

AUDIT OF SELECTED SCHOOLS



AUGUST 2006



Miami-Dade County Public Schools

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Chief Auditor
Office of Management and Compliance Audits

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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

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Dr. Solomon C. Stinson

August 25, 2006

Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of 27 schools from various Regional Centers. This group consists of schools where there was a change of principal since the prior audit. The audit period was the fiscal year ended June 30, 2006.

The audits included a review of internal funds 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 inventories for these schools are currently in progress and will be published at later date with the corresponding Regional Center.

Our audits disclosed that all 27 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed.

This report will be presented to the Audit Committee at its September 6, 2006 meeting and to the School Board at its September 13, 2006 meeting.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audits

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 27 schools from various Regional Centers. This group is comprised of schools with a change of principal since the prior audit. The audit period was the fiscal year ended June 30, 2006.

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) review of the Purchasing Credit Card Program at seven schools; and (4) review of the "Authorized Applications for Employees by Locations Report" at six schools.

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2005-06 fiscal year, on the cash basis of accounting. Additionally, as of June 30, 2006, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

Internal Funds

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at all 27 schools in this report (See Schedule on page 8).

Property

- o Property inventories for all schools are currently in progress and will be published at later date with the corresponding Regional Center.

Payroll

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

EXECUTIVE SUMMARY (Continued)

Purchasing Credit Card Program

- o A review of the Purchasing Credit Card Program's records and procedures at seven schools disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at six schools disclosed that the 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, School Improvement, and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

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

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

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2006 was 4.76%.

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

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

Property

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

Payroll

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

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

Purchasing Credit Card (P-Card) Program

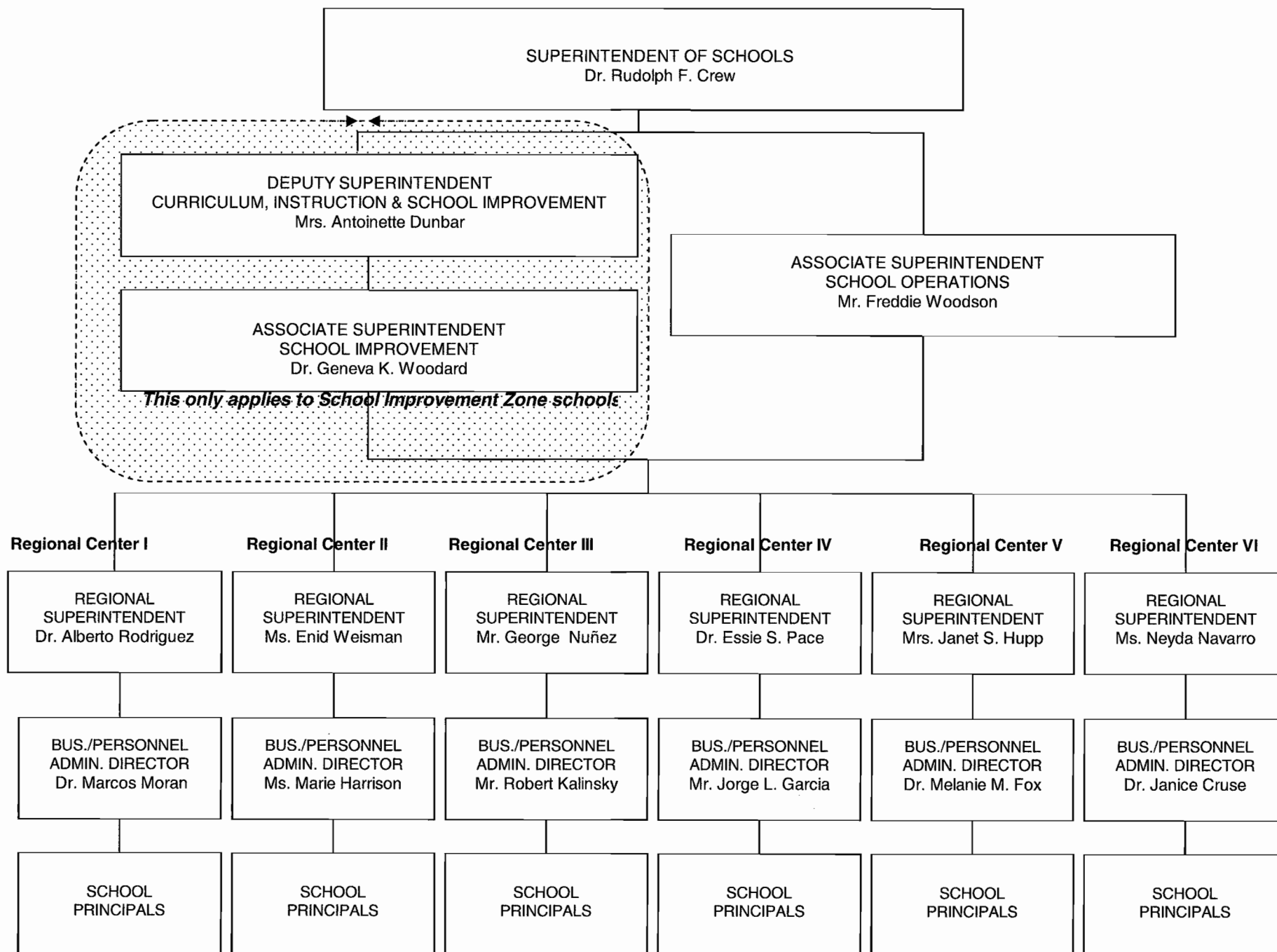
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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



OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2006-07 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2006 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:

- 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.

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, 2006.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories. To the extent that grants and donations were received, we performed such tests as deemed appropriate in the circumstances to ensure that internal controls over financial reporting were adequate.

Reportable conditions are covered in the individual audit report of the school where the conditions were noted, as well as summarized in the **Summary of Audit Findings section within the Executive Summary** of this report. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SUMMARY SCHEDULE OF AUDIT FINDINGS

**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	Total per School	AREA OF FINDINGS
REGIONAL CENTER I SCHOOLS					
6161	Lawton Chiles Middle ⁽¹⁾	9	None	None	
0681	Carol City Elementary	11	None	None	
1921	Flamingo Elementary	13	None	None	
2181	Joella C. Good Elementary	15	None	None	
0091	Bob Graham Education Center	17	None	None	
4121	Opa-Locka Elementary ⁽³⁾	19	None	None	
4261	Palm Springs Elementary	21	None	None	
5991	Charles D. Wyche, Jr. Elementary	23	None	None	
REGIONAL CENTER II SCHOOLS					
6281	Thomas Jefferson Middle ⁽²⁾	25	None	1	• Field trips
6721	Parkway Middle ⁽³⁾	27	None	None	
0361	Biscayne Gardens Elementary	29	None	None	
4301	Parkview Elementary ⁽¹⁾⁽²⁾	31	None	None	
4881	Scott Lake Elementary	33	None	None	
REGIONAL CENTER III SCHOOLS					
7512	Miami Springs Adult	35	None	None	
6391	Madison Middle ⁽¹⁾⁽²⁾⁽³⁾	37	None	1	• Fund-raising
2501	Holmes Elementary ⁽³⁾	39	None	None	
2761	Martin L. King Elementary ⁽³⁾	41	None	None	
2981	Liberty City Elementary	43	None	None	
5361	Springview Elementary ⁽¹⁾	45	None	None	
REGIONAL CENTER IV SCHOOLS					
7461	Miami Senior High ⁽¹⁾⁽²⁾	47	None	1	• Sponsorship agreement
4401	Kelsey L. Pharr Elementary	49	None	None	
5931	Phillis Wheatley Elementary ⁽²⁾⁽³⁾	51	None	None	
REGIONAL CENTER V SCHOOLS					
7091	School for Advanced Studies	53	None	None	
6021	Arvida Middle ⁽¹⁾	55	None	None	
6701	Palmetto Middle ⁽¹⁾	57	None	None	
REGIONAL CENTER VI SCHOOLS					
8201	Corporate Academy South ⁽²⁾	59	None	None	
0651	Campbell Drive Elementary	61	None	None	
	TOTAL		None	3	

Notes:

- (1) Purchasing Credit Card at this school (7 schools).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (6 schools).
- (3) School Improvement Zone School (6 schools).

II. INDIVIDUAL AUDIT REPORTS

REGIONAL CENTER I SCHOOLS

LAWTON CHILES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 8190 N.W. 197 Street, Hialeah, Florida 33015

Date School Established: 2000

Grades: 6-8

Principal During Audit Period: Mr. Alan J. Stevens (Through June 2006; retired)

Current Principal: Mr. John Messersmith

Treasurer: Ms. Josephine Durante

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 48,581.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,543.31</u>
TOTAL			<u>\$ 54,124.87</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 2005-06 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: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 8

ACCESS CENTER I
 SCHOOL - 6161 LAWTON CHILES MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	720.00	720.00	.00
MUSIC	534.17	858.00	1,138.00	.00	254.17
CLASSES AND CLUBS	20,668.73	17,219.50	20,387.48	270.42-	17,230.33
TRUST	7,633.51	65,880.00	65,541.71	1,306.79	9,278.59
PROPERTY DEPOSITS	475.06	1,043.00	.00	1,518.06-	.00
INSTRUCTIONAL AIDS	2,363.14	8,271.00	9,188.49	.00	1,445.65
GENERAL	10,888.15	7,835.56	7,569.27	238.31-	10,916.13
INSTRUCTIONAL MATE	15,000.00	1,616.44	1,616.44	.00	15,000.00
TOTAL	57,562.76	102,723.50	106,161.39	.00	54,124.87

CHECKING	48,581.56	INVESTMENTS	.00	SBMMF	5,543.31	TOTAL	54,124.87
		ACCOUNTS PAYABLE	.00		.00		

CAROL CITY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 4375 N. W. 173 Drive, Carol City, Florida 33055

Date School Established: 1957

Grades: PK-6

Principals: Ms. Claudia V. James (Through March 2006; presently at Flamingo
Elementary School)
Ms. Patricia L. Bloodworth

Bookkeeper: Ms. Arronda Dunn

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 27,862.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,359.72</u>
TOTAL			<u><u>\$ 35,222.59</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 2005-06 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 - 0681 CAROL CITY ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FIRST GRADE	50.00	.00	.00	126.02-	76.02-	
THIRD GRADE	.00	198.00	198.00	.00	.00	
FOURTH GRADE	73.00	.00	.00	.00	73.00	
FIFTH GRADE	15.60	537.25	552.85	15.60-	15.60-	
SIXTH GRADE	30.67	416.00	493.65	50.00	3.02	
KINDERGARTEN	37.00	.00	.00	37.00-	.00	
CLASSES AND CLUBS	206.27	1,151.25	1,244.50	128.62-	15.60-	
TRUST						
AWARDS	21.69	.00	.00	21.69-	.00	
DONATIONS	16,867.87	.00	3,933.92	.00	12,933.95	
LIBRARY	907.06	65.60	61.98	.00	910.68	
LOST&DAMAGE TEXT	.00	47.97	47.97	.00	.00	
SPECIAL PURPOSE	459.24	.00	300.00	1,078.87	1,238.11	
UNITED WAY	.00	757.44	757.44	.00	.00	
PAPERBACKS - 1	18.05	.00	.00	18.05-	.00	
DONATION TWO	4.90	4,835.00	.00	4,839.90-	.00	
GRANTS 1	514.99	.00	95.93	.00	419.06	
FIELD TRIPS A-OU	.00	8,215.00	13,000.00	4,785.00	.00	
GRANTS II	200.00	.00	195.54	.00	4.46	
GRANT III	5,152.00	2,500.00	4,992.00	.00	2,660.00	
GRANT IV	1,125.89	.00	742.73	.00	383.16	
TRUST	25,271.69	16,421.01	24,127.51	984.23	18,549.42	
GENERAL						
GENERAL MISCELLA	2,291.19	.00	321.62	223.26	2,192.83	
INTEREST	.00	297.82	.00	.00	297.82	
SCHOOL PICTURES	.00	3,959.00	2,519.50	1,078.87-	360.63	
GENERAL	2,291.19	4,256.82	2,841.12	855.61-	2,851.28	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,342.86	15,113.27	12,051.59	.00	8,404.54	
INSTRUCTIONAL MATE	5,342.86	15,113.27	12,051.59	.00	8,404.54	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	2,537.00	3,023.00	127.05	.00	5,432.95	
COMMUNITY SCHOOL	2,537.00	3,023.00	127.05	.00	5,432.95	
TOTAL	35,649.01	39,965.35	40,391.77	.00	35,222.59	
CHECKING	27,862.87	INVESTMENTS	.00 SBMMF	7,359.72	TOTAL	35,222.59
			ACCOUNTS PAYABLE	.00		

FLAMINGO ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 701 East 33 Street, Hialeah, Florida 33013

Date School Established: 1955

Grades: PK-5

Principals: Ms. Jennifer D. Andreu (Through March 2006; presently Administrative Director, Regional Center I)
Ms. Claudia V. James

Bookkeeper: Ms. Vivian Cruz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 5,540.92
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,310.99</u>
TOTAL			<u>\$ 17,851.91</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 2005-06 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 - 1921 FLAMINGO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	2,576.50	.00	1,298.60	.00	1,277.90
FIELD TRIPS 1	.00	2,922.00	2,902.00	20.00-	.00
LIBRARY	1,545.89	2,476.22	3,947.18	2,331.07	2,406.00
LOST&DAMAGE TEXT	12.50	201.42	213.92	.00	.00
FIELD TRIPS 2	.00	1,499.00	1,499.00	.00	.00
FIELD TRIPS 3	.00	473.00	450.00	23.00-	.00
FIELD TRIPS 4	.00	428.00	428.00	.00	.00
FIELD TRIPS 5	.00	1,372.50	1,372.50	.00	.00
FIELD TRIPS 6	.00	120.00	120.00	.00	.00
FIELD TRIPS 7	.00	1,008.00	973.50	34.50-	.00
FIELD TRIPS 8	.00	1,008.00	963.00	45.00-	.00
FIELD TRIPS 9	.00	1,326.00	1,326.00	.00	.00
FIELD TRIPS 10	.00	922.50	922.50	.00	.00
FIELD TRIPS 11	.00	1,492.50	1,492.50	.00	.00
FIELD TRIPS 12	.00	688.00	688.00	.00	.00
SPECIAL PURPOSE	2,103.87	1,277.59	5,044.38	2,396.25	733.33
UNCLAIMED STALE-	23.20	.00	67.25	91.30	47.25
UNITED WAY	.00	4,535.81	4,535.81	.00	.00
BOOK FAIR	.00	8,461.48	6,089.11	2,372.37-	.00
TRUST	6,261.96	30,212.02	34,333.25	2,323.75	4,464.48
GENERAL					
GENERAL MISCELLA	2,067.55	.00	3,701.85	1,831.75	197.45
CASH OVER & SHOR	.00	39.00-	.00	.00	39.00-
INTEREST	.00	573.17	.00	.00	573.17
SCHOOL PICTURES	.00	11,116.00	6,960.50	4,155.50-	.00
DONATIONS	.00	583.27	.00	.00	583.27
MEMORY BOOKS	.00	4,680.00	3,829.50	.00	850.50
GENERAL	2,067.55	16,913.44	14,491.85	2,323.75-	2,165.39
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,691.57	14,330.99	13,261.02	.00	7,761.54
INSTRUCTIONAL MATE	6,691.57	14,330.99	13,261.02	.00	7,761.54
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,373.00	2,629.00	1,541.50	.00	3,460.50
COMMUNITY SCHOOL	2,373.00	2,629.00	1,541.50	.00	3,460.50
TOTAL	17,394.08	64,085.45	63,627.62	.00	17,851.91

CHECKING	5,540.92	INVESTMENTS	.00	SBMMF	12,310.99	TOTAL	17,851.91
			ACCOUNTS PAYABLE		.00		

JOELLA C. GOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 6350 N. W. 188 Terrace, Hialeah, Florida 33015

Date School Established: 1989

Grades: PK-5

Principal During Audit Period: Mr. John Messersmith (Through June 2006; presently
at Lawton Chiles Middle School)

Current Principal: Ms. Lizette G. Campa

Bookkeeper: Ms. Mari Tuccitto

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 1,915.75
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>93,642.08</u>
TOTAL			<u><u>\$ 95,557.83</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 2005-06 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 - 2181 JOELLA GOOD ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
MUSIC						
CHORUS ACTIVITY	587.03	.00	557.57	.00	29.46	
MUSIC	587.03	.00	557.57	.00	29.46	
CLASSES AND CLUBS						
ART CLUB	687.83	.00	.00	.00	687.83	
CHEERLEADERS	178.43	.00	178.43	.00	.00	
PHYSICAL EDUCATI	10.00	.00	.00	.00	10.00	
FUTURE EDUCATORS	110.70	.00	110.70	.00	.00	
DRAMA	3,290.24	4,465.00	3,153.77	.00	4,601.47	
STUDENT COUNCIL	893.12	.00	68.81	.00	824.31	
TV PRODUCTION CL	105.65	.00	105.65	.00	.00	
ESE (EXCEP EDUC)	3.05	.00	.00	.00	3.05	
HISPANIC CLUB	38.20	.00	.00	.00	38.20	
CLASSES AND CLUBS	5,317.22	4,465.00	3,617.36	.00	6,164.86	
TRUST						
DONATIONS	8,019.19	.00	1,058.94	.00	6,960.25	
FIELD TRIPS 1	.00	462.00	462.00	.00	.00	
LIBRARY	48.01	.00	.00	.00	48.01	
LOST&DAMAGE TEXT	.00	193.50	193.50	.00	.00	
FIELD TRIPS 2	54.90	5,338.50	5,297.50	.00	95.90	
FIELD TRIPS 3	7.50	2,078.00	2,098.00	12.50	.00	
FIELD TRIPS 4	74.50	1,782.50	1,786.00	.00	71.00	
FIELD TRIPS 5	129.00	4,695.00	4,847.00	77.00	54.00	
FIELD TRIPS 6	6.20	.00	.00	.00	6.20	
FIELD TRIPS 9	52.00	.00	.00	.00	52.00	
FIELD TRIPS 10	.00	1,122.56	1,122.56	.00	.00	
SPECIAL PURPOSE	2,421.17	200.00	2,711.16	3,000.00	2,910.01	
UNITED WAY	.00	2,896.34	2,896.34	.00	.00	
DONATION TWO	1,267.14	.00	.00	.00	1,267.14	
GRANTS 1	500.00	.00	480.27	.00	19.73	
FIELD TRIPS A-OU	.00	15,439.00	13,803.70	.00	1,635.30	
FIELD TRIPS E-OU	101.00	.00	.00	.00	101.00	
GRANTS II	409.50	.00	.00	.00	409.50	
GRANT III	.00	506.66	71.30	.00	435.36	
TRUST	13,090.11	34,714.06	36,828.27	3,089.50	14,065.40	
GENERAL						
GENERAL MISCELLA	49,070.83	100.00-	8,197.30	89.50-	40,684.03	
INTEREST	.00	3,192.80	.00	.00	3,192.80	
SCHOOL PICTURES	.00	16,259.00	10,214.21	3,000.00-	3,044.79	
TRAVEL-FACULTY/A	.00	.00	234.15	.00	234.15-	
REPAIR & MAINTEN	.00	.00	469.63	.00	469.63-	
DONATIONS	.00	2,515.21	92.94	.00	2,422.27	
GENERAL	49,070.83	21,867.01	19,208.23	3,089.50-	48,640.11	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,434.17	4,844.68	1,278.85	.00	10,000.00	
INSTRUCTIONAL MATE	6,434.17	4,844.68	1,278.85	.00	10,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	8,576.00	8,082.00	.00	.00	16,658.00	
COMMUNITY SCHOOL	8,576.00	8,082.00	.00	.00	16,658.00	
TOTAL	83,075.36	73,972.75	61,490.28	.00	95,557.83	
CHECKING	1,915.75	INVESTMENTS	.00 SBMMF	93,642.08	TOTAL	95,557.83
		ACCOUNTS PAYABLE	.00			

BOB GRAHAM EDUCATION CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 15901 N.W. 79 Avenue, Miami Lakes, Florida 33016

Date School Established: 2002

Grades: K-7

Principals: Dr. Dawn R. Hurns (Through January 2006; retired)
Dr. Robin P. Behrman

Bookkeeper: Ms. Donna Millares

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 24,025.46
Investment:			
MDCPS- Money Market Pool Fund	Open-end	4.76	<u>22,615.41</u>
TOTAL			<u>\$ 46,640.87</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 2005-06 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 - 0091 BOB GRAHAM EDUCATION C

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
MUSIC					
BAND RENTAL	.00	168.00	168.00	.00	.00
CHORUS RENTAL	.00	88.00	76.14	.00	11.86
MUSIC	.00	256.00	244.14	.00	11.86
CLASSES AND CLUBS					
CHEERLEADERS	12.78	.00	.00	12.78-	.00
YEARBOOK	.00	20,125.00	14,921.00	.00	5,204.00
GIFTED	19.00	.00	.00	19.00-	.00
CLASSES AND CLUBS	31.78	20,125.00	14,921.00	31.78-	5,204.00
TRUST					
LIBRARY	2,495.64	20,941.19	20,997.33	2,572.79	5,012.29
LOST&DAMAGE TEXT	.00	2,572.70	2,572.70	.00	.00
FIELD TRIPS 2	5.50	1,908.00	1,888.25	25.25-	.00
FIELD TRIPS 3	.00	918.00	892.00	26.00-	.00
FIELD TRIPS 4	.00	150.00	150.00	.00	.00
FIELD TRIPS 5	.00	294.00	294.00	.00	.00
FIELD TRIPS 6	.00	255.50	255.00	.50-	.00
FIELD TRIPS 7	.00	1,944.00	1,902.00	42.00-	.00
FIELD TRIPS 8	.00	245.00	239.00	6.00-	.00
SPECIAL PURPOSE	3,592.98	2,000.00	5,851.20	5,876.81	5,618.59
UNITED WAY	.00	4,911.08	4,911.08	.00	.00
BOOK FAIR	.00	22,023.03	16,877.46	5,145.57-	.00
PAPERBACKS - 1	.31	127.09	127.40	.00	.00
FIELD TRIPS A-OU	.00	5,040.00	4,928.00	112.00-	.00
FIELD TRIPS B-OU	.00	4,524.00	4,524.00	.00	.00
TRUST	6,094.43	67,853.59	66,409.42	3,092.28	10,630.88
INSTRUCTIONAL AIDS A					
ART-FEES 1	15.88	348.00	355.06	.00	8.82
KEYBOARD FEES	9.10	.00	.00	.00	9.10
SCIENCE FEES	60.33	2,348.00	281.20	.00	2,127.13
INSTRUCTIONAL AIDS	85.31	2,696.00	636.26	.00	2,145.05
GENERAL					
GENERAL MISCELLA	9,463.28	.00	2,615.98	2,816.31	9,663.61
INTEREST	.00	1,192.28	.00	.00	1,192.28
SCHOOL PICTURES	.00	31,674.00	19,920.36	5,876.81-	5,876.83
DONATIONS	.00	1,142.59	381.69	.00	760.90
GENERAL	9,463.28	34,008.87	22,918.03	3,060.50-	17,493.62
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	36.68	38,951.99	27,833.21	.00	11,155.46
INSTRUCTIONAL MATE	36.68	38,951.99	27,833.21	.00	11,155.46
TOTAL	15,711.48	163,891.45	132,962.06	.00	46,640.87

CHECKING	24,025.46	INVESTMENTS	.00	SBMMF	22,615.41	TOTAL	46,640.87
			ACCOUNTS PAYABLE	.00			

OPA-LOCKA ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 600 Ahmad Street, Opa-locka, Florida 33054

Date School Established: 1937

Grades: PK-6

Principals: Mr. Michael J. Charlot (Through March 2006; presently at Hubert O. Sibley
Elementary School)
Dr. Susan T. Trauschke-McEachin

Bookkeeper: Ms. Maxine Major

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 5,189.51
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,081.29</u>
TOTAL			<u><u>\$ 15,270.80</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 2005-06 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 - 4121 OPA-LOCKA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	174.33	.00	.00	.00	174.33
MUSIC	174.33	.00	.00	.00	174.33
CLASSES AND CLUBS					
COMPUTER CLUB	92.55	.00	.00	.00	92.55
TEAM A	191.90	.00	.00	.00	191.90
STUDENT COUNCIL	34.84	.00	.00	.00	34.84
SCIENCE CLUB	322.57	606.00	608.80	.00	319.77
FIRST GRADE	1.00	.00	.00	.00	1.00
THIRD GRADE	139.13	.00	.00	.00	139.13
FIFTH GRADE	258.67	.00	.00	.00	258.67
SIXTH GRADE	141.57	100.00	185.00	.00	56.57
ESE (EXCEP EDUC)	115.00	.00	.00	.00	115.00
PRE-KINDER	12.21	.00	.00	.00	12.21
CLASSES AND CLUBS	1,309.44	706.00	793.80	.00	1,221.64
TRUST					
DONATIONS	25.00	.00	.00	.00	25.00
FIELD TRIPS 1	.00	453.00	446.50	.00	6.50
LIBRARY	780.49	1,653.67	1,907.51	.00	526.65
SPECIAL PURPOSE	713.33	1,205.00	1,720.76	601.31	798.88
UNITED WAY	.00	729.10	729.10	.00	.00
GRANTS II	399.25	.00	374.00	.00	25.25
TRUST	1,918.07	4,040.77	5,177.87	601.31	1,382.28
GENERAL					
GENERAL MISCELLA	1,422.50	153.80	465.93	.00	1,110.37
INTEREST	.00	488.99	.00	.00	488.99
SCHOOL PICTURES	.00	3,225.00	2,022.38	601.31-	601.31
TRAVEL-FACULTY/A	.00	.00	150.00	.00	150.00-
DONATIONS	.00	441.88	.00	.00	441.88
GENERAL	1,422.50	4,309.67	2,638.31	601.31-	2,492.55
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,698.00	5,516.59	2,214.59	.00	10,000.00
INSTRUCTIONAL MATE	6,698.00	5,516.59	2,214.59	.00	10,000.00
TOTAL	11,522.34	14,573.03	10,824.57	.00	15,270.80

CHECKING	5,189.51	INVESTMENTS	.00	SBMMF	10,081.29	TOTAL	15,270.80
			ACCOUNTS PAYABLE		.00		

PALM SPRINGS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 6304 East First Avenue, Hialeah, Florida 33013

Date School Established: 1953

Grades: PK-6

Principal During Audit Period: Ms. Deborah S. Stevens (Through June 2006; retired)

Current Principal: Ms. Roxana D. Herrera

Bookkeeper: Ms. Ivonne Rafuls

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 12,570.19
Investment:			
MDCPS-Money Market Pool Fund Open-end		4.76	<u>3,592.07</u>
TOTAL			<u>\$ 16,162.26</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 2005-06 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 - 4261 PALM SPRINGS ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SECOND GRADE	122.00	.00	.00	.00	122.00
THIRD GRADE	9.95	.00	.00	.00	9.95
FOURTH GRADE	.20	.00	.00	.20-	.00
FIFTH GRADE	11.16	.00	.00	11.16-	.00
MUSIC CLUB	9.82	.00	.00	9.82-	.00
KINDERGARTEN	42.40	.00	.00	.00	42.40
PRE-KINDER	446.10	.00	.00	446.10-	.00
CLASSES AND CLUBS	641.63	.00	.00	467.28-	174.35
TRUST					
DONATIONS	.00	5,000.00	3,077.47	.00	1,922.53
FIELD TRIPS 1	.00	760.00	1,302.00	542.00	.00
LIBRARY	1,691.75	116.80	1,061.86	2,745.46	3,492.15
LOST&DAMAGE TEXT	117.54	.00	117.54	.00	.00
FIELD TRIPS 2	.00	2,236.23	2,161.50	74.73-	.00
FIELD TRIPS 3	.00	1,702.34	1,695.50	6.84-	.00
FIELD TRIPS 4	.00	1,367.00	1,366.00	.00	1.00
FIELD TRIPS 5	.00	1,168.00	1,090.00	103.00-	25.00-
FIELD TRIPS 6	.00	1,075.00	1,075.00	.00	.00
SPECIAL EVENTS	10.46	.00	.00	10.46-	.00
SPECIAL PURPOSE	1,788.08	1,000.00	5,190.79	4,026.17	1,623.46
UNCLAIMED STALE-	27.36	.00	27.36	19.00	19.00
UNITED WAY	.00	4,402.57	4,402.57	.00	.00
BOOK FAIR	1,735.27	9,218.45	6,614.48	2,745.46-	1,593.78
VANDALISM	283.79	.00	212.92	.00	70.87
DONATION TWO	393.31	.00	393.31	.00	.00
DONATION FOUR	4.02	.00	4.02	.00	.00
FIELD TRIPS E-OU	1.26	5,999.01	5,929.76	70.51-	.00
EESAC FUNDS	.00	.00	1,823.75	1,823.75	.00
TRUST	6,052.84	34,045.40	37,545.83	6,145.38	8,697.79
GENERAL					
GENERAL MISCELLA	3,878.45	5.00-	2,722.18	171.82	1,323.09
CASH OVER & SHOR	.00	10.30	.00	.00	10.30
INTEREST	.00	169.03	.00	.00	169.03
SCHOOL PICTURES	.00	10,803.00	6,776.83	4,026.17-	.00
REPAIR & MAINTEN	.00	.00	473.40	.00	473.40-
DONATIONS	.00	261.10	.00	.00	261.10
GENERAL	3,878.45	11,238.43	9,972.41	3,854.35-	1,290.12
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,864.60	24,925.90	20,966.75	1,823.75-	6,000.00
INSTRUCTIONAL MATE	3,864.60	24,925.90	20,966.75	1,823.75-	6,000.00
COMMUNITY SCHOOL					
PRE-K FEES	.00	165.00	165.00	.00	.00
COMMUNITY SCHOOL	.00	165.00	165.00	.00	.00
TOTAL	14,437.52	70,374.73	68,649.99	.00	16,162.26

CHECKING	12,570.19	INVESTMENTS	.00	SBMMF	3,592.07	TOTAL	16,162.26
			ACCOUNTS PAYABLE	.00			

CHARLES D. WYCHE, JR. ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1997

Grades: K-5

Principal During Audit Period: Ms. Patricia Urban (Through July 2006; retired)

Current Principal: Ms. Dianne W. Jones

Bookkeeper: Ms. Diana T. Schmidt

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 2,546.51
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>14,729.77</u>
TOTAL			<u><u>\$ 17,276.28</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 2005-06 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 - 5991 CHARLES DAVID WYCHE, J

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	.00	987.00	.00	.00	987.00
ITALIAN CLUB	16.00	.00	.00	.00	16.00
CLASSES AND CLUBS	16.00	987.00	.00	.00	1,003.00
TRUST					
FIELD TRIPS 1	3.50	2,455.00	2,106.50	.00	352.00
LIBRARY	494.17	619.44	615.88	.00	497.73
LOST&DAMAGE TEXT	.00	189.00	189.00	.00	.00
FIELD TRIPS 2	.00	1,877.50	1,877.50	.00	.00
FIELD TRIPS 3	.00	1,970.00	1,967.50	.00	2.50
FIELD TRIPS 4	60.33	543.00	592.00	.00	11.33
FIELD TRIPS 5	122.34	486.50	608.00	.00	.84
FIELD TRIPS 6	98.00	440.00	539.33	.00	1.33-
SPECIAL PURPOSE	700.13	.00	2,861.23	3,398.13	1,237.03
UNITED WAY	.00	2,300.65	2,300.65	.00	.00
FIELD TRIPS B-OU	135.20	.00	.00	.00	135.20
TRUST	1,613.67	10,881.09	13,657.59	3,398.13	2,235.30
GENERAL					
GENERAL MISCELLA	5,822.31	126.25-	5,033.68	.00	662.38
INTEREST	.00	425.62	.00	.00	425.62
SCHOOL PICTURES	.00	9,090.00	5,691.87	3,398.13-	.00
DONATIONS	.00	1,146.45	.00	.00	1,146.45
MEMORY BOOKS	.00	6,589.75	6,589.75	.00	.00
GENERAL	5,822.31	17,125.57	17,315.30	3,398.13-	2,234.45
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,889.05	24,494.72	21,383.77	.00	10,000.00
INSTRUCTIONAL MATE	6,889.05	24,494.72	21,383.77	.00	10,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,131.68	6,193.00	6,521.15	.00	1,803.53
COMMUNITY SCHOOL	2,131.68	6,193.00	6,521.15	.00	1,803.53
TOTAL	16,472.71	59,681.38	58,877.81	.00	17,276.28

CHECKING	2,546.51	INVESTMENTS	.00	SBMMF	14,729.77	TOTAL	17,276.28
			ACCOUNTS PAYABLE		.00		

REGIONAL CENTER II SCHOOLS

THOMAS JEFFERSON MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 525 N. W. 147 Street, Miami, Florida 33168

Date School Established: 1958

Grades: 7-9

Principal During Audit Period: Ms. Ellen O. Wright (Through July 2006; presently
Administrative Director Charter
School Operations)

Current Principal: Ms. Maria C. Garcia

Treasurers: Ms. Linda Cason (Through April 2006)
Ms. Eslyn Regis

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Banco Popular North America	--	0.25	\$ 11,542.98
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>17,498.21</u>
TOTAL			<u>\$ 29,041.19</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. 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 2005-06 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: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 30

ACCESS CENTER II
 SCHOOL - 6281 THOMAS JEFFERSON MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	520.00	520.00	.00
CLASSES AND CLUBS	9,090.18	12,850.76	15,354.13	586.80-	6,000.01
TRUST	4,164.33	15,317.87	16,590.92	2,851.30	5,742.58
PROPERTY DEPOSITS	290.57	318.50	.00	.00	609.07
INSTRUCTIONAL AIDS	862.92	386.00	600.05	.00	648.87
GENERAL	2,575.66	7,081.92	4,347.42	2,784.50-	2,525.66
INSTRUCTIONAL MATE	13,126.35	27,172.43	26,783.78	.00	13,515.00
TOTAL	30,110.01	63,127.48	64,196.30	.00	29,041.19

CHECKING	11,542.98	INVESTMENTS	.00	SBMMF	17,498.21	TOTAL	29,041.19
		ACCOUNTS PAYABLE	.00		.00		

PARKWAY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 2349 N. W. 175 Street, Opa-Locka, Florida 33056

Date School Established: 1961

Grades: 6-8

Principal During Audit Period: Mr. Eugene Butler, Jr. (Through June 2006; resigned)

Current Principal: Ms. Paulette Covin-Fredrik

Treasurer: Ms. Anna Bennett

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 7,816.54
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>17,411.07</u>
TOTAL			<u><u>\$ 25,227.61</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

* School Improvement Zone School

AS OF: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 35

ACCESS CENTER II

SCHOOL - 6721 PARKWAY MIDDLE SCHOOL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	240.00	240.00	.00
MUSIC	767.81	.00	.00	.00	767.81
CLASSES AND CLUBS	6,068.45	7,555.50	9,444.74	323.81-	3,855.40
TRUST	4,231.86	12,277.50	13,822.39	785.60	3,472.57
PROPERTY DEPOSITS	988.77	187.50	513.07	.00	663.20
INSTRUCTIONAL AIDS	978.91	992.00	1,177.57	.00	793.34
GENERAL	4,095.02	2,105.85	1,555.68	701.79-	3,943.40
INSTRUCTIONAL MATE	12,381.66	2,618.34	3,268.11	.00	11,731.89
TOTAL	29,512.48	25,736.69	30,021.56	.00	25,227.61

CHECKING	7,816.54	INVESTMENTS	.00	SBMMF	17,411.07	TOTAL	25,227.61
			ACCOUNTS PAYABLE		.00		

BISCAYNE GARDENS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 560 N. W. 151 Street, Miami, Florida 33169

Date School Established: 1955

Grades: PK-6

Principal During Audit Period: Ms. Valerie B. Ward (Through June 2006; presently at
Scott Lake Elementary School)

Current Principal: Ms. Maria L. Lacavalla

Bookkeeper: Ms. Luna Marchand

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Banco Popular, North America	--	0.25	\$ 2,541.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,019.36</u>
TOTAL			<u>\$ 6,560.60</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 2005-06 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 - 0361 BISCAYNE GARDENS ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
HAITIAN CLUB	100.03	.00	.00	.00	100.03	
CLASSES AND CLUBS	100.03	.00	.00	.00	100.03	
TRUST						
ROLE MODELS TRUS	20.25	.00	.00	.00	20.25	
DONATIONS	.00	1,000.00	.00	.00	1,000.00	
FIELD TRIPS 1	.00	8,724.13	8,491.67	.00	232.46	
LOST&DAMAGE TEXT	.00	53.67	53.67	.00	.00	
SPECIAL PURPOSE	421.47	1,600.00	4,675.89	2,951.72	297.30	
UNCLAIMED STALE-	.00	.00	113.62	113.62	.00	
UNITED WAY	.00	485.50	485.50	.00	.00	
GRANT III	570.29	.00	371.46	.00	198.83	
TRUST	1,012.01	11,863.30	14,191.81	3,065.34	1,748.84	
GENERAL						
GENERAL MISCELLA	2,209.95	231.26-	1,851.88	.00	126.81	
INTEREST	.00	196.75	.00	.00	196.75	
SCHOOL PICTURES	.00	6,353.27	4,393.50	1,220.94-	738.83	
VENDING MACHINES	.00	208.98	.00	.00	208.98	
DONATIONS	.00	746.36	411.34	.00	335.02	
GENERAL	2,209.95	7,274.10	6,656.72	1,220.94-	1,606.39	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,426.69	25,265.24	30,507.97	113.62-	3,070.34	
INSTRUCTIONAL MATE	8,426.69	25,265.24	30,507.97	113.62-	3,070.34	
COMMUNITY SCHOOL						
COMM SCH CLASS F	.00	.00	35.00-	.00	35.00	
COMM SCHL-ACTIVI	1,730.78	.00	.00	1,730.78-	.00	
COMMUNITY SCHOOL	1,730.78	.00	35.00-	1,730.78-	35.00	
TOTAL	13,479.46	44,402.64	51,321.50	.00	6,560.60	
CHECKING	2,541.24	INVESTMENTS	.00 SBMMF	4,019.36	TOTAL	6,560.60
		ACCOUNTS PAYABLE	.00	.00		

PARKVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 17631 N. W. 20 Avenue, Opa-Locka, Florida 33056

Date School Established: 1963

Grades: PK-5

Principal During Audit Period: Ms. Susan G. Blount (Through June 2006; presently at
Gertrude K. Edelman/Sabal Palm
Elementary School)

Current Principal: Dr. Rosa R. Simmons

Bookkeeper: Ms. Felicia Ogden

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 2,933.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,179.12</u>
TOTAL			<u>\$ 10,113.05</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 2005-06 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 - 4301 PARKVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
AFRO AMERICAN CL	64.50	340.00	424.74	.00	20.24-	
FIFTH GRADE	98.52	2,705.05	2,863.11	60.00	.46	
LANGUAGE ARTS	.00	716.50	573.70	.00	142.80	
PRE-KINDER	8.98	50.00	56.00	.00	2.98	
CLASSES AND CLUBS	172.00	3,811.55	3,917.55	60.00	126.00	
TRUST						
DONATIONS	37.24	250.00	182.74	.00	104.50	
FIELD TRIPS 1	.00	3,491.25	3,285.50	60.00-	145.75	
FUND RAISING	343.17	893.20	1,087.79	.00	148.58	
LIBRARY	117.82	205.18	236.94	.00	86.06	
SPECIAL EVENTS	29.71	.00	.00	.00	29.71	
SPECIAL PURPOSE	47.29	1,465.50	2,269.44	982.62	225.97	
UNCLAIMED STALE-	92.55	.00	34.75	10.00	67.80	
UNITED WAY	.00	1,091.32	1,091.32	.00	.00	
BOOK FAIR	.00	1,610.69	1,610.69	.00	.00	
EESAC FUNDS	.00	481.45	2,392.80	2,500.00	588.65	
TRUST	667.78	9,488.59	12,191.97	3,432.62	1,397.02	
GENERAL						
GENERAL MISCELLA	1,993.46	135.50	2,375.96	339.03	92.03	
INTEREST	.00	358.54	.00	.00	358.54	
SCHOOL PICTURES	.00	3,160.00	1,624.76	1,014.62-	520.62	
VENDING MACHINES	.00	358.28	.00	317.03-	41.25	
DONATIONS	.00	29.79	.00	.00	29.79	
GENERAL	1,993.46	4,042.11	4,000.72	992.62-	1,042.23	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,843.89	15,055.58	11,851.67	2,500.00-	7,547.80	
INSTRUCTIONAL MATE	6,843.89	15,055.58	11,851.67	2,500.00-	7,547.80	
TOTAL	9,677.13	32,397.83	31,961.91	.00	10,113.05	
CHECKING	2,933.93	INVESTMENTS	.00 SBMMF	7,179.12	TOTAL	10,113.05
		ACCOUNTS PAYABLE	.00	.00		

SCOTT LAKE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 1160 N. W. 175 Street, Miami, Florida 33169

Date School Established: 1959

Grades: PK-5

Principal During Audit Period: Dr. Alice Collins (Through June 2006; retired)

Current Principal: Ms. Valerie B. Ward

Bookkeeper: Ms. Mazier Lopes

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 7,107.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>16,190.78</u>
TOTAL			<u>\$ 23,297.91</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 2005-06 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 - 4881 SCOTT LAKE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIFTH GRADE	.00	2,417.00	2,411.61	.00	5.39
CLASSES AND CLUBS	.00	2,417.00	2,411.61	.00	5.39
TRUST					
FIELD TRIPS 1	.00	544.00	544.00	.00	.00
LIBRARY	987.07	174.52	954.02	818.33	1,025.90
FIELD TRIPS 2	.00	651.00	651.00	.00	.00
FIELD TRIPS 4	.00	395.00	395.00	.00	.00
FIELD TRIPS 5	817.50	196.00	982.00	31.50-	.00
SPECIAL PURPOSE	243.43	686.48	1,393.65	728.68	264.94
UNITED WAY	.00	1,174.34	1,174.34	.00	.00
BOOK FAIR	.00	5,971.05	5,152.72	818.33-	.00
DONATION TWO	.00	2,000.00	.00	.00	2,000.00
DONATION FOUR	409.36	.00	.00	.00	409.36
EESAC FUNDS	.00	.00	2,990.00	2,990.00	.00
TRUST	2,457.36	11,792.39	14,236.73	3,687.18	3,700.20
GENERAL					
GENERAL MISCELLA	1,512.79	6.00	891.47	31.50	658.82
INTEREST	.00	478.76	.00	.00	478.76
SCHOOL PICTURES	.00	3,679.00	2,221.65	728.68-	728.67
REPAIR & MAINTEN	.00	.00	272.86	.00	272.86-
REGISTRATION FEE	.00	.00	100.00	.00	100.00-
DONATIONS	.00	2,900.26	.00	.00	2,900.26
STUDENT TRAVEL/S	.00	.00	323.00	.00	323.00-
GENERAL	1,512.79	7,064.02	3,808.98	697.18-	4,070.65
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,333.05	20,023.27	14,352.22	2,990.00-	9,014.10
INSTRUCTIONAL MATE	6,333.05	20,023.27	14,352.22	2,990.00-	9,014.10
COMMUNITY SCHOOL					
COMMUNITY SCHL.	4,399.23	5,754.00	3,645.66	.00	6,507.57
COMMUNITY SCHOOL	4,399.23	5,754.00	3,645.66	.00	6,507.57
TOTAL	14,702.43	47,050.68	38,455.20	.00	23,297.91

CHECKING	7,107.13	INVESTMENTS	.00	SBMMF	16,190.78	TOTAL	23,297.91
			ACCOUNTS PAYABLE	.00			

REGIONAL CENTER III SCHOOLS

MIAMI SPRINGS ADULT AND COMMUNITY EDUCATION CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 751 Dove Avenue, Miami Springs, Florida 33166

Date School Established: 1983

Principal During Audit Period: Mr. Robert Hernandez (Through June 2006; retired)

Current Principal: Ms. Eunice C. Soto

Treasurer: Ms. Urania Martinez

Community School Assistant Principal: Mr. Rafael Sosa

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	--	\$ 75,395.50
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>120,564.26</u>
TOTAL			<u><u>\$ 195,959.76</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 2005-06 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: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 58

VOCATIONAL/ADULT
 SCHOOL - 7512 MIAMI SPRINGS SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
TRUST	113,874.37	33,577.48	29,723.95	90.35-	117,637.55
SCHOOL STORE	40,099.01	18,995.79	14,658.95	41.78	44,477.63
GENERAL	13,798.51	5,971.26	4,041.70	90.35	15,818.42
INSTRUCTIONAL MATE	10,265.86	36,773.77	31,997.85	41.78-	15,000.00
ADULT EDUCATION	.00	22,686.50	22,686.50	.00	.00
COMMUNITY SCHOOL	3,026.16	2,080.00	2,080.00	.00	3,026.16
TOTAL	181,063.91	120,084.80	105,188.95	.00	195,959.76

CHECKING	75,395.50	INVESTMENTS	.00	SBMMF	120,564.26	TOTAL	195,959.76
			ACCOUNTS PAYABLE	.00			

MADISON MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 3400 N. W. 87 Street, Miami, Florida 33147

Date School Established: 1955

Grades: 6-8

Principal During Audit Period: Ms. Anne Marie Duboulay (Through June 2006; presently at Kendale Lakes Elementary School)

Current Principal: Dr. Tonya S. Dillard

Treasurer: Ms. Mary J. Thompkins

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$16,199.48
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,060.05</u>
TOTAL			<u>\$ 28,259.53</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 2005-06 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: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 47

ACCESS CENTER III
 SCHOOL - 6391 MADISON MIDDLE SCHOOL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	120.00	120.00	.00
CLASSES AND CLUBS	4,712.43	13,014.25	14,433.65	1,010.81-	2,282.22
TRUST	8,929.44	21,663.48	24,690.37	1,715.00	7,617.55
PROPERTY DEPOSITS	857.82	328.61	888.14	.00	298.29
INSTRUCTIONAL AIDS	1,648.03	.00	715.63	922.06-	10.34
GENERAL	3,636.29	4,751.62	5,434.65	97.87	3,051.13
INSTRUCTIONAL MATE	9,606.12	23,546.36	18,152.48	.00	15,000.00
TOTAL	29,390.13	63,304.32	64,434.92	.00	28,259.53

CHECKING	16,199.48	INVESTMENTS	.00	SBMMF	12,060.05	TOTAL	28,259.53
		ACCOUNTS PAYABLE	.00		.00		

HOLMES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

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

Date School Established: 1949

Grades: PK-5

Principal During Audit Period: Ms. Tamme Y. Williams (Through July 2006; presently at Martin L. King Elementary School)

Current Principal: Ms. Dahlia M. Gonzalez

Bookkeepers: Ms. Lucenda Roper (Through August 2005)
Ms. Erika Harrison (Through January 2006)
Ms. Robin Hill (Through June 2006)
Ms. Joann Hampton

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 8,139.22
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,224.33</u>
TOTAL			<u><u>\$ 12,363.55</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 2501 HOLMES ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	55.02	.00	.00	.00	55.02
FIELD TRIPS 1	.00	79.50	79.50	.00	.00
LIBRARY	55.23	.00	.00	.00	55.23
SPECIAL PURPOSE	239.36	1,200.00	1,597.17	497.69	339.88
UNITED WAY	.00	456.90	456.90	.00	.00
DONATIONS 6	.00	2,300.00	506.76	.00	1,793.24
FIELD TRIPS A-OU	.00	2,000.00	1,757.50	.00	242.50
EESAC FUNDS	.00	.00	2,479.10	2,479.10	.00
TRUST	349.61	6,036.40	6,876.93	2,976.79	2,485.87
GENERAL					
GENERAL MISCELLA	784.68	.00	926.66	.00	141.98-
INTEREST	.00	153.52	.00	.00	153.52
SCHOOL PICTURES	.00	1,333.00	835.31	497.69-	.00
REPAIR & MAINTEN	.00	.00	873.10	.00	873.10-
DONATIONS	.00	3,176.27	1,363.64	.00	1,812.63
GENERAL	784.68	4,662.79	3,998.71	497.69-	951.07
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,296.92	5,540.39	1,358.21	2,479.10-	6,000.00
INSTRUCTIONAL MATE	4,296.92	5,540.39	1,358.21	2,479.10-	6,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,732.00	3,578.00	2,383.39	.00	2,926.61
COMMUNITY SCHOOL	1,732.00	3,578.00	2,383.39	.00	2,926.61
TOTAL	7,163.21	19,817.58	14,617.24	.00	12,363.55
CHECKING	8,139.22	INVESTMENTS	.00 SBMMF	4,224.33 TOTAL	12,363.55
			ACCOUNTS PAYABLE	.00	

MARTIN L. KING ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

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

Date School Established: 1970

Grades: PK-3

Principal During Audit Period: Ms. Elisa L. Perez (Through July 2006; presently at
Thena Crowder Elementary School)

Current Principal: Ms. Tamme Y. Williams

Bookkeeper: Ms. Patricia Thompson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 12,379.72
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,706.84</u>
TOTAL			<u>\$ 15,086.56</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

*School Improvement Zone School

REGION CENTER III

SCHOOL - 2761 MARTIN LUTHER KING ELE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	74.37	45.00	.00	.00	119.37
FIELD TRIPS 1	.00	1,005.00	1,005.00	.00	.00
LIBRARY	301.58	1,009.58	189.05	.00	1,122.11
SPECIAL PURPOSE	286.13	.00	821.05	941.03	406.11
UNITED WAY	.00	1,276.18	1,276.18	.00	.00
DONATION TWO	.00	2,620.00	.00	.00	2,620.00
EESAC FUNDS	.00	.00	500.00	500.00	.00
TRUST	662.08	5,955.76	3,791.28	1,441.03	4,267.59
GENERAL					
GENERAL MISCELLA	329.59	2.00	325.24	.00	6.35
INTEREST	.00	295.14	.00	.00	295.14
SCHOOL PICTURES	.00	2,748.00	1,672.80	941.03-	134.17
DONATIONS	.00	479.13	.00	.00	479.13
GENERAL	329.59	3,524.27	1,998.04	941.03-	914.79
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,176.49	12,179.19	9,855.68	500.00-	8,000.00
INSTRUCTIONAL MATE	6,176.49	12,179.19	9,855.68	500.00-	8,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,194.00	1,513.00	802.82	.00	1,904.18
COMMUNITY SCHOOL	1,194.00	1,513.00	802.82	.00	1,904.18
TOTAL	8,362.16	23,172.22	16,447.82	.00	15,086.56

CHECKING	12,379.72	INVESTMENTS	.00	SBMMF	2,706.84	TOTAL	15,086.56
		ACCOUNTS PAYABLE	.00		.00		

LIBERTY CITY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1943

Grades: PK-5

Principal During Audit Period: Ms. Susan H. Keye (Through July 2006; retired)

Current Principal: Ms. Cheri A. Davis

Bookkeeper: Ms. Sharron Spikes-Manhertz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 1,766.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,697.66</u>
TOTAL			<u>\$ 7,464.30</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 2981 LIBERTY CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	40.00	.00	.00	.00	40.00
GIFTED	255.33	.00	.00	.00	255.33
STUDENT COUNCIL	123.88	.00	.00	.00	123.88
SCIENCE CLUB	55.97	.00	.00	.00	55.97
SAFETY PATROL	42.19	.00	.00	.00	42.19
LIBRARY CLUB	129.75	.00	.00	.00	129.75
CLASSES AND CLUBS	647.12	.00	.00	.00	647.12
TRUST					
DONATIONS	351.29	.00	.00	.00	351.29
FIELD TRIPS 1	.00	158.00	158.00	.00	.00
LIBRARY	78.74	.00	.00	.00	78.74
SPECIAL PURPOSE	287.76	.00	436.84	249.72	100.64
UNITED WAY	.00	724.25	724.25	.00	.00
FIELD TRIPS 18	.00	15.00	.00	.00	15.00
SCIENCE BOARD	15.66	.00	.00	.00	15.66
DONATION TWO	200.00	.00	.00	.00	200.00
DONATION THREE	176.79	.00	.00	.00	176.79
GRANTS 1	3,015.51	3,000.00	1,507.11	.00	4,508.40
GRANTS II	.00	500.00	495.00	.00	5.00
TRUST	4,125.75	4,397.25	3,321.20	249.72	5,451.52
GENERAL					
GENERAL MISCELLA	1,112.19	3.00	997.13	.00	118.06
CASH OVER & SHOR	.00	15.00	.00	.00	15.00
INTEREST	.00	239.98	.00	.00	239.98
SCHOOL PICTURES	.00	1,336.00	836.56	249.72	249.72
VENDING MACHINES	.00	52.95	.00	.00	52.95
REGISTRATION FEE	.00	.00	690.00	.00	690.00
DONATIONS	.00	448.82	.00	.00	448.82
GENERAL	1,112.19	2,095.75	2,523.69	249.72	434.53
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,000.00	1,165.82	4,234.69	.00	931.13
INSTRUCTIONAL MATE	4,000.00	1,165.82	4,234.69	.00	931.13
TOTAL	9,885.06	7,658.82	10,079.58	.00	7,464.30

CHECKING	1,766.64	INVESTMENTS	.00	SBMMF	5,697.66	TOTAL	7,464.30
		ACCOUNTS PAYABLE	.00		.00		

SPRINGVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1956

Grades: PK-5

Principal During Audit Period: Dr. Tonya S. Dillard (Through June 2006; presently at
Madison Middle School)

Current Principal: Ms. Maria R. Menchero

Bookkeeper: Ms. Maria P. Santos

After School Care Program Manager: Ms. Marjorie Saren

After School Care Program Secretaries: Ms. Rosa Diaz (Through July 2006)
Ms. Marjorie Saren

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N.A.	--	3.21	\$ 11,495.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,377.76</u>
TOTAL			<u>\$ 15,873.52</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 5361 SPRINGVIEW ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
GIFTED	197.00	.00	.00	.00	197.00
FIRST GRADE	278.45	.00	.00	.00	278.45
SECOND GRADE	268.25	.00	.00	.00	268.25
THIRD GRADE	306.05	.00	.00	.00	306.05
FOURTH GRADE	211.90	9.95	.00	.00	221.85
KINDERGARTEN	419.35	.00	.00	.00	419.35
CLASSES AND CLUBS	1,681.00	9.95	.00	.00	1,690.95
TRUST					
LIBRARY	181.78	918.09	194.28	.00	905.59
LOST&DAMAGE TEXT	462.61	20.97	20.97	.00	462.61
FIELD TRIPS 2	.00	3,498.00	3,479.50	18.50-	.00
FIELD TRIPS 3	.00	1,529.00	1,497.50	31.50-	.00
FIELD TRIPS 4	.00	354.00	300.00	54.00-	.00
FIELD TRIPS 5	.00	1,428.00	1,415.00	13.00-	.00
FIELD TRIPS 6	.00	1,430.00	1,419.00	11.00-	.00
FIELD TRIPS 7	.00	33.75	.00	33.75-	.00
SPECIAL PURPOSE	5,654.47	3,388.32	11,183.33	4,294.25	2,153.71
UNITED WAY	.00	1,710.00	1,710.00	.00	.00
DONATIONS FIVE	16.50	.00	.00	.00	16.50
FIELD TRIPS A-OU	.00	16,995.00	16,995.00	.00	.00
FIELD TRIPS F-OU	.00	1,070.00	1,002.00	68.00-	.00
TRUST	6,315.36	32,375.13	39,216.58	4,064.50	3,538.41
GENERAL					
GENERAL MISCELLA	1,933.18	.00	1,584.43	229.75	578.50
INTEREST	.00	761.00	.00	.00	761.00
SCHOOL PICTURES	.00	11,487.00	7,192.75	4,294.25-	.00
DONATIONS	.00	2,742.53	.00	.00	2,742.53
STUDENT TRAVEL/S	.00	.00	40.00	.00	40.00-
GENERAL	1,933.18	14,990.53	8,817.18	4,064.50-	4,042.03
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,358.97	8,614.87	7,445.84	.00	3,528.00
INSTRUCTIONAL MATE	2,358.97	8,614.87	7,445.84	.00	3,528.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	133,976.65	133,970.65	6.00-	.00
COMM SCH CLASS F	.00	9,000.00	9,000.00	.00	.00
COMM SCHL-ACTIVI	5,373.56	5,134.00	7,439.43	6.00	3,074.13
COMMUNITY SCHOOL	5,373.56	148,110.65	150,410.08	.00	3,074.13
TOTAL	17,662.07	204,101.13	205,889.68	.00	15,873.52

CHECKING 11,495.76 INVESTMENTS .00 SBMMF 4,377.76 TOTAL 15,873.52
 ACCOUNTS PAYABLE .00

REGIONAL CENTER IV SCHOOLS

MIAMI SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-2006 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 2450 S. W. First Street, Miami, Florida 33135

Date School Established: 1903

Grades: 9-12

Principals: Mr. Victoriano Lopez (Through May 2006; presently Executive Director, Life Skills and Special Programs)
Dr. Daniel Tosado

Treasurer: Mr. Osnardo Drago, Jr.

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	--	\$ 36,221.25
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>164,541.56</u>
TOTAL			<u>\$ 200,762.81</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 2005-06 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: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 81

SCHOOL - 7461 MIAMI SENIOR ACCESS CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	59,702.89	116,362.94	56,660.05	.00
MUSIC	138.50	.00	.00	.00	138.50
CLASSES AND CLUBS	73,327.65	300,511.73	307,888.70	2,020.69-	63,929.99
TRUST	44,779.13	104,462.94	106,588.98	20,587.18	63,240.27
INSTRUCTIONAL AIDS	15,061.28	26,615.50	25,164.20	100.00-	16,412.58
GENERAL	44,665.61	94,771.85	30,439.88	75,136.54-	33,861.04
INSTRUCTIONAL MATE	16,422.98	84,533.37	83,956.35	.00	17,000.00
PRODUCTION/SERVICE	3,347.00	34,274.47	31,451.04	10.00	6,180.43
TOTAL	197,742.15	704,872.75	701,852.09	.00	200,762.81

CHECKING	36,221.25	INVESTMENTS	.00	SBMMF	164,541.56	TOTAL	200,762.81
			ACCOUNTS PAYABLE	.00			

KELSEY L. PHARR ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 2000 N. W. 46 Street, Miami, Florida 33142

Date School Established: 1967

Grades: PK-5

Principal During Audit Period: Ms. Maria Mason (Through June 2006; presently at
Young Women's Preparatory
Academy)

Current Principal: Dr. Sandra F. Clark

Bookkeeper: Ms. Carolyn Ellis

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 2,223.78
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,043.31</u>
TOTAL			<u>\$ 12,267.09</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 2005-06 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 IV

SCHOOL - 4401 KELSEY L. PHARR ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
DONATIONS	234.01	.00	.00	.00	234.01	
FIELD TRIPS 1	.00	485.00	444.00	41.00-	.00	
LIBRARY	84.00	.00	.00	.00	84.00	
FIELD TRIPS 5	.00	360.00	360.00	.00	.00	
SPECIAL PURPOSE	741.84	.00	880.24	787.70	649.30	
TRUST	1,059.85	845.00	1,684.24	746.70	967.31	
GENERAL						
GENERAL MISCELLA	5,249.57	16.00	705.51	41.00	4,601.06	
INTEREST	.00	365.01	.00	.00	365.01	
SCHOOL PICTURES	.00	2,323.00	1,454.59	434.21-	434.20	
VENDING MACHINES	.00	353.49	.00	353.49-	.00	
TRAVEL-FACULTY/A	.00	.00	278.30	.00	278.30-	
DONATIONS	.00	272.95	.00	.00	272.95	
GENERAL	5,249.57	3,330.45	2,438.40	746.70-	5,394.92	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,201.33	798.67	1,565.14	.00	3,434.86	
INSTRUCTIONAL MATE	4,201.33	798.67	1,565.14	.00	3,434.86	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	1,192.00	1,278.00	.00	.00	2,470.00	
COMMUNITY SCHOOL	1,192.00	1,278.00	.00	.00	2,470.00	
TOTAL	11,702.75	6,252.12	5,687.78	.00	12,267.09	

CHECKING	2,223.78	INVESTMENTS	.00 SBMMF	10,043.31	TOTAL	12,267.09
		ACCOUNTS PAYABLE	.00	.00		

PHILLIS WHEATLEY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 1801 N. W. First Place, Miami, Florida 33136

Date School Established: 1952

Grades: PK-6

Principal During Audit Period: Ms. Cora I. Coleman Portee (Through July 2006; retired)

Current Principal: Ms. Deloise B. Brown

Bookkeeper: Ms. Josette Chandler

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 7,138.17
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,019.58</u>
TOTAL			<u><u>\$ 15,157.75</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 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 2005-06 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 IV

SCHOOL - 5931 PHILLIS WHEATLEY ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
BASKETBALL CLUB	5.00	.00	.00	.00	5.00	
CHEERLEADERS	128.13	.00	.00	128.13-	.00	
CRIME WATCH	38.45	.00	.00	.00	38.45	
FIRST GRADE	104.01	.00	37.24	.00	66.77	
SECOND GRADE	100.77	.00	.00	100.77-	.00	
THIRD GRADE	4.01	.00	.00	.00	4.01	
FIFTH GRADE	7.75	.00	.00	.00	7.75	
SIXTH GRADE	323.23	4,133.00	3,105.68	421.88-	928.67	
FOOTBALL	5.35	.00	.00	.00	5.35	
KINDERGARTEN	126.03	.00	.00	126.03-	.00	
CLASSES AND CLUBS	842.73	4,133.00	3,142.92	776.81-	1,056.00	
TRUST						
DONATIONS	347.02	.00	.00	.00	347.02	
LIBRARY	803.47	413.42	839.30	535.04	912.63	
SALES TAX	.00	.00	.00	134.03	134.03	
SCHOLARSHIP	212.52	.00	.00	.00	212.52	
SPECIAL PURPOSE	122.59	495.57	1,116.48	554.95	56.63	
UNCLAIMED STALE-	50.00	.00	50.00	8.00	8.00	
UNITED WAY	.00	450.10	450.10	.00	.00	
BOOK FAIR	.00	6,683.69	5,613.61	1,070.08-	.00	
DONATION TWO	696.00	.00	.00	.00	696.00	
DONATION THREE	.00	2,000.00	1,998.33	.00	1.67	
FIELD TRIPS A-OU	.00	1,425.00	1,425.00	.00	.00	
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00	
TRUST	2,231.60	11,467.78	14,491.82	3,160.94	2,368.50	
GENERAL						
GENERAL MISCELLA	44.72	6,858.80	7,080.31	1,403.98	1,227.19	
INTEREST	.00	291.46	.00	.00	291.46	
SCHOOL PICTURES	.00	1,210.00	749.66	460.34-	.00	
REGISTRATION FEE	.00	.00	705.00	.00	705.00-	
DONATIONS	.00	919.60	.00	.00	919.60	
SNACKS VENDING	.00	166.30	.00	166.30-	.00	
SODA VENDING	.00	162.47	.00	162.47-	.00	
GENERAL	44.72	9,608.63	8,534.97	614.87	1,733.25	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,431.87	11,536.71	7,969.58	2,999.00-	10,000.00	
INSTRUCTIONAL MATE	9,431.87	11,536.71	7,969.58	2,999.00-	10,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	400.00	400.00-	.00	.00	.00	
COMMUNITY SCHOOL	400.00	400.00-	.00	.00	.00	
TOTAL	12,950.92	36,346.12	34,139.29	.00	15,157.75	
CHECKING	7,138.17	INVESTMENTS	.00 SBMMF	8,019.58	TOTAL	15,157.75
			ACCOUNTS PAYABLE	.00		

REGIONAL CENTER V SCHOOLS

SCHOOL FOR ADVANCED STUDIES
(NORTH, SOUTH, AND WOLFSON CAMPUSES)
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 11380 N.W. 27 Avenue, Miami, Florida 33167 (North)
11011 S.W. 104 Street, Miami, Florida 33176 (South)
25 N.E. 2nd Street, Miami, Florida 33032 (Wolfson)

Date School Established: 1988

Grades: 11-12

Principal During Audit Period: Dr. Melissa Patrylo (Through June 2006; retired)

Current Principal: Mr. Guillermo A. Muñoz

Treasurers: Ms. Kathy Glickman (Through June 2006)
Ms. Samay Alvarez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 6,195.71
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,744.76</u>
TOTAL			<u><u>\$ 9,940.47</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 2005-06 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: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 102

ALTERNATIVE EDUC

SCHOOL - 7091 SCH ADVANCE STUDIES -

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	2,279.79	24,366.00	24,779.22	.00	1,866.57
TRUST	8,491.18	30,962.63	37,780.86	397.82	2,070.77
GENERAL	1,544.15	2,190.10	2,369.07	362.05-	1,003.13
INSTRUCTIONAL MATE	5,000.00	3,777.90	3,742.13	35.77-	5,000.00
TOTAL	17,315.12	61,296.63	68,671.28	.00	9,940.47

CHECKING	6,195.71	INVESTMENTS	.00	SBMMF	3,744.76	TOTAL	9,940.47
		ACCOUNTS PAYABLE	.00		.00		

ARVIDA MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1976

Grades: 6-8

Principal During Audit Period: Mr. Herbert S. Koross (Through June 2006; retired)

Current Principal: Ms. Nancy S. Aragon

Treasurer: Ms. Vivian Guerra

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 10,564.25
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>53,534.21</u>
TOTAL			<u>\$ 64,098.46</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER V

SCHOOL - 6021 ARVIDA MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	800.00	800.00	.00
MUSIC	1,569.70	1,171.00	536.90	.00	2,203.80
CLASSES AND CLUBS	11,637.88	54,686.92	48,728.69	33.73	17,629.84
TRUST	4,033.81	61,189.32	70,371.58	9,267.57	4,119.12
PROPERTY DEPOSITS	2,433.68	2,264.50	2,245.62	94.00-	2,358.56
INSTRUCTIONAL AIDS	17,962.50	24,651.65	23,402.60	1,688.59-	17,522.96
GENERAL	3,227.91	30,674.44	23,318.46	5,319.71-	5,264.18
INSTRUCTIONAL MATE	15,000.00	14,573.86	11,574.86	2,999.00-	15,000.00
TOTAL	55,865.48	189,211.69	180,978.71	.00	64,098.46

CHECKING	10,564.25	INVESTMENTS	.00	SBMMF	53,534.21	TOTAL	64,098.46
		ACCOUNTS PAYABLE			.00		

PALMETTO MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1961

Grades: 6-8

Principals: Mr. Paul M. Merker (Through May 2006; retired)
Ms. Lisa S. Noffo

Treasurer: Ms. Myah Mohammed

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 8,545.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>37,272.90</u>
TOTAL			<u>\$ 45,818.37</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER V
 SCHOOL - 6701 PALMETTO MIDDLE SCHOOL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	360.00	2,575.00	2,215.00	.00
MUSIC	40.53	584.00	492.95	.00	131.58
CLASSES AND CLUBS	25,447.00	115,473.66	118,900.54	3,300.98	25,321.10
TRUST	8,077.51	51,517.32	62,884.33	9,664.21	6,374.71
PROPERTY DEPOSITS	851.86	2,194.00	1,912.35	.00	1,133.51
INSTRUCTIONAL AIDS	838.03	17,740.75	17,891.93	776.65	1,463.50
GENERAL	12,911.44	41,231.03	36,184.99	15,956.84-	2,000.64
INSTRUCTIONAL MATE	6,880.55	25,035.44	22,522.66	.00	9,393.33
TOTAL	55,046.92	254,136.20	263,364.75	.00	45,818.37

CHECKING 8,545.47 INVESTMENTS .00 SBMMF 37,272.90 TOTAL 45,818.37
 ACCOUNTS PAYABLE .00

REGIONAL CENTER VI SCHOOLS

CORPORATE ACADEMY SOUTH
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 2351 S.E. 12 Avenue, Homestead, Florida 33034

Date Center Established: 1993

Grades: 9-12

Principal During Audit Period: Mr. Israel Katz (Through July 2006; presently at Hammocks Middle School)

Current Principal: Mr. David H. Brooks

Treasurer: Ms. Marilyn Jennings

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	--	\$ 1,476.97
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,350.73</u>
TOTAL			<u>\$ 5,827.70</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. 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 2005-06 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: 06/30/06 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: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 130

ALTERNATIVE EDUC
 SCHOOL - 8201 CORPORATE ACADEMY SOUT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	2,475.69	3,858.97	3,313.87	624.00-	2,396.79
TRUST	1,395.24	1,822.90	3,018.52	624.00	823.62
INSTRUCTIONAL AIDS	16.08	.00	.00	.00	16.08
GENERAL	2,062.84	208.83	2,301.66	.00	29.99-
INSTRUCTIONAL MATE	1,821.24	6,073.16	5,273.20	.00	2,621.20
TOTAL	7,771.09	11,963.86	13,907.25	.00	5,827.70

CHECKING	1,476.97	INVESTMENTS	.00	SBMMF	4,350.73	TOTAL	5,827.70
		ACCOUNTS PAYABLE	.00		.00		

CAMPBELL DRIVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 15790 S.W. 307th Street, Homestead, Florida 33033

Date School Established: 1976

Grades: PK-5

Principal During Audit Period: Ms. Patricia L. Asunción (Through July 2006; presently teacher at Perrine Elementary School)

Current Principal: Ms. Ana C. Othon

Bookkeeper: Ms. Ingrid Batista

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Community Bank of Florida	--	--	\$ 12,601.67
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,287.58</u>
TOTAL			<u>\$ 17,889.25</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER VI

SCHOOL - 0651 CAMPBELL DRIVE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	317.66	.00	.00	.00	317.66
SECOND GRADE	333.95	.00	119.88	.00	214.07
THIRD GRADE	30.00	.00	.00	.00	30.00
FOURTH GRADE	358.81	.00	.00	.00	358.81
FIFTH GRADE	.00	3,251.95	3,179.55	238.00	310.40
KINDERGARTEN	128.15-	.00	.00	128.15	.00
CLASSES AND CLUBS	912.27	3,251.95	3,299.43	366.15	1,230.94
TRUST					
DONATIONS	.00	1,016.09	863.87	.00	152.22
FIELD TRIPS 1	.00	7,217.00	6,361.00	190.50	1,046.50
LIBRARY	1,061.81	1,561.27	1,645.94	238.00-	739.14
SPECIAL PURPOSE	1,316.71	625.00	2,852.91	2,348.33	1,437.13
UNCLAIMED STALE-	119.19	.00	119.19	110.00	110.00
UNITED WAY	.00	1,407.41	1,407.41	.00	.00
VANDALISM	58.26	.00	.00	.00	58.26
GRANTS 1	.00	4,000.00	3,949.12	.00	50.88
TRUST	2,555.97	15,826.77	17,199.44	2,410.83	3,594.13
GENERAL					
GENERAL MISCELLA	6,471.12	363.46	3,128.44	428.65-	3,277.49
CASH OVER & SHOR	.00	15.00	.00	.00	15.00
INTEREST	.00	431.65	.00	.00	431.65
SCHOOL PICTURES	.00	5,944.50	3,596.17	2,348.33-	.00
VENDING MACHINES	.00	196.80	8.54	.00	188.26
RECYCLING COMMIS	.00	36.75	.00	.00	36.75
GENERAL	6,471.12	6,988.16	6,733.15	2,776.98-	3,949.15
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,000.00	6,508.02	6,508.02	.00	7,000.00
INSTRUCTIONAL MATE	7,000.00	6,508.02	6,508.02	.00	7,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	788.13	3,419.00	2,092.10	.00	2,115.03
COMMUNITY SCHOOL	788.13	3,419.00	2,092.10	.00	2,115.03
TOTAL	17,727.49	35,993.90	35,832.14	.00	17,889.25

CHECKING	12,601.67	INVESTMENTS	.00	SBMMF	5,287.58	TOTAL	17,889.25
			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