

**AUDIT OF
SECONDARY SCHOOLS
AND CENTERS
REGIONAL CENTER V**



JUNE 2006

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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Office of Management and Compliance Audits

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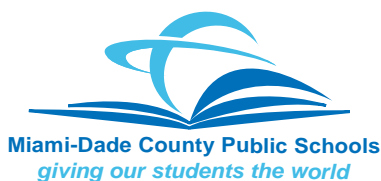
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**INTERNAL AUDIT REPORT
AUDIT OF SECONDARY SCHOOLS AND CENTERS
REGIONAL CENTER V**

JUNE 2006

AUDIT COMMITTEE MEETING

JUNE 27, 2006

SCHOOL BOARD MEETING

JULY 12, 2006

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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

Chief Auditor
Allen M. Vann, CPA

Assistant Chief Auditor
Jose F. Montes de Oca, CPA

Miami-Dade County School Board
Agustin J. Barrera, Chair
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Dr. Robert B. Ingram
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Dr. Marta Pérez
Dr. Solomon C. Stinson

June 19, 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 13 secondary schools, two adult education centers, and two alternative education centers of the 23 secondary schools and centers from Regional Center V. The audit period was the fiscal year ended June 30, 2005. The other six schools from this Regional Center were previously published as a result of a change in principal.

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 17 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 the schools were in compliance with property procedures. Property losses reported missing through Plant Security Reports were minimal, except for one school where some losses were experienced. The corresponding principal provided a written response delineating the corrective measures implemented at that school to prevent future property losses.

This report will be presented to the Audit Committee at its June 27, 2006 meeting and to the School Board at its July 12, 2006 meeting.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 13 secondary schools, two adult education centers, and two alternative education centers of the 23 secondary schools and centers from Regional Center V. The audit period was the fiscal year ended June 30, 2005. The remaining six secondary schools from this Regional Center were previously published as result of a change in principal: Paul W. Bell Middle, Glades Middle, South Miami Middle, Southwood Middle, Miami Palmetto Senior, and Southwest Miami Senior.

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 nine schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at ten 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 17 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 17 secondary schools in this report. In addition, we included the property results of South Miami Middle School that were pending since December 2005. Approximately \$19.1 million was inventoried at these schools (Page 9).
- o Inventory results indicated that the schools were in compliance with property procedures and there were "no unlocated" items. Property losses reported through the Plant Security Report process showed 23 items at a cost of \$52,051 and a depreciated value of \$13,086 reported missing at five schools

(Page 10). Regarding these property losses, the principal at Riviera Middle School provided a written response delineating the initiatives taken at her school to improve controls over the management of property and prevent the recurrence of future losses (Page 11). Senior management concurred with these initiatives (Pages 12 and 13).

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 nine 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 ten 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 V and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

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

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

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

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

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

Property

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

Payroll

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

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

Purchasing Credit Card (P-Card) Program

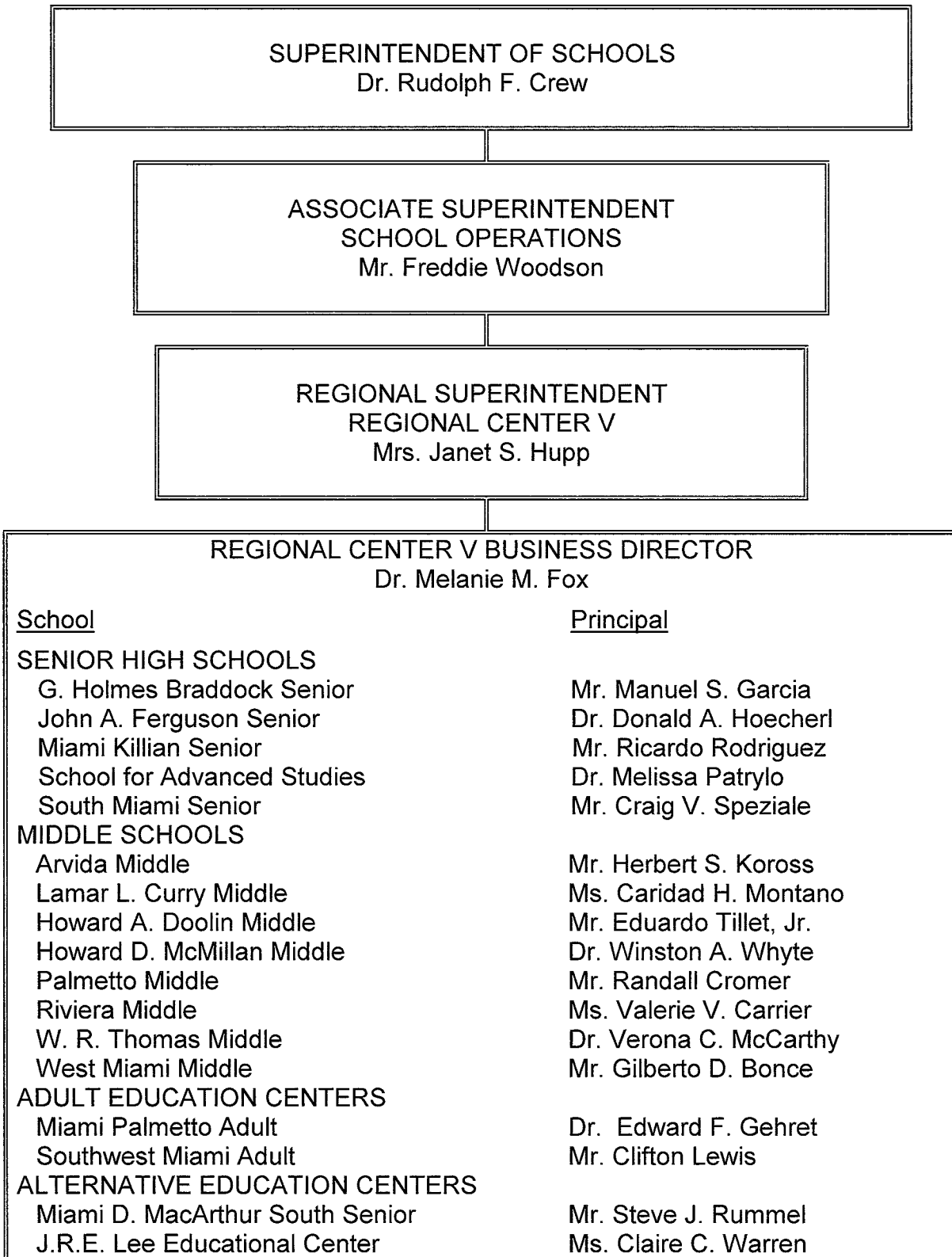
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATIONAL CHART



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 V SECONDARY SCHOOLS AND CENTERS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS	
			Total per School	Total per School	AREA OF FINDING
SENIOR HIGH SCHOOLS					
7051	G. Holmes Braddock Senior ⁽¹⁾⁽²⁾	14	None	None	
7121	John A. Ferguson Senior ⁽¹⁾⁽²⁾	16	None	None	
7361	Miami Killian Senior ⁽²⁾	18	None	None	
7431	Miami Palmetto Senior ⁽³⁾	--	--		
7091	School for Advanced Studies	20			
7721	South Miami Senior ⁽¹⁾⁽²⁾	22	None	None	
7741	Southwest Miami Senior ⁽³⁾	--	--		
MIDDLE SCHOOLS					
6021	Arvida Middle ⁽¹⁾	24	None	None	
6041	Paul W. Bell Middle ⁽³⁾	--	--		
6921	Lamar L. Curry Middle ⁽¹⁾	26	None	None	
6131	Howard A. Doolin Middle ⁽²⁾	28	None	None	
6211	Glades Middle ⁽³⁾	--	--		
6441	Howard D. McMillan Middle	30	None	None	
6701	Palmetto Middle ⁽¹⁾	32	None	None	
6801	Riviera Middle ⁽¹⁾	34	None	None	
6881	South Miami Middle ⁽³⁾	--	--		
6861	Southwood Middle ⁽³⁾	--	--		
6901	W. R. Thomas Middle ⁽²⁾	36	None	2	• Yearbook • Fund-raising
6961	West Miami Middle ⁽¹⁾⁽²⁾	38	None	None	
ADULT EDUCATION CENTERS					
7432	Miami Palmetto Adult ⁽²⁾	40	None	None	
7742	Southwest Miami Adult ⁽²⁾	42	None	None	
ALTERNATIVE EDUCATION CENTERS					
7631	Miami D. MacArthur South Sr. ⁽²⁾	44	None	None	
2861	JRE Lee Educational Center ⁽¹⁾	46	None	None	
	TOTAL		None	2	

Notes:

- (1) Purchasing Credit Card Program records and procedures reviewed at this school (9 schools).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (10 schools).
- (3) Audit report previously published as result of a change in principal (6 schools).

PROPERTY SCHEDULES

**REGIONAL CENTER V SECONDARY SCHOOLS AND CENTERS
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		
<u>SENIOR HIGH SCHOOLS</u>								
7051	G. Holmes Braddock Senior	2,242	\$ 2,979,321	None			None	
7121	John A. Ferguson Senior	1,271	2,224,216	None			None	
7361	Miami Killian Senior	1,189	1,987,088	None			None	
7431	Miami Palmetto Senior ⁽¹⁾	--					--	
7091	School for Advanced Studies	12	23,507	None			None	
7721	South Miami Senior	1,176	1,887,056	None			None	
7741	Southwest Miami Senior ⁽¹⁾	--					--	
<u>MIDDLE SCHOOLS</u>								
6021	Arvida Middle	648	975,099	None			None	
6041	Paul W. Bell Middle ⁽²⁾	--					--	
6921	Lamar Louise Curry Middle	630	1,012,596	None			None	
6131	Howard A. Doolin Middle	657	987,651	None			None	
6211	Glades Middle ⁽¹⁾	--					--	
6441	Howard D. McMillan Middle	650	947,139	None			None	
6701	Palmetto Middle	591	744,802	None			None	
6801	Riviera Middle	727	1,272,644	None			None	
6881	South Miami Middle	682	1,101,813	None			None	
6861	Southwood Middle ⁽²⁾	--					--	
6901	W. R. Thomas Middle	485	653,057	None			None	
6961	West Miami Middle	589	861,365	None			None	
<u>ADULT EDUCATION CENTERS</u>								
7432	Miami Palmetto Adult	188	225,704	None			None	
7742	Southwest Miami Adult	89	117,003	None			None	
<u>ALTERNATIVE EDUCATION CENTERS</u>								
7631	Miami D. MacArthur So. Sr.	423	667,177	None			None	
2861	J.R.E Lee Educational Center	283	396,371	None			None	
	TOTAL	12,532	\$ 19,063,609	None	-	-	None	-

Notes:

- (1) Property inventory results presented to the Audit Committee at its December 7, 2005 meeting and to the School Board on December 14, 2005.
(2) Property inventory results presented to the Audit Committee at its January 31, 2006 meeting and to the School Board on February 15, 2006.

**REGIONAL CENTER V SECONDARY SCHOOLS AND CENTERS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Computers	Other	
SENIOR HIGH SCHOOLS							
7051	G. Holmes Braddock Senior	3	3	\$ 3,533	\$ 3,533	-	\$ 844
7721	South Miami Senior	2	2	9,983	1,355	\$ 8,628	8,941
MIDDLE SCHOOLS							
6801	Riviera Middle	4	15	33,095	22,447	10,648	288
6901	W. R. Thomas Middle	2	2	4,335	1,086	3,249	2,166
ALTERNATIVE EDUCATION CENTER							
7631	Miami Douglas MacArthur South Sr.	1	1	1,105	1,105		847
	TOTAL	12	23	\$ 52,051	\$ 29,526	\$ 22,525	\$ 13,086

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

MEMORANDUM

June 8, 2006

TO: Ms. Janet S. Hupp, Superintendent
Regional Center V

FROM: Valerie V. Carrier, Principal
Riviera Middle School

Valerie Carrier

SUBJECT: PROPERTY LOSSES PURSUANT TO PLANT SECURITY REPORTS

An analysis of property losses during the last Physical Inventory Audit period for the 2004-2005 school year reveals a loss of 15 items of controlled property valued at \$33,095. The Plant Security Reports documenting these losses include: #252168; #252162; #252161; #252158. As a result of the total value of property lost, the following actions have been implemented immediately to prevent future losses:

Immediate Corrective Actions:

I have directed custodial and security staff to ensure that all doors and entry ways are secured at the end of each work day. The head and lead custodians have been directed to collect all keys from the custodial staff on a daily basis at the end of their respective shifts. The head and lead custodians retain only the master keys to re-enter the building. The office doors are locked and secured at the close of each day. Additionally, maintenance has boarded all display cases and panel windows on classroom doors. Miami-Dade County Schools Police investigated these losses and installed surveillance cameras in an attempt to identify perpetrators.

Preventive Strategies:

I have requested an updated school security alarm from maintenance. Security cameras will be installed throughout the school by December, 2006. Maintenance has installed motion detectors in hallways and security door plates for all rooms. The M-DCPS Capital Construction Office will install window screens and remove showcase windows outside of each classroom during the 2006-2007 school year. Additionally, I have requested from Miami-Dade County Schools Police that a watch be assigned for the school on weekends and holidays. An internal property audit will be conducted on a bi-monthly basis.

Since these corrective actions and strategies have been implemented the school has not experienced any further losses of controlled property.

Please contact me at (305) 223-6131 for additional information.

cc: Dr. Melanie Fox

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

June 14, 2006

TO: Mr. Allen Vann, Chief Auditor
Office of Management and Compliance Audits

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSES TO 2004-2005 PROPERTY AUDIT FOR REGIONAL
CENTER V SECONDARY SCHOOL**

Please find attached response to the property audit conducted for the 2004-2005 fiscal year for the following schools in Region V:

√ Riviera Middle School (Property Management)

We concur with the assistance that the Regional Superintendent plans to provide to the affected personnel at this school. This office will continue the practice of monitoring the ongoing actions of the administrators at this location to prevent and eliminate future audit exceptions in internal funds.

 FW

FW:msh
M506

Attachments

cc: Ms. Janet Hupp
Mr. Jose Montes deOca
Ms. Cynthia Gracia
Ms. Marie Gonzalez

MEMORANDUM

June 8, 2006

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Janet S. Hupp, Regional Superintendent *Janet S. Hupp mhx*
Regional Center V

SUBJECT: **RESPONSE TO 2004-2005 PROPERTY AUDITS – REGIONAL CENTER
V SCHOOLS**

Attached please find the response to the property audit for the 2004-2005 school year conducted for the school listed below. Attached for your review is a memorandum from the principal of the school addressing the property audit exceptions.

- Riviera Middle School

The principal has indicated the immediate corrective actions taken and what preventive strategies will be put in place to avoid the recurrence of any further audit exceptions in controlled property management.

- The principal will include a job target addressing property management as part of her performance planning and assessment system where progress points and evidence of progress will be required for identified business practices.
- A three-year historical property audit review will be conducted to further identify and monitor both corrective and preventive strategies.

The Regional Center Business Director will work individually with this principal to ensure close monitoring of all controlled property. We look forward to working with the principal to promote efficient property management at Riviera Middle School.

JSH/MF/gr
Attachment
M226

cc: Mr. Jose Montes de Oca
Dr. Melanie Fox
Mr. Carlos Fernandez
Ms. Kristal Hickmon
Dr. Kenneth Wheeler
Selected Principals

II. INDIVIDUAL AUDIT REPORTS

SENIOR HIGH SCHOOLS

G. HOLMES BRADDOCK SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 3601 S. W. 147 Avenue, Miami, Florida 33185

Date School Established: 1990

Grades: 9-12

Principal: Mr. Manuel S. Garcia

Treasurer: Ms. Liliana Pava

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	--	\$ 31,952.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>757,385.57</u>
TOTAL			<u>\$ 789,337.88</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.

ACCESS CENTER V
 SCHOOL - 7051 G. HOLMES BRADDOCK SEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	19,634.77	98,836.50	187,955.74	81,469.11	11,984.64
MUSIC	9,190.13	15,052.50	18,927.99	5,435.50	10,750.14
CLASSES AND CLUBS	102,526.33	503,873.92	507,666.05	20,646.78	119,380.98
TRUST	59,532.08	171,123.72	170,702.81	17,274.63	77,227.62
PROPERTY DEPOSITS	3,420.91	3,159.00	2,391.20	170.80-	4,017.91
INSTRUCTIONAL AIDS	18,555.00	56,586.31	54,400.97	396.23-	20,344.11
GENERAL	452,404.85	260,863.12	60,856.52	124,645.61-	527,765.84
INSTRUCTIONAL MATE	11,815.09	72,256.79	76,601.94	110.00-	7,359.94
PRODUCTION/SERVICE	9,674.37	33,514.77	33,179.06	496.62	10,506.70
TOTAL	686,753.53	1,215,266.63	1,112,682.28	.00	789,337.88

CHECKING 31,952.31 INVESTMENTS .00 SBMMF 757,385.57 TOTAL 789,337.88
 ACCOUNTS PAYABLE .00

JOHN A. FERGUSON SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 15900 S.W. 56 Street, Miami, Florida 33185

Date School Established: 2003

Grades: 9-12

Principal: Dr. Donald A. Hoecherl

Treasurer: Ms. Petra Rodzewicz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Metro Bank of Dade County	--	--	\$ 33,816.03
Investment:			
MDCPS Money Market Pool Fund	Open-end	3.25	<u>75,647.89</u>
TOTAL			<u>\$ 109,463.92</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.

ACCESS CENTER V
 SCHOOL - 7121 JOHN A. FERGUSON SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	328.29-	40,741.20	40,488.58	3,518.40	3,442.73
MUSIC	562.31	10,384.72	9,419.24	2,471.44	3,999.23
CLASSES AND CLUBS	17,245.35	152,532.87	118,858.79	2,713.28-	48,206.15
TRUST	6,377.56	95,684.41	93,868.52	10,195.09	18,388.54
PROPERTY DEPOSITS	878.50	3,409.00	4,417.57	130.07	.00
INSTRUCTIONAL AIDS	1,084.48	13,816.00	12,138.10	138.98	2,901.36
GENERAL	987.31	48,897.46	22,090.65	13,740.70-	14,053.42
INSTRUCTIONAL MATE	18,990.27	21,798.03	22,315.81	.00	18,472.49
TOTAL	45,797.49	387,263.69	323,597.26	.00	109,463.92

CHECKING	33,816.03	INVESTMENTS	.00	SBMMF	75,647.89	TOTAL	109,463.92
				ACCOUNTS PAYABLE	.00		

MIAMI KILLIAN SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 10655 S. W. 97 Avenue, Miami, Florida 33176

Date School Established: 1966

Grades: 9-12

Principals: Dr. Alberto Rodriguez (Through September 2004; presently Regional Superintendent at Regional Center I)
Mr. Ricardo Rodriguez

Treasurer: Ms. Carmen E. Pons

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Executive National Bank	--	0.05	\$ 13,955.74
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>457,432.60</u>
TOTAL			<u>\$ 471,388.34</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.

ACCESS CENTER V

SCHOOL - 7361 MIAMI KILLIAN SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	48,531.38	140,558.04	201,855.14	42,738.12	29,972.40
MUSIC	1,650.23	25,691.21	9,748.44	4,522.32-	13,070.68
CLASSES AND CLUBS	81,022.18	253,534.11	259,987.03	26,298.27	100,867.53
TRUST	52,500.34	293,072.62	287,227.35	16,615.20	74,960.81
INSTRUCTIONAL AIDS	16,171.64	52,543.30	49,995.30	600.00-	18,119.64
GENERAL	199,785.35	192,626.15	88,332.72	80,529.27-	223,549.51
INSTRUCTIONAL MATE	7,872.29	62,564.99	59,589.51	.00	10,847.77
TOTAL	407,533.41	1,020,590.42	956,735.49	.00	471,388.34

CHECKING	13,955.74	INVESTMENTS	.00	SBMMF	457,432.60	TOTAL	471,388.34
			ACCOUNTS PAYABLE		.00		

SCHOOL FOR ADVANCED STUDIES
(NORTH, SOUTH, AND WOLFSON CAMPUSES)
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 11380 N.W. 27 Avenue, Miami, Florida 33167 (North)
11011 S.W. 104 Street, Miami, Florida 33176 (South)
300 N.E. 2nd Avenue, Miami, Florida 33132 (Wolfson)

Date School Established: 1988

Grades: 11-12

Principal: Dr. Melissa Patrylo

Treasurer: Ms. Kathy Glickman

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.	--	--	\$ 13,692.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,622.35</u>
TOTAL			<u>\$ 17,315.12</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.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 2

ALTERNATIVE EDUC
 SCHOOL - 7091 SCH FOR ADVANCED STUDI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	2,741.79	23,283.42	23,745.42	.00	2,279.79
TRUST	3,220.14	35,720.31	30,503.94	54.67	8,491.18
GENERAL	2,159.16	1,051.35	1,611.69	54.67-	1,544.15
INSTRUCTIONAL MATE	2,857.21	9,292.56	7,149.77	.00	5,000.00
TOTAL	10,978.30	69,347.64	63,010.82	.00	17,315.12

CHECKING	13,692.77	INVESTMENTS	.00 SBMMF	3,622.35	TOTAL	17,315.12
			ACCOUNTS PAYABLE	.00		

SOUTH MIAMI SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6856 S. W. 53rd Street, Miami, Florida, 33155

Date School Established: 1971

Grades: 9-12

Principal: Mr. Craig V. Speziale

Treasurer: Ms. Marta Morales

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	\$ 10,906.75
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>252,130.23</u>
TOTAL			<u>\$ 263,036.98</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.

ACCESS CENTER V

SCHOOL - 7721 SOUTH MIAMI SENIOR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	12,073.81	78,855.66	92,473.34	20,825.89	19,282.02
MUSIC	2,328.16	26,585.00	28,998.61	1,665.28	1,579.83
CLASSES AND CLUBS	75,830.21	244,349.19	301,726.80	43,931.64	62,384.24
TRUST	43,536.54	129,973.05	91,490.64	41,737.79-	40,281.16
PROPERTY DEPOSITS	2,170.51	2,931.50	3,007.99	100.75	2,194.77
SCHOOL STORE	314.87	.00	.00	.00	314.87
INSTRUCTIONAL AIDS	13,045.46	26,944.01	30,409.48	1,093.52-	8,486.47
GENERAL	133,302.97	118,115.62	120,133.43	23,692.25-	107,592.91
INSTRUCTIONAL MATE	17,998.20	10,412.21	8,836.53	.00	19,573.88
PRODUCTION/SERVICE	1,346.83	.00	.00	.00	1,346.83
TOTAL	301,947.56	638,166.24	677,076.82	.00	263,036.98

CHECKING 10,906.75 INVESTMENTS .00 SBMMF 252,130.23 TOTAL 263,036.98
 ACCOUNTS PAYABLE .00

MIDDLE SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 10900 S. W. 127 Avenue, Miami, Florida 33186

Date School Established: 1976

Grades: 6-8

Principal: Mr. Herbert S. Koross

Treasurer: Ms. Vivian Guerra

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.	--	0.10	\$ 4,276.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>51,588.63</u>
TOTAL			<u>\$ 55,865.48</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.

ACCESS CENTER V

SCHOOL - 6021 ARVIDA MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	375.00	375.00	.00
MUSIC	2,150.28	13,315.75	13,896.33	.00	1,569.70
CLASSES AND CLUBS	12,400.64	42,727.97	41,663.17	1,827.56-	11,637.88
TRUST	9,348.90	51,635.52	57,593.50	642.89	4,033.81
PROPERTY DEPOSITS	3,067.85	2,499.00	2,233.17	900.00-	2,433.68
INSTRUCTIONAL AIDS	21,393.35	28,590.00	32,020.85	.00	17,962.50
GENERAL	1,040.02	30,751.83	30,273.61	1,709.67	3,227.91
INSTRUCTIONAL MATE	15,000.00	9,975.78	9,975.78	.00	15,000.00
TOTAL	64,401.04	179,495.85	188,031.41	.00	55,865.48

CHECKING	4,276.85	INVESTMENTS	.00	SBMMF	51,588.63	TOTAL	55,865.48
			ACCOUNTS PAYABLE	.00			

LAMAR LOUISE CURRY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 15750 S.W. 47 Street, Miami, Florida 33185

Date School Established: 2003

Grades: 6-8

Principal: Ms. Caridad H. Montano

Treasurer: Ms. Marina 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	\$ 16,553.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,000.42</u>
TOTAL			<u>\$ 21,553.83</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.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 99

ACCESS CENTER V
 SCHOOL - 6921 LAMAR LOUISE CURRY MID

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	405.00	405.00	.00
MUSIC	885.62	3,349.00	2,764.44	290.40-	1,179.78
CLASSES AND CLUBS	56.39	1,570.00	36.82	218.32-	1,371.25
TRUST	1,578.01	8,555.43	7,923.42	1,384.71	3,594.73
INSTRUCTIONAL AIDS	44.37	2,372.00	2,337.35	.00	79.02
GENERAL	959.13	14,333.18	10,170.49	1,280.99-	3,840.83
INSTRUCTIONAL MATE	9,289.15	23,012.82	20,813.75	.00	11,488.22
TOTAL	12,812.67	53,192.43	44,451.27	.00	21,553.83

CHECKING	16,553.41	INVESTMENTS	.00	SBMMF	5,000.42	TOTAL	21,553.83
				ACCOUNTS PAYABLE	.00		

HOWARD A. DOOLIN MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6400 S.W. 152 Avenue, Miami, Florida 33193

Date School Established: 1997

Grades: 6-8

Principal: Mr. Eduardo Tillet, Jr.

Treasurer: Ms. Irina Uskova

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	--	\$14,939.65
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>31,676.06</u>
TOTAL			<u><u>\$ 46,615.71</u></u>

AUDIT OPINION

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

ACCESS CENTER V
 SCHOOL - 6131 HOWARD A. DOOLIN MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	29.00	654.00	625.00	.00
MUSIC	294.65	2,406.00	2,426.23	1,155.00	1,429.42
CLASSES AND CLUBS	15,162.06	25,686.00	24,718.41	233.10	16,362.75
TRUST	7,762.45	40,690.85	41,486.84	1,290.52-	5,675.94
PROPERTY DEPOSITS	887.94	1,300.00	1,292.76	887.94-	7.24
INSTRUCTIONAL AIDS	549.01	13,187.50	12,568.17	323.27-	845.07
GENERAL	4,333.59	9,982.05	7,508.98	488.63	7,295.29
INSTRUCTIONAL MATE	15,000.00	18,525.16	18,525.16	.00	15,000.00
TOTAL	43,989.70	111,806.56	109,180.55	.00	46,615.71

CHECKING 14,939.65 INVESTMENTS .00 SBMMF 31,676.06 TOTAL 46,615.71
 ACCOUNTS PAYABLE .00

HOWARD D. MCMILLAN MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 13100 S. W. 59 Street, Miami, Florida, 33183

Date School Established: 1976

Grades: 6-8

Principal: Dr. Winston A. Whyte

Treasurer: Ms. Odette Palomo

Community School Assistant Principals: Mr. Otto Chappotin (Through June 2005)
Ms. Edelmira Fernandez Abril

Community School Secretary: Ms. Maria E. Mosley

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	\$ 11,502.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>47,706.93</u>
TOTAL			<u>\$ 59,209.08</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.

ACCESS CENTER V
 SCHOOL - 6441 HOWARD D. MCMILLAN MID

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	15.00	270.00	255.00	.00
MUSIC	1,663.30	777.00	1,663.30	156.55-	620.45
CLASSES AND CLUBS	15,012.17	55,937.97	52,682.05	5,312.47-	12,955.62
TRUST	14,934.06	86,199.58	96,079.50	12,093.45	17,147.59
PROPERTY DEPOSITS	19.44	698.75	.00	.00	718.19
INSTRUCTIONAL AIDS	7,525.30	8,101.00	11,808.41	45.00-	3,772.89
GENERAL	9,226.54	23,116.57	15,317.63	3,835.43-	13,190.05
INSTRUCTIONAL MATE	14,085.29	28,227.04	28,975.12	2,999.00-	10,338.21
COMMUNITY SCHOOL	632.49	99,572.70	99,739.11	.00	466.08
TOTAL	63,098.59	302,645.61	306,535.12	.00	59,209.08

CHECKING	11,502.15	INVESTMENTS	.00	SBMMF	47,706.93	TOTAL	59,209.08
				ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 7351 S. W. 128 Street, Miami, Florida 33156

Date School Established: 1961

Grades: 6-8

Principal During Audit Period: Mr. Paul M. Merker (Through May 2006; retired)

Current Principal: Mr. Randall Cromer (Assistant Principal Acting as Principal)

Treasurer: Ms. Myah Mohammed

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	\$ 5,069.92
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>49,977.00</u>
TOTAL			<u><u>\$ 55,046.92</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.

ACCESS CENTER V
 SCHOOL - 6701 PALMETTO MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	285.00	1,315.00	1,030.00	.00
MUSIC	882.76	494.00	1,453.56	117.33	40.53
CLASSES AND CLUBS	30,564.93	95,845.50	106,356.77	5,393.34	25,447.00
TRUST	9,698.59	79,957.69	85,573.81	3,995.04	8,077.51
PROPERTY DEPOSITS	1,001.05	2,287.00	2,436.19	.00	851.86
INSTRUCTIONAL AIDS	5,217.60	15,386.74	19,648.98	117.33-	838.03
GENERAL	12,870.30	39,060.17	29,331.45	9,687.58-	12,911.44
INSTRUCTIONAL MATE	7,083.62	20,077.81	19,550.08	730.80-	6,880.55
TOTAL	67,318.85	253,393.91	265,665.84	.00	55,046.92

CHECKING	5,069.92	INVESTMENTS	.00	SBMMF	49,977.00	TOTAL	55,046.92
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 10301 S. W. 48 Street, Miami, Florida 33165

Date School Established: 1958

Grades: 6 - 8

Principal: Ms. Valerie V. Carrier

Treasurer: Ms. Mayda Del Valle

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	--	\$ 18,936.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>91,881.42</u>
TOTAL			<u><u>\$ 110,817.47</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 for¹. 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.

¹ Although all property accounted for, there were property losses reported through the Plant Security Report process. See principal's response to Plant Security Reports on page 11; and see property schedules on pages 9 and 10.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 95

ACCESS CENTER V
 SCHOOL - 6801 RIVIERA MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	447.07	.00	.00	.00	447.07
CLASSES AND CLUBS	27,546.44	64,158.76	55,288.04	4,046.27-	32,370.89
TRUST	10,303.91	15,321.85	19,041.77	3,405.68	9,989.67
PROPERTY DEPOSITS	1,716.31	542.75	324.83	.00	1,934.23
INSTRUCTIONAL AIDS	3,142.72	3,446.00	3,657.63	.00	2,931.09
GENERAL	54,665.62	6,566.77	12,102.52	640.59	49,770.46
INSTRUCTIONAL MATE	12,891.52	12,006.60	12,497.41	.00	12,400.71
COMMUNITY SCHOOL	973.35	.00	.00	.00	973.35
TOTAL	111,686.94	102,042.73	102,912.20	.00	110,817.47

CHECKING	18,936.05	INVESTMENTS	.00	SBMMF	91,881.42	TOTAL	110,817.47
		ACCOUNTS PAYABLE	.00		.00		

W. R. THOMAS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 13001 S. W. 26 Street, Miami, Florida 33175

Date School Established: 1975

Grades: 6-8

Principal: Dr. Verona C. McCarthy

Treasurer: Ms. Ysel R. Torres

Community School Assistant Principal: Ms. Christina New

Community School Secretary: Ms. Nuria Davidson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 8,208.58
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>20,965.02</u>
TOTAL			<u><u>\$ 29,173.60</u></u>

AUDIT OPINION

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

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 98

ACCESS CENTER V
 SCHOOL - 6901 W.R. THOMAS MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	.00	.00	375.00	375.00	.00
MUSIC	143.60	1,089.00	1,095.43	.00	137.17
CLASSES AND CLUBS	7,326.71	55,193.68	55,166.30	354.46-	6,999.63
TRUST	5,750.20	13,173.13	17,960.61	4,967.63	5,930.35
PROPERTY DEPOSITS	1,630.70	1,593.75	1,601.06	.00	1,623.39
INSTRUCTIONAL AIDS	878.79	3,834.00	2,798.61	.00	1,914.18
GENERAL	1,997.45	21,632.14	14,832.65	4,988.17-	3,808.77
INSTRUCTIONAL MATE	976.48	23,768.83	18,023.72	.00	6,721.59
COMMUNITY SCHOOL	2,453.29	52,296.10	52,710.87	.00	2,038.52
TOTAL	21,157.22	172,580.63	164,564.25	.00	29,173.60

CHECKING	8,208.58	INVESTMENTS	.00	SBMMF	20,965.02	TOTAL	29,173.60
		ACCOUNTS PAYABLE	.00		.00		

WEST MIAMI MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 7525 S. W. 24 Street, Miami, Florida 33155

Date School Established: 1954

Grades: 6-8

Principal: Mr. Gilberto D. Bonce

Treasurer: Ms. Carmen Gil

Community School Assistant Principal: Mr. Alberto Diaz

Community School Secretary: Ms. Mirtha Fernandez

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.	--	0.10	\$ 28,127.10
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>48,559.37</u>
TOTAL			<u><u>\$ 76,686.47</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.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 100

ACCESS CENTER V
 SCHOOL - 6961 WEST MIAMI MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	405.00	405.00	.00
MUSIC	3,072.30	10,225.97	10,428.90	.00	2,869.37
CLASSES AND CLUBS	44,725.61	32,461.69	38,909.46	.00	38,277.84
TRUST	3,526.50	24,319.74	23,788.91	716.89	4,774.22
PROPERTY DEPOSITS	.00	1,946.00	.00	.00	1,946.00
INSTRUCTIONAL AIDS	5,017.40	4,864.00	4,452.79	64.09-	5,364.52
GENERAL	5,669.79	9,846.78	11,150.69	1,036.52-	3,329.36
INSTRUCTIONAL MATE	6,163.07	40,011.86	31,174.93	.00	15,000.00
COMMUNITY SCHOOL	2,955.47	129,532.65	127,341.68	21.28-	5,125.16
TOTAL	71,130.14	253,208.69	247,652.36	.00	76,686.47

CHECKING	28,127.10	INVESTMENTS	.00	SBMMF	48,559.37	TOTAL	76,686.47
				ACCOUNTS PAYABLE	.00		

ADULT EDUCATION CENTERS

MIAMI PALMETTO ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 7460 S. W. 118 Street, Miami, Florida 33156

Date Center Established: 1974

Principal: Dr. Edward F. Gehret

Treasurer: Ms. Milagros Porben

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	\$45,621.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,195.64</u>
TOTAL			<u>\$63,817.49</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.

VOCATIONAL/ADULT
 SCHOOL - 7432 MIA PALMETTO SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	18,187.23	31,734.19	29,252.32	131.70	20,800.80
SCHOOL STORE	23,985.58	19,524.34	20,454.48	792.53	23,847.97
INSTRUCTIONAL AIDS	21,842.25	51,033.46	68,323.22	144.67-	4,407.82
GENERAL	7,604.20	1,276.99	4,048.84	84.97	4,917.32
INSTRUCTIONAL MATE	10,165.48	68,870.06	68,399.43	792.53-	9,843.58
COMMUNITY SCHOOL	.00	47,145.00	47,073.00	72.00-	.00
TOTAL	81,784.74	219,584.04	237,551.29	.00	63,817.49

CHECKING 45,621.85 INVESTMENTS .00 SBMMF 18,195.64 TOTAL 63,817.49
 ACCOUNTS PAYABLE .00

SOUTHWEST MIAMI ADULT CENTER
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 8855 S. W. 50 Terrace, Miami, Florida 33165

Date Center Established: 1962

Principal: Mr. Clifton Lewis

Treasurer: Ms. Elena Marinelli

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.	--	--	\$ 29,298.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>21,334.68</u>
TOTAL			<u><u>\$ 50,632.86</u></u>

AUDIT OPINION

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

SCHOOL - 7742 SOUTHWEST ADULT VOCATIONAL/ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	14,154.19	6,284.14	10,186.01	4,344.70	14,597.02
SCHOOL STORE	9,934.71	35,830.11	34,325.57	2,025.00-	9,414.25
INSTRUCTIONAL AIDS	12,202.03	2,689.00	3,753.10	210.54-	10,927.39
GENERAL	4,205.34	423.61-	1,540.65	387.24	2,628.32
INSTRUCTIONAL MATE	11,887.76	27,222.79	24,850.96	2,475.00-	11,784.59
ADULT EDUCATION	.00	134,724.00	134,724.00	.00	.00
COMMUNITY SCHOOL	322.98	39,490.88	39,490.88	.00	322.98
PRODUCTION/SERVICE	4,763.85	21,399.00	25,183.14	21.40-	958.31
TOTAL	57,470.86	267,216.31	274,054.31	.00	50,632.86

CHECKING	29,298.18	INVESTMENTS	.00	SBMMF	21,334.68	TOTAL	50,632.86
			ACCOUNTS PAYABLE		.00		

ALTERNATIVE EDUCATION CENTERS

MIAMI DOUGLAS MACARTHUR SOUTH SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 11035 S. W. 84 Street, Miami, Florida 33173

Date School Established: 1960

Grades: 9-12

Principal: Mr. Steve J. Rummel

Treasurer: Ms. Sheila J. Freckleton

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Executive National Bank	--	0.05	\$ 7,197.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,947.40</u>
TOTAL			<u><u>\$ 21,144.87</u></u>

AUDIT OPINION

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

ALTERNATIVE EDUC
 SCHOOL - 7631 M DOUG MACARTHUR SR SO

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	922.44	6,502.52	12,051.07	3,700.00	926.11-
CLASSES AND CLUBS	5,769.32	12,871.16	15,277.56	26.84-	3,336.08
TRUST	7,986.57	32,494.77	29,711.19	3,118.90-	7,651.25
PROPERTY DEPOSITS	287.06	.00	.00	.00	287.06
SCHOOL STORE	.06	.00	.00	.00	.06
INSTRUCTIONAL AIDS	70.99	.00	59.34	.00	11.65
GENERAL	2,997.44	2,940.18	6,202.67	515.99	250.94
INSTRUCTIONAL MATE	7,205.21	31,217.63	29,884.19	.00	8,538.65
AGRICULTURE	2,655.29	335.00	2,930.80	.00	59.49
PRODUCTION/SERVICE	1,599.12	7,316.46	5,909.53	1,070.25-	1,935.80
TOTAL	29,493.50	93,677.72	102,026.35	.00	21,144.87

CHECKING	7,197.47	INVESTMENTS	.00	SBMMF	13,947.40	TOTAL	21,144.87
				ACCOUNTS PAYABLE	.00		

J.R.E. LEE EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6521 S. W. 62 Avenue, Miami, Florida 33143

Date School Established: 1955

Grades: 6-8

Principal: Ms. Claire C. Warren

Treasurer: Ms. Maria Alvarez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 5,295.17
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,707.22</u>
TOTAL			<u><u>\$ 9,002.39</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.

ALTERNATIVE EDUC

SCHOOL - 2861 J.R.E. LEE CENTER

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	230.95	.00	.00	.00	230.95
(STUDENT) CHAMBE	366.18	100.00	.00	100.00-	366.18
CLASSES AND CLUBS	597.13	100.00	.00	100.00-	597.13
TRUST					
ROLE MODELS TRUS	.00	.00	89.64	100.00	10.36
DONATIONS	.00	1,000.00	.00	.00	1,000.00
FIELD TRIPS 1	49.30	.00	.00	49.30-	.00
LIBRARY	207.41	222.13	273.23	.00	156.31
SPECIAL EVENTS	509.91	7,950.00	7,832.92	.00	626.99
SPECIAL PURPOSE	81.85	995.15	1,361.94	452.40	167.46
UNITED WAY	.00	455.54	455.54	.00	.00
REGION RETIREMEN	.00	6,885.00	6,861.88	23.12-	.00
VANDALISM	246.57	58.45	49.50	.00	255.52
DONATION TWO	192.79	795.05	717.09	.00	270.75
DONATION FOUR	259.56	1,800.00	1,362.10	.00	697.46
DONATIONS FIVE	83.06	.00	49.00	.00	34.06
DONATIONS 6	369.38	.00	200.00	.00	169.38
TRUST	1,999.83	20,161.32	19,252.84	479.98	3,388.29
GENERAL					
GENERAL MISCELLA	1,492.58	.00	65.65	72.42	1,499.35
INTEREST	.00	91.83	.00	.00	91.83
VENDING MACHINES	.00	452.40	.00	452.40-	.00
REGISTRATION FEE	.00	.00	305.00	.00	305.00-
DONATIONS	.00	289.73	.00	.00	289.73
GENERAL	1,492.58	833.96	370.65	379.98-	1,575.91
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	8,688.89	10,247.83	.00	3,441.06
INSTRUCTIONAL MATE	5,000.00	8,688.89	10,247.83	.00	3,441.06
TOTAL	9,089.54	29,784.17	29,871.32	.00	9,002.39

CHECKING	5,295.17	INVESTMENTS	.00	SBMMF	3,707.22	TOTAL	9,002.39
			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