

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



JUNE 2006

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Dr. Rudolph F. Crew
Superintendent of Schools

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

Contributors to this Report:

School Audits Performed by:

Ms. Yvonne Barrios
Mr. Harry Demosthenes
Ms. Mayte Diaz
Ms. Oria M. Duarte
Mr. Reginald Lafontant

School Audits Supervised and Report Prepared by:

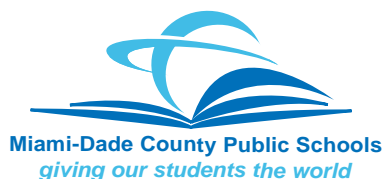
Ms. Maria T. Gonzalez, CPA

School Audits Report Reviewed by:

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

Property Audits Performed and Supervised by:

Mr. Dario Rosendo, CPA and Property Audits Staff



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

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 four secondary schools, two adult education centers, and one alternative education center of the 20 secondary schools and centers from Regional Center VI. The audit period was the fiscal year ended June 30, 2005. Nine secondary schools from this Regional Center were previously published as result of a change in principal; and the remaining four will be published next fiscal year as two-year audits to include the 2004-05 fiscal year.

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 seven 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, except for one school where there was one unlocated item, the others were in compliance with property procedures. Property losses reported missing through Plant Security Reports were mostly in the area of computer equipment. The principals from one of the schools reported herein provided a written response delineating the corrective measures implemented at his school to improve controls over property.

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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II. INDIVIDUAL AUDIT REPORTS

MIDDLE SCHOOLS

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|--------------------------------|----|
| Herbert A. Ammons Middle | 14 |
| Centennial Middle | 16 |
| Homestead Middle | 18 |
| Mays Middle | 20 |

ADULT/VOCATIONAL EDUCATION CENTERS

| | |
|-------------------------------------------|----|
| Miami Sunset Adult Education Center | 22 |
| Robert Morgan Educational Center | 24 |

ALTERNATIVE EDUCATION CENTERS

| | |
|------------------------------------------------|----|
| Dorothy M. Wallace C.O.P.E. Center South | 30 |
|------------------------------------------------|----|

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of four secondary schools, two adult/vocational education centers, and one alternative education center of the 20 secondary schools and centers from Regional Center VI. The audit period was the fiscal year ended June 30, 2005. Nine secondary schools from this Regional Center were previously published as result of a change in principal: Campbell Drive Middle, Cutler Ridge Middle, Hammocks Middle, Homestead Senior, Miami Sunset Senior, South Dade Senior, Felix Varela Senior, South Dade Adult, and Corporate Academy North. The remaining four secondary schools: Coral Reef Senior, Miami Southridge Senior, Redland Middle, and Richmond Heights Middle will be published next fiscal year as two-year audits that will include the 2004-05 fiscal year.

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 one school; and (5) review of the "Authorized Applications for Employees by Locations Report" at one school

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 seven 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 six of the seven schools in this report. We also included the results of the property inventories of Coral Reef Senior, Redland Middle, and Richmond Heights Middle that were pending publication for this fiscal year. Approximately \$8.1 million was inventoried at these schools (Page 9). The property inventory corresponding to Robert Morgan Educational Center and Miami Southridge Senior were in progress at the time of this publication; therefore, those results will be reported next fiscal year.

- o Results indicated that eight of the nine schools included herein were in compliance with property procedures and there were “no unlocated” items. At Dorothy M. Wallace C.O.P.E. Center South, 1 item at a cost of \$1,675 and a depreciated value of \$447 was reported as “unlocated”. In addition, property losses reported through the Plant Security Report process showed 25 items at a cost of \$43,448 and a depreciated value of \$8,716 reported missing at four schools (Page 10). Regarding these losses, the principal at Herbert A. Ammons Middle School provided a written response delineating the initiatives taken at his school to improve controls over the management of property and prevent the recurrence of similar losses in the future (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 one school 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 one school 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 VI 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

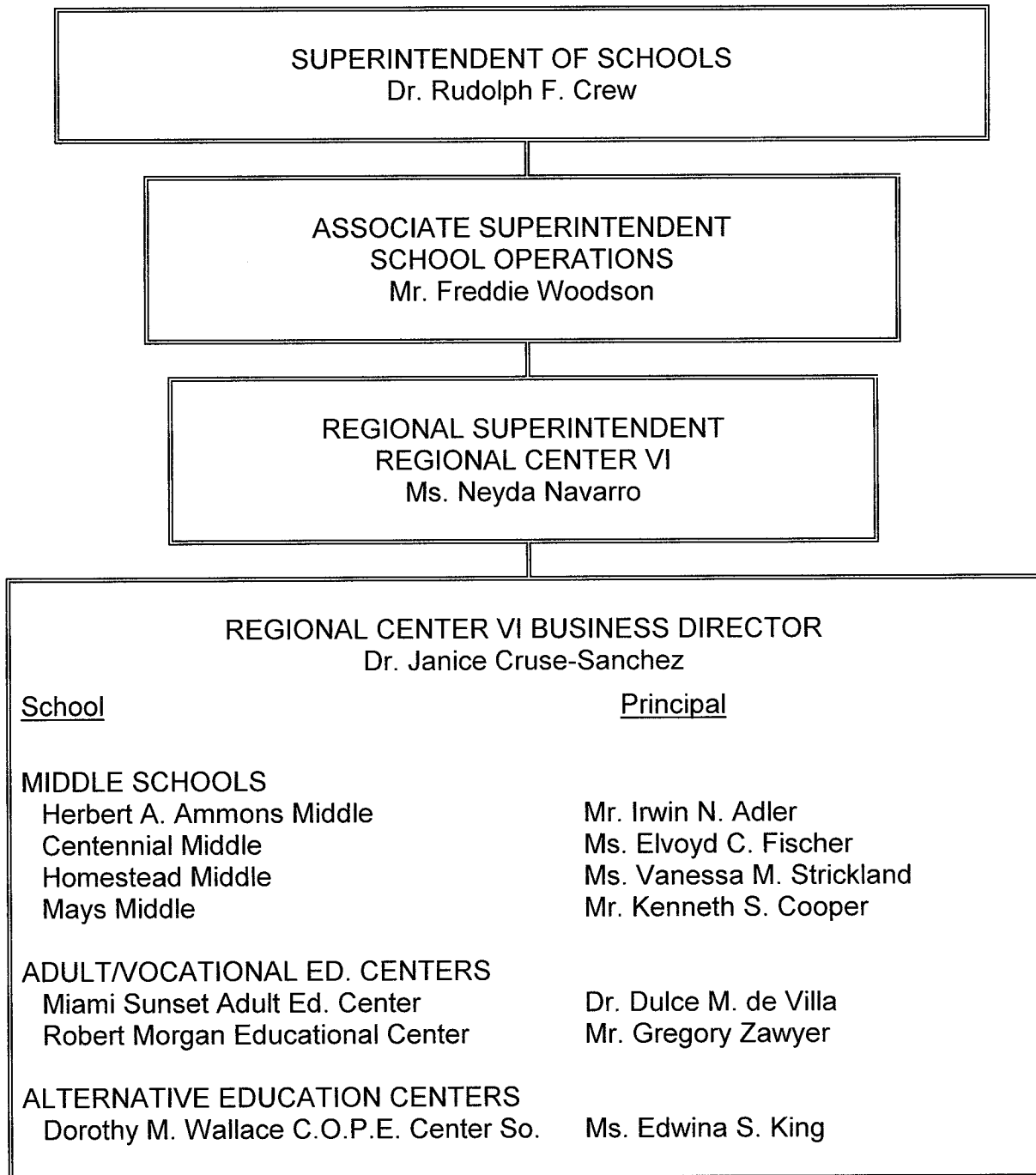
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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 VI 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 |
| SENIOR HIGH SCHOOLS | | | | |
| 7101 | Coral Reef Senior ⁽¹⁾ | -- | | -- |
| 7151 | Homestead Senior ⁽²⁾ | -- | | -- |
| 7731 | Miami Southridge Senior ⁽¹⁾ | -- | | -- |
| 7531 | Miami Sunset Senior ⁽²⁾ | -- | | -- |
| 7701 | South Dade Senior ⁽²⁾ | -- | | -- |
| 7781 | Felix Varela Senior ⁽²⁾ | -- | | -- |
| MIDDLE SCHOOLS | | | | |
| 6001 | Herbert A. Ammons Middle ⁽³⁾ | 14 | None | None |
| 6061 | Campbell Drive Middle ⁽²⁾ | -- | | -- |
| 6081 | Centennial Middle | 16 | None | None |
| 6111 | Cutler Ridge Middle ⁽²⁾ | -- | | -- |
| 6221 | Hammocks Middle ⁽²⁾ | -- | | -- |
| 6251 | Homestead Middle | 18 | None | None |
| 6431 | Mays Middle | 20 | None | None |
| 6761 | Redland Middle ⁽¹⁾ | -- | | |
| 6781 | Richmond Heights Middle ⁽¹⁾ | -- | | -- |
| ADULT/VOCATIONAL EDUCATION CENTERS | | | | |
| 7532 | Miami Sunset Adult Ed. Center | 22 | None | None |
| 8911/7301 | Robert Morgan Ed. Center ⁽⁴⁾ | 24 | None | None |
| 7702 | South Dade Adult Ed. Center ⁽²⁾ | -- | | -- |
| ALTERNATIVE EDUCATION CENTERS | | | | |
| 8201 | Corporate Academy South ⁽²⁾ | -- | | -- |
| 8131 | Dorothy M. Wallace C.O.P.E. Ctr. | 30 | None | None |
| | TOTAL | | None | None |

Notes:

- (1) Audit in progress. Results to be published at a later date, as a two-year audit (4 schools).
- (2) Audit report previously published as result of a change in principal (9 schools).
- (3) Purchasing Credit Card Program records and procedures reviewed at this school (1school).
- (4) "Authorized Applications for Employees by Locations" Report reviewed at this school (1school).

PROPERTY SCHEDULES

**REGIONAL CENTER VI SECONDARY SCHOOLS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

| WORK LOCATION | SCHOOLS/CENTERS | CURRENT INVENTORY | | | | | PRIOR INVENTORY | |
|-------------------------------------------|--------------------------------------------------|-------------------|-----------------|---------------------------|------------|------------------------|---------------------------|-----------------|
| | | Total Items | Dollar Value | Unlocated Items | | | No. of Unloc. Items | Dollar Value |
| | | | | No. of Unloc. Items | At Cost | At Deprec. Value | | |
| SENIOR HIGH SCHOOLS | | | | | | | | |
| 7101 | Coral Reef Senior ⁽¹⁾ | 1,028 | \$ 2,563,305 | None | | | None | |
| 7151 | Homestead Senior ⁽²⁾ | -- | | | | | -- | |
| 7731 | Miami Southridge Senior ⁽¹⁾⁽³⁾ | -- | | | | | -- | |
| 7531 | Miami Sunset Senior ⁽⁴⁾ | -- | | | | | -- | |
| 7701 | South Dade Senior ⁽⁴⁾ | -- | | | | | -- | |
| 7781 | Felix Varela Senior ⁽²⁾ | -- | | | | | -- | |
| MIDDLE SCHOOLS | | | | | | | | |
| 6001 | Herbert A. Ammons Middle | 443 | 842,674 | None | | | None | |
| 6061 | Campbell Drive Middle ⁽⁴⁾ | -- | | | | | -- | |
| 6081 | Centennial Middle | 354 | 635,372 | None | | | None | |
| 6111 | Cutler Ridge Middle ⁽²⁾ | -- | | | | | -- | |
| 6221 | Hammocks Middle ⁽⁴⁾ | -- | | | | | -- | |
| 6251 | Homestead Middle | 436 | 892,808 | None | | | None | |
| 6431 | Mays Middle | 360 | 732,367 | None | | | None | |
| 6761 | Redland Middle ⁽¹⁾ | 441 | 841,883 | None | | | None | |
| 6781 | Richmond Heights Middle ⁽¹⁾ | 353 | 802,226 | None | | | None | |
| ADULT/VOCATIONAL EDUCATION CENTERS | | | | | | | | |
| 7532 | Miami Sunset Adult | 392 | 398,436 | None | | | None | |
| 7371/8911 | Robert Morgan Ed. Center ⁽³⁾ | -- | | | | | -- | |
| 7702 | South Dade Adult Education Center ⁽⁵⁾ | -- | | | | | -- | |
| ALTERNATIVE EDUCATION CENTERS | | | | | | | | |
| 8201 | Corporate Academy South ⁽⁵⁾ | -- | | | | | -- | |
| 8131 | Dorothy M. Wallace COPE Center So. | 170 | 348,623 | 1 | \$ 1,675 | \$ 447 | None | |
| | TOTAL | 3,977 | \$ 8,057,694 | 1 | \$ 1,675 | \$ 447 | None | |

Notes:

(1) Audit results will be published at a later date (4 schools).

(2) Property inventory results presented to the Audit Committee at its January 31, 2006 meeting and to the School Board on February 15, 2006 (3 schools).

(3) Property inventory currently in progress. Results will be published at a later date, in the 2006-07 fiscal year (2 schools).

(4) Property inventory results presented to the Audit Committee at its December 7, 2005 meeting and to the School Board on December 14, 2005 (4 schools).

(5) Property inventory results presented to the Audit Committee at its September 6, 2005 meeting and to the School Board on October 19, 2005 (2 schools).

**REGION VI SECONDARY 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 |
|-------------------------|--------------------------------------|----------------------------------------|----------------|----------------------------|--------------------|----------|-------------------------------|
| | | | | | Computers | Other | |
| 6001 | Herbert A. Ammons Md. ⁽¹⁾ | 4 | 15 | \$ 27,138 | \$ 17,226 | \$ 9,912 | - |
| 6081 | Centennial Middle | 2 | 2 | 3,143 | 3,143 | | \$ 1,156 |
| 6431 | Mays Middle | 2 | 7 | 11,601 | 11,601 | | 6,600 |
| 6781 | Richmond Heights Md. | 1 | 1 | 1,566 | 1,566 | | 960 |
| | Totals | 9 | 25 | \$ 43,448 | \$ 33,536 | \$ 9,912 | \$ 8,716 |

Notes:

(1) See response from principal regarding improved controls over property management at page 11.

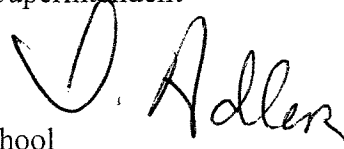
Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

MEMORANDUM

June 5, 2006

TO: Ms. Neyda Navarro, Regional Superintendent
Regional Center VI

FROM: Mr. Irwin Adler, Principal
Herbert A. Ammons Middle School



SUBJECT: PROPERTY LOSSES PER PLANT SECURITY REPORTS

An analysis of property losses during the current Physical Inventory Audit period indicates a large number of Plant Security Reports with considerable loss of school property. The Plant Security Reports include #245735, 245742, 245744, 255903, 255904, and 255906. All of these incidents resulted from break-ins to the school, during days and times the school was closed.

Herbert A. Ammons Middle School is an all portable, open campus school with no teacher work rooms, bookrooms, or closets. Therefore, outside containers are used as storage for obsolete equipment. Even though the gates have locks, there were areas under construction that were vulnerable to entry of the campus.

Herbert A. Ammons Middle School has taken the following actions in order to prevent recurrence of break-ins:

- The principal has directed custodial and security staff to assure that all doors and entry points are secured at the end of each workday.
- The school principal has requested assistance from Regional Center VI Maintenance for the installation of reinforced doors to the containers used for property storage.
- A security camera system has been ordered for the school and is scheduled for installation in July, 2006.
- Property inventories will be conducted to ensure all property is accounted for quarterly.
- The principal will generate a plant security report immediately upon identification of missing property.

Please feel free to contact me if you have any questions or require any additional information at 305-971-0158.

cc: Dr. Janice Cruse-Sanchez

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

June 9, 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 INTERNAL FUNDS AUDIT FOR
REGIONAL CENTER VI SECONDARY SCHOOL**

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

√ Herbert A. Ammons Middle School

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
M507

Attachments

cc: Ms. Neyda Navarro
Mr. Jose Montes deOca
Ms. Marie Gonzalez

MEMORANDUM

June 6, 2006
NGN/2005-2006/#318
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Neyda G. Navarro, Regional Superintendent
Regional Center VI

SUBJECT: **RESPONSE TO 2005-2006 PROPERTY AUDIT
HERBERT A. AMMONS MIDDLE SCHOOL**

Attached please find the responses to the Plant Security Reports for Herbert A. Ammons Middle School for the 2005-2006 school year. The principal has indicated the immediate corrective actions taken and what preventive strategies would be put in place to avoid the recurrence of any further losses of property.

The Regional Center Business Director will conduct mini-audits, closely monitor the property located at this school, and work individually with the principal. We look forward to working with the principal to promote efficient fiscal practices at his school.

NGN/JCS/nkr
Attachment

 NGN

cc: Mr. Jose Montes de Oca
Dr. Janice Cruse-Sanchez
Mr. Irwin Adler

II. INDIVIDUAL AUDIT REPORTS

MIDDLE SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 17990 S.W. 142 Avenue, Miami, Florida 33177

Date School Established: 1997

Grades: 6-8

Principal: Mr. Irwin N. Adler

Treasurer: Ms. Denise D. Ross

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 | \$ 9,699.70 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>41,051.68</u> |
| TOTAL | | | <u>\$ 50,751.38</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. 110

SCHOOL - 6001 HERBERT A. AMMONS ACCESS CENTER VI

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | 35.00 | 690.00 | 655.00 | .00 |
| MUSIC | 596.17 | 1,762.00 | 1,578.43 | 418.40 | 1,198.14 |
| CLASSES AND CLUBS | 42,243.89 | 155,109.16 | 163,170.98 | 2,715.10- | 31,466.97 |
| TRUST | 9,559.25 | 87,228.03 | 99,222.71 | 12,296.50 | 9,861.07 |
| INSTRUCTIONAL AIDS | 2,371.65 | 7,405.00 | 6,794.40 | 9.86 | 2,992.11 |
| GENERAL | 1,076.75 | 26,851.63 | 18,330.12 | 7,901.75- | 1,696.51 |
| INSTRUCTIONAL MATE | 8,886.03 | 29,165.16 | 31,751.70 | 2,762.91- | 3,536.58 |
| TOTAL | 64,733.74 | 307,555.98 | 321,538.34 | .00 | 50,751.38 |

| | | | | | | | |
|----------|----------|-------------|------------------|-------|-----------|-------|-----------|
| CHECKING | 9,699.70 | INVESTMENTS | .00 | SBMMF | 41,051.68 | TOTAL | 50,751.38 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

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

PROFILE OF THE SCHOOL

Address: 8601 S.W. 212 Street, Miami, Florida 33189

Date School Established: 1976

Grades: 6-8

Principal: Ms. Elvold C. Fischer

Treasurers: Ms. Petra Rodzewicz (Through November 2004)
Ms. Elizabeth Hernandez

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|----------------------------|
| Checking Account: | | | |
| TotalBank, N. A. | -- | 2.38 | \$ 11,726.36 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>57,456.24</u> |
| TOTAL | | | <u><u>\$ 69,182.60</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. 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. 112

ACCESS CENTER VI
 SCHOOL - 6081 CENTENNIAL MIDDLE SCHO

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | 15.00 | 360.00 | 345.00 | .00 |
| MUSIC | 3,740.18 | 8,163.74 | 9,788.60 | 374.92- | 1,740.40 |
| CLASSES AND CLUBS | 32,112.89 | 40,335.83 | 40,047.35 | 1,602.36- | 30,799.01 |
| TRUST | 5,862.89 | 26,172.83 | 31,920.30 | 4,440.44 | 4,555.86 |
| PROPERTY DEPOSITS | 1,418.31 | 1,553.50 | 1,305.40 | .00 | 1,666.41 |
| SCHOOL STORE | 1,080.14 | .00 | .00 | .00 | 1,080.14 |
| INSTRUCTIONAL AIDS | 5,348.04 | 7,926.97 | 7,397.31 | 24.00- | 5,853.70 |
| GENERAL | 13,011.52 | 10,528.33 | 9,411.22 | 284.16- | 13,844.47 |
| INSTRUCTIONAL MATE | 4,642.00 | 33,272.66 | 25,772.05 | 2,500.00- | 9,642.61 |
| TOTAL | 67,215.97 | 127,968.86 | 126,002.23 | .00 | 69,182.60 |

| | | | | | | | |
|----------|-----------|------------------|-----|-------|-----------|-------|-----------|
| CHECKING | 11,726.36 | INVESTMENTS | .00 | SBMMF | 57,456.24 | TOTAL | 69,182.60 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

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

PROFILE OF THE SCHOOL

Address: 650 N.W. Second Avenue, Homestead, Florida 33030

Date School Established: 1921

Grades: 6-8

Principal: Ms. Vanessa M. Strickland

Treasurer: Ms. Terisa Carroll

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 Florida | -- | -- | \$ (174.43)* |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>31,354.65</u> |
| TOTAL | | | <u>\$ 31,180.22</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.

* Actual checking account not overdrawn at year-end. A \$3,000 transfer of funds from Money Market to checking account effective July 1, 2005 prevented an overdraft in the checking account.

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. 115

ACCESS CENTER VI
 SCHOOL - 6251 HOMESTEAD MIDDLE SCHOOL

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | .00 | 335.00 | 335.00 | .00 |
| MUSIC | 2,739.63 | 64.00 | 584.80 | .00 | 2,218.83 |
| CLASSES AND CLUBS | 4,209.49 | 10,310.84 | 9,465.11 | 1,138.56- | 3,916.66 |
| TRUST | 8,307.21 | 59,841.55 | 61,594.80 | 157.90 | 6,711.86 |
| PROPERTY DEPOSITS | 85.66 | 238.00 | 305.43 | .00 | 18.23 |
| INSTRUCTIONAL AIDS | 923.97 | 68.00 | .00 | 427.41- | 564.56 |
| GENERAL | 5,782.12 | 14,042.11 | 12,015.46 | 1,073.07 | 8,881.84 |
| INSTRUCTIONAL MATE | 6,145.97 | 9,546.18 | 6,823.91 | .00 | 8,868.24 |
| TOTAL | 28,194.05 | 94,110.68 | 91,124.51 | .00 | 31,180.22 |

| | | | | | | | |
|----------|----------|------------------|-----|-------|-----------|-------|-----------|
| CHECKING | (174.43) | INVESTMENTS | .00 | SBMMF | 31,354.65 | TOTAL | 31,180.22 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

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

PROFILE OF THE SCHOOL

Address: 11700 S.W. 216 Street, Goulds, Florida 33170

Date School Established: 1951

Grades: 6-8

Principal: Mr. Kenneth S. Cooper

Treasurer: Ms. Vivian S. Morales

Community School Assistant Principal: Dr. James Tranthem

Community School Secretary: Ms. Clara O. Sanchez

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|-------------------|--------------------------|--------------------------|---------------------|
| Checking Account: | | | |
| TotalBank | -- | 1.47 | \$ 3,877.32 |
| Investment: | | | |
| TotalBank | Open-end | 1.47 | <u>13,273.72</u> |
| TOTAL | | | <u>\$ 17,151.04</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. 116

ACCESS CENTER VI
 SCHOOL - 6431 MAYS COMMUNITY MIDDLE

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | .00 | 225.00 | 225.00 | .00 |
| MUSIC | 19.20 | 282.00 | .00 | .00 | 301.20 |
| CLASSES AND CLUBS | 9,657.55 | 10,265.00 | 11,413.92 | 710.77- | 7,797.86 |
| TRUST | 2,524.72 | 19,225.04 | 23,153.44 | 3,020.34 | 1,616.66 |
| INSTRUCTIONAL AIDS | 2,567.42 | 2,980.00 | 2,704.63 | .00 | 2,842.79 |
| GENERAL | 1,609.98 | 7,199.72 | 7,083.01 | 365.43 | 2,092.12 |
| INSTRUCTIONAL MATE | 3,515.45 | 12,830.36 | 13,084.14 | 2,900.00- | 361.67 |
| COMMUNITY SCHOOL | 2,351.62 | 109,498.58 | 109,711.46 | .00 | 2,138.74 |
| TOTAL | 22,245.94 | 162,280.70 | 167,375.60 | .00 | 17,151.04 |

| | | | | | | | |
|----------|----------|-------------|------------------|-------|-----|-------|-----------|
| CHECKING | 3,877.32 | INVESTMENTS | 13,273.72 | SBMMF | .00 | TOTAL | 17,151.04 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

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

PROFILE OF THE CENTER

Address: 13125 S.W. 72 Street, Miami, Florida 33183

Date School Established: 1983

Grades: 9-12

Principal: Dr. Dulce M. de Villa

Treasurer: Ms. Silvia Figueroa

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|--------------------------------|--------------------------|--------------------------|----------------------|
| Checking Account: | | | |
| City National Bank of Florida. | -- | 0.10 | \$ 12,105.14 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>91,010.04</u> |
| TOTAL | | | <u>\$ 103,115.18</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.

VOCATIONAL/ADULT
 SCHOOL - 7532 MIAMI SUNSET SR ADULT

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| TRUST | 13,893.71 | 33,696.50 | 34,855.30 | 2,741.56- | 9,993.35 |
| SCHOOL STORE | 30,446.71 | 49,752.18 | 42,149.91 | 3,695.69 | 41,744.67 |
| INSTRUCTIONAL AIDS | 28,068.56 | 46,003.00 | 44,351.88 | .00 | 29,719.68 |
| GENERAL | 6,099.70 | 7,853.41 | 13,238.00 | 44.24 | 759.35 |
| INSTRUCTIONAL MATE | 14,760.82 | 37,849.71 | 33,735.00 | 1,001.37- | 17,874.16 |
| ADULT EDUCATION | 111.00 | 61,473.00 | 61,587.00 | 3.00 | .00 |
| COMMUNITY SCHOOL | 8,942.97 | 59,868.00 | 65,787.00 | .00 | 3,023.97 |
| TOTAL | 102,323.47 | 296,495.80 | 295,704.09 | .00 | 103,115.18 |

| | | | | | | | |
|----------|-----------|-------------|------------------|-------|-----------|-------|------------|
| CHECKING | 12,105.14 | INVESTMENTS | .00 | SBMMF | 91,010.04 | TOTAL | 103,115.18 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

ROBERT MORGAN EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 18180 S.W. 122 Avenue, Miami, Florida 33177

Date Center Established: 1978

Grades: 9-11 and Adult

Principal: Mr. Gregory Zawyer

Business Manager: Ms. Pam Cloonan (Adult Ed. Center)

Treasurers: Ms. Alfrida Wheelock (Adult Ed. Center)
Ms. Donna Artiles (Senior High School)

CASH AND/OR INVESTMENT SUMMARY

| | <u>Term</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Adult Ed. Ctr. at 6/30/05</u> | <u>Senior High School at 6/30/05</u> |
|------------------------------|-------------|----------------------|----------------------|----------------------------------|--------------------------------------|
| Checking Accounts: | | | | | |
| Community Bank of Florida | -- | -- | 0.15 | \$ 6,558.71 | \$31,205.39 |
| Credit Card Account: | | | | | |
| SunTrust Bank | -- | -- | -- | 8,484.98 | -- |
| Investments: | | | | | |
| Community Bank of Florida | 48 mos. | 1/22/06 | 4.01 | 104,332.86 | -- |
| Community Bank of Florida | 48 mos. | 1/22/06 | 4.01 | 104,332.86 | -- |
| MDCPS-Money Market Pool Fund | -- | Open-end | 3.25 | <u>328,552.48</u> | <u>40,308.98</u> |
| TOTAL | | | | <u>\$552,261.89</u> | <u>\$71,514.37</u> |

ROBERT MORGAN EDUCATIONAL CENTER (Continued)

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.

ROBERT MORGAN EDUCATIONAL CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

| <u>FUND</u> | <u>BEGINNING BALANCE</u> | <u>RECEIPTS</u> | <u>DISBURSE- MENTS</u> | <u>NET TRANSFERS</u> | <u>ENDING BALANCE</u> |
|--------------------|------------------------------|------------------------|----------------------------|--------------------------|---------------------------|
| CLASSES AND CLUBS | \$ 14,176.96 | \$ 6,280.00 | \$ 10,610.91 | \$ (3,294.32) | \$ 6,551.73 |
| TRUST | 166,901.49 | 169,721.02 | 179,624.14 | 29,402.37 | 186,400.74 |
| PROPERTY DEPOSITS | 854.72 | 108.00 | 0.00 | 0.00 | 962.72 |
| SCHOOL STORE (1) | 130,855.91 | 160,941.47 | 152,320.20 | (49,751.99) | 89,725.19 |
| INSTRUCTIONAL AIDS | 34,370.44 | 34,520.00 | 31,646.21 | 119.77 | 37,364.00 |
| GENERAL | 57,572.10 | 92,667.93 | 65,192.16 | 542.53 | 85,590.40 |
| INSTRUCTIONAL MAT. | 4,538.34 | 44,949.43 | 41,529.36 | (24.53) | 7,933.88 |
| ADULT EDUCATION | 0.00 | 1,141,487.06 | 1,155,514.19 | 14,027.13 | 0.00 |
| COMMUNITY SCHOOL | 6,911.61 | 22,512.00 | 23,130.81 | 0.00 | 6,292.80 |
| FOOD SERVICE (2) | 46,593.50 | 122,893.93 | 144,495.46 | 1,046.42 | 26,038.39 |
| PRODUCTION SHOPS | 110,774.69 | 153,810.29 | 162,695.20 | (956.51) | 100,933.27 |
| DENTAL SERVICE | <u>48,500.49</u> | <u>88,949.75</u> | <u>141,870.60</u> | <u>8,889.13</u> | <u>4,468.77</u> |
| TOTAL | <u>\$ 622,050.25</u> | <u>\$ 2,038,840.88</u> | <u>\$ 2,108,629.24</u> | <u>\$ -</u> | <u>\$ 552,261.89</u> |

(1) SEE EXHIBIT B FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

(2) SEE EXHIBIT C FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

ROBERT MORGAN EDUCATIONAL CENTER
STATEMENT OF NET INCOME (LOSS)--SCHOOL STORE
JULY 1, 2004 THROUGH JUNE 30, 2005
(COMPARED TO THE 2003-04 FISCAL YEAR)

| | <u>2003-04</u> | <u>2004-05</u> |
|------------------------------------|-------------------------|-------------------------|
| TOTAL SALES | \$ 191,887 | \$ 166,875 |
| COST OF SALES | | |
| Beginning Inventory | 71,791 | 63,624 |
| Purchases | <u>151,619</u> | <u>143,661</u> |
| Total Inventory Available for Sale | 223,410 | 207,285 |
| Less: Ending Inventory | <u>63,624</u> | <u>69,466</u> |
| TOTAL COST OF SALES | <u>159,786</u> | <u>137,819</u> |
| GROSS PROFIT (See Note 1) | <u>32,101</u> | <u>29,056</u> |
| OPERATING EXPENSES (See Note 2) | <u>10,034</u> | <u>2,880</u> |
| NET INCOME (LOSS) | <u><u>\$ 22,067</u></u> | <u><u>\$ 26,176</u></u> |

Notes

- (1) The School Store includes the sales and purchases of textbook and other school supplies.
- (2) These amounts do not include operating salaries and related employee benefits, which are funded through the regular budgetary process.

ROBERT MORGAN EDUCATIONAL CENTER
 STATEMENT OF NET INCOME (LOSS)-FOOD SERVICE PROGRAM
 FOR THE 2004-05 FISCAL YEAR
 (COMPARED TO THE 2003-04 FISCAL YEAR)

| | <u>2003-04</u> | <u>2004-05</u> |
|------------------------------------|----------------------|--------------------------|
| TOTAL SALES | \$ 123,024 | \$ 129,581 |
| COST OF SALES | | |
| Beginning Inventory | 8,113 | 7,149 |
| Purchases | <u>81,835</u> | <u>79,660</u> |
| Total Inventory Available for Sale | 89,948 | 86,809 |
| Less: Ending Inventory | <u>7,149</u> | <u>7,854</u> |
| TOTAL COST OF SALES | <u>82,799</u> | <u>78,955</u> |
| GROSS PROFIT | <u>40,225</u> | <u>50,626</u> |
| OPERATING EXPENSES | | |
| Food for Classes | 9,980 | 13,109 |
| Spoilage | 7,984 | 8,067 |
| Cleaning Supplies | 3,226 | 4,235 |
| Instructional Supplies | 2,220 | 1,902 |
| Donated Services | 1,863 | 2,582 |
| Expendable Equipment | 3,624 | 18,901 |
| Miscellaneous Expenses | 1,104 | 5,576 |
| Salary Expense | 7,186 | 478 |
| Office Supplies | 1,706 | 1,242 |
| Repair of Equipment | <u>1,338</u> | <u>688</u> |
| TOTAL OPERATING EXPENSES * | <u>40,231</u> | <u>56,780</u> |
| NET INCOME (LOSS) | <u><u>\$ (6)</u></u> | <u><u>\$ (6,154)</u></u> |

* These amounts do not include all operating salaries and related employee benefits, which are funded through the regular budgetary process.

EXHIBIT D

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. 121

ACCESS CENTER VI
 SCHOOL - 7371 ROBERT MORGAN ED. CTR.

| FUNDS ----- | BEGINNING BALANCE ----- | RECEIPTS ----- | DISBURSE- MENT ----- | NET TRANSFER ----- | ENDING BALANCE ----- |
|--------------------|-------------------------------|-------------------|----------------------------|--------------------------|----------------------------|
| MUSIC | 1,108.00 | 1,021.00 | 776.49 | 456.50- | 896.01 |
| CLASSES AND CLUBS | 11,241.39 | 190,575.42 | 172,981.47 | 7,025.48 | 35,860.82 |
| TRUST | 3,282.14 | 9,476.09 | 16,732.67 | 10,220.86 | 6,246.42 |
| PROPERTY DEPOSITS | 2,587.00 | 3,385.00 | 601.72 | 1,400.00- | 3,970.28 |
| INSTRUCTIONAL AIDS | 4,837.92 | 12,837.00 | 11,406.74 | 480.00 | 6,748.18 |
| GENERAL | 3,158.65 | 44,208.34 | 19,851.07 | 15,208.80- | 12,307.12 |
| INSTRUCTIONAL MATE | 1,069.10 | 37,016.74 | 31,939.26 | 661.04- | 5,485.54 |
| TOTAL | 27,284.20 | 298,519.59 | 254,289.42 | .00 | 71,514.37 |

| | | | | | | | |
|----------|-----------|------------------|-----|-------|-----------|-------|-----------|
| CHECKING | 31,205.39 | INVESTMENTS | .00 | SBMMF | 40,308.98 | TOTAL | 71,514.37 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

SENIOR HIGH SCHOOL

DOROTHY M. WALLACE C.O.P.E. CENTER SOUTH
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 10225 S.W. 147 Terrace, Miami, Florida 33176

Date School Established: 1972

Grades: 6-12

Principal: Ms. Edwina S. King

Treasurer: Ms. Sarah Russell

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|----------------------------|
| Checking Account: | | | |
| SOFISA Bank of Florida. | -- | 0.37 | \$ 9,784.74 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>8,428.66</u> |
| TOTAL | | | <u><u>\$ 18,213.40</u></u> |

AUDIT OPINION

The internal funds were properly maintained. 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.

A physical inventory of property items with an individual cost of \$1,000 or more indicated that 1 item at a cost of \$1,675 and a depreciated value of \$447 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.

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. 128

ALTERNATIVE EDUC

SCHOOL - 8131 D.M. WALLACE C.O.P.E.

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| CLASSES AND CLUBS | 2,470.64 | 5,986.85 | 6,742.45 | 27.38- | 1,687.66 |
| TRUST | 2,215.74 | 7,291.78 | 4,403.73 | 526.58 | 5,630.37 |
| PROPERTY DEPOSITS | 666.65 | 94.30 | .00 | 166.65- | 594.30 |
| INSTRUCTIONAL AIDS | 645.83 | 322.00 | 673.40 | .00 | 294.43 |
| GENERAL | 2,632.31 | 1,752.68 | 1,474.48 | 328.85- | 2,581.66 |
| INSTRUCTIONAL MATE | 4,661.04 | 5,066.36 | 5,244.51 | 3.70- | 4,479.19 |
| PRODUCTION/SERVICE | 2,326.16 | 59,154.63 | 58,535.00 | .00 | 2,945.79 |
| TOTAL | 15,618.37 | 79,668.60 | 77,073.57 | .00 | 18,213.40 |

| | | | | | | | |
|----------|----------|-------------|------------------|-------|----------|-------|-----------|
| CHECKING | 9,784.74 | INVESTMENTS | .00 | SBMMF | 8,428.66 | TOTAL | 18,213.40 |
| | | | 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