

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER VI



JUNE 2006

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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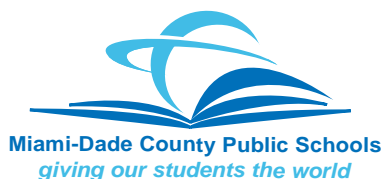
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**INTERNAL AUDIT REPORT
AUDIT OF ELEMENTARY SCHOOLS
REGIONAL CENTER VI**

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. 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 16 of the 30 elementary schools from Regional Center VI. The audit period was for the fiscal year ended June 30, 2005. Previously, ten schools were reported as result of a change in principal. The remaining four elementary schools will be published in the 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 15 of the 16 schools included herein were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There was one school with an audit exception in the area of the After School Care Program. 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, all others were in compliance with property procedures. Property losses reported missing through the Plant Security Report Process were minimal.

The audit finding noted in this report was discussed with Regional Center VI staff and the principal, whose written response is included in this report and with which we concur. 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 16 of the 30 elementary schools from Regional Center VI. The audit period was for the fiscal year ended June 30, 2005. Previously, ten elementary schools from this Regional Center were published as result of a change in principal: Air Base Elementary, Bel-Aire Elementary, Christina M. Eve Elementary, Florida City Elementary, Oliver Hoover Elementary, Naranja Elementary, Irving & Beatrice Peskoe Elementary, Pine Lake Elementary, Redland Elementary, and Redondo Elementary. The remaining four schools will be published as two-year audits this coming fiscal year: Calusa Elementary, Cutler Ridge Elementary, Jack D. Gordon Elementary, and Whispering Pines Elementary.

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 three schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at three schools.

Financial Statements and Control over Financial Reporting

Notwithstanding the exception noted below, 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

- o Records were maintained in good order and in accordance with prescribed policies and procedures at 15 of the 16 schools in this report (See Schedule on page 8).
 - **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 this area.**

Internal Funds

- o At Kendale Lakes Elementary, the principal requested an audit/investigation of the After School Care Program when he discovered that cash funds were missing. Our investigation disclosed that between August 2005 and November 2005, \$2,545 could not be traced to any deposit package. Also, two of the staff members employed in the program were close family members that worked in a supervisory/subordinate capacity. The case was referred to M-DCPS Police; however, because of poor controls over the fiscal management and supervision of the program, we were unable to determine the identity of the person or

persons who misappropriated the funds (Pages 13-16). The administration concurred with our findings. See responses from senior management on pages 11-12; and responses from the principal on pages 17-18.

- **We recommend that Regional Center VI and District offices closely monitor the schools' adherence to the procedures in the Community School Procedures manual to prevent recurrence of this finding.**

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 16 schools included herein. Additionally, we included the property results of the four schools whose audits were pending as of this publication. Approximately \$8.2 million was inventoried at these 20 schools (Page 9).
- o Results indicated that 19 of the 20 schools were in compliance with property procedures and there were "no unlocated" items. At one school, there were 3 items with a cost of \$7,017 and a depreciated value of \$4,164 reported as "unlocated". In addition, property losses reported through the Plant Security Report process showed 14 items at a cost of \$20,622 and a depreciated value of \$9,022 reported missing at eight schools (Page 10).

Payroll

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

Purchasing Credit Card Program

- o A review of the Purchasing Credit Card Program's records and procedures at three 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 three 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 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 Program

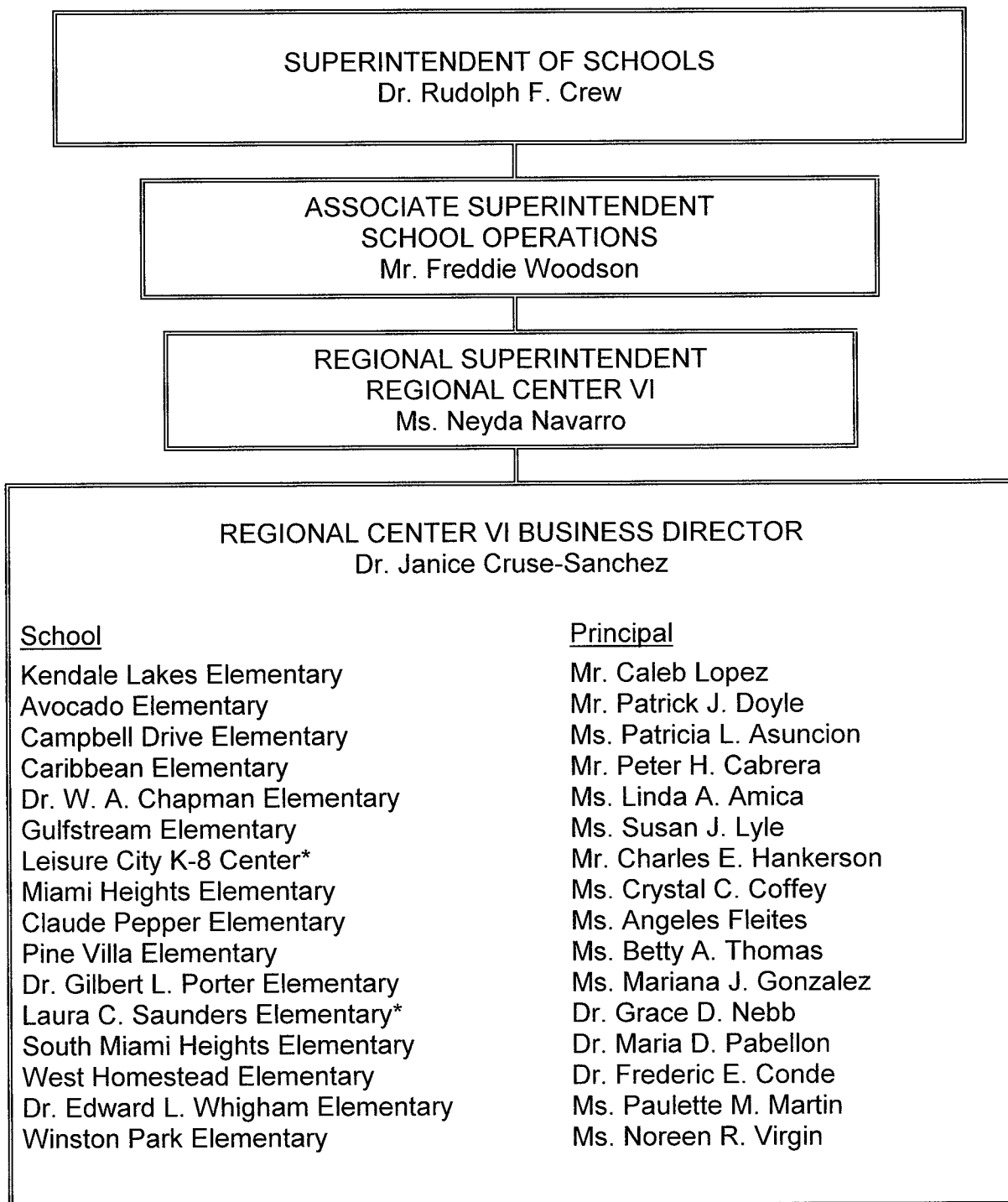
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATIONAL CHART



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

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 ELEMENTARY SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total Per School	AREA OF FINDINGS	Total Per School	AREA OF FINDINGS
2651	Kendale Lakes Elementary ⁽¹⁾⁽²⁾	13	1	• Comm. Sch.	None	
0041	Air Base Elementary ⁽³⁾	--				
0161	Avocado Elementary	19	None		None	
0261	Bel-Aire Elementary ⁽³⁾	--				
0671	Calusa Elementary ⁽⁴⁾	--				
0651	Campbell Drive Elementary	21	None		None	
0661	Caribbean Elementary	23	None		None	
0771	Dr. W. A. Chapman Elementary	25	None		None	
1241	Cutler Ridge Elementary ⁽⁴⁾	--			--	
1691	Christina M. Eve Elementary ⁽³⁾	--			--	
2001	Florida City Elementary ⁽³⁾	--			--	
2151	Jack D. Gordon Elementary ⁽⁴⁾	--			--	
2321	Gulfstream Elementary	27	None		None	
2521	Oliver Hoover Elementary ⁽³⁾	--			--	
2901	Leisure City K-8 Center ⁽¹⁾⁽²⁾⁽⁵⁾	29	None		2	• Disbursements • Yearbook
3261	Miami Heights Elementary	31	None		None	
3621	Naranja Elementary ⁽³⁾	--			--	
0831	Claude Pepper Elementary	33	None		None	
4391	Irving & Beatrice Peskoe El. ⁽³⁾	--			--	
4441	Pine Lake Elementary ⁽³⁾	--			--	
4461	Pine Villa Elementary	35	None		None	
4511	Dr. Gilbert L. Porter Elementary	37	None		None	
4581	Redland Elementary ⁽³⁾	--			--	
4611	Redondo Elementary ⁽³⁾	--			--	
2941	Laura C. Saunders Elementary ⁽²⁾⁽⁵⁾	39	None		1	• Financial Rec.
5281	South Miami Heights El.	41	None		None	
5791	West Homestead Elementary	43				
5981	Dr. Edward L. Whigham El.	45	None		None	
5951	Whispering Pines Elementary ⁽⁴⁾	--			--	
5961	Winston Park Elementary ⁽¹⁾	47				
	TOTAL		1		3	

Notes:

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

PROPERTY SCHEDULES

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

WORK LOCATION	SCHOOLS	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		
2651	Kendale Lakes Elementary	115	\$ 317,526	None			None	
0041	Air Base Elementary ⁽¹⁾	--					--	
0161	Avocado Elementary	267	505,408	None			None	
0261	Bel-Aire Elementary ⁽²⁾	--					--	
0671	Calusa Elementary	86	208,381	None			None	
0651	Campbell Dr. Elementary	198	362,849	None			None	
0661	Caribbean Elementary	260	607,804	None			None	
0771	Dr. W. A. Chapman Elementary	176	323,260	None			None	
1241	Cutler Ridge Elementary	367	695,651	None			None	
1691	Christina M. Eve Elementary ⁽²⁾	--					--	
2001	Florida City Elementary ⁽¹⁾	--					--	
2151	Jack D. Gordon Elementary	272	599,067	None			None	
2321	Gulfstream Elementary	246	457,590	None			None	
2521	Oliver Hoover Elementary ⁽²⁾	--					--	
2901	Leisure City K-8 Center	208	478,093	3	\$ 7,017	\$ 4,164	None	
3261	Miami Heights Elementary	142	317,594	None			None	
3621	Naranja Elementary ⁽²⁾	--					--	
0831	Claude Pepper Elementary	196	404,597	None			None	
4391	I & B Peskoe Elementary ⁽²⁾	--					--	
4441	Pine Lake Elementary ⁽²⁾	--					--	
4461	Pine Villa Elementary	146	247,676	None			None	
4511	Dr. Gilbert Porter Elementary	202	431,051	None			None	
4581	Redland Elementary ⁽²⁾	--					--	
4611	Redondo Elementary ⁽²⁾	--					--	
2941	Laura C. Saunders Elementary	153	319,779	None			None	
5281	South Miami Heights Elementary	159	357,464	None			None	
5791	West Homestead Elementary	194	386,837	None			None	
5981	Dr. Edward L. Whigham El.	219	466,563	None			None	
5951	Whispering Pines Elementary	213	398,240	None			None	
5961	Winston Park Elementary	171	364,082	None			None	
	TOTAL	3,990	\$ 8,249,512	3	\$ 7,017	\$ 4,164	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 September 6, 2005 meeting and to the School Board on October 19, 2005.

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

WORK LOCATION NO.	SCHOOL	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Computers	Other	
2651	Kendale Lakes Elementary	1	1	\$ 1,460	\$ 1,460		-
0161	Avocado Elementary	2	2	2,777	2,777		\$ 1,605
0661	Caribbean Elementary	3	3	3,645	2,462	\$ 1,183	1,275
3261	Miami Heights Elementary	1	1	1,999	1,999		1,210
4461	Pine Villa Elementary	3	3	4,720	3,520	1,200	2,320
2941	Laura C. Saunders Elementary	1	1	1,248	1,248		973
5281	South Miami Heights Elementary	1	2	3,588	3,588		954
5981	Dr. Edward L. Whigham Elem.	1	1	1,185	-	1,185	685
	Totals	13	14	\$ 20,622	\$ 17,054	\$ 3,568	\$ 9,022

Notes:

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

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 INTERNAL FUNDS AUDIT FOR
REGIONAL CENTER VI ELEMENTARY SCHOOL**

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

√ Kendale Lakes Elementary

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/#317
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

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

SUBJECT: **RESPONSE TO THE 2005-2006 AUDIT EXCEPTION FOR
KENDALE LAKES ELEMENTARY SCHOOL**

Attached, please find the response to the 2005-2006 internal audit conducted at Kendale Lakes Elementary School prepared by the principal. Regional Center VI staff has reviewed and supports the internal audit exception response for this school. Appropriate administrative actions, in conjunction with preventative strategies, are incorporated in the above-referenced school's response; when implemented, these actions should eliminate a recurrence of audit exceptions in internal accounts management.

The principal and school treasurer will participate in the Money Matters Support Program next school year. The Business Director will review, on a quarterly basis, the mini-audit from the school and will work closely with the principal and treasurer to ensure that the appropriate procedures, policies, and rules are enforced.

We look forward to the opportunity to assist the school principal in assuring compliance with the policies and procedures delineated in the Community Schools Procedures manual.

 _____ NGN

NGN:nkr
Attachment

cc: Mr. Allen M. Vann
Dr. Janice Cruse-Sanchez
Mr. Caleb Lopez

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 8000 S. W. 142 Avenue, Miami, Florida 33183

Date School Established: 1975

Grades: PK-5

Principal: Mr. Caleb Lopez

Bookkeeper: Ms. Lucinda Wilkenson

After School Care Program Manager: Ms. Elease B. Durden

After School Care Program Secretary: Ms. Susana Del Busto

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Metro Bank of Dade County	--	0.50	\$ 11,792.52
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>14,733.66</u>
TOTAL			<u><u>\$ 26,526.18</u></u>

KENDALE LAKES ELEMENTARY (Continued)

Property, Purchasing Credit Card, Payroll, and Data Security.

Property and purchasing credit card 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.

Internal Funds

Notwithstanding the exception noted below, the financial statement of the internal funds of the school otherwise 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

The following exception was noted:

Community School

1. The principal requested an audit/investigation of the After School Care Program when he discovered that cash funds were missing. Our audit/investigation disclosed the following discrepancies:
 - a. Between August 2005 and November 2005, postings to student registration cards amounting to \$2,545 could not be traced to any deposit package. All these postings were identified as cash collections, and showed that the receipt numbers used to document the fees supposedly collected were either fictitious or also posted to other student registration cards.
 - b. Proper receipting procedures were not followed because receipts designed in-house by After School Care Program staff were used in lieu of official receipts to initially make the collections; several employees were authorized to receive the collections; and student registration cards were not stored in a restricted area to prevent access from unauthorized personnel.

KENDALE LAKES ELEMENTARY (Continued)

- c. The staff member responsible for posting the transactions to the student registration cards was assisted with this function by a close member of her family. This working relationship is in direct conflict with School Board Rule 6Gx13-4A-1.18 which prohibits a person in a supervisory capacity from directly supervising the work of a close family member.

The case was referred to M-DCPS Police; however, because of the conditions noted above it was not possible to determine the identity of the person or persons who may have misappropriated the funds. The Community School Procedures manual establishes the guidelines to receipt the fees collected and to maintain the records. We recommend adherence to the guidelines, and further recommend that the school administration review the After School Care Program activity to improve the controls over the collection of funds, the posting of the information to the student registration cards, and ensure that registration cards are safeguarded against access from unauthorized personnel.

REGION CENTER VI

SCHOOL - 2651 KENDALE LAKES ELEMENTA

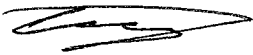
FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	220.50	.00	.00	.00	220.50
PEER COUNSELORS	36.00	.00	.00	.00	36.00
FUTURE EDUCATORS	152.57	1,050.00	1,105.30	.00	97.27
FIRST GRADE	34.67	.00	.00	.00	34.67
SECOND GRADE	660.17	.00	.00	646.00-	14.17
THIRD GRADE	842.32	.00	.00	.00	842.32
FOURTH GRADE	1,437.50	.00	.00	1,342.00-	95.50
FIFTH GRADE	4.79	.00	.00	.00	4.79
ESE (EXCEP EDUC)	71.70	.00	.00	.00	71.70
KINDERGARTEN	765.47	.00	.00	454.00-	311.47
PRE-KINDER	201.98	.00	.00	140.00-	61.98
CLASSES AND CLUBS	4,427.67	1,050.00	1,105.30	2,582.00-	1,790.37
TRUST					
DONATIONS	12,375.90	.00	10,577.84	.00	1,798.06
FIELD TRIPS 1	574.43	143.00	270.00	447.43-	.00
LIBRARY	1,960.53	723.06	1,682.42	.00	1,001.17
LOST&DAMAGE TEXT	.00	88.47	88.47	.00	.00
FIELD TRIPS 2	.00	664.00	1,098.00	434.00	.00
FIELD TRIPS 3	.00	1,860.50	1,805.00	55.50-	.00
FIELD TRIPS 4	.00	384.00	1,030.00	646.00	.00
FIELD TRIPS 5	.00	2,598.50	2,542.00	56.50-	.00
FIELD TRIPS 6	.00	555.50	1,897.50	1,342.00	.00
FIELD TRIPS 7	.00	2,974.00	2,973.95	.05-	.00
FIELD TRIPS 8	.00	1,230.00	1,158.00	72.00-	.00
FIELD TRIPS 9	.00	6,568.50	6,444.00	124.50-	.00
SPECIAL PURPOSE	8,261.30	500.00-	7,074.08	2,184.67	2,871.89
UNITED WAY	.00	1,255.00	1,255.00	.00	.00
PAPERBACKS - 2	32.15	.00	.00	.00	32.15
VANDALISM	29.40	.00	.00	.00	29.40
DONATION TWO	9.04	.00	.00	9.04-	.00
DONATION THREE	.00	500.00	.00	399.99-	100.01
DONATION FOUR	37.01	.00	.00	.00	37.01
FIELD TRIPS A-OU	.00	14,332.00	13,867.33	464.67-	.00
FIELD TRIPS E-OU	30.00	.00	.00	30.00-	.00
FIELD TRIPS F-OU	102.30	.00	.00	102.30-	.00
TRUST	23,412.06	33,376.53	53,763.59	2,844.69	5,869.69
GENERAL					
GENERAL MISCELLA	3,278.70	.00	3,211.89	1,521.99	1,588.80
INTEREST	.00	473.10	.00	.00	473.10
SCHOOL PICTURES	.00	11,688.00	7,318.66	2,184.67-	2,184.67
EQUIPMENT	.00	.00	399.99	399.99	.00
DONATIONS	.00	3,159.00	.00	.00	3,159.00
MEMORY BOOKS	.00	6,000.00	4,986.21	.00	1,013.79
GENERAL	3,278.70	21,320.10	15,916.75	262.69-	8,419.36
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,126.58	21,148.51	19,275.09	.00	10,000.00
INSTRUCTIONAL MATE	8,126.58	21,148.51	19,275.09	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	201,403.00	201,403.00	.00	.00
COMM SCH CLASS F	.00	9,162.00	9,162.00	.00	.00
COMM SCHL-FIELD	112.95	500.00	453.02	.00	159.93
COMM SCHL-ACTIVI	555.60	956.00	1,224.77	.00	286.83
PRE-K FEES	.00	68,124.00	68,124.00	.00	.00
SUBSIDIZED CHILD	.00	16,038.60	16,038.60	.00	.00
COMMUNITY SCHOOL	668.55	296,183.60	296,405.39	.00	446.76
TOTAL	39,913.56	373,078.74	386,466.12	.00	26,526.18

CHECKING 11,792.52 INVESTMENTS .00 SBMMF 14,733.66 TOTAL 26,526.18

MEMORANDUM

June 2, 2006

TO: Mrs. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Mr. Caleb Lopez, Principal 
Kendale Lakes Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF KENDALE LAKES
ELEMENTARY FOR THE 2005-2006 SCHOOL YEAR**

The principal has reviewed and thoroughly discussed the internal funds audit report for the 2005-2006 school year with the appropriate personnel. A meeting was held with the Before/After Care Program Manager, Community School Specialist, the secretary/treasurer and the assistant principal to review procedures as outlined in the Community School Procedures manual.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will take a more active role in monitoring all personnel involved with the Before/After School Care Program functions and in the proper maintenance of Before/After School Care Program records.

The principal will confer with the Regional Center VI Business Director and the Community School office for support in maintaining compliance with all of the guidelines established in the Community School Procedures manual.

AUDIT EXCEPTION

Before/After School Care Program

The following corrective actions were taken:

1. The principal reviewed in detail with both the Community School Specialist and the Before/After Care Program Manager the appropriate sections of the Community School Procedures manual and the Manual of Internal Accounting. (January 2006)
2. The principal directed the Before/After Care Program Manager and Community School Specialist to utilize and issue Miami-Dade County Public Schools official receipts to all payees immediately upon payment. (January 2006)
3. The principal directed the Before/After Care Program Manager to verify each attendance roster and registration cards at the end of the month to ensure accurate completion. (January 2006)
4. The principal requested ongoing support and training for the Before/After School Care Manager and the Community School Specialist from the Office of Adult/Vocational, Alternative and Community Education. (June 2006)

The following preventive strategies were established and will be implemented by the principal to avoid recurrence:

1. The principal, on a bi-weekly basis will randomly review the registration cards and official receipts to ensure that collections were properly receipted and posted to appropriate student registration card. The principal will conduct unannounced checks of the rosters, registration cards and official receipts to ensure accuracy. Discrepancies will be addressed immediately.
2. The principal will continue with the change of method of payments allowed from parents. Payments must be made by check or money orders. Cash will no longer be accepted for the Before/After Care and Pre-Kindergarten Programs.
3. The principal will review all Before/After Care Program records monthly to ensure accuracy and completeness. Furthermore, the principal will provide a secure location for all records to be maintained.
4. The principal will attend training for the Before/After School Care Program along with the After School Care Manager, the Community School Specialist, the secretary/treasurer, and the assistant principal.
5. The position of Before/After Care Program Manager will be advertised for the 2006-2007 school year.
6. The principal will include a job target in his performance plan for the 2006-2007 school year designed to prevent recurrence of future audit exceptions.

Thank you for your continued support. If you have any questions, please feel free to contact me at 305-387-0275.

cc: Dr. Janice Cruse-Sanchez

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

PROFILE OF THE SCHOOL

Address: 16969 S.W. 294 Street, Homestead, Florida 33030

Date School Established: 1959

Grades: K-5

Principal: Mr. Patrick J. Doyle

Bookkeepers: Ms. Carol Silver (Through August 2005)
Ms. Catherine Allison

After School Care Program Manager: Ms. Gloria Lane

After School Care Program Secretary: Ms. Jacquilyn Smith

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	--	0.32	\$ 6,079.40
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>38,737.08</u>
TOTAL			<u>\$ 44,816.48</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 0161 AVOCADO ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	165.43	50.00	.00	.00	215.43
CHESS CLUB	.00	.00	.00	35.00	35.00
GIFTED	133.00	.00	.00	3.75	136.75
STUDENT COUNCIL	183.85	.00	.00	.00	183.85
FIRST GRADE	143.95	.00	.00	96.00	239.95
SECOND GRADE	.00	.00	.00	.00	.00
THIRD GRADE	50.29	.00	.00	.00	50.29
FOURTH GRADE	.11	.00	.00	84.25	84.36
FIFTH GRADE	.02	.00	.00	.00	.02
KINDERGARTEN	90.00	.00	9.00-	9.00-	90.00
CLASSES AND CLUBS	766.65	50.00	9.00-	210.00	1,035.65
TRUST					
DISTRICT ACCOUNT	4.34	.00	.00	.00	4.34
DONATIONS	33.02	.00	.00	.00	33.02
FIELD TRIPS 1	18.00	325.00	290.00	53.00-	.00
LIBRARY	995.40	240.13	87.50	5.00-	1,143.03
FIELD TRIPS 3	.00	2,469.00	2,373.00	96.00-	.00
FIELD TRIPS 4	.00	2,460.50	2,460.50	.00	.00
FIELD TRIPS 5	.00	200.00	200.00	.00	.00
FIELD TRIPS 6	.00	1,284.00	1,199.75	84.25-	.00
FIELD TRIPS 7	.00	.00	330.00	330.00	.00
FIELD TRIPS 8	.00	1,227.00	743.25	483.75-	.00
SPECIAL PURPOSE	2,683.85	184.84	3,341.62	3,546.18	3,073.25
UNCLAIMED STALE-	.00	.00	5.00	14.00	9.00
UNITED WAY	.00	2,163.22	2,163.22	.00	.00
HURRICANE DONATI	836.91	.00	836.91	.00	.00
DONATION TWO	1,698.00	.00	.00	.00	1,698.00
DONATION FOUR	2,929.48	10.64	1,178.10	.00	1,762.02
DONATIONS FIVE	1,538.82	.00	712.96	330.00-	495.86
DONATIONS 6	.00	719.50	592.24	.00	127.26
FIELD TRIPS A-OU	.00	3,089.00	3,569.00	480.00	.00
MAGNET	139.75	.00	.00	.00	139.75
TRUST	10,877.57	14,372.83	20,083.05	3,318.18	8,485.53
GENERAL					
GENERAL MISCELLA	17,920.84	62.05	152.54	18.00	17,848.35
INTEREST	.00	911.28	.00	.00	911.28
SCHOOL PICTURES	.00	9,486.00	5,939.82	3,546.18-	.00
DONATIONS	.00	3,166.13	1,139.41	.00	2,026.72
GENERAL	17,920.84	13,625.46	7,231.77	3,528.18-	20,786.35
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,683.00	2,886.02	2,569.02	.00	10,000.00
INSTRUCTIONAL MATE	9,683.00	2,886.02	2,569.02	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	122,844.76	122,844.76	.00	.00
COMM SCHL-ACTIVI	5,252.95	880.00	1,624.00	.00	4,508.95
SUBSIDIZED CHILD	.00	31,341.60	31,341.60	.00	.00
COMMUNITY SCHOOL	5,252.95	155,066.36	155,810.36	.00	4,508.95
TOTAL	44,501.01	186,000.67	185,685.20	.00	44,816.48

CHECKING	6,079.40	INVESTMENTS	.00	SBMMF	38,737.08	TOTAL	44,816.48
			ACCOUNTS PAYABLE		.00		

CAMPBELL DRIVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 31, 2005

PROFILE OF THE SCHOOL

Address: 15790 S.W. 307 Street, Leisure City, Florida 33033

Date School Established: 1976

Grades: PK-5

Principal: Ms. Patricia L. Asuncion

Bookkeeper: Ms. Ingrid Batista

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Community Bank of Florida	--	--	\$ 1,871.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>15,855.93</u>
TOTAL			<u>\$ 17,727.49</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. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER VI

SCHOOL - 0651 CAMPBELL DRIVE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	50.00	.00	50.00	.00	.00
FIRST GRADE	142.18	300.00	124.52	.00	317.66
SECOND GRADE	256.55	1,316.00	1,238.60	.00	333.95
THIRD GRADE	.00	250.00	220.00	.00	30.00
FOURTH GRADE	3,838.37	500.00	3,979.56	.00	358.81
FIFTH GRADE	.00	3,665.40	3,834.87	169.47	.00
ESE (EXCEP EDUC)	16.58	.00	.00	16.58-	.00
KINDERGARTEN	92.26	2,963.00	3,183.41	.00	128.15-
CLASSES AND CLUBS	4,395.94	8,994.40	12,630.96	152.89	912.27
TRUST					
DONATIONS	1,341.60	619.00	1,761.60	199.00-	.00
FIELD TRIPS 1	660.84	4,937.75	5,136.75	461.84-	.00
LIBRARY	376.13	1,561.59	866.72	9.19-	1,061.81
SPECIAL EVENTS	33.74	.00	.00	33.74-	.00
SPECIAL PURPOSE	670.16	98.94	1,305.99	1,853.60	1,316.71
UNCLAIMED STALE-	.00	.00	.00	119.19	119.19
UNITED WAY	.00	1,002.98	1,002.98	.00	.00
VANDALISM	145.53	25.00	112.27	.00	58.26
DONATION TWO	.00	300.00	300.00	.00	.00
TRUST	3,228.00	8,545.26	10,486.31	1,269.02	2,555.97
SCHOOL STORE					
SCHOOL SUPPLIES	30.73	.00	.00	30.73-	.00
SCHOOL SUP VEND	101.00	.00	101.00	.00	.00
SCHOOL STORE	131.73	.00	101.00	30.73-	.00
GENERAL					
GENERAL MISCELLA	11,571.53	1,342.95	7,483.34	462.42	5,893.56
CASH OVER & SHOR	.00	.01	.00	.00	.01
INTEREST	.00	428.16	.00	.00	428.16
SCHOOL PICTURES	.00	4,806.50	3,036.50	1,770.00-	.00
VENDING MACHINES	.00	212.20	128.60	83.60-	.00
TRAVEL-FACULTY/A	.00	.00	48.34	.00	48.34-
DONATIONS	.00	197.73	.00	.00	197.73
GENERAL	11,571.53	6,987.55	10,696.78	1,391.18-	6,471.12
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,432.92	3,782.16	3,215.08	.00	7,000.00
INSTRUCTIONAL MATE	6,432.92	3,782.16	3,215.08	.00	7,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	2,652.00	1,863.87	.00	788.13
COMMUNITY SCHOOL	.00	2,652.00	1,863.87	.00	788.13
TOTAL	25,760.12	30,961.37	38,994.00	.00	17,727.49

CHECKING 1,871.56 INVESTMENTS .00 SBMMF 15,855.93 TOTAL 17,727.49
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 11990 S. W. 200 Street, Miami, Florida 33177

Date School Established: 1970

Grades: PK-5

Principal: Mr. Peter H. Cabrera

Bookkeepers: Ms. Mona Vaughan (Through August 2005)
Ms. Betty Perez

Community School Managers: Ms. Leonor Giusti (Through January 2006)
Ms. Linda Walker

Community School Secretaries: Ms. Deirdre Carasco-Smith (Through January 2006)
Ms. Leonor Giusti (Through January 2006)
Ms. Citally Richarte

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	--	\$ 4,396.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,995.83</u>
TOTAL			<u>\$ 12,391.98</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 0661 CARIBBEAN ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FIFTH GRADE	388.65	858.00	1,246.65	.00	.00	
CLASSES AND CLUBS	388.65	858.00	1,246.65	.00	.00	
TRUST						
FIELD TRIPS 1	193.50	1,721.00	1,755.50	159.00-	.00	
LIBRARY	960.01	138.25	132.35	4.00-	961.91	
LOST&DAMAGE TEXT	81.59	456.89	538.48	.00	.00	
FIELD TRIPS 2	.00	789.75	714.75	75.00-	.00	
FIELD TRIPS 3	.00	2,355.50	2,291.50	64.00-	.00	
FIELD TRIPS 6	.00	2,245.00	2,562.00	317.00	.00	
SPECIAL PURPOSE	53.17	.00	834.22	1,349.21	568.16	
UNCLAIMED STALE-	5.00	.00	11.00	13.20	7.20	
UNITED WAY	.00	1,707.37	1,707.37	.00	.00	
FIELD TRIPS 18	58.55	.00	.00	58.55-	.00	
FIELD TRIPS E-OU	10.58	.00	.00	10.58-	.00	
TRUST	1,362.40	9,413.76	10,547.17	1,308.28	1,537.27	
GENERAL						
GENERAL MISCELLA	7,341.93	20.40	4,338.16	8.42-	3,015.75	
INTEREST	.00	195.06	.00	.00	195.06	
SCHOOL PICTURES	.00	5,438.40	3,387.57	1,011.21-	1,039.62	
TRAVEL-FACULTY/A	.00	.00	760.00	.00	760.00-	
DONATIONS	.00	4,567.90	536.89	338.00-	3,693.01	
RECYCLING COMMIS	.00	.00	.00	58.55	58.55	
GENERAL	7,341.93	10,221.76	9,022.62	1,299.08-	7,241.99	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	944.25	17,036.93	14,851.20	.00	3,129.98	
INSTRUCTIONAL MATE	944.25	17,036.93	14,851.20	.00	3,129.98	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	59,614.00	59,604.80	9.20-	.00	
COMM SCHL-ACTIVI	665.24	.00	182.50	.00	482.74	
SUBSIDIZED CHILD	.00	46,174.20	46,174.20	.00	.00	
COMMUNITY SCHOOL	665.24	105,788.20	105,961.50	9.20-	482.74	
TOTAL	10,702.47	143,318.65	141,629.14	.00	12,391.98	
CHECKING	4,396.15	INVESTMENTS	.00 SBMMF	7,995.83	TOTAL	12,391.98
		ACCOUNTS PAYABLE	.00	.00		

DR. WILLIAM A. CHAPMAN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 27190 S.W. 140 Avenue, Homestead, Florida 33032

Date School Established: 1977

Grades: PK-5

Principal: Ms. Linda A. Amica

Bookkeeper: Ms. Eloisa Marino

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	--	--	\$ 8,091.55
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,232.14</u>
TOTAL			<u>\$ 15,323.69</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 0771 WILLIAM A. CHAPMAN ELE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
SECOND GRADE	448.34	.00	.00	.00	448.34
FOURTH GRADE	.00	307.50	307.50	.00	.00
FIFTH GRADE	95.56	.00	.00	.00	95.56
CLASSES AND CLUBS	543.90	307.50	307.50	.00	543.90
TRUST					
AWARDS	3.38	.00	.00	.00	3.38
DONATIONS	369.97	.00	.00	.00	369.97
FIELD TRIPS 1	108.50	.00	.00	108.50-	.00
FUND RAISING	410.96	57.00	.00	.00	467.96
LIBRARY	641.64	.00	641.64	.00	.00
LOST&DAMAGE TEXT	.00	1,208.08	1,208.08	.00	.00
FIELD TRIPS 2	.00	388.00	388.00	.00	.00
FIELD TRIPS 5	.00	1,350.00	1,350.00	.00	.00
SPECIAL PURPOSE	1,107.05	1,600.00	1,255.67	888.88	2,340.26
UNCLAIMED STALE-	21.00	.00	21.00	.00	.00
UNITED WAY	.00	946.02	946.02	.00	.00
VANDALISM	30.00	.00	.00	.00	30.00
DONATION TWO	422.88	.00	.00	.00	422.88
DONATIONS 6	5.76	.00	.00	.00	5.76
GRANTS 1	112.14	.00	.00	.00	112.14
FIELD TRIPS E-OU	89.99	.00	.00	89.99-	.00
GRANTS II	.00	1,025.00	589.60	.00	435.40
TRUST	3,323.27	6,574.10	6,400.01	690.39	4,187.75
SCHOOL STORE					
SCHOOL SUP VEND	400.57	379.85	.00	744.61-	35.81
SCHOOL STORE	400.57	379.85	.00	744.61-	35.81
GENERAL					
GENERAL MISCELLA	1,383.56	707.33	2,894.91	943.10	139.08
INTEREST	.00	146.98	.00	.00	146.98
SCHOOL PICTURES	.00	1,758.00	1,121.60	636.40-	.00
VENDING MACHINES	.00	252.48	.00	252.48-	.00
DONATIONS	.00	118.17	.00	.00	118.17
GENERAL	1,383.56	2,982.96	4,016.51	54.22	404.23
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,134.58	10,971.66	11,236.24	.00	8,870.00
INSTRUCTIONAL MATE	9,134.58	10,971.66	11,236.24	.00	8,870.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,282.00	.00	.00	1,282.00
COMMUNITY SCHOOL	.00	1,282.00	.00	.00	1,282.00
TOTAL	14,785.88	22,498.07	21,960.26	.00	15,323.69

CHECKING	8,091.55	INVESTMENTS	.00	SBMMF	7,232.14	TOTAL	15,323.69
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 20900 S. W. 97 Avenue, Miami, Florida 33189

Date School Established: 1960

Grades: PK-5

Principal: Ms. Susan J. Lyle

Bookkeeper: Ms. Janet B. Kunde

After School Care Program Manager: Ms. Joanne Bowers

After School Care Program Secretaries: Ms. Leonara Peters (Through September 2005)
Ms. Diane Sammy

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	2.39	\$ 9,456.22
Investment:			
MDCPD-Money Market Pool Fund	Open-end	3.25	<u>30,049.64</u>
TOTAL			<u>\$ 39,505.86</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 2321 GULFSTREAM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
GIFTED	624.35	.00	.00	.00	624.35	
AFRO AMERICAN CL	26.81	64.00	.00	.00	90.81	
FIFTH GRADE	211.77	1,263.24	1,154.95	.00	320.06	
ESE - 4	988.74	3,030.00	520.00	.00	3,498.74	
KINDERGARTEN	.00	510.33	434.50	.00	75.83	
CLASSES AND CLUBS	1,851.67	4,867.57	2,109.45	.00	4,609.79	
TRUST						
DONATIONS	920.17	340.61	160.00	.00	1,100.78	
FIELD TRIPS 1	691.36	3,267.50	3,247.26	711.60-	.00	
FUND RAISING	311.35	.00	.00	.00	311.35	
LIBRARY	3,649.46	981.49	418.05	2,214.80	6,427.70	
LOST&DAMAGE TEXT	.00	81.21	81.21	.00	.00	
FIELD TRIPS 2	.00	2,249.50	2,210.00	39.50-	.00	
FIELD TRIPS 3	.00	1,364.50	1,364.00	.50-	.00	
FIELD TRIPS 4	.00	491.75	490.00	1.75-	.00	
FIELD TRIPS 5	.00	1,020.00	825.00	195.00-	.00	
FIELD TRIPS 6	.00	397.00	397.00	.00	.00	
FIELD TRIPS 7	.00	5,434.15	5,124.71	309.44-	.00	
FIELD TRIPS 9	.00	79.00	40.00	39.00-	.00	
FIELD TRIPS 10	.00	630.50	628.00	2.50-	.00	
FIELD TRIPS 11	.00	381.00	381.00	.00	.00	
SPECIAL PURPOSE	228.03	7,000.00	7,006.84	827.77	1,048.96	
STUDENT UNIFORM	785.30	.00	.00	.00	785.30	
UNCLAIMED STALE-	5.00	.00	5.00	14.95	14.95	
UNITED WAY	.00	1,633.93	1,633.93	.00	.00	
BOOK FAIR	.00	7,844.02	5,614.27	2,229.75-	.00	
YOUTH FAIR TICKE	353.90	3,394.00	3,179.30	.00	568.60	
FIELD TRIPS 15	.00	315.75	301.00	14.75-	.00	
FIELD TRIPS 18	.00	65.00	65.00	.00	.00	
FIELD TRIPS 20	.00	1,660.00	1,660.00	.00	.00	
FIELD TRIPS 21	.00	196.00	60.00	60.00-	76.00	
MUSIC	.00	509.50	405.00	.00	104.50	
VANDALISM	4,937.29	818.54	557.93	.00	5,197.90	
DONATION TWO	2,662.04	950.00	2,515.28	.00	1,096.76	
DONATION THREE	993.50	.00	140.88	.00	852.62	
STUDENTS NEEDS/H	913.20	.00	66.00	.00	847.20	
DONATIONS FIVE	.00	1,520.00	467.89	.00	1,052.11	
GRANTS 1	.00	500.00	.00	.00	500.00	
REGION ACTIVITIE	45.00	.00	.00	.00	45.00	
TRUST	16,495.60	43,124.95	39,044.55	546.27-	20,029.73	
GENERAL						
GENERAL MISCELLA	4,958.54	416.97	3,885.23	1,374.04	2,864.32	
INTEREST	.00	1,087.86	.00	.00	1,087.86	
SCHOOL PICTURES	.00	4,645.00	2,949.47	867.77-	827.76	
TRAVEL-FACULTY/A	.00	.00	932.23	.00	932.23-	
DONATIONS	.00	500.00	.00	.00	500.00	
MEMORY BOOKS	.00	2,140.00	2,056.25	40.00	123.75	
GENERAL	4,958.54	8,789.83	9,823.18	546.27	4,471.46	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,020.21	3,979.79	1,823.16	.00	8,176.84	
INSTRUCTIONAL MATE	6,020.21	3,979.79	1,823.16	.00	8,176.84	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	83,767.10	83,737.10	30.00-	.00	
COMM SCHL-ACTIVI	1,854.03	1,165.00	830.99	30.00	2,218.04	
SUBSIDIZED CHILD	.00	31,011.80	31,011.80	.00	.00	
COMMUNITY SCHOOL	1,854.03	115,943.90	115,579.89	.00	2,218.04	
TOTAL	31,180.05	176,706.04	168,380.23	.00	39,505.86	
CHECKING	9,456.22	INVESTMENTS	.00 SBMMF	30,049.64	TOTAL	39,505.86
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL*

Address: 14950 S. W. 288 Street, Homestead, Florida 33033

Date School Established: 1957

Grades: PK-8

Principals: Ms. Betty A. Thomas (Through December 2004; presently at Pine Villa Elementary School)
Mr. Charles E. Hankerson

Bookkeeper: Ms. Roberta Mullis

After School Care Program Manager: Ms. Rosmery B. Campillo

After School Care Program Secretary: Ms. Sharon Gilmore

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Community Bank of Florida	--	--	\$ 1,334.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>14,064.22</u>
TOTAL			<u><u>\$ 15,399.07</u></u>

AUDIT OPINION

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

A physical inventory of property items with an individual value of \$ 1,000 or more indicated that 3 items at a cost of \$7,017 and a depreciated value of \$4,164 could not be located. The Manual of Property Control Procedures requires proper accounting for all items with an individual value of \$1,000 or more.

*School Improvement Zone School.

REGION CENTER VI

SCHOOL - 2901 LEISURE CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	124.42	50.00	.00	.00	174.42
CHEERLEADERS	43.80	.00	.00	.00	43.80
YEARBOOK	3,791.84	.00	3,791.84	.00	.00
GIFTED	512.12	.00	.00	.00	512.12
FUTURE EDUCATORS	61.68	.00	.00	.00	61.68
FBLA 1	.00	2,181.00	1,762.18	203.21-	215.61
TV PRODUCTION CL	110.90	.00	.00	.00	110.90
FIRST GRADE	.00	1,285.00	1,222.00	.00	63.00
SECOND GRADE	.00	1,165.00	1,061.00	.00	104.00
THIRD GRADE	.00	4,962.70	4,629.50	.00	333.20
FOURTH GRADE	299.24	598.63	802.53	.00	95.34
FIFTH GRADE	112.54	5,726.75	5,195.46	66.71-	577.12
ESE (EXCEP EDUC)	195.31	.00	.00	.00	195.31
SEVENTH	197.29	.00	.00	.00	197.29
EIGHTH	797.29	2,387.50	2,929.48	63.25-	192.06
INTEREST CLUB 1	624.15	25.00	.00	.00	649.15
INTEREST CLUB 2	347.47	.00	.00	.00	347.47
KINDERGARTEN	114.47	160.00	229.00	.00	45.47
CLASSES AND CLUBS	7,332.52	18,541.58	21,622.99	333.17-	3,917.94
TRUST					
ADVANCE FOR CHAN	.00	50.00	75.00	25.00	.00
DONATIONS	417.37	468.51	.00	778.62-	107.26
LIBRARY	1,746.30	1,064.10	2,215.64	223.54	818.30
LOST&DAMAGE TEXT	127.03	46.98	174.01	.00	.00
SPECIAL PURPOSE	771.74	48.18	2,050.81	1,292.13	61.24
UNCLAIMED STALE-	92.00	.00	55.00	22.80-	14.20
UNITED WAY	.00	1,954.22	1,954.22	.00	.00
BOOK FAIR	.00	3,346.10	3,097.67	248.43-	.00
FIELD TRIPS 23	100.00	100.00	.00	.00	200.00
VANDALISM	.00	271.00	.00	.00	271.00
DONATION TWO	288.47	.00	.00	.00	288.47
GRANTS 1	73.89	.00	.00	.00	73.89
TRUST	3,616.80	7,349.09	9,622.35	490.82	1,834.36
INSTRUCTIONAL AIDS A					
BAND FEES	160.00	.00	.00	.00	160.00
COMPUTER FEES	212.00	.00	.00	.00	212.00
SCIENCE FEES	656.00	95.00	.00	.00	751.00
INSTRUCTIONAL AIDS	1,028.00	95.00	.00	.00	1,123.00
GENERAL					
GENERAL MISCELLA	2,012.25	464.76	3,495.87	1,055.14	36.28
CASH OVER & SHOR	.00	1.00	.00	.00	1.00
INTEREST	.00	259.94	.00	.00	259.94
SCHOOL PICTURES	.00	3,195.72	1,881.43	477.39-	836.90
VENDING MACHINES	.00	941.75	.00	733.20-	208.55
GENERAL	2,012.25	4,863.17	5,377.30	155.45-	1,342.67
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,182.91	7,119.31	5,882.44	.00	6,419.78
INSTRUCTIONAL MATE	5,182.91	7,119.31	5,882.44	.00	6,419.78
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	51,297.30	51,395.70	98.40	.00
COMM SCHL-ACTIVI	1,174.21	1,385.60	1,697.89	100.60-	761.32
SUBSIDIZED CHILD	.00	42,734.40	42,734.40	.00	.00
COMMUNITY SCHOOL	1,174.21	95,417.30	95,827.99	2.20-	761.32
TOTAL	20,346.69	133,385.45	138,333.07	.00	15,399.07

CHECKING 1,334.85 INVESTMENTS .00 SBMMF 14,064.22 TOTAL 15,399.07

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

PROFILE OF THE SCHOOL

Address: 17661 S. W. 117 Avenue, Miami, Florida 33177

Date School Established: 1963

Grades: PK-5

Principal: Ms. Crystal C. Coffey

Bookkeeper: Ms. Nancy Smith

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	2.48	\$ 6,527.83
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>21,224.47</u>
TOTAL			<u><u>\$ 27,752.30</u></u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 3261 MIAMI HEIGHTS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	1,693.05	1,876.20	51.78	.00	3,517.47	
FIELD TRIPS 1	.00	2,070.00	2,105.68	35.68	.00	
LIBRARY	2,577.05	5,282.25	3,960.47	8.53-	3,890.30	
FIELD TRIPS 2	.00	1,174.50	1,183.00	8.50	.00	
FIELD TRIPS 3	.00	1,027.00	994.67	32.33-	.00	
FIELD TRIPS 4	.00	217.00	217.00	.00	.00	
FIELD TRIPS 5	.00	1,629.00	1,511.34	117.66-	.00	
FIELD TRIPS 6	.00	1,960.00	1,937.00	23.00-	.00	
SPECIAL PURPOSE	3,741.12	2,677.00-	4,711.86	4,871.85	1,224.11	
UNCLAIMED STALE-	82.75	.00	51.75	17.28	48.28	
UNITED WAY	.00	2,181.61	2,181.61	.00	.00	
DONATION TWO	6,520.00	2,802.00	25.00	.00	9,297.00	
EESAC FUNDS	.00	.00	1,115.20	1,115.20	.00	
TRUST	14,613.97	17,542.56	20,046.36	5,866.99	17,977.16	
GENERAL						
GENERAL MISCELLA	5,302.23	446.10	2,800.06	128.81	3,077.08	
INTEREST	.00	441.01	.00	.00	441.01	
SCHOOL PICTURES	.00	13,241.00	8,360.40	4,880.60-	.00	
GENERAL	5,302.23	14,128.11	11,160.46	4,751.79-	3,518.09	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,500.00	7,241.78	6,528.53	1,115.20-	3,098.05	
INSTRUCTIONAL MATE	3,500.00	7,241.78	6,528.53	1,115.20-	3,098.05	
COMMUNITY SCHOOL						
PRE-K FEES	.00	24,588.00	24,588.00	.00	.00	
COMMUNITY SCHL.	.00	3,159.00	.00	.00	3,159.00	
COMMUNITY SCHOOL	.00	27,747.00	24,588.00	.00	3,159.00	
TOTAL	23,416.20	66,659.45	62,323.35	.00	27,752.30	
CHECKING	6,527.83	INVESTMENTS	.00 SBMMF	21,224.47	TOTAL	27,752.30
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 14550 S.W.. 96 Street, Miami Florida 33186

Date School Established: 1991

Grades: PK-5

Principal: Ms. Angeles Fleites

Bookkeeper: Ms. Romelia Suarez

After School Care Program Manager: Ms. Janet Argilagos

After School Care Program Secretary: Ms. Sarah Goicoechea

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	\$ 8,336.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>24,817.71</u>
TOTAL			<u>\$ 33,153.84</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 0831 CLAUDE PEPPER ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
SAFETY PATROL	46.45	.00	.00	.00	46.45	
MUSIC CLUB	63.32	.00	.00	.00	63.32	
CLASSES AND CLUBS	109.77	.00	.00	.00	109.77	
TRUST						
DONATIONS	1,802.72	.00	.00	.00	1,802.72	
FIELD TRIPS 1	544.45	2,330.50	2,327.00	547.95-	.00	
LIBRARY	1,095.70	726.73	1,017.75	.00	804.68	
LOST&DAMAGE TEXT	3.75	93.95	97.70	.00	.00	
FIELD TRIPS 2	.00	1,280.00	1,280.00	.00	.00	
FIELD TRIPS 4	.00	2,179.25	2,154.50	24.75-	.00	
FIELD TRIPS 7	.00	1,981.00	1,822.00	159.00-	.00	
SPECIAL PURPOSE	2,050.34-	2,800.00	1,112.52	2,660.75	2,297.89	
UNCLAIMED STALE-	.00	.00	.00	26.80	26.80	
UNITED WAY	.00	1,250.05	1,250.05	.00	.00	
YOUTH FAIR TICKE	607.80	3,373.00	3,702.45	141.77-	136.58	
VANDALISM	1,807.68	.00	.00	.00	1,807.68	
DONATION TWO	779.38	.00	.00	.00	779.38	
FIELD TRIPS E-OU	.00	8,593.25	8,593.25	.00	.00	
TRUST	4,591.14	24,607.73	23,357.22	1,814.08	7,655.73	
GENERAL						
GENERAL MISCELLA	22,291.61	18.00-	12,247.18	855.98	10,882.41	
CASH OVER & SHOR	.00	10.00	.00	.00	10.00	
INTEREST	.00	888.70	.00	.00	888.70	
SCHOOL PICTURES	.00	14,280.00	8,958.51	2,660.75-	2,660.74	
MEMORY BOOKS	.00	7,291.72	7,291.72	.00	.00	
GENERAL	22,291.61	22,452.42	28,497.41	1,804.77-	14,441.85	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,000.00	.00	.00	.00	9,000.00	
EMERGENCY FUND-A	17.49-	.00	.00	17.49	.00	
INSTRUCTIONAL MATE	8,982.51	.00	.00	17.49	9,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	201,420.00	201,393.20	26.80-	.00	
COMM SCHL-ACTIVI	132.76	2,270.00	456.27	.00	1,946.49	
PRE-K FEES	.00	115,280.00	115,280.00	.00	.00	
SUBSIDIZED CHILD	.00	9,778.20	9,778.20	.00	.00	
COMMUNITY SCHOOL	132.76	328,748.20	326,907.67	26.80-	1,946.49	
TOTAL	36,107.79	375,808.35	378,762.30	.00	33,153.84	
CHECKING	8,336.13	INVESTMENTS	.00 SBMMF	24,817.71	TOTAL	33,153.84
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 21799 S. W. 117 Court, Goulds, Florida 33170

Date School Established: 1959

Grades: PK-5

Principals: Mr. Charles E. Hankerson (Through December 2004; presently at Leisure City K-8 Center)
Ms. Betty A. Thomas

Bookkeepers: Ms. Milagros Gonzalez (Through August 2005)
Ms. Rosa Smith

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Community Bank of Florida	--	--	\$ 7,296.50
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,230.68</u>
TOTAL			<u><u>\$ 12,527.18</u></u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 4461 PINE VILLA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	162.00	.00	.00	.00	162.00	
FIFTH GRADE	475.00	129.00	222.47	.00	381.53	
KINDERGARTEN	.00	450.00	1,083.50	682.50	49.00	
CLASSES AND CLUBS	637.00	579.00	1,305.97	682.50	592.53	
TRUST						
FIELD TRIPS 1	141.25	1,990.00	1,240.00	891.25-	.00	
LIBRARY	11.94	42.80	.00	.00	54.74	
SPECIAL PURPOSE	618.31	535.00	976.86	788.60	965.05	
UNITED WAY	.00	602.85	602.85	.00	.00	
TRUST	771.50	3,170.65	2,819.71	102.65-	1,019.79	
GENERAL						
GENERAL FUND	7.00	.00	.00	.00	7.00	
GENERAL MISCELLA	4,736.93	.00	631.53	208.75	4,314.15	
INTEREST	.00	106.28	.00	.00	106.28	
SCHOOL PICTURES	.00	4,227.00	2,649.80	788.60-	788.60	
DONATIONS	.00	698.83	.00	.00	698.83	
GENERAL	4,743.93	5,032.11	3,281.33	579.85-	5,914.86	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	6,178.01	6,178.01	.00	5,000.00	
INSTRUCTIONAL MATE	5,000.00	6,178.01	6,178.01	.00	5,000.00	
TOTAL	11,152.43	14,959.77	13,585.02	.00	12,527.18	
CHECKING	7,296.50	INVESTMENTS	.00 SBMMF	5,230.68	TOTAL	12,527.18
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 15851 S. W. 112 Street, Miami, Florida 33196

Date School Established: 1990

Grades: PK-5

Principal: Ms. Mariana J. Gonzalez

Bookkeepers: Ms. Cristina Manzo (Through September 2005)
Ms. Mary Ann Holland (Through December 2005)
Ms. Luz Cordero (Part time)

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Eastern National Bank	--	0.19	\$ 18,718.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>22,879.50</u>
TOTAL			<u><u>\$ 41,598.03</u></u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 4511 GILBERT L. PORTER ELEM

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
CHORUS ACTIVITY	.00	1,025.00	330.54	.00	694.46
MATH HONOR	11.75	.00	.00	.00	11.75
DRAMA	1,497.96	.00	192.18	.00	1,305.78
SAFETY PATROL	43.00	.00	.00	.00	43.00
FIFTH GRADE	.00	4,494.00	4,409.00	.00	85.00
MUSIC CLUB	4,379.28	3,220.00	2,408.50	.00	5,190.78
INTEREST CLUB 2	1,510.35	.00	.00	.00	1,510.35
INTEREST CLUB 3	1,739.35	3,210.00	2,325.44	.00	2,623.91
CLASSES AND CLUBS	9,181.69	11,949.00	9,665.66	.00	11,465.03
TRUST					
DONATIONS	678.06	.00	149.00	.00	529.06
FIELD TRIPS 1	1,381.44	2,193.50	2,673.50	901.44-	.00
FUND RAISING	410.00	.00	.00	.00	410.00
LIBRARY	1,587.94	454.41	3,940.93	3,496.43	1,597.85
LOST&DAMAGE TEXT	.00	373.92	373.92	.00	.00
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00
FIELD TRIPS 2	.00	5,789.00	5,789.00	.00	.00
FIELD TRIPS 3	.00	2,698.50	2,622.00	76.50-	.00
FIELD TRIPS 4	.00	3,800.25	3,798.40	1.85-	.00
FIELD TRIPS 5	.00	3,606.50	3,600.00	6.50-	.00
FIELD TRIPS 6	.00	5,142.70	5,127.50	15.20-	.00
FIELD TRIPS 7	.00	3,155.00	3,155.00	.00	.00
FIELD TRIPS 8	.00	396.00	391.50	4.50-	.00
FIELD TRIPS 9	.00	267.00	250.00	17.00-	.00
SPECIAL PURPOSE	2,084.00	113.00	4,568.71	3,221.38	849.67
UNITED WAY	.00	5,999.77	5,999.77	.00	.00
BOOK FAIR	.00	12,360.59	8,936.10	3,424.49-	.00
DONATION TWO	379.39	1,000.00	815.81	.00	563.58
DONATION THREE	.00	87.34	87.34	.00	.00
TRUST	6,520.83	47,487.48	52,328.48	2,270.33	3,950.16
GENERAL					
GENERAL MISCELLA	3,593.13	.00	2,094.21	951.05	2,449.97
CASH OVER & SHOR	.00	2.00	.00	.00	2.00
INTEREST	.00	540.72	.00	.00	540.72
SCHOOL PICTURES	.00	18,360.00	11,917.26	3,221.38-	3,221.36
TRAVEL-FACULTY/A	.00	.00	226.90	.00	226.90-
REPAIR & MAINTEN	.00	.00	370.04	.00	370.04-
DONATIONS	.00	1,095.04	.00	.00	1,095.04
MEMORY BOOKS	.00	10,425.00	9,068.35	.00	1,356.65
RECYCLING COMMIS	.00	88.50	.00	.00	88.50
GENERAL	3,593.13	30,511.26	23,676.76	2,270.33-	8,157.30
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,141.48	1,228.77	370.25	.00	5,000.00
INSTRUCTIONAL MATE	4,141.48	1,228.77	370.25	.00	5,000.00
COMMUNITY SCHOOL					
COMM SCHL-ACTIVI	13,025.54	.00	.00	.00	13,025.54
PRE-K FEES	.00	61,146.00	61,146.00	.00	.00
SUBSIDIZED CHILD	.00	946.80	946.80	.00	.00
COMMUNITY SCHOOL	13,025.54	62,092.80	62,092.80	.00	13,025.54
TOTAL	36,462.67	153,269.31	148,133.95	.00	41,598.03

CHECKING	18,718.53	INVESTMENTS	.00	SBMMF	22,879.50	TOTAL	41,598.03
			ACCOUNTS PAYABLE		.00		

LAURA C. SAUNDERS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 505 S. W. 8 Street, Homestead, Florida 33030

Date School Established: 1952

Grades: PK-5

Principal: Dr. Grace D. Nebb

Bookkeeper: Ms. Kimberly Harris

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
First National Bank of South Florida	0.50	\$ 10,617.60
Investment:		
First National Bank of South Florida	1.00	<u>1,005.77</u>
TOTAL		<u>\$ 11,623.37</u>

AUDIT OPINION

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

*School Improvement Zone School.

REGION CENTER VI

SCHOOL - 2941 LAURA C. SAUNDERS ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ART CLUB	150.47	.00	.00	.00	150.47	
SECOND GRADE	355.32	.00	177.00	.00	178.32	
THIRD GRADE	1,085.50	.00	360.00	.00	725.50	
FOURTH GRADE	119.78	.00	.00	.00	119.78	
FIFTH GRADE	36.22	.00	.00	.00	36.22	
KINDERGARTEN	210.00	.00	.00	.00	210.00	
PRE-KINDER	185.48	.00	.00	.00	185.48	
CLASSES AND CLUBS	2,142.77	.00	537.00	.00	1,605.77	
TRUST						
DONATIONS	60.26	.00	.00	.00	60.26	
FIELD TRIPS 1	439.79	600.00	600.00	439.79-	.00	
LIBRARY	217.39	.00	608.52	608.52	217.39	
LOST&DAMAGE TEXT	35.25	45.95	81.20	.00	.00	
FIELD TRIPS 2	.00	395.00	346.67	48.33-	.00	
FIELD TRIPS 3	.00	1,083.00	1,034.00	49.00-	.00	
FIELD TRIPS 4	.00	3,559.00	3,300.00	259.00-	.00	
SPECIAL PURPOSE	223.03	412.00	1,186.29	1,146.54	595.28	
UNCLAIMED STALE-	22.00	.00	14.00	8.00-	.00	
UNITED WAY	.00	243.50	243.50	.00	.00	
BOOK FAIR	.00	2,559.65	1,951.13	608.52-	.00	
DONATION TWO	686.50	816.00	807.20	.00	695.30	
GRANTS 1	.00	4,500.00	4,500.00	.00	.00	
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00	
TRUST	1,684.22	14,214.10	17,671.51	3,341.42	1,568.23	
GENERAL						
GENERAL MISCELLA	709.39	177.20	851.99	804.12	838.72	
INTEREST	.00	74.63	.00	.00	74.63	
SCHOOL PICTURES	.00	3,195.99	2,049.45	1,146.54-	.00	
RECYCLING COMMIS	.00	155.11	.00	.00	155.11	
GENERAL	709.39	3,602.93	2,901.44	342.42-	1,068.46	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,218.70	12,569.16	8,774.70	2,999.00-	4,014.16	
INSTRUCTIONAL MATE	3,218.70	12,569.16	8,774.70	2,999.00-	4,014.16	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	1,413.00	605.25	.00	807.75	
SUBSIDIZED CHILD	2,559.00	.00	.00	.00	2,559.00	
COMMUNITY SCHOOL	2,559.00	1,413.00	605.25	.00	3,366.75	
TOTAL	10,314.08	31,799.19	30,489.90	.00	11,623.37	
CHECKING	10,617.60	INVESTMENTS	1,005.77 SBMMF	.00	TOTAL	11,623.37
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 12231 S. W. 190 Terrace, Miami, Florida 33177

Date School Established: 1952

Grades: PK-5

Principal: Dr. Maria D. Pabellon

Bookkeepers: Ms. Leslie Andree (Through August 2004)
Ms. Myrtha Mompelas

After School Care Program Manager: Ms. Dasie Harris

After School Care Program Secretary: Ms. Carmen Solares

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	2.39	\$ 5,647.26
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,013.53</u>
TOTAL			<u>\$ 23,660.79</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 5281 SOUTH MIAMI HEIGHTS EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
CLASSES AND CLUBS						
GEN. STUDENT ACT	592.85	.00	.00	592.85-	.00	
CLASSES AND CLUBS	592.85	.00	.00	592.85-	.00	
TRUST						
DONATIONS	61.20	.00	.00	.00	61.20	
FIELD TRIPS 1	2,757.05	.00	.00	2,757.05-	.00	
FUND RAISING	232.78	.00	.00	232.78-	.00	
LIBRARY	1,341.92	354.07	914.35	.00	781.64	
FIELD TRIPS 5	.00	1,242.00	1,200.75	41.25-	.00	
FIELD TRIPS 6	.00	475.00	475.00	.00	.00	
FIELD TRIPS 7	.00	1,280.00	1,245.00	35.00-	.00	
FIELD TRIPS 8	.00	1,055.00	970.00	85.00-	.00	
FIELD TRIPS 9	.00	1,089.00	1,082.50	6.50-	.00	
SPECIAL PURPOSE	3,172.55	1.43	2,203.77	775.14	1,745.35	
UNCLAIMED STALE-	10.00	.00	10.00	.00	.00	
UNITED WAY	.00	2,292.16	2,292.16	.00	.00	
PAPERBACKS - 1	70.91	.00	.00	70.91-	.00	
GRANTS 1	2.15	.00	.00	2.15-	.00	
TRUST	7,648.56	7,788.66	10,393.53	2,455.50-	2,588.19	
GENERAL						
GENERAL MISCELLA	9,144.07	.00	6,446.74	3,823.49	6,520.82	
INTEREST	.00	658.70	.00	.00	658.70	
SCHOOL PICTURES	.00	4,147.00	2,596.72	775.14-	775.14	
VENDING MACHINES	.00	396.87	.00	.00	396.87	
DONATIONS	.00	1,543.65	.00	.00	1,543.65	
GENERAL	9,144.07	6,746.22	9,043.46	3,048.35	9,895.18	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,503.63	28,823.19	26,326.82	.00	10,000.00	
INSTRUCTIONAL MATE	7,503.63	28,823.19	26,326.82	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	69,349.35	69,349.35	.00	.00	
COMM SCHL-ACTIVI	589.26	1,510.00	921.84	.00	1,177.42	
SUBSIDIZED CHILD	.00	31,558.40	31,558.40	.00	.00	
COMMUNITY SCHOOL	589.26	102,417.75	101,829.59	.00	1,177.42	
TOTAL	25,478.37	145,775.82	147,593.40	.00	23,660.79	
CHECKING	5,647.26	INVESTMENTS	.00 SBMMF	18,013.53	TOTAL	23,660.79
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 1550 S. W. 6 Street, Homestead, Florida 33030

Date School Established: 1960

Grades: PK-5

Principal During Audit Period: Ms. Jacqueline R. Jackson (Through February 2006;
presently on leave)

Current Principal: Dr. Frederic E. Conde

Bookkeeper: Ms. Estela Maura

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	--	--	\$ 1,214.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,231.72</u>
TOTAL			<u><u>\$ 14,445.73</u></u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 5791 WEST HOMESTEAD ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	432.53	.00	430.18	.00	2.35
STUDENT COUNCIL	24.00	.00	.00	.00	24.00
SECOND GRADE	.05	.00	.00	.00	.05
FOURTH GRADE	85.00	650.00	580.00	117.12	272.12
FIFTH GRADE	668.28	.00	.00	600.00-	68.28
ESE - 6	533.97	454.00	786.00	.00	201.97
KINDERGARTEN	150.72	.00	6.00	.00	144.72
CLASSES AND CLUBS	1,894.55	1,104.00	1,802.18	482.88-	713.49
TRUST					
DONATIONS	.00	1,655.00	260.14	1,355.00-	39.86
FIELD TRIPS 1	90.40	.00	525.00	434.60	.00
LIBRARY	974.35	.00	.00	.00	974.35
SPECIAL PURPOSE	119.03	105.00	619.05	618.34	223.32
UNITED WAY	.00	380.00	380.00	.00	.00
HOME EC IMPROVEM	.00	591.00	.00	.00	591.00
GRANTS 1	.00	1,000.00	256.25	.00	743.75
FIELD TRIPS A-OU	.00	.00	1,657.94	1,657.94	.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	1,183.78	3,731.00	6,697.38	4,354.88	2,572.28
GENERAL					
GENERAL MISCELLA	7,873.27	865.63-	3,741.00	199.66-	3,066.98
INTEREST	.00	345.84	.00	.00	345.84
SCHOOL PICTURES	.00	2,526.50	1,132.66	673.34-	720.50
DONATIONS	.00	1,338.37	.00	.00	1,338.37
GENERAL	7,873.27	3,345.08	4,873.66	873.00-	5,471.69
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,078.92	8,630.83	7,568.48	2,999.00-	5,142.27
INSTRUCTIONAL MATE	7,078.92	8,630.83	7,568.48	2,999.00-	5,142.27
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	546.00	.00	.00	546.00
COMMUNITY SCHOOL	.00	546.00	.00	.00	546.00
TOTAL	18,030.52	17,356.91	20,941.70	.00	14,445.73

CHECKING	1,214.01	INVESTMENTS	.00	SBMMF	13,231.72	TOTAL	14,445.73
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 21545 S. W. 87 Avenue, Miami, Florida 33189

Date School Established: 1996

Grades: PK-5

Principal: Ms. Paulette M. Martin

Bookkeepers: Ms. Betty Perez (Through September 2005)
Ms. Nelda Rosalez

After School Care Program Manager: Ms. Catherine McKham

After School Care Program Secretaries: Mr. Antwane Lenoir (Through March 2005)
Ms. Catherine McKham

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	2.35	<u>\$ 21,377.86</u>
TOTAL			<u><u>\$ 21,377.86</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. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER VI

SCHOOL - 5981 DR. EDWARD L. WHIGHAM

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
MUSIC					
CHORUS ACTIVITY	264.80	.00	53.00	.00	211.80
MUSIC	264.80	.00	53.00	.00	211.80
CLASSES AND CLUBS					
PHYSICAL EDUCATI	185.36	.00	.00	.00	185.36
FIRST GRADE	205.00	.00	.00	.00	205.00
SECOND GRADE	238.65	.00	.00	.00	238.65
THIRD GRADE	75.00	.00	.00	.00	75.00
FOURTH GRADE	196.46	.00	.00	.00	196.46
FIFTH GRADE	458.27	575.00	574.97	.00	458.30
MUSIC CLUB	52.15	.00	.00	.00	52.15
KINDERGARTEN	128.00	.00	.00	.00	128.00
CLASSES AND CLUBS	1,538.89	575.00	574.97	.00	1,538.92
TRUST					
DONATIONS	96.00	.00	.00	.00	96.00
FIELD TRIPS 1	952.02	3,219.00	2,860.50	1,310.52-	.00
FUND RAISING	8.34	.00	.00	.00	8.34
LIBRARY	1,810.49	461.68	1,334.26	1,364.92	2,302.83
LOST&DAMAGE TEXT	.00	299.76	299.76	.00	.00
FIELD TRIPS 3	.00	2,449.00	2,449.00	.00	.00
FIELD TRIPS 5	.00	1,134.50	1,072.50	62.00-	.00
FIELD TRIPS 6	.00	5,607.00	5,269.75	337.25-	.00
FIELD TRIPS 7	.00	1,975.00	1,843.00	132.00-	.00
SPECIAL PURPOSE	1,292.28	.00	190.00	1,494.01	2,596.29
UNITED WAY	.00	1,509.43	1,509.43	.00	.00
BOOK FAIR	.00	4,868.22	3,503.30	1,364.92-	.00
PAPERBACKS - 1	59.40	.00	.00	.00	59.40
DONATION TWO	318.05	.00	.00	.00	318.05
FIELD TRIPS E-OU	161.00	.00	.00	161.00-	.00
EESAC FUNDS	.00	.00	372.00	372.00	.00
TRUST	4,697.58	21,523.59	20,703.50	136.76-	5,380.91
GENERAL					
GENERAL MISCELLA	2,840.65	27.00	3,401.63	2,002.77	1,468.79
INTEREST	.00	723.48	.00	.00	723.48
SCHOOL PICTURES	.00	7,993.00	5,004.97	1,494.01-	1,494.02
DONATIONS	.00	1,112.72	.00	.00	1,112.72
GENERAL	2,840.65	9,856.20	8,406.60	508.76	4,799.01
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	.00	1,323.64	372.00-	8,304.36
INSTRUCTIONAL MATE	10,000.00	.00	1,323.64	372.00-	8,304.36
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	168,575.75	168,575.75	.00	.00
COMM SCHL-ACTIVI	1,742.72	2,292.60	2,892.46	.00	1,142.86
SUBSIDIZED CHILD	.00	90,874.40	90,874.40	.00	.00
COMMUNITY SCHOOL	1,742.72	261,742.75	262,342.61	.00	1,142.86
TOTAL	21,084.64	293,697.54	293,404.32	.00	21,377.86

CHECKING 21,377.86 INVESTMENTS .00 SBMMF .00 TOTAL 21,377.86
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 13200 S. W. 79 Street, Miami, Florida 33183

Date School Established: 1976

Grades: PK-5

Principal: Ms. Noreen R. Virgin

Bookkeeper: Ms. Severine E. Hernandez

After School Care Program Manager: Mr. Willie Felder

After School Care Secretary: Ms Muriel Ruiz

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	--	0.50	\$ 8,967.04
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>26,850.83</u>
TOTAL			<u>\$ 35,817.87</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 5961 WINSTON PARK ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	71.02	1,946.00	1,881.00	136.02-	.00	
LIBRARY	3,099.26	4,120.03	3,269.85	.00	3,949.44	
LOST&DAMAGE TEXT	.00	589.87	589.87	.00	.00	
FIELD TRIPS 2	.00	1,162.50	1,135.00	27.50-	.00	
FIELD TRIPS 3	.00	2,424.00	2,290.00	134.00-	.00	
FIELD TRIPS 5	.00	1,215.00	1,180.00	35.00-	.00	
FIELD TRIPS 6	.00	4,209.50	4,139.00	70.50-	.00	
FIELD TRIPS 7	.00	246.00	230.00	16.00-	.00	
FIELD TRIPS 8	.00	2,343.00	2,275.94	67.06-	.00	
FIELD TRIPS 10	.00	1,134.00	1,110.00	24.00-	.00	
SPECIAL PURPOSE	62.68	.00	2,337.13	2,338.88	64.43	
UNITED WAY	.00	5,650.56	5,650.56	.00	.00	
GRANTS 1	500.00	500.00	494.00	.00	506.00	
FIELD TRIPS B-OU	.00	1,232.00	1,232.00	.00	.00	
REGION ACTIVITIE	.00	14,771.83	12,724.84	240.00	2,286.99	
TRUST	3,732.96	41,544.29	40,539.19	2,068.80	6,806.86	
GENERAL						
GENERAL MISCELLA	19,659.80	6.00	5,319.48	987.25	15,333.57	
INTEREST	.00	691.63	.00	.00	691.63	
SCHOOL PICTURES	.00	13,797.00	8,639.24	2,578.88-	2,578.88	
TRAVEL-FACULTY/A	.00	.00	60.00	.00	60.00-	
REPAIR & MAINTEN	.00	.00	588.99	.00	588.99-	
REGISTRATION FEE	.00	.00	440.00	.00	440.00-	
EQUIPMENT	.00	.00	1,836.00	.00	1,836.00-	
MEMORY BOOKS	.00	5,450.00	4,972.83	477.17-	.00	
GENERAL	19,659.80	19,944.63	21,856.54	2,068.80-	15,679.09	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,300.08	25,558.38	25,268.60	.00	8,589.86	
INSTRUCTIONAL MATE	8,300.08	25,558.38	25,268.60	.00	8,589.86	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	281,057.25	281,057.25	.00	.00	
COMM SCHL-FIELD	.00	4,737.50	1,850.00	.00	2,887.50	
COMM SCHL-ACTIVI	1,681.53	1,278.00	1,104.97	.00	1,854.56	
PRE-K FEES	.00	70,893.00	70,893.00	.00	.00	
SUBSIDIZED CHILD	.00	18,204.60	18,204.60	.00	.00	
COMMUNITY SCHOOL	1,681.53	376,170.35	373,109.82	.00	4,742.06	

TOTAL	33,374.37	463,217.65	460,774.15	.00	35,817.87	

CHECKING	8,967.04	INVESTMENTS	.00 SBMMF	26,850.83	TOTAL	35,817.87
			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