

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER VI



DECEMBER 2006



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

Contributors to this Report:

School Audits Performed by:

Ms. Yvonne Barrios
Mr. Harry Demosthenes
Ms. Mayte Diaz
Ms. Oria M. Duarte
Ms. Vivian Ferradaz
Mr. Reginald Lafontant
Ms. Liana Rangel

School Audits Supervised and Report Prepared by:

Ms. Maria T. Gonzalez, CPA
Ms. Tamara Wain, CPA
Ms. Teresita M. Rodriguez, CPA
Ms. Germa Garcia, CPA

School Audits Report Reviewed by:

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

Property Audits Performed and Supervised by:

Mr. Dario Rosendo, CPA and Property Audits Staff



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Miami-Dade County School Board

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Dr. Solomon C. Stinson

November 28, 2006

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of 26 of the 30 elementary schools from Regional Center VI. The audit period was either for one or two fiscal years ended June 30, 2006, depending on the school audited. Previously, one school was reported as a result of a change in principal and currently two other schools are being separately reported as a result of a change of principal. The audit of Pine Lake Elementary is not included in this report, because of discrepancies noted in the area of the Community School that required additional field work. Accordingly the results of this audit will be published at a later date.

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 for all elementary schools in Regional Center VI are included herein.

Our audits disclosed that 25 of the 26 schools included herein were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There was one school with audit exceptions in the area of Internal Funds. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were generally followed at the schools where such reviews were performed. The physical inventory results showed that except for one school, which had only one unlocated item, all others were in compliance with property procedures. Property losses reported missing through the Plant Security Report Process were also minimal.

The audit findings noted in this report were discussed with Regional Center VI staff and the principal, whose written response is included in this report and with which we concur. This report will be presented to the Audit Committee at its December 5, 2006 meeting and to the School Board at its December 13, 2006 meeting.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 26 of the 30 elementary schools from Regional Center VI. The audit period was either for one or two fiscal years ended June 30, 2006, depending on the school audited. Previously, Campbell Drive Elementary was published as result of a change in principal. Currently, Kendale Lakes Elementary and Dr. Gilbert L. Porter Elementary will be reported as a result of change of principal in a separate report. The audit of Pine Lake Elementary is not included in this report, because of discrepancies noted in the area of the Community School that required additional field work. The audit will be published at a later date.

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

Financial Statements and Control over Financial Reporting

Notwithstanding the exception noted below, the financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2004-05 and/or 2005-06 fiscal year(s), on the cash basis of accounting.

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, except for the conditions noted below.

Summary of Audit Findings

- o Records were maintained in good order and in accordance with prescribed policies and procedures at 25 of the 26 schools in this report (See Schedule on page 9).
- **We commend the administration and staff of these schools, as well as Regional Center VI, School Improvement and District staffs, for supporting the schools' efforts to strive for excellence in these areas.**

Internal Funds

- o At Whispering Pines Elementary, there were some late remittances and deposit of monies collected. There were also some deficiencies noted in the financial records of the school and the Before/After School Care. In addition, there was a difference of \$10,997 between potential collections of \$93,365 and deposited collections of \$82,368 in the Pre-Kindergarten Program. An analysis of these records disclosed that some students did not pay for all services rendered and some students were undercharged (Pages 14-18). The administration concurred with our findings. See responses from senior management on pages 12-13 and from the principal on pages 19-24.
- **We recommend that Regional Center VI and District offices closely monitor the schools' adherence to the procedures in the Manual of Internal Fund Accounting, Manual of Property Control Procedures, Prekindergarten Community Education Programs Implementation Guide and the Community School Procedures manual to prevent recurrence of these findings.**

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 30 schools included herein. Approximately \$12.7 million was inventoried at these 30 schools (Page 10). Results indicated that 29 of 30 schools were in compliance with property procedures and there were "no unlocated" items. At one school, there was one item with a cost of \$1,763 and a depreciated value of zero reported as unlocated. In addition, property losses reported through the Plant Security Report process showed seven items at a cost of \$10,390 and a depreciated value of \$2,699 missing at five schools (Page 11).

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 five 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 four schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
- **We commend the administration and staff of these schools, as well as Regional Center VI, 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, 2005 and June 30, 2006 was 3.25% and 4.76%, respectively.

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

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

Property

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

Payroll

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

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

Purchasing Credit Card (P-Card) Program

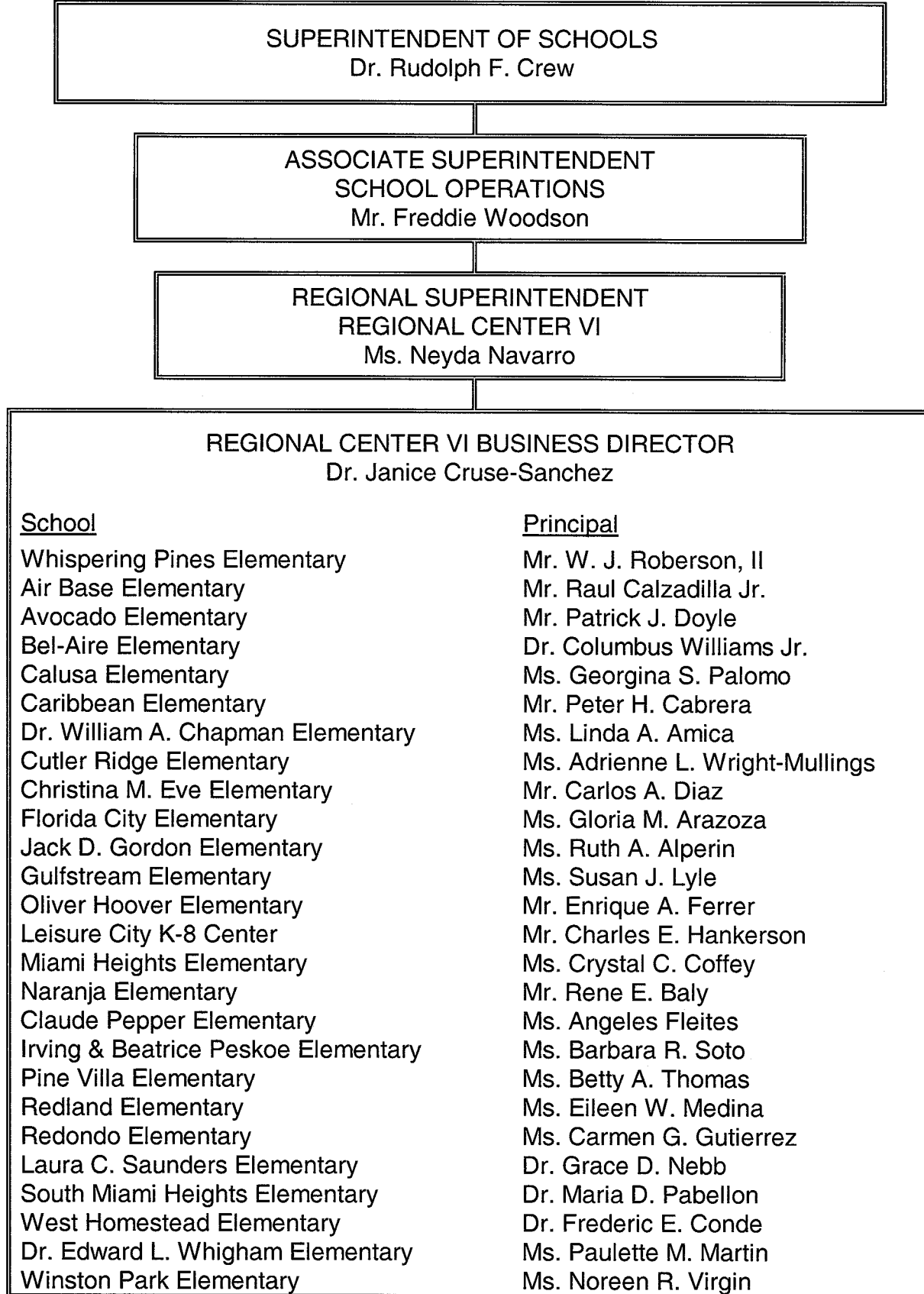
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATIONAL CHART



OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2006-07 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal years ended June 30, 2005 and/or 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.

SUMMARY SCHEDULE OF AUDIT FINDINGS

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

Work Location No.	Schools	Page No.	CURRENT AUDIT FINDINGS		PRIOR REPORT AUDIT FINDINGS	
			Total Per School	AREA OF FINDINGS	Total Per School	AREA OF FINDINGS
5951	Whispering Pines Elementary ⁽¹⁾	14	2	<ul style="list-style-type: none"> • Financial Mgmt • PreK & B/ASC 	1	<ul style="list-style-type: none"> • Prenumbered Forms
0041	Air Base Elementary ⁽²⁾	25	NONE		NONE	
0161	Avocado Elementary	27	NONE		NONE	
0261	Bel-Aire Elementary	29	NONE		NONE	
0671	Calusa Elementary	31	NONE		NONE	
0651	Campbell Drive Elementary ⁽³⁾		-----		-----	
0661	Caribbean Elementary	34	NONE		NONE	
0771	Dr. William A. Chapman El.	36	NONE		NONE	
1241	Cutler Ridge Elementary ⁽²⁾	38	NONE		NONE	
1691	Christina M. Eve Elementary	41	NONE		NONE	
2001	Florida City Elementary ⁽⁴⁾	43	NONE		NONE	
2151	Jack D. Gordon Elementary ^{(1) (2)}	45	NONE		NONE	
2321	Gulfstream Elementary ⁽²⁾	48	NONE		NONE	
2521	Oliver Hoover Elementary	50	NONE		NONE	
2651	Kendale Lakes Elementary ⁽⁵⁾		-----		-----	
2901	Leisure City K-8 Center ^{(1) (4)}	52	NONE		NONE	
3261	Miami Heights Elementary	54	NONE		NONE	
3621	Naranja Elementary	56	NONE		NONE	
0831	Claude Pepper Elementary ⁽²⁾	58	NONE		NONE	
4391	Irving & Beatrice Peskoe El.	60	NONE		NONE	
4441	Pine Lake Elementary ⁽⁶⁾		-----		-----	
4461	Pine Villa Elementary	62	NONE		NONE	
4511	Dr. Gilbert L. Porter Elementary ⁽⁵⁾		-----		-----	
4581	Redland Elementary	64	NONE		NONE	
4611	Redondo Elementary	66	NONE		NONE	
2941	Laura C. Saunders Elementary ^{(1) (4)}	68	NONE		NONE	
5281	South Miami Heights Elementary	70	NONE		NONE	
5791	West Homestead Elementary	72	NONE		NONE	
5981	Dr. Edward L. Whigham El.	74	NONE		NONE	
5961	Winston Park Elementary	76	NONE		NONE	
	TOTAL		2		1	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (4 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (5 schools).
- (3) Audit report previously published as result of a change in principal (1 school).
- (4) School Improvement Zone school (3 schools).
- (5) Audit report published with change in principal December 2006 report (2 schools).
- (6) Audit results to be published at a later date (1 school).

PROPERTY SCHEDULES

**REGIONAL CENTER VI 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		
5951	Whispering Pines Elementary	250	\$ 460,878	None			None	
0041	Air Base Elementary	69	144,702	None			None	
0161	Avocado Elementary	266	501,741	None			None	
0261	Bel-Aire Elementary	149	328,088	None			1	\$ 5,250
0671	Calusa Elementary	79	195,949	None			None	
0651	Campbell Drive Elementary	198	363,057	None			None	
0661	Caribbean Elementary	251	595,131	None			None	
0771	Dr. William A. Chapman Elementary	171	317,249	None			None	
1241	Cutler Ridge Elementary	351	645,056	None			None	
1691	Christina M. Eve Elementary	152	344,426	None			None	
2001	Florida City Elementary	283	445,378	None			None	
2151	Jack D. Gordon Elementary	188	495,347	None			None	
2321	Gulfstream Elementary	245	455,731	None			None	
2521	Oliver Hoover Elementary	277	549,389	None			None	
2651	Kendale Lakes Elementary	112	304,465	1	\$ 1,763	\$-0-	None	
2901	Leisure City K-8 Center	188	447,542	None			None	
3261	Miami Heights Elementary	139	312,919	None			None	
3621	Naranja Elementary	166	338,018	None			None	
0831	Claude Pepper Elementary	197	409,947	None			None	
4391	Irving & Beatrice Peskoe Elementary	273	534,121	None			None	
4441	Pine Lake Elementary	131	357,720	None			None	
4461	Pine Villa Elementary	146	247,674	None			None	
4511	Dr. Gilbert L. Porter Elementary	307	551,162	None			None	
4581	Redland Elementary	164	372,077	None			None	
4611	Redondo Elementary	257	450,761	None			None	
2941	Laura C. Saunders Elementary	118	255,731	None			None	
5281	South Miami Heights Elementary	157	353,994	None			None	
5791	West Homestead Elementary	200	885,775	None			None	
5981	Dr. Edward L. Whigham Elementary	227	500,656	None			None	
5961	Winston Park Elementary	293	542,482	None			None	
	TOTAL	6,004	\$ 12,707,166	1	\$ 1,763	\$-0-	1	\$ 5,250

**REGIONAL CENTER VI 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	
0261	Bel-Aire Elementary	1	2	\$ 2,381		\$ 2,381	\$-0-
0771	Dr. William A. Chapman Elem	1	1	1,199		1,199	393
2001	Florida City Elementary	1	1	1,342		1,342	761
2901	Leisure City K-8 Center	1	1	2,246	\$ 2,246	-	1,223
3621	Naranja Elementary	1	2	3,222	-	3,222	322
	Totals	5	7	\$10,390	\$ 2,246	\$ 8,144	\$ 2,699

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

November 20, 2006

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSE TO 2005-2006 INTERNAL FUNDS AUDIT FOR REGIONAL
CENTER VI WHISPERING PINES ELEMENTARY SCHOOL**

Please find attached response to the internal funds audit conducted for the 2005-2006 fiscal year for the following school in Region VI:

- Whispering Pines Elementary

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

 FW

FW:msh
M167

Attachments

cc: Ms. Neyda Navarro
Mr. Jose Montes deOca
Ms. Cynthia Gracia
Ms. Maria Gonzalez

MEMORANDUM

November 17, 2006
NGN/2006-2007/#130A
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

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

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT – WHISPERING PINES
ELEMENTARY SCHOOL**

Attached, please find the response to the 2004-2005 and 2005-2006 internal audits conducted at Whispering Pines Elementary School, prepared by the principal. The principal has described immediate corrective actions that were taken to address the audit exceptions at the school and the preventive strategies that will be established to prevent any recurrences.

Regional Center VI staff has reviewed and supports the internal audit exception response for this school. Appropriate administrative actions, in conjunction with preventive strategies, are incorporated in the above-referenced school's response, when implemented, should eliminate a recurrence of audit exceptions in internal accounts management.

The support and assistance of the business director will ensure that the principal and school treasurer participate in the 2007-2008 Money Matters Support Program. The business director will review, on a quarterly basis, the mini-audit from the school and will work closely with the principal and treasurer to monitor that the appropriate procedures, policies, and rules are enforced.

We look forward to the opportunity to assist the school principal in assuring compliance with the policies and procedures delineated in the Manual of Internal Fund Accounting.



NGN

NGN/JCS/nkr
Attachment

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

II. INDIVIDUAL AUDIT REPORTS

WHISPERING PINES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 18929 S. W. 89 Road, Miami, Florida 33157

Date School Established: 1967

Grades: PK-5

Principal: Mr. W. J. Roberson, II

Bookkeeper: Ms. Sabrina Wetherington

After School Care Program Manager: Ms. Kadie Kissoonlal

After School Care Program Secretaries: Ms. Panee Chuechunklin (Through January 2006)
Ms. Kandice Heron

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>	<u>6/30/06</u>
Checking Account:				
Bank of America, N. A.	--	0.10	\$ 2,935.92	\$ 5,009.97
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	18,685.69	
	Open-end	4.76		19,390.38
TOTAL			<u>\$ 21,621.61</u>	<u>\$ 24,400.35</u>

WHISPERING PINES ELEMENTARY SCHOOL (Continued)

Property, Payroll and Data Security

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. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

Internal Funds

Notwithstanding the exception noted below, the financial statements of the internal funds of the school otherwise present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 and 2005-06 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

The following exceptions were noted:

Financial Management

1. During our review of financial records we noted the following discrepancies:

- a. In several instances throughout the audit period, monies collected were remitted to the bookkeeper late and deposits were also made late. Delays ranged between three and 18 days.
- b. A few check requisitions were not properly supported and several invoices were paid and/or posted late throughout the audit period. Delays ranged between 30 and 264 days.
- c. The running checkbook balance was not always maintained during the 2005-06 fiscal year.
- d. The school purchased a lawnmower costing \$4,124, and the required minimum of three telephone quotations was not evident. Also, the purchase was not reported to Property Accounting for tagging and control purposes.

Section II, Chapters 1, 2, 3, 4 and 5 of the Manual of Internal Fund Accounting establish that a running checkbook balance must be maintained, procedures for making collections, deposits, disbursements, and bid requirements. Furthermore, the Manual of Property Control Procedures establishes the guidelines for the control of equipment. We recommend compliance with established procedures.

WHISPERING PINES ELEMENTARY SCHOOL (Continued)

Pre-Kindergarten and Before/After School Care Program

2. Our review of the Pre-Kindergarten Programs for the 2004-05 fiscal year disclosed a difference of \$10,997 between potential collections of \$93,365 and deposited collections of \$82,368. Based on our analysis and review of the records, it appears the discrepancy was mostly the result of some students not paying for all services rendered and two students who were charged a \$10 daily fee instead of \$17 for the 2004-05 fiscal year. Efforts to collect the debt were documented on some of the registration cards. In addition, several attendance rosters for the 2004-05 fiscal year and the Fee Approval form for the 2005-06 fiscal year were not evident; however, at the request of the auditor the Regional Center was contacted and the form was obtained. The Prekindergarten Community Education Programs Implementation Guide and the Community School Procedures Manual establish the procedures to follow to properly maintain these records. We recommend compliance with these procedures and also recommend closer monitoring by the school administration of these programs

REGION CENTER VI

SCHOOL - 5951 WHISPERING PINES ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUTURE EDUCATORS	13.20	.00	.00	.00	13.20
KINDERGARTEN	916.75	752.00	857.90	.00	810.85
CLASSES AND CLUBS	929.95	752.00	857.90	.00	824.05
TRUST					
DONATIONS	55.63	.00	.00	.00	55.63
FIELD TRIPS 1	4,146.75	.00	91.33	4,055.42-	.00
LIBRARY	1,091.75	542.16	564.60	.00	1,069.31
FIELD TRIPS 2	.00	1,232.00	1,123.50	108.50-	.00
FIELD TRIPS 3	.00	7,024.25	6,348.00	676.25-	.00
FIELD TRIPS 4	.00	1,863.10	1,711.00	152.10-	.00
FIELD TRIPS 5	.00	3,040.95	2,665.00	375.95-	.00
FIELD TRIPS 6	.00	1,835.00	1,731.00	104.00-	.00
FIELD TRIPS 7	.00	1,351.75	1,203.75	148.00-	.00
FIELD TRIPS 8	.00	4,912.00	4,404.00	508.00-	.00
FIELD TRIPS 9	.00	334.00	358.46	24.46	.00
FIELD TRIPS 10	.00	288.00	274.80	13.20-	.00
FIELD TRIPS 11	.00	510.00	455.50	54.50-	.00
SPECIAL EVENTS	147.72	3,120.00	2,300.00	.00	967.72
SPECIAL PURPOSE	192.39	741.80	525.31	4,941.65	5,350.53
UNCLAIMED STALE-	21.95	.00	21.95	55.83	55.83
UNITED WAY	.00	1,276.51	1,276.51	.00	.00
RED RIBBON DAY	280.87	.00	.00	.00	280.87
REGION ACTIVITIE	1,448.54	.00	1,448.54	.00	.00
TRUST	7,385.60	28,071.52	26,503.25	1,173.98-	7,779.89
GENERAL					
GENERAL MISCELLA	4,323.90	935.01	3,663.87	6,121.46	7,716.50
INTEREST	.00	427.17	.00	.00	427.17
SCHOOL PICTURES	.00	13,394.00	8,452.35	4,941.65-	.00
DONATIONS	.00	1,712.90	601.49	.00	1,111.41
MEMORY BOOKS	.00	5,755.92	5,724.63	.00	31.29
GENERAL	4,323.90	22,225.00	18,442.34	1,179.81	9,286.37
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,519.72	9,842.18	14,039.94	.00	2,321.96
INSTRUCTIONAL MATE	6,519.72	9,842.18	14,039.94	.00	2,321.96
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	218,923.50	218,917.67	5.83-	.00
COMM SCH CLASS F	.00	3,745.00	3,745.00	.00	.00
COMM SCHL-FIELD	1,186.10	.00	1,186.10	.00	.00
COMM SCHL-ACTIVI	3,021.24	2,900.00	4,511.90	.00	1,409.34
PRE-K FEES	.00	81,909.40	81,909.40	.00	.00
SUBSIDIZED CHILD	.00	10,499.20	10,499.20	.00	.00
COMMUNITY SCHOOL	4,207.34	317,977.10	320,769.27	5.83-	1,409.34
TOTAL	23,366.51	378,867.80	380,612.70	.00	21,621.61

CHECKING	2,935.92	INVESTMENTS	.00	SBMMF	18,685.69	TOTAL	21,621.61
			ACCOUNTS PAYABLE	.00			

REGION CENTER VI

SCHOOL - 5951 WHISPERING PINES ELEME

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FUTURE EDUCATORS	13.20	.00	.00	.00	13.20	
KINDERGARTEN	810.85	632.00	1,257.55	.00	185.30	
CLASSES AND CLUBS	824.05	632.00	1,257.55	.00	198.50	
TRUST						
DONATIONS	55.63	118.20	.00	.00	173.83	
LIBRARY	1,069.31	632.58	209.15	.00	1,492.74	
LOST&DAMAGE TEXT	.00	6.25	.00	.00	6.25	
FIELD TRIPS 2	.00	1,007.00	1,002.50	.00	4.50	
FIELD TRIPS 3	.00	3,787.50	2,998.00	.00	789.50	
FIELD TRIPS 5	.00	2,651.00	2,706.00	.00	55.00-	
FIELD TRIPS 6	.00	1,881.00	1,763.00	.00	118.00	
FIELD TRIPS 7	.00	861.00	630.00	.00	231.00	
FIELD TRIPS 8	.00	996.50	795.00	.00	201.50	
FIELD TRIPS 9	.00	740.00	537.39	.00	202.61	
FIELD TRIPS 10	.00	1,236.00	1,280.50	.00	44.50-	
SPECIAL EVENTS	967.72	.00	.00	.00	967.72	
SPECIAL PURPOSE	5,350.53	495.00	2,375.89	1,624.86	5,094.50	
UNCLAIMED STALE-	55.83	.00	55.83	.00	.00	
UNITED WAY	.00	1,376.00	1,376.00	.00	.00	
RED RIBBON DAY	280.87	25.00	118.10	.00	187.77	
TRUST	7,779.89	15,813.03	15,847.36	1,624.86	9,370.42	
GENERAL						
GENERAL MISCELLA	9,286.37	130.50-	7,654.38	.00	1,501.49	
CASH OVER & SHOR	.00	.25	.00	.00	.25	
INTEREST	.00	735.19	.00	.00	735.19	
SCHOOL PICTURES	.00	11,987.00	7,505.88	1,624.86-	2,856.26	
EQUIPMENT	.00	.00	4,221.30	.00	4,221.30-	
DONATIONS	.00	1,812.25	.00	.00	1,812.25	
MEMORY BOOKS	.00	6,345.42	6,243.20	.00	102.22	
GENERAL	9,286.37	20,749.61	25,624.76	1,624.86-	2,786.36	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,321.96	17,996.68	13,318.64	.00	7,000.00	
INSTRUCTIONAL MATE	2,321.96	17,996.68	13,318.64	.00	7,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	231,850.80	231,850.80	.00	.00	
COMM SCH CLASS F	.00	6,215.00	6,215.00	.00	.00	
COMM SCHL-ACTIVI	1,409.34	5,010.00	1,374.27	.00	5,045.07	
PRE-K FEES	.00	34,621.00	34,621.00	.00	.00	
COMMUNITY SCHOOL	1,409.34	277,696.80	274,061.07	.00	5,045.07	
TOTAL	21,621.61	332,888.12	330,109.38	.00	24,400.35	
CHECKING	5,009.97	INVESTMENTS	.00 SBMMF	19,390.38	TOTAL	24,400.35
			ACCOUNTS PAYABLE	.00		

MEMORANDUM

November 7, 2006

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

FROM: W.J. Roberson II, Principal
Whispering Pines Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF WHISPERING
PINES ELEMENTARY SCHOOL FOR THE 2004-2005 AND 2005-
2006 FISCAL YEARS**

The purpose of this memorandum is to provide a response to the above mentioned internal funds audit of Whispering Pines Elementary School. The principal met with the secretary/treasurer and discussed the audit findings. The principal also reviewed Section II, Chapters 1,2,3,4 and 5 of the Manual of Internal Fund Accounting, the Manual of Property Control Procedures, the Pre Kindergarten Community Education Programs Implementation Guide and the Community School Procedures Manual.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring disbursements, financial management of internal funds, property procedures and before/after school care program maintenance and compliance.

The principal will confer with the Regional Center VI Administrative Director, Business/Personnel and the Community School office for support in maintaining compliance with all of the guidelines outlined in the applicable manuals.

Attached please find audit responses with immediate corrective actions and preventive strategies that have been implemented to avoid future recurrence of these audit exceptions.

Should you have any questions, please feel free to contact this administrator at 305-238-7382.

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

WHISPERING PINES ELEMENTARY SCHOOL

W. J. ROBERSON II, PRINCIPAL

Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT RESPONSES			
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
1. Financial Management	<ul style="list-style-type: none"> The principal met with the school treasurer to review the audit findings and Section II, Chapters 1-5 of the <u>Manual of Internal Fund Accounting</u> and the <u>Manual of Property Control Procedures</u>, that establishes procedures to be followed for maintaining a running checkbook balance, procedures for making collections, deposits, disbursements, and bid requirements. (November 2006) 	<ul style="list-style-type: none"> The principal, on a random basis, will review all documents to ensure accuracy and completeness. 	Principal Treasurer
	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to post and complete deposits on a daily basis to the MSAF system. (November 2006) 	<ul style="list-style-type: none"> The principal, assistant principal and/or secretary/treasurer will verify accurate and timely posting and completing of all deposits on a daily basis. 	Principal Assistant Principal Treasurer
	<ul style="list-style-type: none"> The principal reviewed Section II, Chapters 1-5 of the <u>Manual of Internal Fund Accounting</u> at a faculty meeting and informed the staff of the importance of timely submission of monies to the treasurer for deposit. 	<ul style="list-style-type: none"> The principal will direct the treasurer to maintain a log of activities for collection of monies. The principal will review the log on a weekly basis to ensure no delays in monies submission and deposits. 	Principal

WHISPERING PINES ELEMENTARY SCHOOL

W. J. ROBERSON II, PRINCIPAL

Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT RESPONSES			
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Financial Management, Cont.	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to pay invoices within 30 days and post disbursements on a daily basis to the MSAF system. The principal also directed the secretary/treasurer to attach a copy of the MSAF screen printout to each check requisition prior to the presentation to the principal for signature (November 2006) 	<ul style="list-style-type: none"> The principal, on a random and unannounced basis, will review all incoming invoices (maintained in a designated filing system) to ensure that invoices are paid in a timely manner. 	Principal Treasurer
	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to maintain a running checkbook balance. (November 2006) 	<ul style="list-style-type: none"> The principal, on a random and unannounced basis, will review the checkbook to ensure that a running balance is maintained. 	Principal Treasurer
	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to ensure that all purchases in excess of \$1,000.00 be accompanied by a minimum of three bids. (November 2006) 	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to acquire three bids for any purchases in excess of \$1,000.00. The principal will not approve or sign off on any purchases in excess of \$1,000.00 unless accompanied by three written or documented oral bids. 	Principal Treasurer

WHISPERING PINES ELEMENTARY SCHOOL

W. J. ROBERSON II, PRINCIPAL

Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT RESPONSES			
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Financial Management, Cont.	<ul style="list-style-type: none"> The principal requested ongoing support and training for the secretary/treasurer from the Office of Internal Fund Accounting (November 2006) 	<ul style="list-style-type: none"> The principal will monitor the daily activities of the treasurer to ensure that all procedures are followed as outlined in the <u>Manual of Internal Fund Accounting</u> and <u>Manual of Property Control Procedures</u>. 	Principal Treasurer
2. Pre-Kindergarten and Before/After School Care Program	<ul style="list-style-type: none"> The principal has assigned a new After School Care Program Manager. The principal met with the new After School Care Manager and secretary to review the audit findings and to review the Pre-Kindergarten <u>Community Education Programs Implementation Guide</u> and the <u>Community School Procedures Manual</u> that establishes procedures to be followed for maintaining an accurate filing system for all attendance rosters, Fee Approval forms and collection of money. (November 2006) 	<ul style="list-style-type: none"> The principal will monitor activities of the After School Care Program to ensure that all procedures are followed. The principal and treasurer will meet on a bi-weekly basis to verify accurate and timely postings and account balances. Discrepancies will be addressed immediately. 	Principal Treasurer After School Care Program Manager Community School Specialist Principal Treasurer

WHISPERING PINES ELEMENTARY SCHOOL

W. J. ROBERSON II, PRINCIPAL

Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT RESPONSES			
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Pre-Kindergarten and Before/After School Care Program, Cont.	<ul style="list-style-type: none"> The principal directed the After School Care Manager and secretary to maintain separate files for attendance rosters and fee approval forms. The principal also directed the After School Care Program Manager and Community School Specialist to review all Pre-Kindergarten registration cards on a bi-weekly basis. (November 2006) The principal requested ongoing support and training for the new After School Care Manager and Community School Specialist from the Office of Community Education. (November 2006) 	<ul style="list-style-type: none"> The principal, on a random and unannounced basis, will review the attendance roster and fee approval forms (maintained in a designated filing system) to ensure that records are being maintained on a daily basis. The principal will also review all Pre-Kindergarten registration cards on a bi-weekly basis to ensure that all services rendered are being paid in a timely manner. The principal will ensure that the new After School Care Program Manager attend the monthly training offered by the district's Office of Adult/Vocational, Alternative and Community Education. 	<p>Principal After School Care Program Manager Community School Specialist</p> <p>Principal After School Care Program Manager Community School Specialist</p>

**WHISPERING PINES ELEMENTARY SCHOOL
W. J. ROBERSON II, PRINCIPAL**

Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT RESPONSES			
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Pre-Kindergarten and Before/After School Care Program, Cont.		<ul style="list-style-type: none">The principal will include a job target in his performance plans for the 2006-2007 school year designed to prevent recurrence of any future audit exceptions.	Principal

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

PROFILE OF THE SCHOOL

Address: 12829 S.W. 272nd Street, Homestead, Florida 33032

Date School Established: 1958

Grades: PK-5

Principal: Mr. Raul Calzadilla Jr.

Bookkeepers: Ms. Debbie Price (Through June 2006)
Ms. Amira Salinas (Through September 2006)
Ms. Debbie Price

After School Care Program Manager: Ms. Adelyn Nogueras

Community School Secretary: Ms. Patrice Blackburn

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	0.50	\$ 10,094.94
Investment:			
First National Bank of South Florida	--	0.15	<u>3,751.78</u>
TOTAL			<u>\$ 13,846.72</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 VI
 SCHOOL - 0041 AIR BASE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	.00	150.00	129.73	.00	20.27
MATH HONOR	.00	.00	.00	677.30	677.30
SCIENCE CLUB	.00	200.00	21.29	.00	178.71
SAFETY PATROL	38.00	.00	.00	.00	38.00
FIRST GRADE	78.69	750.00	677.14	.00	151.55
THIRD GRADE	258.50	.00	.00	.00	258.50
FOURTH GRADE	84.50	.00	.00	.00	84.50
FIFTH GRADE	49.00	.00	.00	91.58	140.58
PRE-KINDER	218.08	350.00	153.24	.00	414.84
CLASSES AND CLUBS	726.77	1,450.00	981.40	768.88	1,964.25
TRUST					
DONATIONS	161.24	.00	.00	.00	161.24
LIBRARY	2,959.89	1,381.53	3,089.78	.00	1,251.64
LOST&DAMAGE TEXT	.00	6.25	.00	.00	.00
FIELD TRIPS 2	.00	872.00	860.50	11.50-	.00
FIELD TRIPS 3	.00	2,058.00	1,911.50	146.50-	.00
FIELD TRIPS 5	.00	7,500.00	465.00	7,035.00-	.00
FIELD TRIPS 6	.00	3,628.50	3,321.00	307.50-	.00
FIELD TRIPS 8	.00	9,293.50	3,460.52	5,832.98-	.00
FIELD TRIPS 10	.00	500.00	500.00	.00	.00
SPECIAL PURPOSE	96.14	.00	1,813.56	2,666.54	949.12
UNITED WAY	.00	4,518.46	4,518.46	.00	.00
DONATION TWO	.00	1,944.00	1,944.00	.00	.00
DONATION THREE	.00	500.00	500.00	.00	.00
FIELD TRIPS A-OU	.00	10,518.42	17,441.84	6,923.42	.00
FIELD TRIPS B-OU	.00	12,587.80	17,743.00	5,155.20	.00
FIELD TRIPS C-OU	.00	2,130.00	2,009.75	120.25-	.00
EESAC FUNDS	.00	.00	156.76	156.76	.00
TRUST	3,217.27	57,438.46	59,741.92	1,448.19	2,362.00
GENERAL					
GENERAL MISCELLA	4,066.92	.00	1,928.73	2,125.88	4,264.07
INTEREST	.00	189.80	.00	.00	189.80
SCHOOL PICTURES	.00	7,198.00	4,531.46	2,666.54-	.00
TRAVEL-FACULTY/A	.00	.00	18.60	.00	18.60-
REGISTRATION FEE	.00	.00	1,730.00	.00	1,730.00-
EQUIPMENT	.00	.00	2,800.00	.00	2,800.00-
DONATIONS	.00	1,479.36	.00	.00	1,479.36
MEMORY BOOKS	.00	4,095.00	3,623.86	.00	471.14
RECYCLING COMMIS	.00	39.00	.00	.00	39.00
GENERAL	4,066.92	13,001.16	14,632.65	540.66-	1,894.77
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,354.35	13,087.99	8,642.34	156.76-	5,643.24
INSTRUCTIONAL MATE	1,354.35	13,087.99	8,642.34	156.76-	5,643.24
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	117,540.26	117,570.26	30.00	.00
COMM SCH CLASS F	.00	744.00	744.00	.00	.00
COMM SCHL-ACTIVI	.00	3,313.00	1,592.29	1,549.65-	171.06
PRE-K FEES	.00	30,372.89	30,372.89	.00	.00
COMMUNITY SCHL.	1,358.40	453.00	.00	.00	1,811.40
COMMUNITY SCHOOL	1,358.40	152,423.15	150,279.44	1,519.65-	1,982.46
TOTAL	10,723.71	237,400.76	234,277.75	.00	13,846.72
CHECKING	10,094.94	INVESTMENTS	3,751.78 SBMMF	.00 TOTAL	13,846.72
			ACCOUNTS PAYABLE	.00	

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

PROFILE OF THE SCHOOL

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

Date School Established: 1959

Grades: KG-5

Principal: Mr. Patrick J. Doyle

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

After School Care Manager: Ms. Gloria Lane

After School Care Secretaries: Ms. Jacquilyn Smith (Through July 2006)
Ms. Rosalinda Chavez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	0.50	\$ 16,514.67
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>37,031.07</u>
TOTAL			<u>\$ 53,545.74</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.

REGION CENTER VI

SCHOOL - 0161 AVOCADO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	215.43	.00	.00	.00	215.43		
CHESS CLUB	35.00	.00	.00	.00	35.00		
GIFTED	136.75	.00	.00	139.75	276.50		
STUDENT COUNCIL	183.85	.00	.00	183.85-	.00		
FIRST GRADE	239.95	.00	.00	.00	239.95		
THIRD GRADE	50.29	.00	.00	.00	50.29		
FOURTH GRADE	84.36	.00	.00	.00	84.36		
FIFTH GRADE	.02	27.00	.00	.00	27.02		
KINDERGARTEN	90.00	.00	.00	.00	90.00		
CLASSES AND CLUBS	1,035.65	27.00	.00	44.10-	1,018.55		
TRUST							
DISTRICT ACCOUNT	4.34	.00	.00	4.34-	.00		
DONATIONS	33.02	.00	.00	.00	33.02		
LIBRARY	1,143.03	4,367.45	.00	.00	5,510.48		
LOST&DAMAGE TEXT	.00	104.05	104.05	.00	.00		
FIELD TRIPS 3	.00	1,642.00	1,264.00	378.00-	.00		
FIELD TRIPS 4	.00	3,152.50	3,152.50	.00	.00		
FIELD TRIPS 6	.00	2,556.00	2,434.00	122.00-	.00		
FIELD TRIPS 7	.00	703.00	703.00	.00	.00		
FIELD TRIPS 9	.00	147.00	144.00	3.00-	.00		
SPECIAL PURPOSE	3,073.25	67.33	2,632.38	2,720.84	3,229.04		
UNCLAIMED STALE-	9.00	.00	9.00	40.00	40.00		
UNITED WAY	.00	2,227.11	2,227.11	.00	.00		
DONATION TWO	1,698.00	.00	860.00	.00	838.00		
DONATION THREE	.00	7,000.00	.00	.00	7,000.00		
DONATION FOUR	1,762.02	.00	.00	.00	1,762.02		
DONATIONS FIVE	495.86	.00	370.00	.00	125.86		
DONATIONS 6	127.26	.00	90.15	.00	37.11		
FIELD TRIPS A-OU	.00	14,175.00	14,175.00	.00	.00		
MAGNET	139.75	.00	.00	139.75-	.00		
TRUST	8,485.53	36,141.44	28,165.19	2,113.75	18,575.53		
GENERAL							
GENERAL MISCELLA	20,786.35	1,018.66	4,890.84	691.19	17,605.36		
INTEREST	.00	1,434.31	.00	.00	1,434.31		
SCHOOL PICTURES	.00	8,594.00	5,833.16	2,760.84-	.00		
GENERAL	20,786.35	11,046.97	10,724.00	2,069.65-	19,039.67		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	.00	.00	.00	10,000.00		
INSTRUCTIONAL MATE	10,000.00	.00	.00	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	128,905.95	128,905.95	.00	.00		
COMM SCHL-ACTIVI	4,508.95	848.96	445.92	.00	4,911.99		
SUBSIDIZED CHILD	.00	42.64	42.64	.00	.00		
COMMUNITY SCHOOL	4,508.95	129,797.55	129,394.51	.00	4,911.99		
TOTAL	44,816.48	177,012.96	168,283.70	.00	53,545.74		
CHECKING	16,514.67	INVESTMENTS	.00	SBMMF	37,031.07	TOTAL	53,545.74
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1970

Grades: PK-5

Principal: Dr. Columbus Williams Jr.

Bookkeepers: Ms. Tina Morris (Through May 2006)
Ms. Nilda Cruz

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:		
TotalBank	--	\$ 9,209.99
Savings Account:		
TotalBank	0.10	<u>7,346.40</u>
TOTAL		<u>\$ 16,556.39</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 VI

SCHOOL - 0261 BEL-AIRE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	.00	390.00	390.00	.00	.00
FIELD TRIPS 1	.00	835.00	768.00	67.00-	.00
LIBRARY	2,510.59	351.42	2,154.67	25.06	732.40
SPECIAL PURPOSE	1,474.01	1,077.00-	876.09	470.16	8.92-
UNCLAIMED STALE-	.00	.00	.00	100.00	100.00
UNITED WAY	.00	1,615.00	1,615.00	.00	.00
BOOK FAIR	.00	2,572.40	2,547.34	25.06-	.00
VANDALISM	375.00	.00	.00	.00	375.00
DONATION TWO	522.25	.00	520.00	2.25-	.00
DONATION THREE	.00	1,192.77	355.90	.00	836.87
DONATIONS FIVE	.00	.00	29.99	.00	29.99-
GRANT III	1,465.36	2,000.00	3,196.85	.00	268.51
TRUST	6,347.21	7,879.59	12,453.84	500.91	2,273.87
GENERAL					
GENERAL MISCELLA	6,426.23	30.00	823.62	69.25	5,701.86
CASH OVER & SHOR	.00	1.56-	.00	.00	1.56-
INTEREST	.00	7.34	.00	.00	7.34
SCHOOL PICTURES	.00	3,859.00	2,412.58	570.16-	876.26
REPAIR & MAINTEN	.00	.00	437.93	.00	437.93-
OFFICE SUPPLY	.00	.00	225.00	.00	225.00-
REGISTRATION FEE	.00	.00	45.00	.00	45.00-
DONATIONS	.00	1,864.76	1,081.12	.00	783.64
GENERAL	6,426.23	5,759.54	5,025.25	500.91-	6,659.61
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	947.91	9,889.59	6,426.59	.00	4,410.91
INSTRUCTIONAL MATE	947.91	9,889.59	6,426.59	.00	4,410.91
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,438.00	1,774.00	.00	.00	3,212.00
COMMUNITY SCHOOL	1,438.00	1,774.00	.00	.00	3,212.00
TOTAL	15,159.35	25,302.72	23,905.68	.00	16,556.39

CHECKING	9,209.99	INVESTMENTS	7,346.40 SBMMF	.00 TOTAL	16,556.39
			ACCOUNTS PAYABLE	.00	

CALUSA ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 9580 West Calusa Club Drive, Miami, Florida 33186

Date School Established: 1981

Grades: PK-5

Principal: Ms. Georgina S. Palomo

Bookkeepers: Ms. Marcia Higgins (Through April 2005)
Ms. Susana Chueca

After School Care Program Managers: Ms. Paulette Thorpe-Taylor
Ms. Cathy Vasquez

After School Care Program Secretaries: Mr. Donald Sheffield (Through September 2005)
Ms. Diana J. Schaefer (Through August 2006)
Ms. Enid Huszar

CASH AND/OR INVESTMENT SUMMARY

	Maturity Date	Interest Rate	6/30/05	6/30/06
Checking Account:				
Wachovia Bank, N. A.	--	1.35	\$ 11,001.99	\$ 7,556.64
Investment:				
MDCPS-Money Market Pool	Open-end	3.25	18,915.93	
Fund	Open-end	4.76		19,650.37
TOTAL			<u>\$ 29,917.92</u>	<u>\$ 27,207.01</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 statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 and 2005-06 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER VI

SCHOOL - 0671 CALUSA ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FUTURE EDUCATORS	20.47	134.40	140.00	.00	14.87
STUDENT COUNCIL	214.54	.00	180.00	.00	34.54
MUSIC CLUB	11.00	.00	.00	.00	11.00
CLASSES AND CLUBS	246.01	134.40	320.00	.00	60.41
TRUST					
DONATIONS	338.68	.00	.00	.00	338.68
FIELD TRIPS 1	115.69	4,476.83	4,238.50	354.02-	.00
LIBRARY	507.62	1,563.30	1,504.83	.00	566.09
LOST&DAMAGE TEXT	.00	131.09	131.09	.00	.00
NON-RESIDENT TUI	.00	100.00	100.00	.00	.00
FIELD TRIPS 2	.00	4,486.25	4,165.00	321.25-	.00
FIELD TRIPS 4	.00	468.00	425.00	43.00-	.00
FIELD TRIPS 5	.00	1,480.00	1,371.60	108.40-	.00
FIELD TRIPS 6	.00	2,106.00	2,106.00	.00	.00
FIELD TRIPS 7	.00	560.00	605.00	45.00	.00
SPECIAL PURPOSE	4,325.14	.00	5,694.33	2,057.22	688.03
UNCLAIMED STALE-	7.50	.00	7.50	21.50	21.50
UNITED WAY	.00	4,787.39	4,787.39	.00	.00
PAPERBACKS - 1	53.23	.00	.00	.00	53.23
MUSIC	486.00	.00	.00	.00	486.00
DONATION TWO	621.95	.00	.00	.00	621.95
DONATION THREE	776.32	.00	.00	.00	776.32
DONATION FOUR	107.00	349.32	.00	.00	456.32
DONATIONS FIVE	622.79	.00	.00	.00	622.79
DONATIONS 6	726.78	.00	.00	.00	726.78
FIELD TRIPS E-OU	111.00	27,616.00	27,611.00	116.00-	.00
TRUST	8,799.70	48,124.18	52,747.24	1,181.05	5,357.69
GENERAL					
GENERAL MISCELLA	19,373.89	25.00-	16,903.46	765.17	3,210.60
CASH OVER & SHOR	.00	27.97-	.00	.00	27.97-
INTEREST	.00	975.35	.00	111.00	1,086.35
SCHOOL PICTURES	.00	11,262.00	7,159.56	2,057.22-	2,045.22
REGISTRATION FEE	.00	.00	105.00	.00	105.00-
DONATIONS	.00	801.35	.00	.00	801.35
MEMORY BOOKS	.00	5,650.00	5,120.00	.00	530.00
GENERAL	19,373.89	18,635.73	29,288.02	1,181.05-	7,540.55
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,111.33	6,718.75	5,230.08	.00	9,600.00
INSTRUCTIONAL MATE	8,111.33	6,718.75	5,230.08	.00	9,600.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	273,617.48	273,617.48	.00	.00
COMM SCHL-ACTIVI	4,519.92	3,938.00	1,113.15	.00	7,344.77
PRE-K FEES	.00	72,458.00	72,458.00	.00	.00
SUBSIDIZED CHILD	.00	7,217.20	7,217.20	.00	.00
SUMMER LEARNING	14.50	.00	.00	.00	14.50
COMMUNITY SCHOOL	4,534.42	357,230.68	354,405.83	.00	7,359.27
TOTAL	41,065.35	430,843.74	441,991.17	.00	29,917.92

CHECKING	11,001.99	INVESTMENTS	.00	SBMMF	18,915.93	TOTAL	29,917.92
			ACCOUNTS PAYABLE	.00			

REGION CENTER VI
 SCHOOL - 0671 CALUSA ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
FUTURE EDUCATORS	14.87	147.20	157.50	.00	4.57		
STUDENT COUNCIL	34.54	.00	.00	.00	34.54		
MUSIC CLUB	11.00	.00	.00	11.00-	.00		
CLASSES AND CLUBS	60.41	147.20	157.50	11.00-	39.11		
TRUST							
DONATIONS	338.68	.00	.00	338.68-	.00		
FIELD TRIPS 1	.00	3,331.50	3,259.50	72.00-	.00		
LIBRARY	566.09	603.47	513.14	.00	656.42		
LOST&DAMAGE TEXT	.00	193.41	193.41	.00	.00		
FIELD TRIPS 2	.00	2,080.50	1,936.00	144.50-	.00		
FIELD TRIPS 3	.00	275.00	275.00	.00	.00		
FIELD TRIPS 4	.00	918.15	870.00	48.15-	.00		
FIELD TRIPS 5	.00	1,228.50	1,108.25	120.25-	.00		
FIELD TRIPS 6	.00	856.00	856.00	.00	.00		
FIELD TRIPS 7	.00	535.00	508.00	27.00-	.00		
SPECIAL PURPOSE	688.03	.00	1,286.50	1,910.80	1,312.33		
UNCLAIMED STALE-	21.50	.00	21.50	.00	.00		
UNITED WAY	.00	5,115.22	5,115.22	.00	.00		
PAPERBACKS - 1	53.23	.00	.00	53.23-	.00		
MUSIC	486.00	.00	.00	486.00-	.00		
DONATION TWO	621.95	.00	.00	.00	621.95		
DONATION THREE	776.32	.00	.00	776.32-	.00		
DONATION FOUR	456.32	5,616.60	5,965.42	107.50-	.00		
DONATIONS FIVE	622.79	.00	.00	622.79-	.00		
DONATIONS 6	726.78	.00	.00	.00	726.78		
FIELD TRIPS A-OU	.00	690.00	692.00	2.00	.00		
FIELD TRIPS B-OU	.00	9,777.00	9,776.00	1.00-	.00		
TRUST	5,357.69	31,220.35	32,375.94	884.62-	3,317.48		
GENERAL							
GENERAL MISCELLA	7,540.55	50.71	5,742.22	2,806.42	4,655.46		
INTEREST	.00	1,530.91	.00	.00	1,530.91		
SCHOOL PICTURES	.00	10,192.00	6,397.30	1,886.35-	1,908.35		
VENDING MACHINES	.00	24.45	.00	24.45-	.00		
TRAVEL-FACULTY/A	.00	.00	634.98	.00	634.98-		
REGISTRATION FEE	.00	.00	160.00	.00	160.00-		
DONATIONS	.00	2,453.98	.00	.00	2,453.98		
MEMORY BOOKS	.00	9,152.00	8,001.76	.00	1,150.24		
GENERAL	7,540.55	23,404.05	20,936.26	895.62	10,903.96		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,600.00	19,353.81	19,594.84	.00	9,358.97		
INSTRUCTIONAL MATE	9,600.00	19,353.81	19,594.84	.00	9,358.97		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	249,850.70	249,850.70	.00	.00		
COMM SCHL-ACTIVI	7,344.77	1,199.70	4,971.48	.00	3,572.99		
PRE-K FEES	.00	34,778.00	34,778.00	.00	.00		
SUMMER LEARNING	14.50	.00	.00	.00	14.50		
COMMUNITY SCHOOL	7,359.27	285,828.40	289,600.18	.00	3,587.49		
TOTAL	29,917.92	359,953.81	362,664.72	.00	27,207.01		
CHECKING	7,556.64	INVESTMENTS	.00	SBMMF	19,650.37	TOTAL	27,207.01
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1997

Grades: PK-5

Principal: Mr. Peter H. Cabrera

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

After School Care Program Managers: Ms. Leonor Giusti (Through January 2006)
Ms. Linda Walker

After School Care Program Care Secretaries: Ms. Leonor Giusti (Through January 2006)
Ms. Citlally Richarte

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
TotalBank	--	2.94	\$ 4,850.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,717.24</u>
TOTAL			<u>\$ 10,567.77</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 was deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER VI

SCHOOL - 0661 CARIBBEAN ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
ADVANCE FOR CHAN	.00	20.00	20.00	.00	.00	
LIBRARY	961.91	99.00	232.63	.00	828.28	
FIELD TRIPS 2	.00	2,511.00	2,511.00	.00	.00	
FIELD TRIPS 3	.00	1,221.00	1,221.00	.00	.00	
FIELD TRIPS 4	.00	2,277.00	2,271.00	6.00-	.00	
FIELD TRIPS 5	.00	1,160.00	1,152.00	8.00-	.00	
SPECIAL PURPOSE	568.16	.00	1,514.86	1,162.05	215.35	
UNCLAIMED STALE-	7.20	.00	7.20	8.00	8.00	
UNITED WAY	.00	1,502.00	1,502.00	.00	.00	
EESAC FUNDS	.00	.00	432.00	432.00	.00	
TRUST	1,537.27	8,790.00	10,863.69	1,588.05	1,051.63	
GENERAL						
GENERAL MISCELLA	7,241.99	10.00	6,812.34	14.00	453.65	
INTEREST	.00	555.71	.00	.00	555.71	
SCHOOL PICTURES	.00	6,231.00	3,906.89	1,162.05-	1,162.06	
TRAVEL-FACULTY/A	.00	.00	217.10	.00	217.10-	
DONATIONS	.00	2,486.20	.00	.00	2,486.20	
GENERAL	7,241.99	9,282.91	10,936.33	1,148.05-	4,440.52	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,129.98	6,829.28	4,519.26	440.00-	5,000.00	
INSTRUCTIONAL MATE	3,129.98	6,829.28	4,519.26	440.00-	5,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	71,010.90	71,010.90	.00	.00	
COMM SCHL-ACTIVI	482.74	120.00	527.12	.00	75.62	
COMMUNITY SCHOOL	482.74	71,130.90	71,538.02	.00	75.62	
TOTAL	12,391.98	96,033.09	97,857.30	.00	10,567.77	
CHECKING	4,850.53	INVESTMENTS	.00 SBMMF	5,717.24	TOTAL	10,567.77
			ACCOUNTS PAYABLE	.00		

DR. WILLIAM A. CHAPMAN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1977

Grades: PK-5

Principal: Ms. Linda A. Amica

Bookkeeper: Ms. Eloisa Marino

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	--	\$ 10,061.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,504.88</u>
TOTAL			<u>\$ 17,566.45</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 VI

SCHOOL - 0771 WILLIAM A. CHAPMAN ELE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
SECOND GRADE	448.34	.00	.00	.00	448.34
FIFTH GRADE	95.56	4,045.00	4,140.56	.00	.00
CLASSES AND CLUBS	543.90	4,045.00	4,140.56	.00	448.34
TRUST					
AWARDS	3.38	.00	.00	.00	3.38
DONATIONS	369.97	.00	.00	.00	369.97
FUND RAISING	467.96	25.00	.00	.00	492.96
SPECIAL PURPOSE	2,340.26	.00	2,854.29	627.00	112.97
UNITED WAY	.00	1,516.00	1,516.00	.00	.00
VANDALISM	30.00	.00	.00	.00	30.00
DONATION TWO	422.88	.00	.00	.00	422.88
DONATIONS 6	5.76	.00	.00	.00	5.76
GRANTS I	112.14	.00	.00	.00	112.14
GRANTS II	435.40	.00	.00	.00	435.40
GRANT III	.00	4,500.00	4,500.00	.00	.00
TRUST	4,187.75	6,041.00	8,870.29	627.00	1,985.46
SCHOOL STORE					
SCHOOL SUP VEND	35.81	372.12	.00	.00	407.93
SCHOOL STORE	35.81	372.12	.00	.00	407.93
GENERAL					
GENERAL MISCELLA	404.23	.00	355.00	.00	49.23
INTEREST	.00	272.74	.00	.00	272.74
SCHOOL PICTURES	.00	3,172.00	1,999.59	594.21-	578.20
VENDING MACHINES	.00	32.79	.00	32.79-	.00
DONATIONS	.00	1,098.30	.00	.00	1,098.30
RECYCLING COMMIS	.00	25.25	.00	.00	25.25
GENERAL	404.23	4,601.08	2,354.59	627.00-	2,023.72
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,870.00	10,719.28	9,589.28	.00	10,000.00
INSTRUCTIONAL MATE	8,870.00	10,719.28	9,589.28	.00	10,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,282.00	1,419.00	.00	.00	2,701.00
COMMUNITY SCHOOL	1,282.00	1,419.00	.00	.00	2,701.00
TOTAL	15,323.69	27,197.48	24,954.72	.00	17,566.45

CHECKING	10,061.57	INVESTMENTS	.00	SBMMF	7,504.88	TOTAL	17,566.45
			ACCOUNTS PAYABLE		.00		

CUTLER RIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 20210 Coral Sea Road, Miami, Florida 33189

Date School Established: 1958

Grades: PK-5

Principal: Ms. Adrienne L. Wright-Mullings

Bookkeeper: Ms. Kimberly Newton

After School Care Program Managers: Ms. Lynn Sauerwein
Mr. Mike Lonic

After School Care Program Secretaries: Ms. Nidia Noa (Through April 2005)
Ms. Maria Elena Zerda (Through August 2005)
Ms. Enid Huszal (Through September 2006)
Ms. Ann D. Rebillard

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>	<u>6/30/06</u>
Checking Account:				
TotalBank	--	2.37	\$ 15,137.15	
Wachovia Bank, N. A.	--	3.21		\$ 16,183.70
Investment:				
MDCPS-Money Market Pool Fund	Open-end Open-end	3.25 4.76	21,198.47	21,997.95
TOTAL			<u>\$ 36,335.62</u>	<u>\$ 38,181.65</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 VI
 SCHOOL - 1241 CUTLER RIDGE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	.00	50.00	.00	.00	50.00		
THIRD GRADE	1.92	88.00	85.00	.00	4.92		
CLASSES AND CLUBS	1.92	138.00	85.00	.00	54.92		
TRUST							
DONATIONS	110.00	.00	.00	.00	110.00		
FIELD TRIPS 1	94.15	22,838.74	23,773.53	840.64	.00		
LIBRARY	251.14	835.77	2,352.84	2,398.66	1,132.73		
LOST&DAMAGE TEXT	.00	17.50	17.50	.00	.00		
FIELD TRIPS 2	.00	14,716.70	15,744.00	1,027.30	.00		
FIELD TRIPS 3	.00	1,511.00	628.28	882.72-	.00		
SPECIAL PURPOSE	365.44	.00	5,810.26	6,521.25	1,076.43		
UNCLAIMED STALE-	30.94	.00	30.94	772.60	772.60		
UNITED WAY	.00	2,498.30	2,498.30	.00	.00		
BOOK FAIR	.00	8,177.88	5,767.12	2,410.76-	.00		
DONATION TWO	.00	5,000.00	5,000.00	.00	.00		
GRANTS 1	2,386.00	.00	.00	.00	2,386.00		
TRUST	3,237.67	55,595.89	61,622.77	8,266.97	5,477.76		
GENERAL							
GENERAL MISCELLA	10,739.71	.00	6,865.30	94.15	3,968.56		
INTEREST	.00	1,666.94	.00	.00	1,666.94		
SCHOOL PICTURES	.00	10,987.47	6,878.45	4,543.81-	434.79-		
DONATIONS	.00	5,665.50	2,472.10	3,056.81-	136.59		
GENERAL	10,739.71	18,319.91	16,215.85	7,506.47-	5,337.30		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,640.13	45,794.66	41,916.93	760.50-	5,757.36		
INSTRUCTIONAL MATE	2,640.13	45,794.66	41,916.93	760.50-	5,757.36		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	177,031.75	176,905.75	126.00-	.00		
BEFORE/AFTER SCH	.00	242,800.46	242,800.46	.00	.00		
COMM SCHL-ACTIVI	14,694.95	7,091.60	2,078.27	.00	19,708.28		
PRE-K FEES	.00	62,253.00	62,379.00	126.00	.00		
SUBSIDIZED CHILD	.00	47,618.20	47,618.20	.00	.00		
COMMUNITY SCHOOL	14,694.95	536,795.01	531,781.68	.00	19,708.28		
TOTAL	31,314.38	656,643.47	651,622.23	.00	36,335.62		
CHECKING	15,137.15	INVESTMENTS	.00	SBMMF	21,198.47	TOTAL	36,335.62
			ACCOUNTS PAYABLE	.00			

SCHOOL - 1241 CUTLER RIDGE ELEMENTAR REGION CENTER VI

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	50.00	50.00	50.00	.00	50.00
THIRD GRADE	4.92	.00	.00	.00	4.92
CLASSES AND CLUBS	54.92	50.00	50.00	.00	54.92
TRUST					
DONATIONS	110.00	.00	.00	.00	110.00
FIELD TRIPS 1	.00	1,907.00	1,818.00	89.00-	.00
LIBRARY	1,132.73	1,208.81	4,190.67	3,810.73	1,961.60
FIELD TRIPS 2	.00	3,274.00	3,570.50	296.50	.00
FIELD TRIPS 3	.00	1,116.60	1,071.00	45.60-	.00
FIELD TRIPS 4	.00	2,484.00	3,443.75	959.75	.00
FIELD TRIPS 5	.00	9,396.00	9,349.75	46.25-	.00
FIELD TRIPS 6	.00	1,890.50	1,395.75	494.75-	.00
FIELD TRIPS 7	.00	2,101.25	2,250.68	149.43	.00
FIELD TRIPS 8	.00	970.00	970.00	.00	.00
FIELD TRIPS 9	.00	1,337.00	1,110.00	227.00-	.00
SPECIAL PURPOSE	1,076.43	3,500.00	8,681.77	4,154.02	48.68
UNCLAIMED STALE-	772.60	.00	760.50	.00	12.10
UNITED WAY	.00	1,829.26	1,830.26	1.00	.00
BOOK FAIR	.00	14,116.10	10,305.37	3,810.73-	.00
GRANTS I	2,386.00	.00	.00	.00	2,386.00
GRANTS II	.00	2,000.00	1,885.28	.00	114.72
TRUST	5,477.76	47,130.52	52,633.28	4,658.10	4,633.10
GENERAL					
GENERAL MISCELLA	5,337.30	474.05	4,970.55	474.08-	366.72
INTEREST	.00	2,291.97	.00	.00	2,291.97
SCHOOL PICTURES	.00	11,671.00	7,418.39	4,184.02-	68.59
DONATIONS	.00	946.19	946.15	.00	.04
GENERAL	5,337.30	15,383.21	13,335.09	4,658.10-	2,727.32
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,757.36	41,211.70	36,999.50	.00	9,969.56
INSTRUCTIONAL MATE	5,757.36	41,211.70	36,999.50	.00	9,969.56
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	162,796.85	162,796.85	.00	.00
BEFORE/AFTER SCH	.00	247,865.50	247,865.50	.00	.00
COMM SCHL-ACTIVI	19,708.28	6,906.00	5,817.53	.00	20,796.75
PRE-K FEES	.00	6,143.00	6,198.00	55.00	.00
SUBSIDIZED CHILD	.00	55.00	.00	55.00-	.00
COMMUNITY SCHOOL	19,708.28	423,766.35	422,677.88	.00	20,796.75
TOTAL	36,335.62	527,541.78	525,695.75	.00	38,181.65

CHECKING 16,183.70 INVESTMENTS .00 SBMMF 21,997.95 TOTAL 38,181.65
 ACCOUNTS PAYABLE .00

CHRISTINA M. EVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 16251 SW 99th Street, Miami, Florida 33196

Date School Established: 1977

Grades: PK-5

Principal: Mr. Carlos A. Diaz

Bookkeeper: Ms. Maria Rodríguez

After School Care Program Managers: Ms. Marie M. Duclos
Mr. Kevin J. Aulow

After School Care Program Secretary: Ms. Zenaida Betancourt

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank of Dade County	--	1.00	\$ 19,123.48
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>35,640.14</u>
TOTAL			<u>\$ 54,763.62</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 VI

SCHOOL - 1691 CHRISTINA M. EVE ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	

TRUST						
FIELD TRIPS 1	1,178.25	2,494.75	3,576.00	97.00-	.00	
LIBRARY	5,615.44	4,025.59	6,558.98	.00	3,082.05	
LOST&DAMAGE TEXT	.00	89.91	89.91	.00	.00	
FIELD TRIPS 2	.00	1,106.50	1,104.00	2.50-	.00	
FIELD TRIPS 3	.00	2,160.00	2,150.50	9.50-	.00	
FIELD TRIPS 4	.00	1,027.50	1,015.50	12.00-	.00	
FIELD TRIPS 5	.00	1,849.25	1,678.00	171.25-	.00	
FIELD TRIPS 6	.00	480.00	420.00	60.00-	.00	
SPECIAL PURPOSE	8,128.20	900.00	9,306.88	5,140.19	4,861.51	
UNITED WAY	.00	5,724.09	5,724.09	.00	.00	
PAPERBACKS - 1	371.65	1,977.00	2,030.36	318.29-	.00	
MUSIC	126.50	.00	.00	.00	126.50	
DONATION TWO	1.59	.00	.00	.00	1.59	
STUDENTS NEEDS/H	28.39	.00	.00	.00	28.39	
FIELD TRIPS E-OU	.00	18,242.78	18,242.78	.00	.00	
TRUST	15,450.02	40,077.37	51,897.00	4,469.65	8,100.04	
GENERAL						
GENERAL MISCELLA	39,442.79	.00	19,255.39	670.54	20,857.94	
INTEREST	.00	1,682.22	.00	.00	1,682.22	
SCHOOL PICTURES	.00	13,794.00	8,651.82	5,140.19-	1.99	
REPAIR & MAINTEN	.00	.00	2,700.00	.00	2,700.00-	
REGISTRATION FEE	.00	.00	435.00	.00	435.00-	
DONATIONS	.00	8,640.00	.00	.00	8,640.00	
MEMORY BOOKS	.00	4,950.00	4,625.56	.00	324.44	
GENERAL	39,442.79	29,066.22	35,667.77	4,469.65-	28,371.59	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	7,845.96	7,845.96	.00	10,000.00	
INSTRUCTIONAL MATE	10,000.00	7,845.96	7,845.96	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	173,649.50	173,649.50	.00	.00	
COMM SCHL-FIELD	59.50	.00	.00	.00	59.50	
COMM SCHL-ACTIVI	8,112.01	2,110.00	1,989.52	.00	8,232.49	
PRE-K FEES	.00	26,864.00	26,864.00	.00	.00	
COMMUNITY SCHOOL	8,171.51	202,623.50	202,503.02	.00	8,291.99	

TOTAL	73,064.32	279,613.05	297,913.75	.00	54,763.62	

CHECKING	19,123.48	INVESTMENTS	.00 SBMMF	35,640.14	TOTAL	54,763.62
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL *

Address: 364 N.W. 6th Avenue, Florida City, Florida 33034

Date School Established: 1961

Grades: PK-5

Principal: Ms. Gloria M. Arazoza

Bookkeeper: Ms. Theresa Jenkins

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Community Bank of Florida	--	0.15	\$ 3,454.51
Investment:			
MDCPS-Money Market Pool Fund	--	4.76	<u>9,778.74</u>
TOTAL			<u>\$ 13,233.25</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 VI

SCHOOL - 2001 FLORIDA CITY ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	25.64	50.00	22.12	.00	53.52
PHYSICAL EDUCATI	82.68	.00	.00	.00	82.68
SECOND GRADE	.00	115.35	115.35	.00	.00
THIRD GRADE	.00	519.00	519.00	.00	.00
FIFTH GRADE	35.00	.00	.00	.00	35.00
PRE-KINDER	33.01	.00	33.01	.00	.00
CLASSES AND CLUBS	176.33	684.35	689.48	.00	171.20
TRUST					
DONATIONS	.00	150.00	150.00	.00	.00
FIELD TRIPS 1	.00	310.50	310.50	.00	.00
LIBRARY	203.32	160.00	.00	.00	363.32
LOST&DAMAGE TEXT	.00	608.00	608.00	.00	.00
FIELD TRIPS 3	.00	679.00	679.00	.00	.00
FIELD TRIPS 4	.00	495.00	490.00	5.00-	.00
FIELD TRIPS 5	.00	900.00	890.00	10.00-	.00
FIELD TRIPS 7	.00	1,442.00	1,348.00	94.00-	.00
SPECIAL PURPOSE	841.54	300.00	747.56	1,322.24	1,716.22
UNCLAIMED STALE-	.00	.00	.00	70.00	70.00
UNITED WAY	.00	1,078.00	1,078.00	.00	.00
GRANTS 1	1,000.07	.00	908.20	.00	91.87
SCHOOL IMPROVEME	175.04	.00	.00	.00	175.04
TRUST	2,219.97	6,122.50	7,209.26	1,283.24	2,416.45
GENERAL					
GENERAL MISCELLA	2,033.06	.00	518.68	39.00	1,553.38
INTEREST	.00	287.29	.00	.00	287.29
SCHOOL PICTURES	.00	3,537.00	2,214.76	1,322.24-	.00
DONATIONS	.00	550.81	.00	.00	550.81
GENERAL	2,033.06	4,375.10	2,733.44	1,283.24-	2,391.48
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,215.27	24,882.77	21,843.92	.00	8,254.12
INSTRUCTIONAL MATE	5,215.27	24,882.77	21,843.92	.00	8,254.12
TOTAL	9,644.63	36,064.72	32,476.10	.00	13,233.25

CHECKING	3,454.51	INVESTMENTS	.00	SBMMF	9,778.74	TOTAL	13,233.25
		ACCOUNTS PAYABLE	.00		.00		

JACK D. GORDON ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 14600 Country Walk Drive, Miami, Florida 33186

Date School Established: 1994

Grades: PK-5

Principal: Ms. Ruth A. Alperin

Bookkeepers: Ms. Ines Perez (Through November 2004)
Ms. Caridad Diaz (Through April 2006)
Ms. Marcela Weiland

Community School Assistant Principals: Ms. Norma Delgado (Through June 2005)
Ms. Carol Renick

After School Care Program Manager: Ms. Isabel Ibarra

Community School Secretaries: Ms. Patrice Blackburn (Through August 2005)
Ms. Marie T. Monde
Ms. Rosa Little

CASH AND/OR INVESTMENT SUMMARY

	Maturity <u>Date</u>	Interest <u>Rate</u>	<u>6/30/05</u>	<u>6/30/06</u>
Checking Account:				
Bank Atlantic	--	0.80	\$ 14,315.55	
Bank Atlantic	--	1.23		\$ 20,846.11
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	19,162.25	
	Open-end	4.76		14,755.89
TOTAL			<u>\$ 33,477.80</u>	<u>\$ 35,602.00</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 statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 and 2005-06 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER VI

SCHOOL - 2151 JACK D. GORDON COMMUNI

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIRST GRADE	1,099.24	40.00	.00	.00	1,139.24
SECOND GRADE	518.24	.00	.00	.00	518.24
THIRD GRADE	2,082.51	1,009.00	.00	1,009.00-	2,082.51
FOURTH GRADE	794.74	.00	.00	.00	794.74
FIFTH GRADE	1,614.63	.00	.00	2,000.00	3,614.63
KINDERGARTEN	1,281.25	.00	.00	.00	1,281.25
CLASSES AND CLUBS	7,390.61	1,049.00	.00	991.00	9,430.61
TRUST					
DONATIONS	20.00	.00	.00	.00	20.00
FIELD TRIPS 1	180.83	10,380.75	10,161.00	400.58-	.00
LIBRARY	4,486.26	842.63	4,315.20	3,412.59	4,426.28
LOST&DAMAGE TEXT	109.35	7.50	.00	.00	116.85
FIELD TRIPS 2	.00	11,047.00	10,775.83	271.17-	.00
FIELD TRIPS 3	.00	3,457.00	4,430.00	973.00	.00
SPECIAL PURPOSE	256.50	1,099.10	4,441.04	5,313.30	2,227.86
UNCLAIMED STALE-	274.39	.00	239.39	101.83	136.83
UNITED WAY	.00	23,628.30	23,633.30	5.00	.00
BOOK FAIR	.00	15,077.70	11,665.11	3,412.59-	.00
PAPERBACKS - 1	142.23	420.30	507.71	54.82-	.00
MUSIC	2.35	.00	.00	2.35-	.00
GRANTS 1	.00	150.00	150.00	.00	.00
FIELD TRIPS E-OU	944.23	30,649.00	28,440.00	3,153.23-	.00
FIELD TRIPS F-OU	205.00	.00	.00	205.00-	.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	6,621.14	96,759.28	101,757.58	5,304.98	6,927.82
GENERAL					
GENERAL MISCELLA	17,066.76	9,025.82	25,526.81	35.23-	530.54
CASH OVER & SHOR	.00	81.17-	.00	.00	81.17-
INTEREST	.00	1,393.73	.00	.00	1,393.73
SCHOOL PICTURES	.00	15,741.00	9,686.67	3,208.67-	2,845.66
TRAVEL-FACULTY/A	.00	.00	159.57	.00	159.57-
OFFICE SUPPLY	.00	.00	1,212.41	.00	1,212.41-
DONATIONS	.00	1,430.45	.00	.00	1,430.45
MEMORY BOOKS	.00	12,077.10	11,498.70	.00	578.40
GENERAL	17,066.76	39,586.93	48,084.16	3,243.90-	5,325.63
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,567.75	28,783.14	20,191.03	2,999.00-	7,160.86
INSTRUCTIONAL MATE	1,567.75	28,783.14	20,191.03	2,999.00-	7,160.86
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	236,669.65	236,784.85	115.20	.00
BEFORE/AFTER SCH	.00	88,712.00	88,712.00	.00	.00
BEFORE/AFTER SCH	.00	71,737.30	72,065.20	327.90	.00
COMM SCH CLASS F	.00	21,645.50	21,636.62	8.88-	.00
COMM SCHL-ACTIVI	3,508.77	6,582.50	4,971.09	487.30-	4,632.88
PRE-K FEES	.00	67,268.00	67,268.00	.00	.00
SUBSIDIZED CHILD	.00	22,872.20	22,872.20	.00	.00
COMMUNITY SCHOOL	3,508.77	515,487.15	514,309.96	53.08-	4,632.88
TOTAL	36,155.03	681,665.50	684,342.73	.00	33,477.80

CHECKING 14,315.55 INVESTMENTS .00 SBMMF 19,162.25 TOTAL 33,477.80
 ACCOUNTS PAYABLE .00

REGION CENTER VI

SCHOOL - 2151 JACK D. GORDON COMMUNI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	1,139.24	.00	.00	.00	1,139.24
SECOND GRADE	518.24	.00	.00	.00	518.24
THIRD GRADE	2,082.51	.00	.00	.00	2,082.51
FOURTH GRADE	794.74	.00	.00	51.00-	743.74
FIFTH GRADE	3,614.63	110.00	3,066.29	.00	658.34
MUSIC CLUB	.00	1,222.79	.00	.00	1,222.79
KINDERGARTEN	1,281.25	.00	.00	.00	1,281.25
CLASSES AND CLUBS	9,430.61	1,332.79	3,066.29	51.00-	7,646.11
TRUST					
DONATIONS	20.00	.00	.00	.00	20.00
FIELD TRIPS 1	.00	13,551.45	12,401.50	1,149.95-	.00
LIBRARY	4,426.28	546.43	4,566.66	3,560.47	3,966.52
LOST&DAMAGE TEXT	116.85	29.97	146.82	.00	.00
FIELD TRIPS 2	.00	3,090.00	2,899.00	191.00-	.00
FIELD TRIPS 3	.00	6,941.50	6,756.00	185.50-	.00
FIELD TRIPS 4	.00	2,383.00	2,434.00	51.00	.00
FIELD TRIPS 5	.00	12,289.50	11,813.73	475.77-	.00
SPECIAL PURPOSE	2,227.86	.00	4,292.80	3,715.22	1,650.28
UNCLAIMED STALE-	136.83	.00	26.00	5.99	116.82
UNITED WAY	.00	9,319.62	9,319.62	.00	.00
BOOK FAIR	.00	10,366.79	6,800.33	3,566.46-	.00
PAPERBACKS - 1	.00	310.00	310.00	.00	.00
FIELD TRIPS E-OU	.00	25,300.00	25,300.00	.00	.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	6,927.82	84,128.26	90,065.46	4,763.00	5,753.62
GENERAL					
GENERAL MISCELLA	5,325.63	616.52	6,646.95	2,002.22	1,297.42
CASH OVER & SHOR	.00	2.39-	.00	.00	2.39-
INTEREST	.00	2,218.33	.00	.00	2,218.33
SCHOOL PICTURES	.00	20,390.00	12,767.57	3,811.22-	3,811.21
TRAVEL-FACULTY/A	.00	.00	.57-	.00	.57
OFFICE SUPPLY	.00	.00	347.50	.00	347.50-
DONATIONS	.00	2,914.87	506.25	.00	2,408.62
MEMORY BOOKS	.00	11,824.00	10,414.76	96.00	1,505.24
GENERAL	5,325.63	37,961.33	30,682.46	1,713.00-	10,891.50
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,160.86	28,376.08	24,449.77	2,999.00-	8,088.17
INSTRUCTIONAL MATE	7,160.86	28,376.08	24,449.77	2,999.00-	8,088.17
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	241,685.10	241,525.70	159.40-	.00
BEFORE/AFTER SCH	.00	60,713.70	60,713.70	.00	.00
BEFORE/AFTER SCH	.00	54,025.50	53,697.60	327.90-	.00
COMM SCH CLASS F	.00	25,477.00	25,477.00	.00	.00
COMM SCHL-ACTIVI	4,632.88	7,822.20	9,719.78	487.30	3,222.60
PRE-K FEES	.00	15,444.00	15,444.00	.00	.00
COMMUNITY SCHOOL	4,632.88	405,167.50	406,577.78	.00	3,222.60
TOTAL	33,477.80	556,965.96	554,841.76	.00	35,602.00

CHECKING	20,846.11	INVESTMENTS	.00	SBMMF	14,755.89	TOTAL	35,602.00
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1959

Grades: PK-5

Principal: Ms. Susan J. Lyle

Bookkeeper: Ms. Janet B. Kunde

After School Care Program Manager: Ms. Joanne Bowers

After School Care Program Secretaries: Ms. Leonara Peters (Through September 2005)
Ms. Diane Sammy (Through August 2006)
Ms. Leonara Peters

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	3.20	\$ 8,348.86
Investment:			
MDCPS-Money Market Pool Fund	--	4.76	<u>53,354.15</u>
TOTAL			<u>\$ 61,703.01</u>

AUDIT OPINION

The internal funds and purchasing credit card, and property records were properly maintained and equipment items with an individual value 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 VI

SCHOOL - 2321 GULFSTREAM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHESS CLUB	.00	439.61	313.25	.00	126.36
GIFTED	624.35	.00	.00	.00	624.35
AFRO AMERICAN CL	90.81	.00	.00	.00	90.81
FIFTH GRADE	320.06	1,338.00	1,441.01	.00	217.05
ESE - 4	3,498.74	3,000.00	2,895.95	.00	3,602.79
KINDERGARTEN	75.83	816.10	521.40	.00	370.53
CLASSES AND CLUBS	4,609.79	5,593.71	5,171.61	.00	5,031.89
TRUST					
DONATIONS	1,100.78	371.51	27.17	.00	1,445.12
FIELD TRIPS 1	.00	4,562.95	4,631.45	68.50	.00
FUND RAISING	311.35	.00	.00	.00	311.35
LIBRARY	6,427.70	787.66	2,062.56	2,155.65	7,308.45
LOST&DAMAGE TEXT	.00	102.22	102.22	.00	.00
FIELD TRIPS 2	.00	2,408.00	1,981.33	426.67-	.00
FIELD TRIPS 3	.00	3,628.00	3,522.00	106.00-	.00
FIELD TRIPS 7	.00	3,144.00	3,125.00	19.00-	.00
FIELD TRIPS 8	.00	404.00	404.00	.00	.00
FIELD TRIPS 9	.00	160.00	150.00	10.00-	.00
FIELD TRIPS 10	.00	132.00	130.00	2.00-	.00
FIELD TRIPS 11	.00	781.00	781.00	.00	.00
SPECIAL PURPOSE	1,048.96	3,175.00	2,784.55	1,204.72	2,644.13
STUDENT UNIFORM	785.30	.00	.00	.00	785.30
UNCLAIMED STALE-	14.95	.00	14.95	70.28	70.28
UNITED WAY	.00	1,445.75	1,445.75	.00	.00
BOOK FAIR	.00	8,060.36	5,880.30	2,180.06-	.00
YOUTH FAIR TICKE	568.60	.00	.00	.00	568.60
FIELD TRIPS 14	.00	234.00	234.00	.00	.00
FIELD TRIPS 15	.00	301.00	300.00	1.00-	.00
FIELD TRIPS 20	.00	1,798.00	1,410.00	388.00-	.00
FIELD TRIPS 21	76.00	.00	.00	76.00-	.00
FIELD TRIPS 22	.00	860.00	1,240.00	380.00	.00
MUSIC	104.50	516.50	615.50	.00	5.50
VANDALISM	5,197.90	6,200.00	595.11	.00	10,802.79
DONATION TWO	1,096.76	1,174.32	1,363.47	.00	907.61
DONATION THREE	852.62	250.00	265.05	.00	837.57
DONATION FOUR	.00	3,100.50	3,024.40	.00	76.10
STUDENTS NEEDS/H	847.20	.00	30.00	.00	817.20
DONATIONS FIVE	1,052.11	315.00	1,347.12	19.99-	.00
DONATIONS 6	.00	15,000.00	.00	.00	15,000.00
GRANTS 1	500.00	.00	.00	.00	500.00
REGION ACTIVITIE	45.00	.00	.00	.00	45.00
TRUST	20,029.73	58,911.77	37,466.93	650.43	42,125.00
GENERAL					
GENERAL MISCELLA	4,471.46	1,604.08	6,666.18	580.17	10.47-
CASH OVER & SHOR	.00	10.00	.00	.00	10.00
INTEREST	.00	1,859.73	.00	.00	1,859.73
SCHOOL PICTURES	.00	6,423.00	4,005.59	1,208.71-	1,208.70
EQUIPMENT	.00	.00	1,350.70	.00	1,350.70-
DONATIONS	.00	50.00	49.07	.00	.93
MEMORY BOOKS	.00	2,070.00	1,968.75	.00	101.25
GENERAL	4,471.46	12,016.81	14,040.29	628.54-	1,819.44
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,176.84	1,823.16	821.36	.00	9,178.64
INSTRUCTIONAL MATE	8,176.84	1,823.16	821.36	.00	9,178.64
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	85,918.53	85,876.64	41.89-	.00
COMM SCHL-ACTIVI	2,218.04	1,310.00	.00	20.00	3,548.04
COMMUNITY SCHOOL	2,218.04	87,228.53	85,876.64	21.89-	3,548.04
TOTAL	39,505.86	165,573.98	143,376.83	.00	61,703.01

CHECKING	8,348.86	INVESTMENTS	.00	SBMMF	53,354.15	TOTAL	61,703.01
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 9050 Hammocks Boulevard, Miami, Florida 33196

Date School Established: 2000

Grades: PK-5

Principal: Mr. Enrique A. Ferrer

Bookkeeper: Ms. Barbara Katz

After School Care Manager: Ms. Luz Antigua

After School Care Secretary: Ms. Telma Sola

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 29,981.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>26,960.38</u>
TOTAL			<u>\$ 56,941.81</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 VI

SCHOOL - 2521 OLIVER HOOVER ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHES CLUB	44.53	.00	.00	.00	44.53
GIFTED	47.60	.00	.00	.00	47.60
FUTURE EDUCATORS	.13-	630.87	630.00	.00	.74
SAFETY PATROL	85.82	.00	.00	.00	85.82
ESE (EXCEP EDUC)	65.35	.00	.00	.00	65.35
CLASSES AND CLUBS	243.17	630.87	630.00	.00	244.04
TRUST					
DONATIONS	.00	250.00	8.68	.00	241.32
FIELD TRIPS 1	.00	2,919.50	2,967.50	48.00	.00
LIBRARY	1,851.34	4,577.55	4,527.15	.00	1,901.74
LOST&DAMAGE TEXT	.00	84.14	84.14	.00	.00
FIELD TRIPS 2	.00	1,516.00	1,515.00	1.00-	.00
FIELD TRIPS 4	.00	1,901.00	1,835.00	66.00-	.00
FIELD TRIPS 5	.00	1,414.50	1,038.00	376.50-	.00
FIELD TRIPS 6	.00	6,974.00	6,914.50	59.50-	.00
FIELD TRIPS 7	.00	451.00	327.50	123.50-	.00
FIELD TRIPS 8	.00	30.00	.00	30.00-	.00
FIELD TRIPS 9	.00	1,702.50	1,670.36	32.14-	.00
FIELD TRIPS 10	.00	273.00	258.00	15.00-	.00
FIELD TRIPS 11	.00	1,172.00	1,046.00	126.00-	.00
SPECIAL PURPOSE	7,443.68	.00	5,955.04	2,686.35	4,174.99
UNCLAIMED STALE-	.00	.00	.00	11.00	11.00
UNITED WAY	.00	4,234.79	4,234.79	.00	.00
DONATION TWO	.00	3,800.00	3,781.60	.00	18.40
DONATION THREE	477.10	.00	349.30	.00	127.80
DONATION FOUR	2,044.55	.00	65.00	.00	1,979.55
DONATIONS FIVE	68.50	305.00	349.00	.00	24.50
DONATIONS 6	493.19	5,000.00	5,135.58	.00	357.61
FIELD TRIPS B-OU	.00	6,210.00	6,210.00	.00	.00
TRUST	12,378.36	42,814.98	48,272.14	1,915.71	8,836.91
GENERAL					
GENERAL MISCELLA	8,226.79	60.00	5,231.24	781.64	3,837.19
CASH OVER & SHOR	.00	.25-	.00	.00	.25-
INTEREST	.00	1,016.14	.00	.00	1,016.14
SCHOOL PICTURES	.00	17,766.00	11,132.02	2,686.35-	3,947.63
TRAVEL-FACULTY/A	.00	.00	535.12	.00	535.12-
REGISTRATION FEE	.00	160.00	345.00	.00	185.00-
DONATIONS	.00	3,959.04	738.48	.00	3,220.56
MEMORY BOOKS	.00	12.00	.00	.00	12.00
RECYCLING COMMIS	.00	551.65	.00	.00	551.65
GENERAL	8,226.79	23,524.58	17,981.86	1,904.71-	11,864.80
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,295.44	21,297.89	18,593.33	.00	10,000.00
INSTRUCTIONAL MATE	7,295.44	21,297.89	18,593.33	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	251,919.50	226,485.76	2.00-	25,431.74
BEFORE/AFTER SCH	.00	53,856.20	53,918.20	62.00	.00
COMM SCHL-FIELD	204.00	2,647.75	2,769.50	.00	82.25
COMM SCHL-ACTIVI	672.71	4,720.00	4,848.64	62.00-	482.07
PRE-K FEES	.00	40,682.00	40,673.00	9.00-	.00
COMMUNITY SCHOOL	876.71	353,825.45	328,695.10	11.00-	25,996.06
TOTAL	29,020.47	442,093.77	414,172.43	.00	56,941.81

CHECKING 29,981.43 INVESTMENTS .00 SBMMF 26,960.38 TOTAL 56,941.81
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

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

Date School Established: 1957

Grades: KG-08

Principal: Mr. Charles E. Hankerson

Bookkeeper: Ms. Roberta Mullis

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

After School Care Program Secretary: Ms. Sharon Gilmore

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Community Bank of Florida	--	--	\$ 6,115.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>14,594.62</u>
TOTAL			<u>\$ 20,710.11</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 VI

SCHOOL - 2901 LEISURE CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
BAND RENTAL	.00	60.00	.00	.00	60.00
MUSIC	.00	60.00	.00	.00	60.00
CLASSES AND CLUBS					
ART CLUB	174.42	406.00	367.00	.00	213.42
CHEERLEADERS	43.80	.00	.00	.00	43.80
N. JR. HONOR SOC	.00	2,355.50	1,555.00	573.00	1,373.50
GIFTED	512.12	11.85	.00	.00	523.97
FUTURE EDUCATORS	61.68	.00	.00	.00	61.68
FBLA 1	215.61	2,486.00	1,942.60	666.28-	92.73
TV PRODUCTION CL	110.90	.00	.00	.00	110.90
FIRST GRADE	63.00	2,098.00	2,451.42	789.95	499.53
SECOND GRADE	104.00	2,261.70	655.00	1,016.10-	694.60
THIRD GRADE	333.20	6,222.00	5,457.42	.00	1,097.78
FOURTH GRADE	95.34	1,855.50	1,758.05	.00	192.79
FIFTH GRADE	577.12	6,633.27	7,112.20	38.22-	59.97
ESE (EXCEP EDUC)	195.31	.00	.00	.00	195.31
SEVENTH	197.29	.00	.00	.00	197.29
EIGHTH	192.06	2,437.00	2,805.06	176.00	.00
INTEREST CLUB 1	649.15	.00	438.42	.00	210.73
INTEREST CLUB 2	347.47	.00	.00	.00	347.47
KINDERGARTEN	45.47	.00	.00	.00	45.47
CLASSES AND CLUBS	3,917.94	26,766.82	24,542.17	181.65-	5,960.94
TRUST					
ADVANCE FOR CHAN	.00	75.00	75.00	.00	.00
DONATIONS	107.26	79.21	182.89	.00	3.58
LIBRARY	818.30	2,163.47	1,789.03	18.00-	1,174.74
LOST&DAMAGE TEXT	.00	130.00	.00	.00	130.00
SPECIAL PURPOSE	61.24	386.88	1,937.39	1,653.25	163.98
UNCLAIMED STALE-	14.20	.00	7.00	37.38	44.58
UNITED WAY	.00	2,737.43	2,737.43	.00	.00
BOOK FAIR	.00	3,665.37	3,665.37	.00	.00
FIELD TRIPS 23	200.00	.00	.00	.00	200.00
VANDALISM	271.00	.00	269.75	.00	1.25
DONATION TWO	288.47	.00	.00	.00	288.47
STUDENTS NEEDS/H	.00	770.00	564.41	176.00-	29.59
GRANTS 1	73.89	.00	.00	.00	73.89
TRUST	1,834.36	10,007.36	11,228.27	1,496.63	2,110.08
INSTRUCTIONAL AIDS A					
BAND FEES	160.00	630.00	575.00	.00	215.00
COMPUTER FEES	212.00	.00	.00	.00	212.00
SCIENCE FEES	751.00	.00	.00	.00	751.00
INSTRUCTIONAL AIDS	1,123.00	630.00	575.00	.00	1,178.00
GENERAL					
GENERAL MISCELLA	1,342.67	1,617.93	1,885.62	.00	1,074.98
INTEREST	.00	530.40	.00	.00	530.40
SCHOOL PICTURES	.00	2,504.00	1,189.02	1,314.98-	.00
GENERAL	1,342.67	4,652.33	3,074.64	1,314.98-	1,605.38
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,419.78	7,717.77	5,794.02	.00	8,343.53
INSTRUCTIONAL MATE	6,419.78	7,717.77	5,794.02	.00	8,343.53
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	40,243.00	40,213.00	30.00-	.00
COMM SCHL-ACTIVI	761.32	942.00	281.14	30.00	1,452.18
COMMUNITY SCHOOL	761.32	41,185.00	40,494.14	.00	1,452.18
TOTAL	15,399.07	91,019.28	85,708.24	.00	20,710.11

CHECKING	6,115.49	INVESTMENTS	.00	SBMMF	14,594.62	TOTAL	20,710.11
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1963

Grades: PK-5

Principal: Ms. Crystal C. Coffey

Bookkeeper: Ms. Nancy Smith

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
TotalBank	--	2.94	\$ 6,824.65
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>26,941.06</u>
TOTAL			<u><u>\$ 33,765.71</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 VI

SCHOOL - 3261 MIAMI HEIGHTS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	3,517.47	.00	.00	.00	3,517.47
FIELD TRIPS 1	.00	1,376.00	1,355.00	21.00-	.00
LIBRARY	3,890.30	3,255.13	3,500.00	15.40	3,660.83
FIELD TRIPS 2	.00	1,296.00	1,296.00	.00	.00
FIELD TRIPS 3	.00	1,402.50	1,370.00	32.50-	.00
FIELD TRIPS 4	.00	277.50	263.00	14.50-	.00
FIELD TRIPS 5	.00	2,565.40	2,526.00	129.40-	90.00-
FIELD TRIPS 6	.00	330.00	307.70	22.30-	.00
FIELD TRIPS 7	.00	1,395.00	1,305.00	.00	90.00
SPECIAL PURPOSE	1,224.11	.00	3,359.51	3,116.81	981.41
UNCLAIMED STALE-	48.28	.00	48.28	.00	.00
UNITED WAY	.00	1,882.00	1,882.00	.00	.00
DONATION TWO	9,297.00	.00	708.58	.00	8,588.42
TRUST	17,977.16	13,779.53	17,921.07	2,912.51	16,748.13
GENERAL					
GENERAL MISCELLA	3,518.09	43.00	1,132.72	204.30	2,632.67
INTEREST	.00	1,068.90	.00	.00	1,068.90
SCHOOL PICTURES	.00	16,634.00	10,400.38	3,116.81-	3,116.81
DONATIONS	.00	2,731.08	.00	.00	2,731.08
GENERAL	3,518.09	20,476.98	11,533.10	2,912.51-	9,549.46
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,098.05	8,568.51	8,166.56	.00	3,500.00
INSTRUCTIONAL MATE	3,098.05	8,568.51	8,166.56	.00	3,500.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	3,159.00	4,088.00	3,278.88	.00	3,968.12
COMMUNITY SCHOOL	3,159.00	4,088.00	3,278.88	.00	3,968.12
TOTAL	27,752.30	46,913.02	40,899.61	.00	33,765.71

CHECKING	6,824.65	INVESTMENTS	.00	SBMMF	26,941.06	TOTAL	33,765.71
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1959

Grades: PK-5

Principal: Mr. Rene E. Baly

Bookkeeper: Ms. Carmen Figueroa

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:		
First National Bank of South Florida	--	\$ 233.19
Savings Account:		
First National Bank of South Florida	1.00	<u>16,571.81</u>
TOTAL		<u><u>\$ 16,805.00</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 VI

SCHOOL - 3621 NARANJA ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
AFRO AMERICAN CL	144.02	.00	61.01	.00	83.01		
HISPANIC CLUB	87.15	.00	.00	87.15-	.00		
KINDERGARTEN	257.58	.00	96.01	.00	161.57		
CLASSES AND CLUBS	488.75	.00	157.02	87.15-	244.58		
TRUST							
DONATIONS	.00	150.00	132.43	.00	17.57		
FIELD TRIPS 1	.00	564.00	564.00	.00	.00		
LIBRARY	1,040.55	372.50	624.32	578.50	1,367.23		
LOST&DAMAGE TEXT	.00	38.14	38.14	.00	.00		
SCHOLARSHIP	5,814.85	.00	4,000.00	.00	1,814.85		
FIELD TRIPS 2	.00	195.00	195.00	.00	.00		
FIELD TRIPS 3	.00	185.00	185.00	.00	.00		
FIELD TRIPS 4	.00	425.00	425.00	.00	.00		
FIELD TRIPS 5	.00	2,600.00	2,482.00	118.00-	.00		
FIELD TRIPS 6	.00	1,007.01	1,006.78	.23-	.00		
SPECIAL PURPOSE	921.34	800.00	1,821.99	653.56	552.91		
UNCLAIMED STALE-	.00	.00	.00	19.00	19.00		
UNITED WAY	.00	1,353.43	1,353.43	.00	.00		
BOOK FAIR	.00	3,431.81	2,853.31	578.50-	.00		
ART SUPPLIES	5.91	50.00	.00	.00	55.91		
DONATION THREE	.00	1,000.00	.00	.00	1,000.00		
TRUST	7,782.65	12,171.89	15,681.40	554.33	4,827.47		
GENERAL							
GENERAL MISCELLA	3,128.22	.00	79.55	87.15	3,135.82		
INTEREST	.00	130.41	.00	.00	130.41		
SCHOOL PICTURES	.00	2,884.00	1,794.34	554.33-	535.33		
DONATIONS	.00	931.39	.00	.00	931.39		
GENERAL	3,128.22	3,945.80	1,873.89	467.18-	4,732.95		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,000.00	13,244.14	13,244.14	.00	7,000.00		
INSTRUCTIONAL MATE	7,000.00	13,244.14	13,244.14	.00	7,000.00		
TOTAL	18,399.62	29,361.83	30,956.45	.00	16,805.00		
CHECKING	233.19	INVESTMENTS	16,571.81	SBMMF	.00	TOTAL	16,805.00
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1991

Grades: PK-5

Principal: Ms. Angeles Fleites

Bookkeeper: Ms. Romelia Suarez

After School Care Program Manager: Ms. Janet Argilagos

After School Care Program Secretary: Ms. Sarah Goicoechea

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.20	\$ 9,437.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>25,777.45</u>
TOTAL			<u>\$ 35,215.34</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 VI

SCHOOL - 0831 CLAUDE PEPPER ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
SAFETY PATROL	46.45	5,000.00	5,039.40	.00	7.05
MUSIC CLUB	63.32	.00	.00	63.32-	.00
CLASSES AND CLUBS	109.77	5,000.00	5,039.40	63.32-	7.05
TRUST					
DONATIONS	1,802.72	.00	.00	.00	1,802.72
LIBRARY	804.68	2,345.70	2,012.95	.00	1,137.43
LOST&DAMAGE TEXT	.00	155.34	155.34	.00	.00
FIELD TRIPS 3	.00	1,251.00	1,224.00	27.00-	.00
FIELD TRIPS 4	.00	1,240.00	1,032.00	208.00-	.00
FIELD TRIPS 5	.00	880.00	700.00	180.00-	.00
FIELD TRIPS 7	.00	367.50	294.50	73.00-	.00
SPECIAL PURPOSE	2,297.89	1,000.00	2,281.74	2,526.91	3,543.06
UNCLAIMED STALE-	26.80	.00	26.80	.00	.00
UNITED WAY	.00	1,386.55	1,386.55	.00	.00
YOUTH FAIR TICKE	136.58	3,261.00	2,934.90	69.40-	393.28
VANDALISM	1,807.68	.00	.00	.00	1,807.68
DONATION TWO	779.38	.00	.00	779.38-	.00
TRUST	7,655.73	11,887.09	12,048.78	1,190.13	8,684.17
GENERAL					
GENERAL MISCELLA	14,441.85	.00	7,216.16	1,400.10	8,625.79
CASH OVER & SHOR	.00	1.10-	.00	.00	1.10-
INTEREST	.00	1,710.96	.00	.00	1,710.96
SCHOOL PICTURES	.00	13,519.00	8,465.17	2,526.91-	2,526.92
MEMORY BOOKS	.00	7,462.00	6,973.58	.00	488.42
GENERAL	14,441.85	22,690.86	22,654.91	1,126.81-	13,350.99
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,000.00	.00	.00	.00	9,000.00
INSTRUCTIONAL MATE	9,000.00	.00	.00	.00	9,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	239,782.70	239,782.70	.00	.00
COMM SCHL-ACTIVI	1,946.49	5,326.00	3,051.36	48.00-	4,173.13
PRE-K FEES	.00	40,770.00	40,818.00	48.00	.00
COMMUNITY SCHOOL	1,946.49	285,878.70	283,652.06	.00	4,173.13
TOTAL	33,153.84	325,456.65	323,395.15	.00	35,215.34

CHECKING	9,437.89	INVESTMENTS	.00	SBMMF	25,777.45	TOTAL	35,215.34
		ACCOUNTS PAYABLE	.00		.00		

IRVING & BEATRICE PESKOE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 290 S.W. 144th Avenue, Miami, Florida 33033

Date School Established: 1991

Grades: PK-5

Principal: Ms. Barbara R. Soto

Bookkeepers: Ms. Dianne Stommes (Through June 2006)
Ms. Dayamy Gonzalez

After School Care Program Manager: Mr. Mark Sterling (Through June 2006)*

After School Care Program Secretary: Ms. SanJuanita Martinez (Through June 2006)*

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	0.50	\$ 5,057.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,131.46</u>
TOTAL			<u>\$ 11,188.89</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.

*The principal's operated after school care program was closed on June 2006. For school year 2006-07, the after school care program is operated by the YMCA.

REGION CENTER VI

SCHOOL - 4391 IRVING & BEATRICE PESK

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
SAFETY PATROL	15.00	5.00	.00	.00	20.00
CLASSES AND CLUBS	15.00	5.00	.00	.00	20.00
TRUST					
DONATIONS	921.79	598.50	1,095.60	.00	424.69
FIELD TRIPS 1	.00	1,347.00	1,324.00	23.00-	.00
LIBRARY	480.12	334.07	76.10	.00	738.09
LOST&DAMAGE TEXT	.00	12.70	12.70	.00	.00
FIELD TRIPS 3	.00	2,090.50	2,051.00	39.50-	.00
FIELD TRIPS 4	.00	1,818.00	1,789.00	29.00-	.00
FIELD TRIPS 5	.00	4,666.00	4,241.75	424.25-	.00
FIELD TRIPS 6	.00	660.00	682.50	22.50	.00
SPECIAL PURPOSE	381.27	1,420.39	4,923.44	4,285.12	1,163.34
UNCLAIMED STALE-	.00	.00	.00	20.00	20.00
UNITED WAY	.00	841.18	841.18	.00	.00
DONATION TWO	.00	200.00	.00	.00	200.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	1,783.18	13,988.34	20,036.27	6,810.87	2,546.12
GENERAL					
GENERAL MISCELLA	4,922.19	960.40	4,437.27	493.25	1,938.57
CASH OVER & SHOR	.00	13.98-	.00	.00	13.98-
INTEREST	.00	312.48	.00	.00	312.48
SCHOOL PICTURES	.00	9,305.00	5,843.76	3,461.24-	.00
VENDING MACHINES	.00	843.88	.00	843.88-	.00
REGISTRATION FEE	.00	.00	464.77	.00	464.77-
DONATIONS	.00	758.47	.00	.00	758.47
GENERAL	4,922.19	12,166.25	10,745.80	3,811.87-	2,530.77
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,831.72	14,383.12	10,205.18	2,999.00-	6,010.66
INSTRUCTIONAL MATE	4,831.72	14,383.12	10,205.18	2,999.00-	6,010.66
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	81,104.20	81,104.20	.00	.00
COMM SCHL-ACTIVI	1,611.97	2,242.40	3,773.03	.00	81.34
COMMUNITY SCHOOL	1,611.97	83,346.60	84,877.23	.00	81.34
TOTAL	13,164.06	123,889.31	125,864.48	.00	11,188.89

CHECKING 5,057.43 INVESTMENTS .00 SBMMF 6,131.46 TOTAL 11,188.89
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1959

Grades: PK-5

Principal: Ms. Betty A. Thomas

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

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Community Bank Of Florida	--	--	\$ 2,902.29
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,427.95</u>
TOTAL			<u><u>\$ 11,330.24</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 VI
 SCHOOL - 4461 PINE VILLA ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FIRST GRADE	162.00	.00	.00	162.00-	.00	
FIFTH GRADE	381.53	380.00	353.17	.00	408.36	
KINDERGARTEN	49.00	.00	.00	49.00-	.00	
CLASSES AND CLUBS	592.53	380.00	353.17	211.00-	408.36	
TRUST						
LIBRARY	54.74	95.32	369.86	446.02	226.22	
SPECIAL PURPOSE	965.05	250.00	2,477.30	1,475.03	212.78	
UNITED WAY	.00	1,167.60	1,167.60	.00	.00	
BOOK FAIR	.00	1,909.00	1,462.98	446.02-	.00	
EESAC FUNDS	.00	.00	535.78	700.00	164.22	
TRUST	1,019.79	3,421.92	6,013.52	2,175.03	603.22	
GENERAL						
GENERAL FUND	7.00	.00	.00	7.00-	.00	
GENERAL MISCELLA	5,907.86	.00	1,438.42	218.00	4,687.44	
INTEREST	.00	197.27	.00	.00	197.27	
SCHOOL PICTURES	.00	3,995.00	2,519.97	1,475.03-	.00	
DONATIONS	.00	971.45	.00	.00	971.45	
GENERAL	5,914.86	5,163.72	3,958.39	1,264.03-	5,856.16	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	2,057.21	1,894.71	700.00-	4,462.50	
INSTRUCTIONAL MATE	5,000.00	2,057.21	1,894.71	700.00-	4,462.50	
COMMUNITY SCHOOL						
SELFSUPPORT	.00	5,643.00	5,643.00	.00	.00	
COMMUNITY SCHOOL	.00	5,643.00	5,643.00	.00	.00	
TOTAL	12,527.18	16,665.85	17,862.79	.00	11,330.24	
CHECKING	2,902.29	INVESTMENTS	.00 SBMMF	8,427.95	TOTAL	11,330.24
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1995

Grades: K-5

Principal: Ms. Eileen W. Medina

Bookkeepers: Ms. Francis Carcomo (Through August 2005)
Ms. Milagros Gonzalez

After School Care Program Managers: Mr. Raul Garcia (Through May 2006)
Ms. Nicole Sauro

After School Care Program Secretaries: Ms. Francis Carcomo (Through April 2006)
Ms. Astrid Blanco

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Community Bank Of Florida	--	--	\$ 6,434.78
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,763.88</u>
TOTAL			<u>\$ 17,198.66</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 VI

SCHOOL - 4581 REDLAND ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	50.00	.00	.00	.00	50.00
SECOND GRADE	.00	.00	.00	.00	.00
CLASSES AND CLUBS	50.00	.00	.00	.00	50.00
TRUST					
LIBRARY	3,168.66	1,204.22	3,148.74	2,103.76	3,327.90
LOST&DAMAGE TEXT	.00	75.85	75.85	.00	.00
FIELD TRIPS 2	.00	2,299.50	2,226.00	73.50-	.00
FIELD TRIPS 3	1,127.83-	2,035.00	789.50	117.67-	.00
FIELD TRIPS 4	.00	11,615.50	11,092.75	522.75-	.00
FIELD TRIPS 5	66.50	617.00	411.00	272.50-	.00
FIELD TRIPS 6	.00	1,330.00	1,302.00	28.00-	.00
FIELD TRIPS 7	.00	555.00	555.00	.00	.00
SPECIAL PURPOSE	2,034.99	251.98	3,653.12	6,133.83	4,767.68
UNCLAIMED STALE-	13.96	.00	.00	58.00	71.96
UNITED WAY	.00	2,461.71	2,461.71	.00	.00
BOOK FAIR	.20	7,538.40	5,424.84	2,113.76-	.00
DONATION THREE	200.00	50.00	.00	.00	250.00
TRUST	4,356.48	30,034.16	31,140.51	5,167.41	8,417.54
GENERAL					
GENERAL MISCELLA	4,145.66	20.00	4,137.86	1,014.42	1,042.22
CASH OVER & SHOR	.00	2.35	.00	.00	2.35
INTEREST	.00	136.81	.00	.00	136.81
SCHOOL PICTURES	.00	16,408.00	10,274.17	6,133.83-	.00
DONATIONS	.00	2,212.10	.00	.00	2,212.10
MEMORY BOOKS	.00	7,395.00	6,901.50	.00	493.50
EDUCATION MTRL/S	.00	.00	765.00	.00	765.00-
GENERAL	4,145.66	26,174.26	22,078.53	5,119.41-	3,121.98
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,054.85	5,643.13	3,197.98	.00	3,500.00
INSTRUCTIONAL MATE	1,054.85	5,643.13	3,197.98	.00	3,500.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	99,870.55	99,822.55	48.00-	.00
COMM SCHL-ACTIVI	.00	1,086.00	747.39	.00	338.61
COMMUNITY SCHL.	3,109.00	346.00	1,684.47	.00	1,770.53
COMMUNITY SCHOOL	3,109.00	101,302.55	102,254.41	48.00-	2,109.14
TOTAL	12,715.99	163,154.10	158,671.43	.00	17,198.66

CHECKING	6,434.78	INVESTMENTS	.00	SBMMF	10,763.88	TOTAL	17,198.66
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1961

Grades: PK-5

Principal: Ms. Carmen G. Gutierrez

Bookkeeper: Ms. Raquel Vidales

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	--	\$ 9,013.93
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>9,699.22</u>
TOTAL			<u><u>\$ 18,713.15</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 VI

SCHOOL - 4611 REDONDO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FOURTH GRADE	113.06	.00	.00	.00	113.06		
CLASSES AND CLUBS	113.06	.00	.00	.00	113.06		
TRUST							
DONATIONS	827.59	275.44-	.00	552.15-	.00		
FIELD TRIPS 1	.00	476.00	467.69	8.31-	.00		
LIBRARY	812.77	1,728.01	1,247.61	.00	1,293.17		
FIELD TRIPS 2	.00	1,462.00	1,456.00	6.00-	.00		
FIELD TRIPS 3	.00	918.00	918.00	.00	.00		
FIELD TRIPS 4	.00	750.00	700.00	50.00-	.00		
FIELD TRIPS 5	.00	1,485.50	1,485.50	.00	.00		
FIELD TRIPS 6	.00	630.50	630.50	.00	.00		
FIELD TRIPS 7	.00	1,824.00	1,697.00	127.00-	.00		
FIELD TRIPS 8	.00	675.00	700.00	25.00	.00		
FIELD TRIPS 9	.00	578.50	559.00	19.50-	.00		
FIELD TRIPS 10	.00	1,164.50	1,133.00	31.50-	.00		
FIELD TRIPS 11	.00	360.00	360.00	.00	.00		
SPECIAL PURPOSE	224.55	300.00	1,765.66	2,424.31	1,183.20		
UNITED WAY	.00	966.00	966.00	.00	.00		
VANDALISM	.00	150.00	.00	.00	150.00		
EESAC FUNDS	.00	.00	1,000.00	1,000.00	.00		
TRUST	1,864.91	13,192.57	15,085.96	2,654.85	2,626.37		
GENERAL							
GENERAL MISCELLA	4,951.46	.00	281.56	769.46	5,439.36		
CASH OVER & SHOR	.00	.03-	.00	.00	.03-		
INTEREST	.00	352.50	.00	.00	352.50		
SCHOOL PICTURES	.00	6,485.00	4,060.69	2,424.31-	.00		
REPAIR & MAINTEN	.00	.00	41.51	.00	41.51-		
REGISTRATION FEE	.00	.00	440.00	.00	440.00-		
DONATIONS	.00	662.91	.00	.00	662.91		
GENERAL	4,951.46	7,500.38	4,823.76	1,654.85-	5,973.23		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	14,065.46	13,065.46	1,000.00-	10,000.00		
INSTRUCTIONAL MATE	10,000.00	14,065.46	13,065.46	1,000.00-	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	534.00	534.00	.00	.00		
COMMUNITY SCHL.	673.51	2,220.00	2,893.02	.00	.49		
COMMUNITY SCHOOL	673.51	2,754.00	3,427.02	.00	.49		
TOTAL	17,602.94	37,512.41	36,402.20	.00	18,713.15		
CHECKING	9,013.93	INVESTMENTS	.00	SBMMF	9,699.22	TOTAL	18,713.15
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

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

Date School Established: 1952

Grades: PK-5

Principal: Dr. Grace D. Nebb

Bookkeeper: Ms. Kimberly Harris

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Florida	--	0.50	\$ 8,681.36
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>1,028.72</u>
TOTAL			<u>\$ 9,710.08</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.

*School Improvement Zone School

REGION CENTER VI

SCHOOL - 2941 LAURA C. SAUNDERS ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	150.47	.00	.00	.00	150.47
SECOND GRADE	178.32	.00	.00	.00	178.32
THIRD GRADE	725.50	.00	.00	.00	725.50
FOURTH GRADE	119.78	.00	.00	.00	119.78
FIFTH GRADE	36.22	.00	.00	.00	36.22
KINDERGARTEN	210.00	.00	.00	.00	210.00
PRE-KINDER	185.48	.00	.00	.00	185.48
CLASSES AND CLUBS	1,605.77	.00	.00	.00	1,605.77
TRUST					
DONATIONS	60.26	.00	.00	.00	60.26
FIELD TRIPS 1	.00	2,085.00	2,016.50	68.50-	.00
LIBRARY	217.39	654.02	.00	.00	871.41
LOST&DAMAGE TEXT	.00	48.99	48.99	.00	.00
FIELD TRIPS 2	.00	420.00	420.00	.00	.00
FIELD TRIPS 4	.00	3,600.00	3,569.00	31.00-	.00
FIELD TRIPS 5	.00	356.00	312.00	44.00-	.00
SPECIAL PURPOSE	595.28	1,790.38	3,060.40	1,550.91	876.17
UNITED WAY	.00	493.40	493.40	.00	.00
DONATION TWO	695.30	.00	695.30	.00	.00
EESAC FUNDS	.00	.00	2,000.00	2,000.00	.00
TRUST	1,568.23	9,447.79	12,615.59	3,407.41	1,807.84
GENERAL					
GENERAL MISCELLA	1,068.46	544.75	704.00	143.50	1,052.71
CASH OVER & SHOR	.00	7.50	.00	.00	7.50
INTEREST	.00	82.89	.00	.00	82.89
SCHOOL PICTURES	.00	3,619.00	2,068.69	1,550.91-	.60-
OFFICE SUPPLY	.00	.00	119.95	.00	119.95-
DONATIONS	.00	405.66	.00	.00	405.66
RECYCLING COMMIS	.00	119.25	.00	.00	119.25
GENERAL	1,068.46	4,779.05	2,892.64	1,407.41-	1,547.46
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,014.16	8,461.19	6,598.51	2,000.00-	3,876.84
INSTRUCTIONAL MATE	4,014.16	8,461.19	6,598.51	2,000.00-	3,876.84
COMMUNITY SCHOOL					
COMMUNITY SCHL.	807.75	1,330.00	1,265.58	.00	872.17
SUBSIDIZED CHILD	2,559.00	.00	2,559.00	.00	.00
COMMUNITY SCHOOL	3,366.75	1,330.00	3,824.58	.00	872.17
TOTAL	11,623.37	24,018.03	25,931.32	.00	9,710.08

CHECKING 8,681.36 INVESTMENTS .00 SBMMF 1,028.72 TOTAL 9,710.08
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1952

Grades: PK-5

Principal: Dr. Maria D. Pabellon

Bookkeeper: Ms. Myrtha Mompelas

After School Care Program Manager: Ms. Dasie Harris

After School Care Program Secretary: Ms. Carmen Solares

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
TotalBank	--	1.71	\$ 3,312.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>18,692.87</u>
TOTAL			<u>\$ 22,005.40</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 VI

SCHOOL - 5281 SOUTH MIAMI HEIGHTS EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	61.20	.00	.00	.00	61.20	
LIBRARY	781.64	1,760.79	2,033.41	.00	509.02	
FIELD TRIPS 10	.00	1,900.00	1,780.00	120.00-	.00	
FIELD TRIPS 11	.00	300.00	300.00	.00	.00	
SPECIAL PURPOSE	1,745.35	.00	2,103.83	1,347.31	988.83	
UNITED WAY	.00	2,135.35	2,135.35	.00	.00	
TRUST	2,588.19	6,096.14	8,352.59	1,227.31	1,559.05	
GENERAL						
GENERAL MISCELLA	9,895.18	80.00	4,546.65	120.00	5,548.53	
INTEREST	.00	1,040.95	.00	.00	1,040.95	
SCHOOL PICTURES	.00	4,774.00	3,029.70	872.15-	872.15	
VENDING MACHINES	.00	475.16	.00	475.16-	.00	
REGISTRATION FEE	.00	.00	450.00	.00	450.00-	
DONATIONS	.00	2,419.34	.00	.00	2,419.34	
GENERAL	9,895.18	8,789.45	8,026.35	1,227.31-	9,430.97	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	22,084.58	22,084.58	.00	10,000.00	
INSTRUCTIONAL MATE	10,000.00	22,084.58	22,084.58	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	80,749.20	80,749.20	.00	.00	
COMM SCHL-ACTIVI	1,177.42	2,780.00	2,942.04	.00	1,015.38	
SUBSIDIZED CHILD	.00	5.00	5.00	.00	.00	
COMMUNITY SCHOOL	1,177.42	83,534.20	83,696.24	.00	1,015.38	
TOTAL	23,660.79	120,504.37	122,159.76	.00	22,005.40	
CHECKING	3,312.53	INVESTMENTS	.00 SBMMF	18,692.87	TOTAL	22,005.40
		ACCOUNTS PAYABLE				

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

PROFILE OF THE SCHOOL

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

Date School Established: 1960

Grades: PK-5

Principals: Ms. Jacqueline R. Jackson (Through February 2006; presently on leave)
Dr. Frederic E. Conde

Bookkeeper: Ms. Estela Maura

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank Of South Florida	--	--	\$ 2,223.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>9,727.06</u>
TOTAL			<u><u>\$ 11,950.44</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 VI

SCHOOL - 5791 WEST HOMESTEAD ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	2.35	.00	.00	.00	2.35
STUDENT COUNCIL	24.00	.00	.00	.00	24.00
SECOND GRADE	.05	.00	.00	.00	.05
FOURTH GRADE	272.12	.00	261.00	.00	11.12
FIFTH GRADE	68.28	.00	185.00	411.00	294.28
HISPANIC CLUB	.00	312.00	96.00	.00	216.00
ESE - 6	201.97	.00	.00	.00	201.97
KINDERGARTEN	144.72	.00	.00	.00	144.72
CLASSES AND CLUBS	713.49	312.00	542.00	411.00	894.49
TRUST					
DONATIONS	39.86	411.00	.00	411.00-	39.86
FIELD TRIPS 1	.00	806.50	740.00	66.50-	.00
LIBRARY	974.35	.00	.00	.00	974.35
FIELD TRIPS 2	.00	685.00	608.00	77.00-	.00
FIELD TRIPS 3	.00	282.00	282.00	.00	.00
FIELD TRIPS 7	.00	76.00	76.00	.00	.00
SPECIAL PURPOSE	223.32	100.00	1,199.78	885.22	8.76
UNITED WAY	.00	673.00	673.00	.00	.00
HOME EC IMPROVEM	591.00	409.00	.00	.00	1,000.00
GRANTS 1	743.75	.00	.00	.00	743.75
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	2,572.28	3,442.50	6,577.78	3,329.72	2,766.72
GENERAL					
GENERAL MISCELLA	5,471.69	35.42	2,915.63	143.50	2,734.98
INTEREST	.00	495.34	.00	.00	495.34
SCHOOL PICTURES	.00	3,238.00	2,042.52	885.22-	310.26
DONATIONS	.00	347.40	.00	.00	347.40
GENERAL	5,471.69	4,116.16	4,958.15	741.72-	3,887.98
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,142.27	11,746.16	10,313.19	2,999.00-	3,576.24
INSTRUCTIONAL MATE	5,142.27	11,746.16	10,313.19	2,999.00-	3,576.24
COMMUNITY SCHOOL					
COMMUNITY SCHL.	546.00	579.00	299.99	.00	825.01
COMMUNITY SCHOOL	546.00	579.00	299.99	.00	825.01
TOTAL	14,445.73	20,195.82	22,691.11	.00	11,950.44

CHECKING 2,223.38 INVESTMENTS .00 SBMMF 9,727.06 TOTAL 11,950.44
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1996

Grades: PK-5

Principal: Ms. Paulette M. Martin

Bookkeepers: Ms. Betty Perez (Through September 2005)
Ms. Vernetha L. Austin (Through November 2005)
Ms. Nelda Rosalez

After School Care Program Manager: Ms. Catherine McKham

After School Care Program Secretary: Ms. Catherine McKham

CASH AND/OR INVESTMENT SUMMARY

	Interest Rate	<u>6/30/06</u>
Checking Account:		
TotalBank	2.94	<u>\$ 28,181.11</u>
TOTAL		<u><u>\$ 28,181.11</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 VI
 SCHOOL - 5981 DR. EDWARD L. WHIGHAM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	211.80	.00	.00	.00	211.80
MUSIC	211.80	.00	.00	.00	211.80
CLASSES AND CLUBS					
PHYSICAL EDUCATI	185.36	.00	.00	.00	185.36
FIRST GRADE	205.00	.00	.00	.00	205.00
SECOND GRADE	238.65	.00	.00	.00	238.65
THIRD GRADE	75.00	.00	.00	493.00	568.00
FOURTH GRADE	196.46	.00	.00	.00	196.46
FIFTH GRADE	458.30	.00	.00	.00	458.30
MUSIC CLUB	52.15	.00	.00	.00	52.15
KINDERGARTEN	128.00	.00	.00	.00	128.00
CLASSES AND CLUBS	1,538.92	.00	.00	493.00	2,031.92
TRUST					
DONATIONS	96.00	.00	.00	96.00-	.00
FIELD TRIPS 1	.00	175.00	175.00	.00	.00
FUND RAISING	8.34	.00	.00	.00	8.34
LIBRARY	2,302.83	484.73	454.46	.00	2,333.10
LOST&DAMAGE TEXT	.00	172.15	172.15	.00	.00
FIELD TRIPS 4	.00	2,092.00	2,089.00	3.00-	.00
FIELD TRIPS 5	.00	1,735.50	1,706.51	28.99-	.00
FIELD TRIPS 7	.00	5,901.00	5,621.00	280.00-	.00
SPECIAL PURPOSE	2,596.29	.00	715.00	1,428.03	3,309.32
UNITED WAY	.00	303.15	303.15	.00	.00
PAPERBACKS - 1	59.40	.00	.00	59.40-	.00
DONATION TWO	318.05	.00	.00	.00	318.05
TRUST	5,380.91	10,863.53	11,236.27	960.64	5,968.81
GENERAL					
GENERAL MISCELLA	4,799.01	.00	760.39	25.61-	4,013.01
INTEREST	.00	1,036.58	.00	.00	1,036.58
SCHOOL PICTURES	.00	7,670.00	4,813.93	1,428.03-	1,428.04
REPAIR & MAINTEN	.00	.00	160.00	.00	160.00-
DONATIONS	.00	1,824.53	.00	.00	1,824.53
GENERAL	4,799.01	10,531.11	5,734.32	1,453.64-	8,142.16
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,304.36	2,010.07	314.43	.00	10,000.00
INSTRUCTIONAL MATE	8,304.36	2,010.07	314.43	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	157,090.06	157,090.06	.00	.00
BEFORE/AFTER SCH	.00	19,746.90	19,746.90	.00	.00
COMM SCHL-FIELD	.00	2,990.00	2,686.44	.00	303.56
COMM SCHL-ACTIVI	1,142.86	1,320.00	940.00	.00	1,522.86
COMMUNITY SCHOOL	1,142.86	181,146.96	180,463.40	.00	1,826.42
TOTAL	21,377.86	204,551.67	197,748.42	.00	28,181.11
CHECKING	28,181.11	INVESTMENTS	.00 SBMMF	.00 TOTAL	28,181.11
			ACCOUNTS PAYABLE	.00	

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

PROFILE OF THE SCHOOL

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

Date School Established: 1976

Grades: PK-5

Principal: Ms. Noreen R. Virgin

Bookkeeper: Ms. Severine E. Hernandez

After School Care Program Manager: Mr. Willie Felder

After School Care Secretary: Ms. Muriel Ruiz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank of Dade County	--	1.00	\$ 7,315.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>24,863.45</u>
TOTAL			<u>\$ 32,179.15</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 VI

SCHOOL - 5961 WINSTON PARK K-8 CENTE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS 1	.00	2,566.50	2,475.00	91.50-	.00
LIBRARY	3,949.44	4,577.64	4,175.64	2,076.00-	2,275.44
LOST&DAMAGE TEXT	.00	506.92	506.92	.00	.00
FIELD TRIPS 2	.00	1,159.00	1,134.00	25.00-	.00
FIELD TRIPS 3	.00	1,411.00	1,350.00	61.00-	.00
FIELD TRIPS 4	.00	940.95	863.70	77.25-	.00
FIELD TRIPS 5	.00	1,340.00	1,330.00	10.00-	.00
FIELD TRIPS 6	.00	1,425.50	1,383.00	42.50-	.00
FIELD TRIPS 7	.00	172.82	169.33	3.49-	.00
FIELD TRIPS 9	.00	370.00	370.00	.00	.00
FIELD TRIPS 10	.00	2,917.00	2,832.00	85.00-	.00
FIELD TRIPS 11	.00	532.00	465.00	67.00-	.00
FIELD TRIPS 12	.00	300.00	288.00	12.00-	.00
SPECIAL PURPOSE	64.43	600.00	2,362.05	2,738.88	1,041.26
UNITED WAY	.00	7,663.04	7,663.04	.00	.00
GRANTS I	506.00	.00	505.06	.00	.94
FIELD TRIPS A-OU	.00	5,643.00	5,643.00	.00	.00
FIELD TRIPS C-OU	.00	2,140.00	2,135.55	4.45-	.00
FIELD TRIPS G-OU	.00	.00	308.00	.00	308.00-
REGION ACTIVITIE	2,286.99	8,310.00	9,385.41	60.00	1,271.58
GRANTS II	.00	500.00	499.58	.00	.42
TRUST	6,806.86	43,075.37	45,844.28	243.69	4,281.64
GENERAL					
GENERAL MISCELLA	15,679.09	.00	6,478.02	479.19	9,680.26
INTEREST	.00	1,287.44	.00	.00	1,287.44
SCHOOL PICTURES	.00	14,974.00	9,376.24	2,798.88-	2,798.88
TRAVEL-FACULTY/A	.00	.00	207.86	.00	207.86-
REPAIR & MAINTEN	.00	.00	1,895.45	.00	1,895.45-
EQUIPMENT	.00	.00	2,076.00	2,076.00	.00
MEMORY BOOKS	.00	6,528.00	6,379.34	.00	148.66
GENERAL	15,679.09	22,789.44	26,412.91	243.69-	11,811.93
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,589.86	13,020.92	11,610.78	.00	10,000.00
INSTRUCTIONAL MATE	8,589.86	13,020.92	11,610.78	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	276,245.90	276,245.90	.00	.00
COMM SCHL-FIELD	2,887.50	6,861.00	5,280.00	.00	4,468.50
COMM SCHL-ACTIVI	1,854.56	740.00	977.48	.00	1,617.08
PRE-K FEES	.00	22,805.00	22,805.00	.00	.00
COMMUNITY SCHOOL	4,742.06	306,651.90	305,308.38	.00	6,085.58
TOTAL	35,817.87	385,537.63	389,176.35	.00	32,179.15

CHECKING 7,315.70 INVESTMENTS .00 SBMMF 24,863.45 TOTAL 32,179.15
 ACCOUNTS PAYABLE .00

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.



Miami-Dade County Public Schools
giving our students the world