

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER I



JANUARY 2007



Miami-Dade County Public Schools

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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

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Mr. Dario Rosendo, CPA and Property Audits Staff



**INTERNAL AUDIT REPORT
REGIONAL CENTER I ELEMENTARY SCHOOLS**

JANUARY 2007

AUDIT COMMITTEE MEETING

JANUARY 30, 2007

SCHOOL BOARD MEETING

FEBRUARY 14, 2007

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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

Chief Auditor
Allen M. Vann, CPA

Assistant Chief Auditor
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Miami-Dade County School Board

Agustin J. Barrera, Chair
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January 19, 2007

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 23 elementary schools from Regional Center I for the fiscal year ended June 30, 2006. The remaining 11 schools from this Regional Center were previously published as a result of a change of principal since the prior audit.

The audits included a review of internal funds, property, and payroll records. We reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. We also reviewed the Purchasing Credit Card Program and the most current "Authorized Applications for Employees by Locations Report" at selected schools. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process are included herein.

Our audits disclosed that all 23 schools in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were generally followed at the schools where such reviews were performed. Physical inventory results showed that all schools were in compliance with property procedures; and property losses reported missing through the Plant Security Report process were minimal.

This report will be presented to the Audit Committee at its January 30, 2007 meeting and to the School Board at its February 14, 2007 meeting.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of the internal funds of the remaining 23 elementary schools in Regional Center I. The audit period for this group of schools was the fiscal year ended June 30, 2006. The audits of the other 11 Regional Center I elementary schools: James H. Bright Elementary, Carol City Elementary, Flamingo Elementary, Joella C. Good Elementary, Bob Graham Education Center, Hialeah Gardens Elementary, Lake Stevens Elementary, Opa-Locka Elementary, Palm Springs Elementary, Charles D. Wyche, Jr. Elementary, and Nathan B. Young Elementary were previously published as result of a change of principal since the prior audit.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at three schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at three schools.

Financial Statements and Control over Financial Reporting

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 The internal funds records were maintained in good order and in accordance with prescribed policies and procedures at all 23 schools in this report (See Schedule on page 8).

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 23 elementary schools in this report, as well as the 11 schools whose property audits were pending at the time their audits were published. Results from the schools included herein indicated that they were in compliance with property procedures and there were "no unlocated" items. Approximately \$12.3 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed 12 items at a cost of \$20,339 and a depreciated value of \$3,853 reported missing at eight schools (Page 10).

Payroll

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

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at three schools disclosed that the reports were signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
 - **We commend the administration and staff of these schools, as well as Regional Center I, 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 value of \$1,000 or more, the results of which are reported herein.

Payroll

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

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

Purchasing Credit Card (P-Card) Program

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

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

Data Security Quarterly Management Report and Approval Review

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

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

ASSOCIATE SUPERINTENDENT
SCHOOL OPERATIONS
Mr. Freddie Woodson

REGIONAL SUPERINTENDENT
REGIONAL CENTER I
Dr. Marcos M. Moran

REGIONAL CENTER I BUSINESS DIRECTOR Mr. Jose L. Dotres	
<u>School</u>	<u>Principal</u>
Brentwood Elementary	Dr. Sharon D. Jackson
Bunche Park Elementary*	Ms. Beryl James
John G. Dupuis Elementary	Ms. Angela H. Santos
Amelia Earhart Elementary	Dr. Ada Hernandez
Golden Glades Elementary	Mr. Theron A. Clark
Ernest R Graham Elementary	Ms. Mayra Alfaro
Barbara J. Hawkins Elementary	Ms. Evelyn C. Harrison
Meadowlane Elementary	Dr. Kevin P. Hart
Miami Gardens Elementary	Ms. Johnnie P. Brown
Miami Lakes K-8 Center	Ms. Rosy Calvo
M. A. Milam K-8 Center	Dr. Robert G. Valenzuela
North County Elementary	Dr. Lucille E. Collins
No. Dade Ctr. for Modern Languages El.	Dr. Maria A. Castaigne
North Glade Elementary	Dr. Thomas W. Frederick
North Hialeah Elementary	Mr. John G. Schoeck
North Twin Lakes Elementary	Ms. A. Louise Harms
Palm Lakes Elementary	Ms. Alina Q. Iglesias
Palm Springs North Elementary	Ms. Sharon M. Gonzalez
Rainbow Park Elementary	Ms. Irene Wisenbaker-Clark
Ben Sheppard Elementary	Mr. John C. Lux
Skyway Elementary	Ms. Linda M. Harrison
Twin Lakes Elementary	Ms. Maria de León
Mae Walters Elementary	Ms. Yolanda Valls

* This school has been identified as a School Improvement Zone (SIZ) School. Effective January 8, 2007, audit matters of SIZ schools are under the direct supervision of School Improvement Zone 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:

- An inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools to evaluate the propriety of the preparation and processing of the payroll, and to determine adherence to the Payroll Processing Procedures Manual.
- A review of the purchasing credit card program records and procedures **currently in effect** was made at **selected** schools to determine compliance with the Purchasing Credit Card Program Policies & Procedures Manual.
- A review of Information Technology Services (ITS) "Authorized Applications for Employees by Locations Report" at **selected** schools to ascertain that they are currently being reviewed and signed by the principal and that, according to these reports, access to academic grade changes via the computer system is limited and restricted.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements

of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 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.

SCHEDULE OF AUDIT FINDINGS

**REGIONAL CENTER I ELEMENTARY SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

Work Location No.	School	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
0461	Brentwood Elementary	11	None		None	
0481	James H. Bright Elementary ⁽¹⁾	--	--		--	
0641	Bunche Park Elementary ⁽²⁾	13	None		None	
0681	Carol City Elementary ⁽³⁾	--	--		--	
1481	John G. Dupuis Elementary	15	None		None	
1521	Amelia Earhart Elementary	17	None		None	
1921	Flamingo Elementary ⁽³⁾	--	--		--	
2161	Golden Glades Elementary	19	None		None	
2181	Joella C. Good Elementary ⁽³⁾	--	--		--	
0091	Bob Graham Education Center ⁽³⁾	--	--		--	
5051	Ernest R Graham Elementary	21	None		None	
3781	Barbara J. Hawkins Elementary ⁽⁴⁾	23	None		1	• Fin. Records
2111	Hialeah Gardens Elementary ⁽¹⁾	--	--		--	
2801	Lake Stevens Elementary ⁽¹⁾	--	--		1	• Payroll
3141	Meadowlane Elementary ⁽⁴⁾⁽⁵⁾	25	None		1	• Payroll
3241	Miami Gardens Elementary	27	None		None	
3281	Miami Lakes K-8 Center	29	None		None	
3421	M. A. Milam K-8 Center ⁽⁴⁾	31	None		None	
3821	North County Elementary	33	None		None	
5131	No. Dade Ctr. for Mod. Lang. El.	35	None		None	
3861	North Glade Elementary ⁽⁵⁾	37	None		None	
3901	North Hialeah Elementary	39	None		None	
3981	North Twin Lakes Elementary ⁽⁵⁾	41	None		None	
4121	Opa-Locka Elementary ⁽²⁾⁽³⁾	--	--		--	
4241	Palm Lakes Elementary	43	None		None	
4261	Palm Springs Elementary ⁽³⁾	--	--		--	
4281	Palm Springs North Elementary	45	None		None	
4541	Rainbow Park Elementary	47	None		None	
5021	Ben Sheppard Elementary	49	None		None	
5081	Skyway Elementary	51	None		None	
5601	Twin Lakes Elementary	53	None		None	
5711	Mae Walters Elementary	55	None		None	
5991	Charles D. Wyche, Jr. Elementary ⁽³⁾	--	--		--	
5971	Nathan B. Young Elementary ⁽¹⁾	--	--		--	
	Total		None		3	

Notes:

- (1) Audit report published in December 2006 as result of a change of principal since the prior audit (4 schools).
- (2) School Improvement Zone school (1 school in this report).
- (3) Audit report published in September 2006 as result of a change of principal since the prior audit (7 schools).
- (4) "Authorized Applications for Employees by Locations" Report reviewed at this school (3 schools).
- (5) Purchasing Credit Card Program records and procedures reviewed at this school (3 schools).

PROPERTY SCHEDULES

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

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
0461	Brentwood Elementary	319	\$ 602,477	None			None	
0481	James H. Bright Elementary ⁽¹⁾	225	477,027	None			None	
0641	Bunche Park Elementary	86	201,165	None			None	
0681	Carol City Elementary ⁽²⁾	183	367,974	None			None	
1481	John G. Dupuis Elementary	209	391,314	None			None	
1521	Amelia Earhart Elementary	241	393,557	None			None	
1921	Flamingo Elementary ⁽²⁾	431	728,597	None			None	
2161	Golden Glades Elementary	143	277,830	None			None	
2181	Joella C. Good Elementary ⁽²⁾	299	575,386	None			None	
0091	Bob Graham Education Center ⁽²⁾	245	521,269	None			None	
5051	Ernest R Graham Elementary	318	714,069	None			None	
3781	Barbara J. Hawkins Elementary	122	220,188	None			None	
2111	Hialeah Gardens Elementary ⁽¹⁾	200	383,775	None			None	
2801	Lakes Stevens Elementary ⁽¹⁾	77	186,972	None			None	
3141	Meadowlane Elementary	275	440,832	None			None	
3241	Miami Gardens Elementary	100	180,298	None			None	
3281	Miami Lakes K-8 Center	173	350,525	None			None	
3421	M. A. Milam K-8 Center	421	720,250	None			None	
3821	North County Elementary	67	153,003	None			None	
5131	North Dade Ctr. For Modern Lang.	45	89,397	None			None	
3861	North Glade Elementary	115	249,857	None			None	
3901	North Hialeah Elementary	106	206,438	None			None	
3981	North Twin Lakes Elementary	107	220,552	None			None	
4121	Opa-Locka Elementary ⁽²⁾	91	215,269	None			None	
4241	Palm Lakes Elementary	102	227,173	None			None	
4261	Palm Springs Elementary ⁽²⁾	153	343,558	None			None	
4281	Palm Springs North Elementary	180	369,495	None			None	
4541	Rainbow Park Elementary	234	393,458	None			None	
5021	Ben Sheppard Elementary	198	445,241	None			None	
5081	Skyway Elementary	131	276,419	None			None	
5601	Twin Lakes Elementary	128	292,634	None			None	
5711	Mae Walters Elementary	178	418,945	None			None	
5991	Charles David Wyche, Jr. El. ⁽²⁾	189	338,682	None			None	
5971	Nathan B. Young Elementary ⁽¹⁾	202	310,155	None			None	
	TOTAL	6,293	\$ 12,283,781	None			None	

Notes:

- (1) Audit report previously published in December 2006 as result of a change of principal since the prior audit.
(2) Audit report previously published in September 2006 as result of a change of principal since the prior audit.

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

Work Location No.	Schools	No. of Plant Security	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Audio Visual	Computers	
1481	John G. Dupuis Elementary	1	1	\$ 1,199	-	\$ 1,199	\$ 320
2111	Hialeah Gardens Elementary ⁽¹⁾	1	1	1,477	-	1,477	-
3821	North County Elementary	1	1	1,375	-	1,375	894
3861	North Glade Elementary	1	1	2,487	-	2,487	124
3901	North Hialeah Elementary	2	3	6,089	-	6,089	184
3981	North Twin Lakes Elementary	1	1	1,290	\$ 1,290	-	817
5021	Ben Sheppard Elementary	1	3	4,639	-	4,639	593
5601	Twin Lakes Elementary	1	1	1,783	-	1,783	921
	Totals	9	12	\$ 20,339	\$ 1,290	\$ 19,049	\$ 3,853

Notes:

(1) Audit report previously published in December 2006 as result of a change of principal since the prior audit.

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

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 3101 N. W. 191 Street, Opa-Locka, Florida 33056

Date School Established: 1975

Grades: PK-5

Principal: Dr. Sharon D. Jackson

Bookkeepers: Ms. Latrice Jett (Through October 2005)
Ms. Mercedes M. Littlejohn

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	\$ 6,462.94
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,990.61</u>
TOTAL			<u><u>\$ 15,453.55</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 0461 BRENTWOOD ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
MUSIC						
CHORUS ACTIVITY	11.77	.00	.00	11.77-	.00	
MUSIC	11.77	.00	.00	11.77-	.00	
CLASSES AND CLUBS						
ART CLUB	70.22	.00	.00	70.22-	.00	
CHESS CLUB	7.00	.00	.00	.00	7.00	
SPANISH CLUB	32.00	.00	.00	.00	32.00	
FUTURE EDUCATORS	66.45	.00	.00	66.45-	.00	
STUDENT COUNCIL	117.75	.00	.00	117.75-	.00	
SCIENCE CLUB	91.88	.00	.00	91.88-	.00	
FIRST GRADE	4.50	.00	.00	4.50-	.00	
SECOND GRADE	5.00	.00	.00	5.00-	.00	
FOURTH GRADE	13.03	.00	.00	13.03-	.00	
FIFTH GRADE	229.50	660.00	516.40	229.50-	143.60	
SARP (CIA)	44.37	.00	.00	44.37-	.00	
KINDERGARTEN	3.08	.00	.00	3.08-	.00	
CLASSES AND CLUBS	684.78	660.00	516.40	645.78-	182.60	
TRUST						
DONATIONS	169.83	1,600.00	849.99	169.83-	750.01	
FIELD TRIPS 1	33.86	2,286.00	2,319.86	.00	.00	
LIBRARY	893.82	831.62	22.13-	60.03-	1,687.54	
LOST&DAMAGE TEXT	.00	41.00	.00	.00	41.00	
FIELD TRIPS 2	80.00	.00	.00	80.00-	.00	
FIELD TRIPS 3	26.50	.00	.00	.00	26.50	
FIELD TRIPS 4	62.00	.00	.00	62.00-	.00	
FIELD TRIPS 5	45.20	.00	.00	.00	45.20	
FIELD TRIPS 6	.00	1,265.00	1,265.00	.00	.00	
FIELD TRIPS 7	103.00	.00	.00	.00	103.00	
FIELD TRIPS 8	.00	1,757.50	1,757.50	.00	.00	
FIELD TRIPS 9	.00	62.10	.00	.00	62.10	
FIELD TRIPS 10	.00	484.00	484.00	.00	.00	
FIELD TRIPS 11	.00	120.00	120.00	.00	.00	
FIELD TRIPS 12	.00	1,163.60	1,163.60	.00	.00	
SPECIAL EVENTS	.00	600.00	598.59	.00	1.41	
SPECIAL PURPOSE	1,149.67	28.00	651.53	1,109.22	1,635.36	
UNCLAIMED STALE-	.00	.00	.00	60.03	60.03	
UNITED WAY	.00	2,840.47	2,840.47	.00	.00	
VANDALISM	475.96	.00	.00	475.96-	.00	
DONATION TWO	1,989.00	25.00	1,967.65	.00	46.35	
FIELD TRIPS G-OU	.00	.00	40.00	.00	40.00-	
TRUST	5,028.84	13,104.29	14,036.06	321.43	4,418.50	
GENERAL						
GENERAL MISCELLA	2,715.35	5,033.53	8,821.54	1,445.34	372.68	
INTEREST	.00	479.77	.00	.00	479.77	
SCHOOL PICTURES	.00	3,152.00	2,042.78	1,109.22-	.00	
GENERAL	2,715.35	8,665.30	10,864.32	336.12	852.45	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,394.83	7,237.10	5,631.93	.00	10,000.00	
INSTRUCTIONAL MATE	8,394.83	7,237.10	5,631.93	.00	10,000.00	
TOTAL	16,835.57	29,666.69	31,048.71	.00	15,453.55	
CHECKING	6,462.94	INVESTMENTS	.00 SBMMF	8,990.61	TOTAL	15,453.55
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL*

Address: 16001 Bunche Park Drive, Opa-Locka, Florida 33054

Date School Established: 1952

Grades: PK-5

Principal: Ms. Beryl James

Bookkeeper: Ms. Aurora Mitchell

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	\$ 8,204.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,577.01</u>
TOTAL			<u>\$ 18,781.02</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 I

SCHOOL - 0641 BUNCHE PARK ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
CHEERLEADERS	88.67	.00	.00	.00	88.67
AFRO AMERICAN CL	194.71	.00	.00	.00	194.71
FIRST GRADE	38.30	.00	.00	.00	38.30
SECOND GRADE	6.00	.00	.00	.00	6.00
FIFTH GRADE	32.09	.00	.00	.00	32.09
ESE (EXCEP EDUC)	80.00	.00	.00	.00	80.00
KINDERGARTEN	16.20	.00	.00	.00	16.20
SPECIAL EVENTS	.00	.00	.00	194.71-	194.71-
CLASSES AND CLUBS	455.97	.00	.00	194.71-	261.26
TRUST					
DONATIONS	100.00	452.72	.00	.00	552.72
FIELD TRIPS 1	219.00	3,395.50	3,458.25	.00	156.25
LIBRARY	157.79	250.00	.00	.00	407.79
FIELD TRIPS 2	30.00	.00	.00	.00	30.00
FIELD TRIPS 8	.00	160.00	150.00	.00	10.00
SPECIAL EVENTS	26.17	.00	.00	.00	26.17
SPECIAL PURPOSE	128.93	2,890.07	1,626.29	.00	1,392.71
UNITED WAY	.00	757.00	757.00	.00	.00
BOOK FAIR	.01	2,334.67	2,181.94	.00	152.74
PAPERBACKS - 1	35.56	.00	.00	.00	35.56
SCIENCE BOARD	250.46	.00	.00	.00	250.46
DONATION TWO	733.36	44.82	.00	.00	778.18
DONATION THREE	4,756.96	.00	.00	.00	4,756.96
DONATION FOUR	18.61	.00	.00	.00	18.61
GRANTS 1	528.93	.00	489.35	.00	39.58
EESAC FUNDS	.00	.00	1,160.00	1,160.00	.00
GRANTS II	.00	2,000.00	2,000.00	.00	.00
TRUST	6,985.78	12,284.78	11,822.83	1,160.00	8,607.73
GENERAL					
GENERAL MISCELLA	5,981.49	.00	770.70	194.71	5,405.50
CASH OVER & SHOR	.00	24.50	.00	.00	24.50
INTEREST	.00	623.21	.00	.00	623.21
GENERAL	5,981.49	647.71	770.70	194.71	6,053.21
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,963.50	10,217.63	11,162.31	1,160.00-	3,858.82
INSTRUCTIONAL MATE	5,963.50	10,217.63	11,162.31	1,160.00-	3,858.82
TOTAL	19,386.74	23,150.12	23,755.84	.00	18,781.02

CHECKING 8,204.01 INVESTMENTS .00 SBMMF 10,577.01 TOTAL 18,781.02
 ACCOUNTS PAYABLE .00

JOHN G. DUPUIS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 1150 West 59 Place, Hialeah, Florida 33012

Date School Established: 1958

Grades: PK-5

Principal: Ms. Angela H. Santos

Bookkeeper: Ms. Danila Hutchinson

After School Care Program Manager: Ms. Sharon Joyce

After School Care Program Secretary: Ms. Gloria Lasserre

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 7,988.80
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>18,429.54</u>
TOTAL			<u><u>\$ 26,418.34</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 1481 JOHN G. DUPUIS ELEMENT

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
PHYSICAL EDUCATI	898.91	3,682.17	3,813.88	.00	767.20
GIFTED	576.63	1,314.00	1,616.50	231.30	505.43
FUTURE EDUCATORS	30.25	.00	.00	.00	30.25
FIRST GRADE	468.78	.00	.00	.00	468.78
SECOND GRADE	270.31	.00	.00	.00	270.31
THIRD GRADE	784.42	.00	.00	.00	784.42
FOURTH GRADE	191.80	.00	48.00	.00	143.80
FIFTH GRADE	133.06	.00	.00	.00	133.06
ESE (EXCEP EDUC)	140.18	.00	25.00	.00	115.18
MUSIC CLUB	.00	115.75	.00	.00	115.75
KINDERGARTEN	1,421.25	2,451.55	1,228.29	.00	2,644.51
PRE-KINDER	.00	.00	.00	25.00	25.00
CLASSES AND CLUBS	4,915.59	7,563.47	6,731.67	256.30	6,003.69
TRUST					
AWARDS	160.17	.00	.00	.00	160.17
DONATIONS	665.85	.00	.00	.00	665.85
FIELD TRIPS 1	.00	1,070.00	1,022.00	.00	48.00
LIBRARY	1,048.18	6,477.33	5,905.84	.00	1,619.67
LOST&DAMAGE TEXT	148.99-	7.50	148.99-	.00	7.50
FIELD TRIPS 2	.00	1,524.00	1,390.00	.00	134.00
FIELD TRIPS 3	.00	2,041.00	1,985.65	.00	55.35
FIELD TRIPS 4	.00	1,551.00	1,365.00	.00	186.00
FIELD TRIPS 5	.00	1,832.00	1,832.00	.00	.00
FIELD TRIPS 6	.00	5.00	.00	.00	5.00
FIELD TRIPS 7	.00	315.00	315.00	.00	.00
FIELD TRIPS 12	.00	14.00	.00	.00	14.00
SPECIAL PURPOSE	434.62	.00	2,085.14	3,552.49	1,901.97
UNCLAIMED STALE-	4.00	.00	4.00	.00	.00
UNITED WAY	.00	1,356.61	1,356.61	.00	.00
YOUTH FAIR TICKE	231.30	.00	.00	231.30-	.00
FIELD TRIPS 23	.00	371.00	371.00	.00	.00
GRANTS 1	.00	500.00	.00	.00	500.00
FIELD TRIPS D-OU	100.00	33,368.00	33,362.00	.00	106.00
FIELD TRIPS E-OU	.00	390.00	404.00	.00	14.00-
TRUST	2,495.13	50,822.44	51,249.25	3,321.19	5,389.51
GENERAL					
GENERAL MISCELLA	5,137.66	497.46	3,192.47	.00	2,442.65
CASH OVER & SHOR	.00	122.00	.00	.00	122.00
INTEREST	.00	1,206.87	.00	.00	1,206.87
SCHOOL PICTURES	.00	9,624.00	6,046.51	3,577.49-	.00
TRAVEL-FACULTY/A	.00	.00	360.90	.00	360.90-
DONATIONS	.00	1,299.01	.00	.00	1,299.01
GENERAL	5,137.66	12,749.34	9,599.88	3,577.49-	4,709.63
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,031.27	15,033.11	13,104.38	.00	9,960.00
INSTRUCTIONAL MATE	8,031.27	15,033.11	13,104.38	.00	9,960.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	128,966.75	128,966.75	.00	.00
COMM SCHL-FIELD	.00	300.75	300.00	.00	.75
COMM SCHL-ACTIVI	99.42	212.00	244.66	.00	66.76
SUBSIDIZED CHILD	.00	288.00	.00	.00	288.00
COMMUNITY SCHOOL	99.42	129,767.50	129,511.41	.00	355.51
TOTAL	20,679.07	215,935.86	210,196.59	.00	26,418.34

CHECKING 7,988.80 INVESTMENTS .00 SBMMF 18,429.54 TOTAL 26,418.34
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 5987 East 7 Avenue, Hialeah, Florida 33013

Date School Established: 1964

Grades: PK-5

Principal: Dr. Ada Hernandez

Bookkeeper: Ms. Daisy Egipciaco

After School Care Program Manager: Ms. Maria Quiroga

After School Care Secretary: Ms. Gisela Rodriguez

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.	--	--	\$ 2,427.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>15,004.89</u>
TOTAL			<u><u>\$ 17,432.53</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 1521 AMELIA EARHART ELEMENT

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	52.81	300.00	352.81	.00	.00	
FIELD TRIPS 1	.00	200.00	200.00	.00	.00	
LIBRARY	1,124.73	93.85	2,075.91	933.98	76.65	
LOST&DAMAGE TEXT	.00	37.17	37.17	.00	.00	
FIELD TRIPS 2	.00	320.00	265.00	55.00-	.00	
FIELD TRIPS 3	.00	270.00	270.00	.00	.00	
FIELD TRIPS 4	.00	2,584.50	2,584.50	.00	.00	
SPECIAL PURPOSE	134.86	.00	540.77	1,756.27	1,350.36	
UNITED WAY	.00	653.00	653.00	.00	.00	
BOOK FAIR	.00	3,705.72	2,771.74	933.98-	.00	
TRUST	1,312.40	8,164.24	9,750.90	1,701.27	1,427.01	
GENERAL						
GENERAL MISCELLA	6,732.12	5.00	2,171.22	55.00	4,620.90	
INTEREST	.00	545.32	.00	.00	545.32	
SCHOOL PICTURES	.00	9,493.00	5,962.44	1,756.27-	1,774.29	
GENERAL	6,732.12	10,043.32	8,133.66	1,701.27-	6,940.51	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,631.63	7,967.40	7,736.66	.00	8,862.37	
INSTRUCTIONAL MATE	8,631.63	7,967.40	7,736.66	.00	8,862.37	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	74,632.05	74,632.05	.00	.00	
COMM SCHL-ACTIVI	82.64	155.00	35.00	.00	202.64	
COMMUNITY SCHOOL	82.64	74,787.05	74,667.05	.00	202.64	
TOTAL	16,758.79	100,962.01	100,288.27	.00	17,432.53	
CHECKING	2,427.64	INVESTMENTS	.00 SBMMF	15,004.89	TOTAL	17,432.53
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 16520 N. W. 28 Avenue, Opa-Locka, Florida 33054

Date School Established: 1955

Grades: PK-5

Principal: Mr. Theron A. Clark

Bookkeeper: Ms. Bridgett Grant

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.22	\$ 3,276.42
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,591.13</u>
TOTAL			<u>\$ 8,867.55</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 2161 GOLDEN GLADES ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
STUDENT GOVERNME	12.23	.00	10.48	.00	1.75
FUTURE EDUCATORS	77.48	.00	.00	.00	77.48
STUDENT COUNCIL	45.67	.00	.00	.00	45.67
SAFETY PATROL	62.76	.00	62.76	.00	.00
SIXTH GRADE	.00	1,370.00	1,370.00	.00	.00
CLASSES AND CLUBS	198.14	1,370.00	1,443.24	.00	124.90
TRUST					
AWARDS	6.07	.00	.00	.00	6.07
FIELD TRIPS 1	.00	5,121.00	4,821.00	11.00-	289.00
LIBRARY	3,314.59	400.16	867.50	.00	2,847.25
SPECIAL PURPOSE	422.37	577.00	1,909.21	1,202.93	293.09
UNCLAIMED STALE-	30.42	.00	16.00	11.00	25.42
UNITED WAY	.00	480.49	480.49	.00	.00
TRUST	3,773.45	6,578.65	8,094.20	1,202.93	3,460.83
GENERAL					
GENERAL MISCELLA	1,052.27	.00	712.60	.00	339.67
CASH OVER & SHOR	.00	6.75-	.00	.00	6.75-
INTEREST	.00	359.99	.00	.00	359.99
SCHOOL PICTURES	.00	3,317.05	2,114.12	1,202.93-	.00
DONATIONS	.00	385.77	.00	.00	385.77
GENERAL	1,052.27	4,056.06	2,826.72	1,202.93-	1,078.68
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,463.59	6,253.60	9,694.47	.00	3,022.72
INSTRUCTIONAL MATE	6,463.59	6,253.60	9,694.47	.00	3,022.72
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,734.41	2,712.00	3,265.99	.00	1,180.42
COMMUNITY SCHOOL	1,734.41	2,712.00	3,265.99	.00	1,180.42
TOTAL	13,221.86	20,970.31	25,324.62	.00	8,867.55

CHECKING	3,276.42	INVESTMENTS	.00	SBMMF	5,591.13	TOTAL	8,867.55
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 7330 West 32 Avenue, Hialeah, Florida 33016

Date School Established: 1991

Grades: PK-6

Principal: Ms. Mayra Alfaro

Bookkeepers: Ms. Jeannie Fiedler (Through August 2006)
Ms. Magaly Lopez

After School Care Program Managers: Ms. Marlene Carbonell
Ms. Oreali Almeida

After School Care Program Secretary: Ms. Gilda Coll

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	\$ 17,781.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>15,943.23</u>
TOTAL			<u><u>\$ 33,725.12</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 5051 ERNEST R GRAHAM ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	53.77	.00	.00	53.77-	.00
SECOND GRADE	19.25	.00	.00	19.25-	.00
MUSIC CLUB	.00	150.00	150.00	.00	.00
CLASSES AND CLUBS	73.02	150.00	150.00	73.02-	.00
TRUST					
LIBRARY	5,406.94	352.22	3,737.11	3,859.07	5,881.12
LOST&DAMAGE TEXT	.00	331.81	331.81	.00	.00
SPECIAL PURPOSE	1,305.02	3,592.12	6,349.69	6,619.38	5,166.83
UNCLAIMED STALE-	4.40	.00	4.40	7.00	7.00
UNITED WAY	.00	5,635.57	5,635.57	.00	.00
BOOK FAIR	.00	17,067.78	12,527.69	4,540.09-	.00
VANDALISM	.00	139.00	131.97	7.03-	.00
GRANTS 1	.00	500.00	500.00	.00	.00
TRUST	6,716.36	27,618.50	29,218.24	5,938.33	11,054.95
GENERAL					
GENERAL MISCELLA	2,852.38	20.08	2,187.13	761.07	1,446.40
INTEREST	.00	1,400.18	.00	.00	1,400.18
SCHOOL PICTURES	.00	23,058.00	14,482.77	4,448.13-	4,127.10
VENDING MACHINES	.00	2,178.25	.00	2,178.25-	.00
DONATIONS	.00	2,826.47	.00	.00	2,826.47
GENERAL	2,852.38	29,482.98	16,669.90	5,865.31-	9,800.15
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,521.19	19,092.45	16,613.64	.00	10,000.00
INSTRUCTIONAL MATE	7,521.19	19,092.45	16,613.64	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	277,680.25	277,680.25	.00	.00
COMM SCHL-ACTIVI	148.02	3,318.00	596.00	.00	2,870.02
COMMUNITY SCHOOL	148.02	280,998.25	278,276.25	.00	2,870.02
TOTAL	17,310.97	357,342.18	340,928.03	.00	33,725.12

CHECKING	17,781.89	INVESTMENTS	.00	SBMMF	15,943.23	TOTAL	33,725.12
			ACCOUNTS PAYABLE	.00			

BARBARA J. HAWKINS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 19010 N. W. 37 Avenue, Opa-Locka, Florida 33056

Date School Established: 1960

Grades: PK-5

Principal: Ms. Evelyn C. Harrison

Bookkeeper: Ms. Debora Wright

Before/After School Care Program Manager: Ms. Mildred Moore

Before/After School Care Program Secretary: Ms. Gloria Denson

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	\$ 9,240.47
Savings Account:			
Wachovia Bank, N. A.	--	0.15	1,093.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,756.38</u>
TOTAL			<u>\$17,090.24</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3781 BARBARA HAWKINS ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FOURTH GRADE	18.90	.00	.00	.00	18.90	
FIFTH GRADE	245.74	.00	.00	.00	245.74	
KINDERGARTEN	118.30	.00	.00	.00	118.30	
PRE-KINDER	84.75	.00	.00	.00	84.75	
CLASSES AND CLUBS	467.69	.00	.00	.00	467.69	
TRUST						
DONATIONS	600.00	.00	.00	.00	600.00	
FIELD TRIPS 1	132.00	508.00	.00	.00	640.00	
LIBRARY	394.67	61.95	443.30	.00	13.32	
LOST&DAMAGE TEXT	5.00	193.92	.00	.00	198.92	
FIELD TRIPS 2	202.50	482.00	614.00	.00	70.50	
FIELD TRIPS 3	.00	1,820.00	1,539.00	.00	281.00	
FIELD TRIPS 4	.00	140.00	100.00	.00	40.00	
FIELD TRIPS 5	12.00	216.00	200.00	.00	28.00	
FIELD TRIPS 6	51.00	272.00	312.00	.00	11.00	
FIELD TRIPS 7	13.00	430.00	443.00	.00	.00	
FIELD TRIPS 8	17.00	208.00	225.00	.00	.00	
FIELD TRIPS 9	.00	429.00	409.00	.00	20.00	
SPECIAL PURPOSE	343.83	.00	136.80	483.56	690.59	
UNITED WAY	.00	426.88	426.88	.00	.00	
TRUST	1,771.00	5,187.75	4,848.98	483.56	2,593.33	
GENERAL						
GENERAL MISCELLA	5,781.42	.00	1,747.34	.00	4,034.08	
INTEREST	.00	535.76	.00	.00	535.76	
SCHOOL PICTURES	.00	3,081.00	2,113.88	483.56-	483.56	
GENERAL	5,781.42	3,616.76	3,861.22	483.56-	5,053.40	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,754.53	12,135.51	11,575.30	.00	8,314.74	
INSTRUCTIONAL MATE	7,754.53	12,135.51	11,575.30	.00	8,314.74	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	51,006.03	51,106.03	.00	100.00-	
COMM SCHL-ACTIVI	761.08	.00	.00	.00	761.08	
COMMUNITY SCHOOL	761.08	51,006.03	51,106.03	.00	661.08	
TOTAL	16,535.72	71,946.05	71,391.53	.00	17,090.24	
CHECKING	9,240.47	INVESTMENTS	1,093.39 SBMMF	6,756.38	TOTAL	17,090.24
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 4280 West 8 Avenue, Hialeah, Florida 33012

Date School Established: 1957

Grades: PK-5

Principal: Dr. Kevin P. Hart

Bookkeepers: Ms. Gail Renuart (Through September 2005)
Ms. Elvira Andreoli (Through February 2006)
Ms. Celia Ripoll

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	\$ 17,058.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,648.15</u>
TOTAL			<u>\$ 23,706.47</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3141 MEADOWLANE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
LIBRARY	3,273.60	891.09	1,015.10	.00	3,149.59	
LOST&DAMAGE TEXT	.00	18.00	18.00	.00	.00	
FIELD TRIPS 4	.00	2,307.50	2,307.50	.00	.00	
FIELD TRIPS 5	.00	1,939.00	1,939.00	.00	.00	
SPECIAL PURPOSE	1,092.21	5,362.00	5,256.89	2,307.10	3,504.42	
UNCLAIMED STALE-	.00	.00	.00	18.00	18.00	
UNITED WAY	.00	1,810.50	1,810.50	.00	.00	
GRANTS I	.00	250.00	250.00	.00	.00	
GRANTS II	.00	500.00	.00	.00	500.00	
TRUST	4,365.81	13,078.09	12,596.99	2,325.10	7,172.01	
GENERAL						
GENERAL MISCELLA	4,333.18	.00	811.68	.00	3,521.50	
INTEREST	.00	257.69	.00	.00	257.69	
SCHOOL PICTURES	.00	12,369.00	7,736.79	2,325.10-	2,307.11	
REPAIR & MAINTEN	.00	.00	618.34	.00	618.34-	
EQUIPMENT	.00	.00	647.20	.00	647.20-	
DONATIONS	.00	2,211.75	.00	.00	2,211.75	
GENERAL	4,333.18	14,838.44	9,814.01	2,325.10-	7,032.51	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,000.00	.00	.00	.00	6,000.00	
INSTRUCTIONAL MATE	6,000.00	.00	.00	.00	6,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	1,170.90	2,841.00	509.95	.00	3,501.95	
COMMUNITY SCHOOL	1,170.90	2,841.00	509.95	.00	3,501.95	
TOTAL	15,869.89	30,757.53	22,920.95	.00	23,706.47	

CHECKING	17,058.32	INVESTMENTS	.00 SBMMF	6,648.15	TOTAL	23,706.47
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 4444 N. W. 195 Street, Opa-Locka, Florida 33055

Date School Established: 1970

Grades: PK-5

Principal: Ms. Johnnie P. Brown

Bookkeeper: Ms. Regina L. Grant

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.	--	--	\$ 637.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,956.08</u>
TOTAL			<u><u>\$ 6,593.21</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3241 MIAMI GARDENS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	27.60	273.25	203.18	.00	97.67
FUTURE EDUCATORS	67.00	.00	.00	.00	67.00
STUDENT COUNCIL	234.70	.00	.00	.00	234.70
FIFTH GRADE	501.46	4,200.00	3,568.50	.00	1,132.96
CLASSES AND CLUBS	830.76	4,473.25	3,771.68	.00	1,532.33
TRUST					
AWARDS	1,358.71	312.32	1,091.22	250.00	829.81
DISTRICT ACCOUNT	.00	795.00	795.00	.00	.00
DONATIONS	284.55	1,000.00	679.53	547.00-	58.02
LIBRARY	360.57	124.75	.00	.00	485.32
FIELD TRIPS 2	.00	.00	297.00	297.00	.00
FIELD TRIPS 5	.00	532.50	525.00	7.50-	.00
FIELD TRIPS 6	.00	300.00	277.50	22.50-	.00
SPECIAL PURPOSE	605.74	1,182.27	1,787.40	694.40	695.01
UNCLAIMED STALE-	.00	.00	10.00	10.00	.00
UNITED WAY	.00	230.00	230.00	.00	.00
BOOK FAIR	.00	3,221.45	3,221.45	.00	.00
SCIENCE BOARD	4.29	360.00	299.50	.00	64.79
GRANTS 1	.00	500.00	228.43	.00	271.57
FIELD TRIPS A-OU	.00	2,420.00	2,420.00	.00	.00
TRUST	2,613.86	10,978.29	11,862.03	674.40	2,404.52
GENERAL					
GENERAL MISCELLA	1,693.12	.00	1,033.17	30.00	689.95
INTEREST	.00	213.58	.00	.00	213.58
SCHOOL PICTURES	.00	3,785.00	2,386.21	704.40-	694.39
GENERAL	1,693.12	3,998.58	3,419.38	674.40-	1,597.92
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,467.39	5,505.38	5,914.33	.00	1,058.44
INSTRUCTIONAL MATE	1,467.39	5,505.38	5,914.33	.00	1,058.44
TOTAL	6,605.13	24,955.50	24,967.42	.00	6,593.21

CHECKING	637.13	INVESTMENTS	.00	SBMMF	5,956.08	TOTAL	6,593.21
			ACCOUNTS PAYABLE		.00		

MIAMI LAKES K-8 CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 14250 N. W. 67 Avenue, Miami Lakes, Florida 33014

Date School Established: 1969

Grades: PK-5

Principal: Ms. Rosy Calvo

Bookkeeper: Ms. Margarita Llanes

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	3.21	\$ 3,379.36
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,626.09</u>
TOTAL			<u><u>\$ 9,005.45</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3281 MIAMI LAKES K-8 CENTER

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SECOND GRADE	73.00	.00	.00	73.00-	.00
THIRD GRADE	244.50	.00	.00	244.50-	.00
FOURTH GRADE	194.00	.00	.00	194.00-	.00
FIFTH GRADE	299.00	.00	.00	299.00-	.00
GEOGRAPHY CLUB	60.21	.00	.00	.00	60.21
CLASSES AND CLUBS	870.71	.00	.00	810.50-	60.21
TRUST					
DONATIONS	92.20	150.00	.00	.00	242.20
LIBRARY	874.28	3,105.47	2,895.71	.00	1,084.04
LOST&DAMAGE TEXT	38.97	116.24	.00	.00	155.21
FIELD TRIPS 2	.00	320.00	150.00	.00	170.00
FIELD TRIPS 5	175.75	.00	.00	175.75-	.00
FIELD TRIPS 6	3,538.85	.00	3,538.85	.00	.00
FIELD TRIPS 9	.00	2,652.00	2,055.00	597.00-	.00
FIELD TRIPS 10	.00	21,794.00	21,122.46	671.54-	.00
FIELD TRIPS 11	.00	18,838.00	18,606.20	231.80-	.00
FIELD TRIPS 12	.00	150.00	150.00	.00	.00
SPECIAL PURPOSE	642.60	.00	2,920.20	2,848.59	570.99
UNCLAIMED STALE-	10.00	.00	10.00	.00	.00
UNITED WAY	.00	5,549.33	5,549.33	.00	.00
GRANTS 1	100.00	.00	.00	.00	100.00
FIELD TRIPS A-OU	.00	2,011.00	1,993.18	.00	17.82
FIELD TRIPS B-OU	.00	2,081.00	2,380.50	299.50	.00
TRUST	5,472.65	56,767.04	61,371.43	1,472.00	2,340.26
GENERAL					
GENERAL MISCELLA	3,781.84	323.31	6,068.35	2,187.09	223.89
CASH OVER & SHOR	.00	.05	.00	.00	.05
INTEREST	.00	471.28	.00	.00	471.28
SCHOOL PICTURES	.00	15,280.00	9,582.80	2,848.59-	2,848.61
DONATIONS	.00	477.23	.00	.00	477.23
MEMORY BOOKS	.00	6,600.00	6,179.25	.00	420.75
GENERAL	3,781.84	23,151.87	21,830.40	661.50-	4,441.81
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,815.78	9,553.13	10,800.75	.00	1,568.16
INSTRUCTIONAL MATE	2,815.78	9,553.13	10,800.75	.00	1,568.16
COMMUNITY SCHOOL					
PRE-K FEES	.00	26,620.00	26,620.00	.00	.00
COMMUNITY SCHL.	928.80	7,003.00	7,336.79	.00	595.01
COMMUNITY SCHOOL	928.80	33,623.00	33,956.79	.00	595.01
TOTAL	13,869.78	123,095.04	127,959.37	.00	9,005.45

CHECKING	3,379.36	INVESTMENTS	.00	SBMMF	5,626.09	TOTAL	9,005.45
			ACCOUNTS PAYABLE	.00			

M. A. MILAM K-8 CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 6020 West 16 Avenue, Hialeah, Florida 33012

Date School Established: 1961

Grades: PK-8

Principal: Dr. Robert G. Valenzuela

Bookkeeper: Ms. Dacha Palacio

After School Care Program Manager: Ms. Lina Abrahante

After School Care Program Secretary: Ms. Maria Torrente

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	\$ 8,350.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>9,041.17</u>
TOTAL			<u><u>\$ 17,391.66</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3421 M. A. MILAM ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS N. JR. HONOR SOC	.00	1,585.00	1,568.45	.00	16.55	
CLASSES AND CLUBS	.00	1,585.00	1,568.45	.00	16.55	
TRUST						
DISTRICT ACCOUNT	743.29	8,625.00	8,276.09	.00	1,092.20	
DONATIONS	1,308.52	7,027.02	.00	767.00-	7,568.54	
FIELD TRIPS 1	.00	568.50	551.00	17.50-	.00	
LOST&DAMAGE TEXT	.00	790.41	790.41	.00	.00	
FIELD TRIPS 2	.00	3,161.00	2,966.00	195.00-	.00	
FIELD TRIPS 3	.00	4,235.75	4,340.25	104.50	.00	
FIELD TRIPS 4	.00	2,670.00	2,647.66	22.34-	.00	
FIELD TRIPS 5	.00	1,550.00	1,550.00	.00	.00	
FIELD TRIPS 6	.00	1,214.75	1,214.75	.00	.00	
FIELD TRIPS 9	.00	10,565.00	10,565.00	.00	.00	
FIELD TRIPS 10	.00	10,056.00	9,926.41	129.59-	.00	
SPECIAL PURPOSE	1,472.53	25.00	4,641.26	4,367.38	1,223.65	
FIELD TRIPS 20	.00	890.00	870.00	20.00-	.00	
FIELD TRIPS 21	.00	160.00	.00	160.00-	.00	
TRUST	3,524.34	51,538.43	48,338.83	3,160.45	9,884.39	
PROPERTY DEPOSITS LOCKS - P.E.	239.47	143.00	344.28	.00	38.19	
PROPERTY DEPOSITS	239.47	143.00	344.28	.00	38.19	
INSTRUCTIONAL AIDS A						
ART-FEES 1	15.65	.00	.00	.00	15.65	
BAND FEES	146.27	152.00	.00	.00	298.27	
BUS. ED. MATERIA	387.52	112.00	.00	.00	499.52	
COMPUTER FEES	396.00	.00	.00	.00	396.00	
SCIENCE FEES	80.00	.00	.00	.00	80.00	
INSTRUCTIONAL AIDS	1,025.44	264.00	.00	.00	1,289.44	
GENERAL						
GENERAL MISCELLA	3,210.10	77.71	2,410.08	439.93	1,317.66	
INTEREST	.00	754.34	.00	.00	754.34	
SCHOOL PICTURES	.00	8,574.00	5,241.65	1,666.17-	1,666.18	
REPAIR & MAINTEN	.00	.00	958.81	.00	958.81-	
MEMORY BOOKS	.00	6,153.03	6,153.03	.00	.00	
SODA VENDING	.00	1,934.21	.00	1,934.21-	.00	
GENERAL	3,210.10	17,493.29	14,763.57	3,160.45-	2,779.37	
INSTRUCTIONAL MATERI FUND-9 INST. MAT	4,492.80	2,197.87	4,202.18	.00	2,488.49	
INSTRUCTIONAL MATE	4,492.80	2,197.87	4,202.18	.00	2,488.49	
COMMUNITY SCHOOL BEFORE/AFTER SCH COMM SCHL-ACTIVI	.00 1,540.68	121,706.90 350.00	121,706.90 995.45	.00 .00	.00 895.23	
COMMUNITY SCHOOL	1,540.68	122,056.90	122,702.35	.00	895.23	
TOTAL	14,032.83	195,278.49	191,919.66	.00	17,391.66	

CHECKING	8,350.49	INVESTMENTS	.00 SBMMF	9,041.17	TOTAL	17,391.66
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 3250 N. W. 207 Street, Miami Gardens, Florida 33056

Date School Established: 1962

Grades: PK-5

Principal: Dr. Lucille E. Collins

Bookkeeper: Ms. Lizette Wallace

Community School Assistant Principal: Mr. Benjamin Davis

Community School Secretary: Ms. Dorothy Madison

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	\$ 4,208.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,350.34</u>
TOTAL			<u><u>\$ 11,558.35</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3821 NORTH COUNTY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
CLASSES AND CLUBS						
CHEERLEADERS	240.00	.00	.00	.00	240.00	
THIRD GRADE	6.00	.00	.00	.00	6.00	
FIFTH GRADE	170.93	.00	163.59	.00	7.34	
CLASSES AND CLUBS	416.93	.00	163.59	.00	253.34	
TRUST						
FIELD TRIPS 1	.00	20.00	20.00	.00	.00	
LIBRARY	250.60	270.19	464.00	.00	56.79	
FIELD TRIPS 2	.00	30.00	30.00	.00	.00	
FIELD TRIPS 3	.00	60.00	60.00	.00	.00	
FIELD TRIPS 4	.00	30.00	30.00	.00	.00	
FIELD TRIPS 5	.00	25.00	25.00	.00	.00	
SPECIAL PURPOSE	417.79	.00	187.67	.00	230.12	
UNITED WAY	.00	384.60	384.60	.00	.00	
GRANTS 1	1.04	.00	.00	1.04-	.00	
EESAC FUNDS	.00	.00	1,800.00	1,800.00	.00	
GRANTS II	500.00	.00	500.00	.00	.00	
TRUST	1,169.43	819.79	3,501.27	1,798.96	286.91	
GENERAL						
GENERAL MISCELLA	1,719.58	.00	1,503.88	1.04	216.74	
INTEREST	.00	507.50	.00	.00	507.50	
DONATIONS	.00	39.67	.00	.00	39.67	
GENERAL	1,719.58	547.17	1,503.88	1.04	763.91	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,427.56	8,512.77	5,140.33	1,800.00-	10,000.00	
INSTRUCTIONAL MATE	8,427.56	8,512.77	5,140.33	1,800.00-	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	51,576.95	51,576.95	.00	.00	
COMM SCH CLASS F	.00	1,625.00	1,625.00	.00	.00	
COMM SCHL-ACTIVI	278.19	18.00	42.00	.00	254.19	
SUBSIDIZED CHILD	.00	1,494.67	1,494.67	.00	.00	
COMMUNITY SCHOOL	278.19	54,714.62	54,738.62	.00	254.19	
TOTAL	12,011.69	64,594.35	65,047.69	.00	11,558.35	
CHECKING	4,208.01	INVESTMENTS	.00 SBMMF	7,350.34	TOTAL	11,558.35
			ACCOUNTS PAYABLE	.00		

NORTH DADE CENTER FOR MODERN LANGUAGES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 1840 N. W. 157 Street, Opa-Locka, Florida 33054

Date School Established: 1988

Grades: 1-5

Principal: Dr. Maria A. Castaigne

Bookkeepers: Ms. Donna Gates (Through August 2006)
Mr. Carlos Sarmiento

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.	--	--	\$ 6,656.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>14,960.87</u>
TOTAL			<u>\$ 21,617.66</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 5131 N. DADE CTR FOR MODERN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
STUDENT GOVERNME	69.50	.00	.00	.00	69.50	
MAGNET 1	912.23	.00	.00	912.23-	.00	
FIRST GRADE	46.42	3,300.00	3,366.76	282.00	261.66	
FIFTH GRADE	80.73	.00	.00	.00	80.73	
SARP (CIA)	111.40	.00	.00	.00	111.40	
MUSIC CLUB	1,704.97	460.00	1,343.48	210.10	1,031.59	
CLASSES AND CLUBS	2,925.25	3,760.00	4,710.24	420.13-	1,554.88	
TRUST						
DONATIONS	12.50	492.10	.00	504.60-	.00	
FIELD TRIPS 1	.00	1,553.50	1,498.00	55.50-	.00	
LIBRARY	419.73	566.39	764.97	662.30	883.45	
LOST&DAMAGE TEXT	.00	24.82	1.33	23.49-	.00	
FIELD TRIPS 2	.00	1,600.00	1,637.00	37.00	.00	
FIELD TRIPS 3	.00	2,685.50	2,588.50	97.00-	.00	
FIELD TRIPS 4	.00	1,578.00	1,465.00	113.00-	.00	
FIELD TRIPS 5	.00	6,750.65	6,750.65	.00	.00	
SPECIAL EVENTS	.00	30.00	19.98	.00	10.02	
SPECIAL PURPOSE	1,779.95	.00	972.30	1,065.00	1,872.65	
UNCLAIMED STALE-	.00	.00	.00	33.49	33.49	
UNITED WAY	.00	3,560.28	3,560.28	.00	.00	
BOOK FAIR	.00	2,834.64	2,172.34	662.30-	.00	
DONATION TWO	68.04	.00	.00	.00	68.04	
GRANTS 1	.00	1,000.00	.00	.00	1,000.00	
TRUST	2,280.22	22,675.88	21,430.35	341.90	3,867.65	
GENERAL						
GENERAL MISCELLA	7,487.86	79.53	728.41	1,143.23	7,982.21	
INTEREST	.00	432.70	.00	.00	432.70	
SCHOOL PICTURES	.00	5,618.00	3,487.76	1,065.00-	1,065.24	
DONATIONS	.00	157.62	.00	.00	157.62	
MEMORY BOOKS	.00	2,500.00	2,220.00	.00	280.00	
RECYCLING COMMIS	.00	62.00	.00	.00	62.00	
GENERAL	7,487.86	8,849.85	6,436.17	78.23	9,979.77	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,224.99	18,256.14	17,531.77	.00	2,949.36	
INSTRUCTIONAL MATE	2,224.99	18,256.14	17,531.77	.00	2,949.36	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	1,373.00	2,293.00	400.00	.00	3,266.00	
COMMUNITY SCHOOL	1,373.00	2,293.00	400.00	.00	3,266.00	
TOTAL	16,291.32	55,834.87	50,508.53	.00	21,617.66	
CHECKING	6,656.79	INVESTMENTS	.00 SBMMF	14,960.87	TOTAL	21,617.66
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1959

Grades: PK-5

Principals: Dr. Ruthann Marleaux (Through August 2005; retired)
Dr. Thomas W. Frederick

Bookkeeper: Ms. Evelyn Rogers

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	\$ 17,666.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,322.95</u>
TOTAL			<u>\$ 29,989.88</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. 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 - 3861 NORTH GLADE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIRST GRADE	75.17	.00	.00	75.17-	.00
SECOND GRADE	22.00	.00	.00	22.00-	.00
FOURTH GRADE	19.50	.00	.00	19.50-	.00
FIFTH GRADE	165.50	.00	.00	165.50-	.00
ESE - 3	47.00	.00	.00	47.00-	.00
INTEREST CLUB 1	8.25	.00	.00	8.25-	.00
KINDERGARTEN	.40	.00	.00	.40-	.00
CLASSES AND CLUBS	337.82	.00	.00	337.82-	.00
TRUST					
DONATIONS	13.76	1,264.00	.00	13.76-	1,264.00
FIELD TRIPS 1	61.25	2,448.00	2,477.00	32.25-	.00
LIBRARY	277.83	571.19	534.00	.00	315.02
LOST&DAMAGE TEXT	.00	127.47	127.47	.00	.00
FIELD TRIPS 2	30.00	.00	.00	30.00-	.00
FIELD TRIPS 3	38.00	.00	.00	38.00-	.00
FIELD TRIPS 4	31.00	728.00	736.00	23.00-	.00
FIELD TRIPS 5	50.00	.00	.00	50.00-	.00
FIELD TRIPS 7	88.00	.00	.00	88.00-	.00
FIELD TRIPS 10	16.50	.00	.00	16.50-	.00
SPECIAL PURPOSE	1,757.36	864.00-	1,499.85	1,929.53	1,323.04
UNCLAIMED STALE-	36.00	.00	316.35	280.35	.00
UNITED WAY	.00	2,140.50	2,140.50	.00	.00
BOOK FAIR	.00	4,372.10	4,372.10	.00	.00
VANDALISM	147.00	.00	.00	.00	147.00
DONATION TWO	4,457.00	.00	840.00	.00	3,617.00
TRUST	7,003.70	10,787.26	13,043.27	1,918.37	6,666.06
GENERAL					
GENERAL MISCELLA	7,794.11	.00	30.00	348.98	8,113.09
INTEREST	.00	464.52	.00	.00	464.52
SCHOOL PICTURES	.00	5,634.00	3,524.08	1,929.53-	180.39
DONATIONS	.00	1,134.92	.00	.00	1,134.92
GENERAL	7,794.11	7,233.44	3,554.08	1,580.55-	9,892.92
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,883.64	4,905.47	2,602.21	.00	10,186.90
INSTRUCTIONAL MATE	7,883.64	4,905.47	2,602.21	.00	10,186.90
COMMUNITY SCHOOL					
PRE-K FEES	.00	671.00	671.00	.00	.00
COMMUNITY SCHL.	1,503.00	1,741.00	.00	.00	3,244.00
COMMUNITY SCHOOL	1,503.00	2,412.00	671.00	.00	3,244.00
TOTAL	24,522.27	25,338.17	19,870.56	.00	29,989.88

CHECKING	17,666.93	INVESTMENTS	.00	SBMMF	12,322.95	TOTAL	29,989.88
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 4251 East 5 Avenue, Hialeah, Florida 33013

Date School Established: 1949

Grades: PK-6

Principal: Mr. John G. Schoeck

Bookkeepers: Ms. Richelle L. Delancey (Through August 2006)
Ms. Ana Rodriguez

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	\$ 9,912.52
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,891.41</u>
TOTAL			<u><u>\$14,803.93</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3901 NORTH HIALEAH ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
MUSIC						
CHORUS ACTIVITY	6.00	.00	.00	.00	6.00	
MUSIC	6.00	.00	.00	.00	6.00	
CLASSES AND CLUBS						
GIFTED	125.47	.00	.00	.00	125.47	
SECOND GRADE	141.88	.00	.00	.00	141.88	
THIRD GRADE	122.00	.00	.00	.00	122.00	
FOURTH GRADE	14.82	.00	.00	.00	14.82	
FIFTH GRADE	9.06	.00	.00	.00	9.06	
ESE (EXCEP EDUC)	204.56	.00	.00	.00	204.56	
CLASSES AND CLUBS	617.79	.00	.00	.00	617.79	
TRUST						
DONATIONS	.00	222.50	.00	222.50-	.00	
FIELD TRIPS 1	.00	2,237.50	2,017.00	220.50-	.00	
LIBRARY	64.50	296.98	46.85	42.55-	272.08	
LOST&DAMAGE TEXT	126.51	58.90	185.41	.00	.00	
FIELD TRIPS 2	.00	156.00	130.00	26.00-	.00	
FIELD TRIPS 4	.00	1,770.50	1,682.50	88.00-	.00	
FIELD TRIPS 5	.00	1,248.00	1,392.50	144.50	.00	
FIELD TRIPS 6	.00	2,237.00	1,954.00	283.00-	.00	
FIELD TRIPS 11	.00	330.00	330.00	.00	.00	
SPECIAL PURPOSE	1.30	150.00	2,872.45	3,506.55	785.40	
UNCLAIMED STALE-	32.55	.00	65.10	42.55	10.00	
UNITED WAY	.00	2,554.21	2,554.21	.00	.00	
FIELD TRIPS 21	.00	584.00	462.00	122.00-	.00	
FIELD TRIPS 22	.00	583.20	588.00	4.80	.00	
FIELD TRIPS 23	.00	15.00	15.00	.00	.00	
EESAC FUNDS	.00	.00	350.00	350.00	.00	
GRANTS II	185.00	.00	.00	.00	185.00	
TRUST	409.86	12,443.79	14,645.02	3,043.85	1,252.48	
GENERAL						
GENERAL MISCELLA	2,701.60	.00	1,511.63	812.70	2,002.67	
INTEREST	.00	396.82	.00	.00	396.82	
SCHOOL PICTURES	.00	9,569.00	6,062.45	3,506.55-	.00	
DONATIONS	.00	695.31	.00	.00	695.31	
RECYCLING COMMIS	.00	35.60	.00	.00	35.60	
GENERAL	2,701.60	10,696.73	7,574.08	2,693.85-	3,130.40	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,366.23	2,924.63	940.86	350.00-	5,000.00	
INSTRUCTIONAL MATE	3,366.23	2,924.63	940.86	350.00-	5,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	2,078.00	2,926.00	206.74	.00	4,797.26	
COMMUNITY SCHOOL	2,078.00	2,926.00	206.74	.00	4,797.26	
TOTAL	9,179.48	28,991.15	23,366.70	.00	14,803.93	
CHECKING	9,912.52	INVESTMENTS	.00 SBMMF	4,891.41	TOTAL	14,803.93
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 625 West 74 Place, Hialeah, Florida 33014

Date School Established: 1962

Grades: PK-5

Principal: Ms. A. Louise Harms

Bookkeepers: Mr. Iain J. Richmond (Through March 2006)
Ms. Linda Breland

Before/After School Care Program Managers: Ms. Adriana Beatty (Through January 2006)
Ms. Dora Hernandez

Before/After School Care Program Secretaries: Ms. Claudia Guarin (Through January 2006)
Ms. Linda Breland (Through October 2006)
Ms. Marcela Di Giacomo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	0.50	\$ 13,209.27
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,559.98</u>
TOTAL			<u>\$ 17,769.25</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 3981 NORTH TWIN LAKES ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SPANISH CLUB	47.00	.00	.00	47.00-	.00
FUTURE EDUCATORS	86.39	.00	.00	86.39-	.00
STUDENT COUNCIL	9.85	.00	.00	9.85-	.00
FIFTH GRADE	176.22	1,059.38	1,065.17	.00	170.43
ESE (EXCEP EDUC)	6.45	.00	.00	.00	6.45
CLASSES AND CLUBS	325.91	1,059.38	1,065.17	143.24-	176.88
TRUST					
DONATIONS	25.00	38.41	.00	.00	63.41
FIELD TRIPS 1	.00	1,311.50	1,311.50	.00	.00
LIBRARY	1,379.54	262.74	1,106.21	.00	536.07
LOST&DAMAGE TEXT	.00	135.33	99.39	.00	35.94
SALES TAX	50.75	.00	43.50	.00	7.25
FIELD TRIPS 2	.00	823.50	805.00	18.50-	.00
FIELD TRIPS 4	.00	320.00	299.50	20.50-	.00
SPECIAL PURPOSE	270.28	100.00	597.75	6,681.20	6,453.73
UNITED WAY	.00	2,645.19	2,645.19	.00	.00
BOOK FAIR	.00	4,716.71	3,394.20	.00	1,322.51
MUSIC	.00	1,063.00	806.10	.00	256.90
DONATION TWO	2,761.91	.00	444.00	.00	2,317.91
DONATION THREE	23.77	1,295.97	1,319.74	.00	.00
DONATION FOUR	.00	1,000.00	75.46	.00	924.54
TRUST	4,511.25	13,712.35	12,947.54	6,642.20	11,918.26
GENERAL					
GENERAL MISCELLA	2,654.16	11.60	2,202.15	283.38-	180.23
CASH OVER & SHOR	.00	42.50-	.00	.00	42.50-
INTEREST	.00	233.81	.00	.00	233.81
SCHOOL PICTURES	.00	25,887.95	15,480.47	6,215.58-	4,191.90
GENERAL	2,654.16	26,090.86	17,682.62	6,498.96-	4,563.44
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	134.00	7,157.58	6,357.53	.00	934.05
INSTRUCTIONAL MATE	134.00	7,157.58	6,357.53	.00	934.05
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	73,354.86	73,334.86	20.00-	.00
COMM SCH CLASS F	.00	2,279.00	2,279.00	.00	.00
COMM SCHL-ACTIVI	.00	1,417.00	1,414.16	20.00	22.84
PRE-K FEES	.00	2,164.20	2,164.20	.00	.00
COMMUNITY SCHL.	1,916.18	.31	1,762.71	.00	153.78
COMMUNITY SCHOOL	1,916.18	79,215.37	80,954.93	.00	176.62
TOTAL	9,541.50	127,235.54	119,007.79	.00	17,769.25

CHECKING	13,209.27	INVESTMENTS	.00	SBMMF	4,559.98	TOTAL	17,769.25
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 7450 West 16 Avenue, Hialeah, Florida 33014

Date School Established: 1971

Grades: PK-5

Principal: Ms. Alina Q. Iglesias

Bookkeepers: Ms. Alina Hernandez (Through January 2006)
Ms. Zulema Gomez (Through May 2006)
Ms. Alina Hernandez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Eastern National Bank	--	--	\$ 11,828.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,809.63</u>
TOTAL			<u>\$ 22,638.26</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 4241 PALM LAKES ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FUTURE EDUCATORS	11.00	.00	.00	.00	11.00
STUDENT COUNCIL	52.01	.00	.00	.00	52.01
SAFETY PATROL	112.40	30.40	142.40	.00	.40
FOURTH GRADE	4.78	.00	.00	.00	4.78
FIFTH GRADE	102.84	.00	.00	.00	102.84
PRE-KINDER	.00	605.00	.00	605.00-	.00
CLASSES AND CLUBS	283.03	635.40	142.40	605.00-	171.03
TRUST					
AWARDS	308.61	.00	.00	.00	308.61
FIELD TRIPS 1	.00	43.00	.00	43.00-	.00
LIBRARY	1,529.39	149.00	624.37	1,520.12	2,574.14
LOST&DAMAGE TEXT	238.60	47.62	47.62	.00	238.60
FIELD TRIPS 6	.00	1,413.00	1,410.00	.00	3.00
FIELD TRIPS 7	.00	1,260.00	1,200.00	.00	60.00
FIELD TRIPS 8	.00	1,287.00	1,250.99	.00	36.01
FIELD TRIPS 9	.00	2,057.50	2,039.50	.00	18.00
FIELD TRIPS 10	.00	3,669.00	3,669.00	.00	.00
FIELD TRIPS 11	.00	835.00	692.00	.00	143.00
FIELD TRIPS 12	.00	15,096.00	15,096.00	.00	.00
SPECIAL PURPOSE	1,401.09	.00	1,598.71	2,397.01	2,199.39
UNITED WAY	.00	1,151.55	1,151.55	.00	.00
BOOK FAIR	.00	3,356.50	1,879.38	1,477.12-	.00
DONATION THREE	250.00	.00	.00	.00	250.00
GRANTS 1	.00	2,500.00	1,678.49	.00	821.51
TRUST	3,727.69	32,865.17	32,337.61	2,397.01	6,652.26
GENERAL					
GENERAL MISCELLA	5,849.46	.00	1,819.33	.00	4,030.13
INTEREST	.00	392.84	.00	.00	392.84
SCHOOL PICTURES	.00	12,824.00	8,029.99	2,397.01-	2,397.00
DONATIONS	.00	1,529.45	236.46	.00	1,292.99
MEMORY BOOKS	.00	3,615.00	2,875.00	.00	740.00
GENERAL	5,849.46	18,361.29	12,960.78	2,397.01-	8,852.96
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,000.00	1,023.56	1,061.55	.00	6,962.01
INSTRUCTIONAL MATE	7,000.00	1,023.56	1,061.55	.00	6,962.01
COMMUNITY SCHOOL					
PRE-K EARLY INTE	.00	.00	605.00	605.00	.00
COMMUNITY SCHOOL	.00	.00	605.00	605.00	.00
TOTAL	16,860.18	52,885.42	47,107.34	.00	22,638.26

CHECKING 11,828.63 INVESTMENTS .00 SBMMF 10,809.63 TOTAL 22,638.26
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 17615 N. W. 82 Avenue, Hialeah, Florida 33015

Date School Established: 1969

Grades: PK-5

Principal: Ms. Sharon M. Gonzalez

Bookkeeper: Ms. Josette Rodriguez

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	\$ 10,537.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>25,257.62</u>
TOTAL			<u><u>\$ 35,794.80</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 4281 PALM SPRINGS NORTH ELE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
PRE-KINDER	4.00	.00	.00	.00	4.00
CLASSES AND CLUBS	4.00	.00	.00	.00	4.00
TRUST					
DONATIONS	.00	1,139.46	.00	.00	1,139.46
FIELD TRIPS 1	31.00	.00	.00	31.00-	.00
LIBRARY	2,425.87	1,106.00	2,031.14	3,058.85	4,559.58
FIELD TRIPS 2	67.95	1,632.00	2,046.65	346.70	.00
FIELD TRIPS 3	97.15	2,916.00	3,007.50	5.65-	.00
FIELD TRIPS 4	214.00	2,863.50	2,995.00	82.50-	.00
FIELD TRIPS 5	.00	2,592.00	2,589.75	2.25-	.00
FIELD TRIPS 6	.00	1,050.00	916.00	134.00-	.00
FIELD TRIPS 7	260.00	2,740.00	2,945.04	54.96-	.00
SPECIAL PURPOSE	48.04	869.03	2,386.54	6,799.25	5,329.78
UNITED WAY	.00	4,163.69	4,163.69	.00	.00
BOOK FAIR	.00	13,091.90	10,033.05	3,058.85-	.00
DONATION TWO	287.70	150.00	284.75	.00	152.95
DONATION THREE	1,910.00	500.00	496.80	1,910.00-	3.20
DONATION FOUR	30,000.00	.00	30,000.00	.00	.00
GRANTS 1	.00	500.00	.00	.00	500.00
FIELD TRIPS A-OU	.00	350.00	.00	350.00-	.00
FIELD TRIPS E-OU	.00	16,176.00	16,176.00	.00	.00
GRANTS II	172.42	.00	.00	.00	172.42
TRUST	35,514.13	51,839.58	80,071.91	4,575.59	11,857.39
GENERAL					
GENERAL MISCELLA	18,454.39	386.50	6,281.08	313.66	12,873.47
INTEREST	.00	946.44	.00	.00	946.44
SCHOOL PICTURES	.00	18,188.00	11,388.75	6,799.25-	.00
EQUIPMENT	.00	.00	2,155.00	1,910.00	245.00-
MEMORY BOOKS	.00	5,976.00	5,617.50	.00	358.50
GENERAL	18,454.39	25,496.94	25,442.33	4,575.59-	13,933.41
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,491.02	6,174.61	4,665.63	.00	10,000.00
INSTRUCTIONAL MATE	8,491.02	6,174.61	4,665.63	.00	10,000.00
COMMUNITY SCHOOL					
PRE-K FEES	.00	9,505.00	9,505.00	.00	.00
COMMUNITY SCHOOL	.00	9,505.00	9,505.00	.00	.00
TOTAL	62,463.54	93,016.13	119,684.87	.00	35,794.80

CHECKING	10,537.18	INVESTMENTS	.00	SBMMF	25,257.62	TOTAL	35,794.80
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 15355 N. W. 19 Avenue, Opa-Locka, Florida 33054

Date School Established: 1957

Grades: PK-5

Principal: Ms. Irene Wisenbaker-Clark

Bookkeeper: Ms. Tequeshe Taylor

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.22	\$ 9,565.57
Savings Account:			
Wachovia Bank, N. A.	--	0.15	1,216.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,638.41</u>
TOTAL			<u>\$ 13,420.74</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 4541 RAINBOW PARK ELEMENTAR REGION CENTER I

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	286.14	.00	.00	.00	286.14
DANCE	83.92	.00	127.55	.00	43.63-
AFRO AMERICAN CL	86.18	.00	.00	.00	86.18
STUDENT COUNCIL	261.71	.00	.00	.00	261.71
MAGNET 1	97.36	.00	.00	.00	97.36
KINDERGARTEN	84.02	.00	.00	.00	84.02
CLASSES AND CLUBS	899.33	.00	127.55	.00	771.78
TRUST					
AWARDS	2.04	.00	.00	.00	2.04
FIELD TRIPS 1	.00	43.00	43.00	.00	.00
GUIDANCE	213.95	.00	.00	.00	213.95
LIBRARY	722.86	.00	590.23	635.56	768.19
FIELD TRIPS 2	.00	162.00	162.00	.00	.00
SPECIAL PURPOSE	72.50	.00	1,291.98	1,225.41	5.93
UNITED WAY	.00	546.55	546.55	.00	.00
BOOK FAIR	.00	2,542.25	1,906.69	635.56-	.00
DONATION TWO	300.00	.00	.00	.00	300.00
DONATION THREE	942.08	.00	.00	.00	942.08
TRUST	2,253.43	3,293.80	4,540.45	1,225.41	2,232.19
GENERAL					
GENERAL MISCELLA	608.55	.00	480.02	.00	128.53
INTEREST	.00	215.60	.00	.00	215.60
SCHOOL PICTURES	.00	3,291.00	2,052.59	1,225.41-	13.00
DONATIONS	.00	716.98	.00	.00	716.98
GENERAL	608.55	4,223.58	2,532.61	1,225.41-	1,074.11
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,180.48	15,867.59	13,397.41	.00	5,650.66
INSTRUCTIONAL MATE	3,180.48	15,867.59	13,397.41	.00	5,650.66
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,789.00	1,903.00	.00	.00	3,692.00
COMMUNITY SCHOOL	1,789.00	1,903.00	.00	.00	3,692.00
TOTAL	8,730.79	25,287.97	20,598.02	.00	13,420.74

CHECKING	9,565.57	INVESTMENTS	1,216.76 SBMMF	2,638.41	TOTAL
			ACCOUNTS PAYABLE	.00	13,420.74

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

PROFILE OF THE SCHOOL

Address: 5700 West 24 Avenue, Hialeah, Florida 33016

Date School Established: 1986

Grades: PK-5

Principal: Mr. John C. Lux

Bookkeeper: Ms. Angela Hopkins

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

After-School Care Program Secretary: Ms. Wendy Lezcano

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.	--	--	\$ 6,159.91
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,022.53</u>
TOTAL			<u><u>\$ 13,182.44</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 5021 BEN SHEPPARD ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
-----	-----	-----	-----	-----	-----		
TRUST							
AWARDS	119.60	.00	.00	.00	119.60		
DONATIONS	454.60	.00	.00	.00	454.60		
LIBRARY	769.62	3,825.20	2,282.64	14.22-	2,297.96		
LOST&DAMAGE TEXT	.00	1,531.50	1,531.50	.00	.00		
FIELD TRIPS 2	.00	2,112.00	2,080.00	32.00-	.00		
FIELD TRIPS 3	.00	1,605.00	1,605.00	.00	.00		
FIELD TRIPS 4	.00	3,749.00	3,749.00	.00	.00		
FIELD TRIPS 5	.00	1,549.00	1,549.00	.00	.00		
FIELD TRIPS 6	.00	2,464.50	2,464.50	.00	.00		
FIELD TRIPS 7	.00	2,885.00	2,885.00	.00	.00		
SPECIAL PURPOSE	185.06	300.00	2,235.41	3,071.03	1,320.68		
UNCLAIMED STALE-	.00	.00	.00	14.22	14.22		
UNITED WAY	.00	2,254.60	2,254.60	.00	.00		
FIELD TRIPS A-OU	.00	5,487.55	5,469.30	18.25-	.00		
FIELD TRIPS B-OU	.00	4,529.90	4,511.00	18.90-	.00		
TRUST	1,528.88	32,293.25	32,616.95	3,001.88	4,207.06		
GENERAL							
GENERAL MISCELLA	2,473.83	.00	1,636.74	69.15	906.24		
INTEREST	.00	255.20	.00	.00	255.20		
SCHOOL PICTURES	.00	9,928.30	6,263.87	3,071.03-	593.40		
REPAIR & MAINTEN	.00	.00	322.20	.00	322.20-		
STUDENT TRAVEL/S	.00	.00	25.00	.00	25.00-		
GENERAL	2,473.83	10,183.50	8,247.81	3,001.88-	1,407.64		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,777.18	20,162.00	17,939.18	.00	6,000.00		
INSTRUCTIONAL MATE	3,777.18	20,162.00	17,939.18	.00	6,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	225,712.80	225,712.80	.00	.00		
COMM SCHL-ACTIVI	1,426.82	4,700.00	4,559.08	.00	1,567.74		
COMMUNITY SCHOOL	1,426.82	230,412.80	230,271.88	.00	1,567.74		
TOTAL	9,206.71	293,051.55	289,075.82	.00	13,182.44		

CHECKING	6,159.91	INVESTMENTS	.00	SBMMF	7,022.53	TOTAL	13,182.44
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4555 N. W. 206 Terrace, Miami, Florida 33055

Date School Established: 1974

Grades: PK-5

Principal: Ms. Linda M. Harrison

Bookkeeper: Ms. Maria Perry

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	\$ 10,706.72
Investment:			
MDCPS-Money Market Pool Fund Open-end		4.76	<u>5,362.10</u>
TOTAL			<u>\$ 16,068.82</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 5081 SKYWAY ELEMENTARY REGION CENTER I

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
-----	-----	-----	-----	-----	-----		
CLASSES AND CLUBS							
SPANISH CLUB	5.50	.00	.00	5.50-	.00		
CLASSES AND CLUBS	5.50	.00	.00	5.50-	.00		
TRUST							
FIELD TRIPS 1	59.50	2,082.00	2,123.00	18.50-	.00		
LIBRARY	375.47	667.10	479.30	.00	563.27		
LOST&DAMAGE TEXT	.00	97.00	97.00	.00	.00		
FIELD TRIPS 3	.00	696.00	648.00	48.00-	.00		
FIELD TRIPS 4	.00	1,702.50	1,702.50	.00	.00		
FIELD TRIPS 5	.00	282.00	280.00	2.00-	.00		
FIELD TRIPS 6	70.94	2,060.00	2,131.00	.06	.00		
SPECIAL PURPOSE	1,563.01	6,250.00	6,377.73	1,399.26	2,834.54		
UNITED WAY	.00	917.50	917.50	.00	.00		
FIELD TRIPS A-OU	.00	8,367.00	8,367.00	.00	.00		
FIELD TRIPS B-OU	.00	2,760.00	2,760.00	.00	.00		
FIELD TRIPS E-OU	.50	.00	.00	.50-	.00		
TRUST	2,069.42	25,881.10	25,883.03	1,330.32	3,397.81		
GENERAL							
GENERAL MISCELLA	2,970.29	.00	358.67	74.44	2,686.06		
INTEREST	.00	443.28	.00	.00	443.28		
SCHOOL PICTURES	.00	7,519.00	4,687.49	1,399.26-	1,432.25		
DONATIONS	.00	197.02	.00	.00	197.02		
GENERAL	2,970.29	8,159.30	5,046.16	1,324.82-	4,758.61		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,015.16	10,223.86	6,326.62	.00	7,912.40		
INSTRUCTIONAL MATE	4,015.16	10,223.86	6,326.62	.00	7,912.40		
TOTAL	9,060.37	44,264.26	37,255.81	.00	16,068.82		
CHECKING	10,706.72	INVESTMENTS	.00	SBMMF	5,362.10	TOTAL	16,068.82
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 6735 West Fifth Place, Hialeah, Florida 33012

Date School Established: 1957

Grades: PK-5

Principal: Ms. Maria de León

Bookkeeper: Ms. Graciella Neville

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	\$ 2,417.62
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>14,173.32</u>
TOTAL			<u>\$ 16,590.94</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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. T22160401 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 472

REGION CENTER I

SCHOOL - 5601 TWIN LAKES ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	1,071.79	.00	.00	.00	1,071.79
LIBRARY	560.42	347.70	.00	.00	908.12
LOST&DAMAGE TEXT	.00	61.41	61.41	.00	.00
SPECIAL PURPOSE	725.52	.00	1,781.35	1,928.60	872.77
UNITED WAY	.00	4,273.00	4,273.00	.00	.00
TRUST	2,357.73	4,682.11	6,115.76	1,928.60	2,852.68
GENERAL					
GENERAL MISCELLA	6,869.13	.00	731.15	.00	6,137.98
INTEREST	.00	678.74	.00	.00	678.74
SCHOOL PICTURES	.00	10,325.00	6,487.80	1,928.60-	1,908.60
DONATIONS	.00	1,456.17	.00	.00	1,456.17
GENERAL	6,869.13	12,459.91	7,218.95	1,928.60-	10,181.49
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,925.01	4,074.99	4,049.23	.00	1,950.77
INSTRUCTIONAL MATE	1,925.01	4,074.99	4,049.23	.00	1,950.77
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,658.31	3,796.00	4,848.31	.00	1,606.00
COMMUNITY SCHOOL	2,658.31	3,796.00	4,848.31	.00	1,606.00
TOTAL	13,810.18	25,013.01	22,232.25	.00	16,590.94

CHECKING	2,417.62	INVESTMENTS	.00	SBMMF	14,173.32	TOTAL	16,590.94
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 650 West 33 Street, Hialeah, Florida 33012

Date School Established: 1955

Grades: PK-5

Principal During Audit Period: Ms. Jacqueline Arias-Gonzalez (Through June 2006;
presently principal
at Regional
Center I)

Current Principal: Ms. Yolanda Valls

Bookkeepers: Ms. Amarilys Oria (Through November 2006)
Ms. Ileana Bello

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	\$ 9,348.40
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,313.25</u>
TOTAL			<u><u>\$19,661.65</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 5711 MAE WALTERS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FOURTH GRADE	10.00	.00	.00	.00	10.00	
CLASSES AND CLUBS	10.00	.00	.00	.00	10.00	
TRUST						
DONATIONS	200.00	.00	.00	.00	200.00	
LIBRARY	120.44	124.60	.00	.00	245.04	
LOST&DAMAGE TEXT	.00	54.97	54.97	.00	.00	
FIELD TRIPS 3	.00	1,160.00	1,130.00	30.00-	.00	
FIELD TRIPS 4	.00	1,293.25	1,242.00	51.25-	.00	
SPECIAL PURPOSE	2,540.59	.00	3,308.40	2,597.57	1,829.76	
DONATION TWO	300.00	.00	.00	.00	300.00	
DONATION THREE	250.00	.00	.00	.00	250.00	
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00	
GRANTS II	500.00	.00	.00	.00	500.00	
TRUST	3,911.03	2,632.82	8,734.37	5,515.32	3,324.80	
GENERAL						
GENERAL MISCELLA	2,303.92	.03	1,075.03	81.25	1,310.17	
INTEREST	.00	654.67	.00	.00	654.67	
SCHOOL PICTURES	.00	14,283.00	8,764.86	2,597.57-	2,920.57	
REPAIR & MAINTEN	.00	.00	626.65	.00	626.65-	
DONATIONS	.00	1,623.95	.00	.00	1,623.95	
MEMORY BOOKS	.00	6,765.00	6,320.86	.00	444.14	
GENERAL	2,303.92	23,326.65	16,787.40	2,516.32-	6,326.85	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,196.12	7,930.95	3,128.07	2,999.00-	10,000.00	
INSTRUCTIONAL MATE	8,196.12	7,930.95	3,128.07	2,999.00-	10,000.00	
TOTAL	14,421.07	33,890.42	28,649.84	.00	19,661.65	
CHECKING	9,348.40	INVESTMENTS	.00 SBMMF	10,313.25	TOTAL	19,661.65
		ACCOUNTS PAYABLE	.00	.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