

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER V



JUNE 2007



Miami-Dade County Public Schools

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

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Mr. Harry Demosthenes
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**INTERNAL AUDIT REPORT
AUDIT OF ELEMENTARY SCHOOLS
REGIONAL CENTER V**

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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Allen M. Vann, CPA

Assistant Chief Auditor-School Audits
Maria T. Gonzalez, CPA

**Assistant Chief Auditor-Operational
and Performance Audits**
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Dr. Solomon C. Stinson

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 35 of the 43 Regional Center V elementary schools. The audit period was for the fiscal year ended June 30, 2006. Previously, eight 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 34 of the 35 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 payroll.

Our review of the Purchasing Credit Card Program 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.

Our findings and recommendations were discussed with the Principal, Regional Center V 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 35 of the 43 elementary schools from Regional Center V. The audit period was for the fiscal year ended June 30, 2006. Previously, eight elementary schools from this Regional Center were published as result of a change in principal: Blue Lakes Elementary, Dr. Carlos J. Finlay Elementary, Zora Neale Hurston Elementary, Kenwood K-8 Center, Robert R. Moton Elementary, Royal Green Elementary, Sylvania Heights Elementary and Tropical 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 all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at four schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at nine schools.

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2005-06 fiscal year, on the cash basis of accounting.

Additionally, as of June 30, 2006, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools, 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 34 of the 35 schools in this report (See Schedule on page 8).

In reference to the school listed below, senior management agreed with the payroll findings discussed and agreed to implement corrective action.

Payroll

At Howard Drive Elementary, a review of current payrolls disclosed discrepancies in the payroll reported for hourly and daily paid employees. It also revealed a systemic practice of reporting more than one type of leave on the same application for leave card. The necessary payroll corrections were processed at our request.

Internal Funds

All schools reported herein were in general compliance with the Manual of Internal Fund Accounting.

Property

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 35 schools in this report. In addition, we are including the results of property inventories of eight other schools not previously reported. Approximately \$13.3 million was inventoried at these schools

- Inventory results indicated that, of the 43 schools, 40 were in compliance with property procedures and items were properly accounted for. At three schools, there was a total of four items at a cost of \$7,130 and a depreciated value of zero that could not be located during the inventories.
- Our analysis of property losses reported through the Plant Security Report process showed eight items at a cost of \$31,959 and a depreciated value of \$12,570 reported missing at seven schools.

Purchasing Credit Card Program

A review of the Purchasing Credit Card Program's records and procedures at four 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 nine 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.

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 Program

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

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATIONAL CHART

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

ASSOCIATE SUPERINTENDENT
SCHOOL OPERATIONS
Mr. Freddie Woodson

REGIONAL SUPERINTENDENT
REGIONAL CENTER V
Mrs. Janet S. Hupp

REGIONAL CENTER V BUSINESS DIRECTOR Dr. Melanie Fox	
<u>School</u>	<u>Principal</u>
Howard Drive Elementary	Ms. Deanna D. Dalby
Dr. Bowman Foster Ashe Elementary	Ms. Patricia G. Morales
Ethel F. Beckford/Richmond Elementary	Dr. Sharon D. Lee
Ethel Koger Beckham Elementary	Ms. Maria E. Tavel-Visiedo
Bent Tree Elementary	Dr. Esther Visiedo
Colonial Drive Elementary	Mr. Henry Fernandez
Coral Reef Elementary	Ms. Lucille K. Matthews
Coral Terrace Elementary	Mr. Jorge O. Sotolongo
Cypress Elementary	Ms. Melanie L. Visnich
Devon Aire Elementary	Dr. Lawrence S. Feldman
Marjory S. Douglas Elementary	Dr. Manuel C. Barreiro
Emerson Elementary	Ms. Maria P. Acosta
David Fairchild Elementary	Mr. William J. Kinney
Dante B. Fascell Elementary	Ms. Estela C. Santiago
Flagami Elementary	Ms. Myra E. Silverstein
Gloria Floyd Elementary	Mr. Eliseo Hernandez
Greenglade Elementary	Ms. Melba Brito
Joe Hall Elementary	Dr. Fred M. Albion
Kendale Elementary	Dr. Kristine O. Dittmar
Leewood Elementary	Mr. Bart D. Christie
William Lehman Elementary	Ms. Maria C. Cruz
Ludlam Elementary	Ms. Marisol Diaz
Frank C. Martin Elementary	Ms. Pamela F. Brown
Wesley Matthews Elementary	Mr. John A. Lengomin
Olympia Heights Elementary	Ms. Francisca C. Nobregas
Palmetto Elementary	Ms. Mirta R. Segredo
Perrine Elementary	Mr. Andy J. Pierre-Louis
Pinecrest Elementary	Ms. Valerie H. Swanson
Jane S. Roberts K-8 Center	Ms. Ann Y. Kinstler
Royal Palm Elementary	Ms. Ana G. Driggs
Snapper Creek Elementary	Mr. Eric Torres
South Miami K-8 Center	Ms. Anamarie G. Moreiras
Sunset Park Elementary	Ms. Sara Martin
Village Green Elementary	Ms. Maria D. Chappotin
Vineland Elementary	Ms. MaryAnn MacLaren

OBJECTIVES, SCOPE, AND METHODOLOGY

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

The objectives of our audits were to:

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

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

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

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

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

Internal Controls

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

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

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

SUMMARY SCHEDULE OF AUDIT FINDINGS

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

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total Per School	AREA OF FINDINGS	Total Per School	AREA OF FINDINGS
2541	Howard Drive Elementary	13	1	• Payroll	None	
0451	Dr. Bowman Foster Ashe El.	18	None		None	
4651	Ethel F. Beckford/Richmond El.	20	None		None	
0251	Ethel Koger Beckham El. ⁽¹⁾	22	None		None	
0271	Bent Tree Elementary ⁽¹⁾	24	None		None	
0441	Blue Lakes Elementary ⁽²⁾	--	--		--	
0861	Colonial Drive Elementary ⁽¹⁾	26	None		None	
1041	Coral Reef Elementary	28	None		None	
1081	Coral Terrace Elementary ⁽¹⁾	30	None		None	
1281	Cypress Elementary	32	None		None	
1331	Devon Aire Elementary ⁽¹⁾	34	None		None	
1371	Marjory S. Douglas Elementary	36	None		None	
1641	Emerson Elementary	38	None		None	
1761	David Fairchild Elementary ⁽³⁾	40	None		None	
1811	Dante B. Fascell Elementary	42	None		None	
5061	Dr. Carlos J. Finlay Elementary ⁽²⁾	--	--		--	
1841	Flagami Elementary	44	None		None	
2021	Gloria Floyd Elementary	46	None		None	
2261	Greenglade Elementary	48	None		None	
2341	Joe Hall Elementary	50	None		None	
2511	Zora Neale Hurston Elementary ⁽²⁾	--	--		--	
2641	Kendale Elementary	52	None		None	
2701	Kenwood K-8 Center ⁽²⁾	--	--		--	
2881	Leewood Elementary	54	None		None	
2891	William Lehman Elementary ⁽¹⁾	56	None		None	
3061	Ludlam Elementary	58	None		None	
3101	Frank C. Martin Elementary ⁽¹⁾	60	None		None	
3111	Wesley Matthews Elementary ⁽³⁾	62	None		None	
3541	Robert Russa Moton El. ⁽²⁾	--	--		--	
4091	Olympia Heights Elementary	64	None		1	• Fin. Mgt.
4221	Palmetto Elementary	66	None		None	
4381	Perrine Elementary	68	None		None	
4421	Pinecrest Elementary ⁽¹⁾⁽³⁾	70	None		1	• Fin. Mgt.
4691	Jane S. Roberts K-8 Center	72	None		None	
4741	Royal Green Elementary ⁽²⁾	--	--		--	
4761	Royal Palm Elementary	74	None		None	
5121	Snapper Creek Elementary ⁽¹⁾⁽³⁾	76	None		1	• Fin. Rec.
5241	South Miami K-8 Center	78	None		None	
5421	Sunset Park Elementary	80	None		None	
5441	Sylvania Heights Elementary ⁽²⁾	--	--		--	
5521	Tropical Elementary ⁽²⁾	--	--		--	
5641	Village Green Elementary	82	None		None	
5671	Vineland Elementary	84	None		None	
	TOTAL		1		3	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (9 schools).
- (2) Audit report previously published as result of a change in principal (8 schools).
- (3) Purchasing Credit Card Program records and procedures reviewed at this school (4 schools).

PROPERTY SCHEDULES

**REGIONAL CENTER V 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		
2541	Howard Drive Elementary	184	266,491	1	\$ 1,908	\$ -	None	
0451	Dr. Bowman Foster Ashe Elementary	160	\$ 373,145	None			None	
4651	Ethel F Beckford/Richmond Elem	123	250,435	None			None	
0251	Ethel Koger Beckham Elementary	182	343,541	None			None	
0271	Bent Tree Elementary	200	394,257	None			None	
0441	Blue Lakes Elementary ⁽¹⁾	93	259,738	None			None	
0861	Colonial Drive Elementary	97	262,285	None			None	
1041	Coral Reef Elementary	117	228,468	None			None	
1081	Coral Terrace Elementary	157	285,982	None			None	
1281	Cypress Elementary	102	214,499	None			None	
1331	Devon Aire Elementary	184	344,710	None			None	
1371	Marjory S. Douglas Elementary	275	538,150	None			None	
1641	Emerson Elementary	88	199,454	None			None	
1761	David Fairchild Elementary	68	152,854	None			None	
1811	Dante B. Fascell Elementary	184	388,261	None			None	
5061	Dr. Carlos J. Finlay Elementary ⁽¹⁾	143	295,261	None			None	
1841	Flagami Elementary	114	233,559	None			None	
2021	Gloria Floyd Elementary	134	282,167	None			None	
2261	Greenglade Elementary	117	238,848	None			None	
2341	Joe Hall Elementary	246	412,786	None			None	
2511	Zora Neale Hurston Elementary ⁽¹⁾	101	250,549	None			None	
2641	Kendale Elementary	111	217,009	None			None	
2701	Kenwood K-8 Center ⁽¹⁾	218	462,556	None			None	
2881	Leewood Elementary	98	179,902	None			None	
2891	William Lehman Elementary	95	210,616	1	2,106	-	None	
3061	Ludlam Elementary	171	314,890	None			None	
3101	Frank C. Martin Elementary	206	398,252	None			None	
3111	Wesley Matthews Elementary	314	489,092	None			None	
3541	Robert Russa Moton Elementary ⁽¹⁾	321	669,009	None			None	
4091	Olympia Heights Elementary	124	268,218	None			None	
4221	Palmetto Elementary	314	459,412	None			None	
4381	Perrine Elementary	109	271,500	None			None	
4421	Pinecrest Elementary	167	291,665	None			None	
4691	Jane Roberts K-8 Center	229	474,647	2	3,116	-	None	
4741	Royal Green Elementary ⁽¹⁾	145	289,055	None			None	
4761	Royal Palm Elementary	119	257,056	None			None	
5121	Snapper Creek Elementary	89	214,612	None			None	
5241	South Miami K-8 Center	182	355,506	None			None	
5421	Sunset Park Elementary	71	162,785	None			None	
5441	Sylvania Heights Elementary ⁽¹⁾	99	235,755	None			None	
5521	Tropical Elementary ⁽¹⁾	167	367,045	None			None	
5641	Village Green Elementary	95	167,989	None			None	
5671	Vineland Elementary	187	364,631	None			None	
	TOTAL	6,700	\$ 13,336,642	4	\$ 7,130	\$ -	None	\$ -

Notes:

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

REGIONAL V 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
					Other	Computers	
4651	Ethel F. Beckford/Richmond El.	1	1	\$ 1,200	\$ -	\$ 1,200	\$ 956
2341	Joe Hall Elementary	1	1	1,549	-	1,549	388
4381	Perrine Elementary	1	1	1,405	-	1,405	1,101
4761	Royal Palm Elementary	1	1	1,112	-	1,112	630
5121	Snapper Creek Elementary	1	2	3,234	-	3,234	865
5421	Sunset Park Elementary	1	1	1,132	-	1,132	736
5641	Village Green Elementary ⁽¹⁾	1	1	22,327	19,529	2,798	7,894
	Totals	7	8	\$ 31,959	\$ 19,529	\$ 12,430	\$ 12,570

Notes:

- (1) Losses reported under "Other" category included a \$15,525 copier that was damaged during a fire.
Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

June 15, 2007

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSES TO 2005-2006 INTERNAL FUNDS AUDIT FOR
REGIONAL CENTER V 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 V:

- Howard Drive 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:
M461

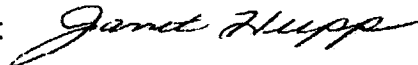
Attachments

cc: Ms. Janet S. Hupp
Ms. Maria T. Gonzalez
Ms. Cynthia Gracia

MEMORANDUM

June 11, 2007

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Janet S. Hupp, Regional Superintendent 
Regional Center V

**SUBJECT: RESPONSE TO 2005-2006 INTERNAL FUNDS AUDIT – REGIONAL
CENTER V SCHOOLS**

Attached please find the response to the internal funds audit for the 2005-2006 school year conducted for the school listed below. Attached for your review is a memorandum from the principal of the school addressing the audit exception.

- Howard Drive Elementary School (Payroll)

The principal has indicated the immediate corrective actions taken and what preventive strategies would be put in place to avoid the recurrence of any further audit exceptions in payroll.

- The principal will include job targets addressing fiscal management as part of her performance planning and assessment process for the 2007 – 2008 school year where progress points and evidence of progress will be required for identified business practices.
- A three-year historical audit review will be conducted to identify and monitor frequently cited deficiencies and corrective/preventive strategies.
- The principal will attend the district's mandatory Money Matter Support Program.

The Regional Center Business Director will conduct mini-audits, closely monitor the payroll preparation at this school, and work individually with the principal. We look forward to working with the principal to promote efficient fiscal practices at Howard Drive Elementary School.

JH/MF/cf
Attachments
M124

cc: Ms. Maria T. Gonzalez
Dr. Melanie Fox
Ms. Kristal Hickmon
Ms. Deanna Dalby

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 7750 S. W. 136 Street, Miami, Florida 33156

Date School Established: 1961

Grades: PK-5

Principal: Ms. Deanna D. Dalby

Bookkeeper: Ms. Joyce Catarineau

After School Care Program Manager: Ms. Nneka Miller

After School Care Program Secretary: Ms. Patricia Cardinale

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.	--	2.81	\$ 28,290.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>9,013.68</u>
TOTAL			<u><u>\$ 37,303.99</u></u>

HOWARD DRIVE ELEMENTARY SCHOOL (Continued)

Internal Funds and Property

The internal funds were properly maintained. 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 1 item at a cost of \$1,908 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.

Payroll

A review of current payrolls disclosed that, in the three sample pay periods initially tested, there were a total of nine instances where hourly paid employees were either overpaid or underpaid between one and five hours. Additionally, there were ten instances of discrepancies between the Daily Payroll Attendance Sheets, Final Rosters, leave cards, and supporting documentation. Payroll corrections were made at our request.

We extended the review to three additional pay periods and similar conditions were found. Both reviews revealed a continuous practice of reporting more than one type of leave on the same card.

Chapters 1 and 2 of the Payroll Processing Procedures Manual establish the procedures for processing and maintaining the payroll. The school's administrative staff should increase their efforts to improve the reporting of payroll.

REGION CENTER V


SCHOOL - 2541 HOWARD DRIVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
SAFETY PATROL	123.82	.00	.00	.00	123.82	
SECOND GRADE	.00	200.00	.00	.00	200.00	
FIFTH GRADE	799.28	11,326.00	11,588.21	.00	537.07	
ESE (EXCEP EDUC)	492.27	614.00	114.00	.00	992.27	
CLASSES AND CLUBS	1,415.37	12,140.00	11,702.21	.00	1,853.16	
TRUST						
DONATIONS	171.22	30,811.00	30,811.00	.00	171.22	
FIELD TRIPS 1	.00	2,353.50	2,231.75	121.75-	.00	
LIBRARY	1,080.49	6,109.93	5,246.16	.00	1,944.26	
LOST&DAMAGE TEXT	.00	38.95	38.95	.00	.00	
FIELD TRIPS 2	.00	1,436.25	1,402.25	34.00-	.00	
FIELD TRIPS 3	.00	2,101.75	2,074.00	27.75-	.00	
FIELD TRIPS 4	.00	1,572.00	1,572.00	.00	.00	
FIELD TRIPS 5	.00	826.00	883.57	57.57	.00	
FIELD TRIPS 6	.00	687.00	687.00	.00	.00	
SPECIAL PURPOSE	4,112.74	4,807.90	5,411.69	4,368.78	7,877.73	
UNITED WAY	.00	976.60	976.60	.00	.00	
DONATION TWO	6,138.60	15,595.31	15,946.21	.00	5,787.70	
DONATION THREE	1,000.00	.00	474.00	.00	526.00	
DONATIONS 6	250.00	.00	.00	.00	250.00	
FIELD TRIPS E-OU	.00	397.00	209.61	.00	187.39	
EESAC FUNDS	.00	.00	2,500.00	2,500.00	.00	
TRUST	12,753.05	67,713.19	70,464.79	6,742.85	16,744.30	
GENERAL						
GENERAL MISCELLA	6,970.30	133.09	624.68	125.93	6,604.64	
INTEREST	.00	648.08	.00	.00	648.08	
SCHOOL PICTURES	.00	15,145.08	7,083.22	8,061.86-	.00	
MEMORY BOOKS	.00	5,580.00	4,781.30	.00	798.70	
GENERAL	6,970.30	21,506.25	12,489.20	7,935.93-	8,051.42	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,209.05	19,269.51	14,978.56	2,500.00-	10,000.00	
INSTRUCTIONAL MATE	8,209.05	19,269.51	14,978.56	2,500.00-	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	165,339.82	169,032.90	3,693.08	.00	
COMM SCHL-ACTIVI	47.39	1,667.00	1,059.28	.00	655.11	
PRE-K FEES	.00	43,690.00	43,690.00	.00	.00	
COMMUNITY SCHOOL	47.39	210,696.82	213,782.18	3,693.08	655.11	
TOTAL	29,395.16	331,325.77	323,416.94	.00	37,303.99	
CHECKING	28,290.31	INVESTMENTS	.00 SBMMF	9,013.68	TOTAL	37,303.99
			ACCOUNTS PAYABLE	.00		

MEMORANDUM

June 11, 2007

TO: Janet S. Hupp, Regional Superintendent
Regional Center V

FROM: Deanna D. Dalby, Principal 
Howard Drive Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT FOR HOWARD
DRIVE ELEMENTARY SCHOOL FOR THE 2005-2006 SCHOOL YEAR**

The Principal has thoroughly reviewed and discussed the internal audit findings pertaining to payroll with the appropriate personnel. A meeting was held with the Secretary/Treasurer to review the pertinent chapters of the Payroll Processing Procedures Manual and school site payroll procedures.

AUDIT EXCEPTION

Payroll Records

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

1. Audit findings were discussed with the Secretary/Treasurer on June 8, 2007. The principal reviewed the Payroll Processing Procedures Manual, specifically Chapters 1 and 2 that focus on the areas of the deficiencies cited by the auditor in order to avoid recurrence.
2. The Principal requested ongoing support and training for the Secretary/Treasurer and back-up payroll clerk from the Office of Payroll. (June 2007)
3. On June 8, 2007, the principal established a system with the Secretary/Treasurer, to carefully review the working roster prior to the final approval. A back-up payroll clerk for the Secretary/Treasurer was identified. The Secretary/Treasurer and back-up payroll clerk will participate in payroll procedures training provided by the Office of Payroll to ensure that payroll is processed in accordance with established procedures.
4. On June 8, 2007, the Secretary/Treasurer was directed to attend closely to the appropriate preparation and maintenance of the Daily Payroll Attendance Sheets for all employees, with particular attention to hourly employees and the calculation of actual hours worked. An hourly increment table was provided to the Secretary/Treasurer to facilitate the proper calculation of hourly wages for employees.

5. The Secretary/Treasurer was directed to prepare employee leave cards on a daily basis, indicating the reason for the absence as noted on the Daily Payroll Attendance Sheets and to submit these cards along with supporting documentation to the principal or designee for approval.
6. Payroll corrections were entered and processed which had resulted in an adjustment to salary for the employees who were either overpaid or underpaid as identified by the auditor.

The following preventative strategies were established and will be implemented by the principal to prevent recurrence:

1. The principal directed the Secretary/Treasurer to maintain payroll records for each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.
2. The principal's designee will review payroll each pay period prior to further review and final approval by the principal to ensure that required supporting documentation is available, all information entered into the PARS system is accurate and that leave cards are properly prepared.
3. The Secretary/Treasurer will consult with the District payroll specialist regarding any questions or clarifications regarding payroll and inform the principal.
4. The principal will only sign leave cards with proper attached documentation.
5. The principal will thoroughly review sign in procedures with all employees periodically throughout the school year, with special emphasis at the beginning of the year. The principal will also provide these procedures for all staff in the school's employee handbook.
6. The principal and Secretary/Treasurer will meet quarterly with the Regional Business Director to review payroll preparation and procedures.
7. The principal will include a job target in her performance plans for the 2007-2008 school year designed to prevent recurrence of an audit exception.

If additional information is needed, please contact me at 305-235-1412.

DD/MF:cf

cc: Dr. Melanie Fox

DR. BOWMAN FOSTER ASHE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 6601 SW 152nd Avenue, Miami, Florida 33193

Date School Established: 1997

Grades: PK-5

Principal: Ms. Patricia G. Morales

Bookkeeper: Ms. Barbarita Sanchez

After School Care Program Manager: Ms. Migdalia Martinez

After School Care Program Secretary: Ms. Migdalia Martinez

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	\$ 10,200.46
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>1,999.49</u>
TOTAL			<u>\$ 12,199.95</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 V

SCHOOL - 0451 BOWMAN FOSTER ASHE ELE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS FIFTH GRADE	521.74	11,515.58	11,780.90	.00	256.42	
CLASSES AND CLUBS	521.74	11,515.58	11,780.90	.00	256.42	
TRUST						
FIELD TRIPS 1	.00	4,274.50	4,115.00	159.50-	.00	
LIBRARY	114.57	2,320.69	2,104.77	.00	330.49	
LOST&DAMAGE TEXT	.00	169.80	169.80	.00	.00	
FIELD TRIPS 3	.00	3,949.00	3,884.00	65.00-	.00	
FIELD TRIPS 4	.00	4,607.00	4,431.00	176.00-	.00	
FIELD TRIPS 5	.00	1,225.00	1,051.00	174.00-	.00	
FIELD TRIPS 6	.00	486.00	416.00	70.00-	.00	
SPECIAL PURPOSE	396.12	3,352.10	3,060.73	2,446.17	3,133.66	
UNCLAIMED STALE-	9.51	.00	9.51	.00	.00	
UNITED WAY	.00	2,011.88	2,011.88	.00	.00	
GRANTS I	25.00	.00	.00	25.00-	.00	
FIELD TRIPS A-OU	.00	21,896.75	21,728.25	168.50-	.00	
GRANTS II	1,826.74	.00	893.15	.00	933.59	
TRUST	2,371.94	44,292.72	43,875.09	1,608.17	4,397.74	
GENERAL						
GENERAL MISCELLA	2,961.60	42.58	3,434.81	838.00	407.37	
INTEREST	.00	107.06	.00	.00	107.06	
SCHOOL PICTURES	.00	9,181.00	5,733.89	1,646.17-	1,800.94	
TRAVEL-FACULTY/A	.00	.00	2,284.71	.00	2,284.71-	
REPAIR & MAINTEN	.00	.00	756.84	.00	756.84-	
REGISTRATION FEE	.00	.00	598.00	.00	598.00-	
DONATIONS	.00	2,211.86	.00	800.00-	1,411.86	
MEMORY BOOKS	.00	7,722.00	5,280.00	.00	2,442.00	
STUDENT TRAVEL/S	.00	.00	310.00	.00	310.00-	
GENERAL	2,961.60	19,264.50	18,398.25	1,608.17-	2,219.68	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,198.49	5,647.90	4,846.39	.00	5,000.00	
INSTRUCTIONAL MATE	4,198.49	5,647.90	4,846.39	.00	5,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	259,326.08	259,326.08	.00	.00	
COMM SCHL-FIELD	.00	2,827.50	2,586.50	.00	241.00	
COMM SCHL-ACTIVI	36.45	3,304.20	3,255.54	.00	85.11	
PRE-K FEES	.00	2,695.00	2,695.00	.00	.00	
COMMUNITY SCHOOL	36.45	268,152.78	267,863.12	.00	326.11	
TOTAL	10,090.22	348,873.48	346,763.75	.00	12,199.95	
CHECKING	10,200.46	INVESTMENTS	.00 SBMMF	1,999.49	TOTAL	12,199.95
			ACCOUNTS PAYABLE	.00		

ETHEL F. BECKFORD/RICHMOND ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 16929 S. W. 104 Avenue, Miami, Florida 33157

Date School Established: 1963

Grades: PK-5

Principal: Dr. Sharon D. Lee

Bookkeeper: Ms. Elsa B. Craig

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
TotalBank	--	2.98	\$ 14,954.34
Investment Account:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>3,186.72</u>
TOTAL			<u>\$ 18,141.06</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 V

SCHOOL - 4651 ETHEL F. BECKFORD/RICH

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIFTH GRADE	605.40	2,140.00	1,953.66	.00	791.74
CLASSES AND CLUBS	605.40	2,140.00	1,953.66	.00	791.74
TRUST					
DONATIONS	729.81	4,910.00	4,562.74	.00	1,077.07
FIELD TRIPS 1	.00	348.00	348.00	.00	.00
LIBRARY	1,564.53	729.28	2,100.00	.00	193.81
FIELD TRIPS 2	.00	420.00	420.00	.00	.00
FIELD TRIPS 3	.00	499.00	496.00	3.00-	.00
FIELD TRIPS 4	.00	831.00	827.00	4.00-	.00
FIELD TRIPS 5	.00	200.00	192.00	8.00-	.00
FIELD TRIPS 6	.00	460.00	460.00	.00	.00
FIELD TRIPS 7	.00	270.00	270.00	.00	.00
SPECIAL PURPOSE	491.13	.00	831.14	425.79	85.78
UNITED WAY	.00	527.73	527.73	.00	.00
TRUST	2,785.47	9,195.01	11,034.61	410.79	1,356.66
GENERAL					
GENERAL MISCELLA	2,847.93	15.00	1,119.75	15.00	1,758.18
INTEREST	.00	481.37	.00	.00	481.37
SCHOOL PICTURES	.00	2,278.00	1,426.41	425.79-	425.80
TRAVEL-FACULTY/A	.00	.00	199.70	.00	199.70-
DONATIONS	.00	1,508.66	.00	.00	1,508.66
RECYCLING COMMIS	.00	34.35	.00	.00	34.35
GENERAL	2,847.93	4,317.38	2,745.86	410.79-	4,008.66
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,847.47	5,819.93	3,667.40	.00	10,000.00
INSTRUCTIONAL MATE	7,847.47	5,819.93	3,667.40	.00	10,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	991.00	1,038.00	45.00	.00	1,984.00
COMMUNITY SCHOOL	991.00	1,038.00	45.00	.00	1,984.00
TOTAL	15,077.27	22,510.32	19,446.53	.00	18,141.06

CHECKING	14,954.34	INVESTMENTS	.00	SBMMF	3,186.72	TOTAL	18,141.06
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4702 S. W. 143 Court, Miami, Florida 33175

Date School Established: 1996

Grades: PK-5

Principal: Ms. Maria E. Tavel-Visiedo

Bookkeeper: Ms. Hilda Caamano

After School Care Program Manager: Ms. Vanessa Castellanos

After School Care Program Secretary: Ms. Alina Asencio

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N.A.	--	3.20	\$ 3,440.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>14,338.25</u>
TOTAL			<u><u>\$ 17,778.82</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 by 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 V

SCHOOL - 0251 ETHEL KOGER BECKHAM EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS 1	.00	1,364.00	1,305.00	59.00-	.00		
LIBRARY	563.32	444.00	517.80	.00	489.52		
LOST&DAMAGE TEXT	.00	88.00	88.00	.00	.00		
FIELD TRIPS 3	.00	1,085.00	1,085.00	.00	.00		
FIELD TRIPS 4	.00	244.00	240.00	4.00-	.00		
FIELD TRIPS 6	.00	3,212.00	3,212.00	.00	.00		
FIELD TRIPS 7	.00	2,792.00	2,792.00	.00	.00		
SPECIAL PURPOSE	2,038.67	.00	4,257.24	3,303.46	1,084.89		
UNITED WAY	.00	1,340.40	1,340.40	.00	.00		
FIELD TRIPS A-OU	.00	33,695.00	33,695.00	.00	.00		
FIELD TRIPS E-OU	.00	2,930.00	2,930.00	.00	.00		
FIELD TRIPS F-OU	.00	3,338.70	3,338.70	.00	.00		
TRUST	2,601.99	50,533.10	54,801.14	3,240.46	1,574.41		
GENERAL							
GENERAL MISCELLA	1,837.16	24.00	1,861.16	63.00	63.00		
INTEREST	.00	1,103.38	.00	.00	1,103.38		
SCHOOL PICTURES	.00	8,820.00	5,516.54	3,303.46-	.00		
DONATIONS	.00	330.20	197.37	.00	132.83		
MEMORY BOOKS	.00	8,600.00	4,582.38	.00	4,017.62		
GENERAL	1,837.16	18,877.58	12,157.45	3,240.46-	5,316.83		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	1,052.61	1,052.61	.00	10,000.00		
INSTRUCTIONAL MATE	10,000.00	1,052.61	1,052.61	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	212,454.60	212,454.60	.00	.00		
COMM SCHL-ACTIVI	1,203.73	1,294.00	1,610.15	.00	887.58		
PRE-K FEES	.00	85,904.00	85,904.00	.00	.00		
COMMUNITY SCHOOL	1,203.73	299,652.60	299,968.75	.00	887.58		
TOTAL	15,642.88	370,115.89	367,979.95	.00	17,778.82		
CHECKING	3,440.57	INVESTMENTS	.00	SBMMF	14,338.25	TOTAL	17,778.82
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4861 S. W. 140 Avenue, Miami, Florida 33175

Date School Established: 1981

Grades: K-5

Principal: Dr. Esther Visiedo

Bookkeepers: Ms. Elsie McPherson (Through December 2006)
Ms. Graciela Cejas

After School Care Program Managers: Ms. Lesley Sevastopoulos (Through September 2006)
Ms. Elsie McPherson (Through December 2006)
Ms. Carmen M. Tavel

After School Care Program Secretaries: Ms. Valerie Schulz (Through October 2005)
Ms. Alicia Martinez

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	\$36,675.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>31,373.34</u>
TOTAL			<u>\$68,049.19</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 by 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 V

SCHOOL - 0271 BENT TREE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
TRUST							
DONATIONS	.00	4,321.00	2,321.00	.00	2,000.00		
FIELD TRIPS 1	.00	788.00	788.00	.00	.00		
GUIDANCE	8.58	.00	.00	.00	8.58		
LIBRARY	1,599.21	216.35	.00	.00	1,815.56		
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00		
SPECIAL PURPOSE	1,465.07	521.59	3,237.45	3,360.75	2,109.96		
UNCLAIMED STALE-	3.20	.00	3.20	.00	.00		
UNITED WAY	.00	1,197.30	1,197.30	.00	.00		
BOOK FAIR	1,519.10	14,706.98	13,950.11	.00	2,275.97		
VANDALISM	94.30	.00	.00	.00	94.30		
DONATION TWO	1,137.96	.00	843.55	.00	294.41		
GRANTS 1	3,000.00	.00	29.95	.00	2,970.05		
TRUST	8,827.42	21,801.22	22,420.56	3,360.75	11,568.83		
GENERAL							
GENERAL MISCELLA	11,173.19	60.75	1,860.62	.00	9,373.32		
INTEREST	.00	2,085.21	.00	.00	2,085.21		
SCHOOL PICTURES	.00	9,000.00	5,639.25	3,360.75-	.00		
TRAVEL-FACULTY/A	.00	.00	2,109.25	.00	2,109.25-		
REGISTRATION FEE	.00	.00	835.00	.00	835.00-		
DONATIONS	.00	10,617.70	.00	.00	10,617.70		
MEMORY BOOKS	.00	4,140.00	3,614.26	.00	525.74		
GENERAL	11,173.19	25,903.66	14,058.38	3,360.75-	19,657.72		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,707.02	6,929.00	6,646.52	.00	5,989.50		
INSTRUCTIONAL MATE	5,707.02	6,929.00	6,646.52	.00	5,989.50		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	143,451.20	143,461.20	10.00	.00		
COMM SCHL-ACTIVI	30,807.21	3,500.00	3,464.07	10.00-	30,833.14		
COMMUNITY SCHOOL	30,807.21	146,951.20	146,925.27	.00	30,833.14		
TOTAL	56,514.84	201,585.08	190,050.73	.00	68,049.19		
CHECKING	36,675.85	INVESTMENTS	.00	SBMMF	31,373.34	TOTAL	68,049.19
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 10755 SW 160th Street, Miami, Florida 33157

Date School Established: 1967

Grades: PK-5

Principal: Mr. Henry Fernandez

Bookkeeper: Ms. Heripsma Sarkissian

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Total Bank	--	2.94	\$ 4,240.44
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>11,531.42</u>
TOTAL			<u><u>\$ 15,771.86</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 V

SCHOOL - 0861 COLONIAL DRIVE ELEMENT

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
STUDENT COUNCIL	638.32	.00	.00	.00	638.32		
CLASSES AND CLUBS	638.32	.00	.00	.00	638.32		
TRUST							
DONATIONS	1,004.81	.00	966.13	.00	38.68		
FIELD TRIPS 1	.00	1,428.00	1,388.00	10.00-	30.00		
FUND RAISING	.00	1,142.00	606.69	535.31-	.00		
LIBRARY	5,302.15	774.25	698.45	.00	5,377.95		
FIELD TRIPS 2	.00	150.00	150.00	.00	.00		
FIELD TRIPS 3	.00	416.50	403.75	.00	12.75		
SPECIAL PURPOSE	410.06	124.00	631.69	528.98	431.35		
UNCLAIMED STALE-	.00	.00	.00	10.00	10.00		
UNITED WAY	.00	871.00	871.00	.00	.00		
DONATION TWO	191.05	.00	.00	.00	191.05		
DONATION FOUR	35.27	.00	.00	.00	35.27		
DONATIONS FIVE	33.40	.00	.00	.00	33.40		
TRUST	6,976.74	4,905.75	5,715.71	6.33-	6,160.45		
GENERAL							
GENERAL MISCELLA	6,773.39	10.00	2,866.55	535.31	4,452.15		
INTEREST	.00	567.84	.00	.00	567.84		
SCHOOL PICTURES	.00	2,862.00	1,804.05	528.98-	528.97		
DONATIONS	.00	1,130.00	150.00	.00	980.00		
RECYCLING COMMIS	.00	90.66	.00	.00	90.66		
GENERAL	6,773.39	4,660.50	4,820.60	6.33	6,619.62		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	2,800.97	1,722.00	2,169.50	.00	2,353.47		
COMMUNITY SCHOOL	2,800.97	1,722.00	2,169.50	.00	2,353.47		
TOTAL	17,189.42	11,288.25	12,705.81	.00	15,771.86		

CHECKING	4,240.44	INVESTMENTS	.00	SBMMF	11,531.42	TOTAL	15,771.86
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 7955 SW 152nd Street, Palmetto Bay, Florida 33157

Date School Established: 1960

Grades: PK-5

Principal: Ms. Lucille K. Matthews

Bookkeeper: Ms. Marcie Castro

After School Care Program Managers: Ms. Dillza Guevara (Through September 2006)
Ms. Kimberly Valdes

After School Care Program Secretary: Ms. Renae Larkins

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.	--	--	\$ 16,026.35
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>7,789.65</u>
TOTAL			<u>\$ 23,816.00</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 V

SCHOOL - 1041 CORAL REEF ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
SAFETY PATROL	.00	2,984.00	2,970.68	13.32-	.00	
CLASSES AND CLUBS	.00	2,984.00	2,970.68	13.32-	.00	
TRUST						
DONATIONS	.00	34,000.00	30,000.00	.00	4,000.00	
LIBRARY	1,816.81	10,579.83	6,168.66	22.95	6,250.93	
LOST&DAMAGE TEXT	.00	316.24	293.29	22.95-	.00	
FIELD TRIPS 2	.00	2,863.00	2,863.00	.00	.00	
FIELD TRIPS 3	.00	2,320.00	2,320.00	.00	.00	
FIELD TRIPS 4	.00	1,260.00	1,253.96	6.04-	.00	
FIELD TRIPS 7	.00	1,243.00	1,200.00	43.00-	.00	
FIELD TRIPS 10	.00	2,588.00	2,315.00	273.00-	.00	
FIELD TRIPS 11	.00	1,437.00	1,124.00	313.00-	.00	
FIELD TRIPS 12	.00	1,729.00	1,729.00	.00	.00	
SPECIAL PURPOSE	4,497.65	37.50	3,691.15	4,775.70	5,619.70	
UNCLAIMED STALE-	200.00	.00	.00	200.00-	.00	
UNITED WAY	.00	2,509.14	2,509.14	.00	.00	
DONATION TWO	500.00	.00	59.95	.00	440.05	
DONATION THREE	48.17	.00	40.18	7.99-	.00	
DONATIONS 6	61.21	.00	.00	.00	61.21	
TRUST	7,123.84	60,882.71	55,567.33	3,932.67	16,371.89	
GENERAL						
GENERAL MISCELLA	4,314.64	364.50	4,821.66	656.35	513.83	
INTEREST	.00	283.58	.00	.00	283.58	
SCHOOL PICTURES	.00	12,240.00	7,664.30	4,575.70-	.00	
DONATIONS	.00	402.33	.00	.00	402.33	
MEMORY BOOKS	.00	8,320.00	7,761.78	.00	558.22	
RECYCLING COMMIS	.00	174.45	.00	.00	174.45	
GENERAL	4,314.64	21,784.86	20,247.74	3,919.35-	1,932.41	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,718.93	16,571.66	15,290.59	.00	5,000.00	
INSTRUCTIONAL MATE	3,718.93	16,571.66	15,290.59	.00	5,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	182,223.15	182,223.15	.00	.00	
COMM SCHL-ACTIVI	1,343.03	1,320.00	2,151.33	.00	511.70	
PRE-K FEES	.00	33,018.04	33,018.04	.00	.00	
COMMUNITY SCHOOL	1,343.03	216,561.19	217,392.52	.00	511.70	
TOTAL	16,500.44	318,784.42	311,468.86	.00	23,816.00	

CHECKING	16,026.35	INVESTMENTS	.00 SBMMF	7,789.65	TOTAL	23,816.00
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 6801 S. W. 24 Street, Miami, Florida 33155

Date School Established: 1955

Grades: PK-5

Principal: Mr. Jorge O. Sotolongo

Bookkeeper: Ms. Judith A. Paredes

After School Care Program Manager: Ms. Deborah Feria

After School Care Program Secretary: Ms. Martha B. Garmendia

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	\$ 5,050.54
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,708.44</u>
TOTAL			<u>\$ 12,758.98</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 by 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 V

SCHOOL - 1081 CORAL TERRACE ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
LIBRARY	325.62	707.56	924.18	.00	109.00	
FIELD TRIPS 2	.00	760.00	760.00	.00	.00	
FIELD TRIPS 3	.00	795.00	790.00	5.00-	.00	
FIELD TRIPS 5	.00	2,359.00	2,359.00	.00	.00	
FIELD TRIPS 6	.00	1,425.00	1,425.00	.00	.00	
FIELD TRIPS 8	.00	353.50	353.50	.00	.00	
SPECIAL PURPOSE	1,978.86	.00	241.75	765.52	2,502.63	
UNITED WAY	.00	1,370.40	1,370.40	.00	.00	
TRUST	2,304.48	7,770.46	8,223.83	760.52	2,611.63	
GENERAL						
GENERAL MISCELLA	2,996.85	54.00	1,104.33	5.00	1,951.52	
INTEREST	.00	693.92	.00	.00	693.92	
SCHOOL PICTURES	.00	8,191.00	5,128.94	765.52-	2,296.54	
REPAIR & MAINTEN	.00	.00	417.67	.00	417.67-	
OFFICE SUPPLY	.00	.00	78.00	.00	78.00-	
GENERAL	2,996.85	8,938.92	6,728.94	760.52-	4,446.31	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	1,186.57	6,626.86	2,813.43	.00	5,000.00	
INSTRUCTIONAL MATE	1,186.57	6,626.86	2,813.43	.00	5,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	128,058.12	128,058.12	.00	.00	
COMM SCHL-ACTIVI	1,603.65	1,110.00	2,012.61	.00	701.04	
COMMUNITY SCHOOL	1,603.65	129,168.12	130,070.73	.00	701.04	
TOTAL	8,091.55	152,504.36	147,836.93	.00	12,758.98	
CHECKING	5,050.54	INVESTMENTS	.00 SBMMF	7,708.44	TOTAL	12,758.98
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 5400 S. W. 112 Court, Miami, Florida 33165

Date School Established: 1958

Grades: PK-5

Principal During Audit Period: Ms. Faye Haynes (Through May 2007; presently
Executive Director at School
Operations)

Current Principal: Ms. Melanie L. Visnich

Bookkeepers: Ms. Linda R. Stewart (Thorough September 2005)
Ms. Marisol Diaz

After School Care Program Managers: Ms. Toni D. Moore (Through July 2006)
Ms. Jessilyn Diaz

After School Care Program Secretary: Ms. Maritza Nordelo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 9,272.67
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>29,618.22</u>
TOTAL			<u>\$ 38,890.89</u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 1281 CYPRESS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
<hr/>						
TRUST						
FIELD TRIPS 1	.00	736.00	715.00	21.00-	.00	
LIBRARY	69.00	3,296.66	3,016.89	.00	348.77	
FIELD TRIPS 2	.00	1,272.00	1,232.00	40.00-	.00	
FIELD TRIPS 3	.00	1,101.54	1,055.00	46.54-	.00	
FIELD TRIPS 4	.00	2,185.00	2,158.75	26.25-	.00	
FIELD TRIPS 5	.00	213.00	200.00	13.00-	.00	
FIELD TRIPS 6	.00	355.00	350.00	5.00-	.00	
FIELD TRIPS 7	.00	32.00	32.00	.00	.00	
SPECIAL PURPOSE	2,879.37	.00	3,013.82	2,191.85	2,057.40	
UNITED WAY	.00	2,456.51	2,456.51	.00	.00	
PAPERBACKS - 1	.00	687.00	661.81	25.19-	.00	
TRUST	2,948.37	12,334.71	14,891.78	2,014.87	2,406.17	
GENERAL						
GENERAL MISCELLA	31,162.21	.00	476.41	176.98	30,862.78	
INTEREST	.00	1,101.62	.00	.00	1,101.62	
SCHOOL PICTURES	.00	5,911.00	3,719.15	2,191.85-	.00	
TRAVEL-FACULTY/A	.00	.00	1,017.31	.00	1,017.31-	
REPAIR & MAINTEN	.00	.00	2,932.55	.00	2,932.55-	
OFFICE SUPPLY	.00	.00	298.58	.00	298.58-	
REGISTRATION FEE	.00	.00	493.00	.00	493.00-	
DONATIONS	.00	1,525.34	.00	.00	1,525.34	
MEMORY BOOKS	.00	3,266.97	3,266.97	.00	.00	
RECYCLING COMMIS	.00	391.80	.00	.00	391.80	
GENERAL	31,162.21	12,196.73	12,203.97	2,014.87-	29,140.10	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	2,938.38	3,071.42	.00	4,866.96	
INSTRUCTIONAL MATE	5,000.00	2,938.38	3,071.42	.00	4,866.96	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	160,787.70	160,787.70	.00	.00	
COMM SCH CLASS F	.00	1,812.00	1,812.00	.00	.00	
COMM SCHL-FIELD	9.00	1,344.00	1,295.00	.00	58.00	
COMM SCHL-ACTIVI	1,454.93	1,684.50	1,087.77	368.00	2,419.66	
PRE-K FEES	.00	11,746.00	11,378.00	368.00-	.00	
COMMUNITY SCHOOL	1,463.93	177,374.20	176,360.47	.00	2,477.66	
<hr/>						
TOTAL	40,574.51	204,844.02	206,527.64	.00	38,890.89	
<hr/>						
CHECKING	9,272.67	INVESTMENTS	.00 SBMMF	29,618.22	TOTAL	38,890.89
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 10501 S. W. 122 Avenue, Miami, Florida 33186

Date School Established: 1980

Grades: PK-5

Principal: Dr. Lawrence S. Feldman

Bookkeeper: Ms. Mayra Cajigal

After School Care Program Managers: Mr. David Oppelt
Ms. Lourdes M. Perri

After School Care Program Secretaries: Ms. Olga Quintero (Through September 2006)
Ms. Karla Richards
Ms. Jackie Pena

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	\$ 5,570.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>42,139.41</u>
TOTAL			<u><u>\$ 47,709.84</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 by 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 V

SCHOOL - 1331 DEVON AIRE K-8 CENTER

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	55.20	.00	.00	.00	55.20
CLASSES AND CLUBS	55.20	.00	.00	.00	55.20
TRUST					
ADVANCE FOR CHAN	.00	100.00	100.00	.00	.00
AWARDS	39.63	.00	.00	.00	39.63
DONATIONS	8,100.00	.00	.00	8,100.00-	.00
FIELD TRIPS 1	.00	1,340.00	1,188.00	152.00-	.00
LIBRARY	2,063.37	1,528.32	1,789.15	.00	1,802.54
LOST&DAMAGE TEXT	.00	38.97	38.97	.00	.00
NON-RESIDENT TUI	.00	100.00	100.00	.00	.00
FIELD TRIPS 2	.00	1,752.00	1,752.00	.00	.00
FIELD TRIPS 3	.00	2,253.50	2,232.00	21.50-	.00
FIELD TRIPS 4	.00	2,792.00	2,178.00	614.00-	.00
FIELD TRIPS 5	.00	7,650.50	7,650.50	.00	.00
FIELD TRIPS 6	.00	1,072.50	1,135.00	62.50	.00
FIELD TRIPS 7	.00	1,307.50	1,074.50	233.00-	.00
FIELD TRIPS 8	.00	396.00	428.50	32.50	.00
SPECIAL PURPOSE	4,063.41	661.03	4,994.88	5,355.89	5,085.45
UNCLAIMED STALE-	6.04	.00	6.04	22.00	22.00
UNITED WAY	.00	960.24	960.24	.00	.00
PAPERBACKS - 1	3.01	.00	.00	3.01-	.00
VANDALISM	996.19	.00	.00	.00	996.19
DONATION TWO	77.35	.00	.00	.00	77.35
DONATION THREE	45.00	.00	.00	.00	45.00
DONATION FOUR	77.77	452.94	.00	530.71-	.00
TRUST	15,471.77	22,405.50	25,627.78	4,181.33-	8,068.16
GENERAL					
GENERAL MISCELLA	32,517.66	133.40	18,030.09	928.51	15,549.48
INTEREST	.00	2,160.33	.00	.00	2,160.33
SCHOOL PICTURES	.00	14,377.00	9,021.11	5,355.89-	.00
EQUIPMENT	.00	446.99	2,338.85	.00	1,891.86-
DONATIONS	.00	2,508.00	.00	8,630.71	11,138.71
MEMORY BOOKS	.00	8,920.00	4,935.38	.00	3,984.62
GENERAL	32,517.66	28,545.72	34,325.43	4,203.33	30,941.28
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	424,732.20	424,710.20	22.00-	.00
COMM SCH CLASS F	.00	2,125.00	2,125.00	.00	.00
COMM SCHL-ACTIVI	5,725.01	11,979.76	9,059.57	.00	8,645.20
PRE-K FEES	.00	33,879.00	33,879.00	.00	.00
COMMUNITY SCHOOL	5,725.01	472,715.96	469,773.77	22.00-	8,645.20
TOTAL	53,769.64	523,667.18	529,726.98	.00	47,709.84

CHECKING	5,570.43	INVESTMENTS	.00	SBMMF	42,139.41	TOTAL	47,709.84
			ACCOUNTS PAYABLE		.00		

MARJORY S. DOUGLAS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 11901 S. W. Second Street, Miami, Florida 33184

Date School Established: 1990

Grades: PK-5

Principal: Dr. Manuel C. Barreiro

Bookkeeper: Ms. Aimee Capote

After School Care Program Manager: Ms. Clemente Morales

After School Care Program Secretary: Ms. Milagros Gonzalez

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.	--	3.21	\$ 2,448.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>19,484.93</u>
TOTAL			<u>\$ 21,933.40</u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 1371 MARJORY STONEMAN DOUGL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	

TRUST						
DONATIONS	437.32	.00	.00	.00	437.32	
LIBRARY	2,219.61	545.34	47.19	.00	2,717.76	
LOST&DAMAGE TEXT	.00	35.97	35.97	.00	.00	
FIELD TRIPS 2	.00	3,476.47	3,468.00	8.47-	.00	
FIELD TRIPS 3	.00	3,161.00	3,161.00	.00	.00	
FIELD TRIPS 5	.00	3,437.21	3,435.00	2.21-	.00	
FIELD TRIPS 6	.00	1,923.97	1,898.62	25.35-	.00	
FIELD TRIPS 8	.00	2,720.00	2,720.00	.00	.00	
FIELD TRIPS 9	.00	4,275.00	4,275.00	.00	.00	
FIELD TRIPS 10	.00	810.00	810.00	.00	.00	
FIELD TRIPS 12	.00	686.00	664.00	22.00-	.00	
SPECIAL PURPOSE	2,186.95	500.00	5,761.18	3,764.77	690.54	
UNITED WAY	.00	4,042.88	4,042.88	.00	.00	
PAPERBACKS - 1	33.49	75.00	74.65	.00	33.84	
FIELD TRIPS 13	.00	60.00	.00	60.00-	.00	
DONATION TWO	4,744.24	.00	170.00	.00	4,574.24	
DONATION THREE	.00	800.00	735.71	.00	64.29	
DONATIONS FIVE	89.57	.00	.00	.00	89.57	
TRUST	9,711.18	26,548.84	31,299.20	3,646.74	8,607.56	

GENERAL						
GENERAL MISCELLA	1,022.78	317.21	1,033.02	118.03	425.00	
INTEREST	.00	1,276.33	.00	.00	1,276.33	
SCHOOL PICTURES	.00	20,300.00	12,770.46	3,764.77-	3,764.77	
REPAIR & MAINTEN	.00	.00	248.00	.00	248.00-	
REGISTRATION FEE	.00	.00	240.00	.00	240.00-	
DONATIONS	.00	2,119.94	.00	.00	2,119.94	
GENERAL	1,022.78	24,013.48	14,291.48	3,646.74-	7,098.04	

INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,000.00	.00	1,730.44	.00	5,269.56	
INSTRUCTIONAL MATE	7,000.00	.00	1,730.44	.00	5,269.56	

COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	270,236.15	270,236.15	.00	.00	
BEFORE/AFTER SCH	.00	52,747.10	52,747.10	.00	.00	
COMM SCH CLASS F	.00	26,340.00	26,340.00	.00	.00	
PRE-K EARLY INTE	.00	45,932.00	45,932.00	.00	.00	
COMM SCHL-ACTIVI	2,815.17	5,268.00	7,124.93	.00	958.24	
COMMUNITY SCHOOL	2,815.17	400,523.25	402,380.18	.00	958.24	

TOTAL	20,549.13	451,085.57	449,701.30	.00	21,933.40	

CHECKING	2,448.47	INVESTMENTS	.00 SBMMF	19,484.93	TOTAL	21,933.40
		ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 8001 S. W. 36 Street, Miami, Florida 33155

Date School Established: 1954

Grades: PK-5

Principal: Ms. Maria P. Acosta

Bookkeeper: Ms. Mayra Coto

Community School Assistant Principal: Ms. Rosalind L. Castle

Community School Secretary: Ms. Marina Iser

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 8,510.23
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	5,461.55
TOTAL			<u>\$ 13,971.78</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 V

SCHOOL - 1641 EMERSON ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
<hr/>					
CLASSES AND CLUBS					
GIFTED	.00	200.00	118.11	.00	81.89
FIRST GRADE	.00	.00	13.75	16.00	2.25
SECOND GRADE	.00	.00	.00	50.00	50.00
THIRD GRADE	.13	.00	.00	.00	.13
FIFTH GRADE	2.51	.00	.00	.00	2.51
MUSIC CLUB	.00	.00	.00	47.50	47.50
KINDERGARTEN	.92	.00	.00	.00	.92
PRE-KINDER	.81	.00	.00	.00	.81
CLASSES AND CLUBS	4.37	200.00	131.86	113.50	186.01
<hr/>					
TRUST					
FIELD TRIPS 1	.00	1,805.50	1,756.00	49.50-	.00
LIBRARY	199.81	716.36	720.71	.00	195.46
FIELD TRIPS 2	.00	747.50	731.50	16.00-	.00
FIELD TRIPS 3	.00	2,358.00	2,000.00	358.00-	.00
FIELD TRIPS 4	.00	770.00	770.00	.00	.00
FIELD TRIPS 5	.00	147.00	128.00	19.00-	.00
FIELD TRIPS 6	.00	437.50	435.00	2.50-	.00
FIELD TRIPS 7	.00	319.00	319.00	.00	.00
FIELD TRIPS 8	.00	625.50	620.00	5.50-	.00
SPECIAL PURPOSE	874.59	.00	1,257.30	1,724.86	1,342.15
UNITED WAY	.00	696.00	696.00	.00	.00
FIELD TRIPS A-OU	.00	1,048.00	1,354.00	306.00	.00
FIELD TRIPS B-OU	.00	9,135.64	9,130.00	5.64-	.00
FIELD TRIPS C-OU	.00	1,163.00	1,162.40	.60-	.00
FIELD TRIPS D-OU	.00	2,035.90	2,035.90	.00	.00
REGION ACTIVITIE	1,561.67	3,320.80	3,085.96	.00	1,796.51
REGION ACTIVITIE	.00	9,723.00	6,160.96	.00	3,562.04
TRUST	2,636.07	35,048.70	32,362.73	1,574.12	6,896.16
<hr/>					
GENERAL					
GENERAL MISCELLA	1,763.11	6.00-	2,569.51	37.24	775.16-
INTEREST	.00	217.85	.00	.00	217.85
SCHOOL PICTURES	.00	4,614.00	2,889.14	1,724.86-	.00
TRAVEL-FACULTY/A	.00	.00	145.00	.00	145.00-
DONATIONS	.00	2,395.26	.00	.00	2,395.26
GENERAL	1,763.11	7,221.11	5,603.65	1,687.62-	1,692.95
<hr/>					
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,843.02	16,068.03	12,911.05	.00	5,000.00
INSTRUCTIONAL MATE	1,843.02	16,068.03	12,911.05	.00	5,000.00
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COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	103,978.50	103,978.50	.00	.00
COMM SCH CLASS F	.00	25,688.90	25,688.90	.00	.00
COMM SCHL-FIELD	.00	186.00	186.00	.00	.00
COMM SCHL-ACTIVI	13.88	3,714.00	3,531.22	.00	196.66
PRE-K FEES	.00	36,686.00	36,686.00	.00	.00
COMMUNITY SCHOOL	13.88	170,253.40	170,070.62	.00	196.66
<hr/>					
TOTAL	6,260.45	228,791.24	221,079.91	.00	13,971.78
<hr/>					
CHECKING	8,510.23	INVESTMENTS	.00	SBMMF	5,461.55
			ACCOUNTS PAYABLE	.00	TOTAL
					13,971.78

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

PROFILE OF THE SCHOOL

Address: 5757 S. W. 45 Street, Miami, Florida 33155

Date School Established: 1955

Grades: PK-5

Principal: Mr. William J. Kinney

Bookkeeper: Ms. Ana M. Scally

After School Care Program Manager: Ms. Christine Samuels

After School Care Program Secretary: Ms. Rosa Sankows

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 12,200.96
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	15,797.75
TOTAL			<u>\$ 27,998.71</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 V

SCHOOL - 1761 DAVID FAIRCHILD ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	301.03	.00	139.60	.00	161.43
PRE-KINDER	.07	.00	.00	.07-	.00
CLASSES AND CLUBS	301.10	.00	139.60	.07-	161.43
TRUST					
FIELD TRIPS 1	.00	1,578.00	1,577.62	.38-	.00
LIBRARY	784.82	231.10	456.03	.00	559.89
LOST&DAMAGE TEXT	.00	522.43	522.43	.00	.00
FIELD TRIPS 2	.00	2,324.50	2,324.50	.00	.00
FIELD TRIPS 3	.00	1,709.00	1,709.00	.00	.00
FIELD TRIPS 4	.00	2,028.00	2,027.90	.10-	.00
FIELD TRIPS 6	.00	400.00	399.78	.22-	.00
FIELD TRIPS 7	.00	208.00	207.96	.04-	.00
FIELD TRIPS 8	.00	1,965.00	1,943.00	22.00-	.00
FIELD TRIPS 9	.00	8,894.00	8,894.00	.00	.00
SPECIAL PURPOSE	2,757.90	.00	2,818.67	3,936.82	3,876.05
UNCLAIMED STALE-	28.45	.00	28.45	.00	.00
UNITED WAY	.00	1,218.15	1,218.15	.00	.00
DONATION TWO	.00	25,000.00	15,000.00	.00	10,000.00
DONATION THREE	1,420.39	.00	.00	.00	1,420.39
TRUST	4,991.56	46,078.18	39,127.49	3,914.08	15,856.33
GENERAL					
GENERAL MISCELLA	2,019.10	25.00	2,706.91	22.81	640.00-
INTEREST	.00	700.95	.00	.00	700.95
SCHOOL PICTURES	.00	10,531.00	6,594.18	3,936.82-	.00
TRAVEL-FACULTY/A	.00	.00	209.14	.00	209.14-
REPAIR & MAINTEN	.00	.00	151.01	.00	151.01-
EQUIPMENT	.00	.00	3,320.00	3,320.00	.00
DONATIONS	.00	1,723.50	162.89	.00	1,560.61
MEMORY BOOKS	.00	4,950.00	4,428.75	.00	521.25
GENERAL	2,019.10	17,930.45	17,572.88	594.01-	1,782.66
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,576.79	9,647.35	8,224.14	.00	10,000.00
INSTRUCTIONAL MATE	8,576.79	9,647.35	8,224.14	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	190,262.40	186,942.40	3,320.00-	.00
COMM SCH CLASS F	.00	37,272.50	37,272.50	.00	.00
COMM SCHL-FIELD	.00	1,332.00	1,329.45	2.55-	.00
COMM SCHL-ACTIVI	716.36	1,405.00	1,925.62	2.55	198.29
PRE-K FEES	.00	36,243.00	36,243.00	.00	.00
COMMUNITY SCHOOL	716.36	266,514.90	263,712.97	3,320.00-	198.29
TOTAL	16,604.91	340,170.88	328,777.08	.00	27,998.71

CHECKING	12,200.96	INVESTMENTS	.00	SBMMF	15,797.75	TOTAL	27,998.71
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 15625 S. W. 80 Street, Miami, Florida 33193

Date School Established: 1996

Grades: PK-5

Principal: Ms. Estela C. Santiago

Bookkeeper: Ms. Marta Amaro

After School Care Program Manager: Mr. Carlos Mancebo

After School Care Program Secretary: Ms. Kristina Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank of Dade County	--	1.00	\$ 5,777.50
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>34,244.63</u>
TOTAL			<u>\$ 40,022.13</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 V

SCHOOL - 1811 DANTE B. FASCELL ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
PHYSICAL EDUCATI	30.71	.00	.00	.00	30.71		
THIRD GRADE	.00	156.00	80.00	.00	76.00		
FOURTH GRADE	182.51	.00	163.80	.00	18.71		
FIFTH GRADE	5,746.15	3,903.00	8,574.72	.00	1,074.43		
KINDERGARTEN	14.51	.00	.00	.00	14.51		
CLASSES AND CLUBS	5,973.88	4,059.00	8,818.52	.00	1,214.36		
TRUST							
DONATIONS	1,026.97	1,845.60	.00	.00	2,872.57		
FUND RAISING	834.32	.00	.00	.00	834.32		
LIBRARY	2,256.91	5,116.64	3,122.86	.00	4,250.69		
LOST&DAMAGE TEXT	.00	272.18	272.18	.00	.00		
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00		
FIELD TRIPS 2	.00	560.00	522.20	37.80-	.00		
FIELD TRIPS 3	.00	816.00	816.00	.00	.00		
FIELD TRIPS 4	.00	2,102.00	2,102.00	.00	.00		
FIELD TRIPS 5	.00	96.00	96.00	.00	.00		
FIELD TRIPS 6	.00	5,201.50	5,201.50	.00	.00		
FIELD TRIPS 7	.00	1,932.00	1,904.50	27.50-	.00		
FIELD TRIPS 9	.00	1,330.00	1,330.00	.00	.00		
FIELD TRIPS 10	.00	1,526.00	1,491.00	35.00-	.00		
FIELD TRIPS 12	.00	1,040.00	943.74	96.26-	.00		
SPECIAL PURPOSE	6,352.26	5,280.43	7,187.55	3,493.83	7,938.97		
UNCLAIMED STALE-	.00	.00	.00	13.00	13.00		
UNITED WAY	.00	4,012.81	4,012.81	.00	.00		
MUSIC	512.94	1,132.00	1,038.88	.00	606.06		
FIELD TRIPS A-OU	.00	6,435.00	6,435.00	.00	.00		
TRUST	10,983.40	38,748.16	36,526.22	3,310.27	16,515.61		
GENERAL							
GENERAL MISCELLA	8,054.93	12.60	3,896.44	196.56	4,367.65		
INTEREST	.00	1,540.56	.00	.00	1,540.56		
SCHOOL PICTURES	.00	9,513.00	5,953.17	3,506.83-	53.00		
TRAVEL-FACULTY/A	.00	.00	420.00	.00	420.00-		
REGISTRATION FEE	.00	.00	170.00	.00	170.00-		
MEMORY BOOKS	.00	8,306.00	6,096.86	.00	2,209.14		
GENERAL	8,054.93	19,372.16	16,536.47	3,310.27-	7,580.35		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	8,337.92	10,514.94	.00	7,822.98		
INSTRUCTIONAL MATE	10,000.00	8,337.92	10,514.94	.00	7,822.98		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	227,385.13	227,385.13	.00	.00		
COMM SCHL-FIELD	42.30	.00	.00	.00	42.30		
COMM SCHL-ACTIVI	4,776.53	2,070.00	.00	.00	6,846.53		
PRE-K FEES	.00	23,699.00	23,699.00	.00	.00		
COMMUNITY SCHOOL	4,818.83	253,154.13	251,084.13	.00	6,888.83		
TOTAL	39,831.04	323,671.37	323,480.28	.00	40,022.13		
CHECKING	5,777.50	INVESTMENTS	.00	SBMMF	34,244.63	TOTAL	40,022.13
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 920 S. W. 76 Avenue, Miami, Florida 33144

Date School Established: 1951

Grades: PK-5

Principal: Ms. Myra E. Silverstein

Bookkeeper: Ms. Emma M. Noriega

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N.A.	--	3.21	\$ 6,318.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,214.46</u>
TOTAL			<u><u>\$ 27,532.64</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 V

SCHOOL - 1841 FLAGAMI ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FUTURE EDUCATORS	10.36	.00	.00	.00	10.36	
STUDENT COUNCIL	124.24	.00	.00	.00	124.24	
SAFETY PATROL	73.40	.00	.00	.00	73.40	
THIRD GRADE	.00	.00	30.00	30.00	.00	
FIFTH GRADE	81.41	.00	.00	.00	81.41	
CLASSES AND CLUBS	289.41	.00	30.00	30.00	289.41	
TRUST						
FIELD TRIPS 1	.00	290.00	260.00	30.00-	.00	
LIBRARY	1,390.17	273.95	655.16	.00	1,008.96	
LOST&DAMAGE TEXT	.00	87.00	87.00	.00	.00	
FIELD TRIPS 2	.00	259.00	205.00	54.00-	.00	
SPECIAL PURPOSE	2,536.67	.00	3,335.55	3,073.95	2,275.07	
UNITED WAY	.00	2,355.18	2,355.18	.00	.00	
DONATION TWO	2,286.50	.00	.00	2,286.50-	.00	
DONATION THREE	156.04	.00	.00	.00	156.04	
DONATIONS FIVE	2,950.20	.00	.00	1,307.20-	1,643.00	
TRUST	9,319.58	3,265.13	6,897.89	603.75-	5,083.07	
GENERAL						
GENERAL MISCELLA	17,407.39	796.28	3,727.71	54.00	14,529.96	
INTEREST	.00	140.73	.00	.00	140.73	
SCHOOL PICTURES	.00	7,995.00	4,921.05	3,073.95-	.00	
TRAVEL-FACULTY/A	.00	.00	301.50	.00	301.50-	
DONATIONS	.00	2,477.82	2,180.55	3,593.70	3,890.97	
STUDENT TRAVEL/S	.00	.00	1,100.00	.00	1,100.00-	
GENERAL	17,407.39	11,409.83	12,230.81	573.75	17,160.16	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,409.04	15,570.19	12,979.23	.00	5,000.00	
INSTRUCTIONAL MATE	2,409.04	15,570.19	12,979.23	.00	5,000.00	
TOTAL	29,425.42	30,245.15	32,137.93	.00	27,532.64	
CHECKING	6,318.18	INVESTMENTS	.00 SBMMF	21,214.46	TOTAL	27,532.64
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 12650 S. W. 109 Avenue, Miami, Florida 33176

Date School Established: 1979

Grades: PK-5

Principals: Mr. F. David Halberg (Through July 2005; retired)
Mr. Eliseo Hernandez

Bookkeeper: Ms. Maria Abril

After School Care Program Manager: Mr. Bruce Branch

After School Care Program Secretary: Ms. Marisela Branch

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	\$ 3,840.73
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	6,061.01
TOTAL			<u>\$ 9,901.74</u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 2021 GLORIA FLOYD ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
ART CLUB	613.87	.00	116.38	.00	497.49	
GIFTED	33.68	.00	.00	33.68-	.00	
STUDENT COUNCIL	2,989.34	1,473.52	2,729.12	.00	1,733.74	
FIFTH GRADE	87.33	5,020.67	6,018.50	998.50	88.00	
ESE (EXCEP EDUC)	1,579.62	5,100.00	5,232.46	.00	1,447.16	
KINDERGARTEN	29.30	.00	.00	95.00	124.30	
CLASSES AND CLUBS	5,333.14	11,594.19	14,096.46	1,059.82	3,890.69	
TRUST						
DONATIONS	39.03	.00	88.66	49.63	.00	
FIELD TRIPS 1	17.00-	2,254.00	2,142.00	95.00-	.00	
LIBRARY	232.59	386.17	204.35	.00	414.41	
LOST&DAMAGE TEXT	.00	81.50	81.50	.00	.00	
FIELD TRIPS 2	.00	1,581.00	1,581.00	.00	.00	
FIELD TRIPS 4	.00	520.00	492.00	28.00-	.00	
FIELD TRIPS 5	.00	2,463.00	2,542.76	79.76	.00	
FIELD TRIPS 7	161.49	.00	.00	161.49-	.00	
FIELD TRIPS 8	172.00	1,820.00	2,501.50	509.50	.00	
FIELD TRIPS 9	.00	134.50	134.50	.00	.00	
FIELD TRIPS 10	.00	810.00	841.00	31.00	.00	
FIELD TRIPS 12	.00	1,249.82	1,280.00	22.43-	52.61-	
SPECIAL PURPOSE	2,317.74	556.00	2,891.86	1,796.26	1,778.14	
UNCLAIMED STALE-	808.99	.00	654.24	.00	154.75	
UNITED WAY	.00	1,326.00	1,326.00	.00	.00	
MUSIC	52.61	.00	.00	.00	52.61	
VANDALISM	150.00	.00	.00	150.00-	.00	
P.E. TRUST	30.98	.00	32.54	1.56	.00	
FIELD TRIPS E-OU	.50	13,230.00	12,232.00	998.50-	.00	
TRUST	3,948.93	26,411.99	29,025.91	1,012.29	2,347.30	
GENERAL						
GENERAL MISCELLA	3,511.12	69.50	4,451.88	275.85-	1,147.11-	
INTEREST	.00	826.15	.00	.00	826.15	
SCHOOL PICTURES	.00	12,233.03	7,926.04	1,796.26-	2,510.73	
DONATIONS	.00	742.21	.00	.00	742.21	
RECYCLING COMMIS	.00	69.15	.00	.00	69.15	
GENERAL	3,511.12	13,940.04	12,377.92	2,072.11-	3,001.13	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,755.21	2,797.73	5,552.94	.00	.00	
INSTRUCTIONAL MATE	2,755.21	2,797.73	5,552.94	.00	.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	161,272.02	161,252.12	.00	19.90	
COMM SCH CLASS F	.00	12,194.00	12,194.00	.00	.00	
COMM SCHL-FIELD	121.12	.00	.00	.00	121.12	
COMM SCHL-ACTIVI	419.19	1,050.00	947.59	.00	521.60	
PRE-K FEES	.00	34,910.00	34,910.00	.00	.00	
COMMUNITY SCHOOL	540.31	209,426.02	209,303.71	.00	662.62	
TOTAL	16,088.71	264,169.97	270,356.94	.00	9,901.74	

CHECKING	3,840.73	INVESTMENTS	.00 SBMMF	6,061.01	TOTAL	9,901.74
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 3060 S. W. 127 Avenue, Miami, Florida 33175

Date School Established: 1969

Grades: PK-5

Principal: Ms. Melba Brito

Bookkeeper: Ms. Martha Smith

After School Care Program Managers: Ms. Noemi Ramos (Through June 2006)
Ms. JoAnn Sautter

After School Care Program Secretaries: Ms. Noemi Ramos (Through June 2006)
Ms. Elia de la Torre

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 23,245.34
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>18,987.42</u>
TOTAL			<u><u>\$ 42,232.76</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 V

SCHOOL - 2261 GREENGLADE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
LIBRARY	962.42	741.28	70.22	.00	1,633.48	
LOST&DAMAGE TEXT	.00	264.37	264.37	.00	.00	
FIELD TRIPS 2	.00	970.00	965.00	5.00-	.00	
FIELD TRIPS 3	.00	965.25	946.00	19.25-	.00	
FIELD TRIPS 4	.00	2,021.00	1,995.50	25.50-	.00	
FIELD TRIPS 5	.00	916.50	911.00	5.50-	.00	
FIELD TRIPS 6	.00	3,521.00	3,463.94	57.06-	.00	
FIELD TRIPS 7	.00	285.00	285.00	.00	.00	
SPECIAL PURPOSE	4,181.82	2,930.00	6,525.32	4,032.52	4,619.02	
UNCLAIMED STALE-	.00	.00	.00	12.00	12.00	
UNITED WAY	.00	2,622.00	2,622.00	.00	.00	
DONATION TWO	.00	2,870.00	2,870.00	.00	.00	
DONATION FOUR	1,837.68	3,008.01	1,837.68	.00	3,008.01	
DONATIONS FIVE	.00	100.00	.00	.00	100.00	
GRANTS 1	1,014.61	1,000.00	1,750.00	.00	264.61	
FIELD TRIPS A-OU	.00	5,077.00	5,077.00	.00	.00	
TRUST	7,996.53	27,291.41	29,583.03	3,932.21	9,637.12	
GENERAL						
GENERAL MISCELLA	27,938.34	198.08	4,877.16	112.31	23,371.57	
INTEREST	.00	655.93	.00	.00	655.93	
SCHOOL PICTURES	.00	10,787.00	6,754.48	4,032.52-	.00	
REGISTRATION FEE	.00	.00	295.00	.00	295.00-	
EQUIPMENT	.00	.00	1,435.00	.00	1,435.00-	
DONATIONS	.00	1,279.86	.00	.00	1,279.86	
MEMORY BOOKS	.00	5,160.00	4,296.00	.00	864.00	
GENERAL	27,938.34	18,080.87	17,657.64	3,920.21-	24,441.36	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	889.83	36,386.63	31,276.46	.00	6,000.00	
INSTRUCTIONAL MATE	889.83	36,386.63	31,276.46	.00	6,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	155,133.80	155,121.80	12.00-	.00	
COMM SCHL-ACTIVI	1,691.64	3,179.00	2,716.36	.00	2,154.28	
PRE-K FEES	.00	51,630.00	51,630.00	.00	.00	
COMMUNITY SCHOOL	1,691.64	209,942.80	209,468.16	12.00-	2,154.28	

TOTAL	38,516.34	291,701.71	287,985.29	.00	42,232.76	

CHECKING	23,245.34	INVESTMENTS	.00 SBMMF	18,987.42	TOTAL	42,232.76
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1901 SW 134th Avenue, Miami, Florida 33175

Date School Established: 1984

Grades: PK-5

Principal: Dr. Fred M. Albion

Bookkeeper: Ms. Teresa Quintero

After School Care Program Managers: Ms. Nancy Torrens (Through December 2005)
Ms. Ana Hurst

After School Care Program Secretary: Ms. Martha Perez

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	\$ 12,509.14
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>15,461.03</u>
TOTAL			<u><u>\$ 27,970.17</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 V

SCHOOL - 2341 JOE HALL ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
GIFTED	.00	913.50	876.00	.00	37.50
FIRST GRADE	.00	146.00	96.50	.00	49.50
THIRD GRADE	.00	170.00	170.00	.00	.00
KINDERGARTEN	.00	890.50	819.00	.00	71.50
CLASSES AND CLUBS	.00	2,120.00	1,961.50	.00	158.50
TRUST					
DONATIONS	848.18	472.71-	.00	.00	375.47
FIELD TRIPS 1	.00	3,276.00	3,276.00	.00	.00
LIBRARY	1,341.21	230.92	3,850.76	4,229.94	1,951.31
LOST&DAMAGE TEXT	.00	184.28	184.28	.00	.00
FIELD TRIPS 2	.00	948.00	938.00	10.00-	.00
FIELD TRIPS 3	.00	272.50	258.50	14.00-	.00
FIELD TRIPS 4	.00	149.00	149.00	.00	.00
FIELD TRIPS 5	.00	1,737.00	1,736.50	.50-	.00
FIELD TRIPS 6	.00	2,191.00	2,157.00	34.00-	.00
FIELD TRIPS 7	.00	1,208.00	934.00	274.00-	.00
FIELD TRIPS 8	.00	200.00	195.00	5.00-	.00
FIELD TRIPS 10	98.50	3,095.00	3,179.50	14.00-	.00
FIELD TRIPS 11	1.00	7,374.00	7,375.00	.00	.00
SPECIAL PURPOSE	4,569.89	.00	2,436.63	5,145.80	7,279.06
UNCLAIMED STALE-	84.29	.00	78.29	35.90	41.90
UNITED WAY	.00	4,063.20	4,063.20	.00	.00
BOOK FAIR	.00	15,082.07	10,842.23	4,239.84-	.00
FIELD TRIPS 21	.00	.00	20.00-	20.00-	.00
DONATION TWO	.00	500.00	.00	.00	500.00
FIELD TRIPS A-OU	.00	18,595.50	18,595.50	.00	.00
TRUST	6,943.07	58,633.76	60,229.39	4,800.30	10,147.74
GENERAL					
GENERAL MISCELLA	11,521.31	.00	11,273.07	345.50	593.74
INTEREST	.00	1,385.46	.00	.00	1,385.46
SCHOOL PICTURES	.00	13,815.00	8,657.98	5,145.80-	11.22
DONATIONS	.00	708.95	.00	.00	708.95
GENERAL	11,521.31	15,909.41	19,931.05	4,800.30-	2,699.37
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,152.74	26,607.17	17,759.91	.00	10,000.00
INSTRUCTIONAL MATE	1,152.74	26,607.17	17,759.91	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	188,791.75	188,841.75	50.00	.00
COMM SCHL-FIELD	6.08	.00	.00	.00	6.08
COMM SCHL-ACTIVI	3,272.89	3,147.54	1,411.95	50.00-	4,958.48
PRE-K FEES	.00	15,817.00	15,817.00	.00	.00
SUBSIDIZED CHILD	.00	1,856.00	1,856.00	.00	.00
COMMUNITY SCHOOL	3,278.97	209,612.29	207,926.70	.00	4,964.56
TOTAL	22,896.09	312,882.63	307,808.55	.00	27,970.17

CHECKING	12,509.14	INVESTMENTS	.00	SBMMF	15,461.03	TOTAL	27,970.17
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 10693 S. W. 93 Street, Miami, Florida 33176

Date School Established: 1969

Grades: PK-5

Principal: Dr. Kristine O. Dittmar

Bookkeepers: Ms. Marlene Alvarez (Through August 2006)
Ms. Teresita Rodriguez

After School Care Program Manager: Ms. Denise Bischoff

After School Care Program Secretary: Ms. Raquel Sanz

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	\$ 16,723.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>40,001.17</u>
TOTAL			<u><u>\$ 56,724.60</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 V

SCHOOL - 2641 KENDALE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	114.01	.00	88.45	.00	25.56
SAFETY PATROL	.00	.00	.00	282.50	282.50
CLASSES AND CLUBS	114.01	.00	88.45	282.50	308.06
TRUST					
DONATIONS	2,132.54	.00	1,350.00	.00	782.54
FIELD TRIPS 1	.00	1,711.50	1,597.00	114.50-	.00
LIBRARY	523.26	8,134.63	958.00	.00	7,699.89
LOST&DAMAGE TEXT	.00	115.45	115.45	.00	.00
FIELD TRIPS 2	.00	1,706.00	1,704.00	2.00-	.00
FIELD TRIPS 3	.00	2,840.50	2,730.32	110.18-	.00
FIELD TRIPS 4	.00	495.00	495.00	.00	.00
FIELD TRIPS 5	.00	3,645.00	3,645.00	.00	.00
FIELD TRIPS 7	.00	900.00	900.00	.00	.00
FIELD TRIPS 8	.00	328.00	304.00	24.00-	.00
FIELD TRIPS 9	.00	148.00	140.00	8.00-	.00
SPECIAL PURPOSE	5,324.41	1,907.05	4,814.14	3,617.94	6,035.26
UNCLAIMED STALE-	7.50	.00	7.50	.00	.00
UNITED WAY	.00	2,786.52	2,786.52	.00	.00
DONATION TWO	1,504.73	.00	.00	.00	1,504.73
DONATION THREE	.00	23,000.00	.00	.00	23,000.00
STUDENTS NEEDS/H	.00	250.00	.00	.00	250.00
GRANTS 1	6,649.33	.00	66.75	2,394.00-	4,188.58
FIELD TRIPS A-OU	.00	648.50	366.00	282.50-	.00
TRUST	16,141.77	48,616.15	21,979.68	682.76	43,461.00
GENERAL					
GENERAL MISCELLA	9,785.91	24.00	1,624.86	258.68	8,443.73
INTEREST	.00	1,706.05	.00	.00	1,706.05
SCHOOL PICTURES	.00	9,835.31	6,060.06	3,617.94-	157.31
TRAVEL-FACULTY/A	.00	.00	202.00	.00	202.00-
EQUIPMENT	.00	.00	2,394.00	2,394.00	.00
DONATIONS	.00	2,298.11	365.09	.00	1,933.02
MEMORY BOOKS	.00	3,822.00	3,581.87	.00	240.13
GENERAL	9,785.91	17,685.47	14,227.88	965.26-	12,278.24
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,170.12	10,163.54	14,305.10	.00	28.56
INSTRUCTIONAL MATE	4,170.12	10,163.54	14,305.10	.00	28.56
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	234,418.22	234,418.22	.00	.00
COMM SCHL-ACTIVI	634.29	1,288.00	1,273.55	.00	648.74
PRE-K FEES	.00	16,709.00	16,709.00	.00	.00
COMMUNITY SCHOOL	634.29	252,415.22	252,400.77	.00	648.74
TOTAL	30,846.10	328,880.38	303,001.88	.00	56,724.60

CHECKING	16,723.43	INVESTMENTS	.00	SBMMF	40,001.17	TOTAL	56,724.60
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 10343 S. W. 124 Street, Miami, Florida 33176

Date School Established: 1971

Grades: PK-5

Principal: Mr. Bart D. Christie

Bookkeeper: Ms. Carolyn F. Puittinen

After School Care Program Manager: Mr. Raul Zayas Bazan

After School Care Program Secretary: Ms. Debra Givens

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Executive National Bank	--	1.00	\$ 15,684.61
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	16,466.20
TOTAL			<u>\$ 32,150.81</u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 2881 LEEWOOD ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
FUTURE EDUCATORS	138.96	.00	.00	.00	138.96		
STUDENT COUNCIL	.00	594.00	420.00	.00	174.00		
CLASSES AND CLUBS	138.96	594.00	420.00	.00	312.96		
TRUST							
AWARDS	34.17	.00	31.75	2.42-	.00		
DONATIONS	272.21	.00	188.40	.00	83.81		
FIELD TRIPS 1	.00	1,351.50	1,319.00	32.50-	.00		
LIBRARY	972.72	458.87	133.63	.00	1,297.96		
LOST&DAMAGE TEXT	.00	80.61	80.61	.00	.00		
FIELD TRIPS 2	.00	2,472.50	2,410.00	62.50-	.00		
FIELD TRIPS 3	.00	1,660.00	1,603.00	57.00-	.00		
FIELD TRIPS 4	.00	1,363.50	1,365.00	1.50	.00		
FIELD TRIPS 8	.00	387.00	392.00	5.00	.00		
SPECIAL PURPOSE	1,272.62	.00	2,149.43	2,985.52	2,108.71		
UNCLAIMED STALE-	15.99	.00	15.99	11.00	11.00		
UNITED WAY	.00	2,835.41	2,835.41	.00	.00		
DONATION THREE	1,587.04	40.00	1,241.35	.00	385.69		
FIELD TRIPS A-OU	.00	51,332.00	51,332.00	.00	.00		
REGION ACTIVITIE	.00	5,769.81	5,021.45	50.00	798.36		
TRUST	4,154.75	67,751.20	70,119.02	2,898.60	4,685.53		
GENERAL							
GENERAL MISCELLA	15,413.75	19.93	1,060.48	136.92	14,510.12		
INTEREST	.00	1,539.16	.00	.00	1,539.16		
SCHOOL PICTURES	.00	11,380.00	7,125.79	3,035.52-	1,218.69		
REPAIR & MAINTEN	.00	.00	801.71	.00	801.71-		
DONATIONS	.00	970.46	.00	.00	970.46		
MEMORY BOOKS	.00	4,560.00	3,240.60	.00	1,319.40		
EDUCATION MTRL/S	.00	.00	3,045.06	.00	3,045.06-		
GENERAL	15,413.75	18,469.55	15,273.64	2,898.60-	15,711.06		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,298.49	4,504.74	3,803.23	.00	7,000.00		
INSTRUCTIONAL MATE	6,298.49	4,504.74	3,803.23	.00	7,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	201,403.60	201,403.60	.00	.00		
COMM SCHL-ACTIVI	2,517.73	5,390.27	3,466.74	.00	4,441.26		
PRE-K FEES	.00	42,100.00	42,100.00	.00	.00		
COMMUNITY SCHOOL	2,517.73	248,893.87	246,970.34	.00	4,441.26		
TOTAL	28,523.68	340,213.36	336,586.23	.00	32,150.81		
CHECKING	15,684.61	INVESTMENTS	.00	SBMMF	16,466.20	TOTAL	32,150.81
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 10990 S.W. 113 Place, Miami, Florida 33176

Date School Established: 1995

Grades: PK-5

Principal: Ms. Maria C. Cruz

Bookkeeper: Ms. Joyce Maschinot

After School Care Program Managers: Ms. Awilda Moreta (Through August 2005)
Ms. Kharla V. Roqueta

After School Care Program Secretaries: Ms. Kharla V. Roqueta (Through December 2005)
Ms. Stephany Bonilla (Through March 2006)
Ms. Kharla V. Roqueta (Through June 2006)
Ms. Deborah Perez-Castro

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
BlankAtlantic	--	2.26	\$ 25,293.56
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>26,336.99</u>
TOTAL			<u><u>\$ 51,630.55</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications by 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.

A physical inventory of property items with an individual cost of \$1,000 or more showed that 1 item at a cost of \$2,106 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 V

SCHOOL - 2891 WILLIAM LEHMAN ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	994.00	613.50	1,047.50	.00	560.00	
SECOND GRADE	.00	61.73	61.73	.00	.00	
FOURTH GRADE	171.52	1,317.26	1,480.90	.00	7.88	
CLASSES AND CLUBS	1,165.52	1,992.49	2,590.13	.00	567.88	
TRUST						
DONATIONS	1,728.87	.00	.00	.00	1,728.87	
FIELD TRIPS 1	.00	144.75	5.00-	149.75-	.00	
LIBRARY	4,038.92	2,490.68	2,858.87	.00	3,670.73	
LOST&DAMAGE TEXT	.00	202.66	202.66	.00	.00	
FIELD TRIPS 2	.00	1,838.00	1,804.50	33.50-	.00	
FIELD TRIPS 3	.00	1,457.00	1,382.50	74.50-	.00	
FIELD TRIPS 4	.00	3,713.10	3,684.60	28.50-	.00	
FIELD TRIPS 5	.00	1,760.00	1,733.50	26.50-	.00	
FIELD TRIPS 6	.00	1,057.00	960.00	97.00-	.00	
FIELD TRIPS 7	.00	423.00	426.25	3.25	.00	
FIELD TRIPS 8	.00	820.75	806.00	14.75-	.00	
SPECIAL PURPOSE	4,364.54	.00	2,427.87	2,461.38	4,398.05	
UNCLAIMED STALE-	17.50	.00	12.50	5.00	10.00	
UNITED WAY	.00	6,908.92	6,908.92	.00	.00	
ART SUPPLIES	.00	511.16	.00	.00	511.16	
DONATION TWO	1,129.63	.00	82.28	.00	1,047.35	
DONATION THREE	.00	1,000.00	.00	.00	1,000.00	
DONATION FOUR	.00	250.00	217.56	.00	32.44	
DONATIONS 6	8,094.24	3,560.00	1,749.41	1,762.46-	8,142.37	
P.A.C. TEST	146.18	.00	.00	.00	146.18	
TEACHERS LEAD PR	500.00	261.16-	238.84	.00	.00	
TRUST	20,019.88	25,875.86	25,491.26	282.67	20,687.15	
GENERAL						
GENERAL MISCELLA	9,161.42	78.35	9,545.13	416.25	110.89	
INTEREST	.00	1,972.65	.00	.00	1,972.65	
SCHOOL PICTURES	.00	13,170.00	8,247.23	2,461.38-	2,461.39	
DONATIONS	.00	1,202.46	.00	1,202.46	2,404.92	
MEMORY BOOKS	.00	7,434.00	5,713.80	.00	1,720.20	
RECYCLING COMMIS	.00	.00	.00	560.00	560.00	
GENERAL	9,161.42	23,857.46	23,506.16	282.67-	9,230.05	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,147.45	37,995.67	31,481.67	.00	9,661.45	
INSTRUCTIONAL MATE	3,147.45	37,995.67	31,481.67	.00	9,661.45	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	262,145.00	262,145.00	.00	.00	
COMM SCHL-ACTIVI	11,094.97	6,567.00	6,177.95	.00	11,484.02	
PRE-K FEES	.00	32,726.00	32,726.00	.00	.00	
COMMUNITY SCHOOL	11,094.97	301,438.00	301,048.95	.00	11,484.02	
TOTAL	44,589.24	391,159.48	384,118.17	.00	51,630.55	
CHECKING	25,293.56	INVESTMENTS	.00 SBMMF	26,336.99	TOTAL	51,630.55
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 6639 S.W. 74 Street, Miami, Florida 33143

Date School Established: 1958

Grades: PK-5

Principal: Ms. Marisol Diaz

Bookkeeper: Ms. Louise Kelley

After School Care Program Managers: Mr. Enrique del Castillo
Ms. Niushka Gonzalez

After School Care Program Secretary: Ms. Sandra Linder

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 11,102.23
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>30,779.89</u>
TOTAL			<u>\$ 41,882.12</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 V

SCHOOL - 3061 LUDLAM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
-----	-----	-----	-----	-----	-----		
TRUST							
DONATIONS	101.00	100.00	199.24	1.76-	.00		
FIELD TRIPS 1	.00	1,773.00	1,736.00	37.00-	.00		
LIBRARY	665.42	1,170.86	1,289.37	.00	546.91		
FIELD TRIPS 2	.00	708.00	580.00	128.00-	.00		
FIELD TRIPS 3	.00	427.75	377.75	50.00-	.00		
FIELD TRIPS 4	.00	543.75	504.50	39.25-	.00		
FIELD TRIPS 5	.00	899.00	750.00	149.00-	.00		
FIELD TRIPS 6	.00	994.00	933.00	61.00-	.00		
FIELD TRIPS 7	.00	363.75	356.00	7.75-	.00		
SPECIAL PURPOSE	5,068.49	1,700.00	4,474.53	3,705.31	5,999.27		
UNITED WAY	.00	1,119.13	1,119.13	.00	.00		
DONATION TWO	84.60	.00	.00	84.60-	.00		
DONATION THREE	211.00	.00	.00	211.00-	.00		
GRANTS 1	.00	5,000.00	.00	.00	5,000.00		
TRUST	6,130.51	14,799.24	12,319.52	2,935.95	11,546.18		
GENERAL							
GENERAL MISCELLA	12,135.30	25.00	3,312.61	769.36	9,617.05		
INTEREST	.00	1,007.39	.00	.00	1,007.39		
SCHOOL PICTURES	.00	7,837.00	4,907.28	2,929.72-	.00		
VENDING MACHINES	.00	775.59	.00	775.59-	.00		
TRAVEL-FACULTY/A	.00	.00	535.86	.00	535.86-		
REPAIR & MAINTEN	.00	.00	476.99	.00	476.99-		
REGISTRATION FEE	.00	.00	225.00	.00	225.00-		
DONATIONS	.00	2,947.62	.00	.00	2,947.62		
MEMORY BOOKS	.00	3,718.00	3,711.24	.00	6.76		
STUDENT TRAVEL/S	.00	.00	80.00	.00	80.00-		
GENERAL	12,135.30	16,310.60	13,248.98	2,935.95-	12,260.97		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,403.85	19,350.98	15,799.89	.00	9,954.94		
INSTRUCTIONAL MATE	6,403.85	19,350.98	15,799.89	.00	9,954.94		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	173,368.46	173,368.46	.00	.00		
COMM SCH CLASS F	.00	2,711.00	2,711.00	.00	.00		
COMM SCHL-FIELD	.00	1,578.50	1,478.35	.00	100.15		
COMM SCHL-MATERI	.00	186.00	180.00	.00	6.00		
COMM SCHL-ACTIVI	6,589.64	2,915.00	1,490.76	.00	8,013.88		
PRE-K FEES	.00	19,024.00	19,024.00	.00	.00		
COMMUNITY SCHOOL	6,589.64	199,782.96	198,252.57	.00	8,120.03		
TOTAL	31,259.30	250,243.78	239,620.96	.00	41,882.12		
CHECKING	11,102.23	INVESTMENTS	.00	SBMMF	30,779.89	TOTAL	41,882.12
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 14250 Boggs Drive, Richmond Heights, Florida 33176

Date School Established: 1957

Grades: PK-5

Principal: Ms. Pamela F. Brown

Bookkeeper: Ms. Linda Napier

Community School Managers: Ms. Karen Sikes (Through June 2006)
Ms. Lana Duchene

Community School Secretary: Ms. Efthemia Pappas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	--	\$ 7,845.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,180.92</u>
TOTAL			<u><u>\$ 21,026.05</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 by 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 V

SCHOOL - 3101 FRANK C. MARTIN K-8 CE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
MUSIC CLUB	280.90	.00	.00	.00	280.90
CLASSES AND CLUBS	280.90	.00	.00	.00	280.90
TRUST					
DONATIONS	450.00	.00	257.24	.00	192.76
LIBRARY	2,395.25	977.40	2,511.44	.00	861.21
LOST&DAMAGE TEXT	.00	198.81	198.81	.00	.00
SCHOLARSHIP	500.00	.00	.00	.00	500.00
FIELD TRIPS 2	.00	2,064.00	1,989.50	74.50-	.00
FIELD TRIPS 3	.00	1,996.50	1,943.00	53.50-	.00
FIELD TRIPS 4	.00	1,008.00	980.00	28.00-	.00
FIELD TRIPS 7	.00	1,152.00	1,116.75	35.25-	.00
FIELD TRIPS 8	.00	2,147.00	2,155.00	8.00	.00
FIELD TRIPS 9	.00	313.00	310.00	3.00-	.00
SPECIAL PURPOSE	197.54	.00	3,072.37	5,323.82	2,448.99
UNCLAIMED STALE-	.00	.00	804.00	814.00	10.00
UNITED WAY	.00	4,579.90	4,579.90	.00	.00
BOOK FAIR	95.70	12,118.46	12,214.16	.00	.00
PAPERBACKS - 1	152.83	672.75	745.20	.00	80.38
"SCHOLARSHIP SAT	.00	.00	804.00-	804.00-	.00
MUSIC	149.70	.00	.00	149.70-	.00
DONATION TWO	.00	616.04	.00	.00	616.04
SCHOOL SPECIAL P	5,576.98	.00	.00	.00	5,576.98
FIELD TRIPS E-OU	418.11	.00	.00	.00	418.11
FIELD TRIPS G-OU	.00	8,245.75	8,245.75	.00	.00
TRUST	9,936.11	36,089.61	40,319.12	4,997.87	10,704.47
GENERAL					
GENERAL MISCELLA	498.92	18.21-	447.07	335.95	369.59
INTEREST	.00	479.04	.00	.00	479.04
SCHOOL PICTURES	.00	12,478.30	7,813.33	4,664.97-	.00
VENDING MACHINES	.00	658.85	.00	658.85-	.00
REGISTRATION FEE	.00	.00	160.00	.00	160.00-
DONATIONS	.00	22,957.53	22,754.96	.00	202.57
MEMORY BOOKS	.00	6,705.00	6,259.50	.00	445.50
GENERAL	498.92	43,260.51	37,434.86	4,987.87-	1,336.70
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,657.80	14,467.07	13,436.87	.00	4,688.00
INSTRUCTIONAL MATE	3,657.80	14,467.07	13,436.87	.00	4,688.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	198,612.96	198,612.96	.00	.00
COMM SCHL-FIELD	.00	317.51	317.47	.04-	.00
COMM SCHL-ACTIVI	3,393.02	3,985.40	3,362.48	.04	4,015.98
PRE-K FEES	.00	25,455.00	25,445.00	10.00-	.00
COMMUNITY SCHOOL	3,393.02	228,370.87	227,737.91	10.00-	4,015.98
TOTAL	17,766.75	322,188.06	318,928.76	.00	21,026.05

CHECKING	7,845.13	INVESTMENTS	.00	SBMMF	13,180.92	TOTAL	21,026.05
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 12345 S.W. 18 Terrace, Miami, Florida 33175

Date School Established: 1996

Grades: PK-5

Principal: Mr. John A. Lengomin

Bookkeepers: Ms. Teresita Rodriguez (Through August 2006)
Ms. Odette Palomo (Through April 2007)
Ms. Maria I. Ramos

After School Care Program Manager: Ms. Jackie Olaniel

After School Care Program Secretary: Ms. Hortencia Gonzalez

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	\$3,256.36
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>18,241.18</u>
TOTAL			<u><u>\$ 21,497.54</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 V

SCHOOL - 3111 WESLEY MATTHEWS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	38.50	.00	.00	38.50-	.00	
FIELD TRIPS 1	.00	1,085.00	1,058.00	27.00-	.00	
LIBRARY	3,740.39	6,181.24	6,488.76	28.90-	3,403.97	
FIELD TRIPS 2	.00	128.00	130.00	2.00	.00	
FIELD TRIPS 3	.00	1,580.00	1,567.50	12.50-	.00	
FIELD TRIPS 4	.00	1,506.00	1,555.00	49.00	.00	
FIELD TRIPS 5	.00	1,130.00	1,090.00	40.00-	.00	
FIELD TRIPS 6	.00	1,973.00	1,889.00	84.00-	.00	
FIELD TRIPS 7	.00	391.00	406.00	15.00	.00	
FIELD TRIPS 8	.00	1,727.00	1,639.00	88.00-	.00	
FIELD TRIPS 9	.00	1,467.00	1,478.00	11.00	.00	
FIELD TRIPS 10	.00	1,354.00	1,368.00	14.00	.00	
FIELD TRIPS 11	.00	410.00	407.00	3.00-	.00	
SPECIAL PURPOSE	8,694.02	.00	7,042.88	5,753.18	7,404.32	
UNCLAIMED STALE-	.00	.00	.00	28.90	28.90	
UNITED WAY	.00	2,156.50	2,156.50	.00	.00	
MUSIC	195.73	.00	.00	195.73-	.00	
DONATION TWO	.00	500.00	373.40	.00	126.60	
DONATIONS 6	1.20	.00	.00	1.20-	.00	
TRUST	12,669.84	21,588.74	28,649.04	5,354.25	10,963.79	
GENERAL						
GENERAL MISCELLA	1,860.80	4.20	2,158.06	398.93	105.87	
INTEREST	.00	1,632.67	.00	.00	1,632.67	
SCHOOL PICTURES	.00	16,015.00	10,021.82	5,753.18-	240.00	
TRAVEL-FACULTY/A	.00	.00	624.40	.00	624.40-	
REPAIR & MAINTEN	.00	.00	376.26	.00	376.26-	
REGISTRATION FEE	.00	.00	932.96	.00	932.96-	
DONATIONS	.00	2,015.00	2,002.84	.00	12.16	
MEMORY BOOKS	.00	8,752.00	8,715.15	.00	36.85	
GENERAL	1,860.80	28,418.87	24,831.49	5,354.25-	93.93	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	1,568.63	16,903.09	8,471.72	.00	10,000.00	
INSTRUCTIONAL MATE	1,568.63	16,903.09	8,471.72	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	360,590.40	360,590.40	.00	.00	
COMM SCH CLASS F	.00	20,725.00	20,725.00	.00	.00	
COMM SCHL-ACTIVI	3,484.59	8,580.00	11,624.77	.00	439.82	
PRE-K FEES	.00	61,776.00	61,776.00	.00	.00	
COMMUNITY SCHOOL	3,484.59	451,671.40	454,716.17	.00	439.82	
TOTAL	19,583.86	518,582.10	516,668.42	.00	21,497.54	
CHECKING	3,256.36	INVESTMENTS	.00 SBMMF	18,241.18	TOTAL	21,497.54
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 9797 SW 40th Street, Miami, Florida 33165

Date School Established: 1954

Grades: PK-5

Principal: Ms. Francisca C. Nobregas

Bookkeeper: Ms. Marina Gutierrez

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	\$ 2,283.12
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,255.05</u>
TOTAL			<u><u>\$ 8,538.17</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 V

SCHOOL - 4091 OLYMPIA HEIGHTS ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	2.45	.00	.00	2.45-	.00
CHEERLEADERS	204.83	3,040.00	3,094.37	.00	150.46
SAFETY PATROL	1,354.86	53.43	1,408.29	.00	.00
MUSIC CLUB	1,086.63	.00	1,071.49	15.14-	.00
CLASSES AND CLUBS	2,648.77	3,093.43	5,574.15	17.59-	150.46
TRUST					
DONATIONS	752.90	.00	687.72	.00	65.18
FUND RAISING	12.41	71.30	.00	.00	83.71
LIBRARY	22.77	1,973.01	1,220.87	723.95	1,498.86
LOST&DAMAGE TEXT	67.89	57.89-	.00	10.00-	.00
FIELD TRIPS 7	.00	700.00	.00	700.00-	.00
SPECIAL PURPOSE	780.77	80.00	3,264.41	2,408.97	5.33
UNCLAIMED STALE-	51.83	.00	61.83	10.00	.00
UNITED WAY	.00	1,369.90	1,369.90	.00	.00
BOOK FAIR	1,447.90	.00	.00	1,447.90-	.00
PAPERBACKS - 1	3.00	.00	.00	3.00-	.00
FIELD TRIPS 13	.00	2,280.00	2,138.00	.00	142.00
FIELD TRIPS 14	.00	1,556.00	1,556.00	.00	.00
FIELD TRIPS 15	.00	984.00	982.00	.00	2.00
FIELD TRIPS 16	.00	280.00	216.00	.00	64.00
FIELD TRIPS 17	.00	1,111.00	1,107.52	.00	3.48
FIELD TRIPS 18	.00	408.00	408.00	.00	.00
FIELD TRIPS 19	.00	1,293.00	1,293.00	.00	.00
FIELD TRIPS 20	.00	1,345.00	1,345.00	.00	.00
FIELD TRIPS 21	.00	992.50	992.50	.00	.00
FIELD TRIPS 22	.00	108.00	104.00	.00	4.00
MUSIC	26.60	.00	.00	26.60-	.00
CHORUS UNIFORMS	102.35-	60.61	.00	41.74	.00
FIELD TRIPS A-OU	.00	6,856.00	7,556.00	700.00	.00
FIELD TRIPS B-OU	.00	4,118.85	4,118.85	.00	.00
TRUST	3,063.72	25,529.28	28,421.60	1,697.16	1,868.56
GENERAL					
GENERAL MISCELLA	329.40	38.00	1,570.86	729.40	474.06-
INTEREST	.00	379.24	.00	.00	379.24
SCHOOL PICTURES	.00	6,444.00	4,035.03	2,408.97-	.00
REPAIR & MAINTEN	.00	.00	350.50	.00	350.50-
REGISTRATION FEE	.00	.00	490.00	.00	490.00-
DONATIONS	.00	2,774.72	1,097.77	.00	1,676.95
GENERAL	329.40	9,635.96	7,544.16	1,679.57-	741.63
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,982.54	25,526.25	23,955.80	.00	5,552.99
INSTRUCTIONAL MATE	3,982.54	25,526.25	23,955.80	.00	5,552.99
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,729.00	1,504.47	.00	224.53
COMMUNITY SCHOOL	.00	1,729.00	1,504.47	.00	224.53
TOTAL	10,024.43	65,513.92	67,000.18	.00	8,538.17

CHECKING 2,283.12 INVESTMENTS .00 SBMMF 6,255.05 TOTAL 8,538.17
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 12401 S. W. 74 Avenue, Pinecrest, Florida 33156

Date School Established: 1957

Grades: PK-5

Principal: Ms. Mirta R. Segredo

Bookkeeper: Ms. Theresa Bacso

After School Care Program Managers: Ms. Debra Potter (Through November 2005)
Mr. Richard Sundry

After School Care Program Secretary: Ms. Yvonne Kowlessar

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Sofisa Bank of Florida	--	1.42	\$ 6,990.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,139.08</u>
TOTAL			<u><u>\$ 14,129.15</u></u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 4221 PALMETTO ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
TRUST							
DONATIONS	8,807.67	25,200.78	32,473.61	.00	1,534.84		
FIELD TRIPS 1	.00	1,309.50	1,285.50	24.00-	.00		
LIBRARY	3,826.57	2,869.32	5,944.29	.00	751.60		
FIELD TRIPS 3	.00	1,453.75	1,213.00	240.75-	.00		
FIELD TRIPS 4	.00	1,408.00	1,280.00	128.00-	.00		
FIELD TRIPS 6	.00	392.00	361.00	31.00-	.00		
FIELD TRIPS 7	.00	1,875.00	1,875.00	.00	.00		
SPECIAL PURPOSE	1,327.40	836.19	1,732.41	2,456.08	2,887.26		
UNITED WAY	.00	1,822.49	1,822.49	.00	.00		
DONATION TWO	.00	65,000.00	65,000.00	.00	.00		
DONATION THREE	540.80	751.01	891.69	.00	400.12		
SCHOOL SPECIAL P	2,822.25	875.00	3,664.86	.00	32.39		
FIELD TRIPS B-OU	.00	3,962.99	3,961.80	1.19-	.00		
FIELD TRIPS E-OU	.00	16,503.00	16,503.00	.00	.00		
FIELD TRIPS F-OU	.00	38,129.00	37,998.87	130.13-	.00		
FIELD TRIPS G-OU	.00	29,387.17	29,310.21	76.96-	.00		
TRUST	17,324.69	191,775.20	205,317.73	1,824.05	5,606.21		
GENERAL							
GENERAL MISCELLA	5,931.74	293.91	2,179.41	632.03	4,678.27		
CASH OVER & SHOR	.00	12.00	.00	.00	12.00		
INTEREST	.00	847.33	.00	.00	847.33		
SCHOOL PICTURES	.00	6,570.00	4,113.92	2,456.08-	.00		
TRAVEL-FACULTY/A	.00	.00	766.03	.00	766.03-		
REGISTRATION FEE	.00	.00	2,134.00	.00	2,134.00-		
MEMORY BOOKS	.00	11,155.00	8,800.00	.00	2,355.00		
STUDENT TRAVEL/S	.00	.00	517.00	.00	517.00-		
RECYCLING COMMIS	.00	590.85	569.47	.00	21.38		
GENERAL	5,931.74	19,469.09	19,079.83	1,824.05-	4,496.95		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,624.11	10,597.09	9,721.20	.00	3,500.00		
INSTRUCTIONAL MATE	2,624.11	10,597.09	9,721.20	.00	3,500.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	137,636.90	137,636.90	.00	.00		
COMM SCH CLASS F	.00	1,770.00	1,770.00	.00	.00		
COMM SCHL-ACTIVI	1,438.25	2,884.13	3,796.39	.00	525.99		
PRE-K FEES	.00	44,026.00	44,026.00	.00	.00		
COMMUNITY SCHOOL	1,438.25	186,317.03	187,229.29	.00	525.99		
TOTAL	27,318.79	408,158.41	421,348.05	.00	14,129.15		
CHECKING	6,990.07	INVESTMENTS	.00	SBMMF	7,139.08	TOTAL	14,129.15
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 8851 S. W. 168 Street, Palmetto Bay, Florida 33157

Date School Established: 1924

Grades: PK-5

Principal: Mr. Andy J. Pierre-Louis

Bookkeepers: Ms. Barbara Hogan (Through January 2006)
Ms. Jacqueline Russ

After School Care Program Managers: Ms. Carmela St. Aubin (Through November 2005)
Ms. Carelia Castro
Ms. Maria Pubillones

After School Care Program Secretaries: Ms. Almata Saunders (Through December 2005)
Ms. Jennifer Sola (Through March 2006)
Ms. Karen Sikes

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SOFISA Bank of Florida	--	1.12	\$ 5,059.22
Savings Account:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>11,309.25</u>
TOTAL			<u>\$ 16,368.47</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 V

SCHOOL - 4381 PERRINE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
CLASSES AND CLUBS					
FUTURE EDUCATORS	220.69	.00	134.15	.00	86.54
CLASSES AND CLUBS	220.69	.00	134.15	.00	86.54
TRUST					
FIELD TRIPS 1	.00	175.00	175.00	.00	.00
LIBRARY	419.48	852.63	394.24	.00	877.87
FIELD TRIPS 3	2.00	.00	.00	2.00-	.00
FIELD TRIPS 4	46.00	.00	.00	46.00-	.00
FIELD TRIPS 5	.00	1,464.00	1,450.00	14.00-	.00
FIELD TRIPS 6	.00	204.25	204.25	.00	.00
SPECIAL PURPOSE	29.76-	2,206.48	3,078.67	4,530.95	3,629.00
UNCLAIMED STALE-	34.95	.00	.00	.00	34.95
UNITED WAY	.10-	1,781.67	1,781.57	.00	.00
FIELD TRIPS 18	18.50	.00	.00	18.50-	.00
DONATION TWO	449.00	.00	.00	.00	449.00
DONATION THREE	414.13	.00	409.00	5.13-	.00
TRUST	1,354.20	6,684.03	7,492.73	4,445.32	4,990.82
GENERAL					
GENERAL MISCELLA	7,258.71	.00	3,669.39	1,052.88-	2,536.44
INTEREST	.00	634.49	.00	.00	634.49
SCHOOL PICTURES	.00	9,053.00	5,660.56	3,392.44-	.00
REPAIR & MAINTEN	.00	.00	250.00	.00	250.00-
DONATIONS	.00	1,380.34	209.14	.00	1,171.20
STUDENT TRAVEL/S	.00	.00	30.00	.00	30.00-
GENERAL	7,258.71	11,067.83	9,819.09	4,445.32-	4,062.13
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,287.81	8,495.20	6,783.01	.00	6,000.00
INSTRUCTIONAL MATE	4,287.81	8,495.20	6,783.01	.00	6,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	162,471.82	162,471.82	.00	.00
COMM SCHL-FIELD	.00	809.00	809.00	.00	.00
COMM SCHL-ACTIVI	.00	2,300.00	1,071.02	.00	1,228.98
COMMUNITY SCHOOL	.00	165,580.82	164,351.84	.00	1,228.98
TOTAL	13,121.41	191,827.88	188,580.82	.00	16,368.47

CHECKING	5,059.22	INVESTMENTS	.00	SBMMF	11,309.25
			ACCOUNTS PAYABLE	.00	TOTAL
					16,368.47

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

PROFILE OF THE SCHOOL

Address: 10250 SW 57th Avenue, Pinecrest, Florida 33156

Date School Established: 1940

Grades: PK-5

Principal: Ms. Valerie H. Swanson

Bookkeeper: Ms. Jonnie G. Piretra

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 8,507.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,842.37</u>
TOTAL			<u><u>\$ 21,349.38</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; and controls over the review and approval of the Authorized Applications by 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 V

SCHOOL - 4421 PINECREST ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
CLASSES AND CLUBS						
STUDENT COUNCIL	1,169.98	899.00	676.87	.00	1,392.11	
CLASSES AND CLUBS	1,169.98	899.00	676.87	.00	1,392.11	
TRUST						
DONATIONS	5,310.00	.00	630.00	.00	4,680.00	
FIELD TRIPS 1	.00	401.50	345.00	56.50-	.00	
LIBRARY	10,224.01	2,777.56	9,681.91	.00	3,319.66	
LOST&DAMAGE TEXT	.00	1,695.41	1,695.41	.00	.00	
FIELD TRIPS 2	.00	870.50	870.00	.50-	.00	
FIELD TRIPS 3	.00	185.00	185.00	.00	.00	
FIELD TRIPS 4	92.45-	335.00	335.00	92.45	.00	
FIELD TRIPS 5	1.00	433.50	415.00	19.50-	.00	
FIELD TRIPS 7	.00	1,410.00	1,397.00	13.00-	.00	
FIELD TRIPS 8	67.15	450.00	312.00	205.15-	.00	
FIELD TRIPS 9	5.40	606.00	606.00	5.40-	.00	
FIELD TRIPS 10	11.50	1,008.00	1,005.00	14.50-	.00	
FIELD TRIPS 12	5.00	.00	.00	5.00-	.00	
SPECIAL PURPOSE	2,938.54	.00	2,542.05	.00	396.49	
UNITED WAY	.00	5,631.66	5,631.66	.00	.00	
DONATION TWO	13,360.00	.00	4,422.27	8,450.00-	487.73	
DONATION THREE	2,600.00	5,600.78	2,568.50	.00	5,632.28	
FIELD TRIPS A-OU	2.40	8,460.00	8,460.00	2.40-	.00	
TRUST	34,432.55	29,864.91	41,101.80	8,679.50-	14,516.16	
GENERAL						
GENERAL MISCELLA	2,218.25-	20.00	5,712.27	229.50	7,681.02-	
INTEREST	.00	520.35	.00	.00	520.35	
SCHOOL PICTURES	.00	10,765.00	6,740.70	.00	4,024.30	
REPAIR & MAINTEN	.00	.00	1,191.05	.00	1,191.05-	
EQUIPMENT	.00	.00	8,450.00	8,450.00	.00	
DONATIONS	.00	2,332.78	3,763.00-	.00	6,095.78	
RECYCLING COMMIS	.00	169.75	.00	.00	169.75	
GENERAL	2,218.25-	13,807.88	18,331.02	8,679.50	1,938.11	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	6,714.65	11,714.65	.00	.00	
INSTRUCTIONAL MATE	5,000.00	6,714.65	11,714.65	.00	.00	
COMMUNITY SCHOOL						
COMM SCHL-ACTIVI	1,070.00	.00	.00	.00	1,070.00	
PRE-K FEES	.00	36,498.00	36,498.00	.00	.00	
COMMUNITY SCHL.	1,179.00	2,099.00	845.00	.00	2,433.00	
COMMUNITY SCHOOL	2,249.00	38,597.00	37,343.00	.00	3,503.00	
TOTAL	40,633.28	89,883.44	109,167.34	.00	21,349.38	
CHECKING	8,507.01	INVESTMENTS	.00 SBMMF	12,842.37	TOTAL	21,349.38
			ACCOUNTS PAYABLE	.00		

JANE S. ROBERTS K-8 CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 14850 S. W. Cottonwood Circle, Miami, Florida, 33185

Date School Established: 1989

Grades: PK - 8

Current Principal: Ms. Ann Y. Kinstler

Bookkeeper: Ms. Diana Zogbi

After School Care Program Manager: Mr. Lawrence F. Conte

After School Care Program Secretary: Ms. Ana Yanez

CASH AND/OR INVESTMENTS SUMMARY

	Maturity Date	Interest Rate	6/30/06
Checking Account:			
Wachovia Bank, N.A.	--	3.22	\$ 15,685.88
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	27,935.20
TOTAL			<u>\$ 43,621.08</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 \$3,116 and 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 V

SCHOOL - 4691 JANE S. ROBERTS ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
MUSIC					
BAND RENTAL	23.50	534.00	557.50	.00	.00
MUSIC	23.50	534.00	557.50	.00	.00
CLASSES AND CLUBS					
CHESSE CLUB	.00	2,776.40	2,776.40	.00	.00
DANCE	104.62	.00	.00	.00	104.62
FUTURE EDUCATORS	133.66	510.00	298.41	.00	345.25
STUDENT COUNCIL	329.82	160.00	55.91	.00	433.91
SAFETY PATROL	95.15	.00	95.15	.00	.00
BAND CLUB	.00	160.00	.00	.00	160.00
CLASSES AND CLUBS	663.25	3,606.40	3,225.87	.00	1,043.78
TRUST					
LIBRARY	3,445.45	.00	5,322.52	4,736.42	2,859.35
LOST&DAMAGE TEXT	.00	948.48	948.48	.00	.00
FIELD TRIPS 2	.00	1,518.00	1,506.00	12.00-	.00
FIELD TRIPS 4	.00	1,530.00	1,504.00	26.00-	.00
FIELD TRIPS 5	.00	1,395.00	1,395.00	.00	.00
FIELD TRIPS 6	.00	2,865.00	2,850.00	15.00-	.00
FIELD TRIPS 7	.00	456.00	360.00	96.00-	.00
SPECIAL PURPOSE	10,527.12	500.00	7,182.87	9,868.02	13,712.27
UNITED WAY	.00	2,922.85	2,922.85	.00	.00
BOOK FAIR	.00	18,266.34	13,529.92	4,736.42-	.00
DONATION TWO	101.30	.00	101.30	.00	.00
DONATION THREE	579.63	.00	576.00	.00	3.63
DONATIONS FIVE	420.00	.00	420.00	.00	.00
DONATIONS 6	2,500.00	.00	.00	1,000.00-	1,500.00
FIELD TRIPS E-OU	.00	4,934.00	4,918.85	15.15-	.00
TRUST	17,573.50	35,335.67	43,537.79	8,703.87	18,075.25
INSTRUCTIONAL AIDS A					
SCIENCE FEES	142.38	1,408.00	.00	.00	1,550.38
GENERAL MUSIC FE	361.00	464.00	409.00	.00	416.00
INSTRUCTIONAL AIDS	503.38	1,872.00	409.00	.00	1,966.38
GENERAL					
GENERAL MISCELLA	10,745.62	334.00	3,548.66	164.15	7,695.11
INTEREST	.00	1,071.81	.00	.00	1,071.81
SCHOOL PICTURES	.00	21,914.00	14,079.17	7,834.83-	.00
VENDING MACHINES	.00	3,751.99	.00	1,033.19-	2,718.80
TRAVEL-FACULTY/A	.00	.00	290.47	.00	290.47-
REPAIR & MAINTEN	.00	.00	1,700.03	.00	1,700.03-
REGISTRATION FEE	.00	.00	120.00	.00	120.00-
DONATIONS	.00	2,348.64	.00	.00	2,348.64
MEMORY BOOKS	.00	12,375.00	12,190.46	.00	184.54
EDUCATION MTRL/S	.00	.00	3,558.75	.00	3,558.75-
RECYCLING COMMIS	.00	1,031.65	.00	.00	1,031.65
GENERAL	10,745.62	42,827.09	35,487.54	8,703.87-	9,381.30
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	2,722.04	2,722.04	.00	10,000.00
INSTRUCTIONAL MATE	10,000.00	2,722.04	2,722.04	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	294,932.80	294,932.80	.00	.00
COMM SCH CLASS F	.00	24,516.00	24,516.00	.00	.00
COMM SCHL-ACTIVI	3,318.68	5,422.00	5,586.31	.00	3,154.37
PRE-K FEES	.00	38,046.00	38,046.00	.00	.00
COMMUNITY SCHOOL	3,318.68	362,916.80	363,081.11	.00	3,154.37
TOTAL	42,827.93	449,814.00	449,020.85	.00	43,621.08

CHECKING 15,685.88 INVESTMENTS .00 SBMMF 27,935.20 TOTAL 43,621.08
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 4200 S. W. 112 Court, Miami, Florida 33165

Date School Established: 1957

Grades: PK - 5

Principal: Ms. Ana G. Driggs

Bookkeeper: Ms. Marigloria C. Simon

After School Care Program Manager: Ms. Neyda Raola

After School Care Program Secretary: Ms. Tatiana Vega

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 3,696.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,165.15</u>
TOTAL			<u>\$ 15,861.46</u>

AUDIT OPINON

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 V

SCHOOL - 4761 ROYAL PALM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	51.53	.00	51.53	.00	.00
LIBRARY	2,399.37	273.07	37.44	.00	2,635.00
LOST&DAMAGE TEXT	.00	29.97	29.97	.00	.00
FIELD TRIPS 2	.00	930.00	898.00	.00	32.00
FIELD TRIPS 5	.00	1,113.00	1,096.00	17.00-	.00
FIELD TRIPS 7	.00	40,022.00	40,022.00	.00	.00
FIELD TRIPS 8	.00	1,356.00	1,340.00	16.00-	.00
FIELD TRIPS 9	.00	1,416.00	1,416.00	.00	.00
FIELD TRIPS 12	.00	.00	20.00	20.00	.00
SPECIAL PURPOSE	1,827.62	.00	1,527.32	1,537.38	1,837.68
UNITED WAY	.00	1,363.19	1,363.19	.00	.00
PAPERBACKS - 1	3.42	.00	.00	3.42-	.00
VANDALISM	1.75	.00	.00	1.75-	.00
TRUST	4,283.69	46,503.23	47,801.45	1,519.21	4,504.68
GENERAL					
GENERAL MISCELLA	3,609.79	.00	1,171.37	18.17	2,456.59
INTEREST	.00	460.33	.00	.00	460.33
SCHOOL PICTURES	.00	8,243.00	5,168.23	1,537.38-	1,537.39
TRAVEL-FACULTY/A	.00	.00	1,671.62	.00	1,671.62-
REGISTRATION FEE	.00	.00	610.00	.00	610.00-
DONATIONS	.00	1,335.95	186.27	.00	1,149.68
GENERAL	3,609.79	10,039.28	8,807.49	1,519.21-	3,322.37
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	5,752.62	5,752.62	.00	5,000.00
INSTRUCTIONAL MATE	5,000.00	5,752.62	5,752.62	.00	5,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	146,449.40	146,449.40	.00	.00
COMM SCH CLASS F	.00	24,082.00	24,082.00	.00	.00
COMM SCHL-ACTIVI	1,802.86	2,538.00	1,306.45	.00	3,034.41
COMMUNITY SCHOOL	1,802.86	173,069.40	171,837.85	.00	3,034.41
TOTAL	14,696.34	235,364.53	234,199.41	.00	15,861.46

CHECKING	3,696.31	INVESTMENTS	.00	SBMMF	12,165.15	TOTAL	15,861.46
		ACCOUNTS PAYABLE			.00		

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

PROFILE OF THE SCHOOL

Address: 10151 SW 64th Street, Miami, Florida 33173

Date School Established: 1961

Grades: PK-5

Principal During Audit Period: Ms. Melanie L. Visnich (Through May 2007; presently at Cypress Elementary School)

Current Principal: Mr. Eric Torres

Bookkeeper: Ms. Magaly Gomez

After School Care Program Manager: Ms. Debra Walter (Through June 2006)*

After School Care Program Secretary: Ms. Anna Garcia (Through June 2006)*

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	\$ 11,909.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>30,171.68</u>
TOTAL			<u>\$ 42,081.47</u>

AUDIT OPINION

The internal funds, purchasing credit card and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications by 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

*The management of the After School Care Program was transferred over to a child care provider outside M-DCPS effective July 2006.

REGION CENTER V

SCHOOL - 5121 SNAPPER CREEK ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUTURE EDUCATORS	101.17	.00	.00	.00	101.17
COMPUTER KIDS	392.08	6,196.46	6,178.00	.00	410.54
STUDENT COUNCIL	27.70	.00	.00	.00	27.70
FIRST GRADE	11.83	.00	.00	.00	11.83
FIFTH GRADE	542.42	4,060.00	4,101.85	.00	500.57
KINDERGARTEN	137.51	.00	.00	.00	137.51
CLASSES AND CLUBS	1,212.71	10,256.46	10,279.85	.00	1,189.32
TRUST					
FIELD TRIPS 1	.00	2,162.75	2,146.50	16.25-	.00
LIBRARY	2,792.65	781.87	875.97	.00	2,698.55
LOST&DAMAGE TEXT	.00	87.77	87.77	.00	.00
FIELD TRIPS 2	.00	1,656.00	1,656.00	.00	.00
FIELD TRIPS 4	.00	1,195.00	1,031.00	164.00-	.00
FIELD TRIPS 6	.00	1,474.00	1,389.00	85.00-	.00
FIELD TRIPS 7	.00	823.00	808.00	15.00-	.00
SPECIAL PURPOSE	3,142.62	.00	1,648.88	3,241.12	4,734.86
UNCLAIMED STALE-	9.26	.00	.00	.00	9.26
UNITED WAY	.00	3,720.00	3,720.00	.00	.00
BOOK FAIR	4,067.60	11,390.80	9,598.98	.00	5,859.42
FUTURE PROBLEM S	96.11	.00	.00	.00	96.11
MUSIC	1,664.78	500.00	625.40	.00	1,539.38
DONATION TWO	.00	1,000.00	599.60	.00	400.40
DONATION THREE	2,586.16	.00	2,581.00	.00	5.16
FIELD TRIPS E-OU	.00	14,762.00	14,639.00	123.00-	.00
FIELD TRIPS F-OU	.00	5,760.00	5,760.00	.00	.00
FIELD TRIPS G-OU	.00	9,650.00	9,649.96	.04-	.00
TRUST	14,359.18	54,963.19	56,817.06	2,837.83	15,343.14
GENERAL					
GENERAL MISCELLA	7,735.44	10,246.11	9,256.63	6,473.48	15,198.40
INTEREST	.00	1,139.91	.00	.00	1,139.91
SCHOOL PICTURES	.00	8,670.00	5,428.88	3,241.12-	.00
REGISTRATION FEE	.00	.00	225.00	.00	225.00-
MEMORY BOOKS	.00	4,784.00	4,815.00	.00	31.00-
GENERAL	7,735.44	24,840.02	19,725.51	3,232.36	16,082.31
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,904.75	3,609.54	3,047.59	.00	9,466.70
INSTRUCTIONAL MATE	8,904.75	3,609.54	3,047.59	.00	9,466.70
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	185,931.40	185,931.40	.00	.00
COMM SCH CLASS F	.00	21,915.00	21,915.00	.00	.00
COMM SCHL-ACTIVI	3,177.39	4,050.00	1,157.20	6,070.19-	.00
PRE-K FEES	.00	33,263.00	33,263.00	.00	.00
COMMUNITY SCHOOL	3,177.39	245,159.40	242,266.60	6,070.19-	.00
TOTAL	35,389.47	338,828.61	332,136.61	.00	42,081.47

CHECKING	11,909.79	INVESTMENTS	.00	SBMMF	30,171.68	TOTAL	42,081.47
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 6800 S.W. 60 Street, Miami, Florida 33143

Date School Established: 1952

Grades: PK-8

Principal During Audit Period: Ms. Marcia G. Pennington (Through June 2007; retired)

Current Principal: Ms. Anamarie G. Moreiras

Bookkeeper: Ms. Mary Chaponis

After School Care Program Managers: Ms. Mirta Lopez
Ms. Lesley Sevastopoulos

After School Care Program Secretary: Mr. Nilson Hernandez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 13,310.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>22,392.34</u>
TOTAL			<u>\$ 35,703.11</u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 5241 SOUTH MIAMI K-8 CENTER

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
DONATIONS	.00	1,000.00	1,000.00	.00	.00	
FIELD TRIPS 1	.00	405.00	404.50	.50-	.00	
LIBRARY	2,121.89	482.35	2,086.38	1,747.34	2,265.20	
LOST&DAMAGE TEXT	.00	101.86	101.86	.00	.00	
FIELD TRIPS 3	.00	1,568.00	1,596.00	28.00	.00	
FIELD TRIPS 4	.00	495.00	495.00	.00	.00	
FIELD TRIPS 5	.00	4,428.00	4,428.00	.00	.00	
FIELD TRIPS 7	.00	5,934.00	5,934.00	.00	.00	
FIELD TRIPS 8	.00	842.00	815.00	27.00-	.00	
FIELD TRIPS 10	.00	370.00	370.00	.00	.00	
FIELD TRIPS 11	.00	486.00	490.00	4.00	.00	
FIELD TRIPS 12	.00	990.00	990.00	.00	.00	
SPECIAL PURPOSE	7,885.26	.00	5,538.25	3,242.76	5,589.77	
UNCLAIMED STALE-	12.00	.00	12.00	.00	.00	
UNITED WAY	.00	1,952.43	1,952.43	.00	.00	
BOOK FAIR	.00	6,588.84	4,841.50	1,747.34-	.00	
FIELD TRIPS 13	.00	3,733.60	3,733.60	.00	.00	
FIELD TRIPS 14	.00	883.75	883.75	.00	.00	
DONATION TWO	759.74	.00	216.50	.00	543.24	
DONATION THREE	2,040.42	.00	.00	.00	2,040.42	
GRANTS I	.00	900.55	900.55	.00	.00	
GRANTS II	700.00	.00	150.00	.00	550.00	
GRANT III	.00	434.90	.00	.00	434.90	
TRUST	13,519.31	31,596.28	36,939.32	3,247.26	11,423.53	
GENERAL						
GENERAL MISCELLA	7,432.98	15.00	1,298.34	27.50	6,177.14	
CASH OVER & SHOR	.00	.20	.00	.00	.20	
INTEREST	.00	883.17	.00	.00	883.17	
SCHOOL PICTURES	.00	8,818.00	5,543.24	3,274.76-	.00	
DONATIONS	.00	5,760.73	.00	.00	5,760.73	
GENERAL	7,432.98	15,477.10	6,841.58	3,247.26-	12,821.24	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,534.84	30,258.27	27,793.11	.00	10,000.00	
INSTRUCTIONAL MATE	7,534.84	30,258.27	27,793.11	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	130,781.46	130,781.46	.00	.00	
COMM SCHL-ACTIVI	656.66	1,483.40	681.72	.00	1,458.34	
PRE-K FEES	.00	18,591.00	18,591.00	.00	.00	
COMMUNITY SCHOOL	656.66	150,855.86	150,054.18	.00	1,458.34	
TOTAL	29,143.79	228,187.51	221,628.19	.00	35,703.11	
-----	-----	-----	-----	-----	-----	
CHECKING	13,310.77	INVESTMENTS	.00 SBMMF	22,392.34	TOTAL	35,703.11
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 10235 S.W. 84 Street, Miami, Florida 33173

Date School Established: 1971

Grades: PK-5

Principals: Dr. Judith D. Anton (Through March 2006; retired)
Ms. Sara Martin

Bookkeepers: Ms. Susana Aguilera (Through August 2006)
Ms. Maria M. Garcia

After School Care Program Manager: Ms. Kara Zelenak

After School Care Program Secretary: Ms. Shaira H. Daniel

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Executive National Bank	--	0.05	\$ 4,933.11
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,468.91</u>
TOTAL			<u>\$ 17,402.02</u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 5421 SUNSET PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	908.12	.00	319.34	.00	588.78
ECOLOGY CLUB	963.38	130.00	474.00	.00	619.38
CLASSES AND CLUBS	1,871.50	130.00	793.34	.00	1,208.16
TRUST					
FIELD TRIPS 1	.10	10,784.40	10,777.60	6.90-	.00
LIBRARY	337.54	280.89	170.14	.00	448.29
LOST&DAMAGE TEXT	.00	18.75	18.75	.00	.00
SPECIAL PURPOSE	294.81	1,520.97	825.27	2,567.21	3,557.72
UNCLAIMED STALE-	.00	.00	.00	20.00	20.00
UNITED WAY	.00	3,635.00	3,635.00	.00	.00
MUSIC	324.22	54.00	339.20	.00	39.02
GRANTS 1	366.03	.00	.00	.00	366.03
TRUST	1,322.70	16,294.01	15,765.96	2,580.31	4,431.06
GENERAL					
GENERAL MISCELLA	9,265.36	.00	5,641.42	6.90	3,630.84
INTEREST	.00	466.66	.00	.00	466.66
SCHOOL PICTURES	.00	6,582.00	4,175.73	2,406.16-	.11
VENDING MACHINES	.00	219.75	.00	181.05-	38.70
REPAIR & MAINTEN	.00	.00	1,708.53	.00	1,708.53-
GENERAL	9,265.36	7,268.41	11,525.68	2,580.31-	2,427.78
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,000.00	997.93	997.93	.00	7,000.00
INSTRUCTIONAL MATE	7,000.00	997.93	997.93	.00	7,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	191,552.00	191,552.00	.00	.00
COMM SCHL-ACTIVI	2,870.03	1,626.00	2,161.01	.00	2,335.02
PRE-K FEES	.00	27,312.00	27,312.00	.00	.00
COMMUNITY SCHOOL	2,870.03	220,490.00	221,025.01	.00	2,335.02
TOTAL	22,329.59	245,180.35	250,107.92	.00	17,402.02

CHECKING	4,933.11	INVESTMENTS	.00	SBMMF	12,468.91	TOTAL	17,402.02
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 12265 S. W. 34 Street, Miami, Florida 33175

Date School Established: 1963

Grades: PK-5

Principal: Ms. Maria D. Chappotin

Bookkeepers: Ms. Olga Alonso (Through December 2005)
Ms. Mibrian Carol

After School Care Program Managers: Ms. Olga Alonso (Through January 2006)
Ms. Mibrian Carol (Through June 2006)
Ms. Olga Alonso

After School Care Program Secretaries: Ms. Sandra Lopez (Through October 2006)
Ms. Jennifer Silva

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 9,368.94
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,534.03</u>
TOTAL			<u>\$ 11,902.97</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 V

SCHOOL - 5641 VILLAGE GREEN ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FUTURE EDUCATORS	108.99	216.42	250.00	.00	75.41	
CLASSES AND CLUBS	108.99	216.42	250.00	.00	75.41	
TRUST						
DONATIONS	1,023.10	943.29	1,482.80	.00	483.59	
FIELD TRIPS 1	.00	192.00	180.00	12.00-	.00	
LIBRARY	430.05	1,196.23	1,389.91	.00	236.37	
LOST&DAMAGE TEXT	.00	153.47	153.47	.00	.00	
FIELD TRIPS 2	.00	502.00	502.00	.00	.00	
FIELD TRIPS 3	.00	1,775.50	1,679.00	96.50-	.00	
FIELD TRIPS 4	.00	440.00	440.00	.00	.00	
FIELD TRIPS 5	.00	1,718.00	1,716.75	1.25-	.00	
FIELD TRIPS 6	.00	324.00	324.00	.00	.00	
FIELD TRIPS 7	.00	376.00	376.00	.00	.00	
FIELD TRIPS 8	.00	688.00	688.00	.00	.00	
SPECIAL EVENTS	.00	2,150.00	2,150.00	.00	.00	
SPECIAL PURPOSE	853.89	.00	825.71	566.35	594.53	
UNCLAIMED STALE-	98.62-	.00	98.62-	.00	.00	
UNITED WAY	.00	1,240.99	1,240.99	.00	.00	
BOOK FAIR	92.14	.00	79.58	.00	12.56	
VANDALISM	.00	405.08	.00	.00	405.08	
TRUST	2,300.56	12,104.56	13,129.59	456.60	1,732.13	
GENERAL						
GENERAL MISCELLA	3,939.82	49.46	5,948.38	109.75	1,849.35-	
INTEREST	.00	110.13	.00	.00	110.13	
SCHOOL PICTURES	.00	6,060.00	3,794.58	566.35-	1,699.07	
TRAVEL-FACULTY/A	.00	.00	817.58	.00	817.58-	
DONATIONS	.00	1,560.21	.00	.00	1,560.21	
MEMORY BOOKS	.00	5,519.00	4,601.00	.00	918.00	
GENERAL	3,939.82	13,298.80	15,161.54	456.60-	1,620.48	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,375.92	14,201.57	11,577.49	.00	8,000.00	
INSTRUCTIONAL MATE	5,375.92	14,201.57	11,577.49	.00	8,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	132,813.30	132,813.30	.00	.00	
COMM SCHL-ACTIVI	385.88	2,522.50	2,433.43	.00	474.95	
PRE-K FEES	.00	17,418.00	17,418.00	.00	.00	
COMMUNITY SCHOOL	385.88	152,753.80	152,664.73	.00	474.95	
TOTAL	12,111.17	192,575.15	192,783.35	.00	11,902.97	
CHECKING	9,368.94	INVESTMENTS	.00 SBMMF	2,534.03	TOTAL	11,902.97
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 8455 S. W. 119 Street, Miami, Florida 33156

Date School Established: 1959

Grades: PK-5

Principal: Ms. MaryAnn MacLaren

Bookkeeper: Ms. Beatriz Jimcol

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	0.95	\$ 8,301.59
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>23,430.48</u>
TOTAL			<u><u>\$ 31,732.07</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 V

SCHOOL - 5671 VINELAND ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	53.35	.00	.00	53.35-	.00
FUTURE EDUCATORS	127.94	155.00	59.03	.00	223.91
STUDENT COUNCIL	2,934.48	1,313.60	2,002.76	.00	2,245.32
SCIENCE CLUB	297.44	.00	.00	297.44-	.00
SAFETY PATROL	384.94	.00	195.00	.00	189.94
FIFTH GRADE	355.93	.00	.00	.00	355.93
MUSIC CLUB	511.51	2,150.00	1,548.96	97.47-	1,015.08
INTEREST CLUB 1	386.82	.00	.00	386.82-	.00
CLASSES AND CLUBS	5,052.41	3,618.60	3,805.75	835.08-	4,030.18
TRUST					
DONATIONS	.00	13,000.00	13,000.00	.00	.00
LIBRARY	1,026.44	4,775.95	6,916.70	1,750.04	635.73
LOST&DAMAGE TEXT	.00	42.50	42.50	.00	.00
SALES TAX	.00	.00	97.47	97.47	.00
FIELD TRIPS 2	.00	1,012.00	1,005.50	6.50-	.00
FIELD TRIPS 3	.00	3,219.00	3,219.00	.00	.00
FIELD TRIPS 4	.00	800.00	800.00	.00	.00
FIELD TRIPS 5	.00	1,620.00	1,620.00	.00	.00
FIELD TRIPS 6	.00	2,895.00	2,895.00	.00	.00
FIELD TRIPS 7	.00	528.50	502.50	26.00-	.00
FIELD TRIPS 8	.00	4,306.00	4,306.00	.00	.00
FIELD TRIPS 9	.00	354.00	343.79	10.21-	.00
FIELD TRIPS 11	.00	3,910.00	3,253.12	.00	656.88
SPECIAL PURPOSE	658.19	500.00	2,939.28	3,625.70	1,844.61
UNCLAIMED STALE-	43.62	.00	43.62	6.92	6.92
UNITED WAY	.00	1,958.76	1,958.76	.00	.00
BOOK FAIR	.00	7,490.16	5,740.12	1,750.04-	.00
DONATION TWO	.00	300.00	41.74	.00	258.26
GRANTS 1	242.99	250.00	250.00	.00	242.99
FIELD TRIPS E-OU	.00	16,320.00	16,320.00	.00	.00
TRUST	1,971.24	63,281.87	65,295.10	3,687.38	3,645.39
GENERAL					
GENERAL MISCELLA	9,278.48	61.02	3,430.99	773.40	6,681.91
INTEREST	.00	1,091.62	.00	.00	1,091.62
SCHOOL PICTURES	.00	9,413.00	5,897.83	2,651.87-	863.30
VENDING MACHINES	.00	973.83	.00	973.83-	.00
REPAIR & MAINTEN	.00	.00	55.00	.00	55.00-
OFFICE SUPPLY	.00	.00	39.29	.00	39.29-
REGISTRATION FEE	.00	.00	125.00	.00	125.00-
DONATIONS	.00	955.00	.00	.00	955.00
MEMORY BOOKS	.00	5,800.88	5,800.88	.00	.00
GENERAL	9,278.48	18,295.35	15,348.99	2,852.30-	9,372.54
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,687.78	6,842.67	6,530.45	.00	9,000.00
INSTRUCTIONAL MATE	8,687.78	6,842.67	6,530.45	.00	9,000.00
COMMUNITY SCHOOL					
COMM SCHL-ACTIVI	371.23	14.00	62.70	.00	322.53
PRE-K FEES	.00	37,078.00	37,078.00	.00	.00
COMMUNITY SCHL.	3,942.59	6,367.00	4,948.16	.00	5,361.43
COMMUNITY SCHOOL	4,313.82	43,459.00	42,088.86	.00	5,683.96
TOTAL	29,303.73	135,497.49	133,069.15	.00	31,732.07

CHECKING	8,301.59	INVESTMENTS	.00	SBMMF	23,430.48	TOTAL	31,732.07
			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