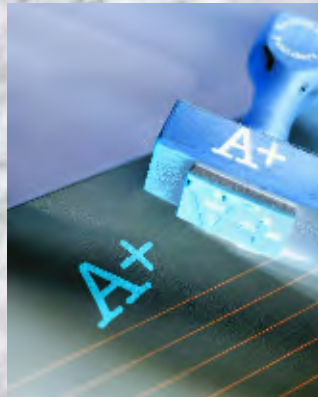


Internal Audit Report

**AUDIT OF
ELEMENTARY SCHOOLS
REGIONAL CENTER IV**



MARCH 2006

Office of Management and Compliance Audits

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

MARCH 2006

AUDIT COMMITTEE MEETING

MARCH 14, 2006

SCHOOL BOARD MEETING

APRIL 18, 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

Agustin J. Barrera, Chair

Perla Tabares Hantman, Vice Chair

Frank J. Bolaños

Evelyn Langlieb Greer

Dr. Robert B. Ingram

Dr. Martin Karp

Ana Rivas Logan

Dr. Marta Pérez

Dr. Solomon C. Stinson

March 6, 2006

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of 26 of the 36 elementary schools from Regional Center IV. The audit period was the fiscal year ended June 30, 2005. Previously, the audits of four elementary schools from this Regional Center were published as result of a change in principal. The audits of the remaining six elementary schools will be published at a later date.

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

Our audits disclosed that all 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. 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.

This report will be presented to the Audit Committee at its March 14, 2006 meeting and to the School Board at its April 18, 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

II. INDIVIDUAL AUDIT REPORTS

Maya Angelou Elementary	11
George W. Carver Elementary	13
Citrus Grove Elementary	15
Coconut Grove Elementary	17
Comstock Elementary	19
Coral Gables Elementary	21
Thena C. Crowder Elementary	23
Frederick Douglass Elementary	25
Paul L. Dunbar Elementary	27
Fairlawn Elementary	29
Henry M. Flagler Elementary	31
Eneida M. Hartner Elementary	33
Key Biscayne K-8 Center	35
Kinloch Park Elementary	37
Little River Elementary	39
Miami Shores Elementary	41
Morningside Elementary	43
Kelsey L. Pharr Elementary	45
Riverside Elementary	47
Santa Clara Elementary	49
Shadowlawn Elementary	51
Silver Bluff Elementary	53
Southside Elementary	55
Sunset Elementary	57
Frances S. Tucker Elementary	59
Phillis Wheatley Elementary	61

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 26 of the 36 elementary schools from Regional Center IV. The audit period was the fiscal year ended June 30, 2005. Previously, four elementary schools from this Regional Center were published as result of a change in principal: Ada Merritt Elementary, Shenandoah Elementary, Lenora B. Smith Elementary, and West Laboratory Elementary. The audit results of the remaining six schools: Auburndale Elementary, Coral Way K-8 Center, Edison Park Elementary, Kensington Park Elementary, Toussaint L'Ouverture Elementary, and Phyllis R. Miller Elementary will be published at a later date.

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

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 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

Internal Funds

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at all 26 schools in this report (See Schedule on page 8).

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at 16 of the 26 elementary schools in this report. At the time of this publication, property inventories corresponding to ten schools were in progress and those results will be reported at a later date. Results disclosed that all 16 schools were in compliance with property procedures and property items with an individual cost of \$1,000 or more were accounted for. Approximately \$7.5 million was inventoried at the schools (Page 9). In addition, property losses reported through the Plant Security Report process showed ten items at a cost of \$24,646 and a depreciated value of \$8,794 reported missing at four 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 ten 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 five schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
 - **We commend the administration and staff of these schools, as well as Regional Center IV, 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 cost of \$1,000 or more, the results of which are reported herein.

Payroll

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

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

Purchasing Credit Card (P-Card) Program

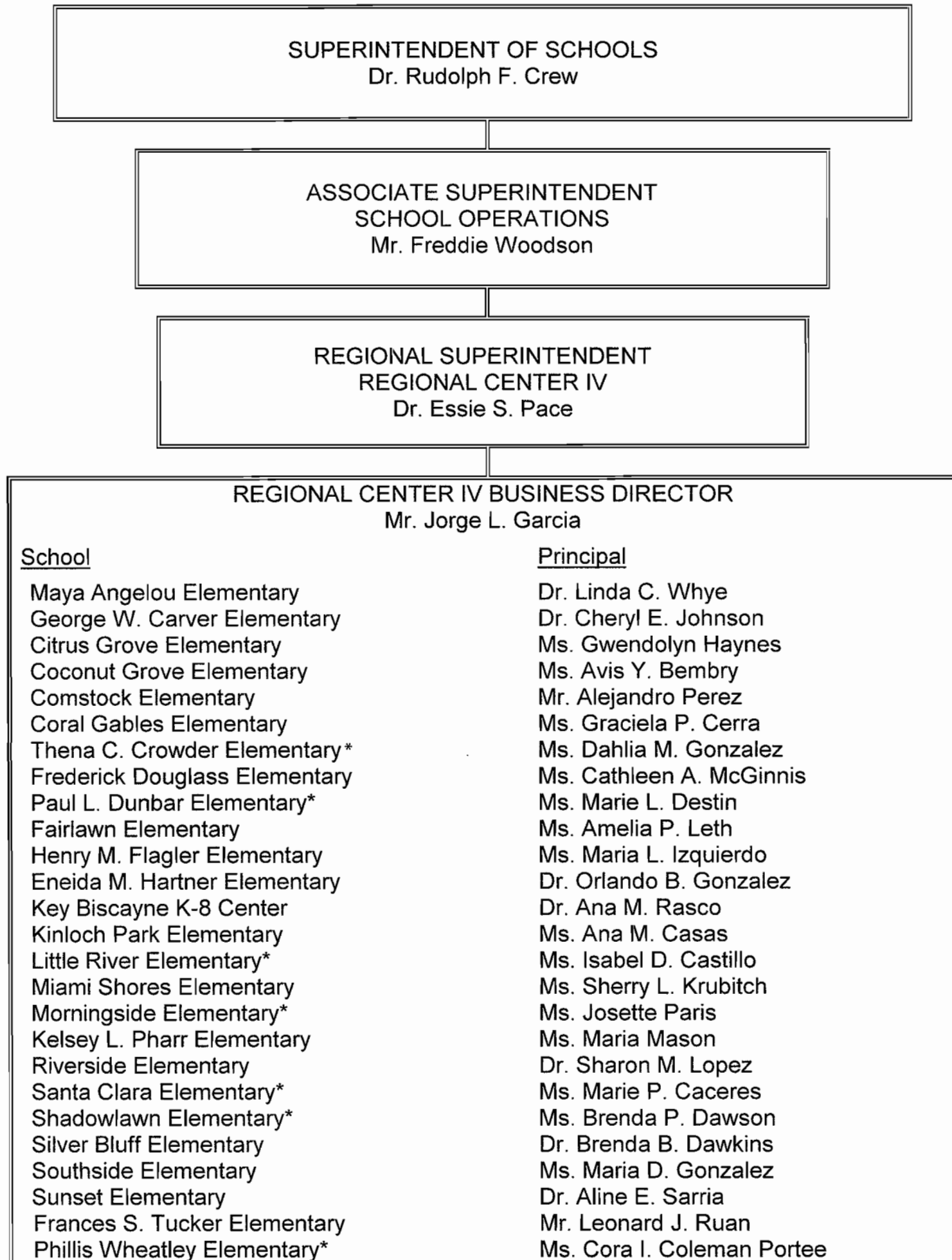
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATIONAL CHART



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

OBJECTIVES, 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.

SUMMARY SCHEDULE OF AUDIT FINDINGS

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

Work Loc. No.	School	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS
			Total Per School	Total Per School
0111	Maya Angelou Elementary ⁽¹⁾	11	None	None
0121	Auburndale Elementary ⁽²⁾	--	--	--
0721	George W. Carver Elementary	13	None	None
0801	Citrus Grove Elementary	15	None	None
0841	Coconut Grove Elementary	17	None	None
0881	Comstock Elementary	19	None	None
0961	Coral Gables Elementary	21	None	None
1121	Coral Way K-8 Center ⁽²⁾	--	--	--
2531	Thena C. Crowder Elementary ⁽³⁾	23	None	None
1361	Frederick Douglass Elementary ⁽¹⁾	25	None	None
1441	Paul L. Dunbar Elementary ⁽³⁾	27	None	None
1601	Edison Park Elementary ⁽²⁾	--	--	--
1801	Fairlawn Elementary	29	None	None
1881	Henry M. Flagler Elementary ⁽¹⁾	31	None	None
2351	Eneida M. Hartner Elementary	33	None	None
2661	Kensington Park Elementary ⁽²⁾	--	--	--
2741	Key Biscayne K-8 Center ⁽¹⁾⁽⁴⁾	35	None	None
2781	Kinloch Park Elementary ⁽¹⁾⁽⁴⁾	37	None	None
3021	Little River Elementary ⁽³⁾	39	None	None
3051	Toussaint L'Ouverture Elementary ⁽²⁾	--	--	--
3191	Ada Merritt Elementary ⁽⁵⁾	--	--	--
3341	Miami Shores Elementary ⁽¹⁾⁽⁴⁾	41	None	None
3431	Phyllis R. Miller Elementary ⁽²⁾	--	--	--
3501	Morningside Elementary ⁽³⁾	43	None	None
4401	Kelsey L. Pharr Elementary ⁽¹⁾	45	None	None
4681	Riverside Elementary	47	None	None
4841	Santa Clara Elementary ⁽³⁾	49	None	None
4961	Shadowlawn Elementary ⁽³⁾	51	None	None
5001	Shenandoah Elementary ⁽⁵⁾	--	--	--
5041	Silver Bluff Elementary ⁽¹⁾	53	None	None
0081	Lenora B. Smith Elementary ⁽⁵⁾	--	--	--
5321	Southside Elementary	55	None	None
5401	Sunset Elementary ⁽¹⁾⁽⁴⁾	57	None	None
5561	Frances S. Tucker Elementary ⁽¹⁾	59	None	None
5831	West Laboratory Elementary ⁽⁵⁾	--	--	--
5931	Phillis Wheatley Elementary ⁽³⁾⁽⁴⁾	61	None	None
	Total		None	None

Notes:

- (1) Purchasing Credit Card Program records and procedures reviewed at this school (10 schools).
- (2) Audit results to be published at a later date (6 schools).
- (3) School Improvement Zone school (7 schools).
- (4) "Authorized Applications for Employees by Locations" Report reviewed at this school (5 schools).
- (5) Audit report previously published as result of a change in principal (4 schools).

PROPERTY SCHEDULES

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

WORK LOCATION NO.	SCHOOL	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
0111	Maya Angelou Elementary ⁽¹⁾	--						
0121	Auburndale Elementary ⁽²⁾	--						
0721	George W. Carver Elementary	134	\$ 201,328	None			None	
0801	Citrus Grove Elementary	417	569,125	None			None	
0841	Coconut Grove Elementary	189	233,178	None			None	
0881	Comstock Elementary ⁽¹⁾	--						
0961	Coral Gables Elementary	217	343,437	None			None	
1121	Coral Way K-8 Center ⁽²⁾	--						
2531	Thena C. Crowder Elementary	217	314,262	None			None	
1361	Frederick Douglas Elementary	457	526,177	None			None	
1441	Paul L. Dunbar Elementary ⁽¹⁾	--						
1601	Edison Park Elementary ⁽²⁾	--						
1801	Fairlawn Elementary ⁽¹⁾	--						
1881	Henry M. Flagler Elementary	234	336,804	None			None	
2351	Eneida M. Hartner El. ⁽¹⁾	--						
2661	Kensington Park El. ⁽²⁾	--						
2741	Key Biscayne K-8 Center	532	837,956	None			None	
2781	Kinlock Park Elementary	312	408,980	None			None	
3021	Little River Elementary	364	515,893	None			1	\$ 2,002
3051	Toussaint L'Ouverture El. ⁽²⁾	--						
3191	Ada Merritt Elementary ⁽³⁾	--						
3341	Miami Shores Elementary ⁽¹⁾	--						
3431	Phyllis R. Miller Elementary ⁽²⁾	--						
3501	Morningside Elementary ⁽¹⁾	--						
4401	Kelsey L. Pharr Elementary	250	301,655	None			None	
4681	Riverside Elementary	619	1,009,745	None			None	
4841	Santa Clara Elementary ⁽¹⁾	--						
4961	Shadowlawn Elementary ⁽¹⁾	--						
5001	Shenandoah Elementary ⁽³⁾	--						
5041	Silver Bluff Elementary	258	357,299	None			None	
0081	Lenora B. Smith Elementary ⁽³⁾	--						
5321	Southside Elementary ⁽¹⁾	--						
5401	Sunset Elementary	386	475,956	None			None	
5561	Frances S. Tucker Elementary	285	383,383	None			None	
5831	West Laboratory Elementary ⁽³⁾	--						
5931	Phillis Wheatley Elementary	446	650,779	None			None	
	TOTAL	5,317	\$ 7,465,957	None			1	\$ 2,002

Notes:

- (1) Property inventory in progress. Results to be presented at a later date (10 schools).
- (2) Property inventory results to be presented at a later date, in conjunction with the results of the audit (6 schools).
- (3) Property inventory results presented to the Audit Committee on December 7, 2005 and to the School Board on December 14, 2005 (4 schools).

**REGIONAL CENTER IV 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
					Audio Visual	Computers	
0801	Citrus Grove El.	2	4	\$ 7,232		\$ 7,232	\$ 1,488
2531	Thena C. Crowder El.	1	1	7,751		7,751	6,718
3021	Little River El.	1	3	4,332		4,332	588
5561	Frances S. Tucker El.	1	2	5,331	3,958	1,373	-
	TOTAL	5	10	\$ 24,646	\$ 3,958	\$ 20,688	\$ 8,794

Notes:

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

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 1850 N.W. 32 Street, Miami, Florida 33142

Date School Established: 1995

Grades: PK-5

Principal: Dr. Linda C. Whye

Bookkeepers: Ms. Salema Abdelnour (Through October 2004)
 Ms. Ileana Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	--	\$ 7,795.11
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,499.85</u>
TOTAL			<u><u>\$10,294.96</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV.

SCHOOL - 0111 MAYA ANGELOU ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
PEP CLUB	4.09	.00	.00	.00	4.09	
FIFTH GRADE	2.00	.00	.00	.00	2.00	
CLASSES AND CLUBS	6.09	.00	.00	.00	6.09	
TRUST						
DONATIONS	432.94	1,547.23	205.24	.00	1,774.93	
FIELD TRIPS 1	17.06	1,391.00	1,365.00	43.06-	.00	
LIBRARY	110.34	.00	649.92	562.51	22.93	
LOST&DAMAGE TEXT	.00	142.75	142.75	.00	.00	
FIELD TRIPS 2	.00	1,566.00	1,546.25	19.75-	.00	
FIELD TRIPS 3	.00	2,194.55	2,159.75	34.80-	.00	
FIELD TRIPS 4	.00	801.50	790.00	11.50-	.00	
FIELD TRIPS 5	.00	2,981.00	2,723.00	258.00-	.00	
FIELD TRIPS 6	.00	2,309.00	2,308.00	1.00-	.00	
FIELD TRIPS 7	.00	4,430.75	4,423.25	7.50-	.00	
FIELD TRIPS 8	.00	1,245.00	1,245.00	.00	.00	
SPECIAL EVENTS	225.00	.00	.00	225.00-	.00	
SPECIAL PURPOSE	449.17	2,469.00	2,935.16	710.98	693.99	
UNCLAIMED STALE-	499.85	.00	499.85	59.99	59.99	
UNITED WAY	.00	2,359.25	2,359.25	.00	.00	
BOOK FAIR	.00	2,577.10	2,014.59	562.51-	.00	
SCIENCE BOARD	242.40	.00	.00	.00	242.40	
EESAC FUNDS	.00	.00	1,057.94	1,057.94	.00	
TRUST	1,976.76	26,014.13	26,424.95	1,228.30	2,794.24	
GENERAL						
GENERAL MISCELLA	1,260.77	16.55	1,547.86	576.61	306.07	
CASH OVER & SHOR	.00	23.50	.00	.00	23.50	
INTEREST	.00	50.81	.00	.00	50.81	
SCHOOL PICTURES	.00	3,821.00	2,493.05	746.97-	580.98	
REGISTRATION FEE	.00	.00	410.00	.00	410.00-	
DONATIONS	.00	69.03	.00	.00	69.03	
MEMORY BOOKS	.00	4,548.00	4,548.00	.00	.00	
GENERAL	1,260.77	8,528.89	8,998.91	170.36-	620.39	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,327.07	10,791.23	7,060.36	1,057.94-	5,000.00	
INSTRUCTIONAL MATE	2,327.07	10,791.23	7,060.36	1,057.94-	5,000.00	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	2,398.00	523.76	.00	1,874.24	
COMMUNITY SCHOOL	.00	2,398.00	523.76	.00	1,874.24	
TOTAL	5,570.69	47,732.25	43,007.98	.00	10,294.96	
CHECKING	7,795.11	INVESTMENTS	.00 SBMMF	2,499.85	TOTAL	10,294.96
			ACCOUNTS PAYABLE	.00		

GEORGE W. CARVER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 238 Grand Avenue, Coral Gables, Florida 33133

Date School Established: 1922

Grades: PK-5

Principal: Dr. Cheryl E. Johnson

Bookkeepers: Ms. Mildred Farber (Through August 2004)
 Ms. Rosario Manzano

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Coconut Grove Bank	--	0.70	\$ 3,717.00
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,352.56</u>
TOTAL			<u><u>\$17,069.56</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 - 0721 GEORGE WASHINGTON CARV REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	1,648.35	2,848.00	2,848.00	1,648.35-	.00	
LIBRARY	596.57	962.86	1,158.47	.00	400.96	
FIELD TRIPS 2	.00	720.00	720.00	.00	.00	
FIELD TRIPS 3	.00	1,170.60	1,170.60	.00	.00	
FIELD TRIPS 4	.00	250.20	240.00	10.20-	.00	
FIELD TRIPS 5	.00	793.50	786.00	7.50-	.00	
FIELD TRIPS 6	.00	247.10	247.10	.00	.00	
FIELD TRIPS 7	.00	77.00	84.00	7.00	.00	
FIELD TRIPS 8	.00	819.50	812.50	7.00-	.00	
SPECIAL PURPOSE	1,008.10	3,170.00	4,007.36	1,663.89	1,834.63	
UNCLAIMED STALE-	23.96	.00	42.46	18.50	.00	
DONATION TWO	1,653.72	.00	1,385.39	.00	268.33	
DONATION THREE	10.00	.00	10.00	.00	.00	
DONATION FOUR	.00	10,000.00	.00	8,999.00-	1,001.00	
GRANTS II	1,697.21	.00	1,079.55	.00	617.66	
TRUST	6,637.91	21,058.76	14,591.43	8,982.66-	4,122.58	
GENERAL						
GENERAL MISCELLA	3,424.43	.00	2,490.70	1,647.55	2,581.28	
INTEREST	.00	331.73	.00	.00	331.73	
SCHOOL PICTURES	.00	7,995.00	5,006.22	1,494.39-	1,494.39	
VENDING MACHINES	.00	169.50	.00	169.50-	.00	
EQUIPMENT	.00	.00	8,999.00	8,999.00	.00	
DONATIONS	.00	517.40	.00	.00	517.40	
GENERAL	3,424.43	9,013.63	16,495.92	8,982.66	4,924.80	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,617.00	6,276.42	7,871.24	.00	8,022.18	
INSTRUCTIONAL MATE	9,617.00	6,276.42	7,871.24	.00	8,022.18	
TOTAL	19,679.34	36,348.81	38,958.59	.00	17,069.56	
CHECKING	3,717.00	INVESTMENTS	.00 SBMMF	13,352.56	TOTAL	17,069.56
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 2121 N. W. Fifth Street, Miami, Florida 33125

Date School Established: 1924

Grades: PK-5

Principal: Ms. Gwendolyn Haynes

Bookkeepers: Ms. Elizabeth Hernandez (Through October 2004)
 Ms. Amanda Jones (Through January 2005)
 Ms. Venada Altheme (Through April 2005)
 Ms. Jessica Alvarez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
Wachovia Bank, N. A.	--	1.37	\$7,177.76
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>672.60</u>
TOTAL			<u><u>\$7,850.36</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 IV

SCHOOL - 0801 CITRUS GROVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	7.50	.00	.00	7.50-	.00	
FIFTH GRADE	291.00	.00	.00	291.00-	.00	
KINDERGARTEN	98.00	.00	.00	98.00-	.00	
PRE-KINDER	11.00	.00	.00	11.00-	.00	
CLASSES AND CLUBS	407.50	.00	.00	407.50-	.00	
TRUST						
FIELD TRIPS 1	362.90	.00	.00	362.90-	.00	
LIBRARY	728.42	4,788.00	3,423.99	.00	2,092.43	
FIELD TRIPS 2	.00	544.00	525.00	19.00-	.00	
FIELD TRIPS 3	.00	81.00	81.00	.00	.00	
FIELD TRIPS 4	.00	1,333.00	1,333.00	.00	.00	
FIELD TRIPS 5	.00	127.00	339.00	212.00	.00	
FIELD TRIPS 6	.00	510.00	510.00	.00	.00	
FIELD TRIPS 7	.00	1,223.60	1,150.00	73.60-	.00	
SPECIAL EVENTS	163.05	.00	.00	163.05-	.00	
SPECIAL PURPOSE	1,084.47	7,691.50	7,413.07	501.43	1,864.33	
UNCLAIMED STALE-	481.54	.00	499.54	18.00	.00	
UNITED WAY	.00	1,941.00	1,941.00	.00	.00	
VANDALISM	734.74	.00	.00	.00	734.74	
GRANTS 1	58.53	.00	.00	.00	58.53	
FIELD TRIPS E-OU	20.25	.00	.00	20.25-	.00	
FIELD TRIPS F-OU	77.50	.00	.00	77.50-	.00	
TRUST	3,711.40	18,239.10	17,215.60	15.13	4,750.03	
GENERAL						
GENERAL MISCELLA	3,619.44	500.00	4,626.54	911.80	404.70	
CASH OVER & SHOR	.00	128.00-	.00	.00	128.00-	
INTEREST	.00	67.64	.00	.00	67.64	
SCHOOL PICTURES	.00	2,941.00	1,902.14	519.43-	519.43	
DONATIONS	.00	131.12	.00	.00	131.12	
GENERAL	3,619.44	3,511.76	6,528.68	392.37	994.89	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	509.55	17,492.49	15,896.60	.00	2,105.44	
INSTRUCTIONAL MATE	509.55	17,492.49	15,896.60	.00	2,105.44	
TOTAL	8,247.89	39,243.35	39,640.88	.00	7,850.36	
CHECKING	7,177.76	INVESTMENTS	.00 SBMMF	672.60	TOTAL	7,850.36
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 3351 Matilda Street, Coconut Grove, Florida 33133

Date School Established: 1912

Grades: PK-5

Principal: Ms. Avis Y. Bembry

Bookkeeper: Ms. Faye Pratt

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 7,140.66
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,877.78</u>
TOTAL			<u><u>\$17,018.44</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 0841 COCONUT GROVE ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	116.81	2,014.81	2,014.81	116.81-	.00
STUDENT COUNCIL	63.10	103.00	.00	.00	166.10
FIRST GRADE	.00	227.83	221.83	6.00-	.00
SECOND GRADE	65.11	165.00	165.00	65.11-	.00
THIRD GRADE	118.00	240.00	240.00	118.00-	.00
FOURTH GRADE	166.50	410.00	390.00	166.50-	20.00
FIFTH GRADE	257.93	255.00	255.00	257.93-	.00
CLASSES AND CLUBS	787.45	3,415.64	3,286.64	730.35-	186.10
TRUST					
DISTRICT ACCOUNT	.00	.00	.00	640.00	640.00
DONATIONS	436.83	63.00	293.98	503.61	709.46
FIELD TRIPS 1	2.83	1,062.48	1,059.01	6.30-	.00
LIBRARY	982.38	110.96	370.08	.00	723.26
LOST&DAMAGE TEXT	159.07	.00	159.07	.00	.00
NON-RESIDENT TUI	100.00	.00	100.00	.00	.00
FIELD TRIPS 2	.00	845.50	831.00	14.50-	.00
FIELD TRIPS 3	.00	452.00	452.00	.00	.00
FIELD TRIPS 4	.00	410.00	410.00	.00	.00
FIELD TRIPS 5	.00	3,446.00	3,446.00	.00	.00
FIELD TRIPS 6	.00	150.00	150.00	.00	.00
FIELD TRIPS 7	.00	846.49	846.49	.00	.00
FIELD TRIPS 8	.00	10,058.11	9,492.50	565.61-	.00
SPECIAL PURPOSE	1,096.06	538.00-	1,022.14	889.53	425.45
UNCLAIMED STALE-	.00	.00	32.25	38.25	6.00
UNITED WAY	.00	1,199.40	1,199.40	.00	.00
PAPERBACKS - 1	2.77	.00	.00	2.77-	.00
RENTAL FACILITIE	12,856.84	1,600.00	8,974.23	640.00-	4,842.61
TRUST	15,636.78	19,705.94	28,838.15	842.21	7,346.78
GENERAL					
GENERAL MISCELLA	1,341.74	30.00	2,087.88	846.67	130.53
INTEREST	.00	275.14	.00	.00	275.14
SCHOOL PICTURES	.00	4,122.00	2,536.47	958.53-	627.00
DONATIONS	.00	588.89	.00	.00	588.89
GENERAL	1,341.74	5,016.03	4,624.35	111.86-	1,621.56
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	2,706.35	2,706.35	.00	5,000.00
INSTRUCTIONAL MATE	5,000.00	2,706.35	2,706.35	.00	5,000.00
COMMUNITY SCHOOL					
PRE-K EARLY INTE	.00	22,006.00	22,006.00	.00	.00
COMM SCHL-ACTIVI	.00	750.00	.00	.00	750.00
COMMUNITY SCHL.	.00	2,114.00	.00	.00	2,114.00
COMMUNITY SCHOOL	.00	24,870.00	22,006.00	.00	2,864.00
TOTAL	22,765.97	55,713.96	61,461.49	.00	17,018.44

CHECKING 7,140.66 INVESTMENTS .00 SBMMF 9,877.78 TOTAL 17,018.44
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1925

Grades: PK-5

Principal: Mr. Alejandro Perez

Bookkeeper: Ms. Angela L. Ventura

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.	--	--	\$ 6,555.58
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,034.98</u>
TOTAL			<u><u>\$19,590.56</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 0881 COMSTOCK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	12,413.66	2,256.55	6,305.50	.00	8,364.71		
FIELD TRIPS 1	.00	2,517.00	2,515.00	2.00-	.00		
LIBRARY	1,284.20	741.77	2,536.10	929.95	419.82		
SPECIAL PURPOSE	1,412.81	2,952.01	4,129.98	1,481.87	1,716.71		
UNITED WAY	.00	2,894.08	2,894.08	.00	.00		
BOOK FAIR	.00	4,483.05	3,553.10	929.95-	.00		
TRUST	15,110.67	15,844.46	21,933.76	1,479.87	10,501.24		
GENERAL							
GENERAL MISCELLA	893.53	5.00	114.23	2.00	786.30		
CASH OVER & SHOR	.00	10.48	.00	.00	10.48		
INTEREST	.00	296.80	.00	.00	296.80		
SCHOOL PICTURES	.00	3,964.00	2,482.13	1,481.87-	.00		
DONATIONS	.00	40.14	.00	.00	40.14		
GENERAL	893.53	4,316.42	2,596.36	1,479.87-	1,133.72		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,234.73	23,224.71	22,126.64	.00	7,332.80		
INSTRUCTIONAL MATE	6,234.73	23,224.71	22,126.64	.00	7,332.80		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	1,991.00	1,368.20	.00	622.80		
COMMUNITY SCHOOL	.00	1,991.00	1,368.20	.00	622.80		
TOTAL	22,238.93	45,376.59	48,024.96	.00	19,590.56		
CHECKING	6,555.58	INVESTMENTS	.00	SBMMF	13,034.98	TOTAL	19,590.56
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 105 Minorca Avenue, Coral Gables, Florida 33134

Date School Established: 1924

Grades: PK-5

Principal: Ms. Graciela P. Cerra

Bookkeepers: Ms. Patricia Lewis (Through August 2004)
 Ms. Mayda Baron

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
SunTrust Bank	--	--	\$16,335.40
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	3.25	14,922.47
TOTAL			<u><u>\$31,257.87</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 IV

SCHOOL - 0961 CORAL GABLES ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS 1	480.64	.00	.00	480.64-	.00
LIBRARY	3,870.07	5,950.63	6,298.70	.00	3,522.00
LOST&DAMAGE TEXT	.00	181.31	181.31	.00	.00
FIELD TRIPS 2	.00	1,017.00	1,017.00	.00	.00
FIELD TRIPS 3	.00	182.00	182.00	.00	.00
FIELD TRIPS 4	.00	141.00	140.00	1.00-	.00
FIELD TRIPS 5	.00	406.25	406.25	.00	.00
SPECIAL PURPOSE	4,979.52	2,850.00	6,826.42	2,411.59	3,414.69
UNITED WAY	.00	1,752.00	1,752.00	.00	.00
ART SUPPLIES	.00	50.00	.00	.00	50.00
MUSIC	205.67	.00	.00	205.67-	.00
VANDALISM	.00	514.70	514.70	.00	.00
DONATION TWO	572.00	.00	.00	572.00-	.00
GRANTS II	.00	250.00	.00	.00	250.00
TRUST	10,107.90	13,294.89	17,318.38	1,152.28	7,236.69
GENERAL					
GENERAL MISCELLA	14,365.39	32.92	7,932.70	687.31	7,152.92
INTEREST	.00	303.25	.00	.00	303.25
SCHOOL PICTURES	.00	12,924.00	8,100.82	2,411.59-	2,411.59
REPAIR & MAINTEN	.00	.00	164.64	.00	164.64-
DONATIONS	.00	2,529.90	.00	572.00	3,101.90
MEMORY BOOKS	.00	6,252.00	5,035.84	.00	1,216.16
GENERAL	14,365.39	22,042.07	21,234.00	1,152.28-	14,021.18
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,676.34	9,010.76	6,687.10	.00	10,000.00
INSTRUCTIONAL MATE	7,676.34	9,010.76	6,687.10	.00	10,000.00
COMMUNITY SCHOOL					
PRE-K FEES	.00	67,558.00	67,558.00	.00	.00
COMMUNITY SCHOOL	.00	67,558.00	67,558.00	.00	.00
TOTAL	32,149.63	111,905.72	112,797.48	.00	31,257.87

CHECKING	16,335.40	INVESTMENTS	.00	SBMMF	14,922.47	TOTAL	31,257.87
				ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL*

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

Date School Established: 1968

Grades: PK-3

Principal: Ms. Dahlia M. Gonzalez

Bookkeeper: Ms. Carrie Livingston

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.	--	--	\$1,976.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>1,992.49</u>
TOTAL			<u><u>\$3,969.05</u></u>

AUDIT OPINION

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

SCHOOL - 2531 THENA C. CROWDER ELEME REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS 1	.00	351.00	351.00	.00	.00		
LIBRARY	155.59	33.47	.00	.00	189.06		
LOST&DAMAGE TEXT	.00	14.70	14.70	.00	.00		
FIELD TRIPS 2	.00	165.00	163.00	2.00-	.00		
FIELD TRIPS 3	.00	138.00	138.00	.00	.00		
FIELD TRIPS 4	.00	186.00	99.00	87.00-	.00		
FIELD TRIPS 5	.00	12.00	.00	12.00-	.00		
FIELD TRIPS 6	.00	18.00	.00	.00	18.00		
SPECIAL PURPOSE	217.18	550.55	509.00	325.44	584.17		
FIELD TRIPS A-OU	.00	3,383.70	3,215.95	167.75-	.00		
TRUST	372.77	4,852.42	4,490.65	56.69	791.23		
GENERAL							
GENERAL MISCELLA	501.94	.00	244.09	268.75	526.60		
INTEREST	.00	47.05	.00	.00	47.05		
SCHOOL PICTURES	.00	1,071.00	672.12	195.00-	203.88		
VENDING MACHINES	.00	130.44	.00	130.44-	.00		
DONATIONS	.00	131.79	.00	.00	131.79		
GENERAL	501.94	1,380.28	916.21	56.69-	909.32		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,926.50	3,645.87	3,303.87	.00	2,268.50		
INSTRUCTIONAL MATE	1,926.50	3,645.87	3,303.87	.00	2,268.50		
TOTAL	2,801.21	9,878.57	8,710.73	.00	3,969.05		
CHECKING	1,976.56	INVESTMENTS	.00	SBMMF	1,992.49	TOTAL	3,969.05
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 314 N. W. 12 Street, Miami, Florida 33136

Date School Established: 1932

Grades: PK-5

Principal: Ms. Cathleen A. McGinnis

Bookkeeper: Ms. Alemarie Makeyra

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	\$ 7,036.27
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,136.48</u>
TOTAL			<u><u>\$11,172.75</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 IV

SCHOOL - 1361 FREDERICK DOUGLASS ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHEERLEADERS	.00	500.00	303.71	.00	196.29		
STUDENT COUNCIL	329.05	.00	302.31	.00	26.74		
SECOND GRADE	8.00	.00	.00	8.00-	.00		
THIRD GRADE	.00	89.00	89.00	.00	.00		
FIFTH GRADE	.00	678.00	665.00	13.00-	.00		
CLASSES AND CLUBS	337.05	1,267.00	1,360.02	21.00-	223.03		
TRUST							
DONATIONS	219.66	.00	.00	.00	219.66		
LIBRARY	191.35	2.00	66.84	.00	126.51		
FIELD TRIPS 2	.00	126.00	126.00	.00	.00		
SPECIAL PURPOSE	1,087.53	1.70	983.23	244.41	350.41		
REGION ACTIVITIE	.00	1,090.07	500.00	.00	590.07		
TRUST	1,498.54	1,219.77	1,676.07	244.41	1,286.65		
GENERAL							
GENERAL MISCELLA	689.15	.00	378.51	21.00	331.64		
INTEREST	.00	138.84	.00	.00	138.84		
SCHOOL PICTURES	.00	1,254.00	765.18	244.41-	244.41		
GENERAL	689.15	1,392.84	1,143.69	223.41-	714.89		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,976.22	14,757.07	8,853.11	.00	7,880.18		
INSTRUCTIONAL MATE	1,976.22	14,757.07	8,853.11	.00	7,880.18		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	1,068.00	.00	.00	1,068.00		
COMMUNITY SCHOOL	.00	1,068.00	.00	.00	1,068.00		
TOTAL	4,500.96	19,704.68	13,032.89	.00	11,172.75		
CHECKING	7,036.27	INVESTMENTS	.00	SBMMF	4,136.48	TOTAL	11,172.75
			ACCOUNTS PAYABLE	.00			

PAUL L. DUNBAR ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 505 N. W. 20 Street, Miami, Florida 33127

Date School Established: 1922

Grades: PK-6

Principal: Ms. Marie L. Destin

Bookkeepers: Ms. Hope E. Greene (Through July 2005)
 Ms. Sheria Goodman

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.	--	--	\$ 3,535.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,199.29</u>
TOTAL			<u><u>\$10,734.92</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 1441 PAUL LAURENCE DUNBAR E

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	455.50	.00	.00	.00	455.50
SPECIAL PURPOSE	258.26	.00	981.25	722.99	.00
STUDENTS NEEDS/H	100.00	.00	60.82	.00	39.18
TRUST	813.76	.00	1,042.07	722.99	494.68
GENERAL					
GENERAL MISCELLA	1,343.43	333.00	1,666.47	.00	9.96
INTEREST	.00	146.32	.00	.00	146.32
SCHOOL PICTURES	.00	1,934.00	1,211.01	722.99-	.00
DONATIONS	.00	1,214.58	.00	.00	1,214.58
GENERAL	1,343.43	3,627.90	2,877.48	722.99-	1,370.86
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,005.37	8,628.18	6,764.17	.00	8,869.38
INSTRUCTIONAL MATE	7,005.37	8,628.18	6,764.17	.00	8,869.38
TOTAL	9,162.56	12,256.08	10,683.72	.00	10,734.92

CHECKING	3,535.63	INVESTMENTS	.00	SBMMF	7,199.29	TOTAL	10,734.92
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 444 S. W. 60 Avenue, Miami, Florida 33144

Date School Established: 1948

Grades: PK-5

Principal: Ms. Amelia P. Leth

Bookkeeper: Ms. Concepcion Dieguez

Community School Assistant Principals: Ms. Lorna Atkins (Through August 2004)
 Mr. Ramses Ancheta

Community School Secretary: Ms. Maydelin Lago

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	\$12,484.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>21,073.70</u>
TOTAL			<u><u>\$33,558.56</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 1801 FAIRLAWN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	1,073.03	.00	.00	.00	1,073.03	
FIELD TRIPS 1	849.41	1,235.00	1,199.67	884.74-	.00	
LIBRARY	999.79	199.51	2,022.00	3,074.08	2,251.38	
FIELD TRIPS 2	.00	860.00	860.00	.00	.00	
FIELD TRIPS 3	.00	768.00	766.00	2.00-	.00	
FIELD TRIPS 4	.00	2,504.25	2,500.00	4.25-	.00	
FIELD TRIPS 5	.00	307.50	306.00	1.50-	.00	
SPECIAL PURPOSE	1,413.47	1,681.80	3,144.10	2,063.19	2,014.36	
UNCLAIMED STALE-	.00	.00	10.50	10.50	.00	
UNITED WAY	.00	3,535.17	3,535.17	.00	.00	
BOOK FAIR	.00	10,870.48	7,796.40	3,074.08-	.00	
FIELD TRIPS E-OU	.00	5,332.00	5,332.00	.00	.00	
EESAC FUNDS	.00	.00	1,000.00	1,000.00	.00	
TRUST	4,335.70	27,293.71	28,471.84	2,181.20	5,338.77	
GENERAL						
GENERAL MISCELLA	15,477.29	42.00	3,185.16	881.99	13,216.12	
CASH OVER & SHOR	.00	.06	.00	.00	.06	
INTEREST	.00	584.01	.00	.00	584.01	
SCHOOL PICTURES	.00	11,159.00	7,032.64	2,063.19-	2,063.17	
DONATIONS	.00	2,720.60	.00	.00	2,720.60	
MEMORY BOOKS	.00	5,760.00	5,169.15	.00	590.85	
GENERAL	15,477.29	20,265.67	15,386.95	1,181.20-	19,174.81	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,000.00	4,500.91	3,500.91	1,000.00-	9,000.00	
INSTRUCTIONAL MATE	9,000.00	4,500.91	3,500.91	1,000.00-	9,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	131,620.29	131,620.29	.00	.00	
COMM SCH CLASS F	.00	8,877.55	8,877.55	.00	.00	
COMM SCHL-ACTIVI	1,591.30	210.00	1,756.32	.00	44.98	
SUBSIDIZED CHILD	.00	46,868.00	46,868.00	.00	.00	
COMMUNITY SCHOOL	1,591.30	187,575.84	189,122.16	.00	44.98	
TOTAL	30,404.29	239,636.13	236,481.86	.00	33,558.56	
CHECKING	12,484.86	INVESTMENTS	.00 SBMMF	21,073.70	TOTAL	33,558.56
		ACCOUNTS PAYABLE	.00	.00		

HENRY M. FLAGLER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 5222 N. W. First Street, Miami, Florida 33126

Date School Established: 1954

Grades: PK-5

Principal: Ms. Maria L. Izquierdo

Bookkeeper: Ms. Teresa Suarez

After School Care Program Managers: Mr. Albert Alvarez (Through August 2004)
 Ms. Janet Capparelli

After School Care Program Secretaries: Ms. Aurora Luciani (Through August 2004)
 Ms. Fior Goris (Through April 2005)
 Ms. Vickie Oliva

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	\$ 234.78
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,307.89</u>
TOTAL			<u><u>\$11,542.67</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 IV

SCHOOL - 1881 HENRY M. FLAGLER ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
LIBRARY	1,260.81	3,265.85	2,491.60	.00	2,035.06		
LOST&DAMAGE TEXT	.00	204.57	204.57	.00	.00		
SPECIAL PURPOSE	862.63	500.00	2,372.51	1,208.93	199.05		
UNITED WAY	.00	3,729.38	3,729.38	.00	.00		
FIELD TRIPS A-OU	.00	6,254.00	6,254.00	.00	.00		
FIELD TRIPS E-OU	25.00	.00	.00	25.00-	.00		
EESAC FUNDS	.00	8.00	2,520.92	2,512.92	.00		
TRUST	2,148.44	13,961.80	17,572.98	3,696.85	2,234.11		
GENERAL							
GENERAL MISCELLA	7,284.32	.00	3,315.89	25.00	3,993.43		
CASH OVER & SHOR	.00	29.20	.00	.00	29.20		
INTEREST	.00	338.08	.00	.00	338.08		
SCHOOL PICTURES	.00	6,523.00	4,105.15	1,208.93-	1,208.92		
REGISTRATION FEE	.00	.00	954.00	.00	954.00-		
DONATIONS	.00	335.00	.00	.00	335.00		
MEMORY BOOKS	.00	3,990.00	2,697.50	.00	1,292.50		
STUDENT TRAVEL/S	.00	.00	50.00	.00	50.00-		
GENERAL	7,284.32	11,215.28	11,122.54	1,183.93-	6,193.13		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,476.40	12,796.69	10,816.29	2,512.92-	2,943.88		
INSTRUCTIONAL MATE	3,476.40	12,796.69	10,816.29	2,512.92-	2,943.88		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	127,472.25	127,472.25	.00	.00		
COMM SCHL-ACTIVI	55.89	420.00	304.34	.00	171.55		
SUBSIDIZED CHILD	.00	31,783.40	31,783.40	.00	.00		
COMMUNITY SCHOOL	55.89	159,675.65	159,559.99	.00	171.55		
TOTAL	12,965.05	197,649.42	199,071.80	.00	11,542.67		

CHECKING	234.78	INVESTMENTS	.00	SBMMF	11,307.89	TOTAL	11,542.67
			ACCOUNTS PAYABLE	.00			

ENEIDA M. HARTNER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 401 N. W. 29 Street, Miami, Florida 33127

Date School Established: 1997

Grades: PK-5

Principal: Dr. Orlando B. Gonzalez

Bookkeeper: Ms. Hilda Labrador

Community School Assistant Principal: Ms. Melba Gonzalez

Community School Secretaries: Ms. Lucy Padin
 Ms. Luz Rodriguez (Through December 2005)
 Ms. Maria Bacelo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
Bank of America, N. A.	--	--	\$ 5,226.58
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,605.78</u>
TOTAL			<u><u>\$12,832.36</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 2351 ENEIDA M. HARTNER ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	.00	525.00	524.67	.33-	.00
CLASSES AND CLUBS	.00	525.00	524.67	.33-	.00
TRUST					
FIELD TRIPS 1	.00	825.00	825.00	.00	.00
LIBRARY	1,365.45	168.38	912.85	1,519.99	2,140.97
FIELD TRIPS 2	.00	968.00	968.00	.00	.00
FIELD TRIPS 5	.00	210.00	210.00	.00	.00
FIELD TRIPS 6	.00	552.00	552.00	.00	.00
SPECIAL PURPOSE	1,501.11	.00	481.32	.00	1,019.79
UNITED WAY	.00	890.62	890.62	.00	.00
BOOK FAIR	.00	5,739.93	4,235.69	1,504.24-	.00
DONATION THREE	1,500.00	5,173.64	6,663.62	.00	10.02
FIELD TRIPS E-OU	.00	3,300.00	3,300.00	.00	.00
TRUST	4,366.56	17,827.57	19,039.10	15.75	3,170.78
GENERAL					
GENERAL MISCELLA	2,938.32	140.00	1,311.97	.33	1,766.68
INTEREST	.00	154.56	.00	.00	154.56
TRAVEL-FACULTY/A	.00	.00	60.00	.00	60.00-
DONATIONS	.00	217.63	.00	.00	217.63
GENERAL	2,938.32	512.19	1,371.97	.33	2,078.87
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,862.04	25,311.97	22,646.58	.00	7,527.43
INSTRUCTIONAL MATE	4,862.04	25,311.97	22,646.58	.00	7,527.43
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	57,752.80	57,752.80	.00	.00
COMM SCH CLASS F	.00	16,079.60	16,063.85	15.75-	.00
COMM SCHL-ACTIVI	625.78	1,276.00	1,846.50	.00	55.28
SUBSIDIZED CHILD	.00	66,394.60	66,394.60	.00	.00
COMMUNITY SCHOOL	625.78	141,503.00	142,057.75	15.75-	55.28
TOTAL	12,792.70	185,679.73	185,640.07	.00	12,832.36

CHECKING 5,226.58 INVESTMENTS .00 SBMMF 7,605.78 TOTAL 12,832.36
 ACCOUNTS PAYABLE .00

KEY BISCAWAYNE K-8 CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 150 W. McIntire Street, Key Biscayne, Florida 33149

Date School Established: 1952

Grades: PK-8

Principal: Dr. Ana M. Rasco

Bookkeeper: Ms. Maria Cruz (Through February 2006)
 Position currently open

Community School Assistant Principal: Mr. Allen McEachin

Community School Secretaries: Ms. Evelyn Turner (Through June 2005)
 Ms. Ana Echevarria

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	--	\$ 6,893.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,907.25</u>
TOTAL			<u><u>\$17,800.26</u></u>

AUDIT OPINION

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

SCHOOL - 2741 KEY BISCAYNE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	46.75	260.00	306.75	.00	.00
SECOND GRADE	160.00	.00	5.50	154.50-	.00
FOURTH GRADE	8.25	.00	8.25	.00	.00
SIXTH GRADE	400.05	.00	400.05	.00	.00
EIGHTH	89.81	.00	80.31	9.50-	.00
KINDERGARTEN	251.00	.00	237.00	14.00-	.00
CLASSES AND CLUBS	955.86	260.00	1,037.86	178.00-	.00
TRUST					
ADVANCE FOR CHAN DONATIONS	.00	75.00	75.00	.00	.00
FIELD TRIPS 1	5,042.84	15,863.32	16,236.93	1,963.03-	2,706.20
LIBRARY	.00	3,615.00	3,420.47	194.53-	.00
LOST&DAMAGE TEXT	1,995.65	933.80	3,091.39	1,684.75	1,522.81
NON-RESIDENT TUI	.00	545.68	545.68	.00	.00
FIELD TRIPS 2	.00	600.00	600.00	.00	.00
FIELD TRIPS 3	.00	1,906.50	1,866.50	40.00-	.00
FIELD TRIPS 4	.00	852.50	852.50	.00	.00
FIELD TRIPS 5	.00	1,570.50	1,570.50	.00	.00
FIELD TRIPS 6	.00	1,176.50	739.20	437.30-	.00
FIELD TRIPS 7	.00	940.00	940.00	.00	.00
FIELD TRIPS 8	.00	1,386.00	1,386.00	.00	.00
FIELD TRIPS 9	.00	1,770.75	1,746.00	24.75-	.00
FIELD TRIPS 10	.00	3,260.50	3,182.50	78.00-	.00
FIELD TRIPS 11	.00	1,016.00	977.00	39.00-	.00
SPECIAL PURPOSE	3,044.83	1,000.00	3,667.67	2,535.98	2,913.14
UNCLAIMED STALE-UNITED WAY	.00	.00	.00	45.78	45.78
DONATION TWO	.00	5,465.60	5,465.60	.00	.00
FIELD TRIPS A-OU	.00	200.00	200.00	.00	.00
TRUST	10,083.32	48,287.15	52,612.05	1,429.51	7,187.93
GENERAL					
GENERAL MISCELLA	8,228.64	132.50	5,628.71	1,228.47	3,960.90
CASH OVER & SHOR	.00	4.20	.00	.00	4.20
INTEREST	.00	236.88	.00	.00	236.88
SCHOOL PICTURES	.00	9,344.00	5,962.69	2,535.98-	845.33
TRAVEL-FACULTY/A	.00	.00	836.10	.00	836.10-
REGISTRATION FEE	.00	.00	610.00	.00	610.00-
EQUIPMENT	.00	.00	.00	200.00-	200.00-
DONATIONS	.00	292.17	113.56	269.32	447.93
MEMORY BOOKS	.00	6,750.00	4,815.00	.00	1,935.00
GENERAL	8,228.64	16,759.75	17,966.06	1,238.19-	5,784.14
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,717.32	14,411.70	16,177.48	.00	1,951.54
INSTRUCTIONAL MATE	3,717.32	14,411.70	16,177.48	.00	1,951.54
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	116,856.81	116,856.81	.00	.00
COMM SCH CLASS F	.00	61,073.07	61,059.75	13.32-	.00
COMM SCHL-FIELD	3,109.07	3,794.25	6,612.69	290.63-	.00
COMM SCHL-MATERI	72.40	.00	.00	.00	72.40
COMM SCHL-ACTIVI	1,445.33	2,490.00	1,421.71	290.63	2,804.25
PRE-K FEES	.00	66,674.00	66,674.00	.00	.00
SUBSIDIZED CHILD	.00	3,157.20	3,434.20	277.00	.00
SELFSUPPORT	.00	311.00	34.00	277.00-	.00
COMMUNITY SCHOOL	4,626.80	254,356.33	256,093.16	13.32-	2,876.65
TOTAL	27,611.94	334,074.93	343,886.61	.00	17,800.26

CHECKING 6,893.01 INVESTMENTS .00 SBMMF 10,907.25 TOTAL 17,800.26
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 4275 N. W. First Street, Miami, Florida 33126

Date School Established: 1925

Grades: PK-5

Principal: Ms. Ana M. Casas

Bookkeeper: Ms. Mercedes Quesada

After School Care Program Manager: Ms. Janel Luciani

After School Care Program Secretaries: Ms. Patria Bobo (Through November 2005)
 Ms. Yaimy Fernandez

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.	--	--	\$ 3,328.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>28,323.00</u>
TOTAL			<u><u>\$31,651.01</u></u>

AUDIT OPINION

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

SCHOOL - 2781 KINLOCH PARK ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	754.65	.00	.00	.00	754.65	
FIELD TRIPS 1	.00	771.70	757.50	14.20-	.00	
LIBRARY	203.76	22.96	.00	.00	226.72	
LOST&DAMAGE TEXT	.00	68.20	68.20	.00	.00	
FIELD TRIPS 2	.00	1,560.00	1,555.00	5.00-	.00	
FIELD TRIPS 3	.00	2,625.00	2,598.75	26.25-	.00	
FIELD TRIPS 4	.00	515.00	510.00	5.00-	.00	
FIELD TRIPS 5	.00	590.00	590.00	.00	.00	
FIELD TRIPS 7	.00	580.00	580.00	.00	.00	
SPECIAL PURPOSE	4,072.61	.00	1,596.52	1,952.33	4,428.42	
UNCLAIMED STALE-	.00	.00	.00	29.00	29.00	
VANDALISM	27.71	.00	.00	.00	27.71	
TRUST	5,058.73	6,732.86	8,255.97	1,930.88	5,466.50	
GENERAL						
GENERAL MISCELLA	21,187.87	.00	618.77	45.45	20,614.55	
INTEREST	.00	577.62	.00	.00	577.62	
SCHOOL PICTURES	.00	10,586.35	6,681.68	1,952.33-	1,952.34	
GENERAL	21,187.87	11,163.97	7,300.45	1,906.88-	23,144.51	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,813.84	1,184.73	998.57	.00	3,000.00	
INSTRUCTIONAL MATE	2,813.84	1,184.73	998.57	.00	3,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	97,345.60	97,321.60	24.00-	.00	
COMM SCHL-ACTIVI	40.00	.00	.00	.00	40.00	
SUBSIDIZED CHILD	.00	47,601.60	47,601.60	.00	.00	
COMMUNITY SCHOOL	40.00	144,947.20	144,923.20	24.00-	40.00	
TOTAL	29,100.44	164,028.76	161,478.19	.00	31,651.01	
CHECKING	3,328.01	INVESTMENTS	.00 SBMMF	28,323.00	TOTAL	31,651.01
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL*

Address: 514 N. W. 77 Street, Miami, Florida 33150

Date School Established: 1924

Grades: PK-5

Principal: Ms. Isabel D. Castillo

Bookkeeper: Ms. Beverly A. Collins

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	\$3,316.27
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,852.27</u>
TOTAL			<u><u>\$6,168.54</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 IV

SCHOOL - 3021 LITTLE RIVER ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	29.61	.00	29.61	.00	.00	
SECOND GRADE	16.00	.00	8.50	7.50-	.00	
THIRD GRADE	87.50	.00	87.50	.00	.00	
FOURTH GRADE	100.00	.00	100.00	.00	.00	
FIFTH GRADE	2.00	.00	2.00	.00	.00	
KINDERGARTEN	26.75	.00	26.75	.00	.00	
PRE-KINDER	49.26	.00	49.26	.00	.00	
CLASSES AND CLUBS	311.12	.00	303.62	7.50-	.00	
TRUST						
DONATIONS	667.35	.00	642.75	.00	24.60	
FIELD TRIPS 1	.00	160.00	160.00	.00	.00	
LIBRARY	255.79	133.50	212.02	12.74-	164.53	
FIELD TRIPS 2	.00	390.00	390.00	.00	.00	
FIELD TRIPS 4	.00	390.00	390.00	.00	.00	
FIELD TRIPS 5	.00	650.00	650.00	.00	.00	
FIELD TRIPS 6	.00	420.00	420.00	.00	.00	
FIELD TRIPS 7	.00	315.00	315.00	.00	.00	
SPECIAL PURPOSE	13.84	160.00	1,325.71	1,641.39	489.52	
UNCLAIMED STALE- GRANTS 1	17.34	.00	17.34	20.24	20.24	
	1,651.80	.00	1,651.80	.00	.00	
TRUST	2,606.12	2,618.50	6,174.62	1,648.89	698.89	
GENERAL						
GENERAL MISCELLA	3,916.33	.00	2,386.00	.00	1,530.33	
INTEREST	.00	100.32	.00	.00	100.32	
SCHOOL PICTURES	.00	3,063.00	1,934.96	1,145.04-	17.00-	
VENDING MACHINES	.00	496.35	.00	496.35-	.00	
REGISTRATION FEE	.00	.00	25.00	.00	25.00-	
DONATIONS	.00	64.76	.00	.00	64.76	
GENERAL	3,916.33	3,724.43	4,345.96	1,641.39-	1,653.41	
INSTRUCTIONAL MATERI FUND-9 INST. MAT	4,739.30	5,547.95	6,471.01	.00	3,816.24	
INSTRUCTIONAL MATE	4,739.30	5,547.95	6,471.01	.00	3,816.24	
TOTAL	11,572.87	11,890.88	17,295.21	.00	6,168.54	
CHECKING	3,316.27	INVESTMENTS	.00 SBMMF	2,852.27	TOTAL	6,168.54
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 10351 N. E. Fifth Avenue, Miami Shores, Florida 33138

Date School Established: 1929

Grades: PK-5

Principal: Ms. Sherry L. Krubitch

Bookkeeper: Ms. Joyce Davis

After School Care Program Manager: Mr. Efrem V. Gilliam

After School Care Program Secretary: Ms. Tiffany Smith-Hall

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	\$ 9,296.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,828.14</u>
TOTAL			<u><u>\$13,124.34</u></u>

AUDIT OPINION

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

SCHOOL - 3341 MIAMI SHORES ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	142.09	.00	.00	.00	142.09
MUSIC	142.09	.00	.00	.00	142.09
CLASSES AND CLUBS					
GIFTED	.88	.00	.00	.88-	.00
STUDENT COUNCIL	64.55	818.50	.00	.00	883.05
THIRD GRADE	25.54	.00	.00	25.54-	.00
FOURTH GRADE	14.70	.00	.00	.00	14.70
FIFTH GRADE	824.44	10,951.00	11,678.94	.00	96.50
KINDERGARTEN	322.19	.00	.00	.00	322.19
CLASSES AND CLUBS	1,252.30	11,769.50	11,678.94	26.42-	1,316.44
TRUST					
DONATIONS	109.87	.00	.00	.00	109.87
FIELD TRIPS 1	26.73	1,043.75	960.75	26.73-	83.00
LIBRARY	1,256.85	4,293.61	4,603.23	12.00	959.23
LOST&DAMAGE TEXT	65.93	.00	65.93	.00	.00
FIELD TRIPS 2	.00	267.00	245.00	.00	22.00
FIELD TRIPS 4	.00	9,672.00	9,672.00	.00	.00
FIELD TRIPS 7	.00	302.50	302.00	.50-	.00
SPECIAL EVENTS	13.64	140.00	140.00	.00	13.64
SPECIAL PURPOSE	1,607.54	2,550.00	4,778.86	1,053.86	432.54
UNCLAIMED STALE-	83.15	.00	167.15	293.98	209.98
UNITED WAY	.00	2,692.83	2,692.83	.00	.00
DONATION TWO	700.00	.00	700.00	.00	.00
DONATION THREE	.00	1,500.00	1,500.00	.00	.00
FIELD TRIPS E-OU	78.01	.00	.00	78.01-	.00
FIELD TRIPS F-OU	17.28	.00	19.00-	36.28-	.00
REGION ACTIVITIE	4.89	.00	.00	4.89-	.00
TRUST	3,963.89	22,461.69	25,808.75	1,213.43	1,830.26
GENERAL					
GENERAL MISCELLA	3,022.05	.00	2,730.50	153.83	445.38
CASH OVER & SHOR	.00	34.80	.00	.00	34.80
INTEREST	.00	109.00	.00	.00	109.00
SCHOOL PICTURES	.00	9,162.39	5,268.73	1,076.84-	2,816.82
DONATIONS	.00	1,000.15	.00	.00	1,000.15
GENERAL	3,022.05	10,306.34	7,999.23	923.01-	4,406.15
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,974.37	29,097.46	26,843.92	.00	5,227.91
INSTRUCTIONAL MATE	2,974.37	29,097.46	26,843.92	.00	5,227.91
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	122,702.10	122,504.10	198.00-	.00
COMM SCH CLASS F	.00	1,154.00	1,529.00	375.00	.00
COMM SCHL-ACTIVI	317.48	2,560.80	2,676.79	.00	201.49
PRE-K FEES	.00	54,782.60	54,782.60	.00	.00
SUBSIDIZED CHILD	.00	35,137.00	34,696.00	441.00-	.00
COMMUNITY SCHOOL	317.48	216,336.50	216,188.49	264.00-	201.49
TOTAL	11,672.18	289,971.49	288,519.33	.00	13,124.34

CHECKING 9,296.20 INVESTMENTS .00 SBMMF 3,828.14 TOTAL 13,124.34
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

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

Date School Established: 1931

Grades: PK-5

Principal: Ms. Josette Paris

Bookkeeper: Ms. Rosa Roman

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.	--	--	\$11,755.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,262.81</u>
TOTAL			<u><u>\$14,018.60</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 3501 MORNINGSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FOURTH GRADE	652.62	.00	539.89	.00	112.73
FIFTH GRADE	3.81	1,017.75	1,021.14	.42-	.00
CLASSES AND CLUBS	656.43	1,017.75	1,561.03	.42-	112.73
TRUST					
DISTRICT ACCOUNT	146.20	.00	146.20	.00	.00
DONATIONS	507.11	.00	16.04	.00	491.07
FIELD TRIPS 1	500.33	.00	.00	500.33-	.00
LIBRARY	512.26	158.99	379.43	10.55	302.37
FIELD TRIPS 3	.00	330.00	328.25	1.75-	.00
FIELD TRIPS 6	.00	574.00	574.00	.00	.00
FIELD TRIPS 7	.00	280.00	280.00	.00	.00
SPECIAL EVENTS	94.96	.00	.00	94.96-	.00
SPECIAL PURPOSE	790.51	.00	1,595.92	1,271.41	466.00
UNITED WAY	.00	677.53	677.53	.00	.00
BOOK FAIR	.00	2,854.31	2,843.76	10.55-	.00
DONATION TWO	14.98	300.00	.00	.00	314.98
GRANTS 1	508.90	.00	.00	.00	508.90
FIELD TRIPS E-OU	.49	.00	.00	.49-	.00
EESAC FUNDS	.00	.00	2,500.00	2,500.00	.00
TRUST	3,075.74	5,174.83	9,341.13	3,173.88	2,083.32
GENERAL					
GENERAL MISCELLA	1,264.85	877.00	1,194.71	597.95	1,545.09
INTEREST	.00	45.99	.00	.00	45.99
SCHOOL PICTURES	.00	3,345.00	2,073.59	1,271.41-	.00
DONATIONS	.00	318.97	.00	.00	318.97
GENERAL	1,264.85	4,586.96	3,268.30	673.46-	1,910.05
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,116.54	10,680.51	8,967.55	2,500.00-	8,329.50
INSTRUCTIONAL MATE	9,116.54	10,680.51	8,967.55	2,500.00-	8,329.50
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,583.00	.00	.00	1,583.00
COMMUNITY SCHOOL	.00	1,583.00	.00	.00	1,583.00
TOTAL	14,113.56	23,043.05	23,138.01	.00	14,018.60

CHECKING	11,755.79	INVESTMENTS	.00	SBMMF	2,262.81	TOTAL	14,018.60
			ACCOUNTS PAYABLE		.00		

KELSEY L. PHARR ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 2000 N. W. 46 Street, Miami, Florida 33142

Date School Established: 1967

Grades: PK-5

Principal: Ms. Maria Mason

Bookkeeper: Ms. Carolyn Ellis

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.	--	--	\$ 2,024.45
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,678.30</u>
TOTAL			<u><u>\$11,702.75</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 IV

SCHOOL - 4401 KELSEY L. PHARR ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	234.01	64.50	.00	64.50-	234.01	
FIELD TRIPS 1	.00	312.00	312.00	.00	.00	
LIBRARY	84.00	.00	.00	.00	84.00	
FIELD TRIPS 5	.00	160.00	160.00	.00	.00	
FIELD TRIPS 6	.00	942.00	921.75	20.25-	.00	
SPECIAL PURPOSE	1,754.42	.00	1,818.81	806.23	741.84	
TRUST	2,072.43	1,478.50	3,212.56	721.48	1,059.85	
GENERAL						
GENERAL MISCELLA	4,132.82	34.93	539.05	20.25	3,648.95	
INTEREST	.00	196.68	.00	.00	196.68	
SCHOOL PICTURES	.00	1,816.00	1,137.12	339.44-	339.44	
VENDING MACHINES	.00	466.79	.00	466.79-	.00	
DONATIONS	.00	1,000.00	.00	64.50	1,064.50	
GENERAL	4,132.82	3,514.40	1,676.17	721.48-	5,249.57	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	.00	798.67	.00	4,201.33	
INSTRUCTIONAL MATE	5,000.00	.00	798.67	.00	4,201.33	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	1,192.00	.00	.00	1,192.00	
COMMUNITY SCHOOL	.00	1,192.00	.00	.00	1,192.00	
TOTAL	11,205.25	6,184.90	5,687.40	.00	11,702.75	
CHECKING	2,024.45	INVESTMENTS	.00 SBMMF	9,678.30	TOTAL	11,702.75
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1190 S. W. Second Street, Miami, Florida 33130

Date School Established: 1914

Grades: PK-5

Principal: Dr. Sharon M. Lopez

Bookkeeper: Ms. Rocio Vasquez

Community School Assistant Principals: Mr. Ramses Ancheta (Through September 2004)
 Ms. Daisy Li-Morell

Community School Secretaries: Ms. Maria Espinoza
 Ms. Damaris Castillo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$15,224.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	11,627.93
TOTAL			<u>\$26,852.07</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 IV

SCHOOL - 4681 RIVERSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SAFETY PATROL	.00	2,088.00	2,080.21	.00	7.79
FOURTH GRADE	21.00	.00	.00	21.00-	.00
FIFTH GRADE	662.71	.00	80.00-	742.71-	.00
ESE (EXCEP EDUC)	131.50	.00	.00	131.50-	.00
KINDERGARTEN	100.50	100.50-	.00	.00	.00
CLASSES AND CLUBS	915.71	1,987.50	2,000.21	895.21-	7.79
TRUST					
FIELD TRIPS 1	124.60	4,131.00	3,938.00	317.60-	.00
GOVERNOR'S FAMIL	2,080.23	.00	1,080.00	.00	1,000.23
LIBRARY	.57	.00	.00	961.38	961.95
LOST&DAMAGE TEXT	109.84	328.51	438.35	.00	.00
FIELD TRIPS 2	.00	2,483.00	2,363.00	120.00-	.00
FIELD TRIPS 3	.00	1,638.00	1,565.00	73.00-	.00
FIELD TRIPS 4	.00	1,020.00	940.00	80.00-	.00
FIELD TRIPS 5	.00	2,570.00	2,570.00	.00	.00
FIELD TRIPS 6	.00	2,428.50	2,281.00	147.50-	.00
FIELD TRIPS 7	.00	1,095.75	1,095.75	.00	.00
SPECIAL PURPOSE	725.46	2,823.19	1,182.88	645.41	3,011.18
UNCLAIMED STALE-	64.00	.00	884.08	914.08	94.00
UNITED WAY	.00	1,125.15	1,125.15	.00	.00
BOOK FAIR	961.38	.00	.00	961.38-	.00
FIELD TRIPS E-OU	139.00	.00	.00	139.00-	.00
FIELD TRIPS F-OU	154.50	.00	.00	154.50-	.00
TRUST	4,359.58	19,643.10	19,463.21	527.89	5,067.36
GENERAL					
FOURTH GRADE	.00	.00	7.00-	7.00-	.00
GENERAL MISCELLA	2,936.42	.00	542.62	2,485.22	4,879.02
CASH OVER & SHOR	.00	20.60-	.00	.00	20.60-
INTEREST	.00	261.78	.00	.00	261.78
SCHOOL PICTURES	.00	3,516.00	2,225.18	1,290.82-	.00
VENDING MACHINES	.00	250.70	.00	.00	250.70
TRAVEL-FACULTY/A	.00	.00	261.86	.00	261.86-
DONATIONS	.00	166.57	.00	.00	166.57
STUDENT TRAVEL/S	.00	.00	140.00	.00	140.00-
GENERAL	2,936.42	4,174.45	3,162.66	1,187.40	5,135.61
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,911.33	3,233.29	5,084.17	.00	6,060.45
INSTRUCTIONAL MATE	7,911.33	3,233.29	5,084.17	.00	6,060.45
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	101,342.80	101,342.80	.00	.00
COMM SCH CLASS F	.00	5,799.75	5,799.75	.00	.00
COMM SCHL-ACTIVI	4,215.49	14,320.00	7,134.55	820.08-	10,580.86
SUBSIDIZED CHILD	.00	69,197.80	69,197.80	.00	.00
COMMUNITY SCHOOL	4,215.49	190,660.35	183,474.90	820.08-	10,580.86
TOTAL	20,338.53	219,698.69	213,185.15	.00	26,852.07

CHECKING 15,224.14 INVESTMENTS .00 SBMMF 11,627.93 TOTAL 26,852.07
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 1051 N. W. 29 Terrace, Miami, Florida 33127

Date School Established: 1925

Grades: PK-5

Principals: Ms. Mary Jackson-Johnson (Through August 2004; presently on assignment at Curriculum Instruction and School Improvement)

Ms. Marie P. Caceres

Bookkeeper: Ms. Mary B. Carey

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
Wachovia Bank, N. A.	--	1.37	\$ 681.44
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,106.27</u>
TOTAL			<u><u>\$ 5,787.71</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

SCHOOL - 4841 SANTA CLARA ELEMENTARY REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS 1	557.34	.00	.00	557.34-	.00		
LIBRARY	.06	.00	.00	.00	.06		
LOST&DAMAGE TEXT	.00	453.16	453.16	.00	.00		
SPECIAL PURPOSE	1,352.75	2,700.00	4,345.47	1,489.63	1,196.91		
UNCLAIMED STALE-	26.00	.00	26.00	.00	.00		
UNITED WAY	.00	717.83	717.83	.00	.00		
BOOK FAIR	.00	1,221.65	1,310.10	.00	88.45-		
TRUST	1,936.15	5,092.64	6,852.56	932.29	1,108.52		
GENERAL							
GENERAL MISCELLA	3,667.86	42.00	189.14	557.34	4,078.06		
INTEREST	.00	139.06	.00	.00	139.06		
SCHOOL PICTURES	.00	4,148.00	2,658.37	1,489.63-	.00		
DONATIONS	.00	306.85	.00	.00	306.85		
GENERAL	3,667.86	4,635.91	2,847.51	932.29-	4,523.97		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,664.17	2,217.00	3,725.95	.00	155.22		
INSTRUCTIONAL MATE	1,664.17	2,217.00	3,725.95	.00	155.22		
TOTAL	7,268.18	11,945.55	13,426.02	.00	5,787.71		
CHECKING	681.44	INVESTMENTS	.00	SBMMF	5,106.27	TOTAL	5,787.71
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 149 N. W. 49 Street, Miami, Florida 33127

Date School Established: 1925

Grades: PK-5

Principal: Ms. Brenda P. Dawson

Bookkeeper: Ms. Teresa Singh

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.	--	--	\$ 7,664.45
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>9,611.57</u>
TOTAL			<u><u>\$17,276.02</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 4961 SHADOWLAWN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	45.64	990.00	874.00	.00	161.64
SERVICE CLUB 1	104.01	.00	.00	.00	104.01
CLASSES AND CLUBS	149.65	990.00	874.00	.00	265.65
TRUST					
DISTRICT ACCOUNT	479.82	1,840.00	817.78	.00	1,502.04
DONATIONS	6,064.14	.00	326.10	.00	5,738.04
LIBRARY	117.61	191.00	215.60	.00	93.01
SPECIAL PURPOSE	246.68	64.00	1,042.06	845.62	114.24
UNITED WAY	.00	544.43	538.44	5.99-	.00
BOOK FAIR	35.99	2,143.68	2,179.67	.00	.00
PAPERBACKS - 1	58.39	.00	.00	.00	58.39
DONATION TWO	3.28	500.00	329.57	.00	173.71
DONATION THREE	.00	500.00	.00	.00	500.00
DONATION FOUR	41.74	.00	34.45	7.29-	.00
DONATIONS FIVE	75.00	.00	60.00	.00	15.00
DONATIONS 6	.00	100.00	.00	.00	100.00
GRANTS 1	48.02	.00	.00	.00	48.02
GRANT III	3,074.67	10,000.00	9,874.48	.00	3,200.19
TRUST	10,245.34	15,883.11	15,418.15	832.34	11,542.64
GENERAL					
GENERAL MISCELLA	782.89	43.90	611.93	13.28	228.14
INTEREST	.00	256.37	.00	.00	256.37
SCHOOL PICTURES	.00	1,826.00	1,143.38	682.62-	.00
VENDING MACHINES	.00	163.00	.00	163.00-	.00
GENERAL	782.89	2,289.27	1,755.31	832.34-	484.51
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,063.74	14,359.65	13,440.17	.00	4,983.22
INSTRUCTIONAL MATE	4,063.74	14,359.65	13,440.17	.00	4,983.22
COMMUNITY SCHOOL					
PRE-K EARLY INTE	328.20	.00	328.20	.00	.00
COMMUNITY SCHOOL	328.20	.00	328.20	.00	.00
TOTAL	15,569.82	33,522.03	31,815.83	.00	17,276.02

CHECKING 7,664.45 INVESTMENTS .00 SBMMF 9,611.57 TOTAL 17,276.02
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 2609 S. W. 25 Avenue, Miami, Florida 33133

Date School Established: 1925

Grades: PK-5

Principal: Dr. Brenda B. Dawkins

Bookkeeper: Ms. Laura Sosa

Community School Assistant Principal: Mr. David Rodriguez

Community School Secretaries: Mr. Orestes Diaz (Through November 2004)
 Mr. Yurier Sanz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 3,482.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>28,538.48</u>
TOTAL			<u><u>\$32,020.78</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 IV

SCHOOL - 5041 SILVER BLUFF ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	379.66	478.45	.00	.00	858.11	
FIELD TRIPS 1	238.50	2,360.50	2,288.50	310.50-	.00	
LOST&DAMAGE TEXT	.00	114.22	114.22	.00	.00	
FIELD TRIPS 3	.00	687.50	682.00	5.50-	.00	
FIELD TRIPS 6	.00	998.00	1,011.00	.00	13.00-	
FIELD TRIPS 7	.00	2,239.00	2,110.00	129.00-	.00	
FIELD TRIPS 8	.00	568.00	575.00	.00	7.00-	
SPECIAL PURPOSE	1,471.05	6,184.09	4,072.99	1,289.72	4,871.87	
UNITED WAY	.00	3,945.18	3,945.18	.00	.00	
TRUST	2,089.21	17,574.94	14,798.89	844.72	5,709.98	
GENERAL						
GENERAL MISCELLA	12,633.35	23.70	2,878.64	445.00	10,223.41	
CASH OVER & SHOR	.00	2.20-	.00	.00	2.20-	
INTEREST	.00	579.95	.00	.00	579.95	
SCHOOL PICTURES	.00	6,966.00	4,336.46	1,289.72-	1,339.82	
GENERAL	12,633.35	7,567.45	7,215.10	844.72-	12,140.98	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,223.69	871.91	2,244.25	.00	7,851.35	
INSTRUCTIONAL MATE	9,223.69	871.91	2,244.25	.00	7,851.35	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	128,651.00	128,651.00	.00	.00	
BEFORE/AFTER SCH	.00	24,036.00	24,036.00	.00	.00	
COMM SCH CLASS F	.00	24,189.50	24,189.50	.00	.00	
COM SCH CLASS FE	.00	1,420.00	1,420.00	.00	.00	
COMM SCHL-FIELD	2,526.80	60.00	790.00	.00	1,796.80	
COMM SCHL-MATERI	2,730.09	1,533.00	482.44	.00	3,780.65	
COMM SCHL-ACTIVI	3,056.80	1,128.51	3,444.29	.00	741.02	
SUBSIDIZED CHILD	.00	31,828.80	31,828.80	.00	.00	
COMMUNITY SCHOOL	8,313.69	212,846.81	214,842.03	.00	6,318.47	
TOTAL	32,259.94	238,861.11	239,100.27	.00	32,020.78	
CHECKING	3,482.30	INVESTMENTS	.00 SBMMF	28,538.48	TOTAL	32,020.78
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1914

Grades: PK-5

Principal: Ms. Maria D. Gonzalez

Bookkeepers: Ms. Lucille Rosado (Through September 2004)
 Ms. Olema Manso (Through February 2005)
 Ms. Zuleika Archer

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 8,760.99
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,636.94</u>
TOTAL			<u><u>\$ 21,397.93</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV

SCHOOL - 5321 SOUTHSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS 1	85.66	345.00	345.00	85.66-	.00		
FUND RAISING	605.62	1,020.00	1,020.00	.00	605.62		
LIBRARY	.00	162.35	35.05	.00	127.30		
FIELD TRIPS 5	.00	1,785.00	1,740.00	.00	45.00		
SPECIAL PURPOSE	581.56	1,400.00	2,651.59	1,829.54	1,159.51		
UNCLAIMED STALE-	.00	.00	33.95	110.85	76.90		
UNITED WAY	.00	961.64	961.64	.00	.00		
VANDALISM	700.00	.00	.00	.00	700.00		
GRANTS I	.00	2,300.00	1,433.41	.00	866.59		
FIELD TRIPS E-OU	.00	448.00	421.00	9.00-	18.00		
FIELD TRIPS F-OU	.00	230.00	128.15	101.85-	.00		
FIELD TRIPS G-OU	.00	924.00	830.00	.00	94.00		
GRANTS VII	.00	20,000.00	14,487.48	.00	5,512.52		
TRUST	1,972.84	29,575.99	24,087.27	1,743.88	9,205.44		
GENERAL							
GENERAL MISCELLA	1,874.98	16.00	1,995.25	85.66	18.61-		
INTEREST	.00	179.55	.00	.00	179.55		
SCHOOL PICTURES	.00	3,857.00	2,381.95	1,475.05-	.00		
VENDING MACHINES	.00	489.17	.00	354.49-	134.68		
DONATIONS	.00	817.57	.00	.00	817.57		
GENERAL	1,874.98	5,359.29	4,377.20	1,743.88-	1,113.19		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,817.28	19,801.34	17,618.62	.00	9,000.00		
INSTRUCTIONAL MATE	6,817.28	19,801.34	17,618.62	.00	9,000.00		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	3,038.00	958.70	.00	2,079.30		
COMMUNITY SCHOOL	.00	3,038.00	958.70	.00	2,079.30		
TOTAL	10,665.10	57,774.62	47,041.79	.00	21,397.93		
CHECKING	8,760.99	INVESTMENTS	.00	SBMMF	12,636.94	TOTAL	21,397.93
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 5120 S.W. 72 Street, Miami, Florida 33143

Date School Established: 1921

Grades: PK-5

Principal: Dr. Aline E. Sarria

Bookkeeper: Ms. Alice Gaston

Before/After School Care Program Manager: Ms. Rebecca Pacheco

Before/After School Care Program Secretary: Ms. Ana Picado

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$13,144.62
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,836.70</u>
TOTAL			<u><u>\$16,981.32</u></u>

AUDIT OPINION

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

SCHOOL - 5401 SUNSET ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
THIRD GRADE	190.60	.00	190.60	.00	.00
FIFTH GRADE	45.10	3,164.45	2,978.13	.00	231.42
CLASSES AND CLUBS	235.70	3,164.45	3,168.73	.00	231.42
TRUST					
TRUST FUND	148.70	.00	138.82	.00	9.88
DONATIONS	33.11	.00	.00	.00	33.11
FIELD TRIPS 1	.09	9,861.60	9,729.00	132.69-	.00
LIBRARY	3,038.51	6,920.15	8,268.54	.00	1,690.12
LOST&DAMAGE TEXT	.00	646.67	646.67	.00	.00
FIELD TRIPS 2	.00	2,350.02	2,282.00	68.02-	.00
FIELD TRIPS 3	.00	510.00	485.00	25.00-	.00
FIELD TRIPS 4	.00	741.00	741.00	.00	.00
FIELD TRIPS 5	.00	420.00	420.00	.00	.00
FIELD TRIPS 6	.00	376.00	376.00	.00	.00
FIELD TRIPS 7	.00	385.00	364.00	21.00-	.00
FIELD TRIPS 8	.00	2,010.00	2,001.00	9.00-	.00
FIELD TRIPS 12	.00	28,952.00	28,952.00	.00	.00
SPECIAL EVENTS	40.00	450.00	165.29	.00	324.71
SPECIAL PURPOSE	1,123.75	8,010.00	10,396.60	3,467.54	2,204.69
UNITED WAY	.00	11,269.66	11,269.66	.00	.00
FIELD TRIPS 13	.00	112.00	112.00	.00	.00
DONATION TWO	13,967.13	.00	13,813.11	.00	154.02
DONATION THREE	88.10	500.00	169.02	.00	419.08
DONATION FOUR	.00	7,000.00	4,376.20	.00	2,623.80
FIELD TRIPS A-OU	.00	17,780.00	17,514.25	265.75-	.00
FIELD TRIPS F-OU	.00	1,540.00	1,540.00	.00	.00
TRUST	18,439.39	99,834.10	113,760.16	2,946.08	7,459.41
GENERAL					
GENERAL MISCELLA	5,997.97	611.64	6,528.13	521.46	602.94
CASH OVER & SHOR	.00	9.50-	.00	.00	9.50-
INTEREST	.00	209.98	.00	.00	209.98
SCHOOL PICTURES	.00	18,525.00	11,610.76	3,467.54-	3,446.70
TRAVEL-FACULTY/A	.00	19.76	1,699.97	.00	1,680.21-
REGISTRATION FEE	.00	.00	2,200.00	.00	2,200.00-
DONATIONS	.00	841.42	35.00	.00	806.42
MEMORY BOOKS	.00	9,450.00	6,229.23	.00	3,220.77
GENERAL	5,997.97	29,648.30	28,303.09	2,946.08-	4,397.10
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,716.26	14,252.22	16,106.34	.00	4,862.14
INSTRUCTIONAL MATE	6,716.26	14,252.22	16,106.34	.00	4,862.14
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	162,675.10	162,675.10	.00	.00
COMM SCH CLASS F	.00	3,300.00	3,300.00	.00	.00
COMM SCHL-ACTIVI	.00	5,447.60	5,416.35	.00	31.25
PRE-K FEES	.00	69,779.00	69,779.00	.00	.00
SUBSIDIZED CHILD	.00	3,309.00	3,309.00	.00	.00
COMMUNITY SCHOOL	.00	244,510.70	244,479.45	.00	31.25
TOTAL	31,389.32	391,409.77	405,817.77	.00	16,981.32

CHECKING 13,144.62 INVESTMENTS .00 SBMMF 3,836.70 TOTAL 16,981.32
 ACCOUNTS PAYABLE .00

FRANCES S. TUCKER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 3500 Douglas Road, Miami, Florida 33133

Date School Established: 1960

Grades: PK-5

Principal: Mr. Leonard J. Ruan

Bookkeeper: Ms. Carmen Montalvo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Coconut Grove Bank	--	0.70	\$1,592.83
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>1,562.15</u>
TOTAL			<u><u>\$3,154.98</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 IV

SCHOOL - 5561 FRANCES S. TUCKER ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	162.50	.00	18.00-	18.00-	162.50
FIRST GRADE	30.00	.00	.00	.00	30.00
FIFTH GRADE	45.00	.00	.00	.00	45.00
KINDERGARTEN	31.00	.00	.00	.00	31.00
CLASSES AND CLUBS	268.50	.00	18.00-	18.00-	268.50
TRUST					
DONATIONS	835.00	.00	788.60	.00	46.40
FIELD TRIPS 1	86.00	4,433.00	4,381.00	138.00-	.00
LIBRARY	818.61	.00	.00	.00	818.61
FIELD TRIPS 2	.00	994.00	980.00	14.00-	.00
FIELD TRIPS 7	.00	11,622.00	11,622.00	.00	.00
SPECIAL EVENTS	50.00	.00	.00	.00	50.00
SPECIAL PURPOSE	111.15	135.00	673.92	751.56	323.79
UNCLAIMED STALE-	.00	.00	.00	18.00	18.00
UNITED WAY	.00	549.45	549.45	.00	.00
TRUST	1,900.76	17,733.45	18,994.97	617.56	1,256.80
GENERAL					
GENERAL MISCELLA	1,716.68	7.00	915.34	152.00	960.34
INTEREST	.00	78.34	.00	.00	78.34
SCHOOL PICTURES	.00	2,285.00	1,509.58	581.56-	193.86
VENDING MACHINES	.00	251.00	.00	170.00-	81.00
DONATIONS	.00	199.96	100.00	.00	99.96
GENERAL	1,716.68	2,821.30	2,524.92	599.56-	1,413.50
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,058.88	9,597.29	12,473.77	.00	182.40
INSTRUCTIONAL MATE	3,058.88	9,597.29	12,473.77	.00	182.40
COMMUNITY SCHOOL					
COMMUNITY SCHL.	.00	1,081.00	1,047.22	.00	33.78
COMMUNITY SCHOOL	.00	1,081.00	1,047.22	.00	33.78
TOTAL	6,944.82	31,233.04	35,022.88	.00	3,154.98

CHECKING 1,592.83 INVESTMENTS .00 SBMMF 1,562.15 TOTAL 3,154.98
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 1801 N. W. First Place, Miami, Florida 33136

Date School Established: 1952

Grades: PK-6

Principal: Ms. Cora I. Coleman Portee

Bookkeeper: Ms. Josette Chandler

CASH AND/OR INVESTMENTS SUMMARY

	Maturity Date	Interest Rate	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N. A.	--	--	\$ 5,222.80
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,728.12</u>
TOTAL			<u><u>\$12,950.92</u></u>

AUDIT OPINION

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

SCHOOL - 5931 PHILLIS WHEATLEY ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
BASKETBALL CLUB	5.00	.00	.00	.00	5.00		
CHEERLEADERS	128.13	.00	.00	.00	128.13		
CRIME WATCH	128.45	.00	90.00	.00	38.45		
FIRST GRADE	178.17	.00	74.16	.00	104.01		
SECOND GRADE	100.77	.00	.00	.00	100.77		
THIRD GRADE	4.01	.00	.00	.00	4.01		
FIFTH GRADE	100.00	.00	92.25	.00	7.75		
SIXTH GRADE	183.73	1,265.00	1,125.50	.00	323.23		
FOOTBALL	5.35	.00	.00	.00	5.35		
KINDERGARTEN	126.03	.00	.00	.00	126.03		
CLASSES AND CLUBS	959.64	1,265.00	1,381.91	.00	842.73		
TRUST							
DONATIONS	32.02	.00	.00	315.00	347.02		
LIBRARY	915.91	771.43	1,440.66	556.79	803.47		
SCHOLARSHIP	.00	.00	.00	212.52	212.52		
SPECIAL PURPOSE	6.73	510.00	1,261.53	867.39	122.59		
UNCLAIMED STALE-	.00	.00	32.66	82.66	50.00		
UNITED WAY	.00	476.26	476.26	.00	.00		
BOOK FAIR	.00	4,031.85	3,475.06	556.79-	.00		
FIELD TRIPS 23	212.52	.00	.00	212.52-	.00		
DONATION TWO	696.00	.00	.00	.00	696.00		
REGION ACTIVITIE	1,765.07	.00	1,765.07	.00	.00		
TRUST	3,628.25	5,789.54	8,451.24	1,265.05	2,231.60		
GENERAL							
GENERAL MISCELLA	1,021.62	.00	855.38	32.66-	133.58		
INTEREST	.00	158.50	.00	.00	158.50		
SCHOOL PICTURES	.00	1,364.00	861.57	502.43-	.00		
REGISTRATION FEE	.00	.00	300.00	50.00-	350.00-		
DONATIONS	.00	102.64	.00	.00	102.64		
SNACKS VENDING	.00	229.95	.00	229.95-	.00		
SODA VENDING	.00	450.01	.00	450.01-	.00		
GENERAL	1,021.62	2,305.10	2,016.95	1,265.05-	44.72		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	6,479.59	7,047.72	.00	9,431.87		
INSTRUCTIONAL MATE	10,000.00	6,479.59	7,047.72	.00	9,431.87		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	400.00	.00	.00	400.00		
COMMUNITY SCHOOL	.00	400.00	.00	.00	400.00		
TOTAL	15,609.51	16,239.23	18,897.82	.00	12,950.92		
CHECKING	5,222.80	INVESTMENTS	.00	SBMMF	7,728.12	TOTAL	12,950.92
		ACCOUNTS PAYABLE	.00		.00		

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Miami-Dade County Public Schools
giving our students the world