

Internal Audit Report

**AUDIT OF
ELEMENTARY SCHOOLS
REGIONAL CENTER I**



JANUARY 2006

Office of Management and Compliance Audits

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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

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Mr. Dario Rosendo, CPA and Property Audits Staff



MEMORANDUM

January 25, 2006
AMV 2005-2006/M106
995-1436

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

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

BY: Maria T. Gonzalez, District Director
Office of Management and Compliance Audits

**SUBJECT: SUBSEQUENT EVENTS AND UPDATE ON FY '05
AUDIT OF M. A. MILAM K-8 CENTER**

This memorandum is a clarification of events that transpired at M. A. Milam K-8 Center subsequent to the conclusion of the audit of that school, the formal exit conference with the principal and Regional Center I administration, and the issuance of our final report.

In our audit report, we reported that we were unable to verify 12 official receipt books that been received by the school because they had been lost by school personnel. However, on the afternoon of January 24, 2006, the principal contacted our office upon finding the missing books at the school. According to the principal, a package containing the books had been found by a teacher while she was emptying a classroom cabinet. Audit staff verified that the books were the ones previously unaccounted for.

This renders the finding moot, but we continue to stress the importance of safeguarding the financial instruments of the schools and the implementation of internal controls to prevent and detect such losses.

cc: Mr. Freddie Woodson
Dr. Alberto Rodriguez
Dr. Robert Valenzuela
Audit File

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

JANUARY 2006

AUDIT COMMITTEE MEETING

JANUARY 31, 2006

SCHOOL BOARD MEETING

FEBRUARY 15, 2006

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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

Chief Auditor
Allen M. Vann, CPA

Assistant Chief Auditor
Jose F. Montes de Oca, CPA

Miami-Dade County School Board

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Dr. Marta Pérez
Dr. Solomon C. Stinson

January 24, 2006

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of 26 elementary schools from Regional Center I for the fiscal year ended June 30, 2005. The remaining eight schools from this Regional Center were previously published as a two-year audit and/or as a result of a change in principal.

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

Our audits disclosed that 24 of the 26 schools in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools, there were audit exceptions in the area of internal funds. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were generally followed at the schools where such reviews were performed. The physical inventory results showed that all schools were in compliance with property procedures. Property losses reported missing through the Plant Security Report process were minimal.

The audit findings noted in this report were discussed with the appropriate Regional Center I and District staffs and the principals, whose written responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its January 31, 2006 meeting and to the School Board at its February 15, 2006 meeting.

Sincerely,

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

AMV:mtg

TABLE OF CONTENTS

**Page
Number**

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY	1
BACKGROUND	3
OBJECTIVES, SCOPE, AND METHODOLOGY	6
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL	8
PROPERTY SCHEDULES	
Comparative Property Inventory Results	9
Analysis of Property Losses	10
RESPONSES FROM SENIOR MANAGEMENT	
School Operations Associate Superintendent	11
Regional Superintendent at Regional Center I	12

II. INDIVIDUAL AUDIT REPORTS

Barbara J. Hawkins Elementary	13
M. A. Milam K-8 Center	18
Brentwood Elementary	23
James H. Bright Elementary	25
Bunche Park Elementary	27
Carol City Elementary	29
Flamingo Elementary	31
Golden Glades Elementary	33
Joella C. Good Elementary	35
Bob Graham Education Center	37
Ernest R Graham Elementary	39
Miami Gardens Elementary	41
Miami Lakes Elementary	43
North County Elementary	45
North Dade Center for Modern Languages Elementary	47
North Hialeah Elementary	49
North Twin Lakes Elementary	51
Opa-Locka Elementary	53
Palm Lakes Elementary	55
Palm Springs Elementary	57
Palm Springs North Elementary	59
Rainbow Park Elementary	61
Skyway Elementary	63
Twin Lakes Elementary	65
Mae Walters Elementary	67
Nathan B. Young Elementary	69

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of the internal funds of remaining 26 elementary schools in Regional Center I. The audit period for this group of schools was the fiscal year ended June 30, 2005. The audits of the other eight Regional Center I elementary schools: John G. DuPuis Elementary, Amelia Earhart Elementary, Hialeah Gardens Elementary, Lake Stevens Elementary, Meadowlane Elementary, North Glade Elementary, Ben Sheppard Elementary, and Charles D. Wyche, Jr. Elementary were previously published in September 2005 as a result of a two-year audit and/or due to a change in principal at the school.

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

Financial Statements and Control over Financial Reporting

Notwithstanding the exceptions noted below, the financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2004-05 fiscal year, on the cash basis of accounting. Additionally, as of June 30, 2005, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 24 of the 26 schools in this report (See Schedule on page 8).
 - **We commend the administration and staff of these schools, as well as Regional Center I and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

Internal Funds

- o At Barbara J. Hawkins Elementary, financial records for July through a portion of September 2004 were missing. At our request, the school contacted the bank and vendors and obtained copies for most of these records. We extended our review to the current year and ascertained that records were evident and appear proper, with the exception that the checkbook balance was not being maintained (Pages 13-15). The administration concurred with our findings. See responses from senior management on pages 11-12; and responses from the current principal on pages 16-17.

- o At M. A. Milam K-8 Center, twelve official receipt books containing 100 receipts each were missing. Apparently, the receipt books were received at the school; however, they were misplaced and never turned into the custody of the bookkeeper. Also, the inventory of prenumbered forms contained several errors (Pages 18-20). The administration concurred with our findings. See responses from senior management on pages 11-12; and responses from the current principal on pages 21-22.
- **We recommend that Regional Center I and District offices closely monitor the school's adherence to the procedures in the Manual of Internal Fund Accounting to prevent recurrence of these findings.**

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 26 elementary schools in this report, as well as five schools whose property audits were pending at the time their audits were published. Property inventories for Lake Stevens Elementary, North Glade Elementary, and Ben Sheppard Elementary schools were previously reported. Results from the schools included herein indicated that they were in compliance with property procedures and there were "no unlocated" items. Approximately \$14.5 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed eight items at a cost of \$10,661 and a depreciated value of \$6,702 reported missing at five schools (Page 10).

Payroll

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

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at one school disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
- **We commend the administration and staff of these schools, as well as Regional Center I, School Improvement, and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

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

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

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2005 was 3.25%.

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

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

Property

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

Payroll

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

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

Purchasing Credit Card (P-Card) Program

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

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

Data Security Quarterly Management Report and Approval Review

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

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

ASSOCIATE SUPERINTENDENT
SCHOOL OPERATIONS
Mr. Freddie Woodson

REGIONAL SUPERINTENDENT
REGIONAL CENTER I
Dr. Alberto T. Rodriguez

REGIONAL CENTER I BUSINESS DIRECTOR Dr. Marcos M. Moran	
<u>School</u>	<u>Principal</u>
Barbara J. Hawkins Elementary	Ms. Evelyn C. Harrison
M. A. Milam K-8 Center	Dr. Robert G. Valenzuela
Brentwood Elementary	Dr. Sharon D. Jackson
James H. Bright Elementary	Ms. Patricia Moreira
Bunche Park Elementary*	Ms. Beryl James
Carol City Elementary	Ms. Claudia V. James
Flamingo Elementary	Ms. Jennifer D. Andreu
Golden Glades Elementary	Mr. Theron A. Clark
Joella C. Good Elementary	Mr. John Messersmith
Bob Graham Education Center	Dr. Dawn R. Hurns
Ernest R Graham Elementary	Ms. Mayra Alfaro
Miami Gardens Elementary	Ms. Johnnie P. Brown
Miami Lakes Elementary	Ms. Rosa L. Calvo
North County Elementary	Dr. Lucille E. Collins
No. Dade Ctr. for Modern Languages El.	Dr. Maria A. Castaigne
North Hialeah Elementary	Mr. John G. Schoeck
North Twin Lakes Elementary	Ms. A. Louise Harms
Opa-Locka Elementary*	Mr. Michael J. Charlot
Palm Lakes Elementary	Ms. Alina Q. Iglesias
Palm Springs Elementary	Ms. Deborah S. Stevens
Palm Springs North Elementary	Ms. Sharon M. Gonzalez
Rainbow Park Elementary	Ms. Irene H. Wisenbaker
Skyway Elementary	Ms. Linda M. Harrison
Twin Lakes Elementary	Ms. Maria L. de León
Mae Walters Elementary	Ms. Jacqueline Arias
Nathan B. Young Elementary	Ms. Barbara M. George

* Effective August 2004, this school became an Improvement Zone School. As part of the reorganization, it also reports to School Improvement Zone Operations (2 elementary schools in this Regional Center).

OBJECTIVE, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2005-06 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2005 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, 2005.

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.

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

Work Location No.	School	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
3781	Barbara J. Hawkins Elementary	13	1	• Financial Records	None	
3421	M. A. Milam K-8 Center	18	1	• Prenumb. Forms	None	
0461	Brentwood Elementary	23	None		None	
0481	James H. Bright Elementary	25	None		None	
0641	Bunche Park Elementary ⁽¹⁾	27	None		None	
0681	Carol City Elementary	29	None		None	
1481	John G. Dupuis Elementary ⁽²⁾	--	--		--	
1521	Amelia Earhart Elementary ⁽²⁾	--	--		--	
1921	Flamingo Elementary	31	None		None	
2161	Golden Glades Elementary	33	None		None	
2181	Joella C. Good Elementary	35	None		None	
0091	Bob Graham Education Center	37	None		None	
5051	Ernest R Graham Elementary	39	None		None	
2111	Hialeah Gardens Elementary ⁽²⁾	--	--		--	
2801	Lake Stevens Elementary ⁽²⁾	--	--		--	
3141	Meadowlane Elementary ⁽²⁾	--	--		--	
3241	Miami Gardens Elementary	41	None		None	
3281	Miami Lakes Elementary	43	None		None	
3821	North County Elementary	45	None		None	
5131	No. Dade Ctr. for Mod. Lang. El.	47	None		None	
3861	North Glade Elementary ⁽²⁾	--	--		--	
3901	North Hialeah Elementary	49	None		None	
3981	North Twin Lakes Elementary	51	None		None	
4121	Opa-Locka Elementary ⁽¹⁾	53	None		None	
4241	Palm Lakes Elementary	55	None		None	
4261	Palm Springs Elementary	57	None		None	
4281	Palm Springs North Elementary ⁽³⁾	59	None		None	
4541	Rainbow Park Elementary ⁽³⁾	61	None		None	
5021	Ben Sheppard Elementary ⁽²⁾	--	--		--	
5081	Skyway Elementary	63	None		None	
5601	Twin Lakes Elementary	65	None		None	
5711	Mae Walters Elementary	67	None		None	
5991	Charles D. Wyche, Jr. Elementary ⁽²⁾	--	--		--	
5971	Nathan B. Young Elementary ⁽³⁾⁽⁴⁾⁽⁵⁾	69	None		None	
	Total		2		None	

Notes:

- (1) School Improvement Zone school (2 schools).
- (2) Audit report previously published as a two-year audit for the period ended June 30, 2005 and/or as result of a change in principal (8 schools).
- (3) Purchasing Credit Card Program records and procedures reviewed at this school (3 schools).
- (4) "Authorized Applications for Employees by Locations" Report reviewed at this school (1 school).
- (5) Change in principal at this school effective October 2005 (1 school).

PROPERTY SCHEDULES

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

WORK LOCATION	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of Unloc. Items	At Cost	At Deprec. Value		
3781	Barbara J. Hawkins Elementary	234	\$ 335,121	None			None	
3421	M. A. Milam K-8 Center	682	913,769	None			None	
0461	Brentwood Elementary	390	578,489	None			None	
0481	James H. Bright Elementary	383	623,987	None			None	
0641	Bunche Park Elementary	241	317,854	None			None	
0681	Carol City Elementary	234	405,765	None			None	
1481	John G. Dupuis Elementary ⁽³⁾	311	464,318	None			None	
1521	Amelia Earhart Elementary ⁽³⁾	283	413,012	None			None	
1921	Flamingo Elementary	536	827,319	None			None	
2161	Golden Glades Elementary	252	378,205	None			None	
2181	Joella C. Good Elementary	441	658,941	None			None	
0091	Bob Graham Education Ctr.	364	569,521	None			None	
5051	Ernest R Graham Elementary	634	998,996	None			None	
2111	Hialeah Gardens Elementary ⁽³⁾	322	460,440	None			None	
2801	Lake Stevens Elementary ⁽¹⁾	--	--	--			--	
3141	Meadowlane Elementary ⁽³⁾	429	534,520	None			None	
3241	Miami Gardens Elementary	202	263,919	None			None	
3281	Miami Lakes Elementary	379	511,323	None			None	
3821	North County Elementary	192	221,377	None			None	
5131	North Dade Ctr. For Modern Lang.	118	140,403	None			None	
3861	North Glade Elementary ⁽²⁾	--	--	--			--	
3901	North Hialeah Elementary	199	268,755	None			None	
3981	North Twin Lakes Elementary	242	328,688	None			None	
4121	Opa-Locka Elementary	229	343,463	None			None	
4241	Palm Lakes Elementary	227	306,186	None			None	
4261	Palm Springs Elementary	331	500,852	None			None	
4281	Palm Springs North El.	391	530,673	None			None	
4541	Rainbow Park Elementary	343	501,735	None			None	
5021	Ben Sheppard Elementary ⁽²⁾	--	--	--			--	
5081	Skyway Elementary	219	321,695	None			None	
5601	Twin Lakes Elementary	260	427,362	None			None	
5711	Mae Walters Elementary	382	568,406	None			None	
5991	Charles David Wyche, Jr. El. ⁽³⁾	299	418,211	None			None	
5971	Nathan B. Young Elementary	255	328,198	None			None	
	TOTAL	10,004	\$ 14,461,503	None	\$ -	\$ -	None	\$ -

Notes:

- (1) Property inventory results presented to the Audit Committee at its September 6, 2005 meeting and to the School Board on October 19, 2005.
- (2) Property inventory results presented to the Audit Committee at its December 7, 2005 meeting and to the School Board on December 14, 2005.
- (3) Property inventory results pending until now. Audit Report previously presented to the Audit Committee at its September 6, 2005 meeting and to the School Board on October 19, 2005.

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

Work Location No.	School	No. Of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Computers	Other	
2161	Golden Glades Elementary	1	1	\$ 1,088		\$ 1,088	\$ 786
3141	Meadowlane Elementary	1	1	1,387	\$ 1,387		409
3981	North Twin Lakes Elementary	1	4	5,336	5,336		3,184
4541	Rainbow Park Elementary	1	1	1,630	1,630		1,469
5971	Nathan B. Young Elementary	1	1	1,220	1,220		854
	TOTAL	5	8	\$ 10,661	\$ 9,573	\$ 1,088	\$ 6,702

Notes:

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

January 23, 2006

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: REGIONAL CENTER I ELEMENTARY SCHOOLS – RESPONSES TO
AUDIT EXCEPTIONS FOR THE 2004-2005 FISCAL YEAR**

- Barbara Hawkins Elementary School
- M. A. Milam Elementary School

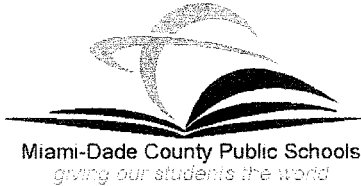
We concur with the assistance that the Regional Superintendents plans to provide to the affective personnel at these schools. The Office of School Improvement and School Operations will continue the practice of ongoing action of the administrators at these locations to prevent and eliminate audit exceptions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


_____ FW

FW:DT:msh
M296

Attachments

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



MEMORANDUM

January 18, 2006
AR#038/2005-06

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Alberto Rodriguez, Regional Superintendent
Regional Center I

**SUBJECT: REGIONAL CENTER I ELEMENTARY SCHOOLS-RESPONSES TO
AUDIT EXCEPTIONS FOR THE 2004-05 FISCAL YEAR**

- Barbara Hawkins Elementary School
- M. A. Milam K-8 Center

Please find attached the responses to the internal funds audits for the 2004-2005 fiscal year for the following above-mentioned schools.

Regional Center I has reviewed the audit responses for Barbara Hawkins Elementary School and M.A. Milam K-8 Center. As a result of the audit exceptions cited, the following support activities will be implemented at the Regional level:

- The affected principals will be required to address specific fiscal management in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principals will have regional/district mini audit reviews conducted each semester for internal funds procedures at their schools during the 2005-2006 school year.
- The Regional Center I Business/Personnel Administrative Director will review and provide additional support and assistance in the selected areas of the internal funds procedures of the affected schools during the 2005-2006 school year. A mentor principal, treasurer or payroll clerk, will be assigned to affected personnel.
- Affected principals will participate in the District's Money Matters Support Program for audits

If you need additional information, please contact me at 305-687-6565. Thank you for your continued support and assistance.

AR/mvo

Attachment

cc: Ms. Cynthia Gracia
Dr. Marcos M. Moran

II. INDIVIDUAL AUDIT REPORTS

BARBARA J. HAWKINS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1960

Grades: PK-5

Principal: Ms. Evelyn C. Harrison

Bookkeeper: Ms. Debora Wright

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

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

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 8,933.12
Savings Account:			
Wachovia Bank, N. A.	--	0.15	1,091.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,510.84</u>
TOTAL			<u><u>\$ 16,535.72</u></u>

BARBARA HAWKINS ELEMENTARY SCHOOL (Continued)

Property and Payroll

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to.

Internal Funds

Notwithstanding the exceptions noted below, 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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

The following exception were noted:

Financial Records

1. Our review of the financial records of the school disclosed the following:
 - a. Receipts, deposits, and disbursement records as well as original cancelled checks for the months of July, August, and a portion of September 2004 were missing. Missing records represented receipts and disbursements of \$7,132 and \$1,977, respectively. Based on our review of used official receipt books and the bank statements provided, deposits made and amounts collected appeared proper; however, we were unable to verify the cash and detail of the deposits made.
 - b. At our request, the school contacted the bank and vendors to obtain copies of cancelled checks and invoices supporting the expenditures noted above. Most records were obtained, with the exception of a few invoices and a check. Our review of those records disclosed that expenditures for which documentation was obtained appeared to be proper.

We extended our review to current year records and ascertained that records were evident, and appear proper, with the exception that the checkbook balance was not being maintained. Section V, Chapter 2 of the Manual of Internal Fund Accounting requires that all financial records associated with internal funds activities be safeguarded and retained for audit purposes. We recommend compliance with the requirements and further recommend that the school administration closely monitor the safeguarding and retention of records to prevent similar conditions from recurring in the future. We also recommend that new checks be issued disclosing the proper name of the school, and that a checkbook balance be maintained at all times.

REGION CENTER I


SCHOOL - 3781 BARBARA HAWKINS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FOURTH GRADE	18.90	.00	.00	.00	18.90		
FIFTH GRADE	385.74	.00	140.00	.00	245.74		
KINDERGARTEN	168.30	.00	.00	50.00-	118.30		
PRE-KINDER	126.75	.00	.00	42.00-	84.75		
CLASSES AND CLUBS	699.69	.00	140.00	92.00-	467.69		
TRUST							
DONATIONS	600.00	.00	.00	.00	600.00		
FIELD TRIPS 1	65.06	1,019.00	929.00	23.06-	132.00		
LIBRARY	292.70	331.96	229.99	.00	394.67		
LOST&DAMAGE TEXT	5.00	5.00	5.00	.00	5.00		
FIELD TRIPS 2	.00	1,635.00	1,482.50	50.00	202.50		
FIELD TRIPS 3	.00	128.00	128.00	.00	.00		
FIELD TRIPS 4	.00	76.00	76.00	.00	.00		
FIELD TRIPS 5	.00	292.00	280.00	.00	12.00		
FIELD TRIPS 6	.00	276.00	225.00	.00	51.00		
FIELD TRIPS 7	.00	88.00	75.00	.00	13.00		
FIELD TRIPS 8	.00	162.00	145.00	.00	17.00		
FIELD TRIPS 9	.00	559.00	559.00	.00	.00		
SPECIAL PURPOSE	160.80	.00	288.00	471.03	343.83		
UNCLAIMED STALE-	13.95	.00	13.95	.00	.00		
UNITED WAY	.00	1,008.58	1,008.58	.00	.00		
TRUST	1,137.51	5,580.54	5,445.02	497.97	1,771.00		
GENERAL							
GENERAL MISCELLA	5,222.74	.00	166.93	65.06	5,120.87		
CASH OVER & SHOR	.00	11.00	.00	.00	11.00		
INTEREST	.00	178.53	.00	.00	178.53		
SCHOOL PICTURES	.00	2,520.00	1,577.95	471.03-	471.02		
GENERAL	5,222.74	2,709.53	1,744.88	405.97-	5,781.42		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,559.67	9,902.80	10,707.94	.00	7,754.53		
INSTRUCTIONAL MATE	8,559.67	9,902.80	10,707.94	.00	7,754.53		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	49,163.90	49,163.90	.00	.00		
COMM SCHL-ACTIVI	817.54	.00	56.46	.00	761.08		
COMMUNITY SCHOOL	817.54	49,163.90	49,220.36	.00	761.08		
TOTAL	16,437.15	67,356.77	67,258.20	.00	16,535.72		
CHECKING	8,933.12	INVESTMENTS	1,091.76	SBMMF	6,510.84	TOTAL	16,535.72
			ACCOUNTS PAYABLE	.00			

MEMORANDUM

January 17, 2006

TO: Dr. Alberto Rodríguez, Regional Superintendent
Regional Center I

FROM: Evelyn C. Harrison, Principal 
Barbara Hawkins Elementary School

**SUBJECT: BARBARA HAWKINS ELEMENTARY SCHOOL AUDIT RESPONSE
FOR THE 2004-2005 SCHOOL YEAR FISCAL**

The principal has reviewed and thoroughly discussed the internal funds audit report for the 2004-2005 school year with appropriate personnel. A meeting was held with the Secretary/Treasurer to review procedures as outlined in the Manual of Internal Fund Accounting.

The principal has implemented corrective and preventive strategies to prevent the recurrence of similar conditions in future audits. The principal will take a more active role in monitoring the safeguarding and retention of records for audit purposes in accordance with proper policies and procedures as noted in the Manual of Internal Fund Accounting.

The principal will confer with the Regional Center I Business Director for support in maintaining compliance with all of the guidelines in the Manual of Internal Fund Accounting and comply with the attendance of the district's mandatory Money Matters Support Program for principals with Audit Exceptions and complete the district's Three Year Historical Internal and Property Audit Review. This form will be submitted to Regional Center I Business Director to facilitate in the monitoring of corrective/preventive actions accordingly.

AUDIT EXCEPTION

Financial Records

The following corrective actions were taken:

1. The principal reviewed in detail with the Secretary/Treasurer the appropriate section of the Manual of Internal Fund Accounting. (January 2006)
2. The principal directed the secretary/treasurer to safeguard and retain all financial records in a secured location as required in Section 5, Chapter 2 of the Manual of Internal Fund Accounting. (January 2006)

BARBARA HAWKINS ELEMENTARY SCHOOL (Continued)

3. The principal directed the Secretary/Treasurer to maintain the checkbook balance as required in Section 5, Chapter 1-C of the Manual of Internal Fund Accounting. (January 2006)
4. The principal, assistant principal and secretary/treasurer developed a method of safeguarding and tracking all monthly financial records.

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

1. The principal will provide a secured location for the safeguarding and retention of financial records.
2. The principal will visually check weekly to ensure that the records are being maintained in the secure location.
3. The principal, on a random basis, will review the checkbook to ensure that a running balance is maintained as indicated in Section 5, Chapter 1, 2-C of the Manual of Internal Fund Accounting. New checks bear the school's correct name and are currently being used.
4. The principal will include a job target in her performance plans for the 2006-2007 school year to prevent recurrence of future audit exceptions and attend appropriate courses through the district's Money Matters Support Program for 04-05 audits.

Should you have further questions, please contact this administrator at (305)621-6356.

ECH:dew

cc: Ms. Cynthia Gracia
Dr. Marcos Moran

M. A. MILAM K-8 CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6020 West 16 Avenue, Hialeah, Florida 33012

Date School Established: 1961

Grades: PK-8

Principal: Dr. Robert G. Valenzuela

Bookkeeper: Ms. Dacha Palacio

After School Care Program Manager: Ms. Lina Abrahante

After School Care Program Secretary: Ms. Maria Torrente

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 5,253.98
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>8,778.85</u>
TOTAL			<u><u>\$14,032.83</u></u>

M. A. MILAM K-8 CENTER (Continued)

Property and Payroll

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to.

Internal Funds

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

The following exception was noted:

Inventory of Prenumbered Forms

1. Our review of the inventory of prenumbered forms disclosed that twelve receipt books containing 100 receipts each were missing (or unaccounted for). According to the school administration and documentation provided during the audit, it appears that the receipt books were received at the school by a custodian, misplaced and never turned into the custody of the bookkeeper. We also noted that the inventory of prenumbered forms contained several errors. Section V, Chapter 2 of the Manual of Internal Fund Accounting requires that all financial records associated with internal funds activities be safeguarded and retained for audit purposes. We recommend compliance with the requirements and further recommend that the school administration closely monitor the safeguarding and retention of records to prevent similar conditions from recurring in the future.

REGION CENTER I

SCHOOL - 3421 M. A. MILAM ELEMENTARY


FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS N. JR. HONOR SOC	.00	530.00	530.00	.00	.00
CLASSES AND CLUBS	.00	530.00	530.00	.00	.00
TRUST					
DISTRICT ACCOUNT	.00	6,830.00	6,790.46	703.75	743.29
DONATIONS	1,230.68	77.84	.00	.00	1,308.52
FIELD TRIPS 1	.00	50.00	49.25	.75-	.00
LOST&DAMAGE TEXT	.00	597.98	597.98	.00	.00
FIELD TRIPS 2	.00	373.25	360.00	13.25-	.00
FIELD TRIPS 3	.00	165.00	165.00	.00	.00
FIELD TRIPS 4	.00	234.00	234.00	.00	.00
FIELD TRIPS 5	.00	8,138.00	8,138.00	.00	.00
FIELD TRIPS 6	.00	1,098.55	1,076.00	22.55-	.00
FIELD TRIPS 7	.00	671.00	671.00	.00	.00
FIELD TRIPS 8	.00	544.00	522.00	22.00-	.00
FIELD TRIPS 9	.00	1,056.00	1,056.00	.00	.00
FIELD TRIPS 10	.00	1,078.00	1,029.00	49.00-	.00
FIELD TRIPS 11	.00	1,000.00	850.00	150.00-	.00
FIELD TRIPS 12	.00	1,036.00	1,036.00	.00	.00
SPECIAL PURPOSE	2,969.06	67.99	6,353.60	4,789.08	1,472.53
UNITED WAY	.00	95.00	95.00	.00	.00
FIELD TRIPS 13	.00	696.00	696.00	.00	.00
FIELD TRIPS 14	.00	1,390.00	1,385.00	5.00-	.00
FIELD TRIPS 15	.00	1,651.38	1,651.28	.10-	.00
FIELD TRIPS 19	.00	427.70	422.00	5.70-	.00
FIELD TRIPS 20	.00	1,715.00	1,715.00	.00	.00
REGION ACTIVITIE	703.75	.00	.00	703.75-	.00
TRUST	4,903.49	28,992.69	34,892.57	4,520.73	3,524.34
PROPERTY DEPOSITS LOCKS - P.E.	68.53-	308.00	.00	.00	239.47
PROPERTY DEPOSITS	68.53-	308.00	.00	.00	239.47
INSTRUCTIONAL AIDS A					
ART-FEES 1	.00	68.00	52.35	.00	15.65
BAND FEES	152.27	144.00	150.00	.00	146.27
BUS. ED. MATERIA	243.52	166.00	22.00	.00	387.52
COMPUTER FEES	300.00	96.00	.00	.00	396.00
SCIENCE FEES	80.00	.00	.00	.00	80.00
INSTRUCTIONAL AIDS	775.79	474.00	224.35	.00	1,025.44
GENERAL					
GENERAL MISCELLA	3,254.62	.00	2,248.70	268.35	1,274.27
INTEREST	.00	319.82	.00	.00	319.82
SCHOOL PICTURES	.00	10,985.00	6,837.75	2,073.62-	2,073.63
TRAVEL-FACULTY/A	.00	.00	241.70	.00	241.70-
REPAIR & MAINTEN	.00	.00	257.19	.00	257.19-
MEMORY BOOKS	.00	6,140.00	6,098.73	.00	41.27
SODA VENDING	.00	2,715.46	.00	2,715.46-	.00
GENERAL	3,254.62	20,160.28	15,684.07	4,520.73-	3,210.10
INSTRUCTIONAL MATERI FUND-9 INST. MAT	1,973.06	6,102.92	3,583.18	.00	4,492.80
INSTRUCTIONAL MATE	1,973.06	6,102.92	3,583.18	.00	4,492.80
COMMUNITY SCHOOL BEFORE/AFTER SCH COMM SCHL-ACTIVI SUBSIDIZED CHILD	.00 2,126.08 .00	135,159.14 250.00 845.00	135,179.14 815.40 845.00	20.00 20.00- .00	.00 1,540.68 .00
COMMUNITY SCHOOL	2,126.08	136,254.14	136,839.54	.00	1,540.68
TOTAL	12,964.51	192,822.03	191,753.71	.00	14,032.83

CHECKING	5,253.98	INVESTMENTS	.00	SBMMF	8,778.85	TOTAL	14,032.83
			.00	ACCOUNTS PAYABLE	.00		

MEMORANDUM

January 13, 2006

TO: Dr. Alberto Rodriguez, Regional Superintendent
Regional Center I

FROM: Dr. Robert G. Valenzuela, Principal 
M. A. Milam K-8 Center

SUBJECT: **M. A. MILAM K-8 CENTER AUDIT RESPONSE FOR THE 2004-2005 FISCAL YEAR**

This administrator discussed the results of the July 1, 2004 through June 30, 2005, audit with the current bookkeeper and reviewed the guidelines and procedures as stated in the Manual of Internal Fund Accounting, Section V, Chapter 2 of the Manual of Internal Fund Accounting requires that all financial records associated with Internal Funds activities be safe guarded, retained, and an accurate inventory of used, unused forms, and pre-numbered forms at the end of each fiscal year be retained for future audits.

The principal will closely monitor the activities at the school to ensure compliance with the established procedures and ensure control over the pre-numbered forms. In order to prevent an audit exception in this area and any other areas of financial management, he will closely monitor and ensure compliance to all internal funds guidelines in the future by implementing a procedure for acknowledging receiving receipt books. The principal will attend the district's mandatory Money Matters Support Program for 2004-2005 audits sessions pertaining to principal with audit exception.

Inventory of Pre-numbered Forms

The principal has implemented the following new procedures as corrective actions to address and remedy the area cited as audit exception:

- The principal has scheduled a training session for all staff members in collaboration with the bookkeeper on the proper procedures to follow when handling receipt books and pre-numbered forms. (January 2006)
- The principal directed the bookkeeper to use the official Miami-Dade County Public Schools (M-DCPS) log forms for signing out and signing in all receipt books (January 2006) and identified a location to safe guard documents.
- The principal directed the bookkeeper to complete the Certificate of Loss forms and have staff members sign them when they fail to return books or other pre-numbered forms that cannot be accounted for, (January 2006) immediately.
- The principal directed the bookkeeper to collect official receipt books from staff members at the end of each activity. If the activity is ongoing, the staff member(s) must present the official receipt book at the end of the day with a sign in/out sheet for accountability until the activity is completed. (January 2006)

- The principal directed the bookkeeper to account for all of the forms at the end of each activity that used pre-numbered forms. If forms are missing, the bookkeeper and staff member must complete a Certificate of Loss form. (January 2006) and notify the principal immediately.

The following preventive actions have been implemented and will be carefully monitored by the principal:

- The principal directed the treasurer to determine the amount of receipt books needed during the year and place this order for pick up only and submit a copy of acknowledgement of receipt books to the administrator.
- The principal contacted the Supervisor of the Office of Procurement and requested in writing that future deliveries by their personnel adhere to established delivery sites at the school.
- The principal will ensure that each employee who attends the meeting sign-in indicating that they were trained in the proper procedures to follow when handling pre-numbered forms. The sign-in sheet will be filed, if needed, in case of discussions with an employee.
- In order to ensure that all receipts are accounted for at the end of the year, on a monthly basis, the principal will review with the bookkeeper the pre-numbered form sign in/sign out log and cross reference with first and/or last pre-numbered form in book.
- On a monthly basis, the principal will meet with the bookkeeper to review and ensure that all receipt books are accounted for and issued to staff members through a log. An attempt will be made to locate any receipt books not accounted for by the principal/designee. Staff members will complete a Certificate of Loss form immediately for any lost or misplaced receipt book.
- Before the teachers leave school in June, the principal will meet with the bookkeeper and account for all pre-numbered forms including receipt books. The principal will reconcile the missing receipt book to the recorded certificate of loss forms. If forms or receipts books are missing at this time, the principal will immediately check the log to see to whom the receipt book was issued and issue a writing adjective.

Active monitoring of internal funds accounts and school-site procedures will be ongoing throughout the school year and targeted in this administrator's performance plan.

This administrator will utilize appropriate resources and personnel to ensure proper training is given to all individuals handling any pre-numbers receipts, forms, etc.

Should you have further questions, please contact this administrator at 305-822-0301.

RGV:dp/mvo

cc: Ms. Cynthia Gracia
Dr. Marcos Moran

BRENTWOOD ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1975

Grades: PK-5

Principal: Dr. Sharon D. Jackson

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

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 8,171.72
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>8,663.85</u>
TOTAL			<u><u>\$16,835.57</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 0461 BRENTWOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	11.77	.00	.00	.00	11.77
MUSIC	11.77	.00	.00	.00	11.77
CLASSES AND CLUBS					
ART CLUB	70.22	.00	.00	.00	70.22
CHESS CLUB	397.00	.00	390.00	.00	7.00
SPANISH CLUB	32.00	.00	.00	.00	32.00
FUTURE EDUCATORS	66.45	.00	.00	.00	66.45
STUDENT COUNCIL	117.75	.00	.00	.00	117.75
SCIENCE CLUB	91.88	.00	.00	.00	91.88
FIRST GRADE	4.50	.00	.00	.00	4.50
SECOND GRADE	5.00	.00	.00	.00	5.00
FOURTH GRADE	13.03	.00	.00	.00	13.03
FIFTH GRADE	105.00	689.00	564.50	.00	229.50
SARP (CIA)	44.37	.00	.00	.00	44.37
KINDERGARTEN	3.08	.00	.00	.00	3.08
CLASSES AND CLUBS	950.28	689.00	954.50	.00	684.78
TRUST					
DONATIONS	169.83	.00	.00	.00	169.83
FIELD TRIPS 1	13.28	2,107.25	2,086.67	.00	33.86
LIBRARY	54.10	553.67	238.85	524.90	893.82
FIELD TRIPS 2	.00	959.00	879.00	.00	80.00
FIELD TRIPS 3	.00	1,489.50	1,463.00	.00	26.50
FIELD TRIPS 4	.00	735.00	673.00	.00	62.00
FIELD TRIPS 5	.00	5,244.00	5,198.80	.00	45.20
FIELD TRIPS 7	.00	846.00	743.00	.00	103.00
SPECIAL EVENTS	22.85-	.00	22.85-	.00	.00
SPECIAL PURPOSE	4,455.22	55.25	4,464.36	1,103.56	1,149.67
UNITED WAY	.30	3,192.71	3,193.01	.00	.00
BOOK FAIR	.00	2,335.34	1,810.44	524.90-	.00
VANDALISM	475.96	.00	.00	.00	475.96
DONATION TWO	1,989.00	.00	.00	.00	1,989.00
FIELD TRIPS E-OU	41.00	.00	.00	41.00-	.00
TRUST	7,175.84	17,517.72	20,727.28	1,062.56	5,028.84
GENERAL					
GENERAL MISCELLA	3,046.18	.00	591.68	41.00	2,495.50
INTEREST	.00	219.85	.00	.00	219.85
SCHOOL PICTURES	.00	2,947.00	1,843.44	1,103.56-	.00
GENERAL	3,046.18	3,166.85	2,435.12	1,062.56-	2,715.35
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,968.14	15,324.85	9,898.16	.00	8,394.83
INSTRUCTIONAL MATE	2,968.14	15,324.85	9,898.16	.00	8,394.83
TOTAL	14,152.21	36,698.42	34,015.06	.00	16,835.57

CHECKING 8,171.72 INVESTMENTS .00 SBMMF 8,663.85 TOTAL 16,835.57
 ACCOUNTS PAYABLE .00

JAMES H. BRIGHT ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 2530 West 10 Avenue, Hialeah, Florida 33010

Date School Established: 1959

Grades: K-5

Principal: Ms. Patricia Moreira

Bookkeeper: Ms. Lilliam Muñoz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 79,686.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>46,393.75</u>
TOTAL			<u><u>\$ 126,080.35</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I
 SCHOOL - 0481 JAMES H. BRIGHT ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	15,000.00	2,638.58	.00	12,361.42	
FIELD TRIPS 1	51.44	4,067.50	1,112.50	51.44-	2,955.00	
LIBRARY	2,731.82	3,949.50	3,546.81	.00	3,134.51	
LOST&DAMAGE TEXT	.00	167.40	167.40	.00	.00	
SPECIAL PURPOSE	2,058.02	300.00	1,618.83	1,828.41	2,567.60	
UNITED WAY	.00	1,544.00	1,544.00	.00	.00	
ART SUPPLIES	9.15	.00	.00	.00	9.15	
GRANTS 1	.00	200.00	.00	.00	200.00	
RENTAL FACILITIE	41,416.79	26,852.42	5,059.95	10,740.94-	52,468.32	
REGION ACTIVITIE	21,902.27	.00	.00	10,740.94	32,643.21	
TRUST	68,169.49	52,080.82	15,688.07	1,776.97	106,339.21	
GENERAL						
GENERAL MISCELLA	19,521.42	77.04	9,715.20	51.44	9,934.70	
INTEREST	.00	1,003.13	.00	.00	1,003.13	
SCHOOL PICTURES	.00	9,903.00	6,246.18	1,828.41-	1,828.41	
TRAVEL-FACULTY/A	.00	.00	548.56	.00	548.56-	
DONATIONS	.00	116.23	.00	.00	116.23	
GENERAL	19,521.42	11,099.40	16,509.94	1,776.97-	12,333.91	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,877.71	18,198.59	17,669.07	.00	7,407.23	
INSTRUCTIONAL MATE	6,877.71	18,198.59	17,669.07	.00	7,407.23	
TOTAL	94,568.62	81,378.81	49,867.08	.00	126,080.35	
CHECKING	79,686.60	INVESTMENTS	.00 SBMMF	46,393.75	TOTAL	126,080.35
		ACCOUNTS PAYABLE	.00	.00		

BUNCHE PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

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

Date School Established: 1952

Grades: PK-5

Principal: Ms. Beryl James

Bookkeeper: Ms. Aurora Mitchell

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 6,256.10
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,130.64</u>
TOTAL			<u><u>\$ 19,386.74</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

*School Improvement Zone school.

REGION CENTER I

SCHOOL - 0641 BUNCHE PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHEERLEADERS	88.67	.00	.00	.00	88.67		
AFRO AMERICAN CL	194.71	.00	.00	.00	194.71		
FIRST GRADE	38.30	.00	.00	.00	38.30		
SECOND GRADE	6.00	.00	.00	.00	6.00		
FIFTH GRADE	10.00	933.00	890.91	.00	32.09		
ESE (EXCEP EDUC)	267.65	230.00	417.65	.00	80.00		
KINDERGARTEN	16.20	.00	.00	.00	16.20		
SPECIAL EVENTS	37.00	.00	.00	37.00	.00		
CLASSES AND CLUBS	638.53	1,163.00	1,308.56	37.00	455.97		
TRUST							
DONATIONS	.00	100.00	.00	.00	100.00		
FIELD TRIPS 1	49.04	6,206.50	5,987.50	49.04	219.00		
FUND RAISING	6.35	6.35	.00	.00	.00		
LIBRARY	316.38	49.24	291.92	84.09	157.79		
FIELD TRIPS 2	.00	1,030.00	1,000.00	.00	30.00		
FIELD TRIPS 7	.00	232.00	232.00	.00	.00		
SPECIAL EVENTS	26.17	.00	.00	.00	26.17		
SPECIAL PURPOSE	89.95	30.00	552.85	561.83	128.93		
UNITED WAY	.00	500.00	500.00	.00	.00		
BOOK FAIR	.00	2,992.98	2,908.88	84.09	.01		
PAPERBACKS - 1	35.56	.00	.00	.00	35.56		
SCIENCE BOARD	250.46	.00	.00	.00	250.46		
DONATION TWO	543.81	189.55	.00	.00	733.36		
DONATION THREE	4,897.57	13.07	153.68	.00	4,756.96		
DONATION FOUR	650.81	.00	632.20	.00	18.61		
GRANTS 1	28.93	500.00	.00	.00	528.93		
TRUST	6,895.03	11,836.99	12,259.03	512.79	6,985.78		
GENERAL							
GENERAL MISCELLA	6,396.71	140.00	900.32	86.04	5,722.43		
CASH OVER & SHOR	.00	22.01	.00	.00	22.01		
INTEREST	.00	337.78	.00	.00	337.78		
SCHOOL PICTURES	.00	1,681.00	1,119.17	561.83	.00		
REPAIR & MAINTEN	.00	.00	157.56	.00	157.56		
DONATIONS	.00	56.83	.00	.00	56.83		
GENERAL	6,396.71	2,237.62	2,177.05	475.79	5,981.49		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,265.75	15,932.41	16,234.66	.00	5,963.50		
INSTRUCTIONAL MATE	6,265.75	15,932.41	16,234.66	.00	5,963.50		
TOTAL	20,196.02	31,170.02	31,979.30	.00	19,386.74		
CHECKING	6,256.10	INVESTMENTS	.00	SBMMF	13,130.64	TOTAL	19,386.74
			ACCOUNTS PAYABLE	.00			

CAROL CITY ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 4375 N. W. 173 Drive, Carol City, Florida 33055

Date School Established: 1957

Grades: PK-6

Principal: Ms. Claudia V. James

Bookkeeper: Ms. Arronda Dunn

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 28,556.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,092.25</u>
TOTAL			<u><u>\$ 35,649.01</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 0681 CAROL CITY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	506.00	.00	456.00	.00	50.00		
FOURTH GRADE	73.00	.00	.00	.00	73.00		
FIFTH GRADE	15.60	.00	.00	.00	15.60		
SIXTH GRADE	182.67	3,074.00	3,226.00	.00	30.67		
KINDERGARTEN	37.00	.00	.00	.00	37.00		
CLASSES AND CLUBS	814.27	3,074.00	3,682.00	.00	206.27		
TRUST							
AWARDS	21.69	.00	.00	.00	21.69		
DONATIONS	19,635.87	.00	2,768.00	.00	16,867.87		
FIELD TRIPS 1	563.66	.00	304.00	259.66-	.00		
LIBRARY	933.17	.00	26.11	.00	907.06		
LOST&DAMAGE TEXT	.00	82.97	82.97	.00	.00		
SPECIAL PURPOSE	363.90	.00	613.72	709.06	459.24		
UNITED WAY	.00	772.11	772.11	.00	.00		
PAPERBACKS - 1	18.05	.00	.00	.00	18.05		
DONATION TWO	4.90	.00	.00	.00	4.90		
GRANTS 1	14.99	500.00	.00	.00	514.99		
FIELD TRIPS A-OU	.00	8,792.00	8,792.00	.00	.00		
GRANTS II	.07	200.00	.00	.07-	200.00		
GRANT III	3,600.00	5,000.00	3,448.00	.00	5,152.00		
GRANT IV	.00	2,500.00	1,374.11	.00	1,125.89		
TRUST	25,156.30	17,847.08	18,181.02	449.33	25,271.69		
GENERAL							
GENERAL MISCELLA	1,807.51	24.99	208.79	259.73	1,883.44		
INTEREST	.00	171.39	.00	.00	171.39		
SCHOOL PICTURES	.00	2,585.00	1,639.58	709.06-	236.36		
GENERAL	1,807.51	2,781.38	1,848.37	449.33-	2,291.19		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,816.73	10,596.03	12,069.90	.00	5,342.86		
INSTRUCTIONAL MATE	6,816.73	10,596.03	12,069.90	.00	5,342.86		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	2,537.00	.00	.00	2,537.00		
COMMUNITY SCHOOL	.00	2,537.00	.00	.00	2,537.00		
TOTAL	34,594.81	36,835.49	35,781.29	.00	35,649.01		
CHECKING	28,556.76	INVESTMENTS	.00	SBMMF	7,092.25	TOTAL	35,649.01
			ACCOUNTS PAYABLE	.00			

FLAMINGO ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 701 East 33 Street, Hialeah, Florida 33013

Date School Established: 1955

Grades: PK-5

Principal: Ms. Jennifer D. Andreu

Bookkeeper: Ms. Vivian Cruz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 3,656.26
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,737.82</u>
TOTAL			<u><u>\$17,394.08</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 1921 FLAMINGO ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
PHYSICAL EDUCATI	6.39	.00	6.39	.00	.00
SAFETY PATROL	9.50	.00	9.50	.00	.00
CLASSES AND CLUBS	15.89	.00	15.89	.00	.00
TRUST					
DONATIONS	3,604.78	382.92	1,411.20	.00	2,576.50
FIELD TRIPS 1	.00	3,410.00	3,399.50	10.50-	.00
LIBRARY	595.92	1,448.50	2,696.02	2,197.49	1,545.89
LOST&DAMAGE TEXT	.00	12.50	.00	.00	12.50
FIELD TRIPS 2	.00	350.00	350.00	.00	.00
FIELD TRIPS 3	.00	320.00	320.00	.00	.00
FIELD TRIPS 4	.00	1,087.50	1,087.50	.00	.00
FIELD TRIPS 5	.00	1,208.00	1,115.00	93.00-	.00
FIELD TRIPS 6	.00	935.00	935.00	.00	.00
SPECIAL PURPOSE	650.16	4,133.51	4,083.12	1,403.32	2,103.87
UNCLAIMED STALE-	44.45	.00	44.45	23.20	23.20
UNITED WAY	.00	4,753.47	4,753.47	.00	.00
BOOK FAIR	.00	7,883.04	5,672.85	2,210.19-	.00
TRUST	4,895.31	25,924.44	25,868.11	1,310.32	6,261.96
GENERAL					
GENERAL MISCELLA	2,450.43	14.00	2,358.97	93.00	198.46
INTEREST	.00	271.82	.00	.00	271.82
SCHOOL PICTURES	.00	7,520.00	4,713.35	1,403.32-	1,403.33
DONATIONS	.00	193.94	.00	.00	193.94
GENERAL	2,450.43	7,999.76	7,072.32	1,310.32-	2,067.55
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,273.00	8,374.81	8,956.24	.00	6,691.57
INSTRUCTIONAL MATE	7,273.00	8,374.81	8,956.24	.00	6,691.57
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	2,373.00	.00	.00	2,373.00
COMMUNITY SCHOOL	.00	2,373.00	.00	.00	2,373.00
TOTAL	14,634.63	44,672.01	41,912.56	.00	17,394.08

CHECKING	3,656.26	INVESTMENTS	.00	SBMMF	13,737.82	TOTAL	17,394.08
			ACCOUNTS PAYABLE		.00		

GOLDEN GLADES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1955

Grades: PK-6

Principal: Mr. Theron A. Clark

Bookkeeper: Ms. Bridgett Grant

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 4,942.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>8,278.91</u>
TOTAL			<u>\$13,221.86</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 2161 GOLDEN GLADES ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT GOVERNME	12.23	.00	.00	.00	12.23		
FUTURE EDUCATORS	77.48	.00	.00	.00	77.48		
STUDENT COUNCIL	26.64	66.65	47.62	.00	45.67		
SAFETY PATROL	62.76	.00	.00	.00	62.76		
FIRST GRADE	123.19	.00	123.19	.00	.00		
SECOND GRADE	33.40	.00	33.40	.00	.00		
SIXTH GRADE	2.68	2,450.00	2,452.68	.00	.00		
CLASSES AND CLUBS	338.38	2,516.65	2,656.89	.00	198.14		
TRUST							
AWARDS	111.07	.00	105.00	.00	6.07		
FIELD TRIPS 1	1,114.51	4,962.95	4,942.00	1,135.46-	.00		
LIBRARY	2,243.21	1,109.85	49.42	10.95	3,314.59		
SPECIAL PURPOSE	62.90	2,938.00	3,431.84	853.31	422.37		
UNCLAIMED STALE-	15.76	.00	15.76	30.42	30.42		
UNITED WAY	.00	516.82	516.82	.00	.00		
FIELD TRIPS E-OU	34.67	.00	.00	34.67-	.00		
TRUST	3,582.12	9,527.62	9,060.84	275.45-	3,773.45		
GENERAL							
GENERAL MISCELLA	1,414.20	30.00	1,793.82	1,133.18	783.56		
INTEREST	.00	195.30	.00	.00	195.30		
SCHOOL PICTURES	.00	2,372.00	1,518.69	853.31-	.00		
DONATIONS	.00	73.41	.00	.00	73.41		
GENERAL	1,414.20	2,670.71	3,312.51	279.87	1,052.27		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,819.63	14,845.49	16,197.11	4.42-	6,463.59		
INSTRUCTIONAL MATE	7,819.63	14,845.49	16,197.11	4.42-	6,463.59		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	2,085.00	350.59	.00	1,734.41		
COMMUNITY SCHOOL	.00	2,085.00	350.59	.00	1,734.41		
TOTAL	13,154.33	31,645.47	31,577.94	.00	13,221.86		
CHECKING	4,942.95	INVESTMENTS	.00	SBMMF	8,278.91	TOTAL	13,221.86
			ACCOUNTS PAYABLE	.00			

JOELLA C. GOOD ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6350 N. W. 188 Terrace, Hialeah, Florida 33015

Date School Established: 1989

Grades: PK-5

Principal: Mr. John Messersmith

Bookkeeper: Ms. Mari Tuccitto

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,025.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>79,049.98</u>
TOTAL			<u><u>\$ 83,075.36</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 2181 JOELLA GOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	587.03	.00	.00	.00	587.03
MUSIC	587.03	.00	.00	.00	587.03
CLASSES AND CLUBS					
ART CLUB	687.83	.00	.00	.00	687.83
CHEERLEADERS	178.43	.00	.00	.00	178.43
PHYSICAL EDUCATI	10.00	500.00-	.00	500.00	10.00
FUTURE EDUCATORS	161.00	.00	50.30	.00	110.70
DRAMA	.00	3,445.00	154.76	.00	3,290.24
STUDENT COUNCIL	1,593.12	.00	700.00	.00	893.12
TV PRODUCTION CL	105.65	.00	.00	.00	105.65
FIFTH GRADE	101.00	.00	.00	101.00-	.00
ESE (EXCEP EDUC)	3.05	.00	.00	.00	3.05
HISPANIC CLUB	38.20	.00	.00	.00	38.20
CLASSES AND CLUBS	2,878.28	2,945.00	905.06	399.00	5,317.22
TRUST					
DONATIONS	8,519.19	.00	.00	500.00-	8,019.19
FIELD TRIPS 1	492.61	282.25	80.00	694.86-	.00
LIBRARY	48.01	.00	.00	.00	48.01
LOST&DAMAGE TEXT	.00	78.90	78.90	.00	.00
FIELD TRIPS 2	.00	3,002.65	3,136.00	188.25	54.90
FIELD TRIPS 3	.00	2,351.50	2,580.00	236.00	7.50
FIELD TRIPS 4	.00	1,954.50	1,742.00	138.00-	74.50
FIELD TRIPS 5	.00	3,864.00	3,735.00	.00	129.00
FIELD TRIPS 6	.00	3,847.20	3,757.00	84.00-	6.20
FIELD TRIPS 8	.00	435.00	435.00	.00	.00
FIELD TRIPS 9	.00	1,642.00	1,590.00	.00	52.00
SPECIAL PURPOSE	1,052.08	400.00	3,780.91	4,750.00	2,421.17
UNITED WAY	.00	2,348.98	2,348.98	.00	.00
PAPERBACKS - 1	.00	106.59	106.59	.00	.00
DONATION TWO	1,761.14	.00	494.00	.00	1,267.14
GRANTS 1	.00	500.00	.00	.00	500.00
FIELD TRIPS E-OU	109.09	17,447.50	17,447.50	8.09-	101.00
FIELD TRIPS F-OU	151.99	.00	.00	151.99-	.00
GRANTS II	.00	500.00	90.50	.00	409.50
TRUST	12,134.11	38,761.07	41,402.38	3,597.31	13,090.11
GENERAL					
GENERAL MISCELLA	55,888.95	.00	8,969.73	753.69	47,672.91
INTEREST	.00	1,520.02	.00	.00	1,520.02
SCHOOL PICTURES	.00	12,898.00	8,113.34	4,750.00-	34.66
REPAIR & MAINTEN	.00	.00	1,655.23	.00	1,655.23-
DONATIONS	.00	2,285.00	.00	.00	2,285.00
MEMORY BOOKS	.00	4,790.00	5,534.58	.00	744.58-
CAPITAL IMPROVEM	.00	.00	41.95	.00	41.95-
GENERAL	55,888.95	21,493.02	24,314.83	3,996.31-	49,070.83
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,056.04	2,723.54	3,345.41	.00	6,434.17
INSTRUCTIONAL MATE	7,056.04	2,723.54	3,345.41	.00	6,434.17
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	8,576.00	.00	.00	8,576.00
COMMUNITY SCHOOL	.00	8,576.00	.00	.00	8,576.00
TOTAL	78,544.41	74,498.63	69,967.68	.00	83,075.36

CHECKING 4,025.38 INVESTMENTS .00 SBMMF 79,049.98 TOTAL 83,075.36
 ACCOUNTS PAYABLE .00

BOB GRAHAM EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 15901 N.W. 79 Avenue, Miami Lakes, Florida 33016

Date School Established: 2002

Grades: K-7

Principal: Dr. Dawn R. Hurns

Bookkeeper: Ms. Donna Millares

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 5,481.87
Investment:			
MDCPS- Money Market Pool Fund	Open-end	3.25	<u>10,229.61</u>
TOTAL			<u>\$ 15,711.48</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 0091 BOB GRAHAM EDUCATION C

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	.00	150.00	150.00	.00	.00
MUSIC	.00	150.00	150.00	.00	.00
CLASSES AND CLUBS					
CHEERLEADERS	12.78	.00	.00	.00	12.78
GIFTED	19.00	.00	.00	.00	19.00
CLASSES AND CLUBS	31.78	.00	.00	.00	31.78
TRUST					
DONATIONS	.00	3,000.00	.00	3,000.00-	.00
FIELD TRIPS 1	.98	.00	.00	.98-	.00
LIBRARY	3,229.28	17,818.70	20,654.83	2,102.49	2,495.64
LOST&DAMAGE TEXT	.00	770.22	770.22	.00	.00
FIELD TRIPS 2	.00	185.50	180.00	.00	5.50
FIELD TRIPS 3	.00	277.00	277.00	.00	.00
SPECIAL PURPOSE	2,110.86	1,343.00	4,900.96	5,040.08	3,592.98
UNITED WAY	.00	7,990.51	7,990.51	.00	.00
BOOK FAIR	.00	17,997.26	13,792.29	4,204.97-	.00
PAPERBACKS - 1	1.41	141.00	142.10	.00	.31
REGION ACTIVITIE	209.26	.00	.00	209.26-	.00
TRUST	5,551.79	49,523.19	48,707.91	272.64-	6,094.43
INSTRUCTIONAL AIDS A					
ART-FEES 1	.00	300.00	284.12	.00	15.88
KEYBOARD FEES	.00	139.00	129.90	.00	9.10
SCIENCE FEES	.00	1,600.00	1,539.67	.00	60.33
INSTRUCTIONAL AIDS	.00	2,039.00	1,953.69	.00	85.31
GENERAL					
GENERAL MISCELLA	6,165.95	6.00	250.75	2,312.72	8,233.92
INTEREST	.00	313.82	.00	.00	313.82
SCHOOL PICTURES	.00	26,997.00	16,916.84	5,040.08-	5,040.08
TRAVEL-FACULTY/A	.00	.00	223.52	.00	223.52-
REPAIR & MAINTEN	.00	.00	4,875.00	.00	4,875.00-
EQUIPMENT	.00	.00	2,610.60	3,000.00	389.40
DONATIONS	.00	620.04	35.46	.00	584.58
GENERAL	6,165.95	27,936.86	24,912.17	272.64	9,463.28
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,451.96	11,865.68	20,280.96	.00	36.68
INSTRUCTIONAL MATE	8,451.96	11,865.68	20,280.96	.00	36.68
TOTAL	20,201.48	91,514.73	96,004.73	.00	15,711.48

CHECKING 5,481.87 INVESTMENTS .00 SBMMF 10,229.61 TOTAL 15,711.48
 ACCOUNTS PAYABLE .00

ERNEST R GRAHAM ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 7330 West 32 Avenue, Hialeah, Florida 33016

Date School Established: 1991

Grades: PK-6

Principal: Ms. Mayra Alfaro

Bookkeeper: Ms. Jeannie Fiedler

After School Care Program Managers: Mr. Michael Tandlich (Through June 2005)
 Ms. Marlene Carbonell

After School Care Program Secretaries: Ms. Tiltzath Cruz (Through July 2004)
 Ms. Gilda Coll

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.35	\$ 1,947.16
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>15,363.81</u>
TOTAL			<u><u>\$ 17,310.97</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 5051 ERNEST R GRAHAM ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	53.77	.00	.00	.00	53.77		
SECOND GRADE	19.25	.00	.00	.00	19.25		
MUSIC CLUB	150.50	150.00	300.50	.00	.00		
CLASSES AND CLUBS	223.52	150.00	300.50	.00	73.02		
TRUST							
FIELD TRIPS 1	49.13	.00	.00	49.13-	.00		
LIBRARY	4,121.59	719.57	3,322.57	3,888.35	5,406.94		
LOST&DAMAGE TEXT	.00	912.38	912.38	.00	.00		
SPECIAL PURPOSE	442.39	625.00	4,961.35	5,198.98	1,305.02		
UNCLAIMED STALE-	.00	.00	.00	4.40	4.40		
UNITED WAY	.00	3,498.76	3,498.76	.00	.00		
BOOK FAIR	.00	18,297.68	13,723.15	4,574.53-	.00		
VANDALISM	10.03	.00	.00	10.03-	.00		
TRUST	4,623.14	24,053.39	26,418.21	4,458.04	6,716.36		
GENERAL							
GENERAL MISCELLA	3,091.55	.13	5,763.22	745.34	1,926.20-		
INTEREST	.00	518.98	.00	.00	518.98		
SCHOOL PICTURES	.00	16,794.00	10,575.68	3,109.16-	3,109.16		
VENDING MACHINES	.00	2,089.82	.00	2,089.82-	.00		
REPAIR & MAINTEN	.00	.00	575.00	.00	575.00-		
DONATIONS	.00	1,511.89	.00	.00	1,511.89		
MEMORY BOOKS	.00	10,008.00	9,814.45	.00	193.55		
COPY MACHINE	.00	20.00	.00	.00	20.00		
GENERAL	3,091.55	30,942.82	26,728.35	4,453.64-	2,852.38		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	14,649.87	17,128.68	.00	7,521.19		
INSTRUCTIONAL MATE	10,000.00	14,649.87	17,128.68	.00	7,521.19		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	284,355.30	284,367.30	12.00	.00		
COMM SCHL-ACTIVI	571.41	1,338.00	1,744.99	16.40-	148.02		
COMMUNITY SCHOOL	571.41	285,693.30	286,112.29	4.40-	148.02		
TOTAL	18,509.62	355,489.38	356,688.03	.00	17,310.97		
CHECKING	1,947.16	INVESTMENTS	.00	SBMMF	15,363.81	TOTAL	17,310.97
			ACCOUNTS PAYABLE	.00			

MIAMI GARDENS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1970

Grades: PK-5

Principal: Ms. Johnnie P. Brown

Bookkeeper: Ms. Regina L. Grant

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 862.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,742.50</u>
TOTAL			<u><u>\$ 6,605.13</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 3241 MIAMI GARDENS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHEERLEADERS	.00	989.77	909.39	52.78-	27.60		
FUTURE EDUCATORS	.00	67.00	.00	.00	67.00		
STUDENT COUNCIL	219.62	67.00	21.92	30.00-	234.70		
FIFTH GRADE	487.14	4,588.00	4,573.68	.00	501.46		
CLASSES AND CLUBS	706.76	5,711.77	5,504.99	82.78-	830.76		
TRUST							
AWARDS	763.34	1,307.84	1,486.76	774.29	1,358.71		
DISTRICT ACCOUNT	.00	709.25	668.27	40.98-	.00		
DONATIONS	.00	1,000.00	715.45	.00	284.55		
FIELD TRIPS 1	600.50	582.00	584.94	597.56-	.00		
FUND RAISING	.00	1,641.00	866.71	774.29-	.00		
LIBRARY	329.90	61.00	30.33	.00	360.57		
SALES TAX	.00	.00	52.78	52.78	.00		
FIELD TRIPS 2	.00	1,506.00	1,389.64	116.36-	.00		
FIELD TRIPS 3	.00	1,862.00	1,753.92	108.08-	.00		
FIELD TRIPS 4	.00	520.00	494.00	26.00-	.00		
FIELD TRIPS 8	.00	65.00	65.00	.00	.00		
FIELD TRIPS 9	.00	75.00	105.00	30.00	.00		
SPECIAL PURPOSE	305.49	1,168.41	1,493.76	625.60	605.74		
UNITED WAY	.00	665.50	665.50	.00	.00		
BOOK FAIR	.00	3,201.63	3,201.63	.00	.00		
SCIENCE BOARD	.00	332.00	327.71	.00	4.29		
TRUST	1,999.23	14,696.63	13,901.40	180.60-	2,613.86		
GENERAL							
GENERAL MISCELLA	727.44	754.52	1,354.08	888.98	1,016.86		
INTEREST	.00	50.65	.00	.00	50.65		
SCHOOL PICTURES	.00	3,387.00	2,135.79	625.60-	625.61		
GENERAL	727.44	4,192.17	3,489.87	263.38	1,693.12		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	382.02	9,806.26	8,720.89	.00	1,467.39		
INSTRUCTIONAL MATE	382.02	9,806.26	8,720.89	.00	1,467.39		
TOTAL	3,815.45	34,406.83	31,617.15	.00	6,605.13		
CHECKING	862.63	INVESTMENTS	.00	SBMMF	5,742.50	TOTAL	6,605.13
			ACCOUNTS PAYABLE	.00			

MIAMI LAKES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1969

Grades: PK-5

Principal: Ms. Rosa L. Calvo

Bookkeeper: Ms. Margarita Llanes

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	1.36	\$ 8,448.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,421.64</u>
TOTAL			<u>\$ 13,869.78</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 3281 MIAMI LAKES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SECOND GRADE	73.00	.00	.00	.00	73.00
THIRD GRADE	369.50	.00	125.00	.00	244.50
FOURTH GRADE	194.00	.00	.00	.00	194.00
FIFTH GRADE	299.00	.00	.00	.00	299.00
GEOGRAPHY CLUB	60.21	.00	.00	.00	60.21
CLASSES AND CLUBS	995.71	.00	125.00	.00	870.71
TRUST					
DONATIONS	92.20	.00	.00	.00	92.20
FIELD TRIPS 1	435.99	.00	.00	435.99-	.00
LIBRARY	396.53	1,126.67	638.92	10.00-	874.28
LOST&DAMAGE TEXT	.00	38.97	.00	.00	38.97
FIELD TRIPS 2	.00	333.00	333.00	.00	.00
FIELD TRIPS 5	.00	600.75	425.00	.00	175.75
FIELD TRIPS 6	.00	4,384.00	527.00	318.15-	3,538.85
FIELD TRIPS 7	.00	1,830.00	1,728.05	101.95-	.00
FIELD TRIPS 9	.00	1,670.00	1,630.00	40.00-	.00
FIELD TRIPS 10	.00	2,092.96	1,972.45	120.51-	.00
FIELD TRIPS 11	.00	3,980.00	3,980.00	.00	.00
SPECIAL PURPOSE	555.08	.00	3,541.61	3,629.13	642.60
UNCLAIMED STALE-	15.00	.00	15.00	10.00	10.00
UNITED WAY	.00	4,201.50	4,201.50	.00	.00
GRANTS 1	.00	100.00	.00	.00	100.00
FIELD TRIPS A-OU	.00	15,164.00	15,069.50	94.50-	.00
FIELD TRIPS C-OU	.00	12,350.00	12,312.00	38.00-	.00
TRUST	1,494.80	47,871.85	46,374.03	2,480.03	5,472.65
GENERAL					
GENERAL MISCELLA	4,591.17	7.67	5,053.03	1,149.10	694.91
CASH OVER & SHOR	.00	.90	.00	.00	.90
INTEREST	.00	237.69	.00	.00	237.69
SCHOOL PICTURES	.00	15,569.00	9,765.40	3,629.13-	2,174.47
DONATIONS	.00	696.80	443.68	.00	253.12
MEMORY BOOKS	.00	6,600.00	6,179.25	.00	420.75
GENERAL	4,591.17	23,112.06	21,441.36	2,480.03-	3,781.84
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	700.53	14,439.08	12,323.83	.00	2,815.78
INSTRUCTIONAL MATE	700.53	14,439.08	12,323.83	.00	2,815.78
COMMUNITY SCHOOL					
PRE-K FEES	.00	67,730.00	67,730.00	.00	.00
COMMUNITY SCHL.	.00	5,742.00	4,813.20	.00	928.80
COMMUNITY SCHOOL	.00	73,472.00	72,543.20	.00	928.80
TOTAL	7,782.21	158,894.99	152,807.42	.00	13,869.78

CHECKING 8,448.14 INVESTMENTS .00 SBMMF 5,421.64 TOTAL 13,869.78
 ACCOUNTS PAYABLE .00

NORTH COUNTY ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1962

Grades: PK-5

Principal: Dr. Lucille E. Collins

Bookkeeper: Ms. Lizette Wallace

Community School Assistant Principals: Mr. Charles Martin (Through June 2005)
 Mr. Benjamin Davis

Community School Secretary: Ms. Dorothy Madison

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 2,037.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,974.20</u>
TOTAL			<u><u>\$ 12,011.69</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 3821 NORTH COUNTY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	240.00	.00	.00	.00	240.00
THIRD GRADE	.00	870.00	864.00	.00	6.00
FIFTH GRADE	58.51	2,257.40	2,144.98	.00	170.93
CLASSES AND CLUBS	298.51	3,127.40	3,008.98	.00	416.93
TRUST					
FIELD TRIPS I	746.37	.00	.00	746.37-	.00
LIBRARY	214.19	626.19	589.78	.00	250.60
LOST&DAMAGE TEXT	.00	12.00	12.00	.00	.00
SPECIAL PURPOSE	35.43	100.00	142.50	424.86	417.79
GRANTS I	1,657.84	.00	1,656.80	.00	1.04
EESAC FUNDS	.00	.00	1,000.00	1,000.00	.00
GRANTS II	500.00	.00	.00	.00	500.00
TRUST	3,153.83	738.19	3,401.08	678.49	1,169.43
GENERAL					
GENERAL MISCELLA	370.84	.00	341.72	746.37	775.49
INTEREST	.00	244.88	.00	.00	244.88
SCHOOL PICTURES	.00	2,291.00	1,441.28	424.86-	424.86
TRAVEL-FACULTY/A	.00	.00	25.00	.00	25.00-
DONATIONS	.00	299.35	.00	.00	299.35
GENERAL	370.84	2,835.23	1,808.00	321.51	1,719.58
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,524.39	7,800.40	5,897.23	1,000.00-	8,427.56
INSTRUCTIONAL MATE	7,524.39	7,800.40	5,897.23	1,000.00-	8,427.56
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	55,739.64	55,682.10	57.54-	.00
COMM SCH CLASS F	.00	563.00	563.00	.00	.00
COMM SCHL-ACTIVI	686.90	160.00	472.71	96.00-	278.19
SUBSIDIZED CHILD	.00	1,416.60	1,570.14	153.54	.00
COMMUNITY SCHOOL	686.90	57,879.24	58,287.95	.00	278.19
TOTAL	12,034.47	72,380.46	72,403.24	.00	12,011.69

CHECKING	2,037.49	INVESTMENTS	.00	SBMMF	9,974.20	TOTAL	12,011.69
			ACCOUNTS PAYABLE		.00		

NORTH DADE CENTER FOR MODERN LANGUAGES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1988

Grades: 1-5

Principal: Dr. Maria Castaigne

Bookkeeper: Ms. Donna Gates

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,763.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,528.17</u>
TOTAL			<u><u>\$16,291.32</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 5131 N. DADE CTR FOR MODERN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT GOVERNME	69.50	.00	.00	.00	69.50		
MAGNET 1	912.23	.00	.00	.00	912.23		
FIRST GRADE	.00	1,860.00	1,813.58	.00	46.42		
FIFTH GRADE	80.73	438.50	438.50	.00	80.73		
SARP (CIA)	111.40	.00	.00	.00	111.40		
MUSIC CLUB	2,674.30	495.00	1,514.33	50.00	1,704.97		
CLASSES AND CLUBS	3,848.16	2,793.50	3,766.41	50.00	2,925.25		
TRUST							
DONATIONS	.00	5,908.54	.00	5,896.04-	12.50		
FIELD TRIPS 1	570.98	2,934.50	2,829.00	676.48-	.00		
LIBRARY	516.57	515.77	1,293.36	680.75	419.73		
LOST&DAMAGE TEXT	.00	172.88	172.88	.00	.00		
FIELD TRIPS 3	.00	1,175.00	1,157.00	18.00-	.00		
FIELD TRIPS 4	.00	2,001.00	2,046.00	45.00	.00		
FIELD TRIPS 5	.00	422.50	5,358.79	4,936.29	.00		
SPECIAL PURPOSE	1,886.28	453.00-	1,148.13	1,494.80	1,779.95		
UNCLAIMED STALE-	7.00	.00	7.00	.00	.00		
UNITED WAY	.00	3,984.39	3,984.39	.00	.00		
DONATION TWO	68.04	.00	.00	.00	68.04		
TRUST	3,048.87	16,661.58	17,996.55	566.32	2,280.22		
GENERAL							
GENERAL MISCELLA	7,386.71	19.00	2,168.05	649.48	5,887.14		
INTEREST	.00	183.46	.00	.00	183.46		
SCHOOL PICTURES	.00	5,630.00	3,548.40	1,041.80-	1,039.80		
DONATIONS	.00	402.86	.00	224.00-	178.86		
RECYCLING COMMIS	.00	198.60	.00	.00	198.60		
GENERAL	7,386.71	6,433.92	5,716.45	616.32-	7,487.86		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,496.45	23,845.46	24,116.92	.00	2,224.99		
INSTRUCTIONAL MATE	2,496.45	23,845.46	24,116.92	.00	2,224.99		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	1,998.00	625.00	.00	1,373.00		
COMMUNITY SCHOOL	.00	1,998.00	625.00	.00	1,373.00		
TOTAL	16,780.19	51,732.46	52,221.33	.00	16,291.32		
CHECKING	4,763.15	INVESTMENTS	.00	SBMMF	11,528.17	TOTAL	16,291.32
		ACCOUNTS PAYABLE	.00		.00		

NORTH HIALEAH ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 4251 East 5 Avenue, Hialeah, Florida 33013

Date School Established: 1949

Grades: PK-6

Principal: Mr. John G. Schoeck

Bookkeepers: Ms. Maria A. Guan (Through January 2005)
 Ms. Richelle L. Delancey

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 4,465.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,713.64</u>
TOTAL			<u><u>\$ 9,179.48</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 3901 NORTH HIALEAH ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	36.00	.00	30.00	.00	6.00
MUSIC	36.00	.00	30.00	.00	6.00
CLASSES AND CLUBS					
GIFTED	140.47	.00	.00	15.00-	125.47
FIRST GRADE	245.14	.00	.00	245.14-	.00
SECOND GRADE	141.88	.00	.00	.00	141.88
THIRD GRADE	122.00	320.00	320.00	.00	122.00
FOURTH GRADE	14.82	.00	.00	.00	14.82
FIFTH GRADE	9.06	.00	.00	.00	9.06
ESE (EXCEP EDUC)	204.56	.00	.00	.00	204.56
PRE-KINDER	11.00	.00	.00	11.00-	.00
CLASSES AND CLUBS	888.93	320.00	320.00	271.14-	617.79
TRUST					
DONATIONS	17.00	140.00	.00	157.00-	.00
FIELD TRIPS 1	48.40	142.00	142.00	48.40-	.00
LIBRARY	653.13	418.34	1,006.97	.00	64.50
LOST&DAMAGE TEXT	265.75	152.51	291.75	.00	126.51
FIELD TRIPS 2	.00	14.00	14.00	.00	.00
FIELD TRIPS 3	.00	1,807.00	1,655.00	152.00-	.00
FIELD TRIPS 4	.00	1,782.50	1,790.50	8.00	.00
FIELD TRIPS 5	.00	21.00	21.00	.00	.00
FIELD TRIPS 6	.00	287.00	286.00	1.00-	.00
FIELD TRIPS 10	.00	.00	130.00	130.00	.00
FIELD TRIPS 11	.00	150.00	165.00	15.00	.00
FIELD TRIPS 12	.00	144.00	144.00	.00	.00
SPECIAL PURPOSE	965.15	.00	2,438.99	1,475.14	1.30
UNCLAIMED STALE-	200.14	.00	167.59	.00	32.55
UNITED WAY	.00	2,530.82	2,530.82	.00	.00
MUSIC	16.04	.00	.00	16.04-	.00
VANDALISM	100.00	.00	.00	100.00-	.00
GRANTS I	4.60	.00	.00	4.60-	.00
EESAC FUNDS	.00	.00	600.00	600.00	.00
GRANTS II	.00	500.00	315.00	.00	185.00
TRUST	2,270.21	8,089.17	11,698.62	1,749.10	409.86
GENERAL					
GENERAL MISCELLA	610.13	.00	585.84	597.18	621.47
INTEREST	.00	124.39	.00	.00	124.39
SCHOOL PICTURES	.00	8,047.00	5,073.73	1,475.14-	1,498.13
DONATIONS	.00	429.06	.00	.00	429.06
RECYCLING COMMIS	.00	28.55	.00	.00	28.55
GENERAL	610.13	8,629.00	5,659.57	877.96-	2,701.60
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,355.36	2,237.59	2,626.72	600.00-	3,366.23
INSTRUCTIONAL MATE	4,355.36	2,237.59	2,626.72	600.00-	3,366.23
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	2,078.00	.00	.00	2,078.00
COMMUNITY SCHOOL	.00	2,078.00	.00	.00	2,078.00
TOTAL	8,160.63	21,353.76	20,334.91	.00	9,179.48

CHECKING 4,465.84 INVESTMENTS .00 SBMMF 4,713.64 TOTAL 9,179.48
 ACCOUNTS PAYABLE .00

NORTH TWIN LAKES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 625 West 74 Place, Hialeah, Florida 33014

Date School Established: 1962

Grades: PK-5

Principal: Ms. A. Louise Harms

Bookkeeper: Mr. Ian J. Richmond

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N. A.	--	0.25	\$5,147.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,394.26</u>
TOTAL			<u><u>\$9,541.50</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 3981 NORTH TWIN LAKES ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SPANISH CLUB	117.00	.00	70.00	.00	47.00
FUTURE EDUCATORS	86.39	.00	.00	.00	86.39
STUDENT COUNCIL	9.85	.00	.00	.00	9.85
FIFTH GRADE	292.80	1,203.83	1,320.41	.00	176.22
ESE (EXCEP EDUC)	6.45	.00	.00	.00	6.45
CLASSES AND CLUBS	512.49	1,203.83	1,390.41	.00	325.91
TRUST					
DONATIONS	.00	25.00	.00	.00	25.00
FIELD TRIPS 1	30.98	.00	21.00	9.98-	.00
LIBRARY	1,983.94	226.14	1,936.22	1,105.68	1,379.54
LOST&DAMAGE TEXT	.00	17.97	17.97	.00	.00
SALES TAX	.00	.00	.00	50.75	50.75
FIELD TRIPS 2	.00	237.00	272.00	35.00	.00
FIELD TRIPS 3	.00	900.50	892.50	8.00-	.00
FIELD TRIPS 4	.00	544.00	340.00	204.00-	.00
FIELD TRIPS 10	.00	1,242.00	1,224.20	17.80-	.00
SPECIAL PURPOSE	.50	6.80	981.13	1,244.11	270.28
UNCLAIMED STALE-	4.00	.00	4.00	.00	.00
UNITED WAY	.00	1,591.73	1,591.73	.00	.00
BOOK FAIR	.00	3,994.94	2,889.26	1,105.68-	.00
MUSIC	.00	1,228.75	1,178.00	50.75-	.00
DONATION TWO	3,845.41	69.00	1,152.50	.00	2,761.91
DONATION THREE	1,547.00	2,412.00	3,935.23	.00	23.77
TRUST	7,411.83	12,495.83	16,435.74	1,039.33	4,511.25
GENERAL					
GENERAL MISCELLA	2,216.61	.00	1,656.88	204.78	764.51
CASH OVER & SHOR	.00	11.50	.00	.00	11.50
INTEREST	.00	59.79	.00	.00	59.79
SCHOOL PICTURES	.00	7,057.00	3,513.38	1,244.11-	2,299.51
TRAVEL-FACULTY/A	.00	.00	292.72	.00	292.72-
REGISTRATION FEE	.00	.00	175.00	.00	175.00-
DONATIONS	.00	106.57	.00	.00	106.57
MEMORY BOOKS	.00	120.00-	.00	.00	120.00-
GENERAL	2,216.61	7,114.86	5,637.98	1,039.33-	2,654.16
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	497.93	7,401.26	7,765.19	.00	134.00
INSTRUCTIONAL MATE	497.93	7,401.26	7,765.19	.00	134.00
COMMUNITY SCHOOL					
PRE-K FEES	.00	132.00	132.00	.00	.00
COMMUNITY SCHL.	.00	3,120.00	1,203.82	.00	1,916.18
COMMUNITY SCHOOL	.00	3,252.00	1,335.82	.00	1,916.18
TOTAL	10,638.86	31,467.78	32,565.14	.00	9,541.50

CHECKING 5,147.24 INVESTMENTS .00 SBMMF 4,394.26 TOTAL 9,541.50
 ACCOUNTS PAYABLE .00

OPA-LOCKA ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL *

Address: 600 Ahmad Street, Opa-Locka, Florida 33054

Date School Established: 1937

Grades: PK-6

Principal: Mr. Michael J. Charlot

Bookkeeper: Ms. Maxine Major

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 1,807.44
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,714.90</u>
TOTAL			<u><u>\$ 11,522.34</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

* School Improvement Zone school.

REGION CENTER I

SCHOOL - 4121 OPA-LOCKA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
MUSIC						
CHORUS ACTIVITY	174.33	.00	.00	.00	174.33	
MUSIC	174.33	.00	.00	.00	174.33	
CLASSES AND CLUBS						
COMPUTER CLUB	92.55	.00	.00	.00	92.55	
TEAM A	191.90	.00	.00	.00	191.90	
STUDENT COUNCIL	95.97	.00	61.13	.00	34.84	
SCIENCE CLUB	180.57	600.00	458.00	.00	322.57	
FIRST GRADE	1.00	.00	.00	.00	1.00	
THIRD GRADE	139.13	.00	.00	.00	139.13	
FIFTH GRADE	258.67	.00	.00	.00	258.67	
SIXTH GRADE	131.88	530.00	520.31	.00	141.57	
ESE (EXCEP EDUC)	115.00	.00	.00	.00	115.00	
KINDERGARTEN	6.00	.00	6.00	.00	.00	
PRE-KINDER	12.21	.00	.00	.00	12.21	
CLASSES AND CLUBS	1,224.88	1,130.00	1,045.44	.00	1,309.44	
TRUST						
DONATIONS	25.00	.00	.00	.00	25.00	
FIELD TRIPS 1	5.81	3,028.00	3,028.00	5.81-	.00	
LIBRARY	843.70	731.30	794.51	.00	780.49	
SPECIAL PURPOSE	397.33	1,000.00	684.00	.00	713.33	
UNCLAIMED STALE-	50.00	.00	50.00	.00	.00	
UNITED WAY	.00	1,147.21	1,147.21	.00	.00	
GRANTS II	399.25	.00	.00	.00	399.25	
TRUST	1,721.09	5,906.51	5,703.72	5.81-	1,918.07	
GENERAL						
GENERAL MISCELLA	1,375.26	55.80	319.19	5.81	1,117.68	
INTEREST	.00	222.52	.00	.00	222.52	
TRAVEL-FACULTY/A	.00	.00	177.40	.00	177.40-	
DONATIONS	.00	259.70	.00	.00	259.70	
GENERAL	1,375.26	538.02	496.59	5.81	1,422.50	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,200.42	4,397.62	6,900.04	.00	6,698.00	
INSTRUCTIONAL MATE	9,200.42	4,397.62	6,900.04	.00	6,698.00	
TOTAL	13,695.98	11,972.15	14,145.79	.00	11,522.34	
CHECKING	1,807.44	INVESTMENTS	.00 SBMMF	9,714.90	TOTAL	11,522.34
		ACCOUNTS PAYABLE	.00	.00		

PALM LAKES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 7450 West 16 Avenue, Hialeah, Florida 33014

Date School Established: 1971

Grades: PK-5

Principal: Ms. Alina Q. Iglesias

Bookkeeper: Ms. Alina Hernandez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Eastern National Bank	--	--	\$ 6,443.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,416.79</u>
TOTAL			<u><u>\$ 16,860.18</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 4241 PALM LAKES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	11.00	.00	.00	.00	11.00		
STUDENT COUNCIL	52.01	.00	.00	.00	52.01		
SAFETY PATROL	112.40	.00	.00	.00	112.40		
FIRST GRADE	87.50	.00	.00	87.50-	.00		
THIRD GRADE	.65	.00	.00	.65-	.00		
FOURTH GRADE	4.78	.00	.00	.00	4.78		
FIFTH GRADE	206.50	.00	103.66	.00	102.84		
KINDERGARTEN	.25	.00	.00	.25-	.00		
CLASSES AND CLUBS	475.09	.00	103.66	88.40-	283.03		
TRUST							
AWARDS	308.61	.00	.00	.00	308.61		
FIELD TRIPS 1	20.00	.00	.00	20.00-	.00		
LIBRARY	1,649.39	.00	.00	120.00-	1,529.39		
LOST&DAMAGE TEXT	.00	238.60	.00	.00	238.60		
FIELD TRIPS 5	.00	1,354.50	1,422.23	67.73	.00		
FIELD TRIPS 8	.00	2,152.00	2,152.00	.00	.00		
FIELD TRIPS 9	.00	475.00	304.00	171.00-	.00		
FIELD TRIPS 10	.00	366.00	366.00	.00	.00		
FIELD TRIPS 11	.00	.00	120.00	120.00	.00		
SPECIAL PURPOSE	1,003.21	850.00	2,296.06	1,843.94	1,401.09		
UNCLAIMED STALE-	15.00	.00	15.00	.00	.00		
UNITED WAY	.00	941.00	941.00	.00	.00		
DONATION THREE	250.00	.00	.00	.00	250.00		
FIELD TRIPS A-OU	.00	15,165.50	15,165.50	.00	.00		
TRUST	3,246.21	21,542.60	22,781.79	1,720.67	3,727.69		
GENERAL							
GENERAL MISCELLA	2,537.81	12.00	841.60	211.67	1,919.88		
INTEREST	.00	211.67	.00	.00	211.67		
SCHOOL PICTURES	.00	9,897.00	6,242.98	1,843.94-	1,810.08		
REPAIR & MAINTEN	.00	.00	89.70	.00	89.70-		
DONATIONS	.00	723.14	.00	.00	723.14		
MEMORY BOOKS	.00	2,445.00	1,170.61	.00	1,274.39		
GENERAL	2,537.81	13,288.81	8,344.89	1,632.27-	5,849.46		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,000.00	2,225.83	2,225.83	.00	7,000.00		
INSTRUCTIONAL MATE	7,000.00	2,225.83	2,225.83	.00	7,000.00		
TOTAL	13,259.11	37,057.24	33,456.17	.00	16,860.18		
CHECKING	6,443.39	INVESTMENTS	.00	SBMMF	10,416.79	TOTAL	16,860.18
			ACCOUNTS PAYABLE	.00			

PALM SPRINGS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6304 East First Avenue, Hialeah, Florida 33013

Date School Established: 1953

Grades: PK-6

Principal: Ms. Deborah S. Stevens

Bookkeeper: Ms. Ivonne Rafuls

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$8,000.94
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,436.58</u>
TOTAL			<u><u>\$14,437.52</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 4261 PALM SPRINGS ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
SCIENCE CLUB	.03	.00	.00	.03-	.00	
FIRST GRADE	242.40	.00	20.00-	262.40-	.00	
SECOND GRADE	129.00	.00	.00	7.00-	122.00	
THIRD GRADE	28.20	.00	.00	18.25-	9.95	
FOURTH GRADE	.20	.00	.00	.00	.20	
FIFTH GRADE	11.16	.00	.00	.00	11.16	
MUSIC CLUB	9.82	.00	.00	.00	9.82	
KINDERGARTEN	179.40	.00	137.00	.00	42.40	
PRE-KINDER	461.10	.00	.00	15.00-	446.10	
CLASSES AND CLUBS	1,061.31	.00	117.00	302.68-	641.63	
TRUST						
AWARDS	3.57	.00	.00	3.57-	.00	
DONATIONS	59.26	150.00	209.26	.00	.00	
FIELD TRIPS 1	209.45	330.00	345.00	194.45-	.00	
LIBRARY	1,550.05	282.14	1,148.49	1,008.05	1,691.75	
LOST&DAMAGE TEXT	.00	117.54	.00	.00	117.54	
FIELD TRIPS 2	.00	2,974.00	2,914.00	60.00-	.00	
FIELD TRIPS 3	.00	2,097.60	2,730.00	632.40	.00	
FIELD TRIPS 4	.00	4,005.00	3,592.00	413.00-	.00	
FIELD TRIPS 5	.00	2,923.50	2,908.75	14.75-	.00	
SPECIAL EVENTS	10.46	.00	.00	.00	10.46	
SPECIAL PURPOSE	233.08	3,571.70	3,661.01	1,644.31	1,788.08	
UNCLAIMED STALE-	7.00	.00	7.00	27.36	27.36	
UNITED WAY	.00	3,110.56	3,110.56	.00	.00	
BOOK FAIR	.00	10,227.86	7,477.18	1,015.41-	1,735.27	
VANDALISM	343.71	.00	59.92	.00	283.79	
DONATION TWO	2,633.00	.00	2,239.69	.00	393.31	
DONATION THREE	3.51	.00	.00	3.51-	.00	
DONATION FOUR	1,833.23	.00	1,829.21	.00	4.02	
FIELD TRIPS E-UO	1.00	11,516.51	11,516.25	.00	1.26	
TRUST	6,887.32	41,306.41	43,748.32	1,607.43	6,052.84	
GENERAL						
GENERAL MISCELLA	2,607.98	48.90	2,040.78	339.56	955.66	
INTEREST	.00	142.85	.00	.00	142.85	
SCHOOL PICTURES	.00	8,850.00	5,561.40	1,644.31-	1,644.29	
TRAVEL-FACULTY/A	.00	.00	200.66	.00	200.66-	
DONATIONS	.00	1,310.96	.00	.00	1,310.96	
PARKING DECALS	.00	.00	97.00	.00	97.00-	
RECYCLING COMMIS	.00	122.35	.00	.00	122.35	
GENERAL	2,607.98	10,475.06	7,899.84	1,304.75-	3,878.45	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,609.81	17,179.47	15,924.68	.00	3,864.60	
INSTRUCTIONAL MATE	2,609.81	17,179.47	15,924.68	.00	3,864.60	
TOTAL						
TOTAL	13,166.42	68,960.94	67,689.84	.00	14,437.52	
CHECKING						
CHECKING	8,000.94	INVESTMENTS	.00	SBMMF	6,436.58	TOTAL
			ACCOUNTS PAYABLE	.00	.00	14,437.52

PALM SPRINGS NORTH ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1969

Grades: PK-5

Principal: Ms. Sharon M. Gonzalez

Bookkeeper: Ms. Josette Rodriguez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 38,123.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>24,339.69</u>
TOTAL			<u>\$ 62,463.54</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 4281 PALM SPRINGS NORTH ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS PRE-KINDER	4.00	.00	.00	.00	4.00		
CLASSES AND CLUBS	4.00	.00	.00	.00	4.00		
TRUST							
DONATIONS	.00	2,500.00	2,500.00	.00	.00		
FIELD TRIPS 1	.00	245.00	214.00	.00	31.00		
LIBRARY	3,062.04	1,404.87	4,710.26	2,669.22	2,425.87		
FIELD TRIPS 2	.00	6,872.00	6,804.05	.00	67.95		
FIELD TRIPS 3	.00	4,617.00	4,519.85	.00	97.15		
FIELD TRIPS 4	.00	2,007.00	1,793.00	.00	214.00		
FIELD TRIPS 5	.00	2,640.00	2,641.50	1.50	.00		
FIELD TRIPS 7	.00	4,502.00	4,242.00	.00	260.00		
SPECIAL PURPOSE	61.39	1,000.00	3,249.61	2,236.26	48.04		
UNCLAIMED STALE-	10.00	.00	10.00	.00	.00		
UNITED WAY	.00	3,504.01	3,504.01	.00	.00		
BOOK FAIR	.00	12,363.22	9,964.60	2,398.62	.00		
DONATION TWO	.00	532.50	244.80	.00	287.70		
DONATION THREE	.00	1,910.00	.00	.00	1,910.00		
DONATION FOUR	.00	30,000.00	.00	.00	30,000.00		
FIELD TRIPS E-OU	.00	13,605.00	13,605.00	.00	.00		
GRANTS II	155.54	500.00	483.12	.00	172.42		
TRUST	3,288.97	88,202.60	58,485.80	2,508.36	35,514.13		
GENERAL							
GENERAL MISCELLA	13,011.74	.00	2,035.81	1.50	10,974.43		
INTEREST	.00	505.74	.00	.00	505.74		
SCHOOL PICTURES	.00	15,769.00	10,496.48	2,236.26	3,036.26		
DONATIONS	.00	2,366.06	514.70	270.60	1,580.76		
MEMORY BOOKS	.00	7,215.00	4,857.80	.00	2,357.20		
GENERAL	13,011.74	25,855.80	17,904.79	2,508.36	18,454.39		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,122.31	3,889.18	4,520.47	.00	8,491.02		
INSTRUCTIONAL MATE	9,122.31	3,889.18	4,520.47	.00	8,491.02		
COMMUNITY SCHOOL							
PRE-K FEES	.00	22,640.00	22,640.00	.00	.00		
COMMUNITY SCHOOL	.00	22,640.00	22,640.00	.00	.00		
TOTAL	25,427.02	140,587.58	103,551.06	.00	62,463.54		
CHECKING	38,123.85	INVESTMENTS	.00	SBMMF	24,339.69	TOTAL	62,463.54
			ACCOUNTS PAYABLE	.00			

RAINBOW PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1957

Grades: PK-5

Principal: Ms. Irene Wisenbaker

Bookkeeper: Ms. Tequeshe Taylor

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 4,973.30
Savings Account:			
Wachovia Bank, N. A.	--	0.15	1,214.97
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,542.52</u>
TOTAL			<u><u>\$ 8,730.79</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 4541 RAINBOW PARK ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	286.14	.00	.00	.00	286.14
DANCE	248.92	.00	165.00	.00	83.92
AFRO AMERICAN CL	86.18	.00	.00	.00	86.18
STUDENT COUNCIL	261.71	.00	.00	.00	261.71
MAGNET 1	94.00	100.00	96.64	.00	97.36
KINDERGARTEN	84.02	.00	.00	.00	84.02
CLASSES AND CLUBS	1,060.97	100.00	261.64	.00	899.33
TRUST					
AWARDS	2.04	.00	.00	.00	2.04
FIELD TRIPS 1	54.81	.00	.00	54.81-	.00
GUIDANCE	213.95	.00	.00	.00	213.95
LIBRARY	924.34	524.00	725.48	.00	722.86
SPECIAL PURPOSE	42.86	.00	892.98	922.62	72.50
UNITED WAY	.00	1,696.00	1,696.00	.00	.00
DONATION TWO	300.00	.00	.00	.00	300.00
DONATION THREE	942.08	.00	.00	.00	942.08
TRUST	2,480.08	2,220.00	3,314.46	867.81	2,253.43
GENERAL					
GENERAL MISCELLA	1,375.77	.00	795.13	54.81	635.45
INTEREST	.00	78.62	.00	.00	78.62
SCHOOL PICTURES	.00	2,524.00	1,601.38	922.62-	.00
REPAIR & MAINTEN	.00	.00	155.00	.00	155.00-
DONATIONS	.00	49.48	.00	.00	49.48
GENERAL	1,375.77	2,652.10	2,551.51	867.81-	608.55
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,406.07	16,808.95	15,034.54	.00	3,180.48
INSTRUCTIONAL MATE	1,406.07	16,808.95	15,034.54	.00	3,180.48
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,789.00	.00	.00	1,789.00
COMMUNITY SCHOOL	.00	1,789.00	.00	.00	1,789.00
TOTAL	6,322.89	23,570.05	21,162.15	.00	8,730.79

CHECKING	4,973.30	INVESTMENTS	1,214.97	SBMMF	2,542.52	TOTAL	8,730.79
			ACCOUNTS PAYABLE		.00		

SKYWAY ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1974

Grades: PK-5

Principal: Ms. Linda M. Harrison

Bookkeeper: Ms. Maria Perry

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 3,893.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,167.22</u>
TOTAL			<u>\$ 9,060.37</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 5081 SKYWAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SPANISH CLUB	5.50	.00	.00	.00	5.50
SECOND GRADE	7.00	.00	.00	7.00-	.00
THIRD GRADE	41.50	.00	.00	41.50-	.00
FOURTH GRADE	54.00	.00	.00	54.00-	.00
FIFTH GRADE	2.13	.00	.00	2.13-	.00
KINDERGARTEN	175.44	.00	175.44	.00	.00
CLASSES AND CLUBS	285.57	.00	175.44	104.63-	5.50
TRUST					
DONATIONS	.00	540.00	540.00	.00	.00
FIELD TRIPS 1	.00	1,492.00	1,432.50	.00	59.50
LIBRARY	359.58	15.89	.00	.00	375.47
FIELD TRIPS 4	.00	763.00	763.00	.00	.00
FIELD TRIPS 6	.00	2,646.00	2,575.06	.00	70.94
FIELD TRIPS 7	.00	400.00	400.00	.00	.00
SPECIAL PURPOSE	684.77	1,500.00	1,754.39	1,132.63	1,563.01
UNITED WAY	.00	2,523.82	2,523.82	.00	.00
FIELD TRIPS E-OU	26.50	4,550.00	4,576.00	.00	.50
REGION ACTIVITIE	212.05	.00	.00	212.05-	.00
GRANTS II	5.88	.00	.00	5.88-	.00
TRUST	1,288.78	14,430.71	14,564.77	914.70	2,069.42
GENERAL					
GENERAL MISCELLA	3,008.16	.00	2,009.36	447.57	1,446.37
INTEREST	.00	152.70	.00	.00	152.70
SCHOOL PICTURES	.00	6,711.00	4,209.72	1,257.64-	1,243.64
TRAVEL-FACULTY/A	.00	.00	246.20	.00	246.20-
DONATIONS	.00	373.78	.00	.00	373.78
GENERAL	3,008.16	7,237.48	6,465.26	810.07-	2,970.29
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,766.94	15,709.72	13,461.50	.00	4,015.16
INSTRUCTIONAL MATE	1,766.94	15,709.72	13,461.50	.00	4,015.16
TOTAL	6,349.45	37,377.91	34,666.99	.00	9,060.37

CHECKING 3,893.15 INVESTMENTS .00 SBMMF 5,167.22 TOTAL 9,060.37
 ACCOUNTS PAYABLE .00

TWIN LAKES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6735 West Fifth Place, Hialeah, Florida 33012

Date School Established: 1957

Grades: PK-5

Principal: Ms. Maria L. de León

Bookkeeper: Ms. Graciella Neville

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	1.36	\$ 154.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,655.23</u>
TOTAL			<u><u>\$ 13,810.18</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 5601 TWIN LAKES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	1,071.79	.00	.00	.00	1,071.79
FIELD TRIPS 1	252.33	.00	.00	252.33-	.00
LIBRARY	413.02	147.40	.00	.00	560.42
LOST&DAMAGE TEXT	.00	104.22	104.22	.00	.00
SPECIAL PURPOSE	783.24	.00	1,597.53	1,539.81	725.52
UNITED WAY	.00	561.00	561.00	.00	.00
GRANTS 1	20.11	.00	.00	20.11-	.00
TRUST	2,540.49	812.62	2,262.75	1,267.37	2,357.73
GENERAL					
GENERAL MISCELLA	9,729.65	.00	4,988.82	272.44	5,013.27
INTEREST	.00	315.96	.00	.00	315.96
SCHOOL PICTURES	.00	8,252.00	5,172.29	1,539.81-	1,539.90
GENERAL	9,729.65	8,567.96	10,161.11	1,267.37-	6,869.13
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,260.84	3,739.16	4,074.99	.00	1,925.01
INSTRUCTIONAL MATE	2,260.84	3,739.16	4,074.99	.00	1,925.01
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	3,269.00	610.69	.00	2,658.31
COMMUNITY SCHOOL	.00	3,269.00	610.69	.00	2,658.31
TOTAL	14,530.98	16,388.74	17,109.54	.00	13,810.18

CHECKING	154.95	INVESTMENTS	.00	SBMMF	13,655.23	TOTAL	13,810.18
			ACCOUNTS PAYABLE		.00		

MAE WALTERS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 650 West 33 Street, Hialeah, Florida 33012

Date School Established: 1955

Grades: PK-5

Principal: Ms. Jacqueline Arias

Bookkeeper: Ms. Amarilys Oria

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 1,508.74
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,912.33</u>
TOTAL			<u><u>\$14,421.07</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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 5711 MAE WALTERS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FOURTH GRADE	10.00	.00	.00	.00	10.00		
CLASSES AND CLUBS	10.00	.00	.00	.00	10.00		
TRUST							
DONATIONS	200.00	.00	.00	.00	200.00		
LIBRARY	222.14	.00	101.70	.00	120.44		
LOST&DAMAGE TEXT	6.00	43.88	49.88	.00	.00		
FIELD TRIPS 3	.00	420.00	425.00	5.00	.00		
FIELD TRIPS 4	.00	1,170.00	1,115.00	55.00-	.00		
SPECIAL PURPOSE	1,041.48	.00	3,364.99	4,864.10	2,540.59		
DONATION TWO	32.38	300.00	.00	32.38-	300.00		
DONATION THREE	250.00	.00	.00	.00	250.00		
GRANTS I	1.13	.00	.00	1.13-	.00		
GRANTS II	.00	500.00	.00	.00	500.00		
TRUST	1,753.13	2,433.88	5,056.57	4,780.59	3,911.03		
GENERAL							
GENERAL MISCELLA	6,209.81	.00	2,991.71	83.51	3,301.61		
INTEREST	.00	318.21	.00	.00	318.21		
SCHOOL PICTURES	.00	12,879.00	8,014.90	4,864.10-	.00		
TRAVEL-FACULTY/A	.00	.00	173.76	.00	173.76-		
REPAIR & MAINTEN	.00	.00	2,042.31	.00	2,042.31-		
DONATIONS	.00	220.96	.00	.00	220.96		
MEMORY BOOKS	.00	7,455.00	6,775.79	.00	679.21		
GENERAL	6,209.81	20,873.17	19,998.47	4,780.59-	2,303.92		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,959.00	1,041.00	1,803.88	.00	8,196.12		
INSTRUCTIONAL MATE	8,959.00	1,041.00	1,803.88	.00	8,196.12		
TOTAL	16,931.94	24,348.05	26,858.92	.00	14,421.07		
CHECKING	1,508.74	INVESTMENTS	.00	SBMMF	12,912.33	TOTAL	14,421.07
			ACCOUNTS PAYABLE	.00			

NATHAN B. YOUNG ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1962

Grades: PK-5

Principal During Audit Period: Ms. Fannie W. Rogers (Through September 2005;
 presently on Special Assignment
 at School Operations)

Current Principal: Ms. Barbara M. George

Bookkeeper: Ms. Francen Pouchie

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 4,989.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,039.52</u>
TOTAL			<u><u>\$ 9,029.12</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 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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER I

SCHOOL - 5971 NATHAN YOUNG ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	1.94	.00	.00	.00	1.94		
FIRST GRADE	343.00	.00	192.00	.00	151.00		
SECOND GRADE	.58	.00	.00	.00	.58		
THIRD GRADE	12.00	.00	.00	.00	12.00		
FIFTH GRADE	34.22	.00	.00	.00	34.22		
CLASSES AND CLUBS	391.74	.00	192.00	.00	199.74		
TRUST							
FIELD TRIPS 1	481.12	.00	418.67	62.45-	.00		
FUND RAISING	.00	838.00	121.62	716.38-	.00		
LIBRARY	743.54	82.95	1,320.27	527.42	33.64		
FIELD TRIPS 5	.00	539.00	353.21	14.00	199.79		
FIELD TRIPS 7	.00	818.00	818.00	.00	.00		
SPECIAL PURPOSE	1,158.97	1,000.00	794.94	990.66	2,354.69		
UNITED WAY	.00	708.15	708.15	.00	.00		
BOOK FAIR	.00	3,763.21	3,235.79	527.42-	.00		
FIELD TRIPS E-OU	.00	1,514.00	2,216.38	702.38	.00		
TRUST	2,383.63	9,263.31	9,987.03	928.21	2,588.12		
GENERAL							
GENERAL MISCELLA	1,311.68	108.37	184.37	62.45	1,298.13		
INTEREST	.00	112.13	.00	.00	112.13		
SCHOOL PICTURES	.00	2,650.00	1,659.34	990.66-	.00		
GENERAL	1,311.68	2,870.50	1,843.71	928.21-	1,410.26		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,618.41	10,678.55	9,465.96	.00	4,831.00		
INSTRUCTIONAL MATE	3,618.41	10,678.55	9,465.96	.00	4,831.00		
TOTAL	7,705.46	22,812.36	21,488.70	.00	9,029.12		
CHECKING	4,989.60	INVESTMENTS	.00	SBMMF	4,039.52	TOTAL	9,029.12
			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