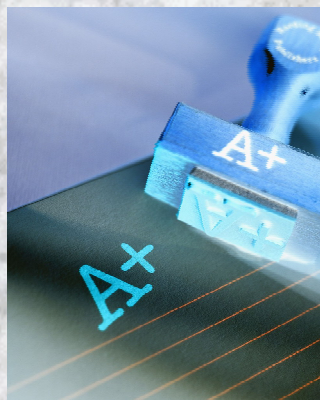


AUDIT OF SELECTED SCHOOLS



SEPTEMBER 6, 2005
AUDIT COMMITTEE

OCTOBER 19, 2005
SCHOOL BOARD

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

Ms. Arielle Massei, Student Advisor

Dr. Rudolph F. Crew
Superintendent of Schools

Ms. Carolyn Spaht
Chief of Staff

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

Contributors to this report:

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Mr. Mayte Diaz
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Mr. Reginald Lafontant
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Internal Audits Supervised by:

Ms. Maria T. Gonzalez, CPA

Property Audits Supervised and Performed by:

Mr. Freddie Britt and Property Audits Staff



**INTERNAL AUDIT REPORT
SELECTED SCHOOLS**

AUGUST 2005

AUDIT COMMITTEE MEETING

SEPTEMBER 6, 2005

SCHOOL BOARD MEETING

OCTOBER 19, 2005

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

Frank J. Bolaños, Chair
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Agustin J. Barrera
Evelyn Langlieb Greer
Perla Tabares Hantman
Dr. Martin Karp
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

August 30, 2005

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 28 schools from various Regional Centers. This group mostly consists of schools where there was a change of principal since the prior audit, as well as schools that had not been audited for the 2003-04 fiscal year. The audit period was either one or two fiscal years ended June 30, 2005, depending on the school audited.

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 for the schools in this report where an inventory was conducted. The inventory results for the remaining schools, whose property inventories are either currently in progress or to be conducted later on this fiscal year, will be published once completed.

Our audits disclosed that 25 of the 28 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At three schools, there were exceptions in the areas of production shops, financial management, and payroll. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed. The physical inventory results showed that most schools where an inventory was conducted were in compliance with property procedures. Also, property losses reported missing through the Plant Security Report Process were minimal.

The findings noted in this report were discussed with the appropriate Regional Center staffs and the principals, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its September 6, 2005 meeting and to the School Board at its October 19, 2005 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 28 schools from various Regional Centers. This group is comprised of 21 schools with a change of principal since the prior audit; the 11 schools that had not been audited for the 2003-04 fiscal year (which includes five of the schools with a change of principal); and a Regional Center I school where a follow up audit was conducted to assess whether payroll deficiencies reported in the prior year audit had been corrected. The audit period was either one or two fiscal years ended June 30, 2005, depending on the school being audited.

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 13 schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at 12 schools.

Financial Statements and Control over Financial Reporting

The financial statements of 27 of the 28 schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 and/or 2004-05 fiscal year(s), depending on the school audited, on the cash basis of accounting. However, in our opinion, for Miami Carol City Senior High School, with the exception of the production shops operation and the financial management deficiencies noted, the financial statements otherwise present fairly, in all material respects, the changes in fund balances arising from cash transactions of the school during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting.

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, except for the conditions noted at Miami Carol City Senior High School, as discussed in the individual audit report and in the Summary section below.

Summary of Audit Findings

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 25 of the 28 schools in this report (See Schedule on page 9).
- **We commend the administration and staff of these schools, as well as corresponding Regional Centers and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

The following audit deficiencies were noted at Miami Carol City Senior High School, Lake Stevens Elementary School, and Meadowlane Elementary School:

Internal Funds

- o At Miami Carol City Senior, the school operates an auto repair, paint, and mechanics shop. Students participate in the program under the supervision of an instructor, and services are offered to the faculty, students, and the community at a charge. Our review of the program disclosed that collection and disbursement procedures were not followed when one of the shop instructors improperly collected cash from customers and used the proceeds to purchase supplies directly from the vendors. According to the former principal, the instructor was directed to obtain the principal's approval prior to working on any vehicle; however, there was no evidence of such approval in any of the workorders reviewed. Additionally, several of the vehicles serviced were released to customers without receiving payment in full for the services rendered. Other related discrepancies included incomplete or missing workorders and poor recordkeeping. Discrepancies not related to the production shop included: unexplained money shortages; transfers from various accounts that were either unauthorized or excessive; and an overpayment to a vendor. Most discrepancies happened during the tenure of the former principal (Pages 15-20). The administration concurred with our findings. See responses from senior management on pages 12-14; and responses from the current and former principals on pages 21-30.
- **We recommend that the Regional Center I and District offices closely monitor the school's adherence to the procedures in the Manual of Internal Fund Accounting to prevent recurrence of these findings.**

Payroll

- o At Lake Stevens Elementary, in two separate occasions, several teachers and a few other school employees attended a school-related luncheon instead of going to work and were reported as taking "Other Leave" for the entire day. Substitute coverage was used for some of the teachers in one instance; while in the other instance, teachers were instructed to report directly to the event. According to the former school principal, under whose tenure these discrepancies took place, the teachers had reported to the school, but had neglected to sign in (Pages 31-34). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the current principal on pages 35-36.
- o At Meadowlane Elementary, several teachers and a paraprofessional received "OPT" days that were either not earned or not properly documented. Payroll corrections were made at the request of the auditor. There were other minor clerical errors in the payroll records, which did not affect the payment of employees (Pages 37-40). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 41-43.
- **We recommend that the corresponding Regional Center and District offices closely monitor the school's adherence to the procedures in the Payroll Processing Procedures manual to prevent recurrence of these findings.**

Property

- o The results of physical inventories of property items with an individual cost of \$1,000 or more were reported for 12 of the schools included herein. At the time of this publication, there were 16 schools whose property inventories were either in progress (due to a change of principal), or would be conducted later on this fiscal year (because their most recent inventory took place less than six months ago). In addition to the property inventory results, we are including an analysis of property losses reported missing through the Plant Security Report process for the corresponding schools. Results indicated that 11 of the 12 schools where a physical inventory of property items was conducted were in compliance with property procedures and items with an individual cost of \$1,000 or more were properly accounted for. Only one school could not account for three items at a cost of \$5,017 and a depreciated value of zero. Approximately \$10.6 million was inventoried at these schools (Page 10). In addition, property losses reported through the Plant Security Report process disclosed that only two items at a cost of \$2,552 were reported missing at two schools. The total depreciated value of the missing items was \$1,044 (Page 11).
- **We commend the administration and staff of those schools that fully complied with property procedures, and whose property items were properly accounted for; and we commend the corresponding Regional Centers and District staffs, for supporting the schools' efforts to strive for excellence in this area. However, at the school where property items were unaccounted for, we recommend that the corresponding Regional Center office closely monitor the school's adherence to the procedures in the Manual of Property Control Procedures manual to prevent recurrence of this finding.**

Purchasing Credit Card Program

- o A review of the Purchasing Credit Card Program's records and procedures at 13 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 12 schools disclosed that the reports were signed by the principals 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 the corresponding Regional Center 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 rates as of June 30, 2004 and June 30, 2005 were 1.86% and 3.25%, respectively.

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

Purchasing Credit Card (P-Card) Program

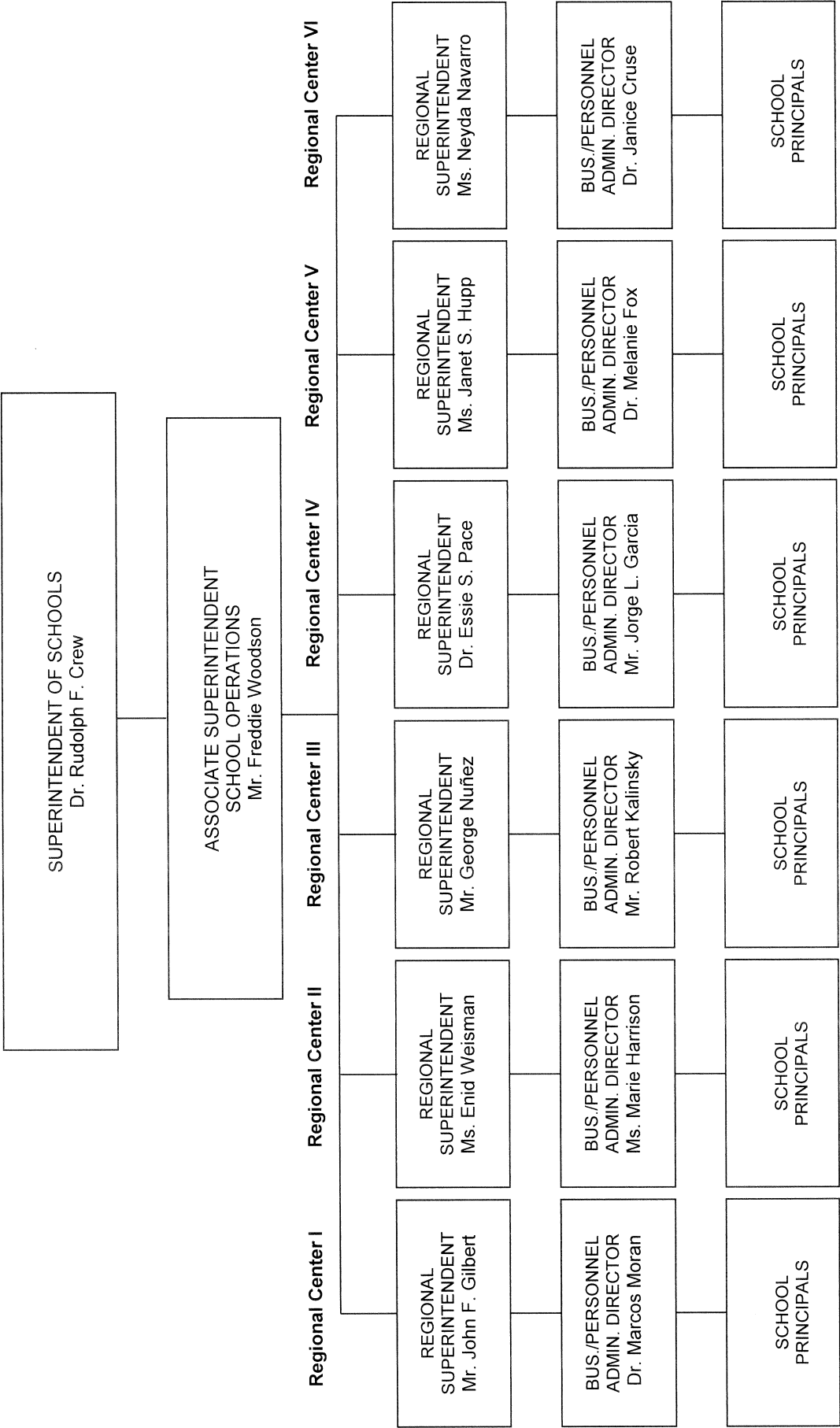
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATION CHART
SCHOOL OPERATIONS



OBJECTIVE, 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, 2004 and/or June 30, 2005, depending on the school audited, 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.

SCHEDULE OF AUDIT FINDINGS

SELECTED 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
REGIONAL CENTER I SCHOOLS						
7231	Miami Carol City Senior ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾	15	2	• Production Shops • Fin. Management	2	• Fund-raising Act. • Ath. Tickets Inv.
2801	Lake Stevens Elementary ⁽¹⁾⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	31	1	• Payroll	None	
3141	Meadowlane Elementary ⁽³⁾⁽⁴⁾	37	1	• Payroll	None	
7751	Barbara Goleman Senior ⁽¹⁾⁽⁴⁾⁽⁵⁾	44	None		None	
6171	Henry H. Filer Middle ⁽¹⁾⁽³⁾	46	None		None	
6421	José Marti Middle ⁽³⁾	49	None		None	
6501	Miami Lakes Middle ⁽¹⁾⁽³⁾⁽⁴⁾	52	None		None	
6681	Palm Springs Middle ⁽⁴⁾⁽⁷⁾	55	None		1	• Payroll
1481	John G. Dupuis Elementary ⁽³⁾	57	None		None	
1521	Amelia Earhart Elementary ⁽³⁾	60	None		None	
2111	Hialeah Gardens Elementary ⁽³⁾⁽⁴⁾	63	None		None	
3861	North Glade Elementary ⁽¹⁾⁽⁴⁾	66	None		None	
5021	Ben Sheppard Elementary ⁽¹⁾	68	None		None	
5991	Charles D. Wyche, Jr. Elementary ⁽³⁾	70	None		None	
REGIONAL CENTER II SCHOOLS						
0561	William J. Bryan Elementary ⁽¹⁾⁽⁵⁾	73	None		None	
2281	Greynolds Park Elementary ⁽¹⁾⁽⁴⁾⁽⁵⁾	75	None		None	
REGIONAL CENTER V SCHOOLS						
7431	Miami Palmetto Senior ⁽¹⁾⁽⁴⁾⁽⁵⁾	77	None		None	
1081	Coral Terrace Elementary ⁽¹⁾⁽⁴⁾⁽⁵⁾	79	None		None	
REGIONAL CENTER VI SCHOOLS						
7702	South Dade Adult Ed. Ctr. ⁽¹⁾⁽³⁾⁽⁵⁾	81	None		None	
0261	Bel-Aire Elementary ⁽¹⁾	84	None		None	
8201	Corporate Academy South ⁽¹⁾⁽⁵⁾	86	None		None	
1691	Christina M. Eve Elementary ⁽¹⁾	88	None		None	
2521	Oliver Hoover Elementary ⁽¹⁾	90	None		None	
3621	Naranja Elementary ⁽¹⁾⁽⁵⁾	92	None		None	
4391	Irving and Beatrice Peskoe El. ⁽¹⁾⁽⁴⁾⁽⁵⁾	94	None		None	
4441	Pine Lake Elementary ⁽¹⁾⁽⁴⁾⁽⁵⁾	96	None		None	
4581	Redland Elementary ⁽¹⁾	98	None		None	
4611	Redondo Elementary ⁽¹⁾	100	None		None	
	TOTAL		4		3	

Notes:

- (1) Change of principal at this school (21 schools).
- (2) Former principal's tenure ended on March 2005. New principal started after March 2005. Most discrepancies under former principal.
- (3) Two-year audit at this school (11 schools).
- (4) Purchasing Credit Card Program reviewed at this school (13 schools).
- (5) "Authorized Applications for Employees by Locations" Report reviewed at this school (12 schools).
- (6) Payroll exception under former principal (1 school).
- (7) Prior year's payroll condition corrected during current audit. Same principal during current and prior audit at this school (1 school).

PROPERTY SCHEDULES

**SELECTED SCHOOLS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of Unloc. items	At Cost	At Deprec. Value		
REGIONAL CENTER I SCHOOLS								
7231	Miami Carol City Senior	1,177	\$ 2,009,907	None			None	
2801	Lake Stevens Elementary	216	283,140	None			None	
3141	Meadowlane Elementary ⁽¹⁾	--		--			--	
7751	Barbara Goleman Senior	1,678	2,605,744	None			None	
6171	Henry H. Filer Middle ⁽²⁾	--		--			--	
6421	José Martí Middle ⁽¹⁾	--		--			--	
6501	Miami Lakes Middle ⁽²⁾	--		--			--	
6681	Palm Springs Middle ⁽¹⁾	--		--			--	
1481	John G. Dupuis Elementary ⁽¹⁾	--		--			--	
1521	Amelia Earhart Elementary ⁽¹⁾	--		--			--	
2111	Hialeah Gardens Elementary ⁽¹⁾	--		--			--	
3861	North Glade Elementary ⁽²⁾	--		--			--	
5021	Ben Sheppard Elementary ⁽²⁾	--		--			--	
5991	Charles D. Wyche, Jr. El. ⁽¹⁾	--		--			--	
REGIONAL CENTER II SCHOOLS								
0561	William J. Bryan Elementary	445	625,435	None			None	
2281	Greynolds Park Elementary ⁽¹⁾	--		--			--	
REGIONAL CENTER V SCHOOLS								
7431	Miami Palmetto Senior ⁽²⁾	--		--			--	
1081	Coral Terrace Elementary	265	371,237	None			None	
REGIONAL CENTER VI SCHOOLS								
7702	South Dade Adult Education Ctr.	646	1,126,601	3	\$ 5,017	\$ -	2	\$ 9,925
0261	Bel-Aire Elementary ⁽²⁾	--		--			--	
8201	Corporate Academy South ⁽¹⁾	--		--			--	
1691	Christina M. Eve Elementary ⁽²⁾	--		--			--	
2521	Oliver Hoover Elementary	495	679,473	None			None	
3621	Naranja Elementary	337	490,881	None			None	
4391	Irving and Beatrice Peskoe El.	411	635,037	None			None	
4441	Pine Lake Elementary	325	497,489	None			None	
4581	Redland Elementary	433	660,937	None			None	
4611	Redondo Elementary	407	604,132	None			None	
	TOTAL	6,835	\$ 10,590,013	3	\$ 5,017	\$ -	2	\$ 9,925

Notes:

- (1) Latest property inventory results published in June 2005. A physical inventory of property items will be conducted at this school later this fiscal year and results will be published accordingly (9 schools).
- (2) Property inventory in progress. Results to be published at a later date (7 schools).

**SELECTED SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

Work Location No.	Schools	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY		Total Depreciated Value
					Computers	Other	
2521	Oliver Hoover Elem.	1	1	\$ 1,369	\$ 1,369	\$ -	\$ 1,044
4581	Redland Elem.	1	1	1,183	-	1,183	-
	TOTAL	2	2	\$ 2,552	\$ 1,369	\$ 1,183	\$ 1,044

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

August 30, 2005

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSES TO 2003-2004 AND 2004-2005 INTERNAL FUNDS
AUDITS FOR REGION I ELEMENTARY AND SECONDARY SCHOOLS.**

Please find attached responses to the internal funds audits conducted for the 2003-2004 and 2004-2005 fiscal year for the following schools in Region I:

- ✓ Meadowlane Elementary School
- ✓ Lake Stevens Middle School
- ✓ Miami Carol City Senior High School

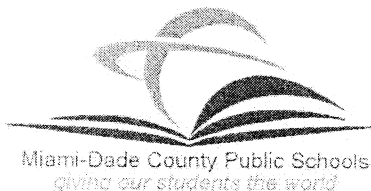
I concur with the assistance that the Regional Superintendent plans to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate audit exceptions in internal funds.

 FW

FW:msh
M165

Attachments

cc: Mr. John Gilbert
Dr. Essie S. Pace



MEMORANDUM

August 24, 2005
JPG# 15- 2005-06

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: John F. Gilbert, Regional Superintendent *JFG*
Regional Center I

SUBJECT: **RESPONSES TO INTERNAL FUNDS AUDIT OF MEADOWLANE
ELEMENTARY, LAKE STEVENS ELEMENTARY, AND MIAMI CAROL
CITY SENIOR HIGH SCHOOL**

Please find attached the responses to the internal funds audits for the 2003-2004 and 2004-2005 fiscal year for the following schools:

- Meadowlane Elementary
- Lake Stevens Elementary
- Miami Carol City Senior High

Regional Center I has reviewed the audit responses for Meadowlane Elementary School, Lake Stevens Elementary School, and Miami Carol City Senior High School. As a result of the audit exceptions cited, the following support activities will be implemented at the Regional level:

- The affected principals will be required to address specific fiscal management in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principals will have regional/district mini audit reviews conducted each semester for internal funds and payroll procedures, at their schools during the 2005-2006 school year.
- The Regional Center I Business Director will review selected areas of the internal funds and payroll procedures of the affected schools during the 2005-2006 school year. The Regional Center I Business Director will provide additional support and assistance to the affected schools during the 2005-2006 school year.
- A mentor principal, payroll clerk, or treasurer will be assigned to affected personnel.

If you need additional information, please contact me at (305) 687-6565. Thank you for your continued support and assistance.

JFG:ss

REGIONAL CENTER IV

MEMORANDUM

August 22, 2005
ESP/#050/2005-06

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM:  Essie S. Pace, Regional Superintendent
Regional Center IV

**SUBJECT: RESPONSE TO 2003-2004 AND 2004-2005 INTERNAL FUNDS
AUDIT AT MIAMI CAROL CITY SENIOR HIGH SCHOOL**

Please find enclosed the response to the internal funds audit conducted for the 2003-2004 and 2004-2005 school years at Miami Carol City Senior High School. Also attached is a memorandum from Mr. Albert Payne former principal at Carol City Senior High School addressing the audit exceptions.

Mr. Payne indicated the immediate corrective actions and what preventative monitoring strategies would have been put in place to prevent reoccurrence of any further audit exceptions.

The Regional Center IV Administrative Director for Business/Personnel will be working with principals to promote efficient fiscal practices at all schools.

ESP:e

Attachments

cc: Mr. Jose Montes de Oca
Mr. Jorge L. Garcia
Mr. Albert Payne

II. INDIVIDUAL AUDIT REPORTS

REGIONAL CENTER I SCHOOLS

MIAMI CAROL CITY SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 3422 N.W. 187 Street, Opa-Locka, Florida 33056

Date School Established: 1963

Grades: 9-12

Principals: Mr. Albert Payne, Jr. (Through March 2005; presently Advocacy/ESE
Administrative Director at Regional Center IV)
Ms. Kim W. Cox

Treasurer: Ms. Sandra Douglas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Wachovia Bank, N.A.	--	0.10	\$ 52,691.84	
	--	1.37		\$ 42,540.50
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	181,799.05	
	Open-end	3.25		180,877.56
TOTAL			<u>\$234,490.89</u>	<u>\$223,418.06</u>

MIAMI CAROL CITY SENIOR HIGH SCHOOL (Continued)

Purchasing Credit Card, Property, Payroll, and Data Security

Purchasing credit card and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

Internal Funds

With the exception of the production shops operation, and the discrepancies in the financial management condition noted below, the financial statements of the internal funds of the school otherwise present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, 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 exceptions were noted:

Production Shops

1. The school offers a vocational program where students learn to perform automotive body work and repairs, and auto mechanics. The services were performed by the students participating in the programs and were supervised by instructors. One instructor is responsible for the repair and body shop; while another instructor was responsible for overseeing the mechanics shop. Receipts and disbursements generated by services performed under these programs amounted to \$18,379 and \$16,501, respectively, for both years combined. Our review of the programs' procedures disclosed the following discrepancies:
 - a. We were unable to trace documented collections of approximately \$3,600 to treasurer's receipts or deposit packages. Most instances were from the repairs and body shop operations that corresponded to the 2004-05 fiscal year. The workorders reviewed indicated that monies had been collected; however, some of the amounts collected could not be traced to a receipt or a deposit package. According to the repair and body shop instructor, when rushed to complete a job, he collected cash from the customers and used the funds to purchase repair parts directly from the vendors. Because there were no controls over the collection process, we were unable to verify that unrecorded revenues were in fact used to purchase materials for the repair of the vehicles serviced.

MIAMI CAROL CITY SENIOR HIGH SCHOOL (Continued)

- b. For one of the workorders noted above, a check requisition was improperly used to document the receipt of a \$250 cash payment from a customer. The \$250 was not properly recorded or given to the treasurer for deposit. We contacted the customer who confirmed that the instructor had completed and signed this form to document the cash provided as a deposit on the estimated costs of repairing his vehicle.
- c. As a result of the conditions noted above, we extended the disbursements test for the 2004-05 fiscal, and noted that the auto body and auto repair instructor did not maintain accurate records that would enable us to trace disbursements to corresponding workorders. The difficulty of tracing the purchases was further compounded by the fact that the instructor circumvented the disbursement process and made purchases from the cash collections, as previously noted. In addition, there were no purchase orders.
- d. There were several instances where the work was performed and the vehicle was returned to the customer without receiving payment for all the services. Some of these workorders were from vehicles of faculty, staff members, and students and services rendered were mostly for auto mechanics workorders; however, some auto body and repair workorders were evident.
- e. Many workorders were not properly completed: they were either not signed by the customers, or the name of the customer was not clear, and/or receipt numbers, invoice numbers, and amounts paid were not evident on the forms. Also, a workorder book containing 25 receipts was missing; however, using alternative procedures, we were able to trace the corresponding collections to the account.
- f. The former principal provided us with a memorandum directing the repairs and body shop instructor to obtain the principal's approval prior to working on any vehicle; however, the workorders reviewed did not have the former principal's approval.

Section II, Chapters 2 and 5 of the Manual of Internal Fund Accounting establish that monies handled by a school employee must be accounted for in the internal funds of the school; collections must be submitted to the treasurer for deposit; and disbursements are not to be made from cash money collected from any activity, but via a check with approval from the principal. Also, Section IV, Chapter 16 of the Manual of Internal Fund Accounting and the Adult and Applied Technology Education Procedures Manual establish that, with a few exceptions, the collection of monies should not be done by the shop instructor, but by the treasurer or cashier; and vehicles should not be returned to the customer prior to receiving payment in full. They also provide all other procedures for properly documenting the workorders and for conducting production-shop related activities. We recommend compliance with the established procedures. We also recommend that the new school administration review the production shop activity to establish and strengthen the controls over the procedures.

MIAMI CAROL CITY SENIOR HIGH SCHOOL (Continued)

Financial Management

2. Our review of financial transactions disclosed the following discrepancies:
- a. The General Fund-Cash Over and Short account contained several unexplained shortages ranging from \$50 to \$245 and totaling \$717 during both fiscal years under audit.
 - b. Transfers from various General Fund accounts to the Special Purpose account were either unauthorized or exceeded allowed limits by \$1,125 and \$10,855 during the 2003-04 and 2004-05 fiscal years, respectively. Furthermore, those instances where limits were exceeded were not approved by the Regional Center Office and School Operations administration.
 - c. An invoice was overpaid by \$1,000. At the request of the auditor, the vendor was contacted and the school was refunded the overpayment.

We recommend that the new school administration closely monitor the transactions, especially the transfers made between General Fund accounts and the Trust Fund-Special Purpose account, to comply with the requirements of Section IV, Chapter 11 of the Manual of Internal Fund Accounting and avoid continued errors and mispostings.

ACCESS CENTER I
 SCHOOL - 7231 MIAMI CAROL CITY SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	1,648.10	201,655.09	179,529.22	6,133.75-	17,640.22
MUSIC	3,676.26	27,591.52	26,918.06	465.70-	3,884.02
CLASSES AND CLUBS	81,518.45	175,771.03	180,353.29	1,582.67-	75,353.52
TRUST	75,108.12	198,186.24	207,872.52	1,851.65	67,273.49
PROPERTY DEPOSITS	824.25	.00	.00	402.00-	422.25
INSTRUCTIONAL AIDS	4,409.45	3,747.82	3,034.46	480.66-	4,642.15
GENERAL	59,253.27	45,747.50	69,989.86	7,519.68	42,530.59
INSTRUCTIONAL MATE	9,055.15	27,103.95	17,786.40	.00	18,372.70
PRODUCTION/SERVICE	2,459.58	6,296.84	4,077.92	306.55-	4,371.95
TOTAL	237,952.63	686,099.99	689,561.73	.00	234,490.89

CHECKING	52,691.84	INVESTMENTS	.00	SBMMF	181,799.05	TOTAL	234,490.89
			ACCOUNTS PAYABLE		.00		

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 22

ACCESS CENTER I
 SCHOOL - 7231 MIAMI CAROL CITY SENIO


FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER	ENDING BALANCE -----
ATHLETICS	17,640.22	188,378.67	188,905.12	4,600.55	21,714.32
MUSIC	3,884.02	5,855.34	4,778.59	576.50-	4,384.27
CLASSES AND CLUBS	75,353.52	189,123.14	210,188.31	7,505.27	61,793.62
TRUST	67,273.49	178,165.29	177,419.40	16,845.10	84,864.48
PROPERTY DEPOSITS	422.25	.00	43.74	.00	378.51
INSTRUCTIONAL AIDS	4,642.15	2,890.08	3,644.91	.00	3,887.32
GENERAL	42,530.59	67,859.23	45,912.29	25,696.70-	38,780.83
INSTRUCTIONAL MATE	18,372.70	9,800.56	20,048.75	2,999.00-	5,125.51
PRODUCTION/SERVICE	4,371.95	13,823.01	16,027.04	321.28	2,489.20
TOTAL	234,490.89	655,895.32	666,968.15	.00	223,418.06

CHECKING	42,540.50	INVESTMENTS	.00	SBMMF	180,877.56	TOTAL	223,418.06
				ACCOUNTS PAYABLE	.00		

M E M O R A N D U M

August 24, 2005

TO: Mr. John F. Gilbert, Regional Superintendent
Regional Center I

FROM: Kim W. Cox, Principal 
Miami Carol City Senior High School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI CAROL
CITY SENIOR HIGH SCHOOL FOR THE 2003 – 2004 AND 2004 –
2005 FISCAL YEAR**

The principal has taken immediate actions to implement corrective and preventative strategies in response to the cited audit exceptions for the 2003-2004 and 2004-2005 Fiscal Year. The principal has met with the assistant principals, the retiring treasurer, the newly appointed treasurer, production shop instructors, and staff to review the audit findings. Additionally, all personnel authorized to collect funds attended a required in-service training on August 11, 2005.

During the 2005 – 2006 school year, the principal will meet with the assistant principal, the newly appointed treasurer, production shop instructors and other appropriate personnel to ensure compliance with procedures in the Manual of Internal Fund Accounting. The production shop instructors received training on policy and procedures from a M-DCPS Industrial Technology Supervisor on August 5, 2005. Additionally, this administration will take an active role in monitoring full compliance with all established procedures in the Manual of Internal Fund Accounting.

The principal will also confer with the Regional Center I Business Director and District Business Manager for guidance and support in maintaining full compliance with all guidelines in the Manual of Internal Fund Accounting.

I thank you and your staff for your continued support and assistance. Should you have any questions and/or concerns, please do not hesitate to contact me at (305) 621-5681.

cc: Dr. Marcos M. Moran
Dr. Cynthia Clarke

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
Kim W. Cox, PRINCIPAL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Production Shop</u>	<p><i>The principal has taken the following corrective actions:</i></p> <ul style="list-style-type: none"> ▪ The principal met with the Industrial Technology's Department Chairperson and treasurer to review audit findings (August 2005). ▪ The principal met and discussed audit findings with production shop instructors and reviewed Section II, Chapters 2 and 5, and Section IV, Chapter 16 of the Manual of Internal Fund Accounting and the <u>Adult and Applied Technology Education Procedures Manual</u>. (August 2005). ▪ The principal met with the District Supervisor for Industrial Technology to discuss and review concerns cited in audit and requested assistance. A training session was held on August 5, 2005. ▪ The principal issued a memorandum that outlined policies and procedures for all production shops. The procedures detailed the issuance of work orders, the collection and/or of disbursements of funds. (August 2005). ▪ The principal directed the production shop teachers and the treasurer to 	<p><i>The strategies listed below will be implemented to prevent recurrence of cited audit exceptions:</i></p> <ul style="list-style-type: none"> ▪ The principal will meet with production shop instructors and treasurer monthly to review propriety of work orders and financial records. ▪ The principal will maintain a log of all incoming work orders and make periodic visits to the production shop to confirm the number of vehicles on the log match the actual number of vehicles in the shop. ▪ The principal will request additional training and ongoing assistance to production shop instructors in the area of preparing and maintaining work orders and financial records. ▪ The principal will, as part of the quarterly mini-audit of the internal funds records and documentation will request a review of the production shops' activities to determine compliance. 	Principal Assistant Principal Treasurer

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
Kim W. Cox, PRINCIPAL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
	<p>provide original copies of all outstanding work orders. Upon receiving the outstanding work orders, the principal pursued the collection of outstanding balances from employees and sent certified letters to graduated students requesting payment (August 2005).</p> <ul style="list-style-type: none"> ▪ The principal placed a sign in the production shop indicating that all payments are to be made to the treasurer in the main office. ▪ The principal directed all production shop instructors to refer all clients to the treasurer to pick up work orders, and pay all fees. A daily log maintained by the treasurer will document this and the school's visitation logs. ▪ The principal issued a written directive to the production shop instructors to return all work orders and keys to the treasurer at the end of the day. ▪ The principal issued a written directive to the production shop instructors to submit purchase orders that have been approved prior to contacting vendors for supplies and the principal further noted that all supplies must come to the main office for receipt of delivery. 		

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
Kim W. Cox, PRINCIPAL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Financial Management and Records</u>	<p><i>The principal has taken the following corrective actions:</i></p> <ul style="list-style-type: none"> ▪ The principal met with the retiring treasurer to review audit findings (August 19, 2005) ▪ The principal appointed a new treasurer and discussed the specifics of the findings with her. ▪ The principal met with the assistant principal, the retiring treasurer and the newly appointed treasurer and initiated transitional activities and timelines for the retiring treasurer and newly appointed treasurer (August 19, 2005). ▪ The principal met with the retiring treasurer and newly appointed treasurer and reviewed Section IV, Chapter 11 of the <u>Manual of Internal Fund Accounting</u> that related to vending machine commissions. She also discussed the issue of transfers of funds and the Special Purpose Account. ▪ The principal directed the retiring treasurer to submit in writing an explanation for the shortages in the General Fund. ▪ The principal met with retiring treasurer, newly appointed treasurer and assistant principal and reviewed 	<p><i>The strategies listed below will be implemented to prevent recurrence of cited audit exceptions:</i></p> <ul style="list-style-type: none"> ▪ The principal will request a quarterly mini-audit of the Internal Funds records and documentations to be conducted by staff from the Office of Internal Funds Accounting to determine ongoing compliance and monitoring. ▪ The principal, assistant principal and treasurer will meet on a bi-weekly basis to review financial transactions for compliance and to identify and document discrepancies as needed. ▪ The principal will monitor the activities of the treasurer to ensure that all procedures are followed as outlined in the <u>Manual of Internal Fund Accounting</u>. During monthly meetings, issues and concerns will be addressed with the treasurer. ▪ The principal will spot check financial records for signatures as noted in the audit. ▪ The principal and assistant principal will meet monthly to monitor all invoices and disbursements to check for accuracy. Discrepancies will be addressed immediately. ▪ The principal and treasurer will meet on a monthly basis to check for accurate postings and account balances. Discrepancies will be addressed 	Principal Assistant Principal Treasurer

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
Kim W. Cox, PRINCIPAL


AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
	<p>procedures for documenting invoices and signing checks. The principal directed the treasurer that she will not sign a check unless all the documentation is provided and is accurate.</p> <ul style="list-style-type: none"> The principal met with retiring/new treasurer and reviewed all accounts to ensure that all accounts to date are in good standing and any excessive amounts have been documented and/or transferred to the General Fund as required by the <u>Manual of Internal Fund Accounting</u>. 	<p>immediately.</p> <ul style="list-style-type: none"> The principal will request ongoing support and assistance to be provided to new treasurer by the Regional Center Business Director and staff from Office of Internal Fund Accounting. 	

REGIONAL CENTER IV

MEMORANDUM

August 22, 2005

TO: Dr. Essie S. Pace, Regional Superintendent
Regional Center IV

FROM: Albert Payne, Administrative Director Advocacy/ESE 
Regional Center IV

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI CAROL
CITY SENIOR HIGH SCHOOL FOR THE 2003-2004 AND
2004-2005 SCHOOL YEARS**

This administrator has thoroughly reviewed the internal funds audit report for the 2003-2004 and 2004-2005 school years. As principal, I would have scheduled a meeting with appropriate personnel to review and discuss the audit findings and developed a plan to implement corrective and preventative strategies.

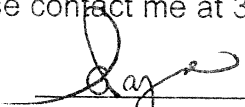
If in a principal position during the 2005-2006 school year or in the future, this administrator would take an active role to ensure compliance with the Manual of Internal Fund Accounting. A meeting with the assistant principal, treasurer, production shop teacher and other appropriate personnel to ensure compliance with policies and procedures pertinent to internal fund accounts would occur immediately. To ensure further compliance, each staff member and student would receive and sign a Memorandum of Understanding acknowledging the policies and procedures as outlined in the Manual of Internal Fund Accounting as it pertains to collecting funds and processing work orders.

Monthly meetings with appropriate staff would be scheduled to assure conformity to established guidelines on an on-going basis. All documentation for remittances and disbursements would be aligned to policies and procedures as outlined in the Manual of Internal Fund Accounting.

As principal, this administrator would confer with the Regional Center Administrative Director for Business/Personnel and District Business Manager for support in maintaining complete compliance with all guidelines found in the Manual of Internal Fund Accounting.

Should additional information be needed, please contact me at 305- 642-7555.

AP/ap

 AP

Cc: Jorge L. Garcia

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
Albert Payne, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Production Shops</u>	<p><i>In the event this administrator was the principal he would take the following corrective actions:</i></p> <ul style="list-style-type: none"> • This administrator would meet with the treasurer and the vocational teachers to discuss and review the audit findings. • This administrator would meet with each program teacher and the treasurer to discuss the proper collection and disbursement procedures to be followed in the vocational/production shop program, which would strictly adhere to Section II, Chapters 2 and 5 of the <u>Manual of Internal Fund Accounting</u> and the <u>Adult and Applied Technology Education Procedures Manual</u>. • This administrator and an assistant principal would meet with the District Supervisor for Technical and Vocational Programs to discuss and review the audit findings and request assistance. 	<p><i>The strategies listed below would be implemented to prevent recurrence of cited audit exceptions:</i></p> <ul style="list-style-type: none"> • As principal, this administrator would establish bi-annual joint training for vocational/production teachers and the treasurer in all aspects of work orders and financial records. • As principal, this administrator would assign an assistant principal to review all work orders that are maintained on a log and verified by the treasurer for accuracy and compliance with procedures. • As principal, this administrator would require the treasurer to prepare a quarterly inventory of work order versus money collected. • As principal, this administrator would assign an assistant principal to periodically visit the vocational/production shop areas to verify the number and type of services for cars in the shop for repair and verify payment. 	Principal Assistant Principal Treasurer

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
Albert Payne, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
	<ul style="list-style-type: none"> This administrator would issue a memorandum that would outline policies and procedures for all production shops. The procedures detailed would include the issuance of work orders, the collection and/or disbursement of funds. Production Shop policies in the Faculty/Staff Handbook that would explicitly address the checks only payment policy for all faculty/staff members, as well as, students for repairs and purchases of related services. This administrator would, on a monthly basis, review all work orders to ensure completeness and compliance with District procedures and policies as well as evidence of receipt of payment. 	<ul style="list-style-type: none"> As principal, a letter that would specify the requirement of an itemized purchase order requisition before accepting the delivery of materials or equipment and method of payment to occur will notify all vendors. Payment will follow within thirty days of receipt. As principal this administrator would install signs in each shop area that all repair charges must be paid by check directly to the school's treasurer and all checks made payable to the school. As principal, this administrator would require the signature of each staff member on a Memorandum of Understanding for any business transactions at the school site to be in accordance with policies and procedures outlined in the <u>Manual of Internal Accounting</u>. All students will be informed at the beginning of the school year of the "check only" policy via school wide announcements and the Student/Parent Handbook. 	Principal Assistant Principal Treasurer

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
Albert Payne, Principal
AUDIT RESPONSES

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
		<ul style="list-style-type: none"> As principal, this administrator would require that keys for the vehicle of a completed work order be stored in the school's main office vault to be retrieved by the treasurer when all documents for payment have been received. Keys will be available for the instructors as needed by a sign-out and sign-in log, kept by the treasurer. As principal, this administrator would assign an assistant principal to review all work orders that are maintained on a log and verified by the treasurer for accuracy and compliance with procedures. As principal, this administrator would monitor and review all the assigned duties to his staff to ensure compliance with his directives. 	

MIAMI CAROL CITY SENIOR HIGH SCHOOL
ACTION PLAN FOR 2003-2004 AND 2004-05 FISCAL YEARS AUDIT EXCEPTIONS
 Albert Payne, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Financial Management</u>	<ul style="list-style-type: none"> This administrator would meet with the treasurer to review transfer of funds policies and procedures to avoid unauthorized transfers to and from the Special Purpose account and from various General Fund accounts. Amounts over the limit must be pre-approved by the Regional Center Office and School Operations via a memorandum from the principal prior to any transfer occurring. This administrator would require a written explanation from the treasurer of any shortages in the General Fund. This administrator would direct the treasurer to establish a log for all purchase orders and outstanding invoices to ensure that correct payments have been issued to all vendors. The log will include the name of staff initiating purchase, the name of the vendor, invoice number, amount due, due date, check number, and the date of disbursement/ mailing. The log of disbursements would be reviewed weekly to verify accuracy of payments. 	<ul style="list-style-type: none"> As principal, this administrator would monitor the activities of the treasurer to ensure that proper procedures are followed as outlined in the <u>Manual of Internal Fund Accounting</u>. As principal, monthly reviews will be scheduled and concerns and discrepancies will be addressed with the treasurer and assistant principal to immediately correct those areas. As principal, this administrator would review on a monthly basis the account balances with special attention to the General Fund-Cash Over and Short and Special Purpose accounts. Discrepancies will be addressed immediately. 	Principal Assistant Principal Principal Treasurer

LAKE STEVENS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 5101 N.W. 183 Street, Opa-Locka, Florida 33055

Date School Established: 1971

Grades: PK-5

Principal During Audit Period: Ms. Shirley Watson (Through June 2005; retired)

Current Principal: Ms. Apryle L. Kirnes

Bookkeeper: Ms. Valerie Smith-Gardiner

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Wachovia Bank, N.A.	--	0.10	\$ 8,396.81	
	--	1.37		\$ 8,896.80
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	3,343.13	
	Open-end	3.25		3,412.48
TOTAL			<u>\$11,739.94</u>	<u>\$12,309.28</u>

LAKE STEVENS ELEMENTARY SCHOOL (Continued)

Internal Funds, Purchasing Credit Card, Property, and Data Security

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, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, 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.

Payroll

With respect to the payroll procedures tested, the school was in general compliance with the policies and procedures in the Payroll Processing Procedures manual, except as noted below.

On two separate occasions, 38 teachers and two other school employees attended a school-related luncheon instead of going to work and were reported as taking "Other Leave" for the entire day. In the first instance, which was a regular school day, five substitutes covered the duties of some of the teachers that participated in the event. In the second instance, a teacher's planning day, teachers were supposed to come in to process final grades and report cards. However, the teachers were instructed to report directly to where the event was taking place. According to the former school principal, the teachers reported to the school before going to the event, but did not sign in. Chapter 1 of the Payroll Processing Procedures manual establishes the procedures to document the absences of full-time employees for scheduled work days. We recommend that the new school administration carefully review the application for leave of employees taking time off from work to ensure that the leave taken is reasonable, properly documented, and accurately reflected on the Daily Payroll Attendance Sheets, the leave cards, and the Final Rosters.

ACCESS CENTER I

SCHOOL - 2801 LAKE STEVENS ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
CHORUS ACTIVITY	167.63	.00	.00	.00	167.63		
MUSIC	167.63	.00	.00	.00	167.63		
CLASSES AND CLUBS							
CHEERLEADERS	528.17	731.50	640.09	.00	619.58		
SPANISH CLUB	82.00	.00	.00	.00	82.00		
STUDENT GOVERNME	210.80	340.00	205.27	.00	345.53		
FUTURE EDUCATORS	38.57	48.00	45.61	.00	40.96		
SCIENCE CLUB	337.19	685.00	434.42	.00	587.77		
SAFETY PATROL	38.01	.00	.00	.00	38.01		
FIRST GRADE	6.00	262.50	250.00	.00	18.50		
SECOND GRADE	59.00	.00	.00	.00	59.00		
FOURTH GRADE	10.50	.00	.00	.00	10.50		
FIFTH GRADE	819.08	4,396.00	5,155.45	.00	59.63		
ESE (EXCEP EDUC)	94.00	.00	.00	.00	94.00		
KINDERGARTEN	32.29	456.00	421.97	.00	66.32		
CLASSES AND CLUBS	2,255.61	6,919.00	7,152.81	.00	2,021.80		
TRUST							
DONATIONS	139.36	.00	100.20	.00	39.16		
FIELD TRIPS	333.17	942.83	940.00	.00	336.00		
LIBRARY	1,455.17	328.04	983.98	852.29	1,651.52		
SPECIAL PURPOSE	12.81	325.00	1,298.96	1,148.71	187.56		
UNCLAIMED STALE-	13.00	.00	13.00	.00	.00		
UNITED WAY	.00	1,494.50	1,494.50	.00	.00		
BOOK FAIR	.00	4,075.76	3,223.47	852.29-	.00		
PAPERBACKS - 1	103.29	4.50	103.29	.00	4.50		
VANDALISM	278.00	.00	.00	.00	278.00		
DONATION TWO	17.63	2,077.00	1,061.90	.00	1,032.73		
DONATION THREE	.00	250.00	250.00	.00	.00		
DONATION FOUR	.00	1,264.00	.00	.00	1,264.00		
GRANTS I	126.08	.00	124.38	.00	1.70		
GRANTS II	4.12	.00	.00	.00	4.12		
TRUST	2,482.63	10,761.63	9,593.68	1,148.71	4,799.29		
GENERAL							
GENERAL MISCELLA	332.63	12.00	660.42	.00	315.79-		
INTEREST	.00	75.05	.00	.00	75.05		
SCHOOL PICTURES	.00	3,869.00	2,433.11	1,148.71-	287.18		
TRAVEL	.00	.00	186.00	.00	186.00-		
REPAIR & MAINTEN	.00	.00	45.50	.00	45.50-		
OFFICE SUPPLY	.00	.00	13.98	.00	13.98-		
DONATIONS	.00	220.18	.00	.00	220.18		
GENERAL	332.63	4,176.23	3,339.01	1,148.71-	21.14		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	3,322.14	3,592.06	.00	4,730.08		
INSTRUCTIONAL MATE	5,000.00	3,322.14	3,592.06	.00	4,730.08		
TOTAL	10,238.50	25,179.00	23,677.56	.00	11,739.94		
CHECKING	8,396.81	INVESTMENTS	.00	SBNMF	3,343.13	TOTAL	11,739.94
			ACCOUNTS PAYABLE	.00			

REGION CENTER I

SCHOOL - 2801 LAKE STEVENS ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	167.63	.00	.00	.00	167.63
MUSIC	167.63	.00	.00	.00	167.63
CLASSES AND CLUBS					
CHEERLEADERS	619.58	197.00	487.28	.00	329.30
SPANISH CLUB	82.00	.00	.00	.00	82.00
STUDENT GOVERNME	345.53	287.00	357.43	.00	275.10
FUTURE EDUCATORS	40.96	.00	.00	.00	40.96
SCIENCE CLUB	587.77	786.39	724.92	.00	649.24
SAFETY PATROL	38.01	.00	.00	.00	38.01
FIRST GRADE	18.50	.00	.00	.00	18.50
SECOND GRADE	59.00	72.50	72.50	.00	59.00
FOURTH GRADE	10.50	.00	.00	10.50-	.00
FIFTH GRADE	59.63	5,308.00	3,992.40	4.00-	1,371.23
ESE (EXCEP EDUC)	94.00	.00	.00	.00	94.00
KINDERGARTEN	66.32	.00	.00	.00	66.32
CLASSES AND CLUBS	2,021.80	6,650.89	5,634.53	14.50-	3,023.66
TRUST					
AWARDS	.00	1,000.00	1,000.00	.00	.00
DONATIONS	39.16	.00	.00	.00	39.16
FIELD TRIPS 1	336.00	640.00	872.00	37.50-	66.50
LIBRARY	1,651.52	322.73	1,227.45	1,282.88	2,029.68
SPECIAL PURPOSE	187.56	125.00	1,305.41	1,083.36	90.51
UNCLAIMED STALE-	.00	.00	4.00	4.00	.00
UNITED WAY	.00	962.83	962.83	.00	.00
BOOK FAIR	.00	5,257.61	3,974.73	1,282.88-	.00
PAPERBACKS - 1	4.50	.00	.00	.00	4.50
VANDALISM	278.00	.00	.00	.00	278.00
DONATION TWO	1,032.73	.00	1,012.94	.00	19.79
DONATION THREE	.00	50.00	.00	.00	50.00
DONATION FOUR	1,264.00	632.00	1,807.69	.00	88.31
GRANTS 1	1.70	.00	.00	1.70-	.00
GRANTS II	4.12	.00	.00	4.12-	.00
GRANT III	.00	500.00	495.00	.00	5.00
TRUST	4,799.29	9,490.17	12,662.05	1,044.04	2,671.45
GENERAL					
GENERAL MISCELLA	21.14	.00	159.89	53.82	84.93-
INTEREST	.00	126.02	.00	.00	126.02
SCHOOL PICTURES	.00	2,898.00	1,814.64	1,083.36-	.00
REGISTRATION FEE	.00	.00	60.00	.00	60.00-
DONATIONS	.00	188.29	.00	.00	188.29
MEMORY BOOKS	.00	1,965.00	1,330.55	.00	634.45
GENERAL	21.14	5,177.31	3,365.08	1,029.54-	803.83
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,730.08	5,063.74	5,944.33	.00	3,849.49
INSTRUCTIONAL MATE	4,730.08	5,063.74	5,944.33	.00	3,849.49
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	2,133.00	339.78	.00	1,793.22
COMMUNITY SCHOOL	.00	2,133.00	339.78	.00	1,793.22
TOTAL	11,739.94	28,515.11	27,945.77	.00	12,309.28

CHECKING 8,896.80 INVESTMENTS .00 SBMMF 3,412.48 TOTAL 12,309.28
 ACCOUNTS PAYABLE .00



MEMORANDUM

August 24, 2005

TO: Mr. John F. Gilbert, Regional Superintendent
Regional Center I

FROM: Apryle L. Kirnes, Principal
Lake Stevens Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF LAKE STEVENS
ELEMENTARY SCHOOL FOR THE 2003-2004 AND 2004-2005
FISCAL YEARS**

The principal, who began her tenure at Lake Stevens Elementary School on July 1, 2005, has thoroughly reviewed and discussed the internal funds audit finding pertaining to payroll for the 2004-2005 school year with appropriate personnel. A meeting was held with the payroll clerk to review procedures pertaining to the payroll process using the Payroll Processing Procedures manual as a guide to address this exception.

The principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits. She has designated an assistant principal to assist in reviewing the payroll. During the remainder of the 2005-2006 school year and in the future, the principal will take a more active role in monitoring payroll procedures and maintaining payroll records.

The principal will confer with the Regional Center I Business Director and the District's payroll office for support in maintaining compliance with all the guidelines established in the Payroll Processing Procedures manual.

AUDIT EXCEPTION:

Payroll:

The following corrective actions were taken to prevent recurrence of conditions noted in this audit:


- On August 15, 2005, the principal discussed the audit findings and reviewed the Payroll Processing Procedures manual with the payroll clerk and the assistant principal.
- The principal designated the payroll clerk to be the person responsible for payroll preparations, as well as maintenance of all leave cards. In her absence, a back-up payroll clerk was designated.

- On August 16, 2005, the principal established a two-tiered process for payroll review as follows:
 - Tier 1 – Assistant Principal
 - Tier 2 – Principal
- On August 16, 2005, the principal reviewed with the payroll clerk the circumstances under which “Other” leave status may be utilized.
- On August 16, 2005, the principal directed the payroll clerk to obtain permission from the principal in each instance in which payroll leave cards reflect a “Temporary duty” or “Other” leave status.
- On August 17, 2005, the principal directed the payroll clerk to submit only those leave cards that have been thoroughly completed for the principal’s signature.
- On August 19, 2005, the principal conducted a faculty meeting and reviewed applicable sections of the Payroll Processing Procedures manual with staff members and implemented a procedure for staff when requesting leave, other than sick or personal.
- On August 19, 2005, the principal followed up with the payroll clerk on all above-mentioned issues by reviewing them with her in written format.

The following preventative strategies will be implemented to eliminate audit exceptions in payroll in the future.

- Prior to the approval of the payroll, the principal, in conjunction with the assistant principal and the payroll clerk, will conduct a thorough review and crosscheck of attendance logs, payroll sign-in sheets, leave cards, substitute log and the payroll working roster.
- The principal will check the Daily Payroll Attendance Sheets to ensure that the payroll clerk is noting the type of leave for absent employees on a daily basis.
- The principal will randomly check the substitute log ensuring daily sign-in of substitutes kept by the substitute locator. When checking payroll, the principal will verify a signed leave card for any employee who is absent. Additionally, any correspondence related to the absence will be attached to the leave card and procedure for “Temporary and Other” leave has been followed and prior approval by the principal has been authorized.
- The principal will immediately correct any errors detected during the final review of payroll and will discuss these with the payroll clerk, back-up payroll clerk, and the assistant principal, to ensure that errors are not repeated. Upon correction, the principal will approve the final payroll.

If further information is needed, please do not hesitate to contact me.

 ALK

cc: Dr. Marcos Moran

MEADOWLANE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 4280 West 8 Avenue, Hialeah, Florida 33012

Date School Established: 1957

Grades: PK-5

Principal: Dr. Kevin P. Hart

Bookkeeper: Ms. Gail Renuart

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Bank of America, N.A.	--	0.10	\$ 14,408.98	\$ 9,463.36
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	6,276.35	
	Open-end	3.25		6,406.53
			<u>6,276.35</u>	<u>6,406.53</u>
TOTAL			<u>\$ 20,685.33</u>	<u>\$ 15,869.89</u>

MEADOWLANE ELEMENTARY SCHOOL (Continued)

Internal Funds, Purchasing Credit Card, and Property

The internal funds and purchasing credit card records were properly maintained. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, 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.

Payroll

With respect to the payroll procedures tested, the school was in general compliance with the policies and procedures in the Payroll Processing Procedures manual, except as noted below.

Some school staff may opt ("OPT") to work one or two days, before or after the school year, or during winter/spring recess, with the consent of the principal, in lieu of one or two days specified on the school calendar. Our review of five pay periods disclosed that four teachers and a paraprofessional received "OPT" days that were either not earned or poorly documented. According to the school administration one of the teachers worked a few days in the summer, in lieu of the designated "OPT" work days; and another teacher was present on two of the designated "OPT" work days, but neglected to sign in. Payroll corrections were made at the request of the auditor. In addition, we noted other minor clerical errors in the payroll records, which did not affect the payment of employees. Chapters 1 and 2 of the Payroll Processing Procedures manual establish the procedures for documenting and reporting "OPT" days and for maintaining the payroll records. We recommend compliance with established procedures.

ACCESS CENTER I

SCHOOL - 3141 MEADOWLANE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
TRUST					
FIELD TRIPS	352.72	10,278.50	10,611.50	.00	19.72
LIBRARY	4,135.59	826.51	1,646.37	.00	3,315.73
SPECIAL PURPOSE	1,736.54	4,652.00	3,504.97	2,832.76	5,716.33
UNITED WAY	.00	3,031.00	3,031.00	.00	.00
TRUST	6,224.85	18,788.01	18,793.84	2,832.76	9,051.78
GENERAL					
GENERAL MISCELLA	5,804.80	.00	2,897.86	.00	2,906.94
INTEREST	.00	141.82	.00	.00	141.82
SCHOOL PICTURES	.00	14,568.00	8,902.48	2,832.76-	2,832.76
REPAIR & MAINTEN	.00	.00	247.97	.00	247.97-
GENERAL	5,804.80	14,709.82	12,048.31	2,832.76-	5,633.55
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,000.00	.00	.00	.00	6,000.00
INSTRUCTIONAL MATE	6,000.00	.00	.00	.00	6,000.00
TOTAL	18,029.65	33,497.83	30,842.15	.00	20,685.33

CHECKING	14,408.98	INVESTMENTS	.00	SBMMF	6,276.35	TOTAL	20,685.33
			ACCOUNTS PAYABLE		.00		

REGION CENTER I


SCHOOL - 3141 MEADOWLANE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
FIELD TRIPS 1	19.72	.00	.00	19.72-	.00	
LIBRARY	3,315.73	793.96	836.09	.00	3,273.60	
LOST&DAMAGE TEXT	.00	286.69	286.69	.00	.00	
FIELD TRIPS 3	.00	1,128.75	1,128.75	.00	.00	
FIELD TRIPS 4	.00	2,200.00	2,200.00	.00	.00	
FIELD TRIPS 5	.00	3,052.50	3,052.50	.00	.00	
FIELD TRIPS 6	.00	886.50	886.50	.00	.00	
SPECIAL PURPOSE	5,716.33	1,000.00	8,223.37	2,599.25	1,092.21	
UNITED WAY	.00	3,180.00	3,180.00	.00	.00	
TRUST	9,051.78	12,528.40	19,793.90	2,579.53	4,365.81	
GENERAL						
GENERAL MISCELLA	5,633.55	.00	1,120.60	19.72	4,532.67	
INTEREST	.00	144.11	.00	.00	144.11	
SCHOOL PICTURES	.00	13,905.00	8,707.49	2,599.25-	2,598.26	
REPAIR & MAINTEN	.00	.00	2,941.86	.00	2,941.86-	
GENERAL	5,633.55	14,049.11	12,769.95	2,579.53-	4,333.18	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,000.00	.00	.00	.00	6,000.00	
INSTRUCTIONAL MATE	6,000.00	.00	.00	.00	6,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	2,565.00	1,394.10	.00	1,170.90	
COMMUNITY SCHOOL	.00	2,565.00	1,394.10	.00	1,170.90	
TOTAL	20,685.33	29,142.51	33,957.95	.00	15,869.89	
CHECKING	9,463.36	INVESTMENTS	.00 SBMMF	6,406.53	TOTAL	15,869.89
			ACCOUNTS PAYABLE	.00		

MEMORANDUM

August 24, 2005

TO: Mr. John F. Gilbert, Regional Superintendent
Regional Center I

FROM: Kevin P. Hart, Principal 
Meadowlane Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MEADOWLANE
ELEMENTARY SCHOOL FOR THE 2003-04 AND 2004-2005
FISCAL YEARS**

The principal has taken immediate actions to implement corrective and preventative strategies in response to the cited audit exceptions on the 2003-2004 and 2004-2005 Fiscal Year.

The principal has reviewed and thoroughly discussed the internal funds audit findings as they pertain to the payroll with appropriate personnel. A meeting was held with the payroll clerk to review procedures pertaining to the payroll process using the Payroll Processing Procedures manual as a guide to address this exception.

The principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits. He has designated an assistant principal to assist in reviewing the payroll. During the remainder of the 2005-06 school year, and in the future, the principal will take a more active roll in monitoring payroll procedures and by reviewing and maintaining "OPT" day payroll logs.

The principal will confer with the Regional Center I Business Director and the District's payroll office for support in maintaining compliance with all the guidelines established in the Payroll Processing Procedures manual.

AUDIT EXCEPTION:

Payroll:

The following corrective actions were taken to prevent recurrence of conditions noted in this audit:

- On August 17, 2005, the principal discussed the audit findings with the payroll clerk, the back-up payroll clerk, and the designated assistant principal. The principal also reviewed Chapters 1 and 2 of the Payroll Processing Procedures manual that outlines the areas of deficiency found by the auditor, in order to avoid recurrence.

- The principal thoroughly reviewed the Payroll Processing Procedures manual with the assistant principal (designee) and the payroll clerk and established a back-up system to the payroll clerk to carefully monitor the Daily Payroll Attendance Sheets on “OPT” days, and to make sure they match with the Alternate Planning Days/Work Year form (FM-2832) used to identify personnel who have earned “OPT” days.
- The principal has given written directives to the payroll clerk and the designated assistant principal, outlining procedures for processing daily payroll attendance on “OPT” days to make sure the proper notation of “OPT” has been noted on the Daily Payroll Attendance Sheets and that personnel have truly earned those “OPT” days by reviewing FM-2832. This process will take place every pay period when an “OPT” day is being recorded on the payroll.
- The principal held a faculty meeting on August 17, 2005, on the importance of employees noting their daily attendance on the Daily Payroll Attendance Sheets. Every effort will be made by the principal or designated assistant principal to notify staff members who have not signed in for a particular day.
- The principal also met privately with each staff member who committed the infraction, to speak about the importance of recording staff’s daily attendance accurately each day on the Daily Payroll Attendance Sheets.
- The principal has issued written directions to the payroll clerk to complete an Application for Leave card for staff reporting “OPT day” and note under “comment” “OPT day” during that “OPT” day pay period.

The following preventative strategies have been implemented to avoid audit exceptions in payroll in the future:

- The principal, prior to the approval of each payroll, will meet with the payroll clerk and the assistant principal to do a final review of the payroll records to ensure that the proper payment is made to those personnel who have earned “OPT” days during that pay period.
- The principal will randomly check the Daily Payroll Attendance Sheets to ensure that the payroll clerk is noting the type of leave for absent employees on a daily basis.

- The principal, prior to approving the payroll, will personally review the FM-2832 log to ensure that all personnel have earned the “OPT” day for which he is approving on the payroll. Additionally, he will make sure that the Daily Payroll Attendance Sheets have been duly noted with the word “OPT” by the employee who has earned the “OPT” day.
- The principal will correct any errors detected during the final review of the payroll and issue a written directive to the payroll clerk and the assistant principal to reduce recurrence.

Thank you for your attention to this matter. Should you need any further information, please contact me at (305) 822-0665.

cc: Dr. Marcos M. Moran

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

PROFILE OF THE SCHOOL

Address: 14100 N.W. 89 Avenue, Miami, Florida 33016

Date School Established: 1995

Grades: 9-12

Principal During Audit Period: Dr. Marcos M. Moran (Through June 2005; presently
Business/Personnel Administrative
Director at Regional Center I)

Current Principal: Mr. Carlos Artime

Treasurer: Ms. Indira Quintana

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N.A.	--	--	\$ 30,445.23
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>392,713.37</u>
TOTAL			<u><u>\$423,158.60</u></u>

AUDIT OPINION

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

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 25

ACCESS CENTER I
 SCHOOL - 7751 BARBARA GOLEMAN SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	38,948.39	52,792.68	80,935.63	56,451.43	67,256.87
MUSIC	3,678.56	4,216.00	1,726.70	200.00-	5,967.86
CLASSES AND CLUBS	107,836.08	395,742.12	375,225.36	9,484.24	137,837.08
TRUST	47,458.93	239,867.69	279,516.99	55,670.94	63,480.57
PROPERTY DEPOSITS	8,740.18	5,049.00	7,675.76	407.78-	5,705.64
INSTRUCTIONAL AIDS	10,825.86	28,409.26	23,767.07	120.00-	15,348.05
GENERAL	108,493.37	231,455.34	107,337.93	119,430.86-	113,179.92
INSTRUCTIONAL MATE	15,995.83	74,548.06	76,742.26	1,447.97-	12,353.66
COMMUNITY SCHOOL	844.17	17,639.48	18,364.81	228.00	346.84
PRODUCTION/SERVICE	800.41	22,770.00	21,660.30	228.00-	1,682.11
TOTAL	343,621.78	1,072,489.63	992,952.81	.00	423,158.60

CHECKING	30,445.23	INVESTMENTS	.00	SBMHF	392,713.37	TOTAL	423,158.60
			ACCOUNTS PAYABLE		.00		

HENRY H. FILER MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 531 West 29th Street, Hialeah, Florida 33012

Date School Established: 1956

Grades: 6-8

Principal During Audit Period: Mr. Carlos Artime (Through June 2005; presently at
Barbara Goleman Senior High School)

Current Principal: Mr. Luis E. Diaz

Treasurer: Ms. Yamilee Diaz

Community School Assistant Principal: Mr. Cesar Rivero

Community School Secretaries: Ms. Yamilka Galue (Through July 2004)
Ms. Jeanette Sanchez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Bank of America, N.A.	--	0.10	\$ 3,165.62	\$ 8,648.56
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	27,325.37	
	Open-end	3.25		19,835.13
TOTAL			<u>\$ 30,490.99</u>	<u>\$ 28,483.69</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 20

ACCESS CENTER I
 SCHOOL - 6171 HENRY H. FILER MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,363.22	4,427.00	4,511.16	.00	1,279.06
CLASSES AND CLUBS	13,892.38	25,185.14	26,450.82	1,683.00	14,309.70
TRUST	1,156.02	8,756.39	10,555.36	2,277.73	1,634.78
PROPERTY DEPOSITS	1,033.33	594.75	.00	.00	1,628.08
INSTRUCTIONAL AIDS	3,610.08	516.00	1,093.93	.00	3,032.15
GENERAL	5,067.31	9,428.04	8,570.60	3,960.73	1,964.02
INSTRUCTIONAL MATE	5,909.29	17,959.60	17,292.87	.00	6,576.02
COMMUNITY SCHOOL	315.18	10,533.00	10,781.00	.00	67.18
TOTAL	32,346.81	77,399.92	79,255.74	.00	30,490.99

CHECKING	3,165.62	INVESTMENTS	.00	SBMMF	27,325.37	TOTAL	30,490.99
				ACCOUNTS PAYABLE	.00		

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 9

ACCESS CENTER I
 SCHOOL - 6171 HENRY H. FILER MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	195.00	.00	195.00-
MUSIC	1,279.06	2,901.50	3,730.60	.00	449.96
CLASSES AND CLUBS	14,309.70	28,891.50	27,984.93	1,383.00-	13,833.27
TRUST	1,634.78	4,455.42	8,092.59	4,769.66	2,767.27
PROPERTY DEPOSITS	1,628.08	110.50	.00	.00	1,738.58
INSTRUCTIONAL AIDS	3,032.15	424.00	1,040.95	.00	2,415.20
GENERAL	1,964.02	7,308.48	4,633.61	2,324.38-	2,314.51
INSTRUCTIONAL MATE	6,576.02	18,763.60	19,184.62	1,062.28-	5,092.72
COMMUNITY SCHOOL	67.18	11,848.00	11,848.00	.00	67.18
TOTAL	30,490.99	74,703.00	76,710.30	.00	28,483.69

CHECKING	8,648.56	INVESTMENTS	.00	SBMMF	19,835.13	TOTAL	28,483.69
		ACCOUNTS PAYABLE	.00		.00		

JOSÉ MARTÍ MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 5701 West 24th Avenue, Hialeah, Florida 33016

Date School Established: 1987

Grades: 6-8

Principals: Mr. Lorenzo Ladaga (Through August 2003; presently at Hialeah Senior High School)
Mr. Jose Bueno

Treasurers: Ms. Susana Aguilera (Through August 2003)
Ms. Ivonne Mesa (Through October 2003)
Ms. Hilda Sierra (Through October 2004)
Ms. Ivonne Mesa

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Mellon United National Bank	--	0.25	\$ 31,647.98	
	--	0.50		\$ 39,614.75
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	24,441.63	
	Open-end	3.25		24,948.62
TOTAL			<u>\$ 56,089.61</u>	<u>\$ 64,563.37</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 23

ACCESS CENTER I
 SCHOOL - 6421 JOSE MARTI MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
MUSIC	1,527.34	15,362.80	15,044.48	771.00	2,616.66
CLASSES AND CLUBS	22,456.01	46,255.74	44,183.80	542.00-	23,985.95
TRUST	3,205.41	26,760.15	29,911.22	3,389.21	3,443.55
PROPERTY DEPOSITS	7,005.86	1,806.00	2,257.93	.00	6,553.93
INSTRUCTIONAL AIDS	5,391.98	5,595.50	4,049.65	.00	6,937.83
GENERAL	6,799.79	10,710.59	9,322.51	3,618.21-	4,569.66
INSTRUCTIONAL MATE	14,000.00	27,373.79	33,391.76	.00	7,982.03
TOTAL	60,386.39	133,864.57	138,161.35	.00	56,089.61

CHECKING	31,647.98	INVESTMENTS	.00	SBMMF	24,441.63	TOTAL	56,089.61
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER I
 SCHOOL - 6421 JOSE MARTI MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	20.00	405.00	385.00	.00
MUSIC	2,616.66	2,254.00	2,027.79	324.67-	2,518.20
CLASSES AND CLUBS	23,985.95	24,100.63	20,972.48	523.95-	26,590.15
TRUST	3,443.55	53,594.02	60,362.86	11,045.04	7,719.75
PROPERTY DEPOSITS	6,553.93	5,367.60	5,327.95	6,000.00-	593.58
INSTRUCTIONAL AIDS	6,937.83	4,677.00	1,730.60	1,509.34-	8,374.89
GENERAL	4,569.66	23,269.27	11,437.46	3,072.08-	13,329.39
INSTRUCTIONAL MATE	7,982.03	38,564.02	41,108.64	.00	5,437.41
TOTAL	56,089.61	151,846.54	143,372.78	.00	64,563.37

CHECKING	39,614.75	INVESTMENTS	.00	SBMMF	24,948.62	TOTAL	64,563.37
		ACCOUNTS PAYABLE	.00		.00		

MIAMI LAKES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6425 Miami Lakeway North, Miami Lakes, Florida 33014

Date School Established: 1976

Grades: 6-8

Principals During Audit Period: Ms. Evelyn C. Harrison (Through July 2003; presently at
Barbara Hawkins Elementary School)

Ms. Barbara Mendizabal (Through June 2005; presently at
Rubén Darío Middle School)

Current Principal: Mr. Joaquin P. Hernandez

Treasurer: Ms. Barbara Valentin

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Mellon United National Bank	--	0.25	\$22,295.28	
	--	0.50		\$10,617.34
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	72,650.25	
	Open-end	3.25		74,157.26
TOTAL			<u>\$94,945.53</u>	<u>\$84,774.60</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 24

ACCESS CENTER I
 SCHOOL - 6501 MIAMI LAKES MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	366.02	1,571.55	1,311.33	.00	626.24
CLASSES AND CLUBS	12,572.31	75,658.54	75,032.90	829.40	14,027.35
TRUST	32,430.75	77,726.31	81,328.20	822.06	29,650.92
PROPERTY DEPOSITS	2,364.46	1,755.00	2,286.56	.00	1,832.90
SCHOOL STORE	40.63	.00	.00	40.63-	.00
INSTRUCTIONAL AIDS	4,058.32	2,471.25	2,702.92	167.16-	3,659.49
GENERAL	41,598.05	12,505.17	14,343.15	1,443.67-	38,316.40
INSTRUCTIONAL MATE	6,884.67	16,449.83	16,502.27	.00	6,832.23
TOTAL	100,315.21	188,137.65	193,507.33	.00	94,945.53

CHECKING	22,295.28	INVESTMENTS	.00	SBMMF	72,650.25	TOTAL	94,945.53
		ACCOUNTS PAYABLE	.00		.00		

ACCESS CENTER I
 SCHOOL - 6501 MIAMI LAKES MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	300.00	300.00	.00
MUSIC	626.24	6,514.66	4,271.94	.00	2,868.96
CLASSES AND CLUBS	14,027.35	36,441.95	39,188.74	547.68	11,828.24
TRUST	29,650.92	76,519.81	78,534.62	1,351.21	28,987.32
PROPERTY DEPOSITS	1,832.90	1,461.00	1,593.63	.00	1,700.27
INSTRUCTIONAL AIDS	3,659.49	3,352.50	6,303.21	.00	708.78
GENERAL	38,316.40	10,981.00	13,584.23	2,198.89	33,514.28
INSTRUCTIONAL MATE	6,832.23	19,661.20	21,326.68	.00	5,166.75
TOTAL	94,945.53	154,932.12	165,103.05	.00	84,774.60

CHECKING	10,617.34	INVESTMENTS	.00	SBMMF	74,157.26	TOTAL	84,774.60
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1025 West 56 Street, Hialeah, Florida 33012

Date School Established: 1957

Grades: 6-8

Principal: Ms. Melissa C. Wolin

Treasurer: Ms. Gisela C. Colon

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N.A.	--	1.37	\$ 29,433.51
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>28,014.80</u>
TOTAL			<u><u>\$ 57,448.31</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I
 SCHOOL - 6681 PALM SPRINGS MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	15.00	375.00	360.00	.00
MUSIC	998.33	2,078.00	1,351.35	.00	1,724.98
CLASSES AND CLUBS	24,716.64	85,585.37	71,387.70	10,852.06-	28,062.25
TRUST	4,749.10	56,364.48	70,356.06	11,337.81	2,095.33
PROPERTY DEPOSITS	984.99	1,800.00	1,932.65	.00	852.34
INSTRUCTIONAL AIDS	2,837.89	3,062.00	3,366.70	.00	2,533.19
GENERAL	5,930.13	19,167.06	12,936.57	845.75-	11,314.87
INSTRUCTIONAL MATE	11,427.03	21,126.88	21,688.56	.00	10,865.35
TOTAL	51,644.11	189,198.79	183,394.59	.00	57,448.31

CHECKING	29,433.51	INVESTMENTS	.00	SBMMF	28,014.80	TOTAL	57,448.31
			ACCOUNTS PAYABLE		.00		

JOHN G. DUPUIS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1150 West 59 Place, Hialeah, Florida 33012

Date School Established: 1958

Grades: PK-5

Principal: Ms. Angela H. Santos

Bookkeeper: Ms. Danila Hutchinson

After School Care Program Manager: Ms. Sharon Joyce

After School Care Program Secretary: Ms. Gloria Lasserre

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Wachovia Bank, N.A.	--	0.10	\$ 7,453.65	
	--	1.36		\$ 2,873.06
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	17,444.17	
	Open-end	3.25		17,806.01
TOTAL			<u>\$ 24,897.82</u>	<u>\$ 20,679.07</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I

SCHOOL - 1481 JOHN G. DUPUIS ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	224.28	.00	.00	.00	224.28
GIFTED	110.08	2,568.09	2,137.54	486.10	1,026.73
FUTURE EDUCATORS	30.25	.00	.00	.00	30.25
FIRST GRADE	119.78	1,989.00	1,640.00	.00	468.78
SECOND GRADE	514.01	623.00	625.20	.00	511.81
THIRD GRADE	776.42	8.00	.00	.00	784.42
FOURTH GRADE	191.80	.00	.00	.00	191.80
FIFTH GRADE	182.11	27,120.95	27,070.00	.00	233.06
ESE (EXCEP EDUC)	165.18	.00	.00	.00	165.18
KINDERGARTEN	719.62	1,442.95	1,550.02	.00	612.55
CLASSES AND CLUBS	3,033.53	33,751.99	33,022.76	486.10	4,248.86
TRUST					
AWARDS	160.17	.00	.00	.00	160.17
DONATIONS	196.40	34.84	.00	.00	231.24
FIELD TRIPS	1,053.81	1,209.00	1,325.33	.00	937.48
LIBRARY	506.57	364.03	489.44	.00	381.16
LOST&DAMAGE TEXT	.00	38.77	38.77	.00	.00
SPECIAL PURPOSE	1,159.35	30.00	1,567.79	1,493.65	1,115.21
UNCLAIMED STALE-	4.00	.00	4.00	32.20	32.20
UNITED WAY	.00	896.00	896.00	.00	.00
YOUTH FAIR TICKE	.00	4,861.00	4,374.90	486.10-	.00
TRUST	3,080.30	7,433.64	8,696.23	1,039.75	2,857.46
GENERAL					
GENERAL MISCELLA	7,928.81	30.00	2,076.92	.00	5,881.89
INTEREST	.00	383.33	.00	.00	383.33
SCHOOL PICTURES	.00	7,991.00	5,003.71	1,493.65-	1,493.64
DONATIONS	.00	167.87	.00	.00	167.87
GENERAL	7,928.81	8,572.20	7,080.63	1,493.65-	7,926.73
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,691.28	14,158.36	11,136.09	.00	9,713.55
INSTRUCTIONAL MATE	6,691.28	14,158.36	11,136.09	.00	9,713.55
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	102,618.32	102,586.12	32.20-	.00
COMM SCHL-ACTIVI	449.75	600.00	898.53	.00	151.22
SUBSIDIZED CHILD	.00	21,913.20	21,913.20	.00	.00
COMMUNITY SCHOOL	449.75	125,131.52	125,397.85	32.20-	151.22
TOTAL	21,183.67	189,047.71	185,333.56	.00	24,897.82

CHECKING	7,453.65	INVESTMENTS	.00	SBMMF	17,444.17	TOTAL	24,897.82
			ACCOUNTS PAYABLE		.00		

REGION CENTER I

SCHOOL - 1481 JOHN G. DUPUIS ELEMENT

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
PHYSICAL EDUCATI	224.28	1,478.97	804.34	.00	898.91
GIFTED	1,026.73	1,071.24	1,521.34	.00	576.63
FUTURE EDUCATORS	30.25	.00	.00	.00	30.25
FIRST GRADE	468.78	.00	.00	.00	468.78
SECOND GRADE	511.81	.00	241.50	.00	270.31
THIRD GRADE	784.42	.00	.00	.00	784.42
FOURTH GRADE	191.80	.00	.00	.00	191.80
FIFTH GRADE	233.06	6,410.00	100.00	6,410.00-	133.06
ESE (EXCEP EDUC)	165.18	.00	25.00	.00	140.18
KINDERGARTEN	612.55	2,337.65	1,728.95	200.00	1,421.25
CLASSES AND CLUBS	4,248.86	11,297.86	4,421.13	6,210.00-	4,915.59
TRUST					
AWARDS	160.17	.00	.00	.00	160.17
DONATIONS	231.24	434.61	.00	.00	665.85
FIELD TRIPS 1	937.48	768.00	568.00	1,137.48-	.00
LIBRARY	381.16	4,816.43	4,149.41	.00	1,048.18
LOST&DAMAGE TEXT	.00	.00	148.99	.00	148.99-
SPECIAL PURPOSE	1,115.21	25.00	2,124.47	1,418.88	434.62
UNCLAIMED STALE-	32.20	.00	32.20	4.00	4.00
UNITED WAY	.00	2,151.64	2,151.64	.00	.00
YOUTH FAIR TICKE	.00	4,744.00	4,512.70	.00	231.30
FIELD TRIPS 23	.00	144.00	144.00	.00	.00
FIELD TRIPS D-OU	.00	20,300.00	26,610.00	6,410.00	100.00
TRUST	2,857.46	33,383.68	40,441.41	6,695.40	2,495.13
GENERAL					
GENERAL MISCELLA	7,926.73	94.21	5,565.65	937.48	3,392.77
INTEREST	.00	476.01	.00	.00	476.01
SCHOOL PICTURES	.00	7,591.00	4,753.24	1,418.88-	1,418.88
STUDENT TRAVEL/S	.00	.00	150.00	.00	150.00-
GENERAL	7,926.73	8,161.22	10,468.89	481.40-	5,137.66
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,713.55	9,630.88	11,313.16	.00	8,031.27
INSTRUCTIONAL MATE	9,713.55	9,630.88	11,313.16	.00	8,031.27
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	114,533.31	114,529.31	4.00-	.00
COMM SCHL-ACTIVI	151.22	582.00	633.80	.00	99.42
SUBSIDIZED CHILD	.00	1,133.60	1,133.60	.00	.00
COMMUNITY SCHOOL	151.22	116,248.91	116,296.71	4.00-	99.42
TOTAL	24,897.82	178,722.55	182,941.30	.00	20,679.07

CHECKING 2,873.06 INVESTMENTS .00 SBMMF 17,806.01 TOTAL 20,679.07
 ACCOUNTS PAYABLE .00

AMELIA EARHART ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 5987 East 7th Avenue, Hialeah, Florida 33013

Date School Established: 1964

Grades: PK-6

Principal: Dr. Ada B. Hernandez

Bookkeeper: Ms. Daisy Egipciaco

After School Care Program Manager: Ms. Maria Quiroga

After School Care Secretary: Ms. Gisela Rodriguez (Part-time)

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Bank of America, N.A.	--	--	\$ 2,912.82	\$ 2,299.22
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	14,165.72	
	Open-end	3.25		14,459.57
TOTAL			<u>\$ 17,078.54</u>	<u>\$ 16,758.79</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I

SCHOOL - 1521 AMELIA EARHART ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	204.54	550.00	683.55	.00	70.99	
FIELD TRIPS	833.57	6,413.50	6,684.80	612.27-	.00	
LIBRARY	128.84	5,591.57	5,688.29	.00	32.12	
LOST&DAMAGE TEXT	.00	242.41	242.41	.00	.00	
SPECIAL PURPOSE	2,399.13	.00	2,858.78	1,304.62	844.97	
UNITED WAY	.00	598.76	598.76	.00	.00	
DONATION TWO	2,000.00	.00	1,786.70	.00	213.30	
GRANTS 1	900.00	.00	900.00	.00	.00	
SCHOOL SPECIAL P	43.15	.00	.00	43.15-	.00	
FIELD TRIPS 2	.89	.00	.00	.89-	.00	
TRUST	6,560.12	13,396.24	19,443.29	648.31	1,161.38	
GENERAL						
GENERAL MISCELLA	5,799.20	.00	1,314.96	656.31	5,140.55	
INTEREST	.00	290.36	.00	.00	290.36	
SCHOOL PICTURES	.00	6,978.00	4,377.77	1,304.62-	1,295.61	
TRAVEL	.00	.00	275.00	.00	275.00-	
GENERAL	5,799.20	7,268.36	5,967.73	648.31-	6,451.52	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,252.09	13,911.58	10,769.06	.00	9,394.61	
INSTRUCTIONAL MATE	6,252.09	13,911.58	10,769.06	.00	9,394.61	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	81,961.60	81,961.60	.00	.00	
COMM SCHL-FIELD	84.00	.00	.00	84.00-	.00	
COMM SCHL-ACTIVI	301.28	890.63	1,204.88	84.00	71.03	
SUBSIDIZED CHILD	.00	21,378.00	21,378.00	.00	.00	
COMMUNITY SCHOOL	385.28	104,230.23	104,544.48	.00	71.03	
TOTAL	18,996.69	138,806.41	140,724.56	.00	17,078.54	
CHECKING	2,912.82	INVESTMENTS	.00 SBMMF	14,165.72	TOTAL	17,078.54
			ACCOUNTS PAYABLE	.00		

REGION CENTER I

SCHOOL - 1521 AMELIA EARHART ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	70.99	350.00	368.18	.00	52.81	
FIELD TRIPS 1	.00	583.00	540.00	43.00-	.00	
LIBRARY	32.12	3,941.54	3,528.88	679.95	1,124.73	
LOST&DAMAGE TEXT	.00	58.11	58.11	.00	.00	
FIELD TRIPS 2	.00	1,657.00	1,657.00	.00	.00	
FIELD TRIPS 3	.00	357.00	335.00	22.00-	.00	
FIELD TRIPS 4	.00	500.00	426.00	74.00-	.00	
FIELD TRIPS 6	.00	1,343.00	1,309.00	34.00-	.00	
FIELD TRIPS 7	.00	490.00	490.00	.00	.00	
FIELD TRIPS 8	.00	256.00	248.00	8.00-	.00	
SPECIAL PURPOSE	844.97	.00	2,153.16	1,443.05	134.86	
UNITED WAY	.00	838.75	838.75	.00	.00	
BOOK FAIR	.00	2,910.22	2,230.27	679.95-	.00	
DONATION TWO	213.30	.00	213.30	.00	.00	
TRUST	1,161.38	13,284.62	14,395.65	1,262.05	1,312.40	
GENERAL						
GENERAL MISCELLA	6,451.52	10.00	1,705.25	181.00	4,937.27	
CASH OVER & SHOR	.00	8.00	.00	.00	8.00	
INTEREST	.00	293.85	.00	.00	293.85	
SCHOOL PICTURES	.00	7,851.00	4,914.95	1,443.05-	1,493.00	
GENERAL	6,451.52	8,162.85	6,620.20	1,262.05-	6,732.12	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,394.61	7,558.58	8,321.56	.00	8,631.63	
INSTRUCTIONAL MATE	9,394.61	7,558.58	8,321.56	.00	8,631.63	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	83,061.80	83,061.80	.00	.00	
COMM SCHL-ACTIVI	71.03	160.00	148.39	.00	82.64	
COMMUNITY SCHOOL	71.03	83,221.80	83,210.19	.00	82.64	
TOTAL	17,078.54	112,227.85	112,547.60	.00	16,758.79	
CHECKING	2,299.22	INVESTMENTS	.00 SBMMF	14,459.57	TOTAL	16,758.79
			ACCOUNTS PAYABLE	.00		

HIALEAH GARDENS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 9702 NW 130 Street, Hialeah, Florida 33016

Date School Established: 1994

Grades: PK-5

Principal: Mr. Jose L. Dotres

Bookkeeper: Ms. Marlen Carrero

After School Care Program Managers: Mr. Jesus Del Corro
Ms. Maite Bedoya

After School Care Program Secretaries: Ms. Rina Gonzalez (Through July 2005)
Ms. Magaly Martinez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Wachovia Bank, N.A.	--	0.10	\$ 5,092.95	
	--	1.36		\$ 9,494.13
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	5,235.39	
	Open-end	3.25		5,343.98
TOTAL			<u>\$ 10,328.34</u>	<u>\$ 14,838.11</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I

SCHOOL - 2111 HIALEAH GARDENS ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
MUSIC							
BAND ACTIVITY	66.71	.00	.00	.00	66.71		
MUSIC	66.71	.00	.00	.00	66.71		
CLASSES AND CLUBS							
GIFTED	9.30	.00	.00	9.30-	.00		
STUDENT COUNCIL	17.34	.00	.00	17.34-	.00		
ESE - 3	53.25	.00	.00	53.25-	.00		
KINDERGARTEN	224.78	.00	.00	224.78-	.00		
FIELD TRIPS	147.15	.00	.00	147.15-	.00		
PRE-KINDER	73.00	.00	.00	73.00-	.00		
CLASSES AND CLUBS	524.82	.00	.00	524.82-	.00		
TRUST							
DONATIONS	495.16	67.14	450.00	.00	112.30		
FIELD TRIPS	2,285.93	15,742.99	17,587.84	.00	441.08		
LIBRARY	318.77	759.08	2,689.29	2,106.59	495.15		
LOST&DAMAGE TEXT	.00	586.88	586.88	.00	.00		
SPECIAL PURPOSE	530.64	2,758.01	6,412.36	3,536.07	412.36		
UNCLAIMED STALE-	8.95	.00	8.95	32.55	32.55		
UNITED WAY	.00	2,808.61	2,808.61	.00	.00		
BOOK FAIR	.00	11,333.10	9,214.76	2,118.34-	.00		
MUSIC	317.81	868.65	918.34	.00	268.12		
DONATION TWO	110.80	.00	110.80	.00	.00		
TRUST	4,068.06	34,924.46	40,737.83	3,556.87	1,761.56		
GENERAL							
GENERAL MISCELLA	4,523.91	.00	4,311.92	548.44	760.43		
CASH OVER & SHOR	.00	1.41-	.00	.00	1.41-		
INTEREST	.00	210.16	.00	.00	210.16		
SCHOOL PICTURES	.00	19,547.00	12,263.95	3,554.07-	3,728.98		
TRAVEL	.00	.00	414.00	.00	414.00-		
RECYCLING COMMIS	.00	52.00	.00	.00	52.00		
GENERAL	4,523.91	19,807.75	16,989.87	3,005.63-	4,336.16		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,764.74	3,816.31	6,775.78	.00	2,805.27		
INSTRUCTIONAL MATE	5,764.74	3,816.31	6,775.78	.00	2,805.27		
COMMUNITY SCHOOL							
VANDALISM	23.62	.00	.00	23.62-	.00		
BEFORE/AFTER SCH	.00	261,711.20	261,708.40	2.80-	.00		
COMM SCHL-ACTIVI	998.13	4,302.03	3,941.52	.00	1,358.64		
SUBSIDIZED CHILD	.00	53,532.20	53,532.20	.00	.00		
COMMUNITY SCHOOL	1,021.75	319,545.43	319,182.12	26.42-	1,358.64		
TOTAL	15,969.99	378,093.95	383,735.60	.00	10,328.34		
CHECKING	5,092.95	INVESTMENTS	.00	SBMMF	5,235.39	TOTAL	10,328.34
			ACCOUNTS PAYABLE	.00			

REGION CENTER I

SCHOOL - 2111 HIALEAH GARDENS ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
MUSIC						
BAND ACTIVITY	66.71	.00	.00	.00	66.71	
MUSIC	66.71	.00	.00	.00	66.71	
TRUST						
DONATIONS	112.30	500.00	566.61	.00	45.69	
FIELD TRIPS 1	441.08	.00	.00	441.08-	.00	
LIBRARY	495.15	1,011.03	1,115.14	3,038.48	3,429.52	
LOST&DAMAGE TEXT	.00	2,495.25	2,495.25	.00	.00	
FIELD TRIPS 3	.00	5,485.25	5,480.13	.00	5.12	
FIELD TRIPS 4	.00	1,943.00	1,918.00	.00	25.00	
FIELD TRIPS 5	.00	3,148.00	3,008.00	.00	140.00	
FIELD TRIPS 6	.00	2,194.50	2,194.50	.00	.00	
FIELD TRIPS 7	.00	1,698.50	1,698.50	.00	.00	
FIELD TRIPS 8	.00	1,263.50	1,263.50	.00	.00	
SPECIAL PURPOSE	412.36	1,874.75	5,543.20	3,703.91	447.82	
UNCLAIMED STALE-	32.55	.00	55.26	128.45	105.74	
UNITED WAY	.00	4,221.77	4,221.77	.00	.00	
BOOK FAIR	.00	11,102.76	7,989.83	3,112.93-	.00	
MUSIC	268.12	1,306.95	1,278.85	.00	296.22	
VANDALISM	.00	801.00	739.17	.00	61.83	
TRUST	1,761.56	39,046.26	39,567.71	3,316.83	4,556.94	
GENERAL						
GENERAL MISCELLA	4,336.16	.00	4,827.49	441.08	50.25-	
CASH OVER & SHOR	.00	21.70-	.00	.00	21.70-	
INTEREST	.00	309.99	.00	.00	309.99	
SCHOOL PICTURES	.00	20,092.00	12,660.15	3,727.91-	3,703.94	
REGISTRATION FEE	.00	.00	600.00	.00	600.00-	
GENERAL	4,336.16	20,380.29	18,087.64	3,286.83-	3,341.98	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,805.27	10,107.01	7,557.96	.00	5,354.32	
INSTRUCTIONAL MATE	2,805.27	10,107.01	7,557.96	.00	5,354.32	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	302,028.15	301,998.15	30.00-	.00	
COMM SCHL-ACTIVI	1,358.64	5,180.00	5,020.48	.00	1,518.16	
SUBSIDIZED CHILD	.00	235.20	235.20	.00	.00	
COMMUNITY SCHOOL	1,358.64	307,443.35	307,253.83	30.00-	1,518.16	
TOTAL	10,328.34	376,976.91	372,467.14	.00	14,838.11	

CHECKING	9,494.13	INVESTMENTS	.00 SBMMF	5,343.98	TOTAL	14,838.11
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 5000 N. W. 177 Street, Opa-locka, Florida 33055

Date School Established: 1959

Grades: PK-5

Principal During Audit Period: Dr. Ruthann Marleaux (Through July 2005; retired)

Current Principal: Dr. Thomas W. Frederick

Bookkeeper: Ms. Evelyn Rogers

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 12,647.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,875.09</u>
TOTAL			<u><u>\$ 24,522.27</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. 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 I

SCHOOL - 3861 NORTH GLADE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	75.17	.00	.00	.00	75.17
SECOND GRADE	22.00	.00	.00	.00	22.00
FOURTH GRADE	19.50	.00	.00	.00	19.50
FIFTH GRADE	165.50	.00	.00	.00	165.50
ESE - 3	47.00	.00	.00	.00	47.00
INTEREST CLUB 1	8.25	.00	.00	.00	8.25
KINDERGARTEN	.40	.00	.00	.00	.40
CLASSES AND CLUBS	337.82	.00	.00	.00	337.82
TRUST					
DONATIONS	13.76	.00	.00	.00	13.76
FIELD TRIPS 1	1,162.40	2,791.00	2,729.75	1,162.40-	61.25
LIBRARY	513.94	287.92	524.03	.00	277.83
FIELD TRIPS 2	.00	763.00	733.00	.00	30.00
FIELD TRIPS 3	.00	1,155.00	1,117.00	.00	38.00
FIELD TRIPS 4	.00	364.00	333.00	.00	31.00
FIELD TRIPS 5	.00	762.00	712.00	.00	50.00
FIELD TRIPS 7	.00	1,539.00	1,451.00	.00	88.00
FIELD TRIPS 10	.00	393.50	377.00	.00	16.50
SPECIAL PURPOSE	2,077.80	.00	938.95	618.51	1,757.36
UNCLAIMED STALE-	.00	.00	.00	36.00	36.00
UNITED WAY	.00	2,034.50	2,034.50	.00	.00
VANDALISM	147.00	.00	.00	.00	147.00
DONATION TWO	4,646.00	.00	189.00	.00	4,457.00
FIELD TRIPS G-OU	15.00	.00	.00	15.00-	.00
TRUST	8,575.90	10,089.92	11,139.23	522.89-	7,003.70
GENERAL					
GENERAL MISCELLA	4,521.20	.00	.00	1,141.40	5,662.60
INTEREST	.00	254.46	.00	.00	254.46
SCHOOL PICTURES	.00	4,497.00	2,831.34	618.51-	1,047.15
DONATIONS	.00	745.90	.00	.00	745.90
RECYCLING COMMIS	.00	84.00	.00	.00	84.00
GENERAL	4,521.20	5,581.36	2,831.34	522.89	7,794.11
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,789.27	210.73	2,116.36	.00	7,883.64
INSTRUCTIONAL MATE	9,789.27	210.73	2,116.36	.00	7,883.64
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,503.00	.00	.00	1,503.00
COMMUNITY SCHOOL	.00	1,503.00	.00	.00	1,503.00
TOTAL	23,224.19	17,385.01	16,086.93	.00	24,522.27

CHECKING 12,647.18 INVESTMENTS .00 SBMMF 11,875.09 TOTAL 24,522.27
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 5700 West 24 Avenue, Hialeah, Florida 33016

Date School Established: 1986

Grades: PK-5

Principal During Audit Period: Mr. Carlos A. Diaz (Through June 2005; presently at Christina M. Eve Elementary School)

Current Principal: Mr. John C. Lux

Bookkeepers: Ms. Mildred Medina (Through August 2004)
Ms. Angela Hopkins

After-School Care Program Managers: Mr. David Osborn
Ms. Leticia Figueroa

After-School Care Program Secretaries: Ms. Ana Moya (Through September 2004)
Ms. Elaine Thomas (Through March 2005)
Ms. Wendy Lezcano

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 2,439.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,767.33</u>
TOTAL			<u><u>\$ 9,206.71</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. 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 I

SCHOOL - 5021 BEN SHEPPARD ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	67.00	.00	.00	67.00-	.00		
LANGUAGE ARTS	145.91	.00	.00	145.91-	.00		
CLASSES AND CLUBS	212.91	.00	.00	212.91-	.00		
TRUST							
AWARDS	119.60	.00	.00	.00	119.60		
DONATIONS	3,366.10	.00	2,911.50	.00	454.60		
FIELD TRIPS 1	172.64	260.00	260.00	172.64-	.00		
LIBRARY	800.10	912.15	903.66	38.97-	769.62		
LOST&DAMAGE TEXT	.00	319.26	358.23	38.97	.00		
FIELD TRIPS 2	.00	2,925.14	2,925.14	.00	.00		
FIELD TRIPS 4	.00	1,484.00	1,484.00	.00	.00		
FIELD TRIPS 5	.00	1,589.00	1,589.00	.00	.00		
FIELD TRIPS 6	.00	2,514.00	2,512.00	2.00-	.00		
FIELD TRIPS 7	.00	7,912.75	7,964.60	51.85	.00		
SPECIAL PURPOSE	13.67	.00	1,849.36	2,020.75	185.06		
UNITED WAY	.00	2,111.51	2,111.51	.00	.00		
VANDALISM	52.82	.00	52.82	.00	.00		
GRANTS 1	.00	1,500.00	.00	1,500.00-	.00		
TRUST	4,524.93	21,527.81	24,921.82	397.96	1,528.88		
GENERAL							
GENERAL MISCELLA	2,348.68	.00	1,063.27	335.70	1,621.11		
INTEREST	.00	137.53	.00	.00	137.53		
SCHOOL PICTURES	.00	10,851.00	6,809.50	2,020.75-	2,020.75		
REPAIR & MAINTEN	.00	.00	1,364.00	.00	1,364.00-		
EQUIPMENT	.00	.00	1,441.56	1,500.00	58.44		
GENERAL	2,348.68	10,988.53	10,678.33	185.05-	2,473.83		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,194.65	15,274.99	16,692.46	.00	3,777.18		
INSTRUCTIONAL MATE	5,194.65	15,274.99	16,692.46	.00	3,777.18		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	212,005.95	212,005.95	.00	.00		
COMM SCHL-ACTIVI	586.27	3,798.00	2,957.45	.00	1,426.82		
SUBSIDIZED CHILD	.00	748.00	748.00	.00	.00		
COMMUNITY SCHOOL	586.27	216,551.95	215,711.40	.00	1,426.82		
TOTAL	12,867.44	264,343.28	268,004.01	.00	9,206.71		
CHECKING	2,439.38	INVESTMENTS	.00	SBMMF	6,767.33	TOTAL	9,206.71
			ACCOUNTS PAYABLE	.00			

CHARLES D. WYCHE, JR. ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 5241 N. W. 195 Drive, Miami, Florida 33055

Date School Established: 1997

Grades: K-5

Principal: Ms. Patricia B. Urban

Bookkeepers: Ms. Diana T. Schmidt (Through August 2004)
Ms. Barbara Adroyer (Through January 2005)
Ms. Diana T. Schmidt

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Bank of America, N.A.	--	--	\$ 4,703.28	\$ 7,168.56
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	9,115.06	
	Open-end	3.25		9,304.15
TOTAL			<u>\$ 13,818.34</u>	<u>\$ 16,472.71</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I
 SCHOOL - 5991 CHARLES DAVID WYCHE, J

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
ITALIAN CLUB	16.00	.00	.00	.00	16.00	
FIRST GRADE	.00	2,286.00	2,282.50	.00	3.50	
SECOND GRADE	130.00	.00	.00	.00	130.00	
THIRD GRADE	28.00	.00	.00	.00	28.00	
FOURTH GRADE	120.33	545.00	464.00	.00	201.33	
FIFTH GRADE	59.34	730.00	464.00	.00	325.34	
KINDERGARTEN	747.25	1,685.00	2,293.33	.00	138.92	
CLASSES AND CLUBS	1,100.92	5,246.00	5,503.83	.00	843.09	
TRUST						
DONATIONS	51.43	.00	.00	51.43-	.00	
FIELD TRIPS	350.95	.00	125.00	.00	225.95	
LIBRARY	952.01	716.93	533.11	.00	1,135.83	
LOST&DAMAGE TEXT	.00	70.00	70.00	.00	.00	
SPECIAL PURPOSE	2,758.05	.00	2,816.62	1,789.35	1,730.78	
UNITED WAY	.00	1,994.46	1,994.46	.00	.00	
TRUST	4,112.44	2,781.39	5,539.19	1,737.92	3,092.56	
GENERAL						
GENERAL MISCELLA	2,657.81	.00	1,579.96	51.43	1,129.28	
INTEREST	.00	198.56	.00	.00	198.56	
SCHOOL PICTURES	.00	9,589.00	6,010.69	1,789.35-	1,788.96	
DONATIONS	.00	854.86	.00	.00	854.86	
MEMORY BOOKS	.00	6,336.00	5,880.17	.00	455.83	
GENERAL	2,657.81	16,978.42	13,470.82	1,737.92-	4,427.49	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,608.41	18,367.30	21,520.51	.00	5,455.20	
INSTRUCTIONAL MATE	8,608.41	18,367.30	21,520.51	.00	5,455.20	
TOTAL	16,479.58	43,373.11	46,034.35	.00	13,818.34	
CHECKING	4,703.28	INVESTMENTS	.00 SBMMF	9,115.06	TOTAL	13,818.34
		ACCOUNTS PAYABLE	.00	.00		

REGION CENTER I

SCHOOL - 5991 CHARLES DAVID WYCHE, J

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ITALIAN CLUB	16.00	.00	.00	.00	16.00
FIRST GRADE	3.50	.00	.00	3.50-	.00
SECOND GRADE	130.00	.00	.00	130.00-	.00
THIRD GRADE	28.00	.00	.00	28.00-	.00
FOURTH GRADE	201.33	.00	.00	201.33-	.00
FIFTH GRADE	325.34	.00	.00	325.34-	.00
KINDERGARTEN	138.92	.00	.00	138.92-	.00
CLASSES AND CLUBS	843.09	.00	.00	827.09-	16.00
TRUST					
FIELD TRIPS 1	225.95	.00	.00	222.45-	3.50
LIBRARY	1,135.83	700.18	1,341.84	.00	494.17
LOST&DAMAGE TEXT.	.00	529.45	529.45	.00	.00
FIELD TRIPS 3	.00	465.00	493.00	28.00	.00
FIELD TRIPS 4	.00	291.00	432.00	201.33	60.33
FIELD TRIPS 5	.00	559.00	762.00	325.34	122.34
FIELD TRIPS 6	.00	1,803.00	1,882.00	177.00	98.00
SPECIAL PURPOSE	1,730.78	.00	2,175.13	1,144.48	700.13
UNITED WAY	.00	2,699.46	2,699.46	.00	.00
GRANTS 1	.00	1,000.00	1,000.32	.32	.00
FIELD TRIPS A-OU	.00	2,500.75	2,503.20	2.45	.00
FIELD TRIPS B-OU	.00	2,356.00	2,350.80	130.00	135.20
TRUST	3,092.56	12,903.84	16,169.20	1,786.47	1,613.67
GENERAL					
GENERAL MISCELLA	4,427.49	.00	1,309.59	185.10	3,303.00
INTEREST	.00	189.09	.00	.00	189.09
SCHOOL PICTURES	.00	6,132.00	3,843.03	1,144.48-	1,144.49
DONATIONS	.00	981.66	.00	.00	981.66
MEMORY BOOKS	.00	5,940.00	5,735.93	.00	204.07
GENERAL	4,427.49	13,242.75	10,888.55	959.38-	5,822.31
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,455.20	28,635.91	27,202.06	.00	6,889.05
INSTRUCTIONAL MATE	5,455.20	28,635.91	27,202.06	.00	6,889.05
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	5,878.00	3,746.32	.00	2,131.68
COMMUNITY SCHOOL	.00	5,878.00	3,746.32	.00	2,131.68
TOTAL	13,818.34	60,660.50	58,006.13	.00	16,472.71

CHECKING 7,168.56 INVESTMENTS .00 SBMMF 9,304.15 TOTAL 16,472.71
 ACCOUNTS PAYABLE .00

REGIONAL CENTER II SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 1200 N. E. 125 Street, North Miami, Florida 33161

Date School Established: 1928

Grades: PK-5

Principal During Audit Period: Ms. Mary A. Gil-Alonso (Through June 2005; presently on leave)

Current Principal: Ms. Milagros L. Maytin

Bookkeeper: Ms. Bonnie DiFranco

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 5,805.35
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>17,160.57</u>
TOTAL			<u><u>\$ 22,965.92</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 0561 W. J. BRYAN ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
YOUNG AND UNITED	564.68	.00	.00	.00	564.68		
KINDERGARTEN	1,036.60	234.20	.00	.00	1,270.80		
CLASSES AND CLUBS	1,601.28	234.20	.00	.00	1,835.48		
TRUST							
DONATIONS	156.94	.00	.00	156.94-	.00		
FIELD TRIPS 1	816.58	3,479.00	3,354.50	941.08-	.00		
LIBRARY	765.72	476.40	350.60	.00	891.52		
LOST&DAMAGE TEXT	.00	100.23	100.23	.00	.00		
FIELD TRIPS 2	.00	616.00	546.00	70.00-	.00		
FIELD TRIPS 3	.00	2,192.00	2,173.50	18.50-	.00		
FIELD TRIPS 4	.00	330.00	330.00	.00	.00		
FIELD TRIPS 5	.00	688.00	688.00	.00	.00		
FIELD TRIPS 6	.00	1,263.00	1,260.00	3.00-	.00		
FIELD TRIPS 7	.00	1,612.50	1,612.50	.00	.00		
FIELD TRIPS 8	.00	540.00	540.00	.00	.00		
FIELD TRIPS 9	.00	712.00	712.00	.00	.00		
FIELD TRIPS 10	.00	453.50	453.50	.00	.00		
FIELD TRIPS 11	.00	672.00	672.00	.00	.00		
FIELD TRIPS 12	.00	520.00	497.50	22.50-	.00		
SPECIAL PURPOSE	2,021.00	.00	2,397.37	1,979.06	1,602.69		
UNCLAIMED STALE-	5.00	.00	5.00	5.00	5.00		
UNITED WAY	.00	1,473.50	1,473.50	.00	.00		
MEMORIAL 1	24.00	.00	.00	24.00-	.00		
DONATION TWO	1,109.54	.00	.00	.00	1,109.54		
DONATION THREE	6,759.71	51.66	2,467.91	.00	4,343.46		
DONATION FOUR	.00	1,885.85	.00	.00	1,885.85		
DONATIONS FIVE	350.72	1,292.00	1,414.78	.00	227.94		
DONATIONS 6	.00	159.17	149.08	.00	10.09		
FIELD TRIPS E-OU	1,547.15	7,554.86	8,439.86	662.15-	.00		
FIELD TRIPS F-OU	.00	131.00	131.00	.00	.00		
TRUST	13,556.36	26,202.67	29,768.83	85.89	10,076.09		
GENERAL							
GENERAL MISCELLA	3,445.58	.00	2,666.51	1,893.17	2,672.24		
INTEREST	.00	364.08	.00	.00	364.08		
SCHOOL PICTURES	.00	10,611.00	6,652.87	1,979.06-	1,979.07		
DONATIONS	.00	289.68	.00	.00	289.68		
GENERAL	3,445.58	11,264.76	9,319.38	85.89-	5,305.07		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,907.68	7,041.95	6,200.35	.00	4,749.28		
INSTRUCTIONAL MATE	3,907.68	7,041.95	6,200.35	.00	4,749.28		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	1,000.00	.00	.00	1,000.00		
COMMUNITY SCHOOL	.00	1,000.00	.00	.00	1,000.00		
TOTAL	22,510.90	45,743.58	45,288.56	.00	22,965.92		
CHECKING	5,805.35	INVESTMENTS	.00	SBMMF	17,160.57	TOTAL	22,965.92
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1536 N. E. 179 Street, No. Miami Beach, Florida 33162

Date School Established: 1957

Grades: PK-5

Principals: Mr. Bernard Osborn (Through February 2005; presently at David Lawrence, Jr. K-8 Center--Opening Fall 2006)
Dr. Alice F. Quarles

Bookkeeper: Ms. Barbara Wells

After School Care Program Manager: Ms. Linda Eason

After School Care Program Secretary: Ms. Lisa Parks

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 2,432.10
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>16,073.05</u>
TOTAL			<u><u>\$ 18,505.15</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 latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 2281 GREYNOLDS PARK ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	364.75	.00	.00	364.75-	.00	
SECOND GRADE	21.65	.00	.00	21.65-	.00	
THIRD GRADE	188.25	.00	.00	188.25-	.00	
FOURTH GRADE	15.35	.00	.00	15.35-	.00	
FIFTH GRADE	71.58	3,530.00	3,471.92	71.58-	58.08	
SIXTH GRADE	99.13	.00	.00	99.13-	.00	
KINDERGARTEN	.85	.00	.00	.85-	.00	
CLASSES AND CLUBS	761.56	3,530.00	3,471.92	761.56-	58.08	
TRUST						
MUSIC CLUB	.00	777.00	777.00	.00	.00	
FIELD TRIPS 1	16.29	4,039.25	4,039.25	16.29-	.00	
LIBRARY	442.50	202.85	452.60	.00	192.75	
LOST&DAMAGE TEXT	.00	55.40	55.40	.00	.00	
FIELD TRIPS 3	.00	2,237.00	2,237.00	.00	.00	
FIELD TRIPS 4	.00	1,400.00	1,400.00	.00	.00	
FIELD TRIPS 5	.00	6,391.74	6,391.74	.00	.00	
SPECIAL PURPOSE	6,843.99	2,100.00	9,409.17	3,265.60	2,800.42	
UNITED WAY	.00	3,468.43	3,468.43	.00	.00	
DONATION TWO	.00	1,147.50	1,147.50	.00	.00	
DONATION FOUR	831.59	.00	.00	.00	831.59	
FIELD TRIPS E-OU	22.00	.00	.00	22.00-	.00	
TRUST	8,156.37	21,819.17	29,378.09	3,227.31	3,824.76	
GENERAL						
GENERAL MISCELLA	4,601.02	.00	5,182.23	799.85	218.64	
INTEREST	.00	452.21	.00	.00	452.21	
SCHOOL PICTURES	.00	17,602.00	11,000.78	3,265.60-	3,335.62	
REGISTRATION FEE	.00	.00	760.00	.00	760.00	
DONATIONS	.00	1,082.84	.00	.00	1,082.84	
RECYCLING COMMIS	.00	5.00	.00	.00	5.00	
GENERAL	4,601.02	19,142.05	16,943.01	2,465.75-	4,334.31	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	19,410.98	20,266.32	.00	9,144.66	
INSTRUCTIONAL MATE	10,000.00	19,410.98	20,266.32	.00	9,144.66	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	201,918.70	201,918.70	.00	.00	
COMM SCHL-ACTIVI	1,183.84	2,574.40	2,614.90	.00	1,143.34	
SUBSIDIZED CHILD	.00	2,864.20	2,864.20	.00	.00	
COMMUNITY SCHOOL	1,183.84	207,357.30	207,397.80	.00	1,143.34	
TOTAL	24,702.79	271,259.50	277,457.14	.00	18,505.15	
CHECKING	2,432.10	INVESTMENTS	.00 SBMMF	16,073.05	TOTAL	18,505.15
			ACCOUNTS PAYABLE	.00		

REGIONAL CENTER V SCHOOLS

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

PROFILE OF THE SCHOOL

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

Date School Established: 1958

Grades: 9-12

Principal During Audit Period: Ms. Janet S. Hupp (Through June 2005; presently Regional Superintendent at Regional Center V)

Current Principal: Mr. Howard I. Weiner

Treasurer: Ms. Maria Dozo-Moreno

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N.A.	--	1.37	\$ 20,941.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>230,407.04</u>
TOTAL			<u>\$ 251,348.45</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. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 104

ACCESS CENTER V
 SCHOOL - 7431 MIAMI PALMETTO SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	50,630.93	127,351.34	173,927.36	23,460.31	27,515.22
MUSIC	8,893.90	10,043.35	11,018.13	3,753.02-	4,166.10
CLASSES AND CLUBS	105,601.17	353,746.86	338,307.99	16,529.84-	104,510.20
TRUST	49,042.87	358,575.64	414,241.04	69,073.60	62,451.07
INSTRUCTIONAL AIDS	12,065.24	45,276.53	48,611.52	10.00	8,740.25
GENERAL	17,425.41	197,313.27	103,678.39	72,261.05-	38,799.24
INSTRUCTIONAL MATE	10,733.62	39,568.05	45,135.30	.00	5,166.37
TOTAL	254,393.14	1,131,875.04	1,134,919.73	.00	251,348.45

CHECKING	20,941.41	INVESTMENTS	.00	SBMMF	230,407.04	TOTAL	251,348.45
				ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 6801 S. W. 24 Street, Miami, Florida 33155

Date School Established: 1955

Grades: PK-5

Principal During Audit Period: Mr. George Suarez (Through June 2005; retired)

Current Principal: Mr. Jorge O. Sotolongo

Bookkeeper: Ms. Judith Paredes

After School Care Program Manager: Ms. Deborah Feria

After School Care Program Secretary: Ms. Martha B. Garmendia

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	\$ 663.26
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,428.29</u>
TOTAL			<u><u>\$ 8,091.55</u></u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 1081 CORAL TERRACE ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
LIBRARY	742.05	2,187.55	2,603.98	.00	325.62		
FIELD TRIPS 3	.00	1,439.50	1,388.00	51.50-	.00		
FIELD TRIPS 5	.00	2,132.00	2,132.00	.00	.00		
FIELD TRIPS 6	.00	860.70	895.00	34.30	.00		
FIELD TRIPS 8	.00	240.00	240.00	.00	.00		
SPECIAL PURPOSE	1,679.53	.00	730.95	1,030.28	1,978.86		
UNITED WAY	.00	679.00	679.00	.00	.00		
TRUST	2,421.58	7,538.75	8,668.93	1,013.08	2,304.48		
GENERAL							
GENERAL MISCELLA	3,155.31	66.00	1,697.39	17.20	1,541.12		
INTEREST	.00	265.83	.00	.00	265.83		
SCHOOL PICTURES	.00	5,512.00	3,451.44	1,030.28-	1,030.28		
DONATIONS	.00	159.62	.00	.00	159.62		
GENERAL	3,155.31	6,003.45	5,148.83	1,013.08-	2,996.85		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,571.20	3,428.80	3,813.43	.00	1,186.57		
INSTRUCTIONAL MATE	1,571.20	3,428.80	3,813.43	.00	1,186.57		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	119,531.81	119,531.81	.00	.00		
COMM SCHL-ACTIVI	1,944.69	1,090.00	1,431.04	.00	1,603.65		
SUBSIDIZED CHILD	.00	25,232.80	25,232.80	.00	.00		
COMMUNITY SCHOOL	1,944.69	145,854.61	146,195.65	.00	1,603.65		
TOTAL	9,092.78	162,825.61	163,826.84	.00	8,091.55		
CHECKING	663.26	INVESTMENTS	.00	SBMMF	7,428.29	TOTAL	8,091.55
			ACCOUNTS PAYABLE	.00			

REGIONAL CENTER VI SCHOOLS

SOUTH DADE ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2003-04 AND 2004-05 FISCAL YEARS
JULY 1, 2003 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 109 N. E. 8 Street, Homestead, Florida 33030

Date Center Established: 1976

Principals During Audit Period: Ms. Gilda Santalla (Through June 2004; presently at Miami Senior Adult Education Center)

Ms. Eunice C. Soto (Through June 2005; presently at Homestead Senior High School)

Current Principal: Ms. Doris Granberry

Treasurer: Ms. Beryl R. Headley

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>	<u>6/30/05</u>
Checking Account:				
Community Bank of Florida	--	0.15	\$ 46,055.10	\$ 70,838.83
Investments:				
MDCPS-Money Market Pool Fund	Open-end	1.86	43,770.25	
	Open-end	3.25		44,678.19
TOTAL			<u>\$ 89,825.35</u>	<u>\$ 115,517.02</u>

AUDIT OPINION

The internal funds 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 statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 and 2004-05 fiscal years, 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 \$5,017 and a depreciated value of zero could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual value of \$1,000 or more.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22169601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 123

VOCATIONAL/ADULT

SCHOOL - 7702 SOUTH DADE ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	112.78	5,282.51	3,637.20	25.00-	1,733.09
TRUST	40,428.39	63,500.31	58,628.76	5,283.06	50,583.00
SCHOOL STORE	7,341.97	62,646.94	56,122.09	439.48-	13,427.34
INSTRUCTIONAL AIDS	3,732.71	1,423.00	819.30	10.00-	4,326.41
GENERAL	9,148.38	14,476.36	15,154.31	2,338.89-	6,131.54
INSTRUCTIONAL MATE	11,110.57	48,521.17	52,519.52	2,389.69-	4,722.53
ADULT EDUCATION	.00	56,878.05	56,785.05	93.00-	.00
COMMUNITY SCHOOL	.00	3,422.00	3,435.00	13.00	.00
PRODUCTION/SERVICE	18,974.09	35,672.90	45,745.55	.00	8,901.44
TOTAL	90,848.89	291,823.24	292,846.78	.00	89,825.35

CHECKING	46,055.10	INVESTMENTS	.00	SBMMF	43,770.25	TOTAL	89,825.35
				ACCOUNTS PAYABLE	.00		

VOCATIONAL/ADULT

SCHOOL - 7702 SOUTH DADE ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	1,733.09	6,501.01	5,119.29	55.55-	3,059.26
TRUST	50,583.00	84,017.94	89,795.68	8,056.14	52,861.40
SCHOOL STORE	13,427.34	65,289.88	52,809.85	11,568.24-	14,339.13
INSTRUCTIONAL AIDS	4,326.41	825.00	663.33	5.00-	4,483.08
GENERAL	6,131.54	12,520.07	19,292.35	3,632.41	2,991.67
INSTRUCTIONAL MATE	4,722.53	94,573.53	84,121.57	39.60-	15,134.89
ADULT EDUCATION	.00	85,452.00	85,452.00	.00	.00
COMMUNITY SCHOOL	.00	2,905.00	2,905.00	.00	.00
PRODUCTION/SERVICE	8,901.44	25,707.98	11,941.67	20.16-	22,647.59
TOTAL	89,825.35	377,792.41	352,100.74	.00	115,517.02

CHECKING 70,838.83 INVESTMENTS .00 SBMMF 44,678.19 TOTAL 115,517.02
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 10205 S. W. 194 Street, Miami, Florida 33157

Date School Established: 1970

Grades: PK-5

Principals: Ms. Doris Granberry (Through March 2005; presently at South Dade
Adult Education Center)

Dr. Columbus Williams, Jr.

Bookkeeper: Ms. Tina Morris

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
TotalBank	--	\$ 7,820.29
Savings Account:		
TotalBank	0.10	<u>7,339.06</u>
TOTAL		<u>\$ 15,159.35</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. 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 - 0261 BEL-AIRE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
TRUST					
DONATIONS	143.56	.00	143.56	.00	.00
FIELD TRIPS 1	56.17	3,120.00	3,120.00	56.17-	.00
LIBRARY	1,953.70	223.46	100.16	433.59	2,510.59
SPECIAL PURPOSE	666.29	1,239.00	1,246.78	815.50	1,474.01
UNITED WAY	.00	1,225.40	1,225.40	.00	.00
BOOK FAIR	.00	2,112.57	1,678.98	433.59-	.00
VANDALISM	450.00	.00	75.00	.00	375.00
DONATION TWO	2.25	520.00	.00	.00	522.25
DONATION THREE	2,154.00	.00	2,154.00	.00	.00
DONATIONS FIVE	300.82	349.48	650.30	.00	.00
GRANT III	1,343.82	3,043.00	2,921.46	.00	1,465.36
TRUST	7,070.61	11,832.91	13,315.64	759.33	6,347.21
GENERAL					
GENERAL MISCELLA	6,908.51	.00	808.82	56.17	6,155.86
INTEREST	.00	7.34	.00	.00	7.34
SCHOOL PICTURES	.00	3,512.00	2,193.47	815.50-	503.03
REGISTRATION FEE	.00	.00	240.00	.00	240.00-
GENERAL	6,908.51	3,519.34	3,242.29	759.33-	6,426.23
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,591.25	8,996.16	10,639.50	.00	947.91
INSTRUCTIONAL MATE	2,591.25	8,996.16	10,639.50	.00	947.91
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,438.00	.00	.00	1,438.00
COMMUNITY SCHOOL	.00	1,438.00	.00	.00	1,438.00
TOTAL	16,570.37	25,786.41	27,197.43	.00	15,159.35
CHECKING	7,820.29	INVESTMENTS	7,339.06 SBMMF	.00 TOTAL	15,159.35
			ACCOUNTS PAYABLE	.00	

CORPORATE ACADEMY SOUTH
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 2351 S.E. 12 Avenue, Homestead, Florida 33035

Date Center Established: 1993

Grades: 9-12

Project Directors During Audit Period: Ms. Sonia Schnepel (Through November 2004; presently
Lead Teacher at Corporate
Academy South)

Mr. Oran Grant (Through June 2005; presently Assistant
Principal at Corporate Academy
South)

Current Principal: Mr. Israel Katz

Treasurer: Ms. Marilyn Jennings

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N.A.	--	--	\$ 128.19
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,642.90</u>
TOTAL			<u><u>\$ 7,771.09</u></u>

AUDIT OPINION

The internal funds 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 generally complied with. The latest physical inventory of property items with an individual value of \$1,000 or more was previously published in June 2005. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ALTERNATIVE EDUC
 SCHOOL - 8201 CORPORATE ACADEMY SOUT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
SPANISH CLUB	160.50	.00	.00	.00	160.50	
YEARBOOK	11.88	255.00	140.69	.00	126.19	
FUTURE EDUCATORS	5.62	.00	.00	.00	5.62	
DRAMA	12.00	.00	.00	.00	12.00	
STUDENT COUNCIL	158.67	.00	.00	.00	158.67	
CLASS OF 2008	.00	106.00	.00	.00	106.00	
CLASS OF '2004	732.21	.00	.00	732.21-	.00	
CLASS OF '2005	587.45	.00	.00	494.01	1,081.46	
DCT A	.00	2,616.00	2,252.50	.00	363.50	
CLASS OF 2006	135.07	.00	.00	.00	135.07	
SERVICE CLUB 1	.00	144.75	127.00	.00	17.75	
INTEREST CLUB 2	691.38	30.00-	613.92	.00	47.46	
CLASS OF 2007	261.47	.00	.00	.00	261.47	
CLASSES AND CLUBS	2,756.25	3,091.75	3,134.11	238.20-	2,475.69	
TRUST						
AWARDS	78.00	1,632.00	1,520.00	.00	190.00	
CAP & GOWN	.00	260.00	498.20	238.20	.00	
GRADUATION	160.00	1,352.00	1,312.00	.00	200.00	
LIBRARY	.00	500.00	.00	.00	500.00	
LOST&DAMAGE TEXT	.00	254.19	.00	.00	254.19	
SPECIAL PURPOSE	969.00	10.00	836.93	.00	142.07	
UNITED WAY	.00	652.00	652.00	.00	.00	
VANDALISM	55.00	36.00	.00	.00	91.00	
GRANTS II	17.98	.00	.00	.00	17.98	
TRUST	1,279.98	4,696.19	4,819.13	238.20	1,395.24	
INSTRUCTIONAL AIDS A						
FEES & MATERIAL	11.34	.00	.00	.00	11.34	
FOODS	1.72	.00	.00	.00	1.72	
SCIENCE FEES	3.02	.00	.00	.00	3.02	
INSTRUCTIONAL AIDS	16.08	.00	.00	.00	16.08	
GENERAL						
GENERAL MISCELLA	3,273.99	5.00	1,371.47	.00	1,907.52	
INTEREST	.00	155.32	.00	.00	155.32	
GENERAL	3,273.99	160.32	1,371.47	.00	2,062.84	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,075.02	2,899.20	3,152.98	.00	1,821.24	
INSTRUCTIONAL MATE	2,075.02	2,899.20	3,152.98	.00	1,821.24	
TOTAL	9,401.32	10,847.46	12,477.69	.00	7,771.09	
CHECKING	128.19	INVESTMENTS	.00 SBMMF	7,642.90	TOTAL	7,771.09
			ACCOUNTS PAYABLE	.00		

CHRISTINA M. EVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 16251 S. W. 99 Street, Miami, Florida 33196

Date School Established: 1999

Grades: PK-5

Principal During Audit Period: Ms. Eileen W. Medina (Through June 2005; presently at Redland Elementary School)

Current Principal: Mr. Carlos A. Diaz

Bookkeeper: Ms. Maria Rodriguez

After School Care Program Managers: Mr. Raul Garcia (Through July 2005)
Ms. Marie M. Duclos
Mr. Kevin J. Aulow

After School Care Program Secretary: Ms. Zenaida Betancourt

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	\$ 38,719.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>34,344.89</u>
TOTAL			<u><u>\$ 73,064.32</u></u>

AUDIT OPINION

The internal funds were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. 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 - 1691 CHRISTINA M. EVE ELEME

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
TRUST							
FIELD TRIPS 1	625.46	2,520.75	1,342.50	625.46-	1,178.25		
LIBRARY	6,085.54	4,752.82	5,222.92	.00	5,615.44		
LOST&DAMAGE TEXT	.00	3,299.04	3,299.04	.00	.00		
FIELD TRIPS 2	.00	2,974.00	2,914.00	60.00-	.00		
FIELD TRIPS 3	.00	3,180.90	3,124.00	56.90-	.00		
FIELD TRIPS 4	.00	2,076.00	1,960.00	116.00-	.00		
FIELD TRIPS 5	.00	1,402.50	1,245.00	157.50-	.00		
FIELD TRIPS 6	.00	3,396.00	2,510.65	885.35-	.00		
SPECIAL PURPOSE	8,257.71	2,490.00	7,425.09	4,805.58	8,128.20		
UNCLAIMED STALE-	74.00	.00	74.00	.00	.00		
UNITED WAY	.00	4,273.42	4,273.42	.00	.00		
PAPERBACKS - 1	438.69	2,490.00	2,557.04	.00	371.65		
MUSIC	126.50	.00	.00	.00	126.50		
DONATION TWO	1.59	.00	.00	.00	1.59		
STUDENTS NEEDS/H	28.39	.00	.00	.00	28.39		
GRANTS 1	.00	500.00	500.00	.00	.00		
FIELD TRIPS E-OU	143.98	10,139.99	10,117.00	166.97-	.00		
TRUST	15,781.86	43,495.42	46,564.66	2,737.40	15,450.02		
GENERAL							
GENERAL MISCELLA	20,012.15	.00	823.94	2,068.18	21,256.39		
CASH OVER & SHOR	.00	.20-	.00	.00	.20-		
INTEREST	.00	849.22	.00	.00	849.22		
SCHOOL PICTURES	.00	12,855.00	8,049.39	4,805.58-	.03		
EQUIPMENT	.00	.00	68.74	.00	68.74-		
DONATIONS	.00	17,280.00	.00	.00	17,280.00		
MEMORY BOOKS	.00	4,667.00	4,540.91	.00	126.09		
GENERAL	20,012.15	35,651.02	13,482.98	2,737.40-	39,442.79		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,362.03	8,246.11	6,608.14	.00	10,000.00		
INSTRUCTIONAL MATE	8,362.03	8,246.11	6,608.14	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	182,798.30	182,798.30	.00	.00		
COMM SCHL-FIELD	59.50	250.00	250.00	.00	59.50		
COMM SCHL-ACTIVI	6,510.40	2,201.00	599.39	.00	8,112.01		
PRE-K FEES	.00	69,397.00	69,397.00	.00	.00		
SUBSIDIZED CHILD	.00	9,407.60	9,407.60	.00	.00		
COMMUNITY SCHOOL	6,569.90	264,053.90	262,452.29	.00	8,171.51		
TOTAL	50,725.94	351,446.45	329,108.07	.00	73,064.32		
CHECKING	38,719.43	INVESTMENTS	.00	SBMMF	34,344.89	TOTAL	73,064.32
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 9050 Hammocks Blvd., Kendall, Florida 33196

Date School Established: 1982

Grades: PK-5

Principal During Audit Period: Dr. Neraida F. Smith (Through July 2005; presently
Professional Development
Administrative Director at
Regional Center I)

Current Principal: Mr. Enrique A. Ferrer

Bookkeeper: Ms. Barbara Katz

After School Care Program Manager: Ms. Luz Antigua

After School Care Program Secretaries: Ms. Mauri Laden (Through September 2004)
Ms. Telma Sola

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 3,039.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>25,980.58</u>
TOTAL			<u><u>\$ 29,020.47</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 - 2521 OLIVER HOOVER ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
CLASSES AND CLUBS					
CHESS CLUB	.00	87.00	120.47	78.00	44.53
GIFTED	47.60	.00	.00	.00	47.60
FUTURE EDUCATORS	140.00	579.87	720.00	.00	.13-
SAFETY PATROL	165.47	.00	79.65	.00	85.82
ESE (EXCEP EDUC)	65.35	.00	.00	.00	65.35
CLASSES AND CLUBS	418.42	666.87	920.12	78.00	243.17
TRUST					
DONATIONS	92.78	.00	.00	92.78-	.00
FIELD TRIPS 1	1,758.35	4,064.50	3,610.00	2,212.85-	.00
LIBRARY	1,520.94	4,985.02	4,654.62	.00	1,851.34
LOST&DAMAGE TEXT	.00	26.45	26.45	.00	.00
FIELD TRIPS 2	.00	2,878.75	2,672.00	206.75-	.00
FIELD TRIPS 3	.00	1,628.00	1,489.00	139.00-	.00
FIELD TRIPS 4	.00	1,350.00	1,219.00	131.00-	.00
FIELD TRIPS 5	.00	32.00	.00	32.00-	.00
FIELD TRIPS 6	.00	342.00	360.00	18.00	.00
FIELD TRIPS 7	.00	211.50	272.00	60.50	.00
FIELD TRIPS 8	.00	1,800.00	1,800.00	.00	.00
FIELD TRIPS 9	.00	2,032.00	1,975.00	57.00-	.00
FIELD TRIPS 10	.00	378.00	300.00	78.00-	.00
SPECIAL PURPOSE	7,385.27	800.00	5,951.07	5,209.48	7,443.68
UNITED WAY	.00	5,696.92	5,696.92	.00	.00
DONATION TWO	275.89	.00	.00	275.89-	.00
DONATION THREE	.00	477.10	.00	.00	477.10
DONATION FOUR	2,044.55	.00	.00	.00	2,044.55
DONATIONS FIVE	.00	200.00	131.50	.00	68.50
DONATIONS 6	.00	1,948.11	1,454.92	.00	493.19
FIELD TRIPS A-OU	.00	3,153.25	3,153.25	.00	.00
TRUST	13,077.78	32,003.60	34,765.73	2,062.71	12,378.36
GENERAL					
GENERAL MISCELLA	13,941.22	370.00	10,137.07	3,068.77	7,242.92
CASH OVER & SHOR	.00	.20	.00	.00	.20
INTEREST	.00	587.00	.00	.00	587.00
SCHOOL PICTURES	.00	13,922.00	8,712.52	5,209.48-	.00
REGISTRATION FEE	.00	.00	480.00	.00	480.00-
DONATIONS	.00	1,000.00	1,000.00	.00	.00
MEMORY BOOKS	.00	5,196.00	4,537.78	.00	658.22
RECYCLING COMMIS	.00	218.45	.00	.00	218.45
GENERAL	13,941.22	21,293.65	24,867.37	2,140.71-	8,226.79
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,000.00	16,760.40	15,464.96	.00	7,295.44
INSTRUCTIONAL MATE	6,000.00	16,760.40	15,464.96	.00	7,295.44
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	249,999.00	249,999.00	.00	.00
BEFORE/AFTER SCH	.00	23,703.50	23,703.50	.00	.00
COMM SCHL-FIELD	.00	748.50	595.50	51.00	204.00
COMM SCHL-ACTIVI	1,127.94	3,885.89	4,290.12	51.00-	672.71
PRE-K FEES	.00	69,243.00	69,243.00	.00	.00
SUBSIDIZED CHILD	.00	14,779.40	14,779.40	.00	.00
COMMUNITY SCHOOL	1,127.94	362,359.29	362,610.52	.00	876.71
TOTAL	34,565.36	433,083.81	438,628.70	.00	29,020.47

CHECKING	3,039.89	INVESTMENTS	.00	SBMMF	25,980.58	TOTAL	29,020.47
				ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 13990 S. W. 264 Street, Naranja, Florida 33032

Date School Established: 1959

Grades: PK-5

Principal During Audit Period: Mr. O'Neal W. McGrew (Through June 2005; retired)

Current Principal: Mr. Rene E. Baly

Bookkeepers: Ms. Deborah Price (Through July 2004)
Ms. Carmen Figueroa

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
First National Bank of South Florida	--	\$ 2,458.22
Savings Account:		
First National Bank of South Florida	1.00	<u>15,941.40</u>
TOTAL		<u><u>\$ 18,399.62</u></u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 3621 NARANJA ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
AFRO AMERICAN CL	542.53	.00	398.51	.00	144.02
HISPANIC CLUB	87.15	.00	.00	.00	87.15
KINDERGARTEN	438.44	.00	180.86	.00	257.58
CLASSES AND CLUBS	1,068.12	.00	579.37	.00	488.75
TRUST					
FIELD TRIPS 1	27.87	955.50	955.50	27.87-	.00
FUND RAISING	473.10	.00	.00	473.10-	.00
LIBRARY	1,182.45	53.41	1,751.71	1,556.40	1,040.55
SCHOLARSHIP	8,814.85	.00	3,000.00	.00	5,814.85
FIELD TRIPS 2	.00	510.00	535.00	25.00	.00
FIELD TRIPS 6	.00	168.00	168.00	.00	.00
FIELD TRIPS 7	.00	140.00	140.00	.00	.00
FIELD TRIPS 8	.00	165.00	160.00	5.00-	.00
FIELD TRIPS 9	.00	360.00	352.50	7.50-	.00
FIELD TRIPS 10	.00	518.00	481.00	37.00-	.00
SPECIAL PURPOSE	18.01	1,050.00	1,281.25	1,134.58	921.34
UNITED WAY	.00	1,787.10	1,787.10	.00	.00
BOOK FAIR	.00	4,524.90	3,441.60	1,083.30-	.00
ART SUPPLIES	290.53	50.00	334.62	.00	5.91
DONATION THREE	13.08	.00	.00	13.08-	.00
TRUST	10,819.89	10,281.91	14,388.28	1,069.13	7,782.65
GENERAL					
GENERAL MISCELLA	1,078.76-	5.00	3,311.37-	65.45	2,303.06
INTEREST	.00	142.90	.00	.00	142.90
SCHOOL PICTURES	.00	3,488.00	2,191.18	1,134.58-	162.24
DONATIONS	.00	520.02	.00	.00	520.02
GENERAL	1,078.76-	4,155.92	1,120.19-	1,069.13-	3,128.22
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,000.00	16,356.98	16,356.98	.00	7,000.00
INSTRUCTIONAL MATE	7,000.00	16,356.98	16,356.98	.00	7,000.00
TOTAL	17,809.25	30,794.81	30,204.44	.00	18,399.62

CHECKING	2,458.22	INVESTMENTS	15,941.40	SBMMF	.00	TOTAL	18,399.62
			ACCOUNTS PAYABLE		.00		

IRVING AND BEATRICE PESKOE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 29035 S.W. 144 Avenue, Homestead, Florida 33033

Date School Established: 1993

Grades: K-5

Principal During Audit Period: Ms. Charmyn M. Robinson (Through June 2005; presently on Special Assignment at Regional Center VI)

Current Principal: Ms. Barbara R. Soto

Bookkeeper: Ms. Dianne Stommes

After School Care Program Managers: Ms. Cheryl L. Cantin (Through June 2005)
Mr. Mark Sterling

After School Care Program Secretary: Ms. SanJuanita Martinez

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	--	0.50	\$ 7,255.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,908.63</u>
TOTAL			<u>\$ 13,164.06</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 4391 IRVING & BEATRICE PESK

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	962.63	.00	962.63	.00	.00
FUTURE EDUCATORS	145.90	.00	.00	145.90-	.00
SAFETY PATROL	10.00	10.00	5.00	.00	15.00
CLASSES AND CLUBS	1,118.53	10.00	967.63	145.90-	15.00
TRUST					
DONATIONS	667.36	921.79	.00	667.36-	921.79
FIELD TRIPS 1	934.57	2,974.00	3,182.75	725.82-	.00
FUND RAISING	30.85	.00	.00	30.85-	.00
LIBRARY	1,272.21	348.97	1,141.06	.00	480.12
LOST&DAMAGE TEXT	.00	48.90	48.90	.00	.00
FIELD TRIPS 2	.00	3,023.00	2,351.00	672.00-	.00
FIELD TRIPS 3	.00	1,092.00	1,069.50	22.50-	.00
FIELD TRIPS 4	.00	508.00	387.00	121.00-	.00
FIELD TRIPS 5	.00	6,291.00	6,159.00	132.00-	.00
FIELD TRIPS 6	.00	530.00	477.66	52.34-	.00
SPECIAL PURPOSE	783.23	3,291.00	5,576.15	1,883.19	381.27
UNITED WAY	.00	1,648.84	1,648.84	.00	.00
ART SUPPLIES	135.54	.00	.00	135.54-	.00
MUSIC	44.08	.00	.00	44.08-	.00
DONATION TWO	5,425.80	.00	.00	5,425.80-	.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	9,293.64	20,677.50	25,040.86	3,147.10-	1,783.18
GENERAL					
GENERAL MISCELLA	3,231.21	.00	2,827.92	2,749.39	3,152.68
CASH OVER & SHOR	.00	1.00-	.00	.00	1.00-
INTEREST	.00	221.92	.00	.00	221.92
SCHOOL PICTURES	.00	8,277.81	5,179.81	1,548.60-	1,548.59
VENDING MACHINES	.00	334.59	.00	334.59-	.00
EQUIPMENT	.00	.00	5,425.80	5,425.80	.00
GENERAL	3,231.21	8,832.51	13,433.53	6,292.00	4,922.19
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,669.52	16,020.93	10,859.73	2,999.00-	4,831.72
INSTRUCTIONAL MATE	2,669.52	16,020.93	10,859.73	2,999.00-	4,831.72
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	78,037.15	78,027.15	10.00-	.00
COMM SCHL-ACTIVI	1,820.76	2,196.00	2,414.79	10.00	1,611.97
SUBSIDIZED CHILD	.00	35,214.00	35,214.00	.00	.00
COMMUNITY SCHOOL	1,820.76	115,447.15	115,655.94	.00	1,611.97
TOTAL	18,133.66	160,988.09	165,957.69	.00	13,164.06

CHECKING	7,255.43	INVESTMENTS	.00	SBMHF	5,908.63	TOTAL	13,164.06
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 16700 S.W. 109 Avenue, Miami, Florida 33167

Date School Established: 1977

Grades: PK-5

Principal During Audit Period: Mr. Enrique A. Ferrer (Through June 2005; presently at
Oliver Hoover Elementary School)

Current Principal: Ms. Penny Puco

Bookkeepers: Ms. Irene Dubrow (Through July 2005)
Ms. Marie C. Conway

After School Care Program Managers: Ms. Victoria E. Bourland (Through July 2005)
Ms. Rosa L. Martin
Ms. Nelly Baca

After School Care Program Secretary: Ms. Cassandra Edwards

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Coconut Grove Bank	--	0.70	\$ 329.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,477.47</u>
TOTAL			<u>\$ 9,807.24</u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 4441 PINE LAKE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
DONATIONS	2,863.33	500.00	3,363.33	.00	.00	
FIELD TRIPS 1	232.85	4,302.95	4,036.53	499.27-	.00	
LIBRARY	1,086.46	2,406.86	2,380.00	.00	1,113.32	
LOST&DAMAGE TEXT	5.25	.00	5.25	.00	.00	
SPECIAL PURPOSE	716.22	108.26	1,521.24	1,834.02	1,137.26	
UNCLAIMED STALE-	9.00	.00	9.00	.00	.00	
UNITED WAY	.00	2,412.00	2,412.00	.00	.00	
MUSIC	5.00	.00	.00	.00	5.00	
GRANTS 1	.00	1,250.00	491.37	.00	758.63	
TRUST	4,918.11	10,980.07	14,218.72	1,334.75	3,014.21	
GENERAL						
GENERAL MISCELLA	849.49	.00	1,219.43	499.27	129.33	
INTEREST	.00	261.27	.00	.00	261.27	
SCHOOL PICTURES	.00	5,788.50	3,638.84	1,834.02-	315.64	
TRAVEL-FACULTY/A	.00	.00	540.00	.00	540.00-	
REGISTRATION FEE	.00	.00	100.00	.00	100.00-	
DONATIONS	.00	1,056.70-	1,185.93-	.00	129.23	
GENERAL	849.49	4,993.07	4,312.34	1,334.75-	195.47	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,553.05	25,947.98	23,909.19	.00	5,591.84	
INSTRUCTIONAL MATE	3,553.05	25,947.98	23,909.19	.00	5,591.84	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	63,449.55	63,449.55	.00	.00	
COMM SCHL-ACTIVI	759.74	1,534.00	1,288.02	.00	1,005.72	
SUBSIDIZED CHILD	.00	28,385.40	28,385.40	.00	.00	
COMMUNITY SCHOOL	759.74	93,368.95	93,122.97	.00	1,005.72	
TOTAL	10,080.39	135,290.07	135,563.22	.00	9,807.24	
CHECKING	329.77	INVESTMENTS	.00 SBMMF	9,477.47	TOTAL	9,807.24
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 24501 S. W. 162 Avenue, Homestead, Florida 33031

Date School Established: 1926

Grades: K-5

Principal During Audit Period: Mr. Fredric G. Zerlin (Through June 2005; retired)

Current Principal: Ms. Eileen W. Medina

Bookkeepers: Ms. Mona Vaughn (Through August 2004)
Ms. Francis Carcamo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Community Bank of Florida	--	--	\$ 9,088.92
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,627.07</u>
TOTAL			<u><u>\$12,715.99</u></u>

AUDIT OPINION

The internal funds 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 - 4581 REDLAND ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
CLASSES AND CLUBS						
ART CLUB	.00	50.00	.00	.00	50.00	
CLASSES AND CLUBS	.00	50.00	.00	.00	50.00	
TRUST						
FIELD TRIPS 1	470.15	1,160.00	1,185.00	445.15-	.00	
LIBRARY	2,513.55	493.15	2,499.04	2,661.00	3,168.66	
LOST&DAMAGE TEXT	.00	20.86	20.86	.00	.00	
FIELD TRIPS 2	.00	1,296.00	1,212.00	84.00-	.00	
FIELD TRIPS 3	.00	1,918.50	3,046.33	.00	1,127.83-	
FIELD TRIPS 4	.00	3,458.00	3,481.00	23.00	.00	
FIELD TRIPS 5	.00	3,965.00	3,898.50	.00	66.50	
FIELD TRIPS 6	.00	87.00	87.00	.00	.00	
FIELD TRIPS 7	.00	1,374.50	1,308.50	66.00-	.00	
FIELD TRIPS 8	.00	162.00	146.00	16.00-	.00	
SPECIAL PURPOSE	1,486.32	.00	2,561.99	3,110.66	2,034.99	
UNCLAIMED STALE-	16.00	.00	16.00	13.96	13.96	
UNITED WAY	.00	2,163.50	2,163.50	.00	.00	
BOOK FAIR	.00	9,496.85	6,821.69	2,674.96-	.20	
DONATION THREE	200.00	.00	.00	.00	200.00	
TRUST	4,686.02	25,595.36	28,447.41	2,522.51	4,356.48	
GENERAL						
GENERAL MISCELLA	6,132.97	316.25	6,513.84	588.15	523.53	
CASH OVER & SHOR	.00	.82-	.00	.00	.82-	
INTEREST	.00	109.80	.00	.00	109.80	
SCHOOL PICTURES	.00	16,596.00	10,464.69	3,110.66-	3,020.65	
DONATIONS	.00	1,018.56	49.42	.00	969.14	
MEMORY BOOKS	.00	5,892.00	6,368.64	.00	476.64-	
GENERAL	6,132.97	23,931.79	23,396.59	2,522.51-	4,145.66	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	1,811.38	4,293.70	5,050.23	.00	1,054.85	
INSTRUCTIONAL MATE	1,811.38	4,293.70	5,050.23	.00	1,054.85	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	3,109.00	.00	.00	3,109.00	
COMMUNITY SCHOOL	.00	3,109.00	.00	.00	3,109.00	
TOTAL	12,630.37	56,979.85	56,894.23	.00	12,715.99	
CHECKING	9,088.92	INVESTMENTS	.00 SBMMF	3,627.07	TOTAL	12,715.99
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 18480 S. W. 304 Street, Homestead, Florida 33030

Date School Established: 1961

Grades: PK-5

Principal During Audit Period: Dr. Clarence Jones, Jr. (Through June 2005; presently Assistant Superintendent of Pre-K/Elementary Instructional Support)

Current Principal: Ms. Carmen G. Gutierrez

Bookkeepers: Ms. Harriet Carr (Through June 2005)
Ms. Raquel Vidales

CASH AND/OR INVESTMENT SUMMARY

	Maturity Date	Interest Rate	6/30/05
Checking Account:			
First National Bank of South Florida	--	--	\$ 8,256.22
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,346.72</u>
TOTAL			<u><u>\$ 17,602.94</u></u>

AUDIT OPINION

The internal funds 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 - 4611 REDONDO ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS FOURTH GRADE	113.06	.00	.00	.00	113.06
CLASSES AND CLUBS	113.06	.00	.00	.00	113.06
TRUST					
DONATIONS	865.85	950.44	988.70	.00	827.59
FIELD TRIPS 1	525.65	1,485.25	1,834.58	176.32-	.00
LIBRARY	718.07	1,877.32	1,782.62	.00	812.77
LOST&DAMAGE TEXT	.00	118.75	118.75	.00	.00
FIELD TRIPS 2	.00	1,394.00	1,329.00	65.00-	.00
FIELD TRIPS 3	.00	2,473.00	2,409.59	63.41-	.00
FIELD TRIPS 4	.00	1,966.50	1,966.50	.00	.00
FIELD TRIPS 5	.00	1,608.75	1,608.75	.00	.00
FIELD TRIPS 6	.00	796.00	796.00	.00	.00
FIELD TRIPS 8	.00	280.00	280.00	.00	.00
SPECIAL PURPOSE	207.47	.00	859.00	876.08	224.55
UNITED WAY	.00	1,108.60	1,108.60	.00	.00
TRUST	2,317.04	14,058.61	15,082.09	571.35	1,864.91
GENERAL					
GENERAL MISCELLA	4,371.54	.00	815.46	304.73	3,860.81
INTEREST	.00	202.76	.00	.00	202.76
SCHOOL PICTURES	.00	4,727.00	2,963.03	876.08-	887.89
GENERAL	4,371.54	4,929.76	3,778.49	571.35-	4,951.46
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,641.24	13,620.41	7,261.65	.00	10,000.00
INSTRUCTIONAL MATE	3,641.24	13,620.41	7,261.65	.00	10,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,797.00	1,123.49	.00	673.51
COMMUNITY SCHOOL	.00	1,797.00	1,123.49	.00	673.51
TOTAL	10,442.88	34,405.78	27,245.72	.00	17,602.94

CHECKING	8,256.22	INVESTMENTS	.00	SBMMF	9,346.72	TOTAL	17,602.94
			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