

AUDIT OF SELECTED SCHOOLS



DECEMBER 2006



Miami-Dade County Public Schools

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Miami-Dade County Public Schools

giving our students the world

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

Chief Auditor
Allen M. Vann, CPA

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Miami-Dade County School Board

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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 38 schools from various Regional Centers, one specialized education center and two other centers. The audits for the schools and the specialized education center were conducted because there was a change of principal since the prior audit. The audit period was either one or two fiscal years ended June 30, 2006, depending on the school/center audited.

The audits included a review of internal funds and payroll records. We reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. We also reviewed the Purchasing Credit Card Program and the most current "Authorized Applications for Employees by Locations Report" at selected schools. Property inventories for these schools/centers are currently in progress and will be published with the corresponding Regional Center, except for Horace Mann Middle where some items were unlocated and are being included in this report.

Our audits disclosed that 39 of the 41 schools/centers in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools/centers, there were audit exceptions in the areas of financial management, food production shop, payroll and purchasing credit card program. Our review of the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed.

The audit findings noted in this report were discussed with the appropriate Regional Center and District staffs and the principals, whose responses are included 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:em

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 38 schools from various Regional Centers, one specialized education center and two other centers. At the schools and specialized education center there was a change of principal since the prior audit. The audit period was either one or two fiscal years ended June 30, 2006, depending on the school/center audited.

The scope of the audit conducted at these schools/centers included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) review of the Purchasing Credit Card Program at eight schools; and (4) review of the "Authorized Applications for Employees by Locations Report" at 15 schools.

Financial Statements and Control over Financial Reporting

Notwithstanding the exceptions 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/centers 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 39 of the 41 schools/centers in this report (See schedule on page 8).
- **We commend the administration and staff of these schools/centers, as well as the Regional Centers, School Improvement and District staffs, for supporting the schools'/centers' efforts to strive for excellence in these areas.**

The following audit deficiencies were noted at Miami Central Senior High, Horace Mann Middle, and Robert Renick Educational Center:

Internal Funds

- o At Miami Central Senior High, the co-principals requested an audit/investigation of athletic expenses when they discovered several unpaid invoices from various vendors. Our audit/investigation disclosed unpaid invoices dated between July 2005 and August 2006 amounting to \$23,900. Three purchase order numbers had been reused and signatures of a former co-principal and treasurer were admittedly forged by the athletic business

EXECUTIVE SUMMARY (Continued)

manager on one purchase order. The matter was referred to the Office of Professional Standards. Fund-raisers conducted by the athletic business manager were reviewed and noted a difference of \$5,156 between potential collections of \$75,057 and postings of \$69,901. Certificates of Loss for \$1,169 were provided. Expenses for various athletic events were not properly supported. Also, a review of the food production shop disclosed that cash registers or receipts were not used; operating reports and inventories were not prepared at the end of the fiscal year. Therefore, we unable to establish potential sales (Pages 32-35). The administration concurred with our findings. See responses from senior management on pages 11 and 14-15 and from the current and former co-principals on pages 36–50.

- **We recommend that the corresponding Regional Center, School Improvement and District offices closely monitor the school's adherence to the procedures in the Manual of Internal Fund Accounting to prevent recurrence of these findings.**

Property

- o The principal at Horace Mann Middle, whose school reported unlocated property losses at a cost of \$25,258 provided a written response delineating the initiatives taken at her school to correct the situation, improve controls over the inventory, and prevent future losses (Page 10). Property inventories for schools/centers for the rest of the schools are currently in progress and will be published with the corresponding Regional Center.
- **We recommend that the corresponding Regional Center and School Improvement office closely monitor the school's adherence to the procedures in the Manual of Property Control Procedures to prevent recurrence of these findings.**

Payroll

- o At Miami Central Senior High, leave cards were not evident or incomplete. Also, the type of leave on the Daily Payroll Attendance Sheet and/or leave cards did not always agree with the Final Rosters, and there were discrepancies in the reporting of daily and hourly paid employees days and times (Pages 32-35). The administration concurred with our findings. See responses from senior management on pages 11 and 14-15 and from the current and former co-principals on pages 36-50.
- **We recommend that the corresponding Regional Center, School Improvement and District offices closely monitor the school's adherence to the procedures in the Payroll Processing Procedures manual to prevent recurrence of these findings.**

EXECUTIVE SUMMARY (Continued)

Purchasing Credit Card Program

- o At Robert Renick Educational Center, our review of the Purchasing Credit Card Program disclosed a purchase for 61 software licenses with a cost of \$2,919 split into three purchases to circumvent procurement procedures and the purchase authorization form was not evident. Several other purchase authorization forms issued throughout the 2005-06 fiscal year were not signed by the principal (Pages 111-114). The administration concurred with our findings. See responses from senior management on pages 13 and 17 and from the current principal on pages 115-116.
- **We recommend that the District Offices closely monitor the school's adherence to the procedures in the Purchasing Credit Card Program Policies & Procedures Manual to prevent recurrence of these findings.**

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at 15 schools disclosed that the reports were signed by the principals to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
- **We commend the administration and staff of these schools, as well as the corresponding Regional Centers, 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/centers 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/center 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/centers 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 were 3.25% and 4.76%, respectively.

The principal of each individual school/center, 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'/center's 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/center of all property items with an individual cost of \$1,000 or more, the results will be reported with the corresponding Regional Center, except for Horace Mann Middle School the results of which inventory are included in this report.

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/center 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/centers, 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/centers 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/center staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school/center 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/center 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/centers.

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/centers 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/centers;
- evaluate compliance by the schools/centers with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- evaluate the internal control at the schools/centers 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 at Horace Mann Middle with an individual value of \$1,000 or more was taken at the school to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools/centers 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/centers. We also analyzed selected activities where the schools generated significant resources. The result of the property audit for Horace Mann Middle reported herein is 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)/center(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/centers 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/centers 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/center. 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/center where the conditions were noted, as well as summarized in the **Summary of Audit Findings section within the Executive Summary** of this report. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SUMMARY SCHEDULE OF AUDIT FINDINGS

SELECTED SCHOOLS SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL

Work Location No.	Schools	Page No.	CURRENT AUDIT FINDINGS		PRIOR REPORT AUDIT FINDINGS	
			Total per School		Total per School	AREA OF FINDINGS
REGIONAL CENTER I SCHOOLS						
6421	Jose Marti Middle ⁽¹⁾	18	NONE		NONE	
0481	James H. Bright Elementary	20	NONE		NONE	
2111	Hialeah Gardens Elementary ⁽²⁾	22	NONE		NONE	
2801	Lake Stevens Elementary	24	NONE		1	• Payroll
5971	Nathan B. Young Elementary	26	NONE		NONE	
REGIONAL CENTER II SCHOOLS						
4801	Gertrude K. Edelman/Sabal Palm El.	28	NONE		NONE	
4341	Parkway Elementary	30	NONE		NONE	
REGIONAL CENTER III SCHOOLS						
7251	Miami Central Senior High ^{(2) (3)}	32	3	• Financial Mgmt • Food Prod • Payroll	2	• Yearbook • Payroll
7411	Miami Northwestern Senior High ^{(1) (2) (3)}	51	NONE		NONE	
7511	Miami Springs Senior High	53	NONE		NONE	
2041	Benjamin Franklin Elementary	55	NONE		NONE	
REGIONAL CENTER IV SCHOOLS						
7071	Coral Gables Senior High ⁽²⁾	57	NONE		NONE	
7161	MAST Academy Senior	59	NONE		NONE	
8171	School for Applied Technology ⁽²⁾	61	NONE		NONE	
6331	Kinloch Park Middle ⁽¹⁾	63	NONE		1	• Credit Card
6411	Horace Mann Middle ⁽³⁾	65	NONE		NONE	
6481	Miami Edison Middle ⁽³⁾	67	NONE		NONE	
6741	Ponce de Leon Middle ⁽¹⁾	69	NONE		NONE	
0121	Auburndale Elementary ⁽²⁾	71	NONE		1	• Payroll
0881	Comstock Elementary ⁽²⁾	73	NONE		NONE	
1121	Coral Way K-8 Center ⁽²⁾	75	NONE		NONE	
2531	Thena C. Crowder Elementary ⁽³⁾	77	NONE		NONE	
3501	Morningside Elementary ⁽³⁾	79	NONE		NONE	
5321	Southside Elementary	81	NONE		NONE	
REGIONAL CENTER V SCHOOLS						
7721	South Miami Senior ⁽²⁾	83	NONE		NONE	
7742	Southwest Miami Adult	85	NONE		NONE	
6961	West Miami Middle	87	NONE		NONE	
0441	Blue Lakes Elementary	89	NONE		NONE	
5061	Dr. Carlos J. Finlay Elementary	91	NONE		NONE	
2511	Zora Neale Hurston Elementary ⁽²⁾	93	NONE		NONE	
2701	Kenwood K-8 Center ⁽²⁾	95	NONE		2	• Financial Mgmt • Disbursements
4741	Royal Green Elementary	97	NONE		NONE	
5441	Sylvania Heights Elementary	99	NONE		NONE	
5521	Tropical Elementary	101	NONE		NONE	
REGIONAL CENTER VI SCHOOLS						
6221	Hammocks Middle ^{(1) (2)}	103	NONE		NONE	
6251	Homestead Middle ⁽¹⁾	105	NONE		NONE	
2651	Kendale Lakes Elementary ^{(1) (2)}	107	NONE		1	• Community School
4511	Dr. Gilbert L. Porter Elementary ^{(1) (2)}	109	NONE		NONE	
OTHER CENTERS/FUNDS						
8151	Robert Renick Educational Center ⁽²⁾	111	1	• Credit Card	NONE	
9723	Greater Miami Athletic Conference	117	NONE		2	• Financial Records • Other
8018	Systemwide Business Industry Services	121	NONE		NONE	
	TOTAL		4		10	

Notes:

- (1) Purchasing Credit Card at this school (8 schools)
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (15 schools).
- (3) School Improvement Zone School (6 schools).

PROPERTY SCHEDULES

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

WORK LOCATION NO.	SCHOOL	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
REGIONAL CENTER IV SCHOOL								
6411	Horace Mann Middle ⁽¹⁾	386	\$ 778,409	17	\$ 25,258	\$ 7,186	10	\$ 17,227
	TOTAL	386	\$ 778,409	17	\$ 25,258	\$ 7,186	10	\$ 17,227

Note:

(1) See written response from principal regarding improved controls over property management on page 10 .

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

WORK LOCATION NO.	SCHOOL	No. Of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Audio Visual	Computers	Other	
REGIONAL CENTER IV SCHOOL								
6411	Horace Mann Middle	1	1	\$ 1,249	\$ -	\$ 1,249	\$ -	\$ 937
	TOTAL	1	1	\$ 1,249	\$ -	\$ 1,249	\$ -	\$ 937

MEMORANDUM

October 23, 2006

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

FROM: Pamela J. Johnson, Principal
Horace Mann Middle School



Subject: UNLOCATED PROPERTY

This memorandum is being written in response to the Physical Inventory of Property Audit findings for 2005-2006 for Horace Mann Middle School. The audit revealed \$25,258 in unlocated property losses at cost. These losses were primarily in the form of laptop computers and other technology related items. These losses were mainly attributed to the lack of proper documentation regarding the issuance of these items to staff members for off-campus usage.

Horace Mann Middle School will take the following corrective/preventive actions in an effort to avoid future occurrences:

1. Conduct self-audits on a quarterly basis to monitor property inventory.
2. Maintain complete and accurate documentation regarding the issuance of any equipment assigned to personnel for off-campus use.
3. Develop, implement and monitor an organizational management system to include a database of the school's inventory of property and that identifies the room location of the item.
4. Any unlocated property will be documented by properly completing and processing a Plant Security Report and filing a copy in a centralized location.

Should you need additional information regarding this matter, please contact me at (305) 757-9537.

Cc: Dr. Geneva K. Woodard
Mr. Freddie Woodson
Mr. Jorge L. Garcia
Ms. Vivian M. Santiesteban-Pardo

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

November 17, 2006

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

FROM: Freddie Woodson, Associate Superintendent
School Operations


Geneva K. Woodard, Ed.D, Assistant Superintendent
School Improvement

**SUBJECT: RESPONSE FOR SCHOOL IMPROVEMENT ZONE SCHOOL IN
REGIONAL CENTERS III FOR INTERNAL FUNDS FOR 2005-2006**

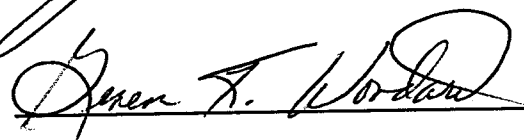
Please find attached a response to the internal funds audit conducted for the 2005-2006 fiscal year for the following school in Region III:

√ Miami Central Senior High School

We concur with the assistance that the Regional Superintendent plans to provide to the affected personnel at these schools. The office of School Operations and School Improvement Zone will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate future audit exceptions in internal funds and property management.



FW



GKW

FW:msh
M164

Attachments

cc: Mr. George A. Núñez
Mr. Jose Montes deOca
Ms. Marie Gonzalez

MEMORANDUM

October 31, 2006

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

FROM: Dr. Geneva K. Woodard, Associate Superintendent
School Improvement


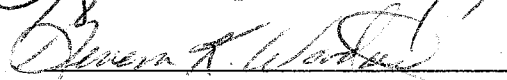
Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSE TO UNLOCATED PROPERTY AUDIT OF HORACE
MANN MIDDLE SCHOOL FOR THE FISCAL YEAR 2005-2006**

Please find attached responses to the property audit for Horace Mann Middle School for the 2005-2006 fiscal year.

➤ Horace Mann Middle School

We concur with the assistance that the Regional Superintendent's plan to provide the affected personnel at these schools. The Office of School Improvement and School Operations will continue the practice of ongoing action of the administrators at these locations to prevent and eliminate audit exceptions in Internal Funds Accounting.

 FW
 GKW

FW:GKW:cg
M153
Attachments

cc: Selected Regional Superintendents
Ms. Cynthia Gracia
Selected Regional Directors

MEMORANDUM

MANAGEMENT AND COMPLIANCE AUDITS
October 20, 2006
2005 OCT 23 AM 11:00

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

FROM: Antoinette Dunbar, Deputy Superintendent *AD*
Curriculum and Instruction

SUBJECT: RESPONSE TO 2005-2006 INTERNAL FUNDS AUDITS FOR ROBERT RENICK EDUCATIONAL CENTER

Please find attached responses to the internal funds audit conducted for the 2005-2006 fiscal year for Robert Renick Educational Center.

I concur with the support that the Assistant Superintendent for Special Education and Psychological Services plans to provide to the affected personnel at this school. This office will continue the practice of monitoring the ongoing actions of the newly assigned administrator at this location to prevent and eliminate audit exceptions in internal funds.

Should you have any questions or need additional information, please contact Ms. Brucie Ball, Assistant Superintendent, Office of Special Education and Psychological Services, at 305-995-1721, or email bball@dadeschools.net.

AD/BB:dnm
M125
Attachments

cc: Dr. Rudolph F. Crew
Ms. Antoinette Dunbar
Dr. Lourdes C. Rovira
Ms. Brucie Ball
Mr. Will Gordillo
Ms. Allison Harley

REGIONAL CENTER III

MEMORANDUM

November 10, 2006
GAN#219/2006-2007
(305) 883-0403

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

Dr. Geneva Woodard, Assistant Superintendent
School Improvement Zone

FROM: George A. Núñez, Regional Superintendent
Regional Center III

**SUBJECT: RESPONSE FOR MIAMI CENTRAL SENIOR HIGH SCHOOL IN
REGIONAL CENTER III FOR INTERNAL FUNDS FOR THE 2005-2006
SCHOOL YEAR**

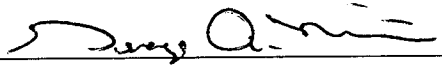
Please find attached the response from the 2005-2006 Co-Principals and the 2006-2007 Co-Principals, Miami Central Senior High School, to the internal funds audits for the 2005-2006 fiscal year.

The audit responses for the above-mentioned schools have been reviewed by Regional Center III administrators. In order to address the audit exception cited in the drafts of the audit reports submitted by the Office of Management and Compliance Audits, Regional Center III administrators will implement the following support activities to prevent recurrence of audit exceptions:

- The Co-Principals will include job targets addressing fiscal management as part of the Performance Planning and Assessment System where progress points and evidence of progress will be required for identified business practices.
- Regional Center III will conduct mini-audit reviews to ensure compliance with internal funds and payroll procedures at the schools during the 2006-2007 school year.
- A three year historical audit review will be conducted to identify and monitor frequently cited deficiencies and corrective/preventive strategies.
- The Regional Center III Administrative Director/Business will review internal funds as they relate to Food Production shop and Financial Management and will assist the principals on an ongoing basis.

- The Regional Center III staff will monitor payroll to ensure compliance with establish Payroll Processing Procedures Manual.

Should you need additional information, please contact me, at (305) 883-0403. Thank you for your support and assistance

 GAN

GAN/RK:ja
Attachments

cc: Ms. Janet Hupp
Ms. Enid Weisman
Mr. Robert Kalinsky
Ms. Robin Atkins
Mr. Jerry Clay, Jr.
Ms. Lisa Noffo
Dr. Rosa Simmons

MEMORANDUM

October 23, 2006
ESP#081/2006-07

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

Dr. Geneva K. Woodard, Associate Superintendent
School Improvement

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

**SUBJECT: RESPONSE TO UNLOCATED PROPERTY AUDIT OF HORACE
MANN MIDDLE SCHOOL FOR FISCAL YEAR 2005-2006**

Please find attached the school's response to the property audit for Horace Mann Middle School for the 2005-2006 fiscal year.

Regional Center IV has reviewed the audit response for Horace Mann Middle School. As a result to the audit exception cited, the following support activities will be implemented at the regional level to prevent recurrence of audit exceptions:

- The principal will be required to address specific fiscal management in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The principal will have regional/district mini audits reviews conducted each semester to monitor property inventory, at the school during the 2006-2007 school year.
- The Regional Center IV Administrative Director/Business will review the property mini-audit for the school during the 2006-2007 school year. The Regional Center IV Administrative Director/Business will provide additional technical support and assistance to the school during the 2006-2007 school year.

Should you need additional information, please contact me at (305) 642-7555. Thank you for your support and assistance.

Cc: Mr. Jorge L. Garcia
Ms. Vivian Santiesteban-Pardo
Ms. Pamela Johnson

MEMORANDUM

October 16, 2006

M143/06-07

305-995-1721

TO: Ms. Antoinette Dunbar, Deputy Superintendent
Curriculum, Instruction, and School Improvement

FROM: Brucie Ball, Assistant Superintendent *B. Ball*
Office of Special Education and Psychological Services

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF ROBERT RENICK
EDUCATIONAL CENTER**

The Office of Special Education and Psychological Services has reviewed the audit response for Robert Renick Educational Center. As a result of the audit exception cited, the following support activities will be implemented at the District level:

- The affected newly assigned principal will be required to address specific fiscal management in the job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress.
- The affected principal will have district mini audit reviews conducted each semester to ensure compliance with requirements of the Purchasing Credit Card Program during the 2006-2007 school year.
- The Administrative Director for Special Education will provide ongoing support and monitor compliance with the Purchasing Credit Card Program to ensure that manual signatures were obtained from the appropriate authorizing administrator prior to the execution of Credit Card transactions at this school site during the 2006-2007 school year.
- A mentor principal and treasurer will be assigned to affected personnel.

If you need additional information, please contact me this office. Thank you for your continued support and assistance.

BB:rv

cc: Mr. Freddie Woodson
Dr. Lourdes C. Rovira
Mr. Will Gordillo
Ms. Allison Harley

II. INDIVIDUAL AUDIT REPORTS

REGIONAL CENTER I SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 5701 W. 24 Avenue, Hialeah, Florida 33016

Date School Established: 1985

Grades: 6-8

Principals: Mr. Jose Bueno (Through March 2006; presently at Country Club
Middle School)
Mr. Jose Enriquez, Jr.

Treasurers: Ms. Ivonne Mesa (Through August 2005)
Ms. Sybil Clark

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Mellon United National Bank	--	1.25	\$ 4,249.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>55,654.45</u>
TOTAL			<u>\$ 59,903.52</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 12

ACCESS CENTER I
 SCHOOL - 6421 JOSE MARTI MIDDLE SCHO

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	620.00	620.00	.00
MUSIC	2,518.20	1,068.00	2,945.70	19.67	660.17
CLASSES AND CLUBS	26,590.15	40,660.19	47,537.11	2,343.05-	17,370.18
TRUST	7,719.75	66,103.54	77,065.56	8,246.68	5,004.41
PROPERTY DEPOSITS	593.58	1,064.00	1,081.79	.00	575.79
INSTRUCTIONAL AIDS	8,374.89	236.00	2,701.10	400.21-	5,509.58
GENERAL	13,329.39	22,387.38	15,789.29	3,144.09-	16,783.39
INSTRUCTIONAL MATE	5,437.41	33,590.65	22,029.06	2,999.00-	14,000.00
TOTAL	64,563.37	165,109.76	169,769.61	.00	59,903.52

CHECKING	4,249.07	INVESTMENTS	.00	SBMMF	55,654.45	TOTAL	59,903.52
		ACCOUNTS PAYABLE	.00		.00		

JAMES H. BRIGHT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 2530 West 10 Avenue, Hialeah, Florida 33010

Date School Established: 1959

Grades: K-5

Principals: Ms. Patricia Moreira (Through March 2006; resigned)
Ms. Maritza M. Garcia

Bookkeeper: Ms. Lilliam A. Munoz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 76,650.09
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>48,143.41</u>
TOTAL			<u>\$ 124,793.50</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 0481 JAMES H. BRIGHT ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	12,361.42	.00	5,252.43	.00	7,108.99	
FIELD TRIPS 1	2,955.00	391.00	3,275.50	70.50-	.00	
LIBRARY	3,134.51	.20-	509.98	1,189.91	3,814.24	
LOST&DAMAGE TEXT	.00	70.83	70.83	.00	.00	
SPECIAL PURPOSE	2,567.60	2,358.40	2,326.83	1,131.93	3,731.10	
UNITED WAY	.00	1,074.00	1,074.00	.00	.00	
BOOK FAIR	.00	5,078.95	3,889.04	1,189.91-	.00	
ART SUPPLIES	9.15	.00	.00	.00	9.15	
GRANTS 1	200.00	500.00	200.00	.00	500.00	
RENTAL FACILITIE	52,468.32	43,847.75	22,606.01	16,805.97-	56,904.09	
REGION ACTIVITIE	32,643.21	.00	20,000.00	16,805.97	29,449.18	
TRUST	106,339.21	53,320.73	59,204.62	1,061.43	101,516.75	
GENERAL						
GENERAL MISCELLA	12,333.91	81.20	1,650.69	70.50	10,834.92	
INTEREST	.00	1,836.51	.00	.00	1,836.51	
SCHOOL PICTURES	.00	6,085.00	3,821.13	1,131.93-	1,131.94	
TRAVEL-FACULTY/A	.00	.00	231.80	.00	231.80-	
DONATIONS	.00	2,348.16	.00	.00	2,348.16	
MEMORY BOOKS	.00	3,750.00	3,745.00	.00	5.00	
GENERAL	12,333.91	14,100.87	9,448.62	1,061.43-	15,924.73	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,407.23	11,313.31	11,368.52	.00	7,352.02	
INSTRUCTIONAL MATE	7,407.23	11,313.31	11,368.52	.00	7,352.02	
TOTAL	126,080.35	78,734.91	80,021.76	.00	124,793.50	
CHECKING	76,650.09	INVESTMENTS	.00 SBMMF	48,143.41	TOTAL	124,793.50
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 9702 NW 130 Street, Hialeah Gardens, Florida 33018

Date School Established: 1994

Grades: PK-5

Principals: Mr. Jose Dotres (Through May 2006; presently Administrative Director,
Leadership Development)
Ms. Ivette Bernal

Bookkeeper: Ms. Marlen Carrero

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

After School Care Secretary: Ms. Magaly Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 14,795.65
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,181.96</u>
TOTAL			<u>\$ 20,977.61</u>

AUDIT OPINION

The internal funds were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 2111 HIALEAH GARDENS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
BAND ACTIVITY	66.71	.00	.00	.00	66.71
MUSIC	66.71	.00	.00	.00	66.71
TRUST					
DONATIONS	45.69	.00	.00	.00	45.69
LIBRARY	3,429.52	1,036.28	1,509.77	75.04-	2,880.99
LOST&DAMAGE TEXT	.00	2,850.16	2,850.16	.00	.00
FIELD TRIPS 3	5.12	3,060.00	3,065.12	.00	.00
FIELD TRIPS 4	25.00	2,832.00	2,820.00	37.00-	.00
FIELD TRIPS 5	140.00	3,217.50	3,341.50	16.00-	.00
FIELD TRIPS 7	.00	1,860.00	1,860.00	.00	.00
FIELD TRIPS 8	.00	693.75	640.00	53.75-	.00
SPECIAL PURPOSE	447.82	916.24	5,257.42	4,271.10	377.74
UNCLAIMED STALE-	105.74	.00	27.83	95.03	172.94
UNITED WAY	.00	3,839.31	3,839.31	.00	.00
MUSIC	296.22	1,819.00	1,707.05	.00	408.17
VANDALISM	61.83	.00	.00	.00	61.83
DONATION TWO	.00	103,325.79	95,748.64	4,250.00-	3,327.15
TRUST	4,556.94	125,450.03	122,666.80	65.66-	7,274.51
GENERAL					
GENERAL MISCELLA	3,341.98	.00	3,169.67	90.75	263.06
CASH OVER & SHOR	.00	3.95	.00	.00	3.95
INTEREST	.00	1,694.99	.00	.00	1,694.99
SCHOOL PICTURES	.00	23,478.00	14,775.85	4,275.09-	4,427.06
EQUIPMENT	.00	.00	4,250.00	4,250.00	.00
DONATIONS	.00	171.27	.00	.00	171.27
GENERAL	3,341.98	25,348.21	22,195.52	65.66	6,560.33
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,354.32	6,659.84	6,014.16	.00	6,000.00
INSTRUCTIONAL MATE	5,354.32	6,659.84	6,014.16	.00	6,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	302,621.70	302,621.70	.00	.00
COMM SCHL-ACTIVI	1,518.16	4,390.00	4,832.10	.00	1,076.06
COMMUNITY SCHOOL	1,518.16	307,011.70	307,453.80	.00	1,076.06
TOTAL	14,838.11	464,469.78	458,330.28	.00	20,977.61

CHECKING	14,795.65	INVESTMENTS	.00	SBMMF	6,181.96	TOTAL	20,977.61
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1969

Grades: PK-5

Principal During Audit Period: Ms. Apryle L. Kirnes (Through September 2006;
presently at Nathan B.
Young Elementary School)

Current Principal: Ms. Stephanie D. Goree

Bookkeepers: Ms. Valarie A. Smith-Gardiner (Through September 2006)
Ms. Judalyn E. Blake

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 19,170.97
Investment:			
MDCPS-Money Market Pool Fund Open-end		4.76	<u>3,541.18</u>
TOTAL			<u><u>\$ 22,712.15</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 2801 LAKE STEVENS ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	167.63	.00	.00	.00	167.63
MUSIC	167.63	.00	.00	.00	167.63
CLASSES AND CLUBS					
CHEERLEADERS	329.30	427.00	298.40	.00	457.90
SPANISH CLUB	82.00	.00	.00	82.00-	.00
STUDENT GOVERNME	275.10	499.84	407.68	.00	367.26
FUTURE EDUCATORS	40.96	.00	.00	.00	40.96
SCIENCE CLUB	649.24	.00	247.00	.00	402.24
SAFETY PATROL	38.01	.00	38.01	.00	.00
FIRST GRADE	18.50	.00	.00	18.50-	.00
SECOND GRADE	59.00	.00	.00	.00	59.00
FIFTH GRADE	1,371.23	25.00	1,357.15	.00	39.08
ESE (EXCEP EDUC)	94.00	.00	.00	.00	94.00
KINDERGARTEN	66.32	25.00	24.00	.00	67.32
CLASSES AND CLUBS	3,023.66	976.84	2,372.24	100.50-	1,527.76
TRUST					
DONATIONS	39.16	10,000.00	6,076.58	39.16-	3,923.42
FIELD TRIPS 1	66.50	1,520.00	1,572.00	.00	14.50
LIBRARY	2,029.68	169.33	1,032.03	1,137.95	2,304.93
SPECIAL PURPOSE	90.51	3,163.71	1,527.84	1,020.94	2,747.32
UNCLAIMED STALE-	.00	.00	4.00-	.00	4.00
UNITED WAY	.00	914.16	914.16	.00	.00
BOOK FAIR	.00	4,870.41	3,732.46	1,137.95-	.00
PAPERBACKS - 1	4.50	.00	.00	4.50-	.00
VANDALISM	278.00	.00	.00	.00	278.00
DONATION TWO	19.79	1,000.00	.00	19.79-	1,000.00
DONATION THREE	50.00	.00	.00	.00	50.00
DONATION FOUR	88.31	776.64	.00	.00	864.95
GRANTS 1	.00	1,000.00	998.80	.00	1.20
GRANTS II	.00	1,000.00	191.27	.00	808.73
GRANT III	5.00	.00	.00	5.00-	.00
TRUST	2,671.45	24,414.25	16,041.14	952.49	11,997.05
GENERAL					
GENERAL MISCELLA	803.83	.00	140.30	168.95	832.48
INTEREST	.00	492.12	.00	.00	492.12
SCHOOL PICTURES	.00	5,482.00	3,432.65	1,020.94-	1,028.41
TRAVEL-FACULTY/A	.00	.00	33.00	.00	33.00-
REPAIR & MAINTEN	.00	.00	13.32	.00	13.32-
REGISTRATION FEE	.00	.00	260.00	.00	260.00-
DONATIONS	.00	171.12	.00	.00	171.12
GENERAL	803.83	6,145.24	3,879.27	851.99-	2,217.81
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,849.49	4,132.57	2,982.06	.00	5,000.00
INSTRUCTIONAL MATE	3,849.49	4,132.57	2,982.06	.00	5,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,793.22	2,679.00	2,670.32	.00	1,801.90
COMMUNITY SCHOOL	1,793.22	2,679.00	2,670.32	.00	1,801.90
TOTAL	12,309.28	38,347.90	27,945.03	.00	22,712.15

CHECKING	19,170.97	INVESTMENTS	.00	SBMMF	3,541.18	TOTAL	22,712.15
			ACCOUNTS PAYABLE	.00			

NATHAN B. YOUNG ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 14120 N. W. 24 Avenue, Opa-Locka, Florida 33054

Date School Established: 1962

Grades: PK-5

Principals During Audit Period: Ms. Fannie W. Rogers (Through September 2005;
retired)
Ms. Barbara George (Through October 2006; presently,
Supervisor, Regional Center II)

Current Principal: Ms. Apryle Kirnes

Bookkeeper: Ms. Francen Pouchie

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	\$1,544.92
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,191.86</u>
TOTAL			<u><u>\$5,736.78</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 5971 NATHAN YOUNG ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
STUDENT COUNCIL	1.94	.00	460.41	559.77	101.30	
FIRST GRADE	151.00	.00	.00	.00	151.00	
SECOND GRADE	.58	.00	.00	.00	.58	
THIRD GRADE	12.00	.00	.00	.00	12.00	
FIFTH GRADE	34.22	.00	744.65	737.25	26.82	
CLASSES AND CLUBS	199.74	.00	1,205.06	1,297.02	291.70	
TRUST						
DONATIONS	.00	2,000.00	275.39	332.00-	1,392.61	
FIELD TRIPS 1	.00	1,252.00	1,213.00	.00	39.00	
FUND RAISING	.00	1,644.25	164.23	1,480.02-	.00	
LIBRARY	33.64	62.51	.00	.00	96.15	
FIELD TRIPS 5	199.79	862.00	1,244.79	183.00	.00	
FIELD TRIPS 6	.00	171.00	171.00	.00	.00	
FIELD TRIPS 7	.00	793.50	1,125.50	332.00	.00	
SPECIAL PURPOSE	2,354.69	965.00-	1,599.43	662.62	452.88	
UNITED WAY	.00	574.38	574.38	.00	.00	
BOOK FAIR	.00	2,682.88	2,682.88	.00	.00	
FIELD TRIPS B-OU	.00	1,180.00	1,180.00	.00	.00	
FIELD TRIPS C-OU	.00	1,240.00	1,240.00	.00	.00	
FIELD TRIPS D-OU	.00	1,280.00	1,280.00	.00	.00	
FIELD TRIPS E-OU	.00	2,198.00	2,198.00	.00	.00	
TRUST	2,588.12	14,975.52	14,948.60	634.40-	1,980.64	
GENERAL						
GENERAL MISCELLA	1,410.26	.00	444.74	.00	965.52	
INTEREST	.00	256.54	.00	.00	256.54	
SCHOOL PICTURES	.00	3,545.00	2,219.76	662.62-	662.62	
DONATIONS	.00	390.95	.00	.00	390.95	
GENERAL	1,410.26	4,192.49	2,664.50	662.62-	2,275.63	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,831.00	7,192.22	10,834.41	.00	1,188.81	
INSTRUCTIONAL MATE	4,831.00	7,192.22	10,834.41	.00	1,188.81	
TOTAL	9,029.12	26,360.23	29,652.57	.00	5,736.78	

CHECKING	1,544.92	INVESTMENTS	.00 SBMMF	4,191.86	TOTAL	5,736.78
			ACCOUNTS PAYABLE	.00		

REGIONAL CENTER II SCHOOLS

GERTRUDE K. EDELMAN/SABAL PALM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 17101 N. E. 7 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1956

Grades: PK-5

Principal During Audit Period: Mr. Raul J. Gutierrez (Through June 2006; presently at
Dr. Gilbert L. Porter Elementary
School)

Current Principal: Ms. Susan Renick-Blount

Bookkeeper: Ms. Jenny Alvarado

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 17,700.00
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,635.05</u>
TOTAL			<u>\$ 22,335.05</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 4801 GERTRUDE K. EDELMAN/SA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS 1	.00	1,184.50	1,176.00	8.50-	.00
LIBRARY	2,142.25	680.78	97.68	.00	2,725.35
LOST&DAMAGE TEXT	.00	191.77	191.77	.00	.00
NON-RESIDENT TUI	.00	100.00	100.00	.00	.00
FIELD TRIPS 2	.00	1,555.00	1,512.50	42.50-	.00
FIELD TRIPS 5	.00	918.00	918.00	.00	.00
FIELD TRIPS 6	.00	1,681.00	1,681.00	.00	.00
SPECIAL PURPOSE	1,806.36	.00	1,383.78	1,496.98	1,919.56
UNITED WAY	.00	3,030.15	3,030.15	.00	.00
FIELD TRIPS B-OU	.00	2,644.05	2,644.05	.00	.00
FIELD TRIPS D-OU	.00	5,677.65	5,677.65	.00	.00
TRUST	3,948.61	17,662.90	18,412.58	1,445.98	4,644.91
GENERAL					
GENERAL MISCELLA	1,647.08	.00	1,079.12	51.00	618.96
INTEREST	.00	465.39	.00	.00	465.39
SCHOOL PICTURES	.00	8,119.00	5,125.05	1,496.98-	1,496.97
TRAVEL-FACULTY/A	.00	.00	237.92	.00	237.92-
REPAIR & MAINTEN	.00	.00	450.40	.00	450.40-
DONATIONS	.00	1,011.22	.00	.00	1,011.22
GENERAL	1,647.08	9,595.61	6,892.49	1,445.98-	2,904.22
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,957.24	15,931.70	14,528.02	.00	4,360.92
INSTRUCTIONAL MATE	2,957.24	15,931.70	14,528.02	.00	4,360.92
COMMUNITY SCHOOL					
PRE-K FEES	.00	319.00	319.00	.00	.00
COMMUNITY SCHL.	4,814.00	5,611.00	.00	.00	10,425.00
COMMUNITY SCHOOL	4,814.00	5,930.00	319.00	.00	10,425.00
TOTAL	13,366.93	49,120.21	40,152.09	.00	22,335.05

CHECKING	17,700.00	INVESTMENTS	.00	SBMMF	4,635.05	TOTAL	22,335.05
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 1320 N. W. 188 Street, Miami, Florida 33169

Date School Established: 1958

Grades: PK-5

Principal During Audit Period: Ms. Patricia A. Zell (Through July 2006; presently on Special Assignment at Regional Center II)

Current Principal: Ms. Tracie Abner

Bookkeepers: Ms. Mildred J. Slocum (Through June 2006)
Ms. Anunka Evans

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 2,516.28
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,099.29</u>
TOTAL			<u>\$ 9,615.57</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER II

SCHOOL - 4341 PARKWAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
FIELD TRIPS 1	.00	807.50	775.00	32.50-	.00	
LIBRARY	245.16	.00	245.16	454.67	454.67	
LOST&DAMAGE TEXT	.00	83.51	83.51	.00	.00	
SPECIAL PURPOSE	243.40	7,077.50	5,098.31	.00	2,222.59	
UNITED WAY	.00	1,562.87	1,562.87	.00	.00	
BOOK FAIR	454.67	782.00	782.00	454.67-	.00	
TRUST	943.23	10,313.38	8,546.85	32.50-	2,677.26	
GENERAL						
GENERAL MISCELLA	1,837.12	.00	1,790.79	32.50	78.83	
INTEREST	.00	319.07	.00	.00	319.07	
SCHOOL PICTURES	.00	3,736.00	2,331.89	.00	1,404.11	
DONATIONS	.00	685.73	441.59	.00	244.14	
GENERAL	1,837.12	4,740.80	4,564.27	32.50	2,046.15	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,000.00	6,036.53	6,036.53	.00	4,000.00	
INSTRUCTIONAL MATE	4,000.00	6,036.53	6,036.53	.00	4,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	784.45	3,128.00	3,020.29	.00	892.16	
COMMUNITY SCHOOL	784.45	3,128.00	3,020.29	.00	892.16	
TOTAL	7,564.80	24,218.71	22,167.94	.00	9,615.57	

CHECKING	2,516.28	INVESTMENTS	.00 SBMMF	7,099.29	TOTAL	9,615.57
			ACCOUNTS PAYABLE	.00		

REGIONAL CENTER III SCHOOLS

MIAMI CENTRAL SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 1781 N. W. 95 Street, Miami, Florida 33147

Date School Established: 1959

Grades: 9-12

Co-Principals During Audit Period: Ms. Lisa S. Noffo (Through June 2006; presently at
Palmetto Middle School)
Dr. Rosa R. Simmons (Through June 2006;
presently at Parkview
Elementary School)

Current Co-Principals: Ms. Robin Y. Atkins
Mr. Jerry J. Clay, Jr.

Treasurers: Ms. Robin A. Collings (Through July 2006)
Ms. Rebvet Melo

Business Manager: Ms. Isabel Romeus (Began May 2006)

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 53,141.62
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>113,459.42</u>
TOTAL			<u>\$ 166,601.04</u>

*School Improvement Zone School

MIAMI CENTRAL SENIOR HIGH SCHOOL (Continued)

Property and Data Security

A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. 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 statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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, 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. At the request of the current school administration we reviewed several unpaid invoices received by the school from various vendors. The review of the invoices and other financial records disclosed the following discrepancies:
 - a. As of September 2006, invoices for athletic expenses amounting to \$23,900 and dated between the months of July 2005 and August 2006 remained unpaid. Also, three of these purchase order numbers had previously been used for other unrelated purchases. In addition, the signatures of a former co-principal and treasurer were admittedly forged by the Athletic Business Manager on one of the purchase orders. This matter was referred to the Office of Professional Standards.
 - b. We reviewed the fund-raising activities conducted by the Athletic Business Manager and noted a difference of \$5,156 between potential collections of \$75,057 and postings of \$69,901; however, Certificates of Loss were provided for \$1,169; none were provided for the remaining \$3,987.
 - c. Expenses for various athletic events were either unsupported or improperly supported; however, expenditures appeared appropriate.

MIAMI CENTRAL SENIOR HIGH SCHOOL (Continued)

Section II, Chapters 4 and 5, Section IV, Chapter 2 of the Manual of Internal Fund Accounting establish the procedures for internal fund purchases, disbursements and fund-raising activities. We recommend closer monitoring of financial transactions and that the unpaid invoices be paid immediately.

Food Production Shop

2. Our review of the food production shop disclosed that cash registers or receipts were not used to record food sales instead, collections were recorded on recaps of collection. In addition, operating reports and inventories of food items were not prepared at the end of the fiscal year. Therefore, we were unable to establish potential sales. Section IV, Chapter 16 of the Manual of Internal Fund Accounting establishes the procedures for production shop activities. We recommend compliance with these procedures and that a cash register be used to control receipt of monies collected.

Payroll

3. Our review of current payroll records disclosed the following discrepancies:
 - a. In 14 instances, leave cards were not evident and 11 leave cards were incomplete. Also, absences on the Daily Payroll Attendance Sheet were sometimes reported as "out" or "absent", instead of indicating the type of leave.
 - b. There were 24 instances where the type of leave on the Daily Payroll Attendance Sheets and/or leave cards did not agree with the Final Rosters.
 - c. One employee was reported present on the Final Roster, when she should have been reported on leave. Another employee was reported on leave on the Final Roster when she should have been reported present.
 - d. Three hourly paid employees did not indicate the starting and ending times on the Daily Payroll Attendance Sheets, only the total hours worked. Also, four daily paid employees did not sign in on the Daily Payroll Attendance Sheets and were reported present.

Chapters 1 and 2 of the Payroll Processing Procedures manual establishes the procedures for properly processing and maintaining the payroll. We recommend compliance with these procedures and closer monitoring of this function by the school administration. A similar item was noted in the prior audit report. Where necessary, corrections were made.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 53

ACCESS CENTER III

SCHOOL - 7251 MIAMI CENTRAL SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	3,728.68	74,307.44	88,357.23	15,947.00	5,625.89
MUSIC	1,815.51	.00	.00	.00	1,815.51
CLASSES AND CLUBS	53,420.88	221,167.16	219,988.65	15,126.45	69,725.84
TRUST	22,373.04	135,300.84	135,999.40	1,921.48	23,595.96
PROPERTY DEPOSITS	175.30	.00	.00	.00	175.30
INSTRUCTIONAL AIDS	14,406.80	7,599.80	6,403.14	.00	15,603.46
GENERAL	9,333.55	54,022.03	10,660.26	31,769.13-	20,926.19
INSTRUCTIONAL MATE	11,538.65	35,718.19	26,702.96	1,095.80-	19,458.08
PRODUCTION/SERVICE	4,918.74	9,860.00	4,973.93	130.00-	9,674.81
TOTAL	121,711.15	537,975.46	493,085.57	.00	166,601.04

CHECKING	53,141.62	INVESTMENTS	.00	SBMMF	113,459.42	TOTAL	166,601.04
				ACCOUNTS PAYABLE	.00		

MIAMI CENTRAL SENIOR HIGH SCHOOL

MEMORANDUM

November 7, 2006
2006-2007/RRS/M#034

TO: Mr. George A. Núñez, Regional Superintendent
Regional Center III

FROM: Robin Atkins, Co-Principal
Jerry Clay, Jr., Co-Principal
Miami Central Senior High School

SUBJECT: RESPONSE TO INTERNAL AUDIT OF SCHOOL

The current Co-Principals were assigned to Miami Central Senior High School on June 15, 2006. The Co-Principals have thoroughly reviewed and discussed the internal audit findings with the appropriate personnel. Meetings were held with the Payroll Clerk and Business Manager to review Chapters 1 and 2 of the Payroll Processing Procedures; the current Athletic Director and Athletic Business Manager to discuss Section II, Chapters 2 and 5 of the Manual of Internal Funds Accounting; the Business Manager, Treasurer and Production Shop Instructor to discuss Section IV, Chapter 16 of the Manual of Internal Funds Accounting.

The Co-Principals have implemented corrective and preventive strategies to prevent the recurrence of similar conditions in future audits. The Co-Principals designated an Assistant Principal to review payroll prior to his/her final review. Members of the administrative team have been assigned to conduct a review of all aspects of financial management and the Food Production shop.

The Co-Principal will confer with the Regional Center III Business Director and the District Business Manager for support in maintaining compliance with all guidelines found in the Payroll Processing Procedures and the Manual of Internal Fund Accounting.

If you have any questions, concerns or comments, please contact the Co-Principal, at 305 696-4161.

Attachment

cc: Mr. Freddie Woodson
Dr. Geneva K. Woodard
Mr. Robert Kalinsky

**MIAMI CENTRAL SENIOR HIGH SCHOOL
ROBIN ATKINS/JERRY CLAY, JR., CO-PRINCIPALS
ACTION PLAN FOR AUDIT EXCEPTIONS**

AUDIT EXCEPTION (S)	IMMEDIATE CORRECTIVE ACTIONS(S)	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
1. <u>Financial Management</u>	<p>The Co-Principals established a system with the Business Manager to carefully review all purchase order submitted by the Athletic Business Manager. (November 2006)</p> <p>The Co-Principals instructed the treasurer to review invoices with the Co-Principals on a weekly basis. (November 2006)</p> <p>The Co-Principals facilitated payments for all outstanding invoices and will document additional invoices that are received at the school that will require payment as a result of this audit. (November 2006)</p> <p>The Co-Principals instructed the treasurer to review all operating reports within a week of the completion of the fund-raiser to ensure potential collections are realized. (November 2006)</p> <p>The Co-Principals reviewed expenses for all athletic events to ensure that proper documentation supports these expenditures. (November 2006)</p>	<p>The Business Manager, the Athletic Business Manager, and the Treasurer will work together to ensure that policies and procedures are followed.</p> <p>The Business Manager and Athletic Business Manager will work closely with the Treasurer to ensure funds are available for all purchase orders submitted.</p> <p>All future invoices will be scrutinized by the treasurer and an Assistant Principal prior to final signature and payment by either of the Co-Principals.</p> <p>The Co-Principals will prepare and approve certificates of loss immediately, as applicable, when reviewing operating reports.</p> <p>The Co-Principals will direct the Business Manager and the Athletic Business Manager to review expenses to ensure that</p>	<p>Co-Principals Business Manager Athletic Business Manager Treasurer</p> <p>Co-Principals Business Manager Athletic Business Manager Treasurer</p> <p>Co-Principals Business Manager Athletic Business Manager Treasurer</p> <p>Co-Principals Business Manager Athletic Business Manager Treasurer</p> <p>Co-Principals Business Manager Athletic Business Manager Treasurer</p>

**MIAMI CENTRAL SENIOR HIGH SCHOOL
ROBIN ATKINS/JERRY CLAY, JR., CO-PRINCIPALS
ACTION PLAN FOR AUDIT EXCEPTIONS**

AUDIT EXCEPTION (S)	IMMEDIATE CORRECTIVE ACTIONS(S)	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
	<p>The Co-Principals met with the administrative team and coaches to review school policy as it relates to athletic events. (November 2006)</p> <p>The Co-Principals provided training for the treasurer and all faculty members who are involved with purchasing and/or fund-raising to ensure that all procedures are followed. (November 2006)</p> <p>The Co-Principals implemented a plan to limit the scope of fund-raising activities. Only fund-raising activities approved by the principal will be permitted. (November 2006)</p> <p>Prior to any fund-raising activities, the treasurer and the staff members were directed to sign off indicating they have</p>	<p>there is appropriate documentation to these expenditures on a regular basis.</p> <p>The Assistant Principal will meet with the Co-Principals monthly to ensure all policies and procedures are adhered to as it relates to fund-raising activities, and will follow up regularly with coaches.</p> <p>The Co-Principals will monitor the treasurer to ensure that all payments, with original invoices, are made within thirty days.</p> <p>The Athletic Business Manager and the Business Manager will work with the principal and the treasurer to ensure that all procedures are followed in purchasing and fund-raising activities.</p> <p>The Co-Principals will review fund-raising procedures with new staff member/sponsors and all</p>	<p>Co-Principals Business Manager Athletic Business Manager Treasurer</p> <p>Co-Principals Business Manager Treasurer</p> <p>Co-Principals Business Manager Athletic Business Manager Treasurer</p> <p>Co-Principals Business Manager Athletic Business Manager</p>

**MIAMI CENTRAL SENIOR HIGH SCHOOL
ROBIN ATKINS/JERRY CLAY, JR., CO-PRINCIPALS
ACTION PLAN FOR AUDIT EXCEPTIONS**

AUDIT EXCEPTION (S)	IMMEDIATE CORRECTIVE ACTIONS(S)	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
	reviewed procedures as outlined in Faculty Handbook. (November 2006)	<p>staff members involved in fund-raising activities.</p> <p>The treasurer will present to the principal evidence that the sponsors have reviewed fund-raising procedures before the principal approves the activity.</p>	<p>Treasurer</p> <p>Co-Principals Business Manager Athletic Business Manager Treasurer</p>
2. <u>Food Production Shop</u>	<p>The Co-Principals established a system with the Business Manager to monitor all collection of monies in the Food Production Shop. (November 2006)</p> <p>A cash register was purchased to record all food sales by the Food Production Shop instructor. All sales will be monitored by the Business Manager. (Nov. 2005-June 2006)</p>	<p>The Co-Principals will review operating reports and inventories on a regular basis to ensure that an accurate recording of potential sales is established.</p> <p>The Co-Principals will ensure that inventories of food items are prepared at the end of each fiscal year.</p>	<p>Co-Principals Production Shop Instructor Business Manager Treasurer</p> <p>Co-Principals Production Shop Instructor Business Manager Treasurer</p>
3. <u>Payroll</u>	The Co-Principals and the Business Manager established a system with the payroll clerk to carefully review the working roster prior to the final approval. (November 2006)	The Co-Principals and/or the Business Manager will check the payroll to ensure that computations, daily payroll attendance sheets, supporting documentation, information entered into the system, and leave cards are correct according to the supporting payroll records.	Co-Principals Business Manager Payroll Clerk


**MIAMI CENTRAL SENIOR HIGH SCHOOL
ROBIN ATKINS/JERRY CLAY, JR., CO-PRINCIPALS
ACTION PLAN FOR AUDIT EXCEPTIONS**

AUDIT EXCEPTION (S)	IMMEDIATE CORRECTIVE ACTIONS(S)	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
	<p>The Payroll Clerk and Business Manager were directed to pay particular attention to the proper maintenance of the Daily Payroll Attendance Sheets. (November 2006)</p>	<p>The Co-Principals and Business Manager will immediately correct any errors detected during the final review of payroll and will discuss these with the Payroll Clerk and the back up payroll clerk. The final roster will not be approved until all errors are corrected.</p>	<p>Co-Principals Business Manager Payroll Clerk</p>
	<p>The Co-Principals will review leave cards on a daily basis to ensure that the cards are properly completed and the absences are correctly recorded. (November 2006)</p>	<p>The Payroll Clerk will record all absences on the payroll attendance sheet on a daily basis using the following codes: SICK; SICR; PERS; TT; OTHER.</p>	<p>Co-Principals Business Manager Payroll Clerk</p>
	<p>The Co-Principals established a procedure to review Daily Payroll Attendance sheets to monitor starting and ending times for hourly employees. (November 2006)</p>	<p>Employees will sign their leave cards upon their immediate return to work. The Co-Principals will review cards to ensure compliance with the payroll clerk on a daily basis.</p>	<p>Co-Principals Business Manager Payroll Clerk</p>

MEMORANDUM

November 6, 2006

TO: Mr. George A. Nuñez, Regional Superintendent
Regional Center III

FROM: Lisa S. Noffo, Principal 
Palmetto Middle School

SUBJECT: MIAMI CENTRAL SENIOR HIGH SCHOOL AUDIT RESPONSE TO
AUDIT REPORT FOR THE 2005-2006 SCHOOL YEAR

The principal has carefully reviewed the audit exception findings for Financial Management, Food Production Shop and Payroll for the period of July 1, 2005 to June 30, 2006, and subsequently implemented corrective and preventive measures to eliminate recurrence of similar conditions in the future.

The principal met with the administrative team, treasurer, and payroll clerk to review procedures delineated in the Manual of Internal Fund Accounting Section II, Chapters 4 and 5, and Section IV, Chapter 2, and Chapters 1 and 2 of the Payroll Processing Procedures.

The principal will take a more active role in monitoring the treasurer and payroll clerk. The principal designated the assistant principal to review payroll with the clerk prior to the principal's approval of the final roster. Members of the administrative team have been assigned to conduct initial evaluations on the implementation of the corrective and preventative strategies and report their findings to the principal.

The principal will confer with the Regional Center V Business Director for support in maintaining compliance with all guidelines found in the Payroll Procedures Manual and the Manual of Internal Fund Accounting.

If you have any questions regarding these measures, please contact me at (305) 238-3911.

mrc

cc: Mr. Freddie Woodson
Dr. Geneva Woodard
Mrs. Janet Hupp
Dr. Melanie Fox

MIAMI CENTRAL SENIOR HIGH SCHOOL
MRS. LISA S. NOFFO (Current Principal of Palmetto Middle School)
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
1. <u>Financial Management</u>	The Principal met with the Assistant Principals, Treasurer, and Purchasing Clerk to review audit findings as well as Section II, Chapters 4 and 5 of the <u>Manual of Internal Fund Accounting</u> . (November 2006)	The Principal will review the procedures outlined in the <u>Manual of Internal Fund Accounting</u> periodically throughout the year with selected staff to ensure compliance.	Principal Assistant Principals Treasurer Purchasing Clerk
	The Principal further directed the Treasurer not to process any internal fund purchase that was not authorized by the Principal. (November 2006)	The Principal and assistant principals will meet with the faculty and staff to review school policy for purchasing as stated in the Faculty Handbook.	Principal Assistant Principals
	The Principal met with the administrative team and Treasurer to discuss and review Section IV, Chapter 2 of the <u>Manual of Internal Fund Accounting</u> . (November 2006)	The Principal will meet with the treasurer weekly to ensure all disbursements have proper documentation including original invoices/payments, and receipts.	Principal Treasurer
	The Principal implemented procedures to limit the scope of fund-raising activities. Only fund-raising activities approved by the Principal will be permitted at the school. (November 2006)	The Principal will monitor the Treasurer to ensure payments to vendors are made within thirty days of receipt of goods.	Principal Treasurer
	Prior to any fund-raising activity,	The Principal will meet with the Treasurer on a monthly basis to review the Monthly Financial Report.	Principal Treasurer
		The Principal will meet with the Treasurer to review all documents relating to fund-raising activities prior to the activity itself.	Principal Assistant Principals Treasurer

MIAMI CENTRAL SENIOR HIGH SCHOOL
MRS. LISA S. NOFFO (Current Principal of Palmetto Middle School)
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
	<p>the Treasurer and staff members were directed to sign off indicating that they have reviewed the procedures as outlined in the Faculty Handbook. (November 2006)</p> <p>The Principal directed the treasurer to present the Student Activity Operation Report no later than two weeks after the end of sales. (November 2006)</p> <p>The Principal met with the administrative team and Physical Education Department Chairperson to review school policy as it pertains to athletic events. (November 2006)</p>	<p>The Principal will ensure all new staff members/sponsors will review fund-raising procedures as outlined in the Faculty Handbook.</p> <p>The Assistant Principal will review deposits with the treasurer daily to ensure that all activity funds are deposited in a timely fashion. The Principal will verify deposits and activities to ensure collections are appropriately recorded.</p> <p>The Assistant Principal will meet monthly with all coaches to ensure schedules and policies are adhered to. The Assistant Principal will report findings to the Principal.</p> <p>The Principal will meet with the Treasurer to review all weekly disbursements required for athletic events.</p>	<p>Principal Assistant Principals Staff</p> <p>Principal Assistant Principal Treasurer</p> <p>Principal Assistant Principals Coaching Staff</p> <p>Principal Treasurer</p>
2. <u>Food Production Shop</u>	The Principal would meet with the assistant principals and treasurer to discuss and review Section IV, Chapter 16 of the <u>Manual Internal Fund Accounting</u> . (November 2006)	The Principal would review the procedures outlined in the <u>Manual of Internal Fund Accounting</u> periodically throughout the year.	Principal Assistant Principals Treasurer

MIAMI CENTRAL SENIOR HIGH SCHOOL
MRS. LISA S. NOFFO (Current Principal of Palmetto Middle School)
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions


AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
	The Principal would purchase a cash register to record all food sales and would ensure that these sales were monitored.	<p>The Principal would review all operating reports and inventories to ensure an accurate recording of potential sales has been establish.</p> <p>The Principal would ensure that inventories of food items are prepared at the end of each fiscal year</p>	Principal Assistant Principals Treasurer
3. <u>Payroll</u>	<p>The Principal met with the Assistant Principals and payroll clerk to discuss and review Chapters 1 and 2 of the <u>Payroll Processing Procedures Manual</u>.</p> <p>The Principal met with the Assistant Principals and payroll clerk to develop a systematic approach for properly maintaining payroll procedures to include:</p> <ul style="list-style-type: none"> * review for accuracy of the final roster; * review accurate calculations of hours recorded for hourly employees; * daily payroll corresponds to employee attendance; * identify appropriate leave type on leave card, and attach appropriate documentation to leave card as needed. 	<p>The Assistant Principal will initially review the payroll to ensure that the daily and hourly payrolls are accurate, leave cards match daily payroll attendance sheets, and there is proper documentation to support the rosters. Payroll will be submitted to the principal for final approval.</p> <p>Errors will be corrected immediately and discussed with the Assistant Principal and Payroll Clerk.</p> <p>The Principal will notify employees in writing should they fail to sign in on a regular basis.</p>	<p>Principal Assistant Principals Payroll Clerk</p> <p>Principal Assistant Principal</p> <p>Principal</p>

PARKVIEW ELEMENTARY SCHOOL

MEMORANDUM

November 7, 2006
2006-2007/RRS/M#031

TO: Mr. George A. Núñez, Regional Superintendent
Regional Center III

FROM: Rosa R. Simmons, Ed.D., Principal
Parkview Elementary School 

**SUBJECT: MIAMI CENTRAL SENIOR HIGH SCHOOL AUDIT RESPONSE TO
AUDIT REPORT FOR THE 2005-2006 SCHOOL YEAR**

The principal has carefully reviewed the cited audit exception findings for the period for 2005-2006 school year for Miami Central Senior High School, and subsequently implemented corrective and preventive measures to eliminate recurrence of similar conditions in the future.

The principal met with the appropriate personnel to review procedures delineated in Section II, Chapters 4 & 5 and Section IV Chapters 2 & 16 in the Manual of Internal Fund Accounting and Chapter 2 of the Payroll Processing Procedures. Particular emphasis was made in this regard with the Assistant Principal, the Treasurer and the Payroll Clerk.

The principal will take a more active role in monitoring the treasurer and payroll clerk. The principal will review payroll with the clerk and the Assistant Principal prior to the principal's approval of the final roster. The Assistant Principal has been assigned to conduct initial evaluations on the implementation of the corrective and preventative strategies and report their findings to the principal.

The principal will confer with the Regional Center II Business Director and the District Business Manager for support in maintaining compliance with all guidelines found in the Payroll Processing Procedures Manual and the Manual of Internal Fund Accounting.

If you have any questions, please do not hesitate to contact me, at (305) 625-1591.

cc: Mr. Freddie Woodson
Ms. Enid Weisman
Dr. Geneva Woodard
Mr. Robert Kalinsky
Ms. Marie Harrison

MIAMI CENTRAL SENIOR HIGH SCHOOL

Rosa R. Simmons, Ed.D., (Current Principal of Parkview Elementary School)

Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION (S)	PREVENTIVE MONITORING STRATEGIES	
<u>1. Financial Management</u>	Audit findings were discussed with the treasurer and a review of the <u>Manual of Internal Fund Accounting</u> was completed. (November 2006)	The principal/treasurer will meet with club sponsors to ascertain that they are aware of District and School procedures regarding purchase orders/invoices and the purchase of goods.	Principal Assistant Principal Treasurer
	The Principal directed the treasurer not to process any purchase orders without proper documentation and to reconcile all club funds prior to submitting for approval by the principal. (November 2006)	The treasurer will be mandated to notify the principal of all irregular invoices and purchases, especially if there is no documentation, and in cases where procedures have not been followed.	Principal Assistant Principal Treasurer
	The treasurer was directed to notify the principal when invoices are received, so she can conduct a review prior to payment to eliminate unauthorized purchases. (November 2006)	The Principal will review all purchase orders prior to them being processed to ensure that all orders are placed in accordance with established procedures.	Principal Assistant Principal Treasurer
	The Principal conferred with	The principal will review and	Principal

MIAMI CENTRAL SENIOR HIGH SCHOOL

Rosa R. Simmons, Ed.D., (Current Principal of Parkview Elementary School)

Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION (S)	PREVENTIVE MONITORING STRATEGIES	
	those club sponsor(s) who submitted unauthorized purchase order/invoices to ascertain why this occurred. (November 2006)	approve all certificates of loss when reviewing final operating reports.	Assistant Principal Treasurer
	The principal instructed the treasurer to review all operating reports with the principal to ensure all potential collections are realized. (November 2006)	The principal will direct the treasurer to review expenses to ensure appropriate documentation is presented to support these expenditures on a regular basis.	Principal Assistant Principal Treasurer
	In the event the principal worked at a Senior High School she would review expenses for athletic events to ensure that expenses have proper supporting documentation. (November 2006)		Principal Assistant Principal Treasurer

MIAMI CENTRAL SENIOR HIGH SCHOOL
Rosa R. Simmons, Ed.D., (Current Principal of Parkview Elementary School)
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION (S)	PREVENTIVE MONITORING STRATEGIES	
2. <u>Food Production Shop</u>	<p>In the event that the Principal was in charge of, she would establish a system with the Business Manager in order to monitor all collection of funds in the Food Production Shop. (November 2006)</p> <p>A cash register would be purchased to record all food sales by the Food Production Shop instructor, and all sales would be monitored by the Business Manager. (November 2006)</p>	<p>The Principal would review all operating reports and inventories on a regular basis to ensure that an accurate recording of potential sales is established.</p> <p>The Principal would ensure that an inventory of food items is prepared at the end of each fiscal year</p>	Principal Treasurer
3. <u>Payroll</u>	<p>Audit findings were discussed with the payroll clerks. The <u>Payroll Processing Procedures Manual</u> was reviewed, specifically areas cited by the auditor. (November 2006)</p>	<p>The Principal and/or Assistant Principal will thoroughly check the hourly payroll to ensure that computations, daily payroll attendance, supporting documentation, information entered into the PARS system, and</p>	Principal Assistant Principal Payroll Clerk

MIAMI CENTRAL SENIOR HIGH SCHOOL
Rosa R. Simmons, Ed.D., (Current Principal of Parkview Elementary School)
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION (S)	PREVENTIVE MONITORING STRATEGIES	
	The Payroll Clerk was directed to pay particular attention to the proper maintenance of the Daily Attendance Sheets for employees. (November 2006)	leave cards are correct, according to the supporting payroll records. Additionally, the Principal and/or Assistant Principal will compare the total hours worked on both the working and final rosters.	
	The Principal established a back-up system with the payroll clerk to carefully review the payroll before it is presented to the Principal for review. (November 2006)	The Principal will immediately correct any errors detected during the final review of payroll and will discuss with Payroll Clerk and the Assistant Principal to reduce a recurrence of this nature. The final roster will not be approved until all errors are corrected.	Principal Assistant Principal Payroll Clerk
	The Principal will review leave cards daily to ensure that the type of leave is properly recorded. (November 2006)	The Assistant Principal and the Payroll Clerk will review the payroll before it is presented to the Principal for approval.	Principal Assistant Principal Payroll Clerk
	The Principal established a system to review Daily Payroll Attendance sheets to ensure	Employees will sign leave cards immediately upon their return to work. They will be monitored by	Principal Assistant Principal Payroll Clerk

MIAMI CENTRAL SENIOR HIGH SCHOOL
Rosa R. Simmons, Ed.D., (Current Principal of Parkview Elementary School)
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION (S)	PREVENTIVE MONITORING STRATEGIES	
	employees properly indicate starting and ending times. (November 2006)	the Payroll Clerk, the Assistant Principal and the Principal.	

MIAMI NORTHWESTERN SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 1100 N. W. 71 Street, Miami, Florida 33150

Date School Established: 1955

Grades: 9-12

Principals During Audit Period: Dr. Alvin Brennan (Through August 2005; resigned)
Mr. Guillermo Muñoz (Co-Principal through June 2006;
presently at School for Advanced Studies)
Ms. Paulette Covin-Fredrik (Co-Principal through June 2006;
presently at Parkway Middle School)

Current Principal: Dr. Dwight A. Bernard

Business Manager: Ms. Maria V. Colon

Treasurer: Ms. Robin W. Hill (Through January 2006)
(Position currently open)

Community School Assistant Principal: Ms. Essie McCray

Community School Secretary: Ms. Sherry Hairston-Dukes

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Union Planters Bank, N. A.	--	--	\$ 26,980.88
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>186,683.00</u>
TOTAL			<u>\$ 213,663.88</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 56

ACCESS CENTER III
 SCHOOL - 7411 MIAMI NORTHWESTERN SEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	15,622.15	193,191.14	214,433.28	12,340.00	6,720.01
MUSIC	750.43	6,697.00	8,671.92	4,485.10	3,260.61
CLASSES AND CLUBS	63,733.90	180,236.68	202,473.01	24,809.43	66,307.00
TRUST	36,953.20	176,904.50	195,394.71	21,874.83	40,337.82
INSTRUCTIONAL AIDS	3,712.40	1,604.00	1,525.71	.00	3,790.69
GENERAL	123,516.94	92,225.96	94,794.33	63,202.59	57,745.98
INSTRUCTIONAL MATE	7,401.50	29,263.12	16,664.62	.00	20,000.00
COMMUNITY SCHOOL	666.80	47,259.00	47,259.00	.00	666.80
PRODUCTION/SERVICE	13,181.57	19,138.18	17,178.01	306.77	14,834.97
TOTAL	265,538.89	746,519.58	798,394.59	.00	213,663.88

CHECKING	26,980.88	INVESTMENTS	.00	SBMMF	186,683.00	TOTAL	213,663.88
			ACCOUNTS PAYABLE		.00		

MIAMI SPRINGS SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 751 Dove Avenue, Miami Springs, Florida 33166

Date School Established: 1964

Grades: 9-12

Principal During Audit Period: Mr. Edward R. Smith (Through July 2006; resigned)

Current Principal: Mr. Rafael Villalobos

Treasurer: Ms. Melba Alfonso

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Commercial Bank of Florida	--	--	\$ 82,728.23
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>113,558.13</u>
TOTAL			<u><u>\$196,286.36</u></u>

AUDIT OPINION

The internal funds were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 57

ACCESS CENTER III
 SCHOOL - 7511 MIAMI SPRINGS SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	5,782.84	56,591.11	88,162.95	44,525.82	18,736.82
MUSIC	2,825.30	9,376.00	11,831.06	398.80	769.04
CLASSES AND CLUBS	95,433.77	279,295.09	288,271.22	23,662.34	110,119.98
TRUST	34,956.12	151,763.41	167,456.11	1,006.91-	18,256.51
PROPERTY DEPOSITS	.00	828.00	.00	.00	828.00
INSTRUCTIONAL AIDS	8,935.66	16,041.05	15,168.67	.00	9,808.04
GENERAL	15,872.36	94,222.97	24,778.31	67,580.05-	17,736.97
INSTRUCTIONAL MATE	13,141.41	135,316.94	128,458.35	.00	20,000.00
PRODUCTION/SERVICE	20.18	110.00	99.18	.00	31.00
TOTAL	176,967.64	743,544.57	724,225.85	.00	196,286.36

CHECKING	82,728.23	INVESTMENTS	.00	SBMMF	113,558.13	TOTAL	196,286.36
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 13100 N. W. 12 Avenue, Miami, Florida 33168

Date School Established: 1950

Grades: PK-5

Principal During Audit Period: Ms. Dorothy R. Blake (Through June 2006; retired)

Current Principal: Ms. Mary A. Gil-Alonso

Bookkeeper: Ms. Ogletha Gilliard-Fludd

Community School Assistant Principal: Ms. Joyce Stockdale

Community School Secretary: Ms. Adrian McCartney (Through August 2006;
presently on leave)

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 9,018.97
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,993.01</u>
TOTAL			<u><u>\$ 12,011.98</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 2041 BENJAMIN FRANKLIN ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	33.41	.00	.00	.00	33.41	
FIELD TRIPS 1	.00	140.00	.00	140.00-	.00	
LIBRARY	12.27	.00	.00	.00	12.27	
FIELD TRIPS 2	.00	780.00	890.00	110.00	.00	
FIELD TRIPS 3	.00	2,033.00	2,005.00	28.00-	.00	
SPECIAL PURPOSE	381.58	1,127.53	2,898.65	1,513.64	124.10	
UNITED WAY	.00	59.00	59.00	.00	.00	
TRUST	427.26	4,139.53	5,852.65	1,455.64	169.78	
GENERAL						
GENERAL MISCELLA	1,281.32	.00	1,840.61	58.00	501.29-	
CASH OVER & SHOR	.00	.40-	.00	.00	.40-	
INTEREST	.00	388.14	.00	.00	388.14	
SCHOOL PICTURES	.00	5,029.00	3,149.01	1,513.64-	366.35	
DONATIONS	.00	1,236.19	929.88	.00	306.31	
GENERAL	1,281.32	6,652.93	5,919.50	1,455.64-	559.11	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,121.56	11,346.24	8,467.80	.00	10,000.00	
INSTRUCTIONAL MATE	7,121.56	11,346.24	8,467.80	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	42,122.30	42,122.30	.00	.00	
COMM SCH CLASS F	.00	120.00	120.00	.00	.00	
COMM SCHL-ACTIVI	908.16	870.00	495.07	.00	1,283.09	
COMMUNITY SCHOOL	908.16	43,112.30	42,737.37	.00	1,283.09	
TOTAL	9,738.30	65,251.00	62,977.32	.00	12,011.98	
CHECKING	9,018.97	INVESTMENTS	.00 SBMMF	2,993.01	TOTAL	12,011.98
		ACCOUNTS PAYABLE	.00	.00		

REGIONAL CENTER IV SCHOOLS

CORAL GABLES SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 450 Bird Road, Coral Gables, Florida 33146

Date School Established: 1950

Grades: 9-12

Principals: Dr. Alexis L. Martinez (Through May 2006; presently Administrative
Director Regional Center VI)

Ms. JoAnne D. Gans

Treasurers: Ms. Lourdes Salzlein (Through March 2006)
Ms. Carmen Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	0.95	\$ 92,494.29
Savings Account:			
Coconut Grove Bank	--	0.95	18,184.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>174,672.76</u>
TOTAL			<u>\$ 285,351.91</u>

AUDIT OPINION

The internal fund records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER IV

SCHOOL - 7071 CORAL GABLES SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	11,102.40	43,519.32	56,601.90	19,000.00	17,019.82
MUSIC	1,063.56	23,847.31	21,887.17	2,074.01-	949.69
CLASSES AND CLUBS	102,054.75	392,687.63	343,355.68	20,809.94-	130,576.76
TRUST	57,977.76	182,411.28	235,675.92	70,064.12	74,777.24
PROPERTY DEPOSITS	502.50	2,068.00	618.60	.00	1,951.90
INSTRUCTIONAL AIDS	9,643.98	36,700.59	37,194.15	1,317.83	10,468.25
GENERAL	21,218.02	125,322.02	58,140.23	66,472.00-	21,927.81
INSTRUCTIONAL MATE	9,382.47	63,311.71	59,856.17	.00	12,838.01
PRODUCTION/SERVICE	22,572.68	32,434.77	39,139.02	1,026.00-	14,842.43
TOTAL	235,518.12	902,302.63	852,468.84	.00	285,351.91

CHECKING	92,494.29	INVESTMENTS	18,184.86	SBMMF	174,672.76	TOTAL	285,351.91
			ACCOUNTS PAYABLE		.00		

MAST ACADEMY SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 3979 Rickenbacker Causeway, Key Biscayne, Florida 33149

Date School Established: 1991

Grades: 9-12

Principal During Audit Period: Dr. Consuelo V. Dominguez (Through September 2006;
presently Administrative
Director, School
Operations)

Current Principal: Mr. Thomas C. Fisher

Treasurer: Ms. Tulia Levy

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Eagle National Bank of Miami	--	0.70	\$ 37,538.61
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>50,328.93</u>
TOTAL			<u>\$ 87,867.54</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 77

ACCESS CENTER IV
 SCHOOL - 7161 MARITIME AND SCIENCE T

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	6.68	10,563.66	13,295.00	2,726.00	1.34
MUSIC	740.57	440.50	1,171.41	9.61-	.05
CLASSES AND CLUBS	38,753.32	119,786.50	130,150.14	2,134.08	30,523.76
TRUST	25,965.09	116,389.83	115,494.99	5,640.28	32,500.21
PROPERTY DEPOSITS	1,317.41	744.25	1,115.54	.00	946.12
INSTRUCTIONAL AIDS	481.07	34,627.10	34,984.77	87.01	210.41
GENERAL	4,418.94	30,860.39	18,015.92	10,577.76-	6,685.65
INSTRUCTIONAL MATE	10,395.55	50,220.29	43,615.84	.00	17,000.00
TOTAL	82,078.63	363,632.52	357,843.61	.00	87,867.54

CHECKING	37,538.61	INVESTMENTS	.00	SBMMF	50,328.93	TOTAL	87,867.54
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE CENTER

Address: 225 N. E. 34 Street, Miami, Florida 33137

Date School Established: 1994

Grades: 9-12

Principal During Audit Period: Ms. Annette Degoti (Through June 2006; presently at
Auburndale Elementary School)

Current Principal: Ms. Yseult Charles

Treasurer: Ms. Venada Altheme

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 5,901.28
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,291.83</u>
TOTAL			<u><u>\$ 13,193.11</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 88

ALTERNATIVE EDUC
 SCHOOL - 8171 SCHOOL FOR APPLIED TEC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	4,619.01	15,484.47	15,757.22	344.16	4,690.42
TRUST	1,186.54	847.18	2,920.19	1,639.67	753.20
GENERAL	900.87	516.28	782.02	113.83-	521.30
INSTRUCTIONAL MATE	6,049.58	13,981.15	10,932.54	1,870.00-	7,228.19
TOTAL	12,756.00	30,829.08	30,391.97	.00	13,193.11

CHECKING	5,901.28	INVESTMENTS	.00	SBMMF	7,291.83	TOTAL	13,193.11
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 4340 N. W. Third Street, Miami, Florida 33126

Date School Established: 1935

Grades: 6-8

Principal During Audit Period: Ms. Vivian M. Santiesteban-Pardo (Through July 2006;
presently
Administrative
Director Regional
Center IV)

Current Principal: Mr. Scott Weiner

Treasurer: Ms. Raquel Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 17,399.50
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>39,343.16</u>
TOTAL			<u><u>\$ 56,742.66</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER IV

SCHOOL - 6331 KINLOCH PARK MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	870.00	870.00	.00
MUSIC	763.02	3,338.45	3,442.84	210.00-	448.63
CLASSES AND CLUBS	21,202.28	85,714.99	74,521.47	7,290.94-	25,104.86
TRUST	7,345.94	67,815.11	77,036.06	10,284.95	8,409.94
PROPERTY DEPOSITS	2,542.33	1,706.30	2,278.36	106.75-	1,863.52
INSTRUCTIONAL AIDS	3,807.79	3,884.38	4,637.61	.00	3,054.56
GENERAL	3,296.76	11,101.24	8,410.19	548.26-	5,439.55
INSTRUCTIONAL MATE	12,085.82	11,589.65	8,254.87	2,999.00-	12,421.60
COMMUNITY SCHOOL	.00	18,390.00	18,390.00	.00	.00
TOTAL	51,043.94	203,540.12	197,841.40	.00	56,742.66

CHECKING	17,399.50	INVESTMENTS	.00	SBMMF	39,343.16	TOTAL	56,742.66
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL*

Address: 8950 N.W. Second Avenue, Miami, Florida 33150

Date School Established: 1948

Grades: 6-8

Principal During Audit Period: Ms. Carolyn S. Blake (Through June 2006; presently at
South Dade Adult Education
Center)

Current Principal: Ms. Pamela J. Johnson

Treasurer: Ms. Elizabeth Marshall

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 9,796.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>22,923.12</u>
TOTAL			<u>\$ 32,719.91</u>

AUDIT OPINION

The internal funds records were properly maintained. 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.

A physical inventory of property items with an individual value of \$1,000 or more indicated that 17 items at a cost of \$25,258 and a depreciated value of \$7,186 could not be located. The Manual of Property Control Procedures requires proper accounting of all items with an individual value of \$1,000 or more.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 71

ACCESS CENTER IV
 SCHOOL - 6411 HORACE MANN MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	.00	.00	240.00	240.00	.00
MUSIC	107.12	426.00	321.03	.00	212.09
CLASSES AND CLUBS	4,287.80	3,942.50	6,494.04	1,250.00	2,986.26
TRUST	5,024.29	12,398.64	18,145.97	3,305.35	2,582.31
INSTRUCTIONAL AIDS	2,284.96	2,113.00	2,741.20	.00	1,656.76
GENERAL	7,821.16	6,743.87	1,972.55	1,786.35-	10,806.13
INSTRUCTIONAL MATE	11,176.65	16,352.42	10,043.71	3,009.00-	14,476.36
COMMUNITY SCHOOL	25.79	.00	25.79	.00	.00
TOTAL	30,727.77	41,976.43	39,984.29	.00	32,719.91

CHECKING	9,796.79	INVESTMENTS	.00	SBMMF	22,923.12	TOTAL	32,719.91
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 6101 N. W. Second Avenue, Miami, Florida 33127

Date School Established: 1914

Grades: 6-8

Principal During Audit Period: Dr. Onetha A. Gilliard (Through June 2006; retired)

Current Principal: Ms. Richelle P. Thomas

Treasurer: Mr. Michael Strozier, Jr.

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 6,906.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>17,329.74</u>
TOTAL			<u>\$ 24,236.11</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

* School Improvement Zone School

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 72

ACCESS CENTER IV
 SCHOOL - 6481 MIAMI EDISON MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	380.27	.00	.00	378.93-	1.34
CLASSES AND CLUBS	6,843.76	12,887.45	12,632.62	263.10-	6,835.49
TRUST	6,573.50	33,285.49	31,927.91	31.38-	7,899.70
PROPERTY DEPOSITS	10.00	.00	.00	.00	10.00
INSTRUCTIONAL AIDS	2,437.92	.00	.00	559.57-	1,878.35
GENERAL	3,418.52	3,223.74	5,801.40	1,232.98	2,073.84
INSTRUCTIONAL MATE	6,341.32	8,808.96	9,612.89	.00	5,537.39
TOTAL	26,005.29	58,205.64	59,974.82	.00	24,236.11

CHECKING	6,906.37	INVESTMENTS	.00	SBMMF	17,329.74	TOTAL	24,236.11
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 5801 Augusto Street, Coral Gables, Florida 33146

Date School Established: 1921

Grades: 6-8

Principals: Ms. JoAnne D. Gans (Through May 2006; currently at Coral Gables
Senior High School)
Ms. Anna L. Rodriguez

Treasurer: Ms. Arlene Morton

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank	--	0.01	\$ 34,702.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>25,705.29</u>
TOTAL			<u><u>\$ 60,408.15</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER IV
 SCHOOL - 6741 PONCE DE LEON MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	32.00	80.00	1,220.00	1,140.00	32.00
MUSIC	138.31	536.00	321.00	.00	353.31
CLASSES AND CLUBS	22,958.02	38,888.40	40,413.10	313.71	21,747.03
TRUST	8,866.28	50,239.61	41,132.47	417.63	17,555.79
PROPERTY DEPOSITS	336.16	783.25	1,007.98	.00	111.43
INSTRUCTIONAL AIDS	5,142.76	2,238.00	5,162.22	29.67	2,188.87
GENERAL	4,899.41	8,795.95	9,036.44	1,006.41	3,652.51
INSTRUCTIONAL MATE	7,317.56	19,588.36	12,138.71	.00	14,767.21
TOTAL	49,690.50	121,149.57	110,431.92	.00	60,408.15

CHECKING	34,702.86	INVESTMENTS	.00	SBMMF	25,705.29	TOTAL	60,408.15
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 3255 S. W. 6 Street, Miami, Florida 33135

Date School Established: 1922

Grades: PK-5

Principal During Audit Period: Ms. Yseult Charles (Through June 2006; presently at
School For Applied Technology)

Current Principal: Ms. Wanda R. Heidelberg

Bookkeeper: Ms. Lucille Rosado

Community School Assistant Principal: Ms. Adela Figueredo

Community School Secretaries: Ms. Alma Grijalva (Through December 2005)
Ms. Silvia Valido

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 11,985.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>23,853.83</u>
TOTAL			<u><u>\$ 35,839.47</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER IV

SCHOOL - 0121 AUBURNDALE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS ESE - 3	232.50	.00	.00	.00	232.50
CLASSES AND CLUBS	232.50	.00	.00	.00	232.50
TRUST					
ADVANCE FOR CHAN	.00	275.00	275.00	.00	.00
DONATIONS	15.11	.00	.00	.00	15.11
FUND RAISING	277.06	.00	.00	277.06-	.00
LIBRARY	1,152.76	522.73	2,050.48	1,603.06	1,228.07
FIELD TRIPS 3	.00	1,192.30	1,027.25	165.05-	.00
FIELD TRIPS 4	.00	2,229.25	2,229.25	.00	.00
FIELD TRIPS 5	.00	1,300.00	1,244.25	55.75-	.00
FIELD TRIPS 6	.00	1,482.00	1,482.00	.00	.00
FIELD TRIPS 7	.00	3,086.50	2,995.00	91.50-	.00
FIELD TRIPS 8	.00	940.50	930.50	10.00-	.00
SPECIAL PURPOSE	163.70	2,579.98	4,146.81	2,303.99	900.86
UNCLAIMED STALE-	9.76	.00	9.76	19.00	19.00
UNITED WAY	.00	1,120.25	1,120.25	.00	.00
BOOK FAIR	.00	5,717.60	4,114.54	1,603.06-	.00
DONATION TWO	552.01	.00	.00	.00	552.01
DONATION THREE	.00	10,000.00	.00	.00	10,000.00
GRANTS II	.00	500.00	466.85	.00	33.15
TRUST	2,170.40	30,946.11	22,091.94	1,723.63	12,748.20
GENERAL					
GENERAL MISCELLA	16,093.06	75.70	13,201.23	599.36	3,566.89
INTEREST	.00	1,506.65	.00	.00	1,506.65
SCHOOL PICTURES	.00	9,969.00	6,259.44	1,858.28-	1,851.28
VENDING MACHINES	.00	453.71	.00	453.71-	.00
DONATIONS	.00	2,204.69	.00	.00	2,204.69
GENERAL	16,093.06	14,209.75	19,460.67	1,712.63-	9,129.51
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,307.43	25,501.04	17,808.47	.00	10,000.00
INSTRUCTIONAL MATE	2,307.43	25,501.04	17,808.47	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	158,002.80	157,996.80	6.00-	.00
COMM SCH CLASS F	.00	50,714.40	50,709.40	5.00-	.00
COMM SCHL-FIELD	.00	1,639.65	1,646.50	6.85	.00
COMM SCHL-FUND R	387.48	854.54	970.92	195.23	466.33
COMM SCHL-ACTIVI	4,600.42	8,398.00	9,533.41	202.08-	3,262.93
COMMUNITY SCHOOL	4,987.90	219,609.39	220,857.03	11.00-	3,729.26
TOTAL	25,791.29	290,266.29	280,218.11	.00	35,839.47

CHECKING	11,985.64	INVESTMENTS	.00	SBMMF	23,853.83	TOTAL	35,839.47
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 2420 N. W. 18 Avenue, Miami, Florida 33142

Date School Established: 1925

Grades: PK-5

Principal During Audit Period: Mr. Alejandro Perez (Through July 2006; presently at
Coral Way K-8 Center)

Current Principal: Ms. Deborah A. Wilson

Bookkeeper: Ms. Angela L. Ventura

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 11,011.72
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,526.56</u>
TOTAL			<u><u>\$ 24,538.28</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER IV

SCHOOL - 0881 COMSTOCK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	8,364.71	7,159.71-	1,205.00	.00	.00	
FIELD TRIPS 1	.00	2,966.00	2,966.00	.00	.00	
LIBRARY	419.82	901.35	1,734.02	1,589.69	1,176.84	
SPECIAL PURPOSE	1,716.71	1,800.00	3,382.98	1,641.12	1,774.85	
UNCLAIMED STALE-	.00	.00	37.02	37.02	.00	
UNITED WAY	.00	2,243.24	2,229.56	13.68-	.00	
BOOK FAIR	.00	6,066.60	4,476.91	1,589.69-	.00	
TRUST	10,501.24	6,817.48	16,031.49	1,664.46	2,951.69	
GENERAL						
GENERAL MISCELLA	1,133.72	8.00	617.36	13.68	538.04	
CASH OVER & SHOR	.00	13.63-	.00	.00	13.63-	
INTEREST	.00	491.58	.00	.00	491.58	
SCHOOL PICTURES	.00	4,390.00	2,748.88	1,641.12-	.00	
DONATIONS	.00	11,423.91	.00	.00	11,423.91	
GENERAL	1,133.72	16,299.86	3,366.24	1,627.44-	12,439.90	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,332.80	25,527.04	24,071.04	37.02-	8,751.78	
INSTRUCTIONAL MATE	7,332.80	25,527.04	24,071.04	37.02-	8,751.78	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	622.80	2,200.00	2,427.89	.00	394.91	
COMMUNITY SCHOOL	622.80	2,200.00	2,427.89	.00	394.91	
TOTAL	19,590.56	50,844.38	45,896.66	.00	24,538.28	
CHECKING	11,011.72	INVESTMENTS	.00 SBMMF	13,526.56	TOTAL	24,538.28
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 1950 S. W. 13 Avenue, Miami, Florida 33145

Date School Established: 1936

Grades: PK-8

Principal During Audit Period: Dr. Pablo G. Ortiz (Through July 2006; presently at
Jorge Mas Canosa Middle School)

Current Principal: Mr. Alejandro Perez

Bookkeeper: Ms. Aida Hernandez

Community School Assistant Principals: Ms. Beatriz Maresma (Through June 2006)
Ms. Maria Cervantes

Community School Secretaries: Ms. Gloria Piedra (Through November 2005)
Ms. Andrea Rescaglio

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 38,568.54
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,906.68</u>
TOTAL			<u><u>\$ 44,475.22</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER IV

SCHOOL - 1121 CORAL WAY ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	1,049.00	.00	.00	1,049.00-	.00	
FIELD TRIPS 1	.00	2,059.50	2,038.00	21.50-	.00	
LIBRARY	3,094.68	.00	16.96	3,160.05	6,237.77	
LOST&DAMAGE TEXT	.00	107.50	107.50	.00	.00	
FIELD TRIPS 2	.00	492.00	492.00	.00	.00	
FIELD TRIPS 3	.00	6,350.50	5,887.89	122.36-	340.25	
FIELD TRIPS 4	.00	4,619.00	4,507.00	112.00-	.00	
FIELD TRIPS 5	.00	1,870.00	1,665.00	205.00-	.00	
FIELD TRIPS 6	.00	4,387.50	4,384.05	3.45-	.00	
FIELD TRIPS 7	.00	2,958.00	2,892.80	65.20-	.00	
FIELD TRIPS 8	.00	1,166.00	1,025.00	141.00-	.00	
FIELD TRIPS 9	.00	4,088.00	4,085.04	2.96-	.00	
FIELD TRIPS 10	.00	600.00	600.00	.00	.00	
SPECIAL PURPOSE	2,881.40	1,830.00	6,658.84	4,951.81	3,004.37	
UNCLAIMED STALE-	29.50	.00	392.65	363.15	.00	
UNITED WAY	.00	1,723.00	1,723.00	.00	.00	
BOOK FAIR	.00	22,067.57	18,907.52	3,160.05-	.00	
FIELD TRIPS 17	.00	632.00	427.50	204.50-	.00	
VANDALISM	.00	2,000.00	.00	.00	2,000.00	
FIELD TRIPS A-OU	.00	30,998.00	30,894.00	104.00-	.00	
FIELD TRIPS B-OU	.00	37,092.00	37,432.00	340.00	.00	
FIELD TRIPS C-OU	.00	1,877.00	1,877.00	.00	.00	
FIELD TRIPS F-OU	.00	3,112.00	3,096.00	16.00-	.00	
TRUST	7,054.58	130,029.57	129,109.75	3,607.99	11,582.39	
GENERAL						
GENERAL MISCELLA	13,356.85	.00	9,679.28	657.97	4,335.54	
INTEREST	.00	1,840.48	.00	.00	1,840.48	
SCHOOL PICTURES	.00	20,090.00	12,604.38	4,951.81-	2,533.81	
DONATIONS	.00	4,208.39	.00	1,049.00	5,257.39	
MEMORY BOOKS	.00	10,638.00	8,703.81	.00	1,934.19	
GENERAL	13,356.85	36,776.87	30,987.47	3,244.84-	15,901.41	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,912.33	13,794.26	10,343.44	363.15-	10,000.00	
INSTRUCTIONAL MATE	6,912.33	13,794.26	10,343.44	363.15-	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	243,982.20	243,982.20	.00	.00	
COMM SCH CLASS F	.00	64,655.61	64,655.61	.00	.00	
COMM SCHL-FIELD	2,266.92	4,397.40	5,851.50	.00	812.82	
COMM SCHL-MATERI	2,885.54	1,762.50	586.45	.00	4,061.59	
COMM SCHL-ACTIVI	990.10	7,618.50	6,491.59	.00	2,117.01	
COMMUNITY SCHOOL	6,142.56	322,416.21	321,567.35	.00	6,991.42	
TOTAL	33,466.32	503,016.91	492,008.01	.00	44,475.22	
CHECKING	38,568.54	INVESTMENTS	.00 SBMMF	5,906.68	TOTAL	44,475.22
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL*

Address: 757 N. W. 66 Street, Miami, Florida 33150

Date School Established: 1968

Grades: PK-3

Principal During Audit Period: Ms. Dahlia M. Gonzalez (Through July 2006; presently
at Holmes Elementary School)

Current Principal: Ms. Elisa L. Perez

Bookkeeper: Ms. Carrie Livingston

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 1,534.78
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,376.83</u>
TOTAL			<u><u>\$ 3,911.61</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER IV

SCHOOL - 2531 THENA C. CROWDER ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
FIELD TRIPS 1	.00	171.00	67.33	103.67-	.00	
LIBRARY	189.06	255.00	.00	.00	444.06	
FIELD TRIPS 2	.00	75.00	20.00	55.00-	.00	
FIELD TRIPS 3	.00	195.00	80.00	115.00-	.00	
FIELD TRIPS 4	.00	150.00	.00	150.00-	.00	
FIELD TRIPS 6	18.00	45.00	.00	63.00-	.00	
SPECIAL PURPOSE	584.17	.00	846.60	474.14	211.71	
UNCLAIMED STALE-	.00	.00	.00	.00	.00	
UNITED WAY	.00	352.00	352.00	.00	.00	
TRUST	791.23	1,243.00	1,365.93	12.53-	655.77	
GENERAL						
GENERAL MISCELLA	909.32	.00	270.77	486.67	1,125.22	
INTEREST	.00	108.63	.00	.00	108.63	
SCHOOL PICTURES	.00	1,141.00	714.46	426.54-	.00	
VENDING MACHINES	.00	47.60	.00	47.60-	.00	
TRAVEL-FACULTY/A	.00	.00	100.00	.00	100.00-	
DONATIONS	.00	166.74	.00	.00	166.74	
GENERAL	909.32	1,463.97	1,085.23	12.53	1,300.59	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,268.50	3,270.83	3,584.08	.00	1,955.25	
INSTRUCTIONAL MATE	2,268.50	3,270.83	3,584.08	.00	1,955.25	
TOTAL	3,969.05	5,977.80	6,035.24	.00	3,911.61	
-----	-----	-----	-----	-----	-----	
CHECKING	1,534.78	INVESTMENTS	.00 SBMMF	2,376.83	TOTAL	3,911.61
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL *

Address: 6620 N. E. Fifth Avenue, Miami, Florida 33138

Date School Established: 1931

Grades: PK-5

Principals: Ms. Josette Paris (Through March 2006; presently Staff Recruiter,
Staff Recruitment)
Ms. Kathleen John-Louissaint

Bookkeeper: Ms. Rosa Roman

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 10,335.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,165.34</u>
TOTAL			<u>\$ 14,500.90</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER IV

SCHOOL - 3501 MORNINGSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FOURTH GRADE	112.73	.00	.00	.00	112.73
CLASSES AND CLUBS	112.73	.00	.00	.00	112.73
TRUST					
DONATIONS	491.07	.00	.00	.00	491.07
FIELD TRIPS 1	.00	721.00	721.00	.00	.00
LIBRARY	302.37	146.30	383.41	384.27	449.53
FIELD TRIPS 3	.00	11.50	.00	11.50-	.00
FIELD TRIPS 5	.00	1,992.00	1,992.00	.00	.00
FIELD TRIPS 6	.00	806.00	806.00	.00	.00
FIELD TRIPS 9	.00	210.00	210.00	.00	.00
FIELD TRIPS 11	.00	273.20	253.20	20.00-	.00
SPECIAL PURPOSE	466.00	41.71	1,629.01	1,175.70	54.40
UNITED WAY	.00	647.00	647.00	.00	.00
BOOK FAIR	.00	1,644.71	1,260.44	384.27-	.00
DONATION TWO	314.98	.00	.00	.00	314.98
GRANTS 1	508.90	.00	.00	.00	508.90
FIELD TRIPS F-OU	.00	6,190.00	6,190.00	.00	.00
TRUST	2,083.32	12,683.42	14,092.06	1,144.20	1,818.88
GENERAL					
GENERAL MISCELLA	1,910.05	.00	229.35	31.50	1,712.20
INTEREST	.00	146.74	.00	.00	146.74
SCHOOL PICTURES	.00	3,167.00	1,991.30	1,175.70-	.00
REGISTRATION FEE	.00	.00	644.00	.00	644.00-
DONATIONS	.00	663.56	.00	.00	663.56
GENERAL	1,910.05	3,977.30	2,864.65	1,144.20-	1,878.50
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,329.50	6,597.38	7,458.09	.00	7,468.79
INSTRUCTIONAL MATE	8,329.50	6,597.38	7,458.09	.00	7,468.79
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,583.00	1,639.00	.00	.00	3,222.00
COMMUNITY SCHOOL	1,583.00	1,639.00	.00	.00	3,222.00
TOTAL	14,018.60	24,897.10	24,414.80	.00	14,500.90

CHECKING	10,335.56	INVESTMENTS	.00	SBMMF	4,165.34	TOTAL	14,500.90
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 45 S. W. 13 Street, Miami, Florida 33130

Date School Established: 1914

Grades: PK-5

Principal During Audit Period: Ms. Maria D. Gonzalez (Through July 2006; retired)

Current Principal: Mr. Salvatore Schiavone

Bookkeeper: Ms. Zuleica Archer

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	\$ 7,956.71
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>11,054.12</u>
TOTAL			<u><u>\$ 19,010.83</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER IV

SCHOOL - 5321 SOUTHSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	2,000.00	1,392.36	.00	607.64	
FIELD TRIPS 1	.00	115.00	115.00	.00	.00	
FUND RAISING	605.62	360.00	548.75	.00	416.87	
LIBRARY	127.30	209.54	.00	.00	336.84	
LOST&DAMAGE TEXT	.00	182.17	182.17	.00	.00	
FIELD TRIPS 5	45.00	3,848.00	3,848.00	45.00-	.00	
SPECIAL PURPOSE	1,159.51	.00	2,304.56	2,220.34	1,075.29	
UNCLAIMED STALE-	76.90	.00	76.90	486.00	486.00	
UNITED WAY	.00	547.96	547.96	.00	.00	
VANDALISM	700.00	.00	.00	.00	700.00	
GRANTS 1	866.59	.00	866.59	.00	.00	
FIELD TRIPS D-OU	.00	125.00	125.00	.00	.00	
FIELD TRIPS E-OU	18.00	.00	.00	18.00-	.00	
FIELD TRIPS G-OU	94.00	.00	75.00	19.00-	.00	
GRANTS VII	5,512.52	.00	5,097.02	.00	415.50	
TRUST	9,205.44	7,387.67	15,179.31	2,624.34	4,038.14	
GENERAL						
GENERAL MISCELLA	1,113.19	109.35	309.66	404.00-	508.88	
CASH OVER & SHOR	.00	15.00	.00	.00	15.00	
INTEREST	.00	424.70	.00	.00	424.70	
SCHOOL PICTURES	.00	4,668.00	2,926.32	1,741.68-	.00	
VENDING MACHINES	.00	478.66	.00	478.66-	.00	
REGISTRATION FEE	.00	.00	80.00	.00	80.00-	
DONATIONS	.00	1,437.44	.00	.00	1,437.44	
GENERAL	1,113.19	7,133.15	3,315.98	2,624.34-	2,306.02	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,000.00	23,213.74	23,213.74	.00	9,000.00	
INSTRUCTIONAL MATE	9,000.00	23,213.74	23,213.74	.00	9,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	2,079.30	3,043.00	1,455.63	.00	3,666.67	
COMMUNITY SCHOOL	2,079.30	3,043.00	1,455.63	.00	3,666.67	
TOTAL	21,397.93	40,777.56	43,164.66	.00	19,010.83	
CHECKING	7,956.71	INVESTMENTS	.00 SBMMF	11,054.12	TOTAL	19,010.83
		ACCOUNTS PAYABLE	.00	.00		

REGIONAL CENTER V SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 6856 S. W. 53rd Street, Miami, Florida, 33155

Date School Established: 1971

Grades: 9-12

Principal During Audit Period: Mr. Craig V. Speziale (Through August 2006; presently
at Miami Jackson Senior High
School)

Current Principal: Mr. Gilberto D. Bonce

Treasurer: Ms. Marta Morales

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 9,197.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>251,675.09</u>
TOTAL			<u>\$ 260,872.94</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 108

ACCESS CENTER V

SCHOOL - 7721 SOUTH MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	19,282.02	76,144.11	99,048.43	20,358.14	16,735.84
MUSIC	1,579.83	27,156.53	38,115.57	14,356.62	4,977.41
CLASSES AND CLUBS	62,384.24	297,290.22	326,108.29	55,681.95	89,248.12
TRUST	40,281.16	147,780.52	101,589.85	64,535.82-	21,936.01
PROPERTY DEPOSITS	2,194.77	5,307.25	3,671.66	179.05-	3,651.31
SCHOOL STORE	314.87	.00	.00	314.87-	.00
INSTRUCTIONAL AIDS	8,486.47	24,660.00	24,266.83	.00	8,879.64
GENERAL	107,592.91	98,566.51	86,694.67	24,020.14-	95,444.61
INSTRUCTIONAL MATE	19,573.88	5,992.64	5,566.52	.00	20,000.00
PRODUCTION/SERVICE	1,346.83	.00	.00	1,346.83-	.00
TOTAL	263,036.98	682,897.78	685,061.82	.00	260,872.94

CHECKING	9,197.85	INVESTMENTS	.00	SBMMF	251,675.09	TOTAL	260,872.94
			ACCOUNTS PAYABLE		.00		

SOUTHWEST MIAMI ADULT CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 8855 S. W. 50 Terrace, Miami, Florida 33165

Date Center Established: 1962

Principal During Audit Period: Mr. Clifton Lewis (Through August 2006; retired)

Current Principal: Ms. Carol Y. Wright

Treasurer: Ms. Elena Marinelli

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 40,777.19
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>22,139.28</u>
TOTAL			<u>\$ 62,916.47</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

VOCATIONAL/ADULT

SCHOOL - 7742 SOUTHWEST ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	14,597.02	8,409.65	10,755.80	2,019.85	14,270.72
SCHOOL STORE	9,414.25	47,083.17	40,840.79	2,975.83-	12,680.80
INSTRUCTIONAL AIDS	10,927.39	2,534.00	1,265.72	261.25-	11,934.42
GENERAL	2,628.32	980.27	1,539.97	2,700.00	4,768.62
INSTRUCTIONAL MATE	11,784.59	25,665.21	22,111.25	1,524.17-	13,814.38
ADULT EDUCATION	.00	124,513.00	124,513.00	.00	.00
COMMUNITY SCHOOL	322.98	35,897.97	36,192.13	.00	28.82
PRODUCTION/SERVICE	958.31	17,013.00	12,594.00	41.40	5,418.71
TOTAL	50,632.86	262,096.27	249,812.66	.00	62,916.47

CHECKING	40,777.19	INVESTMENTS	.00	SBMMF	22,139.28	TOTAL	62,916.47
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 7525 S. W. 24 Street, Miami, Florida 33155

Date School Established: 1954

Grades: 6-8

Principal During Audit Period: Mr. Gilberto D. Bonce (Through July 2006; presently at
South Miami Senior High School)

Current Principal: Mr. Jacques Bentolila

Treasurer: Ms. Carmen Gil

Community School Assistant Principal: Mr. Alberto Diaz

Community School Secretary: Ms. Mirtha Fernandez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 29,875.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>50,390.70</u>
TOTAL			<u>\$ 80,266.47</u>

AUDIT OPINION

The internal funds were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 100

ACCESS CENTER V
 SCHOOL - 6961 WEST MIAMI MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	675.00	675.00	.00
MUSIC	2,869.37	6,086.00	6,243.44	.00	2,711.93
CLASSES AND CLUBS	38,277.84	32,881.75	25,242.25	198.32	46,115.66
TRUST	4,774.22	41,420.03	50,698.63	6,335.40	1,831.02
PROPERTY DEPOSITS	1,946.00	.00	.00	.00	1,946.00
INSTRUCTIONAL AIDS	5,364.52	5,371.00	3,397.34	.00	7,338.18
GENERAL	3,329.36	15,792.95	14,273.51	4,209.72	639.08
INSTRUCTIONAL MATE	15,000.00	28,437.60	25,945.60	2,999.00	14,493.00
COMMUNITY SCHOOL	5,125.16	156,178.95	156,112.51	.00	5,191.60
TOTAL	76,686.47	286,168.28	282,588.28	.00	80,266.47

CHECKING	29,875.77	INVESTMENTS	.00	SBMMF	50,390.70	TOTAL	80,266.47
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 9250 SW 52nd Avenue, Miami, Florida 33165

Date School Established: 1958

Grades: PK-5

Principal During Audit Period: Dr. Joe Carbia (Through October 2006; retired)

Current Principal: Ms. Aida Marrero

Bookkeeper: Ms. Judith H. Spratt

After School Care Program Manager: Ms. Yolanda Sardina

After School Care Program Secretary: Ms. Mercedes Suarez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 22,299.10
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,760.41</u>
TOTAL			<u><u>\$ 30,059.51</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER V

SCHOOL - 0441 BLUE LAKES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	4,923.87	.00	430.77	.00	4,493.10		
FIELD TRIPS 1	.00	2,279.95	2,225.00	54.95-	.00		
LIBRARY	3,971.87	1,446.31	1,964.68	4.00-	3,449.50		
FIELD TRIPS 2	.00	3,050.60	2,989.10	61.50-	.00		
FIELD TRIPS 3	.00	1,685.75	1,685.75	.00	.00		
FIELD TRIPS 6	.75	1,202.00	1,010.00	192.75-	.00		
FIELD TRIPS 7	.00	2,303.75	2,219.00	84.75-	.00		
FIELD TRIPS 8	.00	3,209.00	3,209.00	.00	.00		
FIELD TRIPS 10	.00	1,701.00	1,663.00	38.00-	.00		
FIELD TRIPS 11	.00	313.50	310.00	3.50-	.00		
SPECIAL PURPOSE	1,164.86	.00	3,806.46	3,317.77	676.17		
UNCLAIMED STALE-	6.59	.00	6.59	76.00	76.00		
UNITED WAY	.00	1,794.57	1,794.57	.00	.00		
PAPERBACKS - 2	19.70	709.75	703.50	.00	25.95		
DONATION THREE	3,044.30	.00	.00	.00	3,044.30		
DONATIONS FIVE	3,051.00	.00	676.00	.00	2,375.00		
GRANTS 1	531.14	.00	255.00	.00	276.14		
TRUST	16,714.08	19,696.18	24,948.42	2,954.32	14,416.16		
GENERAL							
GENERAL MISCELLA	4,298.91	19.50	3,404.84	439.45	1,353.02		
INTEREST	.00	324.05	.00	.00	324.05		
SCHOOL PICTURES	.00	8,998.00	5,617.23	3,337.77-	43.00		
REPAIR & MAINTEN	.00	.00	1,242.96	.00	1,242.96-		
DONATIONS	.00	853.04	.00	.00	853.04		
GENERAL	4,298.91	10,194.59	10,265.03	2,898.32-	1,330.15		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,801.64	4,106.57	1,908.21	.00	10,000.00		
INSTRUCTIONAL MATE	7,801.64	4,106.57	1,908.21	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	130,130.30	130,100.30	30.00-	.00		
COMM SCHL-ACTIVI	6,806.46	2,734.00	5,201.26	26.00-	4,313.20		
PRE-K FEES	.00	30,108.00	30,108.00	.00	.00		
COMMUNITY SCHOOL	6,806.46	162,972.30	165,409.56	56.00-	4,313.20		
TOTAL	35,621.09	196,969.64	202,531.22	.00	30,059.51		
CHECKING	22,299.10	INVESTMENTS	.00	SBMMF	7,760.41	TOTAL	30,059.51
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 851 S.W. 117 Avenue, Miami, Florida 33174

Date School Established: 2000

Grades: PK-5

Principal During Audit Period: Ms. Lourdes P. Gimenez (Through September 2006;
presently Administrative
Director at Regional Center II)

Current Principal: Ms. Silvia Tarafa

Bookkeeper: Ms. Maritza Pereira

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank N. A.	--	3.21	\$ 3,692.75
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>9,017.45</u>
TOTAL			<u>\$ 12,710.20</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER V

SCHOOL - 5061 DR. CARLOS J. FINLAY E

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
GIFTED	.00	1,267.00	1,267.00	.00	.00	
FIRST GRADE	22.50	.00	.00	22.50-	.00	
SECOND GRADE	.00	672.00	672.00	.00	.00	
THIRD GRADE	.00	888.50	888.00	.00	.50	
FIFTH GRADE	.00	1,450.00	1,201.48	.00	248.52	
LANGUAGE ARTS	26.77	.00	.00	.00	26.77	
CLASSES AND CLUBS	49.27	4,277.50	4,028.48	22.50-	275.79	
TRUST						
LANGUAGE ARTS	.00	500.00	171.49	.00	328.51	
LIBRARY	606.21	550.59	915.97	.00	240.83	
LOST&DAMAGE TEXT	.00	519.00	519.00	.00	.00	
FIELD TRIPS 5	.00	855.00	850.00	5.00-	.00	
SPECIAL PURPOSE	1,054.26	3,935.90	6,466.70	4,709.94	3,233.40	
UNITED WAY	.00	1,012.52	1,012.52	.00	.00	
BOOK FAIR	.00	9,777.76	9,777.76	.00	.00	
ART SUPPLIES	.00	100.00	.00	.00	100.00	
MUSIC	.00	78.00	.00	.00	78.00	
DONATION TWO	1,181.78	3,768.22	2,318.99	.00	2,631.01	
GRANTS 1	5.55	.00	.00	.00	5.55	
TRUST	2,847.80	21,096.99	22,032.43	4,704.94	6,617.30	
GENERAL						
GENERAL MISCELLA	286.22	.00	217.06	27.50	96.66	
INTEREST	.00	522.11	.00	.00	522.11	
SCHOOL PICTURES	.00	10,245.00	6,440.09	3,804.91-	.00	
VENDING MACHINES	.00	905.03	.00	905.03-	.00	
DONATIONS	.00	500.00	.00	.00	500.00	
GENERAL	286.22	12,172.14	6,657.15	4,682.44-	1,118.77	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,433.12	3,566.88	5,301.66	.00	4,698.34	
INSTRUCTIONAL MATE	6,433.12	3,566.88	5,301.66	.00	4,698.34	
TOTAL	9,616.41	41,113.51	38,019.72	.00	12,710.20	
CHECKING	3,692.75	INVESTMENTS	.00 SBMMF	9,017.45	TOTAL	12,710.20
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 13137 S. W. 26 Street, Miami, Florida 33175

Date School Established: 1997

Grades: PK-5

Principal During Audit Period: Dr. David H. Dobbs, Jr. (Through August 2006;
presently on leave)

Current Principal: Dr. Lilia Dobao

Bookkeepers: Ms. Xiomara Aular (Through July 2006)
Ms. Ana Machin

After School Care Program Manager: Ms. Esther Amador

After School Care Program Secretaries: Ms. Teresa Farfan (Through April 2006)
Ms. Erica Echezabal

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 9,165.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>16,232.23</u>
TOTAL			<u><u>\$25,397.62</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 2511 ZORA NEALE HURSTON ELE REGION CENTER V

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
FIELD TRIPS 1	.00	350.00	350.00	.00	.00	
LIBRARY	373.77	444.42	297.48	10.09-	510.62	
FIELD TRIPS 2	.00	805.00	805.00	.00	.00	
FIELD TRIPS 3	.00	1,452.00	1,452.00	.00	.00	
FIELD TRIPS 4	.00	1,120.00	1,120.00	.00	.00	
FIELD TRIPS 5	.00	1,490.00	1,470.00	.00	20.00	
FIELD TRIPS 6	.00	907.50	860.00	.00	47.50	
FIELD TRIPS 7	.00	280.00	280.00	.00	.00	
SPECIAL PURPOSE	3,004.01	.00	342.01	1,637.01	4,299.01	
UNCLAIMED STALE-	.00	.00	.00	10.09	10.09	
UNITED WAY	.00	292.25	292.25	.00	.00	
TRUST	3,377.78	7,141.17	7,268.74	1,637.01	4,887.22	
GENERAL						
GENERAL MISCELLA	7,012.02	.00	475.03	.00	6,536.99	
INTEREST	.00	399.39	.00	.00	399.39	
SCHOOL PICTURES	.00	8,785.00	5,510.98	1,637.01-	1,637.01	
DONATIONS	.00	1,575.04	.00	.00	1,575.04	
GENERAL	7,012.02	10,759.43	5,986.01	1,637.01-	10,148.43	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	12,006.37	12,006.37	.00	5,000.00	
INSTRUCTIONAL MATE	5,000.00	12,006.37	12,006.37	.00	5,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	149,929.70	149,929.70	.00	.00	
COMM SCHL-ACTIVI	3,216.22	5,334.00	3,188.25	.00	5,361.97	
PRE-K FEES	.00	660.00	660.00	.00	.00	
COMMUNITY SCHOOL	3,216.22	155,923.70	153,777.95	.00	5,361.97	
TOTAL	18,606.02	185,830.67	179,039.07	.00	25,397.62	
CHECKING	9,165.39	INVESTMENTS	.00 SBMMF	16,232.23	TOTAL	25,397.62
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 9300 SW 79th Avenue, Miami, Florida 33156

Date School Established: 1927

Grades: PK-08

Principal During Audit Period: Mr. Frank M. Pistella Jr. (Through August 2006; resigned)

Current Principal: Ms. Moraima Almeida-Perez

Treasurer: Ms. Clara Cejas

After School Care Program Manager: Ms. Lourdes Lecours

After School Care Secretary: Ms. Lourdes Lecours

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Ocean Bank	--	--	\$ 20,434.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,405.22</u>
TOTAL			<u>\$ 33,840.01</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER V

SCHOOL - 2701 KENWOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUT BUS LEADER O	56.00	1,931.20	1,931.20	.00	56.00
FUTURE EDUCATORS	21.25	193.00	.00	.00	214.25
HONORS SO. 1	619.08	.00	225.00	.00	394.08
CLASSES AND CLUBS	696.33	2,124.20	2,156.20	.00	664.33
TRUST					
FIELD TRIPS 1	.00	1,432.00	1,279.00	153.00-	.00
FUND RAISING	1,949.02	.00	.00	1,949.02-	.00
LIBRARY	2,917.45	3,740.70	2,910.00	3,279.55	7,027.70
LOST&DAMAGE TEXT	.00	56.13	56.13	.00	.00
FIELD TRIPS 2	.00	1,000.00	988.00	12.00-	.00
FIELD TRIPS 3	.00	1,424.90	1,325.00	99.90-	.00
FIELD TRIPS 4	.00	3,671.00	3,507.00	164.00-	.00
FIELD TRIPS 5	.00	2,490.00	2,465.00	25.00-	.00
FIELD TRIPS 6	.00	1,448.00	1,343.75	104.25-	.00
FIELD TRIPS 7	.00	968.00	1,096.50	128.50	.00
FIELD TRIPS 11	.00	5,923.50	5,933.00	9.50	.00
FIELD TRIPS 12	.00	7,110.00	6,816.00	294.00-	.00
SPECIAL PURPOSE	831.66	.00	1,744.93	2,853.18	1,939.91
UNITED WAY	.00	3,048.00	3,048.00	.00	.00
BOOK FAIR	3,997.70	14,036.49	14,746.94	3,279.55-	7.70
FIELD TRIPS 13	359.00	150.00	.00	509.00-	.00
FIELD TRIPS 17	5.00	128.00	128.00	5.00-	.00
FIELD TRIPS 19	154.00-	.00	.00	154.00	.00
VANDALISM	134.28	.00	.00	134.28-	.00
HURRICANE DONATI	5,613.40	740.94	3,635.27	4,000.00	6,719.07
DONATION TWO	2,540.53	.00	.00	.00	2,540.53
DONATION THREE	1,366.47	.00	.00	.00	1,366.47
DONATION FOUR	3,255.00	.00	.00	.00	3,255.00
STUDENTS NEEDS/H	230.17	.00	.00	.00	230.17
DONATIONS 6	50.00	250.00	280.47	.00	19.53
GRANTS II	.00	2,500.00	2,500.00	.00	.00
TEACHERS LEAD PR	1,023.50	.00	1,023.50	.00	.00
TEACHERS LEAD PR	1,012.71	.00	1,012.71	.00	.00
TRUST	25,131.89	50,117.66	55,839.20	3,695.73	23,106.08
INSTRUCTIONAL AIDS A					
COMPUTER FEES	.00	630.00	614.80	.00	15.20
INSTRUCTIONAL AIDS	.00	630.00	614.80	.00	15.20
GENERAL					
GENERAL MISCELLA	8,095.37	12.85-	4,892.62	842.55-	2,347.35
INTEREST	.00	539.89	.00	.00	539.89
SCHOOL PICTURES	.00	14,623.00	8,916.64	2,853.18-	2,853.18
TRAVEL-FACULTY/A	.00	.00	484.80	.00	484.80-
REGISTRATION FEE	.00	.00	160.00	.00	160.00-
MEMORY BOOKS	.00	13,450.00	11,247.72	.00	2,202.28
GENERAL	8,095.37	28,600.04	25,701.78	3,695.73-	7,297.90
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	279,030.80	279,030.80	.00	.00
COMM SCHL-MATERI	.00	1,325.00	1,324.54	.00	.46
COMM SCHL-ACTIVI	1,948.60	2,930.00	2,122.56	.00	2,756.04
PRE-K FEES	.00	34,408.00	34,408.00	.00	.00
COMMUNITY SCHOOL	1,948.60	317,693.80	316,885.90	.00	2,756.50
TOTAL	35,872.19	399,165.70	401,197.88	.00	33,840.01

CHECKING	20,434.79	INVESTMENTS	.00	SBMMF	13,405.22	TOTAL	33,840.01
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 13047 SW 47th Street, Miami, Florida 33175

Date School Established: 1972

Grades: PK-5

Principal During Audit Period: Ms. Sandra J. Zampino (Through August 2006; resigned)

Current Principal: Ms. Alba M. Misas

Bookkeepers: Ms. Vanessa Alza (Through September 2005)
Ms. Jessica Connor (Through June 2006)
Ms. Patricia Payano

After School Care Program Managers: Ms. Isel Ares-Bevilacqua
Ms. Carmen M. Luaces

After School Care Program Secretary: Ms. Patricia Payano

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 9,330.28
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>9,819.23</u>
TOTAL			<u><u>\$ 19,149.51</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER V

SCHOOL - 4741 ROYAL GREEN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SAFETY PATROL	120.61	.00	.00	120.61-	.00
ESE - 3	143.83	.00	.00	143.83-	.00
CLASSES AND CLUBS	264.44	.00	.00	264.44-	.00
TRUST					
DONATIONS	1,826.26	.00	461.81	.00	1,364.45
FIELD TRIPS 1	.00	315.00	224.00	91.00-	.00
LIBRARY	1,199.46	3,796.73	1,064.07	.00	3,932.12
LOST&DAMAGE TEXT	.00	246.99	246.99	.00	.00
FIELD TRIPS 3	.00	165.00	165.00	.00	.00
FIELD TRIPS 4	.00	984.00	960.00	24.00-	.00
FIELD TRIPS 5	.00	125.00	125.00	.00	.00
FIELD TRIPS 6	.00	464.00	260.00	204.00-	.00
FIELD TRIPS 7	.00	1,185.00	1,177.50	7.50-	.00
FIELD TRIPS 8	.00	115.00	.00	115.00-	.00
FIELD TRIPS 9	.00	1,107.60	1,101.00	6.60-	.00
FIELD TRIPS 10	.00	1,045.00	1,008.00	37.00-	.00
FIELD TRIPS 11	.00	1,199.25	1,200.00	.75	.00
FIELD TRIPS 12	.00	416.00	300.00	116.00-	.00
SPECIAL PURPOSE	1,442.42	617.50	5,681.20	4,678.51	1,057.23
UNCLAIMED STALE-	.00	.00	.00	57.40	57.40
UNITED WAY	.00	949.75	949.75	.00	.00
FIELD TRIPS 13	.00	368.00	.00	368.00-	.00
FIELD TRIPS 14	.00	522.75	502.00	20.75-	.00
FIELD TRIPS 15	.00	2,358.50	2,355.00	3.50-	.00
HURRICANE DONATI	213.79	.00	213.79	.00	.00
DONATION TWO	3,106.73	.00	940.16	.00	2,166.57
FIELD TRIPS A-OU	.00	3,606.00	3,506.00	100.00-	.00
TRUST	7,788.66	19,587.07	22,441.27	3,643.31	8,577.77
GENERAL					
GENERAL MISCELLA	2,394.00	276.57	2,395.72	1,357.04	1,631.89
INTEREST	.00	833.77	.00	.00	833.77
SCHOOL PICTURES	.00	12,505.00	7,836.49	4,678.51-	10.00-
GENERAL	2,394.00	13,615.34	10,232.21	3,321.47-	2,455.66
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,384.45	1,615.55	2,107.53	57.40-	7,835.07
INSTRUCTIONAL MATE	8,384.45	1,615.55	2,107.53	57.40-	7,835.07
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	195,536.00	195,536.00	.00	.00
COMM SCHL-ACTIVI	1,017.40	1,780.00	2,516.39	.00	281.01
COMMUNITY SCHOOL	1,017.40	197,316.00	198,052.39	.00	281.01
TOTAL	19,848.95	232,133.96	232,833.40	.00	19,149.51

CHECKING 9,330.28 INVESTMENTS .00 SBMMF 9,819.23 TOTAL 19,149.51
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 5901 S. W. 16 Street, Miami, Florida 33155

Date School Established: 1943

Grades: PK-5

Principal During Audit Period: Dr. Milagros Hernandez (Through June 2006; presently
District Director, Office of
Professional Standards)

Current Principal: Ms. Maria Llerena

Bookkeeper: Ms. Maria Di Palma

Community School Program Manager: Ms. Anna-Maria Losada

Community School Secretaries: Ms. Acela Cotilla (Through July 2005)
Ms. Gloria Piedra

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N.A.	--	3.21	\$ 16,217.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,754.29</u>
TOTAL			<u>\$ 24,971.99</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER V

SCHOOL - 5441 SYLVANIA HEIGHTS ELEME

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FUTURE EDUCATORS	1,142.37	.00	.00	.00	1,142.37
SAFETY PATROL	577.42	.00	309.35	.00	268.07
CLASSES AND CLUBS	1,719.79	.00	309.35	.00	1,410.44
TRUST					
DONATIONS	300.00	3,507.25	300.00	.00	3,507.25
FIELD TRIPS 1	91.00	5,338.00	5,373.00	56.00-	.00
LIBRARY	2,335.65	299.36	1,709.26	.00	925.75
FIELD TRIPS 2	198.50	3,270.00	2,950.00	518.50-	.00
FIELD TRIPS 4	.00	2,138.00	2,037.00	101.00-	.00
FIELD TRIPS 5	78.00	3,481.00	3,566.00	7.00	.00
FIELD TRIPS 6	28.00	483.00	455.00	56.00-	.00
FIELD TRIPS 7	200.00	560.00	400.00	360.00-	.00
SPECIAL PURPOSE	288.06	100.00	1,424.02	1,342.80	306.84
UNCLAIMED STALE-	5.00	.00	.00	.00	5.00
UNITED WAY	.00	3,144.55	3,144.55	.00	.00
SCIENCE BOARD	.52	858.00	858.00	.52-	.00
HURRICANE DONATI	38.66	.00	.00	38.66-	.00
GRANTS 1	33.01	.00	.00	33.01-	.00
EESAC FUNDS	.00	.00	858.00	858.00	.00
TRUST	3,596.40	23,179.16	23,074.83	1,044.11	4,744.84
GENERAL					
GENERAL MISCELLA	7,804.55	10.00	7,654.19	1,156.69	1,317.05
INTEREST	.00	1,037.47	.00	.00	1,037.47
SCHOOL PICTURES	.00	7,189.00	4,503.39	1,342.80-	1,342.81
REPAIR & MAINTEN	.00	.00	2,038.44	.00	2,038.44-
DONATIONS	.00	1,398.87	.00	.00	1,398.87
MEMORY BOOKS	.00	2,373.00	2,034.00	.00	339.00
RECYCLING COMMIS	.00	290.63	.00	.00	290.63
GENERAL	7,804.55	12,298.97	16,230.02	186.11-	3,687.39
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,000.00	5,677.57	4,819.57	858.00-	8,000.00
INSTRUCTIONAL MATE	8,000.00	5,677.57	4,819.57	858.00-	8,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	140,614.00	140,614.00	.00	.00
COMM SCH CLASS F	.00	3,166.00	3,166.00	.00	.00
COMM SCHL-FIELD	.00	476.00	476.00	.00	.00
COMM SCHL-ACTIVI	7,705.63	3,640.00	4,216.31	.00	7,129.32
COMMUNITY SCHOOL	7,705.63	147,896.00	148,472.31	.00	7,129.32
TOTAL	28,826.37	189,051.70	192,906.08	.00	24,971.99
CHECKING	16,217.70	INVESTMENTS	.00 SBMMF	8,754.29 TOTAL	24,971.99
			ACCOUNTS PAYABLE	.00	

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

PROFILE OF THE SCHOOL

Address: 4545 S. W. 104 Avenue, Miami, Florida 33165

Date School Established: 1955

Grades: PK-5

Principal During Audit Period: Dr. Viola E. Irons (Through August 2006; presently
Administrative Director, School
Improvement Zone)

Current Principal: Ms. Yubeda Miah

Bookkeeper: Ms. Maria V. Gonzalez

After School Care Program Managers: Ms. Ruth Carpenter (Through May 2006)
Ms. Adamary Olivera

After School Care Program Secretary: Ms. Esther Ferrin

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 11,212.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,348.14</u>
TOTAL			<u>\$ 19,560.53</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER V

SCHOOL - 5521 TROPICAL ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FUTURE EDUCATORS	216.00	.00	.00	.00	216.00
CLASSES AND CLUBS	216.00	.00	.00	.00	216.00
TRUST					
DONATIONS	83.14	.00	.00	.00	83.14
FIELD TRIPS 1	.00	877.50	858.00	19.50-	.00
LIBRARY	2,430.50	11,607.21	11,768.49	.00	2,269.22
FIELD TRIPS 2	.00	884.00	852.00	32.00-	.00
FIELD TRIPS 3	.00	300.00	288.00	12.00-	.00
FIELD TRIPS 5	.00	1,115.00	1,087.50	27.50-	.00
FIELD TRIPS 6	.00	2,020.00	2,008.00	12.00-	.00
FIELD TRIPS 7	.00	615.00	587.50	27.50-	.00
FIELD TRIPS 8	.00	656.00	645.00	11.00-	.00
SPECIAL EVENTS	480.20	.00	.00	480.20-	.00
SPECIAL PURPOSE	3,665.03	.00	3,978.84	2,916.87	2,603.06
UNITED WAY	.00	569.04	569.04	.00	.00
VANDALISM	365.51	.00	.00	.00	365.51
HERITAGE	161.30	.00	.00	161.30-	.00
DONATION TWO	.00	2,942.00	.00	2,942.00-	.00
DONATION THREE	.00	1,000.00	890.17	.00	109.83
DONATIONS FIVE	500.00	.00	.00	500.00-	.00
FIELD TRIPS A-OU	.00	.00	2,942.00	2,942.00	.00
TRUST	7,685.68	22,585.75	26,474.54	1,633.87	5,430.76
GENERAL					
GENERAL MISCELLA	1,844.47	49.70	1,560.31	1,283.00	1,616.86
INTEREST	.00	322.73	.00	.00	322.73
SCHOOL PICTURES	.00	5,522.00	3,484.62	2,037.38-	.00
VENDING MACHINES	.00	879.49	.00	879.49-	.00
REGISTRATION FEE	.00	.00	100.00	.00	100.00-
DONATIONS	.00	1,512.62	.00	.00	1,512.62
MEMORY BOOKS	.00	2,255.00	1,926.00	.00	329.00
STUDENT TRAVEL/S	.00	.00	35.00	.00	35.00-
GENERAL	1,844.47	10,541.54	7,105.93	1,633.87-	3,646.21
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	22,244.59	22,244.59	.00	10,000.00
INSTRUCTIONAL MATE	10,000.00	22,244.59	22,244.59	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	79,710.90	79,710.90	.00	.00
COMM SCHL-ACTIVI	311.56	58.50	102.50	.00	267.56
PRE-K FEES	.00	946.00	946.00	.00	.00
COMMUNITY SCHOOL	311.56	80,715.40	80,759.40	.00	267.56
TOTAL	20,057.71	136,087.28	136,584.46	.00	19,560.53

CHECKING	11,212.39	INVESTMENTS	.00	SBMMF	8,348.14	TOTAL	19,560.53
			ACCOUNTS PAYABLE		.00		

REGIONAL CENTER VI SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 9889 Hammocks Boulevard, Miami, Florida 33196

Date School Established: 1984

Grades: 6-8

Principal During Audit Period: Mr. Rafael Villalobos (Through July 2006; presently at
Miami Springs Senior High
School)

Current Principal: Mr. Israel Katz

Treasurers: Ms. Lourdes Rodriguez (Through September 2005)
Ms. Lisa Zouzo

Community School Assistant Principal: Ms. Reine Price

Community School Secretaries: Ms. Carmen Garcia
Ms. Gina Francalancia

After School Care Manager: Ms. Maria Lara

After School Care Secretaries: Ms. Jeanette Estape (Through October 2005)
Mr. Donny Miranda

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	\$ 3,214.48
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>107,333.83</u>
TOTAL			<u>\$ 110,548.31</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is being published with the corresponding Regional Center. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 115

ACCESS CENTER VI
 SCHOOL - 6221 HAMMOCKS MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	.00	60.00	1,380.00	1,320.00	.00
MUSIC	6,869.12	10,364.00	7,936.71	482.56-	8,813.85
CLASSES AND CLUBS	34,813.54	125,785.20	123,591.01	6,464.13	43,471.86
TRUST	21,725.42	98,595.76	101,763.11	5,981.67	24,539.74
PROPERTY DEPOSITS	1,481.69	2,457.00	3,187.25	.00	751.44
INSTRUCTIONAL AIDS	3,402.89	23,103.00	23,062.98	27.49-	3,415.42
GENERAL	26,002.06	49,577.31	49,986.57	12,997.75-	12,595.05
INSTRUCTIONAL MATE	11,455.99	19,659.37	21,849.02	.00	9,266.34
COMMUNITY SCHOOL	6,136.12	421,177.12	419,360.63	258.00-	7,694.61
TOTAL	111,886.83	750,778.76	752,117.28	.00	110,548.31

CHECKING	3,214.48	INVESTMENTS	.00	SBMMF	107,333.83	TOTAL	110,548.31
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 650 N.W. Second Avenue, Homestead, Florida 33030

Date School Established: 1921

Grades: 6-8

Principal During Audit Period: Ms. Vanessa M. Strickland (Through July 2006; resigned)

Current Principal: Mr. Martin Reid

Treasurer: Ms. Terisa Carroll

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank Of South Florida	--	--	\$ 1,896.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>26,648.01</u>
TOTAL			<u>\$ 28,544.57</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is being published with the corresponding Regional Center. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 116

ACCESS CENTER VI
 SCHOOL - 6251 HOMESTEAD MIDDLE SCHOOL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	440.00	440.00	.00
MUSIC	2,218.83	467.00	965.00	.52	1,721.35
CLASSES AND CLUBS	3,916.66	4,730.43	5,346.32	106.00	3,406.77
TRUST	6,711.86	57,306.31	57,075.80	1,312.16	8,254.53
PROPERTY DEPOSITS	18.23	10.50	.00	.00	28.73
INSTRUCTIONAL AIDS	564.56	.00	.00	.00	564.56
GENERAL	8,881.84	8,734.26	5,782.11	1,858.68	9,975.31
INSTRUCTIONAL MATE	8,868.24	4,229.85	8,504.77	.00	4,593.32
TOTAL	31,180.22	75,478.35	78,114.00	.00	28,544.57

CHECKING	1,896.56	INVESTMENTS	.00	SBMMF	26,648.01	TOTAL	28,544.57
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1974

Grades: PK-5

Principals: Mr. Caleb Lopez (Through June 2006; resigned)
Ms. Annemarie Duboulay

Bookkeeper: Ms. Lucinda Wilkenson

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

After School Care Program Secretary: Ms. Susana Del Busto

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank of Dade County	--	1.00	\$ 4,188.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>15,289.33</u>
TOTAL			<u>\$ 19,477.38</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is being published with the corresponding Regional Center. 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 - 2651 KENDALE LAKES ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
GIFTED	220.50	.00	.00	.00	220.50
PEER COUNSELORS	36.00	.00	.00	.00	36.00
FUTURE EDUCATORS	97.27	1,088.00	1,184.50	.00	.77
FIRST GRADE	34.67	.00	.00	.00	34.67
SECOND GRADE	14.17	.00	.00	.00	14.17
THIRD GRADE	842.32	.00	.00	524.00-	318.32
FOURTH GRADE	95.50	.00	.00	.00	95.50
FIFTH GRADE	4.79	.00	.00	.00	4.79
ESE (EXCEP EDUC)	71.70	.00	.00	.00	71.70
KINDERGARTEN	311.47	.00	.00	.00	311.47
PRE-KINDER	61.98	.00	.00	.00	61.98
CLASSES AND CLUBS	1,790.37	1,088.00	1,184.50	524.00-	1,169.87
TRUST					
DONATIONS	1,798.06	.00	833.00	.00	965.06
FIELD TRIPS 1	.00	1,370.00	1,292.00	78.00-	.00
LIBRARY	1,001.17	281.23	1,100.41	9.35-	172.64
LOST&DAMAGE TEXT	.00	22.57	22.57	.00	.00
FIELD TRIPS 2	.00	330.00	260.00	70.00-	.00
FIELD TRIPS 3	.00	3,043.00	2,821.00	222.00-	.00
FIELD TRIPS 4	.00	2,824.50	2,723.00	101.50-	.00
FIELD TRIPS 5	.00	2,530.50	2,923.00	392.50	.00
FIELD TRIPS 6	.00	745.00	745.00	.00	.00
FIELD TRIPS 7	.00	1,596.00	1,590.00	6.00-	.00
FIELD TRIPS 8	.00	1,175.00	1,157.38	17.62-	.00
FIELD TRIPS 9	.00	5,184.00	5,169.44	14.56-	.00
FIELD TRIPS 10	.00	140.00	140.00	.00	.00
SPECIAL PURPOSE	2,871.89	.00	4,311.49	2,182.06	742.46
UNCLAIMED STALE-	.00	.00	.00	64.90	64.90
UNITED WAY	.00	1,200.00	1,200.00	.00	.00
PAPERBACKS - 2	32.15	.00	.00	.00	32.15
VANDALISM	29.40	270.60	.00	.00	300.00
DONATION THREE	100.01	.00	.00	.00	100.01
DONATION FOUR	37.01	.00	.00	.00	37.01
FIELD TRIPS A-OU	.00	16,435.00	16,274.26	160.74-	.00
TRUST	5,869.69	37,147.40	42,562.55	1,959.69	2,414.23
GENERAL					
GENERAL MISCELLA	8,419.36	.00	6,212.69	801.92	3,008.59
INTEREST	.00	834.98	.00	.00	834.98
SCHOOL PICTURES	.00	11,999.00	7,543.39	2,227.81-	2,227.80
MEMORY BOOKS	.00	6,076.00	5,306.94	.00	769.06
GENERAL	8,419.36	18,909.98	19,063.02	1,425.89-	6,840.43
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	8,177.36	11,108.03	.00	7,069.33
INSTRUCTIONAL MATE	10,000.00	8,177.36	11,108.03	.00	7,069.33
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	216,640.41	216,762.61	122.20	.00
COMM SCH CLASS F	.00	9,130.00	9,130.00	.00	.00
COMM SCHL-FIELD	159.93	.00	.00	.00	159.93
COMM SCHL-ACTIVI	286.83	2,156.00	487.24	132.00-	1,823.59
PRE-K FEES	.00	61,640.00	61,640.00	.00	.00
COMMUNITY SCHOOL	446.76	289,566.41	288,019.85	9.80-	1,983.52
TOTAL	26,526.18	354,889.15	361,937.95	.00	19,477.38

CHECKING 4,188.05 INVESTMENTS .00 SBMMF 15,289.33 TOTAL 19,477.38
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1990

Grades: PK-5

Principal During The Audit Period: Ms. Mariana Gonzalez (Through July 2006; presently
Teacher at Silver Bluff
Elementary School)

Current Principal: Mr. Raul Gutierrez

Bookkeepers: Ms. Cristina Manzo (Through September 2005)
Ms. MaryAnn Holland (Through December 2005)
Ms. Luz Cordero (Part time through July 2006)
Ms. Jaime Boulos

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 26,397.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,590.63</u>
TOTAL			<u>\$ 39, 988.42</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual value of \$1,000 or more is being published with the corresponding Regional Center. 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 - 4511 GILBERT L. PORTER ELEM

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
CHORUS ACTIVITY	694.46	840.00	375.45	.00	1,159.01
MATH HONOR	11.75	.00	.00	.00	11.75
DRAMA	1,305.78	.00	.00	.00	1,305.78
SAFETY PATROL	43.00	.00	.00	.00	43.00
FIFTH GRADE	85.00	.00	.00	279.00	364.00
MUSIC CLUB	5,190.78	5,765.00	9,679.84	.00	1,275.94
INTEREST CLUB 2	1,510.35	.00	.00	.00	1,510.35
INTEREST CLUB 3	2,623.91	.00	.00	.00	2,623.91
CLASSES AND CLUBS	11,465.03	6,605.00	10,055.29	279.00	8,293.74
TRUST					
DONATIONS	529.06	.00	.00	.00	529.06
FIELD TRIPS 1	.00	1,755.00	1,669.75	85.25-	.00
FUND RAISING	410.00	.00	.00	410.00-	.00
LIBRARY	1,597.85	760.27	1,560.21	1,893.76	2,691.67
LOST&DAMAGE TEXT	.00	378.34	378.34	.00	.00
FIELD TRIPS 2	.00	1,837.50	1,747.50	90.00-	.00
FIELD TRIPS 3	.00	6,949.00	7,082.00	133.00	.00
FIELD TRIPS 4	.00	2,061.00	2,039.00	22.00-	.00
FIELD TRIPS 5	.00	6,004.00	5,927.00	77.00-	.00
FIELD TRIPS 6	.00	2,280.00	2,261.00	19.00-	.00
FIELD TRIPS 7	.00	11,768.00	11,489.00	279.00-	.00
FIELD TRIPS 9	.00	775.00	760.00	15.00-	.00
SPECIAL PURPOSE	849.67	1,975.21	2,186.04	3,145.80	3,784.64
UNITED WAY	.00	2,146.70	2,146.70	.00	.00
BOOK FAIR	.00	17,871.85	16,409.61	1,462.24-	.00
DONATION TWO	563.58	.00	.00	.00	563.58
GRANTS 1	.00	2,000.00	.00	.00	2,000.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	3,950.16	58,561.87	58,655.15	5,712.07	9,568.95
GENERAL					
GENERAL MISCELLA	8,157.30	89.70	4,539.51	153.73	3,861.22
CASH OVER & SHOR	.00	85.80-	.00	.00	85.80-
INTEREST	.00	785.02	.00	.00	785.02
SCHOOL PICTURES	.00	16,838.00	10,563.41	3,145.80-	3,128.79
TRAVEL-FACULTY/A	.00	.00	455.96	.00	455.96-
REPAIR & MAINTEN	.00	.00	654.09	.00	654.09-
REGISTRATION FEE	.00	.00	690.00	.00	690.00-
DONATIONS	.00	2,787.40	.00	.00	2,787.40
MEMORY BOOKS	.00	9,152.00	10,530.98	.00	1,378.98-
GENERAL	8,157.30	29,566.32	27,433.95	2,992.07-	7,297.60
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	4,210.53	2,664.70	2,999.00-	3,546.83
INSTRUCTIONAL MATE	5,000.00	4,210.53	2,664.70	2,999.00-	3,546.83
COMMUNITY SCHOOL					
COMM SCHL-ACTIVI	13,025.54	.00	1,744.24	.00	11,281.30
PRE-K FEES	.00	11,025.00	11,025.00	.00	.00
COMMUNITY SCHOOL	13,025.54	11,025.00	12,769.24	.00	11,281.30
TOTAL	41,598.03	109,968.72	111,578.33	.00	39,988.42

CHECKING	26,397.79	INVESTMENTS	.00	SBMMF	13,590.63	TOTAL	39,988.42
		ACCOUNTS PAYABLE	.00		.00		

OTHER CENTERS/FUNDS

ROBERT RENICK EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER:

Address: 2201 N.W. 207th Street, Opa-Locka, Florida 33056

Date Established: 1991

Grades: 6-8

Principals: Ms. Eugenia Smith (Through March 2006; retired)
Ms. Allison Harley

Treasurers: Ms. Patsy Francis (Through January 2005)
Ms. Sakinah Nelson (Through March 2006)
Ms. Linda Cason

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:				
Wachovia Bank, N. A.	--	1.37	\$ 13,045.82	
	--	3.21		\$ 9,280.51
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	8,449.63	
	Open-end	4.76		13,768.31
TOTAL			<u>\$ 21,495.45</u>	<u>\$ 23,048.82</u>

ROBERT RENICK EDUCATIONAL CENTER (Continued)

Internal Funds, Property, Payroll and Data Security

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more is currently in progress and will be reported at a later time. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

Purchasing Credit Card Program

With respect to the Purchasing Credit Card Program procedures, the school was in general compliance with the policies and procedures in the Purchasing Credit Card Program Policies and Procedures Manual, except as noted below.

Our review of the Purchasing Credit Card Program disclosed that a purchase made in March 2006 for 61 software licenses with a total cost of \$2,919 was split into three separate purchases to circumvent purchasing credit card procedures. The daily transaction limit for a credit card purchase is less than \$1,000. We verified that the licenses were received at the school. In addition, the purchase authorization form for the split purchase was not evident. Also, several other purchase authorization forms issued throughout fiscal year 2005-06 were not signed by the principal/designee to indicate her pre-approval. The Purchasing Credit Card Program Policies & Procedures Manual establishes the procedures for credit card purchases and prohibits split purchases. We recommend compliance with these procedures.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 3

SPECIALIZED EDUC
 SCHOOL - 8151 ROBERT RENICK ED. CTR.

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	369.35	60.00	269.35	.00	160.00
CLASSES AND CLUBS	2,917.74	1,331.19	2,264.18	218.30	2,203.05
TRUST	8,896.86	15,912.68	15,373.37	17.92	9,454.09
INSTRUCTIONAL AIDS	604.00	90.00	670.40	.00	23.60
GENERAL	2,277.16	4,109.82	5,310.12	236.22-	840.64
INSTRUCTIONAL MATE	8,720.95	3,898.95	3,805.83	.00	8,814.07
TOTAL	23,786.06	25,402.64	27,693.25	.00	21,495.45

CHECKING	13,045.82	INVESTMENTS	.00	SBMMF	8,449.63	TOTAL	21,495.45
			ACCOUNTS PAYABLE		.00		

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 2

SPECIALIZED EDUC
 SCHOOL - 8151 ROBERT RENICK ED. CTR.


FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	160.00	32.00	192.00	.00	.00
CLASSES AND CLUBS	2,203.05	1,471.11	2,993.80	1,131.91	1,812.27
TRUST	9,454.09	17,440.22	17,349.11	1,101.91-	8,443.29
INSTRUCTIONAL AIDS	23.60	68.00	.00	.00	91.60
GENERAL	840.64	4,106.08	2,215.06	30.00-	2,701.66
INSTRUCTIONAL MATE	8,814.07	12,405.93	11,220.00	.00	10,000.00
TOTAL	21,495.45	35,523.34	33,969.97	.00	23,048.82

CHECKING	9,280.51	INVESTMENTS	.00	SBMMF	13,768.31	TOTAL	23,048.82
		ACCOUNTS PAYABLE	.00		.00		

MEMORANDUM

October 5, 2006

TO: Ms. Brucie Ball, Assistant Superintendent
Office of Special Education and Psychological Services

FROM: Allison Harley, Principal 
Robert Renick Educational Center

**SUBJECT: ROBERT RENICK EDUCATIONAL CENTER AUDIT RESPONSE
TO AUDIT REPORT FOR THE 2005-06 SCHOOL YEAR**

As a newly assigned principal, I have thoroughly reviewed the internal funds audit findings pertaining to the Purchasing Credit Card Program with the appropriate personnel. A meeting was held with the treasurer to review the Purchasing Credit Card Program Policies & Procedures Manual. The principal has implemented corrective and preventive measures to prevent recurrence of similar conditions in future audits.

The principal will confer with the Regional Center VIII Administrative Director, Business/Personnel for support in maintaining compliance with all guidelines and procedures related to the Purchasing Credit Card Program.

AUDIT EXCEPTION:

Purchasing Credit Card Program:

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

- On October 4, 2006 the principal met with the treasurer and discussed the audit findings. The principal reviewed in detail Sections 3 and 5c Purchasing Credit Card Program Policies & Procedures Manual which establishes procedures for the purchasing card limitations and completion of necessary authorizations.
- The principal reviewed all credit card purchases for the 2005-2006 fiscal year to ensure compliance with all guidelines.

The following preventive strategies will be implemented to eliminate purchasing credit card audit exceptions in the future:

- The principal will carefully review the Purchasing Credit Card Program Purchase Authorization Form (FM-5707) prior to providing a manual signature for the execution of any credit card transaction.

- The principal will not sign approval on the Purchasing Credit Card Program Purchase Authorization Form unless the purchase meets all guidelines outlined in the Purchasing Credit Card Program Policies & Procedures Manual. Any discrepancy will be corrected immediately.

If additional information is needed, please contact me at (305) 624-1171.

AH:llh

Cc: Mr. Will Gordillo

GREATER MIAMI ATHLETIC CONFERENCE (GMAC)
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE

Address: 1500 Biscayne Boulevard, Room 343, Miami, Florida 33132

Date Established: 1967

Executive Secretary: Ms. Cheryl Golden

Treasurers: Ms. Myrna N. Roper (Through January 2005)
Ms. Ana L. Echevarria

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:				
Union Planters Bank, N.A.	--	--	\$ 59,916.28	
Regions Bank	--	--		\$ 81,584.82
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	211,536.82	
	Open-end	4.76		154,619.81
TOTAL:			<u>\$271,453.10</u>	<u>\$236,204.63</u>

BACKGROUND

The Greater Miami Athletic Conference (GMAC), in cooperation with the Florida High School Activities Association (FHSAA), regulates and promotes interscholastic athletic activities among its membership of all the public high schools and one non-public high school. Its purpose is to protect the interests of the high schools belonging to this conference, to promote pure, amateur sports, and to foster such other activities as the organization may decide to sponsor. It also trains and provides officials for the athletic events.

The GMAC is administered by the Executive Committee that consisted of various school system employees, most of whom are principals. The presidents of the Executive Committee during fiscal years 2004-05 and 2005-06 were, respectively, Mr. Patrick Lacono, Athletic Director at American Senior High School and Mr. Manuel S. Garcia, Principal at G. Homes Braddock Senior. Ms. Cheryl Golden was the Executive Secretary during the audit period. Ms. Golden reported to Dr. Kamela Patton, Assistant Superintendent, School Operations.

AUDIT OPINION

The internal funds records were properly maintained. The financial statements of the school present fairly, in all material respects, the change 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 this location was generally functioning as designed by the District 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.

GREATER MIAMI ATHLETIC CONFERENCE (GMAC)
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

EXHIBIT A

		<u>06/30/05</u>	<u>06/30/06</u>
BEGINNING FUND BALANCE		\$ 170,908	\$ 271,453
Receipts:			
Game Official Payments and Tournament Ticket Sales (Exhibit B)	(1)	40,514	15,980
Booking Fees-Private Schools		11,580	4,820
Miscellaneous		15,154	5,395
Fines		5,575	9,260
Interest on Savings		3,967	8,083
Vending Commissions	(2)	157,122	19,020
GMAC Officials Association (Exhibit C)		14,235	19,505
Workshop Registration		5,600	4,250
Other School Obligations		28,839	13,334
Total Receipts		<u>282,586</u>	<u>99,647</u>
Disbursements:			
Tournament Expenses (Exhibit B)		73,889	59,522
Booking Fees-Private Schools		-	-
Commissioners Salaries		22,750	27,300
Travel		2,127	3,134
Office Supplies		1,118	1,527
Miscellaneous		34,919	26,480
Fines		100	-
Copy Machine-Rental and Supplies		1,537	2,576
GMAC Officials Associations (Exhibit C)		140	70
Cellular Phones		11,256	964
Workshop Registration		5,545	3,055
Other School Obligations		28,660	10,267
Total Disbursements		<u>182,041</u>	<u>134,895</u>
ENDING FUND BALANCE		<u>\$ 271,453</u>	<u>\$ 236,205</u>

(1) Several tournaments hosted by GMAC.

(2) Contract payments for four years received within one year.

GREATER MIAMI ATHLETIC CONFERENCE (GMAC)
STATEMENT OF TOURNAMENT TICKET SALES AND EXPENSES (CASH BASIS)
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

EXHIBIT B

	<u>06/30/05</u>	<u>06/30/06</u>
Game Official Payments and Ticket Sales:		
Bowling	\$ -	\$ -
Baseball	5,304	-
Basketball	-	-
Golf	-	-
Soccer	200	116
Softball	-	-
Swimming	-	-
Track	-	50
Volleyball	18,167	1,284
Wrestling	640	-
Playoffs	16,203	14,530
Total (Exhibit A)	<u>40,514</u>	<u>15,980</u>
Expenses:		
Badmington	675	310
Bowling	600	-
Baseball	3,035	776
Basketball	1,092	10,789
Golf	-	-
Football	1,584	2,215
Soccer	8,262	3,452
Softball	583	2,877
Swimming	3,765	3,167
Track	9,636	8,138
Volleyball	11,867	3,115
Wrestling	12,636	8,615
Playoffs	16,692	11,945
Water Polo	2,862	3,321
Tennis	600	802
Total (Exhibit A)	<u>\$73,889</u>	<u>\$59,522</u>
Excess (Deficiency)	<u>\$ (33,375)</u>	<u>\$ (43,542)</u>

GREATER MIAMI ATHLETIC CONFERENCE (GMAC)
STATEMENT OF RECEIPTS AND DISBURSEMENTS (CASH BASIS)
GREATER MIAMI OFFICIALS ASSOCIATION
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

EXHIBIT C

	<u>REG & DUES</u>	<u>2004-2005 CLINIC FEES</u>	<u>TOTAL</u>	<u>REG & DUES</u>	<u>2005-2006 CLINIC FEES</u>	<u>TOTAL</u>
Receipts:						
Baseball	\$ 1,890	\$ 330	\$ 2,220	\$ 1,575	\$ -	\$ 1,575
Basketball	5,285	-	5,285	4,340	-	4,340
Football	-	-	-	7,245	-	7,245
Soccer	2,975	-	2,975	2,065	-	2,065
Softball	1,015	-	1,015	1,470	-	1,470
Volleyball	1,230	235	1,465	1,680	180	1,860
Track	120	-	120	110	-	110
Water Polo	350	-	350	280	-	280
Wrestling	805	-	805	560	-	560
Total Receipts:	<u>13,670</u>	<u>565</u>	<u>14,235</u>	<u>19,325</u>	<u>180</u>	<u>19,505</u>
Disbursements:						
Baseball	-	-	-	-	-	-
Basketball	35	-	35	-	-	-
Football	-	-	-	-	-	-
Soccer	-	-	-	-	-	-
Softball	-	-	-	35	-	35
Volleyball	105	-	105	35	-	35
Water Polo	-	-	-	-	-	-
Wrestling	-	-	-	-	-	-
Total Disbursements:	<u>140</u>	<u>-</u>	<u>140</u>	<u>70</u>	<u>-</u>	<u>70</u>
Excess of Receipts Over Disbursements	<u>\$ 13,530</u>	<u>\$ 565</u>	<u>\$ 14,095</u>	<u>\$ 19,255</u>	<u>\$ 180</u>	<u>\$ 19,435</u>

SYSTEMWIDE BUSINESS INDUSTRY SERVICES
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE

Address: 1450 N. E. 2 Avenue, Room 842, Miami, Florida 33132

Date Fund Established: 1995

Administrators: Mr. Leo Fernandez (Through February 2005; presently Assistant Treasurer, Treasury Management)
Mr. Nelson Perez

Treasurer: Mr. Robert Fernandez

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:				
City National Bank Of Florida	--	0.10	\$ 24,818.54	\$ 57,478.41
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	912,816.87	
	Open-end	4.76		988,484.42
TOTAL			<u>\$937,635.41</u>	<u>\$1,045,962.83</u>

BACKGROUND

The revenues for this entity are generated from payments by students at different schools and centers for General Equivalency Diploma (GED) and Computerized Nurse Entrance Test (CNET) tests and VISA (Foreign Student Exchange Program) fees. Systemwide pays for most of the supplies and expenses associated with these programs. In addition, travel and equipment accounts have been established for expenses associated with travel, meetings, and equipment for the GED Program.

AUDIT OPINION

The internal funds were properly maintained. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 131

VOCATIONAL/ADULT
 SCHOOL - 8018 SYSTMWIDE-BUS IND SVC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
TRUST	535,989.46	226,907.00	182,853.04	563.38	580,606.80
INSTRUCTIONAL AIDS	129,837.46	96.00	7,674.20	607.00-	121,652.26
GENERAL	231,489.90	18,035.29	14,192.46	43.62	235,376.35
-----	-----	-----	-----	-----	-----
TOTAL	897,316.82	245,038.29	204,719.70	.00	937,635.41
-----	-----	-----	-----	-----	-----

CHECKING	24,818.54	INVESTMENTS	.00	SBMMF	912,816.87	TOTAL	937,635.41
			ACCOUNTS PAYABLE		.00		

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 132

VOCATIONAL/ADULT
 SCHOOL - 8018 SYSTMWIDE-BUS IND SVC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	580,606.80	174,438.00	93,395.05	345.00	661,994.75
INSTRUCTIONAL AIDS	121,652.26	27.00	5,245.00	345.00-	116,089.26
GENERAL	235,376.35	35,719.03	3,216.56	.00	267,878.82
TOTAL	937,635.41	210,184.03	101,856.61	.00	1,045,962.83

CHECKING	57,478.41	INVESTMENTS	.00	SBMMF	988,484.42	TOTAL	1,045,962.83
		ACCOUNTS PAYABLE	.00		.00		

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Miami-Dade County Public Schools
giving our students the world