

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER II



JUNE 2007



Miami-Dade County Public Schools

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

JUNE 2007

AUDIT COMMITTEE MEETING

JUNE 26, 2007

SCHOOL BOARD MEETING

JULY 11, 2007

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
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June 18, 2007

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

Ladies and Gentlemen:

This report includes the audit results of 22 of the 27 Regional Center II elementary schools. The audit period was for the fiscal year ended June 30, 2006. Previously, five elementary schools from this Regional Center were published as a result of a change in principal.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds, property, and payroll records. We also reviewed the Purchasing Credit Card Program, as well as aspects of data security at selected schools. Property inventory results, including an analysis of property losses missing through the Plant Security Report process are reported herein.

The audits disclosed that 21 of the 22 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At one school, we found problems with the collection of funds.

Our review of the Purchasing Credit Card and Title I programs, and selected aspects of data security disclosed that procedures were generally followed at the schools where such reviews were performed. Physical inventory results showed that most schools were in compliance with property procedures; and losses reported missing through the Plant Security Report process were not significant.

Our findings and recommendations were discussed with the Principal, Regional Center II and District staffs; and a response to the findings is included herein. In closing, we would like to recognize the schools' staff and administration for the cooperation and assistance afforded to our staff during the conduct of these audits.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 22 of the 27 elementary schools from Regional Center II. The audit period was for the fiscal year ended June 30, 2006. Previously, five elementary schools from this Regional Center were published as result of a change in principal: Biscayne Gardens Elementary, Parkview Elementary, Parkway Elementary, Gertrude Edelman/Sabal Palm Elementary and Scott Lake Elementary.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at six schools; (5) review of the "Authorized Applications for Employees by Locations Report" at seven schools; and (6) review of Title I Program records and procedures at two schools.

Financial Statements, Title I Program Schedules of Expenditures 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 internal funds of the schools during the 2005-06 fiscal year, on the cash basis of accounting. Additionally, the Title I Program Schedule of Expenditures accompanying the audit reports of the individual schools (where such reviews were conducted) fairly summarized the activity corresponding to the 2005-06 fiscal year, on the cash basis of accounting.

Additionally, as of June 30, 2006, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools, except for the conditions noted below.

Summary of Audit Findings

Records were maintained in good order and in accordance with prescribed policies and procedures at 21 of the 22 schools included herein (See Schedule on page 8).

At the school listed below, senior management agreed with the findings discussed and also agreed to implement corrective action.

Internal Funds

At Ruth K. Broad/Bay Harbor Elementary, we investigated the theft of \$1,500 cash collections, and found that proper procedures for receiving and safeguarding cash were not being followed by school staff. The investigation was unable to identify the individual(s) responsible for the misappropriation. Current fiscal activity was also reviewed; however, no other instance of missing or stolen funds was uncovered.

Property

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 22 elementary schools in this report. We are also including the results of five other elementary schools, whose property inventory was pending at the time the audit was published earlier this fiscal year. Approximately \$9.6 million was inventoried at these schools.

- Results indicated that 24 of the 27 the schools were in compliance with property procedures and inventoried items were accounted for. At three schools, five items with a cost of \$9,383 and a depreciated value of zero could not be located during the inventories.
- Our analysis of property losses reported through the Plant Security Report process showed 20 items at a cost of \$31,407 and a depreciated value of \$7,306 reported missing at 13 schools.

Payroll

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

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

Our review of the "Authorized Applications for Employees by Locations Report" at seven schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.

Title I Program

Our review of the Title I Program expenditures and procedures at two schools disclosed that there was general compliance with the Title I Administration Handbook. Based on our review, we determined that program funds allocated to the schools were generally used to supplement the educational program and not used to subsidize other school programs.

BACKGROUND

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

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

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

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

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

Property

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

Payroll

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

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

Purchasing Credit Card (P-Card) Program

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

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

Data Security Quarterly Management Report and Approval Review

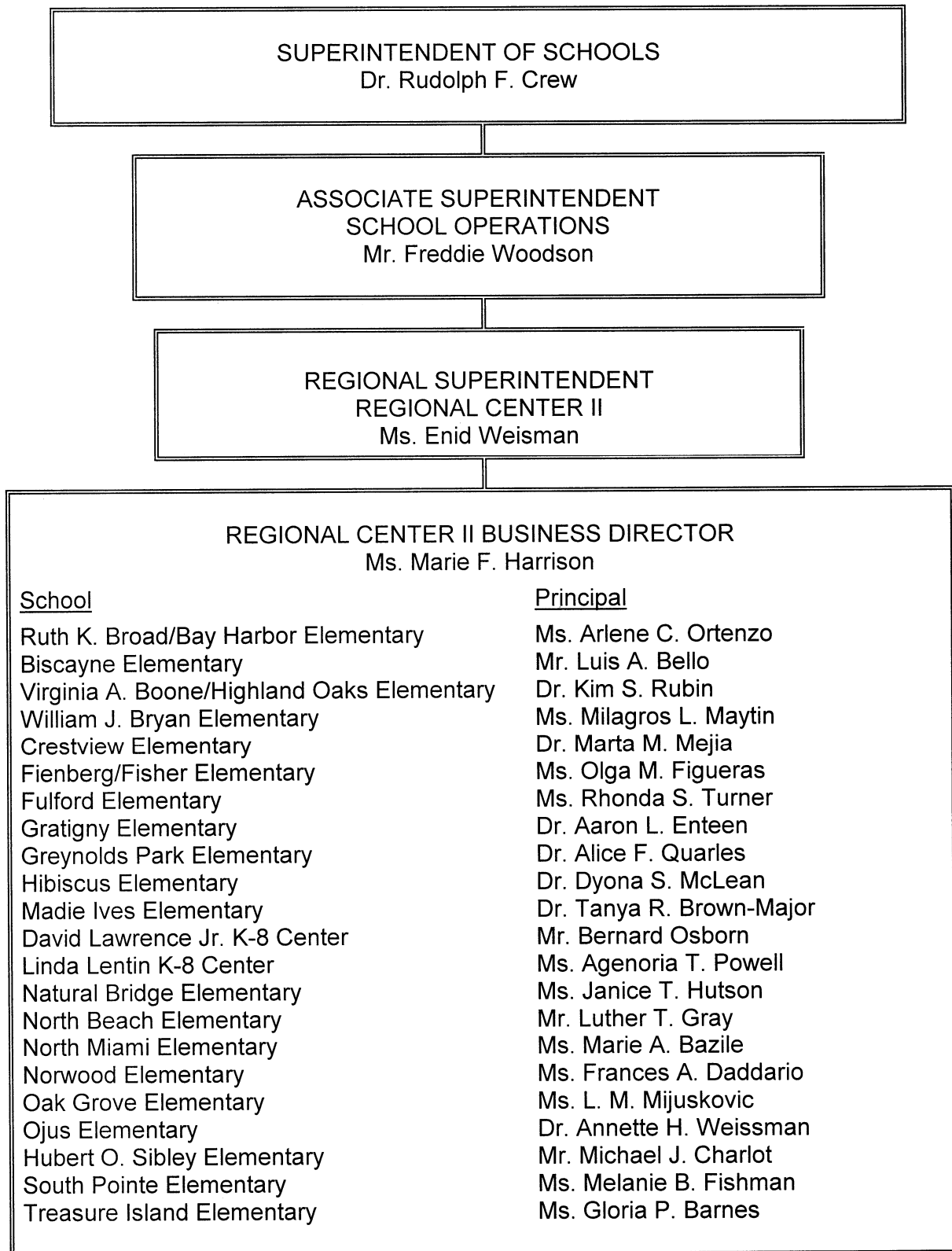
Principals are responsible to ensure that only authorized school staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report". Principals are responsible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

Title I Program

Schools implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

At the schools, the principals administer the programs with oversight provided by the Regional Centers or the School Improvement Zone, under the overall direction of the Title I Administration Office. Schools follow specific criteria for the use of Title I funds as delineated in the Title I Administration Handbook. Purchases of supplies and equipment are processed through regular district channels or via use of the P-card Program, depending on the amount. Salary expenditures must comply with budgetary requirements and must be directly related to activities associated with the grant. To promote schoolwide compliance with Federal, State, and District regulations and guidelines; and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits effective February 2007.

ORGANIZATIONAL CHART



OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2006-07 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2006 of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

- express an opinion on the financial statements of the schools;
- evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- provide assurances to the administration regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card programs procedures; and that certain information technology controls are in place.

In addition to the audit of internal funds we performed the following:

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

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial

statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2006.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. To the extent that donations and grants were received, and particularly, at those schools where the Title I Program records and procedures were reviewed, we performed such tests as deemed appropriate in those circumstances to ensure that internal controls over financial reporting were adequate and to test compliance with all applicable Federal, State, District regulations and with the guidelines established in the Title I Administration Handbook, as applicable.

The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories.

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

SUMMARY SCHEDULE OF AUDIT FINDINGS

**REGIONAL CENTER II ELEMENTARY SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS**

Work Loc. No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS
			Total per School	AREA OF FINDINGS	Total per School
0241	Ruth K. Broad/Bay Harbor El. ⁽¹⁾	13	1	▪ VPK Collections	None
0321	Biscayne Elementary ⁽²⁾	18	None		None
0361	Biscayne Gardens Elementary ⁽³⁾	--	--		--
2441	Virginia A. Boone/Highland Oaks El.	20	None		None
0561	William J. Bryan Elementary	22	None		None
1161	Crestview Elementary	24	None		None
4801	Gertrude Edelman/Sabal Palm El. ⁽³⁾	--	--		--
0761	Fienberg/Fisher Elementary	26	None		None
2081	Fulford Elementary	28	None		None
2241	Gratigny Elementary	30	None		None
2281	Greynolds Park Elementary ⁽¹⁾⁽²⁾	32	None		None
2401	Hibiscus Elementary	34	None		None
2581	Madie Ives Elementary	36	None		None
5005	David Lawrence Jr. K-8 Center ⁽¹⁾⁽²⁾	38	None		None
2911	Linda Lentin K-8 Center ⁽²⁾	40	None		None
3661	Natural Bridge Elementary ⁽²⁾⁽⁴⁾	42	None		None
3741	North Beach Elementary ⁽¹⁾	45	None		None
3941	North Miami Elementary ⁽¹⁾	47	None		None
4001	Norwood Elementary	49	None		None
4021	Oak Grove Elementary ⁽²⁾	51	None		None
4061	Ojus Elementary ⁽¹⁾	53	None		None
4301	Parkview Elementary ⁽³⁾	--	--		--
4341	Parkway Elementary ⁽³⁾	--	--		--
4881	Scott Lake Elementary ⁽³⁾	--	--		--
5141	Hubert O. Sibley Elementary ⁽²⁾⁽⁴⁾	55	None		None
5091	South Pointe Elementary	58	None		None
5481	Treasure Island Elementary	60	None		None
	Total		1		None

Notes:

- (1) Purchasing Credit Card Program records and procedures reviewed at this school (6 schools).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (7 schools).
- (3) Audit report previously published as result of a change in principal (5 schools).
- (4) Title I Program and procedures reviewed at this school (2 schools).

PROPERTY SCHEDULES

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

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
0241	Ruth K. Broad/Bay Harbor Elementary	125	\$ 242,436	None			None	
0321	Biscayne Elementary	239	455,312	None			None	
0361	Biscayne Gardens Elementary ⁽¹⁾	148	348,596	None			None	
2441	V.Boone/Highland Oaks Elementary	217	354,879	None			None	
0561	William J. Bryan Elementary	188	400,391	None			None	
1161	Crestview Elementary	173	352,176	None			None	
4801	Gertrude K. Edelman/Sabal Palm El. ⁽¹⁾	89	199,570	None			None	
0761	Fienberg/Fisher Elementary	318	550,017	2	\$ 4,053	-	None	
2081	Fulford Elementary	93	240,546	None			None	
2241	Gratigny Elementary	124	307,364	None			None	
2281	Greynolds Park Elementary	310	636,970	None			None	
2401	Hibiscus Elementary	243	428,136	None			None	
2581	Madie Ives Elementary	174	350,550	None			None	
5005	David Lawrence Jr. K-8 Center	286	402,387	None			None	
2911	Linda Lentin K-8 Center	335	643,246	None			None	
3661	Natural Bridge Elementary	134	310,151	None			None	
3741	North Beach Elementary	244	427,861	None			None	
3941	North Miami Elementary	224	432,335	None			None	
4001	Norwood Elementary	202	383,377	None			None	
4021	Oak Grove Elementary	118	233,222	None			None	
4061	Ojus Elementary	140	227,040	None			None	
4301	Parkview Elementary ⁽¹⁾	162	309,875	None			None	
4341	Parkway Elementary ⁽¹⁾	146	290,485	1	1,180	-	None	
4881	Scott Lake Elementary ⁽¹⁾	99	236,211	None			None	
5141	Hubert O. Sibley Elementary	167	350,287	2	4,150	-	None	
5091	South Pointe Elementary	117	216,770	None			None	
5481	Treasure Island Elementary	151	286,254	None			None	
	TOTAL	4,966	\$ 9,616,444	5	\$ 9,383	\$ -	-	\$ -

Notes:

(1) Audit results previously published. Property results pending until now.

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

Work Location No.	Schools	No of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Audio Visual	Computers	Other	
0321	Biscayne Elementary	1	1	\$ 1,342	\$ -	\$ 1,342	\$ -	\$ 626
2441	V. Boone/Highland Oaks El.	2	2	2,596	1,346	-	1,250	1,676
0561	William J. Bryan Elementary	1	1	1,138	-	1,138	-	873
1161	Crestview Elementary	2	2	3,100	-	3,100	-	-
0761	Fienberg/Fisher Elementary	1	2	6,844	6,844		-	-
2081	Fulford Elementary	1	1	1,409	-	1,409	-	-
2241	Gratigny Elementary	1	1	1,484	1,484		-	-
2281	Greynolds Park Elementary	2	3	3,562	-	3,562	-	1,020
2401	Hibiscus Elementary	3	3	4,285	-	3,100	1,185	580
5005	David Lawrence Jr. K-8 Ctr.	1	1	1,038	1,038	-	-	897
2911	Linda Lentin K-8 Center	1	1	1,398	1,398	-	-	-
3661	Natural Bridge Elementary	1	1	1,611	1,611	-	-	993
3941	North Miami Elementary	1	1	1,600	1,600	-	-	641
	Totals	18	20	\$ 31,407	\$ 15,321	\$ 13,651	\$ 2,435	\$ 7,306

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

June 14, 2007

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

SUBJECT: **RESPONSE TO 2005-2006 INTERNAL FUNDS AUDIT FOR REGIONAL CENTER II SCHOOL RUTH K. BROAD BAY HARBOR ELEMENTARY SCHOOL**

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

- Ruth K. Broad Bay Harbor Elementary School

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


_____ FW

FW:CG:
M445

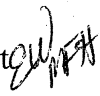
Attachments

cc: Enid Weisman
Ms. Maria T. González
Ms. Cynthia Gracia

MEMORANDUM

June 5, 2007
EW/2006/07#190
305-624-8802

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Enid Weisman, Regional Superintendent 
Regional Center II

**SUBJECT: RESPONSE TO 2005-06 INTERNAL FUNDS AUDIT FOR BAY
HARBOR ELEMENTARY**

Please find attached the response to the internal funds audit for the 2005-06 fiscal year for Bay Harbor Elementary School.

Regional Center II has reviewed the audit response for the above-mentioned school. As a result of the audit exception cited, the following support activities will be implemented at the regional level:

- The affected principal will be required to address specific fiscal management regarding the voluntary Prekindergarten (VPK) Program Collections in her job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principal will have regional/district mini audit reviews conducted each semester for internal funds and VPK Program Collections procedures, at their school during the 2007-08 school year.
- The Regional Center II Administrative Director for Business/Personnel, will review selected areas of the internal funds and VPK procedures and provide additional support and assistance to the affected school during the 2007-08
- The affected principal will participate in the District's Money Matters Support Program during the 2007-2008 school year.

If you need additional information, please contact me at (305)624-8802. Thank you for your continued support and assistance.

Attachments

xc: Mrs. Marie F. Harrison

II. INDIVIDUAL AUDIT REPORTS

RUTH K. BROAD/BAY HARBOR ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 1155 93 Street, Bay Harbor Island, Florida 33154

Date School Established: 1957

Grades: PK-6

Principal: Ms. Arlene C. Ortenzo

Bookkeepers: Ms. Margarita Reyes (Through June 2006)
Ms. Tatiana Gomez (Through December 2006)
Ms. Margarita Reyes

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	\$ 6,608.04
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>24,064.92</u>
TOTAL			<u><u>\$ 30,672.96</u></u>

RUTH K. BROAD/BAY HARBOR ELEMENTARY SCHOOL (Continued)

Purchasing Credit Card, Property and Payroll

Purchasing credit card and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to.

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.

Voluntary Prekindergarten (VPK) Program Collections

We investigated the theft of \$1,500 in cash collections. The loss resulted because proper procedures were not followed for receiving and safeguarding cash. During August 2006, the secretary collected the \$1,500 from a parent for VPK services but left the cash in her desk drawer over the weekend. The theft was subsequently reported to us by the principal. While we exonerated the secretary, we were otherwise unable to identify the individual(s) responsible for the theft.

Our review was extended to the school's fiscal activity and the VPK Program records up to May 2007. The review did not find any other instances of missing or stolen funds. However, student registrations cards were not properly prepared. At our request, this was corrected.

Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting establishes the procedures for receipting and depositing collections. Additionally, the Division of Early Childhood Programs has established guidelines specific to VPK Programs. The school administration needs to strengthen the controls over the collection process to properly safeguard funds and should generally monitor the VPK Program more closely.

REGION CENTER II


SCHOOL - 0241 RUTH K. BROAD/BAY HARB

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
MUSIC CLUB	597.15	3,555.00	3,854.95	.00	297.20	
CLASSES AND CLUBS	597.15	3,555.00	3,854.95	.00	297.20	
TRUST						
AWARDS	2,227.71	.00	5,709.49	4,247.01	765.23	
DONATIONS	929.05	92,968.89	71,421.17	21,768.89-	707.88	
FIELD TRIPS 1	14.00-	3,505.50	3,608.00	116.50	.00	
LIBRARY	2,692.44	2,215.98	2,910.62	2,228.05	4,225.85	
LOST&DAMAGE TEXT	.00	984.77	984.77	.00	.00	
FIELD TRIPS 2	14.00	4,763.50	4,596.67	180.83-	.00	
FIELD TRIPS 3	.00	3,841.00	3,643.34	197.66-	.00	
FIELD TRIPS 4	.00	2,826.00	2,756.00	70.00-	.00	
FIELD TRIPS 5	.00	1,483.00	1,375.00	108.00-	.00	
FIELD TRIPS 6	.00	17,605.00	17,460.00	145.00-	.00	
FIELD TRIPS 7	.00	9,255.00	9,255.00	.00	.00	
SPECIAL PURPOSE	1,232.17	6.29	9,559.77	14,729.56	6,408.25	
UNCLAIMED STALE-	.00	.00	20.00	20.00	.00	
UNITED WAY	.00	2,442.53	2,442.53	.00	.00	
PAPERBACKS - 1	78.46	656.72	656.23	.00	78.95	
PAPERBACKS - 2	.00	297.00	292.12	.00	4.88	
PAPERBACKS - 3	204.01	786.64	786.64	.00	204.01	
VANDALISM	.00	289.10	287.13	.00	1.97	
DONATION TWO	2,167.28	.00	1,788.45	.00	378.83	
DONATION THREE	1,497.80	.00	376.00	.00	1,121.80	
DONATION FOUR	1,337.80	.00	632.00	.00	705.80	
DONATIONS FIVE	1,846.19	34.94	5,646.03	5,000.00	1,235.10	
DONATIONS 6	459.06	.00	2,165.23	2,400.00	693.83	
GRANTS 1	129.10	500.00	604.53	.00	24.57	
GRANTS II	108.29	.00	.00	.00	108.29	
RECYCLING COMMIS	.00	199.91	.00	.00	199.91	
TRUST	14,909.36	144,661.77	148,976.72	6,270.74	16,865.15	
GENERAL						
GENERAL MISCELLA	8,598.59	10.50-	3,568.42	987.98	6,007.65	
INTEREST	.00	1,487.28	.00	.00	1,487.28	
SCHOOL PICTURES	.00	19,258.00	11,999.28	7,258.72-	.00	
REPAIR & MAINTEN	.00	.00	984.32	.00	984.32-	
DONATIONS	.00	98.35	98.35	.00	.00	
GENERAL	8,598.59	20,833.13	16,650.37	6,270.74-	6,510.61	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,000.00	.00	.00	.00	7,000.00	
INSTRUCTIONAL MATE	7,000.00	.00	.00	.00	7,000.00	
COMMUNITY SCHOOL						
PRE-K FEES	.00	41,492.00	41,492.00	.00	.00	
COMMUNITY SCHOOL	.00	41,492.00	41,492.00	.00	.00	
TOTAL	31,105.10	210,541.90	210,974.04	.00	30,672.96	
CHECKING	6,608.04	INVESTMENTS	.00 SBMMF	24,064.92	TOTAL	30,672.96
		ACCOUNTS PAYABLE	.00	.00		

MEMORANDUM

May 25, 2007

TO: Ms. Enid Weisman, Regional Superintendent
Regional Center II

FROM: Arlene Ortenzo, Principal 
Ruth K. Broad Bay Harbor Elementary School

SUBJECT: **RUTH K. BROAD BAY HARBOR ELEMENTARY SCHOOL
AUDIT RESPONSE TO INTERNAL FUNDS AUDIT FOR THE
2005-2006 SCHOOL YEAR**

The principal has thoroughly reviewed the issues cited in the internal funds audit report for the 2005-2006 school year. Subsequently, a meeting was held with the assistant principal and bookkeeper to develop and implement a corrective action plan and preventive strategies. At this meeting, the principal reviewed Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting, which establishes procedures for the collection of monies and deposit procedures.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role by monitoring the bookkeeper's functions and setting procedures to be followed for the collection, receipting and depositing of funds.

The principal will confer with the Regional Center II Business Director to review the status of actions initiated to ensure compliance with all guidelines established in the Manual of Internal Fund Accounting.

AUDIT EXCEPTION

Voluntary Pre-kindergarten (VPK) Program Collections

The following corrective action has been implemented:

1. The principal met with the bookkeeper to review the audit findings and to review Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting that establishes procedures to be followed for the collection, receipting and depositing of funds. (May 2007)
2. The principal directed the bookkeeper to receipt and deposit any monies received immediately upon collection. (May 2007)
3. The principal directed the bookkeeper to present all deposits for review on a daily basis, including the corresponding MSAF screen prints and

associated documentation i.e. deposit slips, receipts, recap of collection form (May 2007)

4. The principal met with the office staff to review procedures related to the collection of money. The principal informed the office staff that the bookkeeper is the only person permitted to collect funds. The staff was directed not to collect funds under any circumstances. Additionally, in the bookkeeper's absence, all money is to be referred to the secretary for collection. (May 2007)
5. The principal directed the bookkeeper to present all documents related to the VPK Program for review on a monthly basis. (May 2007)
6. The principal directed the bookkeeper to properly prepare the student registration cards for the VPK Program. (May 2007)
7. The principal met with the bookkeeper to review the guidelines established specific to VPK Programs.

The following preventive strategies were established and will be implemented by the principal to avoid recurrence:

1. The principal will check all deposits on a daily basis to ensure that proper procedures have been followed.
2. The principal and the bookkeeper will verify accurate and timely posting of all deposits.
3. The principal will review the records for the VPK Program on a monthly basis to ensure compliance with the procedures of the Manual of Internal Fund Accounting.
4. The principal will include a job target in her performance plans for the 2007-2008 school year to prevent recurrence of future audit exceptions and attend the District's Money Matters Support Program during the 2007-2008 school year.

 AO

cc: Marie Harrison

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

PROFILE OF THE SCHOOL

Address: 800 77 Street, Miami Beach, Florida 33141

Date School Established: 1941

Grades: PK-6

Principal: Mr. Luis A. Bello

Bookkeeper: Ms. Rosa Mayra Babani

Community School Assistant Principal: Dr. Karmenchu Santana-Vega

After School Care Program Manager: Mr. Michael Perez

Community School Secretary: Ms. Aurora Zayas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
City National Bank Of Florida	--	0.10	\$ 12,711.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	12,130.27
TOTAL			<u>\$ 24,841.51</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 0321 BISCAYNE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
FIELD TRIPS 1	.00	198.00	198.00	.00	.00
LIBRARY	1,530.75	831.24	3,147.50	3,809.43	3,023.92
LOST&DAMAGE TEXT	.00	477.56	477.56	.00	.00
FIELD TRIPS 2	.00	2,284.00	2,225.00	59.00-	.00
FIELD TRIPS 3	.00	1,053.00	1,050.00	3.00-	.00
FIELD TRIPS 4	.00	2,023.50	1,984.68	38.82-	.00
FIELD TRIPS 5	.00	850.00	841.50	8.50-	.00
FIELD TRIPS 6	.00	1,903.50	1,855.00	48.50-	.00
FIELD TRIPS 7	.00	2,327.25	2,273.00	54.25-	.00
FIELD TRIPS 8	.00	808.00	800.00	8.00-	.00
FIELD TRIPS 11	.00	885.00	885.00	.00	.00
SPECIAL PURPOSE	6,594.55	5,667.36	8,551.42	1,802.57	5,513.06
UNCLAIMED STALE-	35.00	.00	35.00	48.00	48.00
UNITED WAY	.00	3,059.00	3,059.00	.00	.00
BOOK FAIR	.00	13,586.98	9,777.55	3,809.43-	.00
VANDALISM	7.70	.00	.00	7.70-	.00
TRUST	8,168.00	35,954.39	37,160.21	1,622.80	8,584.98
GENERAL					
GENERAL MISCELLA	6,844.07	520.00	4,047.97	227.77	3,543.87
CASH OVER & SHOR	.00	.03	.00	.00	.03
INTEREST	.00	502.11	.00	.00	502.11
SCHOOL PICTURES	.00	8,556.00	5,355.86	1,624.07-	1,576.07
VENDING MACHINES	.00	226.50	.00	226.50-	.00
DONATIONS	.00	3,293.16	.00	.00	3,293.16
GENERAL	6,844.07	13,097.80	9,403.83	1,622.80-	8,915.24
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,000.00	.00	.00	.00	6,000.00
INSTRUCTIONAL MATE	6,000.00	.00	.00	.00	6,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	126,112.20	126,502.20	390.00	.00
COMM SCH CLASS F	.00	13,732.50	13,732.50	.00	.00
COMM SCHL-FIELD	.00	555.00	555.00	.00	.00
COMM SCHL-ACTIVI	1,203.43	3,716.75	3,188.89	390.00-	1,341.29
PRE-K FEES	.00	550.00	550.00	.00	.00
COMMUNITY SCHOOL	1,203.43	144,666.45	144,528.59	.00	1,341.29
TOTAL	22,215.50	193,718.64	191,092.63	.00	24,841.51

CHECKING 12,711.24 INVESTMENTS .00 SBMMF 12,130.27 TOTAL 24,841.51
 ACCOUNTS PAYABLE .00

VIRGINIA A. BOONE/HIGHLAND OAKS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 20500 N. E. 24 Avenue, North Miami Beach, Florida 33180

Date School Established: 1965

Grades: PK-5

Principal: Dr. Kim S. Rubin

Bookkeeper: Ms. Tracey L. Zayas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 8,701.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,863.03</u>
TOTAL			<u><u>\$17,564.10</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 2441 VIRGINIA BOONE/HIGHLAN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	55.00	.00	.00	55.00-	.00
GIFTED	20.00	.00	.00	.00	20.00
FIRST GRADE	171.22	.00	.00	42.00	213.22
SECOND GRADE	92.92	.00	.00	.00	92.92
THIRD GRADE	134.50	.00	96.00	338.50	377.00
FIFTH GRADE	136.80	.00	.00	.00	136.80
MUSIC CLUB	83.84	150.00	150.00	.00	83.84
KINDERGARTEN	3.00	.00	.00	123.00	126.00
CLASSES AND CLUBS	697.28	150.00	246.00	448.50	1,049.78
TRUST					
DONATIONS	50.00	.00	50.00	.00	.00
FIELD TRIPS 1	.00	792.00	750.00	42.00-	.00
LIBRARY	4,923.56	9,689.50	9,587.53	18.20-	5,007.33
LOST&DAMAGE TEXT	.00	218.06	218.06	.00	.00
FIELD TRIPS 2	.00	1,914.00	1,830.00	84.00-	.00
FIELD TRIPS 3	.00	1,394.50	1,056.00	338.50-	.00
FIELD TRIPS 4	.00	775.00	760.00	15.00-	.00
FIELD TRIPS 6	.00	1,292.00	1,169.00	123.00-	.00
FIELD TRIPS 7	.00	1,322.50	1,315.20	7.30-	.00
FIELD TRIPS 9	.00	376.00	376.00	.00	.00
FIELD TRIPS 10	.00	954.00	954.00	.00	.00
SPECIAL PURPOSE	157.08	3,809.00	7,327.52	4,281.48	920.04
UNCLAIMED STALE-	.00	.00	.00	18.20	18.20
DONATION THREE	151.80	261.60	.00	.00	413.40
DONATION FOUR	.00	2,400.00	2,399.20	.00	.80
FIELD TRIPS A-OU	.00	1,476.00	1,445.00	31.00-	.00
FIELD TRIPS E-OU	.00	49,330.00	49,282.50	47.50-	.00
FIELD TRIPS F-OU	7.25	24,900.00	24,839.45	67.80-	.00
TRUST	5,289.69	100,904.16	103,359.46	3,525.38	6,359.77
GENERAL					
GENERAL MISCELLA	2,428.02	40.00	391.00	307.60	2,384.62
INTEREST	.00	344.81	.00	.00	344.81
SCHOOL PICTURES	.00	10,683.00	6,738.33	3,944.67-	.00
VENDING MACHINES	.00	336.81	.00	336.81-	.00
DONATIONS	.00	500.00	275.44	.00	224.56
STUDENT TRAVEL/S	.00	.00	384.00	.00	384.00-
GENERAL	2,428.02	11,904.62	7,788.77	3,973.88-	2,569.99
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,668.28	8,264.80	4,933.08	.00	6,000.00
INSTRUCTIONAL MATE	2,668.28	8,264.80	4,933.08	.00	6,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,844.58	4,632.00	5,892.02	.00	1,584.56
COMMUNITY SCHOOL	2,844.58	4,632.00	5,892.02	.00	1,584.56
TOTAL	13,927.85	125,855.58	122,219.33	.00	17,564.10

CHECKING 8,701.07 INVESTMENTS .00 SBMMF 8,863.03 TOTAL 17,564.10
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 1201 N.E. 125 Street, North Miami, Florida 33161

Date School Established: 1997

Grades: PK-5

Principal: Ms. Milagros L. Maytin

Bookkeeper: Ms. Bonnie DiFranco

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 5,993.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>18,857.62</u>
TOTAL			<u><u>\$ 24,850.75</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 0561 W. J. BRYAN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
YOUNG AND UNITED	564.68	.00	.00	.00	564.68
KINDERGARTEN	1,270.80	157.50	.00	.00	1,428.30
CLASSES AND CLUBS	1,835.48	157.50	.00	.00	1,992.98
TRUST					
ROLE MODELS TRUS	.00	100.00	.00	.00	100.00
FIELD TRIPS 1	.00	4,343.50	4,196.00	147.50-	.00
LIBRARY	891.52	881.71	51.13	.00	1,722.10
LOST&DAMAGE TEXT	.00	48.90	48.90	.00	.00
FIELD TRIPS 2	.00	1,147.00	1,147.00	.00	.00
FIELD TRIPS 3	.00	1,111.00	1,111.00	.00	.00
FIELD TRIPS 4	.00	3,041.00	3,029.00	12.00-	.00
FIELD TRIPS 5	.00	105.00	105.00	.00	.00
FIELD TRIPS 6	.00	546.00	520.00	26.00-	.00
FIELD TRIPS 7	.00	2,123.00	2,004.00	119.00-	.00
FIELD TRIPS 8	.00	560.00	560.00	.00	.00
SPECIAL PURPOSE	1,602.69	225.00	3,647.30	4,153.31	2,333.70
UNCLAIMED STALE-	5.00	.00	5.00	.00	.00
UNITED WAY	.00	1,132.00	1,132.00	.00	.00
DONATION TWO	1,109.54	.00	.00	.00	1,109.54
DONATION THREE	4,343.46	126.40	4,323.12	.00	146.74
DONATION FOUR	1,885.85	.00	.00	1,885.85-	.00
DONATIONS FIVE	227.94	916.05	284.81	.00	859.18
DONATIONS 6	10.09	13.98	.00	.00	24.07
GRANTS 1	.00	500.00	.00	.00	500.00
FIELD TRIPS E-OU	.00	9,235.00	9,185.00	50.00-	.00
FIELD TRIPS F-OU	.00	181.50	181.50	.00	.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
GRANTS II	.00	250.00	215.09	.00	34.91
TRUST	10,076.09	26,587.04	34,744.85	4,911.96	6,830.24
GENERAL					
GENERAL MISCELLA	5,305.07	.00	1,719.78	354.50	3,939.79
INTEREST	.00	763.59	.00	.00	763.59
SCHOOL PICTURES	.00	12,151.00	7,616.05	2,267.46-	2,267.49
REPAIR & MAINTEN	.00	.00	319.55	.00	319.55-
DONATIONS	.00	310.96	.00	.00	310.96
RECYCLING COMMIS	.00	65.25	.00	.00	65.25
GENERAL	5,305.07	13,290.80	9,655.38	1,912.96-	7,027.53
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,749.28	12,497.27	7,247.55	2,999.00-	7,000.00
INSTRUCTIONAL MATE	4,749.28	12,497.27	7,247.55	2,999.00-	7,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	1,000.00	1,000.00	.00	.00	2,000.00
COMMUNITY SCHOOL	1,000.00	1,000.00	.00	.00	2,000.00
TOTAL	22,965.92	53,532.61	51,647.78	.00	24,850.75

CHECKING	5,993.13	INVESTMENTS	.00	SBMMF	18,857.62	TOTAL	24,850.75
				ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 2201 N. W. 187 Street, Opa-Locka, Florida 33056

Date School Established: 1957

Grades: PK-5

Principal: Dr. Marta M. Mejia

Bookkeeper: Ms. Diane Reid

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 7,946.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,250.22</u>
TOTAL			<u><u>\$ 16,196.78</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 1161 CRESTVIEW ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	2,117.42	1,629.38	450.00	.00	3,296.80	
FIELD TRIPS 1	.00	9,394.25	9,378.30	15.95-	.00	
LIBRARY	1,467.82	502.58	2,706.07	2,894.56	2,158.89	
LOST&DAMAGE TEXT	.00	223.04	223.04	.00	.00	
FIELD TRIPS 4	.00	10,310.00	11,496.00	1,186.00	.00	
FIELD TRIPS 5	.00	10,100.00	10,100.00	.00	.00	
SPECIAL PURPOSE	130.01	3,359.66	2,312.61	1,559.25	2,736.31	
UNCLAIMED STALE-	12.00	.00	2.00	.00	10.00	
UNITED WAY	.00	2,567.00	2,567.00	.00	.00	
BOOK FAIR	.00	10,323.94	7,429.38	2,894.56-	.00	
TRUST	3,727.25	48,409.85	46,664.40	2,729.30	8,202.00	
GENERAL						
GENERAL MISCELLA	4,770.36	.00	1,343.99	1,170.05-	2,256.32	
INTEREST	.00	511.35	.00	.00	511.35	
SCHOOL PICTURES	.00	8,340.00	5,242.50	1,559.25-	1,538.25	
DONATIONS	.00	714.68	.00	.00	714.68	
GENERAL	4,770.36	9,566.03	6,586.49	2,729.30-	5,020.60	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,738.18	7,237.25	7,001.25	.00	2,974.18	
INSTRUCTIONAL MATE	2,738.18	7,237.25	7,001.25	.00	2,974.18	
TOTAL	11,235.79	65,213.13	60,252.14	.00	16,196.78	
CHECKING	7,946.56	INVESTMENTS	.00 SBMMF	8,250.22	TOTAL	16,196.78
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 1420 Washington Avenue, Miami Beach, Florida 33139

Date School Established: 1925

Grades: PK-6

Principal: Ms. Olga M. Figueras

Bookkeepers: Ms. Olga Rodriguez (Through November 2006)
Ms. Denise Palacios-Quesada

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$5,924.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>194,255.99</u>
TOTAL			<u>\$200,180.04</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 cost of \$1,000 or more showed that 2 items at a cost of \$4,053 and a depreciated value of zero could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

REGION CENTER II

SCHOOL - 0761 FIENBERG/FISHER ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS SIXTH GRADE	91.00	.00	.00	.00	91.00
CLASSES AND CLUBS	91.00	.00	.00	.00	91.00
TRUST					
DONATIONS	1,303.30	3,539.69	596.69	.00	4,246.30
FIELD TRIPS 1	22.40	.00	.00	21.00-	1.40
LIBRARY	1,369.40	995.15	482.68	10.70-	1,871.17
FIELD TRIPS 2	203.50	795.50	1,112.66	179.83	66.17
FIELD TRIPS 3	192.50	13.00-	144.00	.00	35.50
FIELD TRIPS 4	355.00	100.00	238.67	.00	216.33
FIELD TRIPS 5	180.00	610.00	745.33	98.33	143.00
FIELD TRIPS 6	457.50	580.00	570.00	222.00-	245.50
FIELD TRIPS 7	305.00-	460.00	756.50	601.50	.00
FIELD TRIPS 8	786.00	250.00	1,651.67	615.67	.00
FIELD TRIPS 9	328.00-	754.00	982.67	590.72	34.05
FIELD TRIPS 10	10.00	.00	.00	.00	10.00
FIELD TRIPS 11	.00	270.00	270.00	.00	.00
FIELD TRIPS 12	12.00	542.52	.00	542.52-	12.00
SPECIAL PURPOSE	15,704.65	7,100.00	9,121.11	763.77	14,447.31
UNCLAIMED STALE-	91.00	.00	111.00	39.20	19.20
UNITED WAY	.00	158.00	158.00	.00	.00
FIELD TRIPS 13	.00	85.00	85.00	.00	.00
FIELD TRIPS 14	.00	200.00	200.00	.00	.00
FIELD TRIPS 15	.00	88.00	.00	88.00-	.00
FIELD TRIPS 16	.00	110.00	110.00	.00	.00
FIELD TRIPS 17	.00	1,304.00	1,367.00	63.00	.00
FIELD TRIPS 18	.00	312.00	312.00	.00	.00
ART SUPPLIES	753.12	.00	724.56	.00	28.56
FIELD TRIPS 19	.00	1,591.75	1,503.00	.00	88.75
FIELD TRIPS 20	.00	1,176.00	1,674.00	498.00	.00
FIELD TRIPS 21	.00	170.00	.00	170.00-	.00
MUSIC	92.26	.00	.00	.00	92.26
DONATION TWO	2,891.66	559.64	.00	491.00-	2,960.30
DONATION THREE	.00	1,500.00	.00	563.00-	937.00
RENTAL FACILITIE	76,990.12	28,944.61	69,269.05	716.00-	35,949.68
FIELD TRIPS E-OU	.00	16,500.48	18,399.78	1,899.30	.00
FIELD TRIPS F-OU	.00	5,115.00	5,045.50	69.50-	.00
REGION ACTIVITIE	175,006.65	19,083.84	70,889.00	.00	123,201.49
GRANTS VII	1,748.95	2,000.00	2,470.26	.00	1,278.69
GRANT V	154.58	530.00	.00	.00	684.58
SPECIAL DEVELOPM	19.25	.00	.00	.00	19.25
GRANT 12	6.68	.00	.00	.00	6.68
TRUST	277,717.52	95,412.18	188,990.13	2,455.60	186,595.17
GENERAL					
GENERAL MISCELLA	9,155.04	2,455.92	10,965.37	1,363.83-	718.24-
INTEREST	.00	9,015.23	.00	.00	9,015.23
SCHOOL PICTURES	.00	5,868.00	3,696.45	1,091.77-	1,079.78
DONATIONS	.00	308.31	205.61	.00	102.70
GENERAL	9,155.04	17,647.46	14,867.43	2,455.60-	9,479.47
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,894.52	4,496.21	3,390.73	.00	4,000.00
INSTRUCTIONAL MATE	2,894.52	4,496.21	3,390.73	.00	4,000.00
COMMUNITY SCHOOL					
PRE-K EARLY INTE	14.40	.00	.00	.00	14.40
COMMUNITY SCHOOL	14.40	.00	.00	.00	14.40
TOTAL	289,872.48	117,555.85	207,248.29	.00	200,180.04

CHECKING 5,924.05 INVESTMENTS .00 SBMMF 194,255.99 TOTAL 200,180.04
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 16140 N. E. 18 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1925

Grades: PK-5

Principal: Ms. Rhonda S. Turner

Bookkeeper: Ms. Olga E. Clarke

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	\$1,516.92
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>19,818.17</u>
TOTAL			<u><u>\$21,335.09</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 2081 FULFORD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	131.61	.00	.00	.00	131.61
SCIENCE CLUB	8.01	.00	.00	.00	8.01
MUSIC CLUB	94.49	.00	.00	.00	94.49
CLASSES AND CLUBS	234.11	.00	.00	.00	234.11
TRUST					
LIBRARY	413.09	935.09	599.69	.00	748.49
LOST&DAMAGE TEXT	.00	54.76	54.76	.00	.00
SPECIAL PURPOSE	279.39	.00	995.62	1,616.12	899.89
UNITED WAY	.00	2,223.66	2,223.66	.00	.00
EESAC FUNDS	.00	.00	1,200.00	1,200.00	.00
TRUST	692.48	3,213.51	5,073.73	2,816.12	1,648.38
GENERAL					
GENERAL MISCELLA	9,188.97	.00	7,168.33	.00	2,020.64
INTEREST	.00	721.95	.00	.00	721.95
SCHOOL PICTURES	.00	6,253.00	3,939.34	1,133.83-	1,179.83
VENDING MACHINES	.00	482.29	.00	482.29-	.00
DONATIONS	.00	253.60	.00	.00	253.60
BULK MAILING	.00	.00	261.50	.00	261.50-
GENERAL	9,188.97	7,710.84	11,369.17	1,616.12-	3,914.52
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,309.51	12,994.46	10,103.97	1,200.00-	10,000.00
INSTRUCTIONAL MATE	8,309.51	12,994.46	10,103.97	1,200.00-	10,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,963.60	2,946.00	371.52	.00	5,538.08
COMMUNITY SCHOOL	2,963.60	2,946.00	371.52	.00	5,538.08
TOTAL	21,388.67	26,864.81	26,918.39	.00	21,335.09

CHECKING	1,516.92	INVESTMENTS	.00	SBMMF	19,818.17	TOTAL	21,335.09
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 11905 North Miami Avenue, Miami, Florida 33168

Date School Established: 1955

Grades: PK-6

Principal: Dr. Aaron L. Enteen

Bookkeeper: Ms. Margarita Gomez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 2,737.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,604.12</u>
TOTAL			<u><u>\$ 16,341.27</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 2241 GRATIGNY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ECOLOGY CLUB	111.98	.00	.00	.00	111.98	
STUDENT COUNCIL	150.83	.00	.00	.00	150.83	
CLASSES AND CLUBS	262.81	.00	.00	.00	262.81	
TRUST						
FIELD TRIPS 1	.00	1,915.50	1,877.50	38.00-	.00	
FL SCH PRSS ASS	.00	740.00	710.00	30.00-	.00	
LIBRARY	313.69	300.00	463.69	.00	150.00	
LOST&DAMAGE TEXT	.00	127.55	127.55	.00	.00	
SPECIAL PURPOSE	96.14	300.00	1,346.45	1,149.45	199.14	
UNITED WAY	.00	825.15	825.15	.00	.00	
VANDALISM	1,465.34	673.66	759.99	.00	1,379.01	
DONATION THREE	.00	50.00	50.00	.00	.00	
GRANTS 1	.00	250.00	250.00	.00	.00	
TRUST	1,875.17	5,181.86	6,410.33	1,081.45	1,728.15	
GENERAL						
GENERAL MISCELLA	6,075.39	2,501.20	3,646.18	68.00	4,998.41	
CASH OVER & SHOR	.00	30.00	.00	.00	30.00	
INTEREST	.00	461.05	.00	.00	461.05	
SCHOOL PICTURES	.00	6,226.00	3,887.08	1,149.45-	1,189.47	
DONATIONS	.00	1,277.35	.00	.00	1,277.35	
CAPITAL IMPROVEM	.00	.00	1,076.08	.00	1,076.08-	
GENERAL	6,075.39	10,495.60	8,609.34	1,081.45-	6,880.20	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,000.00	377.41	377.41	.00	4,000.00	
INSTRUCTIONAL MATE	4,000.00	377.41	377.41	.00	4,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	2,625.00	2,755.00	1,909.89	.00	3,470.11	
COMMUNITY SCHOOL	2,625.00	2,755.00	1,909.89	.00	3,470.11	
TOTAL	14,838.37	18,809.87	17,306.97	.00	16,341.27	
CHECKING	2,737.15	INVESTMENTS	.00 SBMMF	13,604.12	TOTAL	16,341.27
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1536 N.E. 179 Street, North Miami Beach, Florida 33162

Date School Established: 1996

Grades: PK-5

Principal: Dr. Alice F. Quarles

Bookkeeper: Ms. Barbara Wells

After School Care Program Managers: Ms. Linda Eason (Through May 2006)
Ms. Jeanette G. Dussac
Ms. Irmine Michel

After School Care Program Secretaries: Ms. Lisa Parks
Ms. Barbara Wells

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 7,436.27
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>22,112.29</u>
TOTAL			<u>\$ 29,548.56</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 2281 GREYNOLDS PARK ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	58.08	.00	58.08	.00	.00
CLASSES AND CLUBS	58.08	.00	58.08	.00	.00
TRUST					
FIELD TRIPS 1	.00	4,329.25	4,329.25	.00	.00
LIBRARY	192.75	81.87	35.95	.00	238.67
LOST&DAMAGE TEXT	.00	339.47	339.47	.00	.00
FIELD TRIPS 2	.00	1,537.25	1,520.00	17.25-	.00
FIELD TRIPS 3	.00	1,410.00	1,410.00	.00	.00
FIELD TRIPS 4	.00	1,668.00	1,668.00	.00	.00
FIELD TRIPS 5	.00	6,869.85	6,869.85	.00	.00
FIELD TRIPS 12	.00	2,133.00	1,975.00	158.00-	.00
SPECIAL PURPOSE	2,800.42	500.00	3,549.31	3,920.94	3,672.05
UNCLAIMED STALE-	.00	.00	.00	29.97	29.97
UNITED WAY	.00	5,322.61	5,322.61	.00	.00
ART SUPPLIES	.00	500.00	185.18	.00	314.82
DONATION TWO	.00	3,000.00	536.28	.00	2,463.72
DONATION FOUR	831.59	445.15	.00	.00	1,276.74
TRUST	3,824.76	28,136.45	27,740.90	3,775.66	7,995.97
GENERAL					
GENERAL MISCELLA	4,334.31	500.00	1,915.81	175.25	3,093.75
INTEREST	.00	1,059.56	.00	.00	1,059.56
SCHOOL PICTURES	.00	20,977.00	13,117.12	3,938.94-	3,920.94
DONATIONS	.00	780.42	.00	.00	780.42
GENERAL	4,334.31	23,316.98	15,032.93	3,763.69-	8,854.67
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,144.66	17,814.79	16,947.48	11.97-	10,000.00
INSTRUCTIONAL MATE	9,144.66	17,814.79	16,947.48	11.97-	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	255,345.00	255,345.00	.00	.00
COMM SCHL-ACTIVI	1,143.34	3,707.00	2,152.42	.00	2,697.92
COMMUNITY SCHOOL	1,143.34	259,052.00	257,497.42	.00	2,697.92
TOTAL	18,505.15	328,320.22	317,276.81	.00	29,548.56

CHECKING	7,436.27	INVESTMENTS	.00	SBMMF	22,112.29	TOTAL	29,548.56
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 18701 N.W. First Avenue, No. Miami Beach, Florida 33139

Date School Established: 1956

Grades: PK-5

Principals: Dr. Michael L. Wagner (Through July 2005; presently Administrative Director at Regional Center VI)

Dr. Dyona S. McLean

Bookkeeper: Ms. Sharon L. Nelson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 13,125.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>18,479.57</u>
TOTAL			<u>\$ 31,605.34</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 2401 HIBISCUS ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
ROLE MODELS TRUS	403.43	.00	.00	403.43-	.00
FIELD TRIPS 1	.00	237.25	177.25	60.00-	.00
LIBRARY	1,322.89	238.57	25.50	.00	1,535.96
LOST&DAMAGE TEXT	.00	39.30	39.30	.00	.00
FIELD TRIPS 2	.00	105.00	89.95	15.05-	.00
FIELD TRIPS 3	.00	1,018.92	1,077.34	58.42	.00
FIELD TRIPS 4	.00	995.00	995.00	.00	.00
SPECIAL PURPOSE	658.33	19.63	922.42	1,113.90	869.44
UNITED WAY	.00	3,028.56	3,028.56	.00	.00
DONATION TWO	2,952.00	.00	.00	.00	2,952.00
DONATION FOUR	4,461.94	.00	.00	.00	4,461.94
TRUST	9,798.59	5,682.23	6,355.32	693.84	9,819.34
GENERAL					
GENERAL MISCELLA	1,845.61	.00	99.50	420.06	2,166.17
INTEREST	.00	147.45	.00	.00	147.45
SCHOOL PICTURES	.00	4,154.00	2,543.50	805.25-	805.25
VENDING MACHINES	.00	308.65	.00	308.65-	.00
DONATIONS	.00	92.93	.00	.00	92.93
GENERAL	1,845.61	4,703.03	2,643.00	693.84-	3,211.80
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,455.66	14,498.35	8,953.81	.00	10,000.20
INSTRUCTIONAL MATE	4,455.66	14,498.35	8,953.81	.00	10,000.20
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,030.00	6,544.00	.00	.00	8,574.00
COMMUNITY SCHOOL	2,030.00	6,544.00	.00	.00	8,574.00
TOTAL	18,129.86	31,427.61	17,952.13	.00	31,605.34

CHECKING	13,125.77	INVESTMENTS	.00	SBMMF	18,479.57	TOTAL	31,605.34
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 20770 N. E. 14 Avenue, No. Miami Beach, Florida 33179

Date School Established: 1957

Grades: PK-5

Principal: Dr. Tanya R. Brown-Major

Bookkeeper: Ms. Maria Portillo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$6,145.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>24,582.78</u>
TOTAL			<u><u>\$30,728.48</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 2581 MADIE IVES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	.38	.00	.00	.00	.38
CLASSES AND CLUBS	.38	.00	.00	.00	.38
TRUST					
DONATIONS	.00	300.00	298.67	1.33-	.00
LIBRARY	7,922.35	665.25	69.56	424.46-	8,093.58
FIELD TRIPS 3	.00	380.00	370.00	10.00-	.00
FIELD TRIPS 4	.00	1,384.50	1,325.00	59.50-	.00
FIELD TRIPS 5	.00	1,419.00	1,340.00	79.00-	.00
SPECIAL PURPOSE	2,374.57	.00	4,203.56	7,238.82	5,409.83
UNCLAIMED STALE-	14.20	.00	14.20	.00	.00
UNITED WAY	.00	2,368.00	2,368.00	.00	.00
BOOK FAIR	.00	14,503.99	10,437.45	4,066.54-	.00
VANDALISM	12.00	.00	.00	12.00-	.00
DONATION TWO	337.00	.00	.00	.00	337.00
DONATION THREE	.00	350.00	296.45	53.55-	.00
DONATION FOUR	.00	350.00	349.85	.15-	.00
DONATIONS FIVE	.00	600.00	598.52	1.48-	.00
DONATIONS 6	.00	300.00	300.00	.00	.00
GRANTS 1	8.00	.00	.00	.00	8.00
FIELD TRIPS A-OU	.00	906.75	956.75	50.00	.00
TRUST	10,668.12	23,527.49	22,928.01	2,580.81	13,848.41
GENERAL					
GENERAL MISCELLA	7,045.19	.00	4,966.58	167.01	2,245.62
INTEREST	.00	548.38	.00	.00	548.38
SCHOOL PICTURES	.00	13,827.00	8,655.73	2,576.64-	2,594.63
TRAVEL-FACULTY/A	.00	.00	63.00	.00	63.00-
EQUIPMENT	.00	.00	4,491.00	4,491.00	.00
DONATIONS	.00	7,719.78	1,503.54	4,662.18-	1,554.06
GENERAL	7,045.19	22,095.16	19,679.85	2,580.81-	6,879.69
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,757.40	14,570.88	14,328.28	.00	10,000.00
INSTRUCTIONAL MATE	9,757.40	14,570.88	14,328.28	.00	10,000.00
TOTAL	27,471.09	60,193.53	56,936.14	.00	30,728.48

CHECKING	6,145.70	INVESTMENTS	.00	SBMMF	24,582.78	TOTAL	30,728.48
			ACCOUNTS PAYABLE	.00			

DAVID LAWRENCE JR. K-8 CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 15000 Bay Vista Boulevard, North Miami, Florida 33181

Date School Established: 2006

Grades: KG-8

Principal: Mr. Bernard Osborn

Bookkeepers: Ms. Erika Harrison (Through November 2006)
Ms. Lea Coto

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	\$ 12,138.06
TOTAL			<u>\$ 12,138.06</u>

AUDIT OPINION

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

*First-year audit.

SCHOOL - 5005 DAVID LAWRENCE, JR. K- REGION CENTER II

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
SPECIAL PURPOSE	.00	3,700.00	880.03	.00	2,819.97
TRUST	.00	3,700.00	880.03	.00	2,819.97
GENERAL					
INTEREST	.00	56.13	.00	.00	56.13
GENERAL	.00	56.13	.00	.00	56.13
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	.00	10,000.00	738.04	.00	9,261.96
INSTRUCTIONAL MATE	.00	10,000.00	738.04	.00	9,261.96
TOTAL	.00	13,756.13	1,618.07	.00	12,138.06

CHECKING	12,138.06	INVESTMENTS	.00 SBMMF	.00 TOTAL	12,138.06
		ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 14312 N. E. 2nd Court, Miami, Florida 33161

Date School Established: 1998

Grades: PK-8

Principal: Ms. Agenoria T. Powell

Bookkeepers: Ms. Qiana Armstrong (Through July 2005)
Ms. Lashan Flowers

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 7,927.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>11,424.55</u>
TOTAL			<u>\$ 19,352.50</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 2911 LINDA LENTIN ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	

TRUST						
DONATIONS	41.31	15.50	.00	.00	56.81	
FIELD TRIPS 1	.00	651.00	633.60	17.40-	.00	
LIBRARY	3,202.75	1,634.59	2,171.19	2,748.23	5,414.38	
LOST&DAMAGE TEXT	.00	190.32	190.32	.00	.00	
FIELD TRIPS 2	.00	1,439.00	1,444.00	5.00	.00	
FIELD TRIPS 3	.00	2,187.00	1,744.50	442.50-	.00	
FIELD TRIPS 4	.00	1,728.00	1,728.00	.00	.00	
FIELD TRIPS 5	.00	160.00	160.00	.00	.00	
FIELD TRIPS 7	.00	.00	.00	.00	.00	
FIELD TRIPS 10	.00	148.00	137.00	11.00-	.00	
SPECIAL PURPOSE	288.21	2,657.00	4,305.34	2,167.71	807.58	
UNCLAIMED STALE-	88.00	.00	148.14	70.14	10.00	
UNITED WAY	.00	1,637.00	1,637.00	.00	.00	
BOOK FAIR	.00	10,551.01	7,792.78	2,758.23-	.00	
FIELD TRIPS 22	.00	266.00	259.00	7.00-	.00	
FIELD TRIPS 23	.00	2,022.50	2,013.00	9.50-	.00	
DONATION TWO	488.78	.00	445.51	.00	43.27	
GRANTS 1	.00	2,500.00	2,500.00	.00	.00	
TRUST	4,109.05	27,786.92	27,309.38	1,745.45	6,332.04	
GENERAL						
GENERAL MISCELLA	1,255.69	1,214.64	2,577.77	482.40	374.96	
INTEREST	.00	599.36	.00	.00	599.36	
SCHOOL PICTURES	.00	5,931.00	3,703.15	2,227.85-	.00	
DONATIONS	.00	2,075.06	.00	.00	2,075.06	
GENERAL	1,255.69	9,820.06	6,280.92	1,745.45-	3,049.38	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,920.00	13,007.03	14,186.15	.00	8,740.88	
INSTRUCTIONAL MATE	9,920.00	13,007.03	14,186.15	.00	8,740.88	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	3,609.00	4,751.00	7,129.80	.00	1,230.20	
COMMUNITY SCHOOL	3,609.00	4,751.00	7,129.80	.00	1,230.20	

TOTAL	18,893.74	55,365.01	54,906.25	.00	19,352.50	

CHECKING	7,927.95	INVESTMENTS	.00 SBMMF	11,424.55	TOTAL	19,352.50
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1650 N.E. 141 Street, North Miami, FL 33181

Date School Established: 1975

Grades: PK - 5

Principal: Ms. Janice T. Hutson

Bookkeeper: Ms. Barbara Sozio

TITLE I GRANT FUNDS – SCHEDULE OF EXPENDITURES

For the Fiscal Year Ended June 30, 2006

<u>MDCPS Program Name</u>	<u>MDCPS Program Number</u>	<u>Expenditures</u>
Schoolwide*	4045	\$ 6,865.30
Schoolwide	4310	268,950.76
District-Approved Supp. Services*	4028	12,494.00
District-Approved Supp. Services	4318	25,328.33
Reading Leader	4315	52,192.40
High Scope*	4030	738.24
High Scope	4320	51.33
School Improvement	4064	61,711.01
		\$ 428,331.37
TOTAL		\$ 428,331.37

INTERNAL FUNDS - CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 12,730.42
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	5,985.40
TOTAL			\$ 18,715.82

* Grant period ended September 30, 2005.

NATURAL BRIDGE ELEMENTARY SCHOOL (Continued)

AUDIT OPINION

The internal funds, Title I Program, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting.

Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting and the Title I Administration Handbook 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 and the Title I Administration Handbook. 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 - 3661 NATURAL BRIDGE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	35.10	.00	.00	.00	35.10
FUTURE EDUCATORS	.00	60.00	.00	.00	60.00
STUDENT COUNCIL	274.00	1,624.00	742.70	1,000.00-	155.30
FIRST GRADE	214.74	2,184.00	2,121.00	200.00-	77.74
SECOND GRADE	12.25	.00	.00	.00	12.25
THIRD GRADE	360.35	.00	.00	360.00-	.35
FOURTH GRADE	55.00	3,583.02	3,620.96	.00	17.06
FIFTH GRADE	.00	1,699.00	1,232.31	3.00-	463.69
SOCIAL STUDY	7.56	.00	.00	.00	7.56
HAITIAN CLUB	159.78	.00	.00	.00	159.78
KINDERGARTEN	421.15	2,577.00	2,299.10	.00	699.05
PRE-KINDER	301.05	.00	.00	.00	301.05
CLASSES AND CLUBS	1,840.98	11,727.02	10,016.07	1,563.00-	1,988.93
TRUST					
DONATIONS	588.20	199.36	.00	.00	787.56
FIELD TRIPS 1	.00	1,038.00	940.00	.00	98.00
LIBRARY	1,497.95	641.29	141.77	.00	1,997.47
LOST&DAMAGE TEXT	.00	44.50	44.50	.00	.00
FIELD TRIPS 2	.00	92.00	.00	.00	92.00
FIELD TRIPS 5	.00	1,032.00	1,025.00	.00	7.00
FIELD TRIPS 6	.00	1,205.14	1,099.50	.00	105.64
FIELD TRIPS 7	.00	2,082.00	1,349.00	3.00	736.00
SPECIAL PURPOSE	99.24	150.00	249.38	2,860.19	2,860.05
UNCLAIMED STALE-	12.00	.00	12.00	9.00	9.00
UNITED WAY	.00	507.26	1,507.26	1,000.00	.00
SCIENCE BOARD	517.83	.00	.00	.00	517.83
VANDALISM	77.50	.00	.00	.00	77.50
DONATION TWO	83.39	.00	.00	.00	83.39
GRANTS 1	573.27	.00	.00	.00	573.27
FIELD TRIPS E-OU	.00	162.00	125.00	.00	37.00
GRANTS II	4.87	.00	.00	.00	4.87
TRUST	3,454.25	7,153.55	6,493.41	3,872.19	7,986.58
GENERAL					
GENERAL MISCELLA	1,831.72	8.00	2,514.43	560.00	114.71-
INTEREST	.00	455.96	.00	.00	455.96
SCHOOL PICTURES	.00	7,660.00	4,790.81	2,869.19-	.00
REPAIR & MAINTEN	.00	.00	560.00	.00	560.00-
DONATIONS	.00	4,100.05	.00	.00	4,100.05
GENERAL	1,831.72	12,224.01	7,865.24	2,309.19-	3,881.30
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,490.08	5,994.09	5,625.16	.00	4,859.01
INSTRUCTIONAL MATE	4,490.08	5,994.09	5,625.16	.00	4,859.01
TOTAL	11,617.03	37,098.67	29,999.88	.00	18,715.82

CHECKING 12,730.42 INVESTMENTS .00 SBMMF 5,985.40 TOTAL 18,715.82
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 4100 Prairie Avenue, Miami, Florida 33140

Date School Established: 1936

Grades: PK- 5

Principal: Mr. Luther T. Gray

Bookkeepers: Ms. Linda Azicri (Through November 2005)
Ms. Violet Samberg (Through September 2006; part-time)
Ms. Milagros Rodriguez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 14,901.00
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,578.55</u>
TOTAL			<u><u>\$ 36,479.55</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. 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 - 3741 NORTH BEACH ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FUTURE EDUCATORS	81.50	5,966.29	6,047.79	.00	.00
CLASSES AND CLUBS	81.50	5,966.29	6,047.79	.00	.00
TRUST					
FIELD TRIPS 1	.00	1,942.65	1,942.65	.00	.00
LIBRARY	19,564.45	1,681.07	216.69	5,587.00	26,615.83
LOST&DAMAGE TEXT	.00	313.39	313.39	.00	.00
FIELD TRIPS 2	.00	2,313.00	2,313.00	.00	.00
FIELD TRIPS 3	.00	3,651.25	3,579.25	72.00-	.00
FIELD TRIPS 4	.00	2,087.00	2,026.00	61.00-	.00
FIELD TRIPS 6	.00	288.00	276.00	12.00-	.00
SPECIAL PURPOSE	4,135.95	1,389.98	6,955.54	2,495.87	1,066.26
UNITED WAY	.00	2,953.00	2,953.00	.00	.00
BOOK FAIR	.00	29,569.81	20,590.85	8,978.96-	.00
DONATION FOUR	.00	1,000.00	.00	.00	1,000.00
GRANTS 1	.00	250.00	.00	.00	250.00
TRUST	23,700.40	47,439.15	41,166.37	1,041.09-	28,932.09
GENERAL					
GENERAL MISCELLA	1,977.89	554.00	2,345.29	145.00	331.60
CASH OVER & SHOR	.00	2.09	.00	.00	2.09
INTEREST	.00	784.23	.00	.00	784.23
SCHOOL PICTURES	.00	13,449.00	8,457.26	2,495.87-	2,495.87
TRAVEL-FACULTY/A	.00	.00	262.55	.00	262.55-
REPAIR & MAINTEN	.00	.00	1,061.06	.00	1,061.06-
EQUIPMENT	.00	.00	3,391.96	3,391.96	.00
DONATIONS	.00	391.30	.00	.00	391.30
EDUCATION MTRL/S	.00	572.22	198.87	.00	373.35
GENERAL	1,977.89	15,752.84	15,716.99	1,041.09	3,054.83
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,171.42	8,763.98	6,935.40	.00	4,000.00
INSTRUCTIONAL MATE	2,171.42	8,763.98	6,935.40	.00	4,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	292,971.10	292,971.10	.00	.00
COMM SCHL-ACTIVI	317.63	414.00	239.00	.00	492.63
PRE-K FEES	.00	106,979.00	106,979.00	.00	.00
COMMUNITY SCHOOL	317.63	400,364.10	400,189.10	.00	492.63
TOTAL	28,248.84	478,286.36	470,055.65	.00	36,479.55

CHECKING 14,901.00 INVESTMENTS .00 SBMMF 21,578.55 TOTAL 36,479.55
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 665 NE 145 Street, North Miami, Florida 33161

Date School Established: 1954

Grades: PK-5

Principal: Ms. Marie A. Bazile

Bookkeepers: Ms. Bernice White (Through February 2007)
Ms. Carolyn Ellis (Part-time)

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 13,208.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>15,343.09</u>
TOTAL			<u>\$ 28,551.47</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. 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 - 3941 NORTH MIAMI ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS FIFTH GRADE	.00	4,150.00	4,035.76	.00	114.24
CLASSES AND CLUBS	.00	4,150.00	4,035.76	.00	114.24
TRUST					
FUND RAISING	.00	2,660.00	1,483.08	.00	1,176.92
LIBRARY	1,484.77	925.66	72.92	.00	2,337.51
FIELD TRIPS 3	.00	714.00	714.00	.00	.00
FIELD TRIPS 4	.00	884.00	884.00	.00	.00
FIELD TRIPS 6	.00	725.00	704.00	21.00-	.00
FIELD TRIPS 7	.00	750.50	750.50	.00	.00
FIELD TRIPS 8	.00	72.00	72.00	.00	.00
FIELD TRIPS 11	.00	557.75	557.75	.00	.00
SPECIAL PURPOSE	839.42	2,775.00	3,826.63	2,773.83	2,561.62
UNCLAIMED STALE-	50.00	.00	50.00	17.00	17.00
UNITED WAY	.00	1,015.00	1,015.00	.00	.00
DONATION TWO	61.24	.00	.00	61.24-	.00
SCHOOL IMPROVEME	313.99	.00	47.89	.00	266.10
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	2,749.42	11,078.91	13,176.77	5,707.59	6,359.15
GENERAL					
GENERAL MISCELLA	7,681.10	2,676.54	3,320.10	82.24	7,119.78
INTEREST	.00	418.72	.00	.00	418.72
SCHOOL PICTURES	.00	7,551.00	4,760.17	2,790.83-	.00
REPAIR & MAINTEN	.00	.00	486.71	.00	486.71-
OFFICE SUPPLY	.00	.00	479.26	.00	479.26-
REGISTRATION FEE	.00	.00	545.00	.00	545.00-
DONATIONS	.00	1,725.17	897.57	.00	827.60
GENERAL	7,681.10	12,371.43	10,488.81	2,708.59-	6,855.13
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	9,888.73	6,889.73	2,999.00-	10,000.00
INSTRUCTIONAL MATE	10,000.00	9,888.73	6,889.73	2,999.00-	10,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,295.70	5,031.00	2,103.75	.00	5,222.95
COMMUNITY SCHOOL	2,295.70	5,031.00	2,103.75	.00	5,222.95
TOTAL	22,726.22	42,520.07	36,694.82	.00	28,551.47

CHECKING 13,208.38 INVESTMENTS .00 SBMMF 15,343.09 TOTAL 28,551.47
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 19810 N. W. 14 Court, Miami, Florida 33169

Date School Established: 1969

Grades: PK-5

Principal: Ms. Frances A. Daddario

Bookkeeper: Ms. Nancy Ballesteros

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.22	\$ 4,011.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,352.16</u>
TOTAL			<u><u>\$ 16,363.79</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 4001 NORWOOD ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	6.98	400.00	.00	6.98-	400.00
FIELD TRIPS 1	.00	357.65	353.67	3.98-	.00
LIBRARY	624.72	193.19	37.69	6.01-	774.21
SPECIAL PURPOSE	1,711.43	.00	2,085.76	1,967.43	1,593.10
UNCLAIMED STALE-	.00	.00	.00	18.01	18.01
UNITED WAY	.00	1,611.45	1,611.45	.00	.00
VANDALISM	50.00	.00	.00	.00	50.00
DONATION TWO	755.00	.00	.00	300.00-	455.00
TRUST	3,148.13	2,562.29	4,088.57	1,668.47	3,290.32
GENERAL					
GENERAL MISCELLA	3,536.05	.00	746.83	10.96	2,800.18
INTEREST	.00	508.95	.00	.00	508.95
SCHOOL PICTURES	.00	4,012.00	2,526.77	742.62-	742.61
VENDING MACHINES	.00	574.81	.00	574.81-	.00
DONATIONS	.00	970.73	.00	.00	970.73
RECYCLING COMMIS	.00	51.00	.00	.00	51.00
GENERAL	3,536.05	6,117.49	3,273.60	1,306.47-	5,073.47
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,964.02	3,591.25	3,543.27	12.00-	8,000.00
INSTRUCTIONAL MATE	7,964.02	3,591.25	3,543.27	12.00-	8,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	350.00	.00	.00	350.00-	.00
COMMUNITY SCHOOL	350.00	.00	.00	350.00-	.00
TOTAL	14,998.20	12,271.03	10,905.44	.00	16,363.79

CHECKING 4,011.63 INVESTMENTS .00 SBMMF 12,352.16 TOTAL 16,363.79
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 15640 N. E. 8th Avenue, No. Miami Beach, Florida 33162

Date School Established: 1958

Grades: PK-5

Principal During Audit Period: Ms. Rhonda C. McKinney (Through November 2006; deceased)

Current Principal: Mr. L. M. Mijuskovic

Bookkeeper: Ms. Marlo Dixon

Community School Assistant Principals: Mr. Frank Mattucci (Through August 2006)
Ms. Marie Bleus

Community School Secretaries: Ms. Amy Strickland
Ms. Janice Hall

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:		
Bank of America, N. A.	0.10	\$ 6,767.38
Savings Account:		
Bank of America, N. A.	0.50	<u>10,952.57</u>
TOTAL		<u><u>\$ 17,719.95</u></u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 4021 OAK GROVE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
STUDENT COUNCIL	70.95	.00	.00	.00	70.95		
SAFETY PATROL	79.26	.00	.00	.00	79.26		
THIRD GRADE	13.95	.00	.00	.00	13.95		
FIFTH GRADE	84.60	2,040.00	2,040.00	.00	84.60		
SIXTH GRADE	273.18	.00	.00	.00	273.18		
LITTLE WOMEN	150.00	.00	.00	.00	150.00		
KINDERGARTEN	5.00	.00	.00	.00	5.00		
CLASSES AND CLUBS	676.94	2,040.00	2,040.00	.00	676.94		
TRUST							
ADVANCE FOR CHAN	75.00-	75.00	.00	.00	.00		
DONATIONS	49.88	.00	.00	.00	49.88		
LIBRARY	471.21	.00	.00	.00	471.21		
LOST&DAMAGE TEXT	.00	50.67	.00	.00	50.67		
NON-RESIDENT TUI	.00	200.00	50.67	.00	149.33		
FIELD TRIPS 2	.00	1,559.15	1,559.15	.00	.00		
FIELD TRIPS 3	2.50	2,552.30	2,554.80	.00	.00		
FIELD TRIPS 4	.00	559.37	559.17	.20-	.00		
FIELD TRIPS 5	4.00	.00	.00	4.00-	.00		
FIELD TRIPS 6	.00	978.24	978.24	.00	.00		
SPECIAL PURPOSE	993.72	.00	923.14	969.53	1,040.11		
UNCLAIMED STALE-	606.56	.00	606.56	.00	.00		
UNITED WAY	191.66	1,721.00	1,912.66	.00	.00		
DONATION TWO	500.00	.00	477.94	.00	22.06		
DONATION THREE	.00	25.00	25.00	.00	.00		
DONATION FOUR	500.71	.00	466.93	.00	33.78		
DONATIONS 6	153.74	.00	.00	.00	153.74		
FIELD TRIPS E-OU	.36	.00	.00	.36-	.00		
TRUST	3,399.34	7,720.73	10,114.26	964.97	1,970.78		
SCHOOL STORE							
SCHOOL STORE FUN	824.17	.00	.00	.00	824.17		
SCHOOL STORE	824.17	.00	.00	.00	824.17		
GENERAL							
GENERAL MISCELLA	4,066.12	.16-	1,572.71	169.99	2,663.24		
CASH OVER & SHOR	.00	.32	.00	.00	.32		
INTEREST	.00	91.96	.00	.00	91.96		
SCHOOL PICTURES	.00	6,831.00	4,284.20	1,134.96-	1,411.84		
TRAVEL-FACULTY/A	.00	.00	208.00	.00	208.00-		
DONATIONS	.00	568.00	.00	.00	568.00		
GENERAL	4,066.12	7,491.12	6,064.91	964.97-	4,527.36		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,918.38	4,956.97	3,998.03	.00	5,877.32		
INSTRUCTIONAL MATE	4,918.38	4,956.97	3,998.03	.00	5,877.32		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	116,160.70	116,160.70	.00	.00		
BEFORE/AFTER SCH	.00	86,266.90	86,266.90	.00	.00		
COMM SCH CLASS F	.00	19,445.00	19,445.00	.00	.00		
COMM SCHL-ACTIVI	2,439.38	3,283.00	1,879.00	.00	3,843.38		
COMMUNITY SCHOOL	2,439.38	225,155.60	223,751.60	.00	3,843.38		
TOTAL	16,324.33	247,364.42	245,968.80	.00	17,719.95		
CHECKING	6,767.38	INVESTMENTS	10,952.57	SBMMF	.00	TOTAL	17,719.95
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 18600 West Dixie Highway, Miami, Florida 33160

Date School Established: 1927

Grades: K-5

Principal: Dr. Annette H. Weissman

Bookkeeper: Ms. Liliam Alvarez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank, N. A.	--	--	\$14,540.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,441.30</u>
TOTAL			<u>\$27,982.16</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 4061 OJUS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
CHESS CLUB	123.55	.00	.00	.00	123.55	
STUDENT GOVERNME	26.57	.00	.00	.00	26.57	
CLASSES AND CLUBS	150.12	.00	.00	.00	150.12	
TRUST						
DONATIONS	2,733.06	1,913.00	460.03	.00	4,186.03	
FIELD TRIPS 1	.00	1,159.50	1,123.50	36.00-	.00	
LIBRARY	566.46	4,968.06	3,753.95	.00	1,780.57	
LOST&DAMAGE TEXT	.00	294.25	294.25	.00	.00	
NON-RESIDENT TUI	.00	150.00	150.00	.00	.00	
FIELD TRIPS 2	.00	557.00	550.00	7.00-	.00	
FIELD TRIPS 3	.00	815.00	777.00	38.00-	.00	
FIELD TRIPS 4	.00	1,452.00	1,437.50	14.50-	.00	
FIELD TRIPS 5	.00	2,018.00	2,018.00	.00	.00	
FIELD TRIPS 6	.00	440.00	406.00	34.00-	.00	
SPECIAL EVENTS	165.83	.00	.00	.00	165.83	
SPECIAL PURPOSE	3,030.24	1,330.00	2,557.21	1,164.49	2,967.52	
UNCLAIMED STALE-	132.75	.00	132.75	.00	.00	
DONATION TWO	1,450.67	150.00	.00	.00	1,600.67	
DONATION THREE	369.04	.00	.00	369.04-	.00	
STUDENTS NEEDS/H	2,850.00	.00	279.80	472.00-	2,098.20	
GRANTS 1	400.00	500.00	.00	.00	900.00	
FIELD TRIPS E-OU	.00	36,679.00	37,151.00	472.00	.00	
GRANTS II	1.15	.00	.00	.00	1.15	
TRUST	11,699.20	52,425.81	51,090.99	665.95	13,699.97	
GENERAL						
GENERAL MISCELLA	3,326.49	.34	2,661.29	498.54	1,164.08	
INTEREST	.00	488.50	.00	.00	488.50	
SCHOOL PICTURES	.00	8,638.00	5,748.06	1,164.49-	1,725.45	
TRAVEL-FACULTY/A	.00	.00	166.14	.00	166.14-	
REPAIR & MAINTEN	.00	.00	727.47	.00	727.47-	
REGISTRATION FEE	.00	.00	160.00	.00	160.00-	
DONATIONS	.00	2,888.52	.00	.00	2,888.52	
GENERAL	3,326.49	12,015.36	9,462.96	665.95-	5,212.94	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,030.03	3,731.89	2,761.92	.00	5,000.00	
INSTRUCTIONAL MATE	4,030.03	3,731.89	2,761.92	.00	5,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	3,220.98	5,298.00	4,599.85	.00	3,919.13	
COMMUNITY SCHOOL	3,220.98	5,298.00	4,599.85	.00	3,919.13	
TOTAL	22,426.82	73,471.06	67,915.72	.00	27,982.16	
CHECKING	14,540.86	INVESTMENTS	.00 SBMMF	13,441.30	TOTAL	27,982.16
			ACCOUNTS PAYABLE	.00		

HUBERT O. SIBLEY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 255 N. W. 115 Street, Miami, Florida 33168

Date School Established: 2000

Grades: PK-6

Principals: Ms. Bettye L. Woodson (Through December 2005; retired)
Mr. Michael J. Charlot

Bookkeeper: Ms. Janice Coleman

TITLE I GRANT FUNDS – SCHEDULE OF EXPENDITURES

For the Fiscal Year Ended June 30, 2006		
MDCPS Program		
<u>MDCPS Program Name</u>	<u>Number</u>	<u>Expenditures</u>
Schoolwide*	4045	\$ 10,269.21
Schoolwide	4310	381,735.22
High-Scope*	4030	510.86
Reading Leader*	4025	1,103.59
Reading Leader	4315	52,551.26
Schoolwide Supplement	4323	3,828.75
TOTAL		<u>\$449,998.89</u>

INTERNAL FUNDS - 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	\$ 3,732.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,738.98</u>
TOTAL			<u>\$ 11,471.37</u>

* Grant period ended September 30, 2005.

HUBERT O. SIBLEY ELEMENTARY SCHOOL (Continued)

AUDIT OPINION

The internal funds and Title I Program records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial 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 and the Title I Administration Handbook 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 and the Title I Administration Handbook. 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 cost of \$1,000 or more showed that 2 items at a cost of \$4,150 and a depreciated value of zero could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

AS OF: 06/30/06
PRODUCT NO. T22160401

MIAMI - DADE COUNTY PUBLIC SCHOOLS
SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT
REGION CENTER II

RUN DATE: 07/01/06
PAGE NO. 186

SCHOOL - 5141 HUBERT O. SIBLEY ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
-----	-----	-----	-----	-----	-----		
CLASSES AND CLUBS							
FIRST GRADE	2.50	.00	.00	.00	2.50		
THIRD GRADE	225.00	.00	.00	.00	225.00		
FOURTH GRADE	48.00	.00	.00	.00	48.00		
FIFTH GRADE	4.00	.00	.00	.00	4.00		
KINDERGARTEN	67.50	.00	.00	.00	67.50		
CLASSES AND CLUBS	347.00	.00	.00	.00	347.00		
TRUST							
FIELD TRIPS 1	.00	2,354.00	2,356.00	2.00	.00		
FUND RAISING	37.76	.00	.00	.00	37.76		
LIBRARY	1,727.78	909.23	2,735.61	1,289.63	1,191.03		
LOST&DAMAGE TEXT	.00	44.25	44.25	.00	.00		
FIELD TRIPS 2	.00	2,221.50	2,267.00	45.50	.00		
FIELD TRIPS 3	.00	952.50	938.00	14.50-	.00		
FIELD TRIPS 4	.00	4,275.00	4,285.50	10.50	.00		
FIELD TRIPS 5	.00	1,459.00	1,238.00	221.00-	.00		
FIELD TRIPS 7	.00	145.00	145.00	.00	.00		
SPECIAL PURPOSE	742.55	250.00	4,449.30	3,522.62	65.87		
UNCLAIMED STALE-	73.62	.00	54.17	57.10	76.55		
UNITED WAY	.00	1,172.17	1,227.17	55.00	.00		
BOOK FAIR	.00	5,935.19	4,588.46	1,346.73-	.00		
MEMORIAL 1	2,274.04	350.00	2,506.09	.00	117.95		
DONATION TWO	141.81	.00	.00	.00	141.81		
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00		
TRUST	4,997.56	20,067.84	29,833.55	6,399.12	1,630.97		
GENERAL							
GENERAL MISCELLA	2,041.00	.00	1,598.90	122.50	564.60		
INTEREST	.00	518.25	.00	8.88	527.13		
SCHOOL PICTURES	.00	7,078.88	4,427.01	2,651.87-	.00		
VENDING MACHINES	.00	1,046.66	.00	879.63-	167.03		
TRAVEL-FACULTY/A	.00	.00	339.20	.00	339.20-		
DONATIONS	.00	20.01	.00	.00	20.01		
GENERAL	2,041.00	8,663.80	6,365.11	3,400.12-	939.57		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,121.17	25,972.17	18,540.51	2,999.00-	8,553.83		
INSTRUCTIONAL MATE	4,121.17	25,972.17	18,540.51	2,999.00-	8,553.83		
TOTAL	11,506.73	54,703.81	54,739.17	.00	11,471.37		
CHECKING	3,732.39	INVESTMENTS	.00	SBMMF	7,738.98	TOTAL	11,471.37
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1050 Fourth Street, Miami Beach, Florida 33139

Date School Established: 1991

Grades: PK-6

Principal: Ms. Melanie B. Fishman

Bookkeepers: Ms. Mercedes Littlejohn (Through October 2005)
Ms. Teresita Montero

After School Care Program Managers: Ms. Beatriz Arsenault
Ms. Garry Chow-Carvajal

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 34,532.35
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>19,444.80</u>
TOTAL			<u>\$ 53,977.15</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 5091 SOUTH POINTE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	.00	1,500.00	153.12	.00	1,346.88
SIXTH GRADE	.00	.00	14.70	59.05	44.35
CLASSES AND CLUBS	.00	1,500.00	167.82	59.05	1,391.23
TRUST					
FIELD TRIPS 1	.00	506.00	428.00	78.00-	.00
GRADUATION	.00	1,763.00	1,763.00	.00	.00
LIBRARY	9.45	500.00	.00	.00	509.45
LOST&DAMAGE TEXT	.00	237.36	237.36	.00	.00
FIELD TRIPS 2	.00	330.00	309.33	20.67-	.00
FIELD TRIPS 3	.00	1,005.00	884.00	121.00-	.00
SPECIAL PURPOSE	38.63	.00	.00	1,467.52	1,506.15
UNCLAIMED STALE-	5.00	.00	5.00	18.58	18.58
UNITED WAY	.00	524.00	524.00	.00	.00
DONATION THREE	735.60	.00	.00	.00	735.60
DONATION FOUR	.00	25,000.00	25,000.00	.00	.00
DONATIONS FIVE	2,808.00	.00	1,528.15	.00	1,279.85
RENTAL FACILITIE	7,117.65	17,199.50	18,198.01	.00	6,119.14
FIELD TRIPS A-OU	.00	1,590.00	1,533.04	56.96-	.00
REGION ACTIVITIE	4,219.14	11,399.67	.00	.00	15,618.81
TRUST	14,933.47	60,054.53	50,409.89	1,209.47	25,787.58
GENERAL					
GENERAL MISCELLA	4,424.72	.00	605.91	199.00	4,017.81
CASH OVER & SHOR	.00	46.39	.00	.00	46.39
INTEREST	.00	689.86	.00	.00	689.86
SCHOOL PICTURES	.00	7,847.00	4,817.11	1,467.52-	1,562.37
DONATIONS	.00	11,043.28	.00	.00	11,043.28
GENERAL	4,424.72	19,626.53	5,423.02	1,268.52-	17,359.71
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,208.81	4,370.34	4,601.58	.00	7,977.57
INSTRUCTIONAL MATE	8,208.81	4,370.34	4,601.58	.00	7,977.57
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	105,119.85	105,119.85	.00	.00
COMM SCHL-ACTIVI	941.51	705.00	185.45	.00	1,461.06
COMMUNITY SCHOOL	941.51	105,824.85	105,305.30	.00	1,461.06
TOTAL	28,508.51	191,376.25	165,907.61	.00	53,977.15

CHECKING 34,532.35 INVESTMENTS .00 SBMMF 19,444.80 TOTAL 53,977.15
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 7540 East Treasure Drive, Miami Beach, Florida 33141

Date School Established: 1955

Grades: PK-6

Principal: Ms. Gloria P. Barnes

Bookkeeper: Ms. Violet Samberg

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
City National Bank	--	0.10	\$19,755.99
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>52,571.18</u>
TOTAL			<u>\$72,327.17</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 5481 TREASURE ISLAND ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
STUDENT COUNCIL	629.38	.00	.00	629.38-	.00	
SIXTH GRADE	359.63	2,815.00	2,756.18	241.87-	176.58	
CLASSES AND CLUBS	989.01	2,815.00	2,756.18	871.25-	176.58	
TRUST						
DONATIONS	200.00	125.00	.00	125.00-	200.00	
FIELD TRIPS 1	.00	503.00	503.00	.00	.00	
LIBRARY	5,374.14	1,287.64	4,749.34	4,152.03	6,064.47	
LOST&DAMAGE TEXT	.00	45.66	45.66	.00	.00	
NON-RESIDENT TUI	.00	250.00	250.00	.00	.00	
FIELD TRIPS 2	.00	742.50	727.50	15.00-	.00	
FIELD TRIPS 3	.00	1,221.00	1,199.00	22.00-	.00	
FIELD TRIPS 5	.00	712.00	695.00	17.00-	.00	
SPECIAL PURPOSE	2,784.61	2,125.00	4,340.81	907.26	1,476.06	
UNCLAIMED STALE-	200.00	.00	200.00	.00	.00	
UNITED WAY	.00	2,243.87	2,243.87	.00	.00	
BOOK FAIR	.00	14,771.02	10,985.86	3,785.16-	.00	
GRANTS 1	.00	250.00	.00	.00	250.00	
TRUST	8,558.75	24,276.69	25,940.04	1,095.13	7,990.53	
GENERAL						
GENERAL MISCELLA	72,225.63	.00	24,582.92	683.38	48,326.09	
INTEREST	.00	2,549.27	.00	.00	2,549.27	
SCHOOL PICTURES	.00	5,781.00	3,702.12	.00	2,078.88	
VENDING MACHINES	.00	907.26	.00	907.26-	.00	
TRAVEL-FACULTY/A	.00	.00	1,068.89	.00	1,068.89-	
REPAIR & MAINTEN	.00	.00	231.26	.00	231.26-	
REGISTRATION FEE	.00	.00	275.00	.00	275.00-	
DONATIONS	.00	2,813.97	33.00	.00	2,780.97	
GENERAL	72,225.63	12,051.50	29,893.19	223.88-	54,160.06	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,443.68	34,199.00	29,642.68	.00	10,000.00	
INSTRUCTIONAL MATE	5,443.68	34,199.00	29,642.68	.00	10,000.00	
TOTAL	87,217.07	73,342.19	88,232.09	.00	72,327.17	
CHECKING	19,755.99	INVESTMENTS	.00 SBMMF	52,571.18	TOTAL	72,327.17
			ACCOUNTS PAYABLE	.00		

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Miami-Dade County Public Schools
giving our students the world