59	659,942.67	53.34	794.39
TOTAL	18,258.77	826,903.80	821,311.07	.00	23,851.50

CHECKING 7,324.47 INVESTMENTS .00 SBMMF 16,527.03 TOTAL 23,851.50
 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