

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER V



JUNE 2006

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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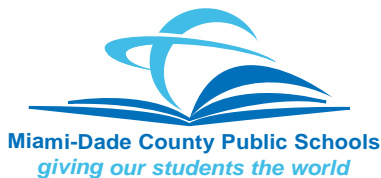
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**INTERNAL AUDIT REPORT
AUDIT OF ELEMENTARY SCHOOLS
REGIONAL CENTER V**

JUNE 2006

AUDIT COMMITTEE MEETING

JUNE 27, 2006

SCHOOL BOARD MEETING

JULY 12, 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
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Miami-Dade County School Board
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Dr. Solomon C. Stinson

June 19, 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 13 secondary schools, two adult education centers, and two alternative education centers of the 23 secondary schools and centers from Regional Center V. The audit period was the fiscal year ended June 30, 2005. The other six schools from this Regional Center were previously published as a result of a change in principal.

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

Our audits disclosed that all 17 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 the schools were in compliance with property procedures. Property losses reported missing through Plant Security Reports were minimal, except for one school where some losses were experienced. The corresponding principal provided a written response delineating the corrective measures implemented at that school to prevent future property losses.

This report will be presented to the Audit Committee at its June 27, 2006 meeting and to the School Board at its July 12, 2006 meeting.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 40 of the 43 elementary schools from Regional Center V. The audit period was for the fiscal year ended June 30, 2005. Previously, three elementary schools from this Regional Center were published as result of a change in principal: Coral Terrace Elementary, Gloria Floyd Elementary, and Perrine Elementary.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at six schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at 12 schools.

Financial Statements and Control over Financial Reporting

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

Summary of Audit Findings

- o Records were maintained in good order and in accordance with prescribed policies and procedures at 35 of the 40 schools in this report (See Schedule on page 9).
 - **We commend the administration and staff of these schools, as well as Regional Center V and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

Internal Funds

- o At Kenwood Elementary, invoices were paid late and also posted late to the MSAF system. Checks were cashed by the bank, although not always properly signed, and documentation supporting the disbursements was incomplete (Pages 14-17). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 18-23.
- o At R. R. Moton Elementary, there was a shortfall in the monies collected for a large field trip. According to the field trip sponsor, students with economic hardship were not charged the full amount; however, a list of these students and the amount discounted was not evident. Also, an invoice from this trip for transportation charges was to be paid from district funds; however it remains unpaid (Pages 24-26). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 27-28.

- o At Olympia Heights Elementary, the checkbook balance was not always reconciled to the bank reconciliations, and one of the reconciliations reviewed was mathematically incorrect. Also, there were instances where disbursements and interest revenue were posted late to the MSAF system, and a few checks were cashed by the bank, although not properly signed (Pages 29-31). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 32-34.
- o At Pinecrest Elementary, a Trust Fund–Field Trip account and the General Fund had deficit balances at year-end (Pages 35-37). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 38-39.
- o At Snapper Creek Elementary, on March 23, 2006 the principal reported to M-DCPS Police that unknown individuals stole a small safe from an unlocked cabinet located in the main office. The safe said to contain between \$1,500 and \$2,000 in cash collections generated from PTSA fund-raisers held at the school. The school also reported to M-DCPS Police that internal funds records were stolen from the bookkeeper’s office. The school recreated most of the stolen records, except for a few receipts used during the 2004-05 fiscal year. Suspects could not be identified in either investigation, because access to the safe and the records was not restricted or limited to a selected few individuals from the staff. A similar incident regarding missing documents was reported in the prior audit (Pages 40-43). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 44-45.
- **We recommend that Regional Center V and District offices closely monitor the schools’ adherence to the procedures in the Manual of Internal Fund Accounting to prevent recurrence of these findings.**

Payroll

- o At Kenwood Elementary, daily paid employees did not always indicate their presence on the Daily Payroll Attendance Sheet and were reported present on the Final Rosters. There were also discrepancies between the leave reported on the Daily Payroll Attendance Sheet and the Final Rosters; and a few leave cards were not evident (Pages 14-17). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 18-23.
- **We recommend that the corresponding Regional Center and District offices closely monitor the schools’ adherence to the procedures in the Payroll Processing Procedures Manual to prevent recurrence of these findings.**

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 40 schools in this report. Results indicated that the schools were in compliance with property procedures and there were “no unlocated” items. Approximately \$16.4 million was inventoried at these schools (Page 10). In addition, property losses reported through the Plant Security Report process showed 14 items at a cost of \$18,679 and a depreciated value of \$6,384 reported missing at eight schools (Page 11).

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

- o Our review of the “Authorized Applications for Employees by Locations Report” at 12 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 V 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 Program

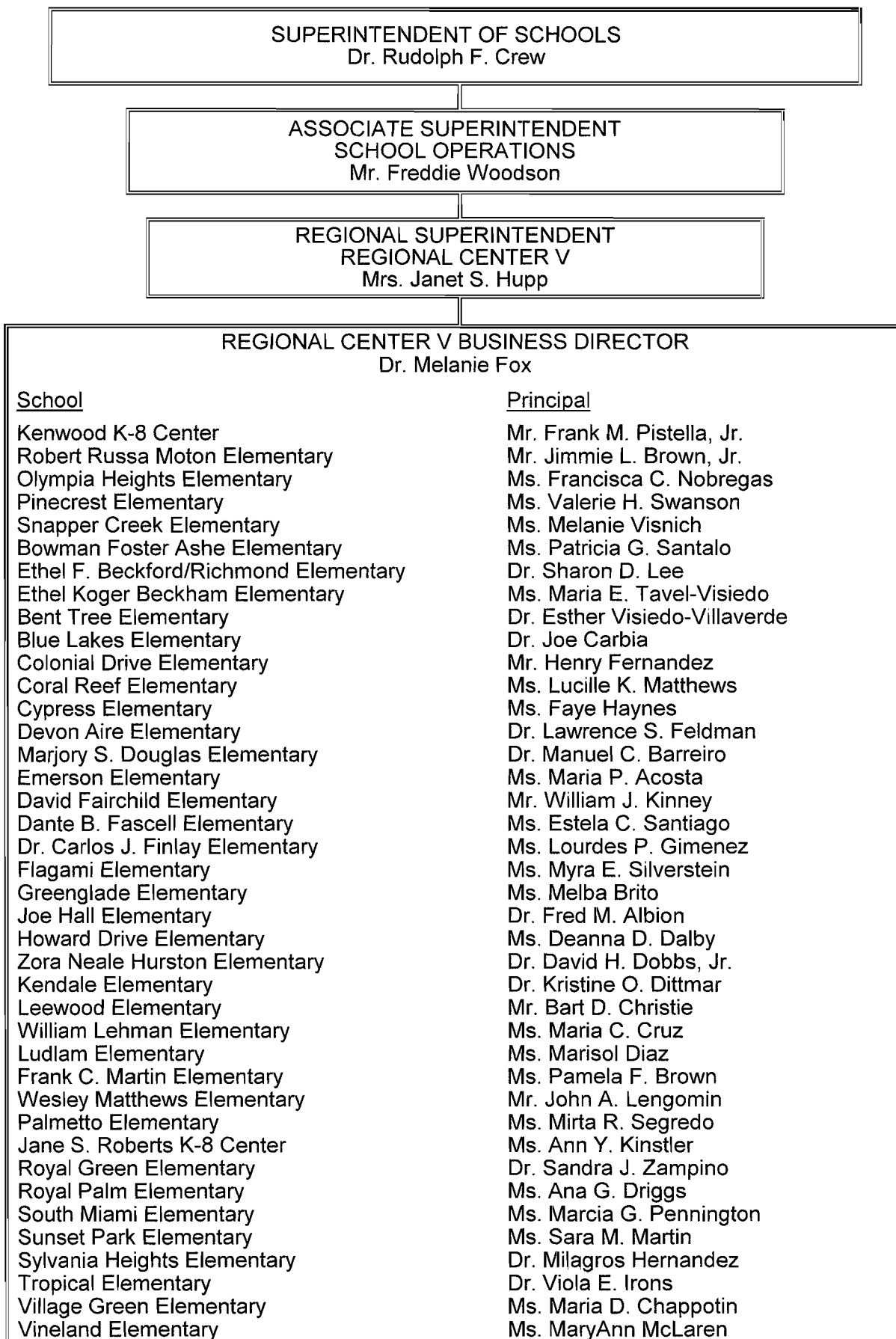
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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



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

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total Per School	AREA OF FINDINGS	Total Per School	AREA OF FINDINGS
2701	Kenwood K-8 Center ⁽¹⁾⁽²⁾	14	2	• Disb. • Payroll	None	
3541	Robert Russa Moton El. ⁽¹⁾	24	1	• Field Trips	None	
4091	Olympia Heights Elementary ⁽²⁾⁽³⁾	29	1	• Fin. Mgt.	1	• Field Trips
4421	Pinecrest Elementary	35	1	• Fin. Mgt.	None	
5121	Snapper Creek Elementary ⁽¹⁾⁽²⁾⁽³⁾	40	1	• Fin. Rec.	1	• B/ASC Prg.
0451	Bowman Foster Ashe Elementary	46	None		None	
4651	Ethel F. Beckford/Richmond El.	48	None		None	
0251	Ethel Koger Beckham El.	50	None		None	
0271	Bent Tree Elementary	52	None		None	
0441	Blue Lakes Elementary	54	None		None	
0861	Colonial Drive Elementary ⁽²⁾	56	None		None	
1041	Coral Reef Elementary	58	None		None	
1081	Coral Terrace Elementary ⁽⁴⁾	--	--		--	
1281	Cypress Elementary	60	None		None	
1331	Devon Aire Elementary ⁽¹⁾⁽²⁾	62	None		None	
1371	Marjory S. Douglas Elementary	64	None		None	
1641	Emerson Elementary	66	None		None	
1761	David Fairchild Elementary	68	None		None	
1811	Dante B. Fascell Elementary	70	None		None	
5061	Dr. Carlos J. Finlay Elementary	72	None		None	
1841	Flagami Elementary ⁽²⁾	74	None		None	
2021	Gloria Floyd Elementary ⁽⁴⁾	--	--		--	
2261	Greenglade Elementary	76	None		None	
2341	Joe Hall Elementary	78	None		None	
2541	Howard Drive Elementary	80	None		None	
2511	Zora Neale Hurston Elementary	82	None		None	
2641	Kendale Elementary	84	None		None	
2881	Leewood Elementary ⁽²⁾	86	None		None	
2891	William Lehman Elementary ⁽²⁾	88	None		None	
3061	Ludlam Elementary	90	None		None	
3101	Frank C. Martin Elementary	92	None		None	
3111	Wesley Matthews Elementary	94	None		None	
4221	Palmetto Elementary	96	None		None	
4381	Perrine Elementary ⁽⁴⁾	--	--		--	
4691	Jane S. Roberts K-8 Center ⁽¹⁾⁽²⁾	98	None		None	
4741	Royal Green Elementary	100	None		None	
4761	Royal Palm Elementary	102	None		None	
5241	South Miami Elementary ⁽²⁾	104	None		None	
5421	Sunset Park Elementary ⁽¹⁾⁽²⁾	106	None		None	
5441	Sylvania Heights Elementary	108	None		None	
5521	Tropical Elementary	110	None		None	
5641	Village Green Elementary ⁽²⁾	112	None		None	
5671	Vineland Elementary	114	None		None	
	TOTAL		6		2	

Notes:

- (1) Purchasing Credit Card Program records and procedures reviewed at this school (6 schools).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (12 schools).
- (3) Same principal during both audit periods (2 schools).
- (4) Audit report previously published as result of a change in principal (3 schools).

PROPERTY SCHEDULES

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

WORK LOCATION	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of Unloc. Items	At Cost	At Deprec. Value		
2701	Kenwood K-8 Center	491	\$ 884,255	None			None	
3541	Robert Russa Moton Elementary	530	841,623	None			None	
4091	Olympia Heights Elementary	188	312,686	None			None	
4421	Pinecrest Elementary	255	322,228	None			None	
5121	Snapper Creek Elementary	222	304,689	None			None	
0451	Bowman Foster Ashe Elementary	389	552,526	None			None	
4651	Ethel F. Beckford/Richmond Elem.	270	361,801	None			None	
0251	Ethel Koger Beckham Elementary	282	391,693	None			None	
0271	Bent Tree Elementary	214	386,183	None			None	
0441	Blue Lakes Elementary	179	341,962	None			None	
0861	Colonial Drive Elementary	266	420,185	None			None	
1041	Coral Reef Elementary	195	264,126	None			None	
1081	Coral Terrace Elementary ⁽¹⁾	--					--	
1281	Cypress Elementary	289	445,726	None			None	
1331	Devon Aire Elementary	231	318,067	None			None	
1371	Marjory S. Douglas Elementary	337	590,117	None			None	
1641	Emerson Elementary	197	283,131	None			None	
1761	David Fairchild Elementary	148	207,804	None			None	
1811	Dante B. Fascell Elementary	519	626,104	None			None	
5061	Dr. Carlos J. Finlay Elementary	349	468,936	None			None	
1841	Flagami Elementary	313	415,197	None			None	
2021	Gloria Floyd Elementary ⁽²⁾	--					--	
2261	Greenglade Elementary	223	334,788	None			None	
2341	Joe Hall Elementary	317	467,462	None			None	
2541	Howard Drive Elementary	212	271,527	None			None	
2511	Zora Neale Hurston Elementary	217	320,197	None			None	
2641	Kendale Elementary	220	290,819	None			None	
2881	Leewood Elementary	217	269,757	None			None	
2891	William Lehman Elementary	273	344,895	None			None	
3061	Ludlam Elementary	282	410,024	None			None	
3101	Frank C. Martin Elementary	300	478,346	None			None	
3111	Wesley Matthews Elementary	473	614,520	None			None	
4221	Palmetto Elementary	411	546,786	None			None	
4381	Perrine Elementary ⁽²⁾	--					--	
4691	Jane S. Roberts K-8 Center	353	568,904	None			None	
4741	Royal Green Elementary	221	344,927	None			None	
4761	Royal Palm Elementary	254	362,670	None			None	
5241	South Miami Elementary	165	293,459	None			None	
5421	Sunset Park Elementary	231	262,866	None			None	
5441	Sylvania Heights Elementary	206	327,699	None			None	
5521	Tropical Elementary	304	471,900	None			None	
5641	Village Green Elementary	205	267,691	None			None	
5671	Vineland Elementary	311	447,514	None			None	
	TOTAL	11,259	\$ 16,435,790	None	-	-	None	-

Notes:

(1) Property inventory results presented to the Audit Committee at its September 6, 2005 meeting and to the School Board on October 19, 2005.

(2) Property inventory results presented to the Audit Committee at its December 7, 2005 meeting and to the School Board on December 14, 2005.

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Computers	Other	
0861	Colonial Drive Elementary	2	2	\$ 2,772	\$ 2,772	-	\$ 1,795
1371	Marjory S. Douglas El.	2	3	3,313	2,213	\$ 1,100	340
3061	Ludlam Elementary	1	1	2,055	2,055		582
4761	Royal Palm Elementary	1	1	1,068	1,068		-
5241	South Miami Elementary	1	1	1,700	1,700		-
5421	Sunset Park Elementary	3	3	3,708	1,235	2,473	1,588
5441	Sylvania Heights Elementary	1	1	1,488	1,488		1,110
5521	Tropical Elementary	1	2	2,575	2,575		969
	TOTAL	12	14	\$ 18,679	\$ 15,106	\$ 3,573	\$ 6,384

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

June 14, 2006

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSES TO 2004-2005 INTERNAL FUNDS AUDIT FOR
REGIONAL CENTER V ELEMENTARY SCHOOLS**

Please find attached response to the internal funds audit conducted for the 2004-2005 fiscal year for the following schools in Region V:

- ✓ Kenwood Elementary School
- ✓ R. R. Moton Elementary School
- ✓ Olympia Heights Elementary School
- ✓ Pinecrest Elementary School
- ✓ Snapper Creek Elementary School

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

 FW

FW:msh
M506

Attachments

cc: Ms. Janet Hupp
Mr. Jose Montes deOca
Ms. Cynthia Gracia
Ms. Marie Gonzalez

MEMORANDUM

June 8, 2006

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

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

SUBJECT: **RESPONSE TO 2004-2005 INTERNAL FUNDS AUDITS - REGIONAL
CENTER V SCHOOLS**

Attached please find the responses to the internal funds audits for the 2004-2005 school year conducted for the schools listed below. Attached for your review are memoranda from the principals of the schools addressing the audit exceptions for their respective schools.

- Kenwood K-8 Center (internal funds and payroll)
- R. R. Moton Elementary School (internal funds)
- Olympia Heights Elementary School (internal funds)
- Pinecrest Elementary School (internal funds)
- Snapper Creek Elementary School (internal funds)

The principals have indicated the immediate corrective actions taken and what preventive strategies would be put in place to avoid the recurrence of any further audit exceptions in internal funds or payroll.

- The principals will include job targets addressing fiscal management as part of their performance planning and assessment system where progress points and evidence of progress will be required for identified business practices.
- A three-year historical audit review will be conducted to identify and monitor frequently cited deficiencies and corrective/preventive strategies.
- The principals will attend the districts mandatory Money Matter Support Program.

The Regional Center Business Director will conduct mini-audits, closely monitor the financial transactions at these schools, and work individually with each of these principals. We look forward to working with the principals to promote efficient fiscal practices at their respective schools.

JH/MF/jh
Attachments
M226

cc: Mr. Jose Montes de Oca
Dr. Melanie Fox
Mr. Carlos Fernandez
Ms. Kristal Hickmon
Dr. Kenneth Wheeler
Selected Principals

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 9300 S. W. 79 Avenue, Miami, Florida 33156

Date School Established: 1928

Grades: PK-8

Principal: Mr. Frank M. Pistella, Jr.

Bookkeeper: Ms. Clara Cejas

After School Care Program Manager: Ms. Lourdes Lecours

After School Care Program Secretary: Ms. Lourdes Lecours

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Ocean Bank, N. A.	--	--	\$ 22,954.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,918.05</u>
TOTAL			<u><u>\$ 35,872.19</u></u>

KENWOOD K-8 CENTER (Continued)

Property, Purchasing Credit Card, and Data Security.

Property and purchasing credit card records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

Internal Funds

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

The following exceptions were noted:

Disbursements and Financial Management

1. During our review of disbursements and financial records for the 2004-05 fiscal year and current fiscal year we noted the following:
 - a. Of 21 expenditures reviewed, we found 16 instances where disbursements were posted late to the MSAF system. Delays ranged up to 77 days. Furthermore, three of the 21 expenditures reviewed included invoices that were paid late. Delays ranged up to 213 days.
 - b. Four checks totaling \$1,327 were cashed by the bank, although they contained only one of the two required signatures. The expenditures appear proper.
 - c. Several check requisitions were incomplete, in that the principal's signature, date, amount and/or the account structure were omitted.
 - d. Some invoices did not include the signature of the person acknowledging that goods or services, as specified, had been received and that payment was in order.

KENWOOD K-8 CENTER (Continued)

Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting establish the procedures for purchases and disbursements. We recommend compliance with these procedures and closer monitoring of these activities by the school administration.

Payroll

2. Our review of three current payrolls disclosed the following:

- a. In 24 instances, daily paid employees did not indicate their presence on the Daily Payroll Attendance Sheets and were reported present on the Final Rosters.
- b. In 12 instances, the type of leave and/or the number of days reported on the Daily Payroll Attendance Sheet did not always agree with the Final Roster and/or leave card. Also, the type of leave was not always indicated on the Daily Payroll Attendance Sheets.
- c. A few leave cards were not evident.

Chapters 1 and 2 of the Payroll Processing Procedures manual establish the procedures for properly processing and maintaining the payroll. We recommend compliance with these requirements and closer monitoring of this activity by the school administration.

REGION CENTER V

SCHOOL - 2701 KENWOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FUT BUS LEADER O	56.00	.00	.00	.00	56.00	
FUTURE EDUCATORS	21.25	.00	.00	.00	21.25	
HONORS SO. 1	169.08	450.00	.00	.00	619.08	
CLASSES AND CLUBS	246.33	450.00	.00	.00	696.33	
TRUST						
FIELD TRIPS 1	3,673.23	917.00	727.00	3,863.23-	.00	
FUND RAISING	1,949.02	.00	.00	.00	1,949.02	
LIBRARY	6,317.80	2,599.65	6,000.00	.00	2,917.45	
LOST&DAMAGE TEXT	.00	37.50	37.50	.00	.00	
FIELD TRIPS 2	.00	2,104.00	2,092.50	11.50-	.00	
FIELD TRIPS 3	.00	2,429.75	2,400.00	29.75-	.00	
FIELD TRIPS 4	.00	1,008.50	984.50	24.00-	.00	
FIELD TRIPS 5	.00	2,254.00	2,310.50	56.50	.00	
FIELD TRIPS 6	.00	1,073.00	1,041.00	32.00-	.00	
FIELD TRIPS 7	.00	1,080.00	1,062.75	17.25-	.00	
FIELD TRIPS 8	.00	1,866.50	1,606.50	260.00-	.00	
FIELD TRIPS 9	.00	1,189.00	1,635.00	446.00	.00	
FIELD TRIPS 10	.00	1,333.00	845.00	488.00-	.00	
SPECIAL PURPOSE	2,099.88	1,000.00	2,268.22	.00	831.66	
UNITED WAY	.00	3,814.50	3,814.50	.00	.00	
BOOK FAIR	.00	14,147.85	10,150.15	.00	3,997.70	
FIELD TRIPS 13	.00	2,184.00	1,825.00	.00	359.00	
FIELD TRIPS 17	.00	540.00	535.00	.00	5.00	
FIELD TRIPS 19	.00	1,624.00	1,778.00	.00	154.00-	
VANDALISM	134.28	.00	.00	.00	134.28	
HURRICANE DONATI	.00	613.40	.00	5,000.00	5,613.40	
DONATION TWO	2,540.53	.00	.00	.00	2,540.53	
DONATION THREE	1,366.47	.00	.00	.00	1,366.47	
DONATION FOUR	8,255.00	.00	.00	5,000.00-	3,255.00	
STUDENTS NEEDS/H	230.17	.00	.00	.00	230.17	
DONATIONS 6	50.00	.00	.00	.00	50.00	
TEACHERS LEAD PR	1,023.50	.00	.00	.00	1,023.50	
TEACHERS LEAD PR	1,012.71	.00	.00	.00	1,012.71	
TRUST	28,652.59	41,815.65	41,113.12	4,223.23-	25,131.89	
GENERAL						
GENERAL MISCELLA	2,796.42	927.00	9,218.55	4,223.23	1,271.90-	
INTEREST	.00	262.51	.00	.00	262.51	
SCHOOL PICTURES	.00	12,679.00	7,411.96	.00	5,267.04	
MEMORY BOOKS	.00	14,224.00	10,386.28	.00	3,837.72	
GENERAL	2,796.42	28,092.51	27,016.79	4,223.23	8,095.37	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	264,949.80	264,949.80	.00	.00	
COMM SCHL-MATERI	4.67	1,000.00	1,024.84	20.17	.00	
COMM SCHL-ACTIVI	1,768.23	3,512.00	3,311.46	20.17-	1,948.60	
PRE-K FEES	.00	69,853.00	69,853.00	.00	.00	
SUBSIDIZED CHILD	.00	16,434.60	16,434.60	.00	.00	
COMMUNITY SCHOOL	1,772.90	355,749.40	355,573.70	.00	1,948.60	
TOTAL	33,468.24	426,107.56	423,703.61	.00	35,872.19	
CHECKING	22,954.14	INVESTMENTS	.00 SBMMF	12,918.05	TOTAL	35,872.19
			ACCOUNTS PAYABLE	.00		

MEMORANDUM

June 8, 2006

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

FROM: Frank Pistella, Principal 
Kenwood K-8 Center

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF KENWOOD K-8
CENTER FOR THE 2004-2005 FISCAL YEAR**

Please be informed that the purpose of this memorandum is to provide a response to the above mentioned audit for Kenwood K-8 Center. The principal met with the secretary/treasurer and discussed the audit findings. The principal also reviewed Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting and Chapters 1 and 2 of the Payroll Processing Manual. The principal has implemented corrective and preventive strategies to avoid the reoccurrence of similar conditions in future audits. The principal will assume a more active role in monitoring disbursements, financial management of internal funds and payroll processing.

Attached please find audit responses with immediate corrective actions and preventive strategies that have been implemented to avoid future reoccurrence of these audit exceptions.

Should you have any questions, please feel free to contact this administrator at 305-271-9945.

cc: Dr. Melanie Fox

KENWOOD K-8 CENTER
ACTION PLAN FOR 2004-2005 FISCAL YEAR AUDIT EXCEPTIONS
Frank Pistella, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
1. Disbursements and Financial Management	<p><i>The principal has taken the following corrective actions:</i></p> <ul style="list-style-type: none"> The principal met with the school treasurer to review the audit findings and to review Section II, Chapters 4 and 5 of the <u>Manual of Internal Fund Accounting</u> that establish the procedures to be followed for maintaining financial records, disbursements and that each check be signed by the principal or his designee and a clerical cosigner. (June 2006) The principal directed the secretary/treasurer to pay invoices within 30 days and to post disbursements on a daily basis to the MSAF system. (June 2006) The principal directed the secretary/treasurer to present all deposits and disbursements for review on a daily basis. All deposits and disbursements must be supported by all required documents including the MSAF screen prints, all deposits and disbursements appropriately executed, check requisitions and adding machine tapes as necessary, as outlined in the <u>Manual of Internal Fund Accounting</u>. (June 2006) 	<p><i>The strategies listed below will be implemented to prevent recurrence of cited audit exceptions:</i></p> <ul style="list-style-type: none"> The principal will only sign checks when all documents have been reviewed. The principal and the secretary/treasurer will verify accurate and timely posting of all disbursements and deposits on a daily basis. The principal, on a random and unannounced basis, will review all incoming invoices (maintained in a designated filing system) to ensure that invoices are paid in a timely manner. The principal will review all checks before they are mailed to ensure that the required two signatures are present. 	<p>Principal Treasurer</p> <p>Principal Treasurer</p> <p>Principal Treasurer</p> <p>Principal Treasurer</p>

KENWOOD K-8 CENTER
ACTION PLAN FOR 2004-2005 FISCAL YEAR AUDIT EXCEPTIONS
Frank Pistella, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
20	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to ensure that the required two signatures are obtained prior to mailing payments to vendors when making payments by check. (June 2006) 	<ul style="list-style-type: none"> The principal will review all check requisitions before returning them to the secretary/treasurer to ensure they are complete with the principal's signature, date, amount, and account structure. 	Principal Treasurer
	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to ensure that all check requisitions are complete, including the principal's signature, date, amount and the appropriate account structure. The principal also directed the secretary/treasurer to attach a copy of the MSAF screen print to each check requisition prior to presentation to the principal for signature. (June 2006) 	<ul style="list-style-type: none"> The principal will verify all invoices to ensure that they include the signature of the person acknowledging that the goods or services have been received and that payment is in order. 	Principal Treasurer
	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to ensure that all invoices include the signature of the principal acknowledging that goods or services were received on the date the items were delivered to the school and that payment is in order. (June 2006) 	<ul style="list-style-type: none"> The principal will review JV's, invoices, and screen prints documenting the accurate and timely postings to the MSAF with the secretary/treasurer on a weekly basis. 	Principal Treasurer
	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to ensure that all orders are to be placed in the principal's name, delivered to the main office and boxes opened and contents verified daily according to the packing slip and purchase order on the date of delivery. (June 2006). 	<ul style="list-style-type: none"> The principal will receive and review the sealed bank statements and all cancelled checks on a monthly basis to ensure accuracy and to verify that checks were properly prepared. 	Principal Treasurer

KENWOOD K-8 CENTER
ACTION PLAN FOR 2004-2005 FISCAL YEAR AUDIT EXCEPTIONS
Frank Pistella, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
21	<ul style="list-style-type: none"> The principal requested ongoing support and training for the secretary/treasurer from the Office of Internal Fund Accounting. (June 2006) 	<ul style="list-style-type: none"> The principal and secretary/treasurer will meet monthly with the Regional Center V Business Director to review the school's monthly financial report. 	Principal Treasurer
		<ul style="list-style-type: none"> The principal will monitor the daily activities of the treasurer to ensure that all procedures are followed as outlined in the <u>Manual of Internal Fund Accounting</u>. 	Principal Treasurer
		<ul style="list-style-type: none"> The principal and treasurer will meet on a weekly basis to verify accurate and timely postings and account balances. Discrepancies will be addressed immediately. 	Principal Treasurer
		<ul style="list-style-type: none"> The principal will include a job target in his performance plans for the 2006-2007 school year designed to prevent recurrence of any future audit exceptions. 	Principal

KENWOOD K-8 CENTER
ACTION PLAN FOR 2004-2005 FISCAL YEAR AUDIT EXCEPTIONS
Frank Pistella, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
2. Payroll	<p><i>The principal has taken the following corrective actions:</i></p> <ul style="list-style-type: none"> • The principal reviewed Chapters 1 and 2 of the <u>Payroll Processing Procedures Manual</u> in detail with the secretary/treasurer. (June 2006) • The principal directed the secretary/treasurer to ensure that all employees indicate their presence daily on the Daily Payroll Attendance Sheet and that this information coincides with the Final Roster. (June 2006) • The principal directed the secretary/treasurer to ensure that the type of leave and the number of days reported on the Daily Payroll Attendance Sheet coincides with the Final Roster and leave cards before presenting to the principal for approval. (June 2006) • The principal directed the secretary/treasurer to ensure that the type of leave the employee used is indicated on the Daily Payroll Attendance Sheets and as applicable, attach documentation to each leave card. (June 2006) 	<p><i>The strategies listed below will be implemented to prevent recurrence of cited audit exceptions:</i></p> <ul style="list-style-type: none"> • The principal, on a random basis, at least twice a week, will verify the status of the Daily Payroll Attendance Sheets to ensure that employees are signing in daily as required. • The principal will establish a daily procedure to provide a notice (indicating failure to sign in) for those employees who have not indicated their presence as required on the Daily Payroll Attendance Sheet. • The principal will thoroughly review sign in procedures with all employees periodically throughout the school year, with special emphasis at the beginning of the year. The principal will also provide these procedures for all staff in the school's employee handbook. • The principal will ensure that all leave cards are present before approving payroll. 	<p>Principal Treasurer</p> <p>Principal Treasurer</p> <p>Principal Treasurer</p> <p>Principal Treasurer</p>

KENWOOD K-8 CENTER
ACTION PLAN FOR 2004-2005 FISCAL YEAR AUDIT EXCEPTIONS
Frank Pistella, Principal

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
23	<ul style="list-style-type: none"> The principal directed the secretary/treasurer to ensure that all properly completed leave cards are present with appropriate documentation for the principal's signature when the payroll is processed for approval. (June 2006) The principal requested ongoing support and training for the secretary/treasurer from the Office of Payroll. (June 2006) 	<ul style="list-style-type: none"> The principal will ensure that those employees who failed to indicate their presence on the Daily Payroll Attendance Sheet at the time of payroll processing/approval be reported as leave without pay. The principal will review all leave cards to ensure that the type of leave requested coincides with the Daily Payroll Attendance Sheets prior to approving payroll. The principal will include a job target in his performance plans for the 2006-2007 school year designed to prevent recurrence of future audit exceptions. 	Principal Treasurer Principal Treasurer Principal

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

PROFILE OF THE SCHOOL

Address: 18050 Homestead Avenue, Perrine, Florida 33157

Date School Established: 1952

Grades: PK- 5

Principal: Mr. Jimmie L. Brown, Jr.

Bookkeeper: Ms. JoAnn Knefely

After School Care Program Manager: Ms. Evelyn Johnson

After School Care Program Secretary: Ms. Katera Durham

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 3,379.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,953.64</u>
TOTAL			<u><u>\$ 10,332.96</u></u>

R. R. MOTON ELEMENTARY (Continued)

Property, Purchasing Credit Card, and Payroll

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

Internal Funds

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

The following exception was noted:

Field Trip Activities

1. We reviewed a field trip to Busch Gardens and noted a difference of \$1,155 between potential collections of \$4,505 and receipts of \$3,350. According to the field trip sponsor, the reason for the difference is that some students with economic hardship were not charged the full amount as noted on the Field Trip Permission Request Form; however, a list of these students and the amount discounted was not evident. Also, an invoice for transportation charges of \$1,105 which was to be paid from district funds remains unpaid. In addition, we noted a few minor differences in other field trips and a small deficit balance in one of the Trust Fund-Field Trip accounts.

Section IV, Chapter 1 of the Manual of Internal Fund Accounting establishes the procedures for conducting field trip activities. We recommend closer monitoring by the school administration. We also recommend that, when offering discounts or other arrangements, sufficient documentation be prepared at the completion of the field trip to clearly support those items that are provided on a discounted basis, and that such documentation be included as part of the activity records.

REGION CENTER V

SCHOOL - 3541 ROBERT RUSSA MOTON ELE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
SPANISH CLUB	574.50	.00	.00	.00	574.50	
MAGNET 1	.03	.00	.00	.03-	.00	
SECOND GRADE	351.70	.00	.00	351.70-	.00	
FOURTH GRADE	17.06-	.00	.00	17.06	.00	
SIXTH GRADE	11.47-	.00	.00	11.47	.00	
CLASSES AND CLUBS	897.70	.00	.00	323.20-	574.50	
TRUST						
FIELD TRIPS 1	1,780.31	7,581.50	8,254.50	1,107.31-	.00	
LIBRARY	1,004.01	3,375.70	2,868.00	.00	1,511.71	
LOST&DAMAGE TEXT	378.39	228.55	606.94	.00	.00	
FIELD TRIPS 2	.00	1,809.00	1,642.50	166.50-	.00	
FIELD TRIPS 4	.00	5,344.00	5,569.00	225.00	.00	
FIELD TRIPS 5	.00	1,700.00	1,564.00	136.00-	.00	
FIELD TRIPS 6	.00	676.00	671.00	.00	5.00	
FIELD TRIPS 7	.00	1,323.00	1,476.00	.00	153.00-	
FIELD TRIPS 9	.00	145.00	145.00	.00	.00	
FIELD TRIPS 10	.00	2,450.00	2,450.00	.00	.00	
SPECIAL PURPOSE	245.66	.00	2,387.99	2,576.57	434.24	
STUDENT UNIFORM	146.02	.00	.00	.00	146.02	
UNITED WAY	.00	3,658.00	3,658.00	.00	.00	
GRANTS I	361.77	.00	204.27	25.00-	132.50	
FIELD TRIPS E-OU	168.95	.00	.00	.00	168.95	
FIELD TRIPS F-OU	35.00	.00	.00	.00	35.00	
EESAC FUNDS	.00	.00	1,392.00	1,392.00	.00	
GRANTS II	25.00-	.00	.00	25.00	.00	
TRUST	4,095.11	28,290.75	32,889.20	2,783.76	2,280.42	
GENERAL						
GENERAL MISCELLA	2,043.42	645.00	2,075.83	1,268.26	1,880.85	
INTEREST	.00	158.93	107.60	.00	51.33	
SCHOOL PICTURES	.00	5,237.00	3,287.72	1,949.28-	.00	
VENDING MACHINES	.00	696.45	.00	696.45-	.00	
TRAVEL-FACULTY/A	.00	.00	1,063.00	.00	1,063.00-	
REGISTRATION FEE	.00	.00	85.00	.00	85.00-	
DONATIONS	.00	254.57	533.32	308.91	30.16	
GENERAL	2,043.42	6,991.95	7,152.47	1,068.56-	814.34	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,805.29	16,132.27	12,394.06	1,392.00-	5,151.50	
INSTRUCTIONAL MATE	2,805.29	16,132.27	12,394.06	1,392.00-	5,151.50	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	49,511.50	49,511.50	.00	.00	
COMM SCHL-ACTIVI	1,443.21	1,330.00	1,261.01	.00	1,512.20	
SUBSIDIZED CHILD	.00	40,100.60	40,100.60	.00	.00	
COMMUNITY SCHOOL	1,443.21	90,942.10	90,873.11	.00	1,512.20	
TOTAL	11,284.73	142,357.07	143,308.84	.00	10,332.96	
CHECKING	3,379.32	INVESTMENTS	.00 SBMMF	6,953.64	TOTAL	10,332.96
			ACCOUNTS PAYABLE	.00		

MEMORANDUM

June 8, 2006

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

FROM: Jimmie L. Brown, Jr., Principal 
Robert Russa Moton Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF ROBERT RUSSA
MOTON ELEMENTARY SCHOOL FOR THE 2004 – 2005 SCHOOL
YEAR**

The principal has thoroughly reviewed the issues cited in Internal Funds Audit Report for the 2004 – 2005 school year. Subsequently, a meeting was held with the treasurer to develop and implement a corrective plan of action and preventive strategies. At this meeting, the principal reviewed Section IV, Chapter 1 of the Manual of Internal Fund Accounting which establishes procedures for conducting field trip activities.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in the monitoring and maintenance of field trip records.

The principal will confer at least monthly with the Regional Center V Business Director and the Office of Internal Accounting for support in maintaining compliance with all guidelines established in the Manual of Internal Fund Accounting.

AUDIT EXCEPTION

Field Trip Activities

The following corrective actions were implemented to avoid the recurrence of conditions leading to the exception:

1. The principal met with the treasurer to review the audit findings and Section IV, Chapter I of the Manual of Internal Fund Accounting which establishes procedures for conducting field trip activities. (June 2006)
2. The principal directed the treasurer to pay outstanding Purchase Order #G02232795 in the amount of \$1,105.00 to 7871 Inc., Bus Lines. A check was issued on May 19, 2006 to 7871 Inc. Bus Lines (Check #503337). (May 2006)
3. The principal directed the treasurer to prepare and submit sufficient documentation to clearly support principal authorized field trip discounts for selected students, and that such documentation be included as part of the activity records. (June 2006)

The following preventive strategies have been established and will be implemented by the principal to prevent recurrences:

1. The principal will thoroughly explain the procedures as outlined in Section IV of the Manual of Internal Fund Accounting for field trips to all staff at the opening of school faculty meeting and include this information in the staff handbook.
2. The principal will ensure that proper documentation is prepared at the completion of each field trip to support discounts and/or other arrangements offered to economically disadvantaged students.
3. The principal will meet with the treasurer each month and review the status of all field trip activities approved on that month's calendar.
4. The principal will monitor all open/unpaid Purchase Orders on a monthly basis as well as ensure that the treasurer also monitors all open/unpaid Purchase Orders on a monthly basis.
5. The principal directed the treasurer to ensure that all field trip vendors are on the District's approved vendor list.
6. The principal will ensure that the treasurer presents all required documentation, including original invoices, to support the disbursement of funds for payment for field trips.
7. The principal will review, approve, and sign all contracts for field trip activities and ensure that an itemized invoice is presented prior to authorizing payment.
8. The principal will include a job target in his performance plans for the 2006 – 2007 school year designed to prevent recurrence of an audit exception.

cc: Dr. Melanie Fox, Business Director
Regional Center V

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

PROFILE OF THE SCHOOL

Address: 9797 S.W. 40 Street, Miami, Florida 33165

Date School Established: 1948

Grades: PK-5

Principal: Ms. Francisca C. Nobregas

Bookkeeper: Ms. Marina Gutierrez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 3,996.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,027.73</u>
TOTAL			<u><u>\$10,024.43</u></u>

OLYMPIA HEIGHTS ELEMENTARY SCHOOL (Continued)

Property, Payroll, and Data Security

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.

Internal Funds

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

The following exception was noted:

Financial Management

1. During our review of financial records for the 2004-05 fiscal year and the current period we noted the following:
 - a. The checkbook balances were not always reconciled to the MSAF and the bank statement balances, in that adjustments were made to the checkbook balances without any explanation as to the reason for these adjustments. Also, one bank reconciliation mistakenly listed the bank statement balance from the prior month and was somehow reconciled to the current month's balance without the pertinent corrections. Therefore, the reconciliation was mathematically incorrect.
 - b. Many checks were posted late. Delays ranged between 2 and 63 days. In addition, in a few instances interest earned from the school's checking account was also posted late.
 - c. Two checks amounting to \$295 were cashed by the bank, although one check was only signed by the treasurer and the other was not signed.

Section II, Chapters 1 and 5 of the Manual of Internal Fund Accounting establish the procedures to be followed for maintaining financial records, disbursements and that each check be signed by the principal or his designee and a clerical cosigners. We recommend compliance with established procedures.

REGION CENTER V

SCHOOL - 4091 OLYMPIA HEIGHTS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ART CLUB	.00	251.50	249.05	.00	2.45	
CHEERLEADERS	12.71	4,882.86	4,690.74	.00	204.83	
SAFETY PATROL	442.77	3,388.42	2,476.33	.00	1,354.86	
MUSIC CLUB	700.73	6,336.25	5,950.35	.00	1,086.63	
CLASSES AND CLUBS	1,156.21	14,859.03	13,366.47	.00	2,648.77	
TRUST						
DONATIONS	447.52	9,259.29	1,891.05	7,062.86-	752.90	
FIELD TRIPS 1	.00	368.00	279.25	88.75-	.00	
FUND RAISING	.00	83.40	70.99	.00	12.41	
LIBRARY	775.33	.00	752.56	.00	22.77	
LOST&DAMAGE TEXT	.00	67.89	.00	.00	67.89	
FIELD TRIPS 2	.00	441.00	430.00	11.00-	.00	
FIELD TRIPS 3	.00	1,766.00	1,766.00	.00	.00	
FIELD TRIPS 4	.00	1,132.00	1,132.00	.00	.00	
FIELD TRIPS 6	.00	1,522.45	1,524.15	1.70	.00	
FIELD TRIPS 7	.00	1,153.00	1,150.00	3.00-	.00	
FIELD TRIPS 8	.00	5,685.00	5,685.00	.00	.00	
FIELD TRIPS 9	.00	661.00	680.00	19.00	.00	
FIELD TRIPS 10	.00	1,102.00	1,097.00	5.00-	.00	
FIELD TRIPS 11	.00	1,291.00	1,291.00	.00	.00	
FIELD TRIPS 12	.00	335.00	335.00	.00	.00	
SPECIAL PURPOSE	1,382.76	.00	2,506.39	1,904.40	780.77	
UNCLAIMED STALE-	.00	.00	.00	51.83	51.83	
UNITED WAY	8.53	794.95	803.48	.00	.00	
BOOK FAIR	.00	6,197.07	4,749.17	.00	1,447.90	
PAPERBACKS - 1	3.00	.00	.00	.00	3.00	
MUSIC	.00	903.50	876.90	.00	26.60	
CHORUS UNIFORMS	.00	682.00	784.35	.00	102.35-	
TRUST	2,617.14	33,444.55	27,804.29	5,193.68-	3,063.72	
GENERAL						
GENERAL MISCELLA	1,843.79	59.96	1,972.74	87.05	18.06	
CASH OVER & SHOR	.00	14.00-	.00	.00	14.00-	
INTEREST	.00	169.38	.00	.00	169.38	
SCHOOL PICTURES	.00	6,273.00	3,966.17	2,306.83-	.00	
DONATIONS	.00	2,027.12	1,871.16	.00	155.96	
GENERAL	1,843.79	8,515.46	7,810.07	2,219.78-	329.40	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,019.33	11,755.52	17,205.77	7,413.46	3,982.54	
INSTRUCTIONAL MATE	2,019.33	11,755.52	17,205.77	7,413.46	3,982.54	
TOTAL	7,636.47	68,574.56	66,186.60	.00	10,024.43	
CHECKING	3,996.70	INVESTMENTS	.00 SBMMF	6,027.73	TOTAL	10,024.43
			ACCOUNTS PAYABLE	.00		

MEMORANDUM

June 8, 2006

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

FROM: Frances Nobregas, Principal 
Olympia Heights Elementary

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF OLYMPIA
HEIGHTS ELEMENTARY SCHOOL FOR THE 2004-2005
SCHOOL YEAR**

The principal has thoroughly reviewed the issues cited in the internal funds audit report for the 2004-2005 school year. Subsequently, a meeting was held with the secretary/treasurer to develop and implement a corrective plan of action and preventive strategies. At this meeting the principal reviewed Section II, Chapters 1 and 5 of the Manual of Internal Fund Accounting that establish the procedures to be followed for maintaining financial records, disbursements and that each check be signed by the principal or his/her designee and a clerical cosigner.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring the secretary/treasurer's functions and procedures to be followed for maintaining accurate financial records.

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

AUDIT EXCEPTION

Financial Management

The following corrective actions were taken:

1. The principal met with the secretary/treasurer to review the audit findings and to review Section II, Chapters 1 and 5 of the Manual of Internal Fund Accounting that establish the procedures to be followed for maintaining financial records, disbursements and that each check be signed by the principal or her designee and a clerical cosigner. (May 2006)
2. The principal met with the secretary/treasurer and directed that all deposit information be listed on the back of the corresponding check stubs, as well as any details regarding the deposit. (May 2006)

3. The principal directed the secretary/treasurer to post disbursements and deposits in MSAF as they are prepared. In addition, the secretary/treasurer was directed to post monthly bank interest earned from the checking account immediately upon receipt of the bank statement. (May 2006)
4. The principal directed the secretary/treasurer to submit the sealed statement to her on a monthly basis in order to verify the cancelled checks for accuracy. (May 2006)
5. The principal directed the secretary/treasurer to adhere to the checkbook procedures as indicated in Section II, Chapters 1 and 5 of the Manual of Internal Fund Accounting, and emphasized that each check must be signed by the principal or assistant principal and a clerical cosigner. (May 2006)
6. The principal directed the secretary/treasurer to present all deposits and disbursements for review on a daily basis, including the corresponding MSAF screen prints and associated documentation i.e. properly executed check requisitions and adding machine tapes verifying deposit totals. (May 2006)

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

1. The principal will ensure that the secretary/treasurer documents all disbursements and deposits by submitting both the checkbook and adding machine tapes verifying the running balance of the checkbook on a weekly basis.
2. The principal will review the procedures for signing checks as her designee with the assistant principal and direct that no checks are to be signed without the MSAF screen print attached and a properly executed check requisition.
3. The principal will schedule the secretary/treasurer to work at least monthly with the mentor that will be assigned by the Regional Business Director to assist her in maintaining compliance with the procedures of the Manual of Internal Fund Accounting.
4. The principal and the secretary/treasurer will verify accurate and timely posting of all disbursements and deposits on a daily basis.

5. The principal and the secretary/treasurer will confer with the Regional Center V Business Director on a monthly basis to review the school's financial reports to ensure accuracy and timely posting of all disbursements and deposits.
6. The principal will ensure that the secretary/treasurer reconciles the checkbook balance to the MSAF system balance on a weekly basis. Any adjustments made to the checkbook balance will be documented with a written explanation included on the back of the check stub.
7. The principal will include a job target in her performance plans for the 2006-2007 school year designed to prevent the recurrence of future audit exceptions.

cc: Dr. Melanie Fox, Business Director
Regional Center V

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

PROFILE OF THE SCHOOL

Address: 10250 S. W. 57 Avenue, Pinecrest, Florida 33156

Date School Established: 1956

Grades: PK-5

Principal: Ms. Valerie H. Swanson

Bookkeeper: Ms. Jonnie Gail Piretra

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 28,248.80
Investment:			
M-DCPS Money Market Pool Fund	Open-end	3.25	<u>12,384.48</u>
TOTAL			<u>\$ 40,633.28</u>

PINECREST ELEMENTARY SCHOOL (Continued)

Property and Payroll

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

Internal Funds

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

The following exception was noted:

Financial Management

1. As of June 30, 2005, the Trust Fund – Field Trip and General Fund accounts had deficit balances of \$(92) and \$(2,218), respectively. Two checks amounting to \$3,763, issued during the 2004-05 fiscal year and posted to the General Fund, were later modified and erroneously posted to the Trust Fund-Donations Account in an attempt to correct the error during the 2005-06 fiscal year. Section II, Chapter 5 and Section IV, Chapter 14 of the Manual of Internal Fund Accounting establish that expenditures may only be processed when sufficient, uncommitted funds are available, and donated funds must be used as intended. We recommend that the expenditures be posted back to the General Fund, and that the school administration closely monitor financial activities to make sure that the necessary funds are available to cover expenditures and avoid negative balances.

REGION CENTER V

SCHOOL - 4421 PINECREST ELEMENTARY


FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	1,242.98	.00	73.00	.00	1,169.98
CLASSES AND CLUBS	1,242.98	.00	73.00	.00	1,169.98
TRUST					
DONATIONS	5,285.37	5,740.67	5,716.04	.00	5,310.00
FIELD TRIPS 1	150.34	935.25	935.25	150.34-	.00
LIBRARY	358.25	16,989.17	7,123.41	.00	10,224.01
LOST&DAMAGE TEXT	.00	454.02	454.02	.00	.00
FIELD TRIPS 3	.00	1,944.00	1,944.00	.00	.00
FIELD TRIPS 4	.00	468.00	425.00	135.45-	92.45-
FIELD TRIPS 5	.00	996.00	995.00	.00	1.00
FIELD TRIPS 6	.00	270.00	270.00	.00	.00
FIELD TRIPS 7	.00	1,483.00	1,483.00	.00	.00
FIELD TRIPS 8	.00	2,604.25	2,537.10	.00	67.15
FIELD TRIPS 9	.00	980.40	975.00	.00	5.40
FIELD TRIPS 10	.00	926.50	915.00	.00	11.50
FIELD TRIPS 12	.00	1,490.00	1,485.00	.00	5.00
SPECIAL PURPOSE	1,746.31	.00	1,876.93	3,069.16	2,938.54
UNITED WAY	.00	5,269.22	5,269.22	.00	.00
DONATION TWO	.00	30,190.00	16,830.00	.00	13,360.00
DONATION THREE	.00	2,600.00	.00	.00	2,600.00
FIELD TRIPS A-OU	.00	7,560.00	7,557.60	.00	2.40
TRUST	7,540.27	80,900.48	56,791.57	2,783.37	34,432.55
GENERAL					
GENERAL MISCELLA	5,650.24	851.96	5,359.51	285.79	1,428.48
INTEREST	.00	211.27	.00	.00	211.27
SCHOOL PICTURES	.00	8,210.00	5,140.84	3,069.16-	.00
REGISTRATION FEE	.00	.00	95.00	.00	95.00-
DONATIONS	.00	.00	3,763.00	.00	3,763.00-
GENERAL	5,650.24	9,273.23	14,358.35	2,783.37-	2,218.25-
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	.00	5,000.00	.00	.00	5,000.00
INSTRUCTIONAL MATE	.00	5,000.00	.00	.00	5,000.00
COMMUNITY SCHOOL					
COMM SCHL-ACTIVI	.00	1,070.00	.00	.00	1,070.00
PRE-K FEES	.00	69,632.00	69,632.00	.00	.00
COMMUNITY SCHL.	.00	1,179.00	.00	.00	1,179.00
COMMUNITY SCHOOL	.00	71,881.00	69,632.00	.00	2,249.00
TOTAL	14,433.49	167,054.71	140,854.92	.00	40,633.28

CHECKING	28,248.80	INVESTMENTS	.00	SBMMF	12,384.48	TOTAL	40,633.28
			ACCOUNTS PAYABLE	.00			

MEMORANDUM

June 8, 2006

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

FROM: Valerie H. Swanson, Principal 
Pinecrest Elementary School

SUBJECT: **RESPONSE TO INTERNAL FUNDS AUDIT OF PINECREST
ELEMENTARY SCHOOL FOR THE 2004 – 2005 SCHOOL YEAR**

The principal has thoroughly reviewed the issues cited in the internal funds audit report for the 2004 – 2005 school year. Subsequently, a meeting was held with the school's treasurer to develop and implement a corrective plan of action. At this meeting, the principal reviewed Section II, Chapter 5 and Section IV, Chapter 14 of the Manual of Internal Fund Accounting that establish procedures for the expenditures of funds.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring the accurate and timely expenditure of available funds.

AUDIT EXCEPTION

Financial Management

The following corrective actions were taken:

1. The principal met with the school treasurer to review the audit findings and to review Section II, Chapter 5 and Section IV, Chapter 14 of the Manual of Internal Fund Accounting that establish the policies and procedures for making disbursements as well as maintaining proper accountability. (June 2006)
2. The principal directed the school treasurer to post the expenditures cited in the audit findings back to the General Fund. (June 2006)
3. The principal met with the school treasurer and reviewed all internal accounts to ensure that they were current and in good standing. (June 2006)

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

1. The principal will closely monitor all school financial activities to ensure that the necessary funds are available to cover expenditures and to avoid negative balances.
2. The principal directed the school treasurer to develop and maintain individual log(s) for the school's internal accounts in order to prevent future posting and/or disbursement errors. These logs will detail specific expenditures and balances for each account and will be reviewed on a daily basis by the principal.
3. The principal will review all deposits and disbursements on a daily basis to ensure accuracy and timely posting.
4. The principal will meet weekly with the school treasurer to review the treasurer's logs of internal accounts transactions. The principal will verify that all financial transactions are accurately posted. Corrections will be made as needed.
5. The principal will include a job target in her performance plans for the 2006 – 2007 school year designed to prevent recurrence of future audit exceptions.

cc: Dr. Melanie Fox, Business Director
Regional Center V

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

PROFILE OF THE SCHOOL

Address: 10151 S. W. 64th Street, Miami, Florida 33173

Date School Established: 1961

Grades: PK-5

Principal: Ms. Melanie Visnich

Bookkeeper: Ms. Magaly Gomez

After School Care Program Managers: Ms. Miriam Alvarez (Through April 2005)
Ms. Debra Walter

After School Care Program Secretaries: Ms. Jessica Toledano (Through October 2004)
Ms. Ofelia Balboa (Through July 2005)
Ms. Anna Garcia

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
City National Bank of Florida	--	0.10	\$ 6,314.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>29,075.17</u>
TOTAL			<u><u>\$ 35,389.47</u></u>

SNAPPER CREEK ELEMENTARY (Continued)

AUDIT OPINION

Property, Purchasing Credit Card, Payroll, and Data Security

Property and purchasing credit card 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.

Internal Funds

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

The following exception was noted:

Internal Funds Records

1. Our review of internal funds records disclosed the following:
 - a. On March 23, 2006 the principal reported to M-DCPS Police that a safe said to contain between \$1,500 and \$2,000 was missing from the main office. According to the principal and the PTSA, the stolen funds consisted of PTSA collections from sales of pizza and t-shirts conducted at the school. The safe was reportedly stored inside an unlocked cabinet in the main office. We also determined that one of the school's secretaries was an officer of the PTSA.
 - b. On that same day the school also reported to M-DCPS Police that 27 internal funds documents from the 2004-05 fiscal year were stolen from the bookkeeper's office. During our audit, we discovered that two other receipt books and a deposit package were also missing. According to the principal, twelve individuals had access to the bookkeeper's office. The school recreated most documents; and we were able to verify that all receipted collections were deposited, except for some of the receipts used during the 2004-05 fiscal year that were part of the missing receipt books and deposit packages.

SNAPPER CREEK ELEMENTARY (Continued)

No suspects could be identified in either investigation. A similar incident regarding missing documents was reported in the prior audit. Sections IV and V, Chapters 2 and 12 of the Manual of Internal Fund Accounting establish that all financial records associated with internal fund activities must be safeguarded and retained for audit purposes, and require a clear separation of the financial activities of the school and the activities of any school-allied organization. Specifically, it states that school-allied organizations, such as the PTSA, must maintain their financial records and activities separate from the school's; prohibits school staff from handling the organization's monies; and although school staff participation in these organizations' activities is encouraged, the participation should be limited to coordinating the organization's activities and should be clearly distinguishable from the school activities. We strongly recommend compliance with these requirements to prevent the conditions noted from recurring in the future.

REGION CENTER V

SCHOOL - 5121 SNAPPER CREEK ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	.00	100.00	100.00	.00	.00
FUTURE EDUCATORS	101.17	.00	.00	.00	101.17
COMPUTER KIDS	392.08	.00	.00	.00	392.08
STUDENT COUNCIL	27.70	.00	.00	.00	27.70
FIRST GRADE	.00	283.00	271.17	.00	11.83
FIFTH GRADE	1,916.16	3,889.00	5,262.74	.00	542.42
KINDERGARTEN	.00	513.50	375.99	.00	137.51
CLASSES AND CLUBS	2,437.11	4,785.50	6,009.90	.00	1,212.71
TRUST					
FIELD TRIPS 1	479.05	2,942.00	2,942.00	479.05-	.00
LIBRARY	3,384.15	2,038.49	2,629.99	.00	2,792.65
LOST&DAMAGE TEXT	.00	585.50	585.50	.00	.00
FIELD TRIPS 2	.00	1,368.00	1,368.00	.00	.00
FIELD TRIPS 3	.00	3,331.75	3,213.10	118.65-	.00
FIELD TRIPS 4	.00	853.00	758.50	94.50-	.00
FIELD TRIPS 5	.00	704.00	696.00	8.00-	.00
FIELD TRIPS 7	.00	921.00	1,010.33	89.33	.00
FIELD TRIPS 8	.00	551.00	.00	551.00-	.00
SPECIAL PURPOSE	1,741.71	.98	1,637.19	3,037.12	3,142.62
UNCLAIMED STALE-	9.26	.00	.00	.00	9.26
UNITED WAY	.00	3,845.00	3,845.00	.00	.00
BOOK FAIR	3,435.84	14,667.05	14,035.29	.00	4,067.60
FUTURE PROBLEM S	219.87	6,305.56	6,429.32	.00	96.11
MUSIC	1,988.28	.00	323.50	.00	1,664.78
DONATION THREE	2,500.00	2,500.00	2,413.84	.00	2,586.16
SCHOOL SPECIAL P	12,512.00	12,512.00-	.00	.00	.00
FIELD TRIPS A-OU	.00	5,314.00	5,314.00	.00	.00
FIELD TRIPS E-OU	113.00	7,386.00	7,381.00	118.00-	.00
FIELD TRIPS F-OU	657.72	.00	.00	657.72-	.00
TEACHERS LEAD PR	3.62	.00	3.62	.00	.00
TRUST	27,044.50	40,801.33	54,586.18	1,099.53	14,359.18
GENERAL					
GENERAL MISCELLA	7,782.70	1,140.23	3,621.78	1,937.59	7,238.74
INTEREST	.00	633.29	.00	.00	633.29
SCHOOL PICTURES	.00	8,064.00	5,026.88	3,037.12-	.00
TRAVEL-FACULTY/A	.00	.00	413.28	.00	413.28-
MEMORY BOOKS	.00	4,164.00	3,887.31	.00	276.69
GENERAL	7,782.70	14,001.52	12,949.25	1,099.53-	7,735.44
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,233.47	3,444.41	3,773.13	.00	8,904.75
INSTRUCTIONAL MATE	9,233.47	3,444.41	3,773.13	.00	8,904.75
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	207,942.40	207,942.40	.00	.00
COMM SCHL-ACTIVI	3,709.56	4,360.30	4,892.47	.00	3,177.39
PRE-K FEES	.00	69,726.00	69,726.00	.00	.00
SUBSIDIZED CHILD	.00	15,757.80	15,757.80	.00	.00
COMMUNITY SCHOOL	3,709.56	297,786.50	298,318.67	.00	3,177.39
TOTAL	50,207.34	360,819.26	375,637.13	.00	35,389.47

CHECKING	6,314.30	INVESTMENTS	.00	SBMMF	29,075.17	TOTAL	35,389.47
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

June 8, 2006

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

FROM: Ms. Melanie L. Visnich, Principal 
Snapper Creek Elementary

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF SNAPPER
CREEK ELEMENTARY SCHOOL FOR THE 2004-2005 SCHOOL
YEAR**

The principal has reviewed and thoroughly discussed the internal funds audit report for the 2004-2005 school year with the appropriate personnel. A meeting was held with the Secretary/Treasurer and PTSA Board to review Sections IV and V, Chapters 2 and 12 of the Manual of Internal Fund Accounting.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring the proper maintenance of internal funds records.

The principal will confer at least monthly with the Regional Center V Business Director and the Office of Internal Accounting for support in maintaining compliance with all guidelines established in the Manual of Internal Fund Accounting.

AUDIT EXCEPTION

Internal Funds Records

The following corrective actions were taken:

1. The principal reviewed and discussed in detail with the secretary/treasurer Sections IV and V, Chapters 2 and 12 of the Manual of Internal Fund Accounting. (May 2006)
2. The principal met with the immediate past and current PTSA Presidents and reviewed Sections IV and V, Chapters 2 and 12 of the Manual of Internal Fund Accounting. The principal directed the PTSA to maintain all funds, financial records, activities, and supporting documents separate from the school site. (May 2006)
3. The principal monitored the PTSA 2006-07 Board election of officers to ensure that no school board employees were elected as officers. (May 2006)

4. The principal requested that the secretary/treasurer's office, the principal's office, and a storage closet be re-keyed. As a result, only the principal and the secretary/treasurer will have keys to the secretary/treasurer's office, the principal's office, and the storage closet where the school's financial records are stored. (March 2006)
5. The principal requested to close the Principal Operated After-School Program and will contract with a district-approved school-age child care provider (YMCA) beginning in the 2006-2007 school year. (May 2006)

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

1. The principal will review all internal funds records and reports on a monthly basis to ensure accuracy and completeness.
2. The principal will provide a secure location for all records to ensure that records are safeguarded at all times and retained for audit purposes.
3. The principal, on a random and unannounced basis, will verify that all financial records associated with the school's internal funds activities are being maintained in a secure place.
4. The principal directed the PTSA Board to remove all money collected from the school campus on a daily basis and on a random and unannounced basis, will monitor compliance.
5. The principal directed the PTSA Board to refrain from electing officers who are employed at the school. The principal will ensure this occurs by carefully monitoring the PTSA election committee and subsequent elections.
6. The principal will include a job target in her performance plans for the 2006-2007 school year designed to prevent recurrence of an audit exception.

cc: Dr. Melanie Fox, Business Director
Regional Center V

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

PROFILE OF THE SCHOOL

Address: 6601 S.W. 152 Avenue, Miami, Florida 33193

Date School Established: 1991

Grades: PK-5

Principal: Ms. Patricia G. Santalo

Bookkeepers: Ms. Barbarita Sanchez (Through July 2004)
Ms. Brunilda Diaz (Through June 2005)
Ms. Barbarita Sanchez

After School Care Program Manager/Secretary: Ms. Migdalia Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 8,163.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>1,926.83</u>
TOTAL			<u><u>\$ 10,090.22</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 V

SCHOOL - 0451 BOWMAN FOSTER ASHE ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIFTH GRADE	131.88	31,419.12	31,029.26	.00	521.74	
CLASSES AND CLUBS	131.88	31,419.12	31,029.26	.00	521.74	
TRUST						
FIELD TRIPS I	.00	16,303.50	15,875.30	428.20-	.00	
LIBRARY	478.87	215.64	579.94	.00	114.57	
LOST&DAMAGE TEXT	.00	76.75	76.75	.00	.00	
SPECIAL PURPOSE	506.81	.00	3,058.95	2,948.26	396.12	
UNCLAIMED STALE-	148.89	.00	148.89	9.51	9.51	
UNITED WAY	.00	2,845.30	2,845.30	.00	.00	
DONATION TWO	631.51	2,000.00	2,620.65	10.86-	.00	
GRANTS I	230.00	.00	205.00	.00	25.00	
GRANTS II	826.74	1,000.00	.00	.00	1,826.74	
TRUST	2,822.82	22,441.19	25,410.78	2,518.71	2,371.94	
GENERAL						
GENERAL MISCELLA	5,077.14	441.70	7,259.79	429.55	1,311.40-	
INTEREST	.00	100.03	.00	.00	100.03	
SCHOOL PICTURES	.00	8,057.00	5,108.74	2,948.26-	.00	
TRAVEL-FACULTY/A	.00	.00	1,803.93	.00	1,803.93-	
REPAIR & MAINTEN	.00	.00	247.91	.00	247.91-	
OFFICE SUPPLY	.00	2,000.00	.00	.00	2,000.00	
REGISTRATION FEE	.00	.00	535.00	.00	535.00-	
DONATIONS	.00	2,413.81	.00	.00	2,413.81	
MEMORY BOOKS	.00	7,146.00	4,800.00	.00	2,346.00	
GENERAL	5,077.14	20,158.54	19,755.37	2,518.71-	2,961.60	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	5,737.00	6,538.51	.00	4,198.49	
INSTRUCTIONAL MATE	5,000.00	5,737.00	6,538.51	.00	4,198.49	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	277,009.38	275,202.98	1,806.40-	.00	
COMM SCHL-ACTIVI	914.57	2,911.00	3,794.12	5.00	36.45	
PRE-K FEES	.00	69,900.50	69,895.50	5.00-	.00	
SUBSIDIZED CHILD	.00	39,197.40	41,003.80	1,806.40	.00	
COMMUNITY SCHOOL	914.57	389,018.28	389,896.40	.00	36.45	
TOTAL	13,946.41	468,774.13	472,630.32	.00	10,090.22	
CHECKING	8,163.39	INVESTMENTS	.00 SBMMF	1,926.83	TOTAL	10,090.22
			ACCOUNTS PAYABLE	.00		

ETHEL F. BECKFORD/RICHMOND ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1963

Grades: PK-5

Principal: Dr. Sharon D. Lee

Bookkeeper: Ms. Elsa B. Craig

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	2.36	\$ 12,006.37
Investment:			
M-DCPS Money Market Pool Fund	Open-end	3.25	<u>3,070.90</u>
TOTAL			<u>\$ 15,077.27</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 V

SCHOOL - 4651 ETHEL F. BECKFORD/RICH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SAFETY PATROL	49.53	.00	49.50	.03-	.00
FOURTH GRADE	16.00	.00	16.00	.00	.00
FIFTH GRADE	579.87	2,375.00	2,349.47	.00	605.40
CLASSES AND CLUBS	645.40	2,375.00	2,414.97	.03-	605.40
TRUST					
DONATIONS	1,147.27	1,770.00	2,187.46	.00	729.81
FIELD TRIPS 1	881.37	323.00	323.00	881.37-	.00
LIBRARY	986.18	3,587.58	3,009.23	.00	1,564.53
FIELD TRIPS 2	.00	927.00	927.00	.00	.00
FIELD TRIPS 3	.00	679.00	679.00	.00	.00
FIELD TRIPS 4	.00	966.00	966.00	.00	.00
FIELD TRIPS 5	.00	411.00	411.00	.00	.00
FIELD TRIPS 6	.00	794.00	794.00	.00	.00
FIELD TRIPS 7	.00	777.00	777.00	.00	.00
FIELD TRIPS 8	.00	56.00	56.00	.00	.00
SPECIAL PURPOSE	641.65	.00	621.73	471.21	491.13
UNCLAIMED STALE-	8.00	.00	8.00	.00	.00
UNITED WAY	.00	574.36	574.36	.00	.00
REGION RETIREMEN	300.55	.00	300.00	.55-	.00
TRUST	3,965.02	10,864.94	11,633.78	410.71-	2,785.47
GENERAL					
GENERAL MISCELLA	2,759.20	.00	1,806.51	881.95	1,834.64
CASH OVER & SHOR	.00	60.00	.00	.00	60.00
INTEREST	.00	305.02	.00	.00	305.02
SCHOOL PICTURES	.00	2,521.00	1,578.57	471.21-	471.22
DONATIONS	.00	151.95	.00	.00	151.95
RECYCLING COMMIS	.00	25.10	.00	.00	25.10
GENERAL	2,759.20	3,063.07	3,385.08	410.74	2,847.93
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,091.27	5,058.38	5,302.18	.00	7,847.47
INSTRUCTIONAL MATE	8,091.27	5,058.38	5,302.18	.00	7,847.47
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	43.60	43.60	.00	.00
COMM SCHL-ACTIVI	556.03	.00	556.03	.00	.00
COMMUNITY SCHL.	.00	991.00	.00	.00	991.00
SUBSIDIZED CHILD	.00	1,385.00	1,385.00	.00	.00
COMMUNITY SCHOOL	556.03	2,419.60	1,984.63	.00	991.00
TOTAL	16,016.92	23,780.99	24,720.64	.00	15,077.27

CHECKING	12,006.37	INVESTMENTS	.00	SBMMF	3,070.90	TOTAL	15,077.27
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1996

Grades: PK-5

Principal: Ms. Maria E. Tavel-Visiedo

Bookkeeper: Ms. Hilda Caamano

After School Care Program Managers: Ms. Vanessa Castellanos (Through June 2005)
Mr. David Diaz (Through March 2006)
Ms. Marisel Vargas

After School Care Program Secretary: Ms. Alina Asencio

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.34	\$ 1,825.72
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>13,817.16</u>
TOTAL			<u>\$15,642.88</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 V

SCHOOL - 0251 ETHEL KOGER BECKHAM EL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
LIBRARY	450.78	303.84	191.30	.00	563.32	
FIELD TRIPS 2	.00	1,445.25	1,402.50	42.75-	.00	
FIELD TRIPS 3	.00	1,111.50	1,062.00	49.50-	.00	
FIELD TRIPS 4	.00	1,116.00	1,085.00	31.00-	.00	
FIELD TRIPS 5	.00	430.50	425.00	5.50-	.00	
FIELD TRIPS 6	.00	312.00	312.00	.00	.00	
FIELD TRIPS 7	.00	975.00	960.00	15.00-	.00	
SPECIAL PURPOSE	1,898.62	1,000.00	4,141.31	3,281.36	2,038.67	
UNITED WAY	.00	1,584.00	1,584.00	.00	.00	
FIELD TRIPS A-OU	.00	103,249.00	103,249.00	.00	.00	
FIELD TRIPS B-OU	.00	3,244.70	3,233.75	10.95-	.00	
FIELD TRIPS E-OU	.00	2,720.00	2,720.00	.00	.00	
FIELD TRIPS F-OU	.00	1,287.30	1,287.25	.05-	.00	
FIELD TRIPS G-OU	.00	659.05	658.85	.20-	.00	
TRUST	2,349.40	119,438.14	122,311.96	3,126.41	2,601.99	
GENERAL						
GENERAL MISCELLA	1,069.04	12.00	1,226.90	154.95	9.09	
INTEREST	.00	538.59	.00	.00	538.59	
SCHOOL PICTURES	.00	8,595.00	5,313.64	3,281.36-	.00	
TRAVEL-FACULTY/A	.00	.00	199.88	.00	199.88-	
DONATIONS	.00	2,287.01	1,558.07	.00	728.94	
MEMORY BOOKS	.00	8,720.00	7,959.58	.00	760.42	
GENERAL	1,069.04	20,152.60	16,258.07	3,126.41-	1,837.16	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	1,071.79	1,071.79	.00	10,000.00	
INSTRUCTIONAL MATE	10,000.00	1,071.79	1,071.79	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	234,698.40	234,698.40	.00	.00	
COMM SCHL-ACTIVI	929.28	1,982.00	1,707.55	.00	1,203.73	
PRE-K FEES	.00	135,369.00	135,369.00	.00	.00	
SUBSIDIZED CHILD	.00	9,569.80	9,569.80	.00	.00	
COMMUNITY SCHOOL	929.28	381,619.20	381,344.75	.00	1,203.73	
TOTAL	14,347.72	522,281.73	520,986.57	.00	15,642.88	
CHECKING	1,825.72	INVESTMENTS	.00 SBMMF	13,817.16	TOTAL	15,642.88
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1981

Grades: K-5

Principal: Dr. Esther Visiedo-Villaverde

Bookkeeper: Ms. Elsie McPherson

After School Care Program Managers: Ms. Elsie McPherson
Ms. Lesley Sevastopoulos

After School Care Program Secretaries: Ms. Mailil Ruiz (Through August 2004)
Ms. Valerie Schulz (Through October 2005)
Ms. Alicia Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 26,281.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>30,233.14</u>
TOTAL			<u>\$ 56,514.84</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 V

SCHOOL - 0271 BENT TREE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIFTH GRADE	.00	400.00	400.00	.00	.00
CLASSES AND CLUBS	.00	400.00	400.00	.00	.00
TRUST					
DONATIONS	20.01	2,000.00	2,000.00	20.01-	.00
FIELD TRIPS 1	401.66	902.00	880.00	423.66-	.00
GUIDANCE	8.58	.00	.00	.00	8.58
LIBRARY	676.08	254.06	11.99	681.06	1,599.21
LOST&DAMAGE TEXT	.00	97.17	97.17	.00	.00
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00
FIELD TRIPS 4	.00	840.00	735.00	105.00-	.00
SPECIAL PURPOSE	146.90	.00	2,702.40	4,020.57	1,465.07
UNCLAIMED STALE-	.00	.00	.00	3.20	3.20
UNITED WAY	.00	1,370.70	1,370.70	.00	.00
BOOK FAIR	.00	8,172.57	5,972.41	681.06-	1,519.10
VANDALISM	94.30	.00	.00	.00	94.30
DONATION TWO	.00	1,137.96	.00	.00	1,137.96
GRANTS 1	.00	3,000.00	.00	.00	3,000.00
FIELD TRIPS E-OU	.00	1,850.00	1,850.00	.00	.00
TRUST	1,347.53	19,674.46	15,669.67	3,475.10	8,827.42
GENERAL					
GENERAL MISCELLA	3,884.92	8,947.81	2,927.39	548.67	10,454.01
INTEREST	.00	785.87	.00	.00	785.87
SCHOOL PICTURES	.00	9,645.00	6,045.65	3,020.57-	578.78
TRAVEL-FACULTY/A	.00	.00	2,021.48	.00	2,021.48-
REGISTRATION FEE	.00	.00	455.00	.00	455.00-
DONATIONS	.00	1,114.17	.00	.00	1,114.17
MEMORY BOOKS	.00	4,160.00	3,543.16	.00	616.84
STUDENT TRAVEL/S	.00	.00	10.00	.00	10.00-
RECYCLING COMMIS	.00	110.00	.00	.00	110.00
GENERAL	3,884.92	24,762.85	15,002.68	2,471.90-	11,173.19
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,028.49	5,413.07	3,734.54	1,000.00-	5,707.02
INSTRUCTIONAL MATE	5,028.49	5,413.07	3,734.54	1,000.00-	5,707.02
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	141,675.80	141,843.60	167.80	.00
COMM SCHL-ACTIVI	30,611.48	3,157.00	2,790.27	171.00-	30,807.21
SUBSIDIZED CHILD	.00	9,192.60	9,192.60	.00	.00
COMMUNITY SCHOOL	30,611.48	154,025.40	153,826.47	3.20-	30,807.21
TOTAL	40,872.42	204,275.78	188,633.36	.00	56,514.84

CHECKING 26,281.70 INVESTMENTS .00 SBMMF 30,233.14 TOTAL 56,514.84
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 9250 S. W. 52 Terrace, Miami, Florida 33165

Date School Established: 1958

Grades: PK-5

Principal: Dr. Joe Carbia

Bookkeeper: Ms. Judith H. Spratt

After School Care Program Manager: Ms. Yolanda Sardinas

After School Care Program Secretary: Ms. Mercedes M. Suarez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 28,142.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,478.39</u>
TOTAL			<u><u>\$ 35,621.09</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 0441 BLUE LAKES ELEMENTARY REGION CENTER V

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	5,000.00	.00	76.13	.00	4,923.87
FIELD TRIPS 1	1,052.06	2,042.00	2,042.00	1,052.06-	.00
LIBRARY	3,881.27	3,647.48	3,556.88	.00	3,971.87
LOST&DAMAGE TEXT	.00	20.00	29.75	9.75	.00
FIELD TRIPS 2	.00	3,180.00	3,107.50	72.50-	.00
FIELD TRIPS 3	.00	2,240.50	2,160.75	79.75-	.00
FIELD TRIPS 4	.00	768.00	768.00	.00	.00
FIELD TRIPS 5	.00	704.34	684.00	20.34-	.00
FIELD TRIPS 6	.00	750.75	750.00	.00	.75
FIELD TRIPS 7	.00	2,069.00	2,063.60	5.40-	.00
FIELD TRIPS 8	.00	1,864.50	1,774.00	90.50-	.00
FIELD TRIPS 10	.00	711.90	732.24	20.34	.00
FIELD TRIPS 11	.00	325.00	315.00	10.00-	.00
SPECIAL PURPOSE	1,841.16	.00	3,389.05	2,712.75	1,164.86
UNCLAIMED STALE-	24.00	.00	24.00	6.59	6.59
UNITED WAY	.00	1,474.38	1,474.38	.00	.00
PAPERBACKS - 2	.00	914.99	895.29	.00	19.70
MUSIC	.05	.00	.00	.05-	.00
DONATION TWO	53.09	.00	53.09	.00	.00
DONATION THREE	3,044.30	.00	.00	.00	3,044.30
DONATIONS FIVE	6,809.00	1,879.00-	.00	1,879.00-	3,051.00
GRANTS 1	1,072.31	.00	541.17	.00	531.14
TRUST	22,777.24	18,833.84	24,436.83	460.17-	16,714.08
GENERAL					
GENERAL MISCELLA	450.17	202.71	3,562.76	1,333.01	1,576.87-
CASH OVER & SHOR	.00	.40	.00	.00	.40
INTEREST	.00	199.71	.00	.00	199.71
SCHOOL PICTURES	.00	8,099.00	5,082.32	2,712.75-	303.93
REPAIR & MAINTEN	.00	.00	246.81	.00	246.81-
REGISTRATION FEE	.00	.00	25.00	.00	25.00-
DONATIONS	.00	3,764.55	.00	1,879.00	5,643.55
GENERAL	450.17	12,266.37	8,916.89	499.26	4,298.91
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,302.97	2,697.03	2,191.77	6.59-	7,801.64
INSTRUCTIONAL MATE	7,302.97	2,697.03	2,191.77	6.59-	7,801.64
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	125,886.10	125,886.10	.00	.00
COMM SCHL-ACTIVI	4,968.36	3,404.10	1,533.50	32.50-	6,806.46
PRE-K FEES	.00	66,572.00	66,572.00	.00	.00
SUBSIDIZED CHILD	.00	14,429.00	14,429.00	.00	.00
COMMUNITY SCHOOL	4,968.36	210,291.20	208,420.60	32.50-	6,806.46
TOTAL	35,498.74	244,088.44	243,966.09	.00	35,621.09

CHECKING	28,142.70	INVESTMENTS	.00	SBMF	7,478.39	TOTAL	35,621.09
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 10755 S. W. 160 Street, Miami, Florida 33157

Date School Established: 1967

Grades: PK-5

Principal: Mr. Henry Fernandez

Bookkeeper: Ms. Heripsma Sarkissian

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	2.32	\$ 6,077.09
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,112.33</u>
TOTAL			<u><u>\$ 17,189.42</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.

REGION CENTER V

SCHOOL - 0861 COLONIAL DRIVE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
STUDENT COUNCIL	638.32	.00	.00	.00	638.32	
CLASSES AND CLUBS	638.32	.00	.00	.00	638.32	
TRUST						
DONATIONS	1,004.81	.00	.00	.00	1,004.81	
FIELD TRIPS 1	2,463.79	1,267.50	1,266.00	2,465.29-	.00	
FUND RAISING	447.47	992.00	641.68	797.79-	.00	
LIBRARY	5,273.40	767.66	738.91	.00	5,302.15	
LOST&DAMAGE TEXT	.00	570.00	570.00	.00	.00	
SPECIAL PURPOSE	601.31	469.10	1,073.80	413.45	410.06	
UNITED WAY	.00	656.00	656.00	.00	.00	
DONATION TWO	191.05	.00	.00	.00	191.05	
DONATION THREE	1,017.97	.00	.00	1,017.97-	.00	
DONATION FOUR	385.58	.00	350.31	.00	35.27	
DONATIONS FIVE	386.00	.00	352.60	.00	33.40	
TRUST	11,771.38	4,722.26	5,649.30	3,867.60-	6,976.74	
GENERAL						
GENERAL MISCELLA	6,000.20	.00	3,656.58	3,263.08	5,606.70	
INTEREST	.00	337.19	.00	.00	337.19	
SCHOOL PICTURES	.00	2,212.00	1,385.09	413.45-	413.46	
DONATIONS	.00	249.13	.00	.00	249.13	
RECYCLING COMMIS	.00	166.91	.00	.00	166.91	
GENERAL	6,000.20	2,965.23	5,041.67	2,849.63	6,773.39	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	1,783.00	.00	1,017.97	2,800.97	
COMMUNITY SCHOOL	.00	1,783.00	.00	1,017.97	2,800.97	
TOTAL	18,409.90	9,470.49	10,690.97	.00	17,189.42	
CHECKING	6,077.09	INVESTMENTS	.00 SBMMF	11,112.33	TOTAL	17,189.42
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 7955 S. W. 152 Street, Miami, Florida 33157

Date School Established: 1960

Grades: PK-5

Principal: Ms. Lucille K. Matthews

Bookkeeper: Ms. Marcia Castro

After School Care Program Manager: Ms. Dillza Guevara

After School Care Program Secretary: Ms. Renae Larkins

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 8,993.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,506.57</u>
TOTAL			<u><u>\$ 16,500.44</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 V

SCHOOL - 1041 CORAL REEF ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	.00	199.50	263.74	64.24	.00
SAFETY PATROL	.00	5,200.00	5,200.00	.00	.00
FIRST GRADE	.00	1,203.00	1,169.00	34.00-	.00
SECOND GRADE	.00	.00	109.00	109.00	.00
CLASSES AND CLUBS	.00	6,602.50	6,741.74	139.24	.00
TRUST					
DONATIONS	.00	25,500.00	25,500.00	.00	.00
LIBRARY	912.54	2,837.00	1,932.73	.00	1,816.81
LOST&DAMAGE TEXT	.00	249.06	249.06	.00	.00
FIELD TRIPS 5	.00	1,120.00	1,085.00	35.00-	.00
FIELD TRIPS 6	.00	1,150.00	1,170.00	20.00	.00
FIELD TRIPS 7	.00	1,269.00	1,160.00	109.00-	.00
FIELD TRIPS 8	.00	688.00	496.75	191.25-	.00
FIELD TRIPS 9	.00	1,072.00	1,072.00	.00	.00
SPECIAL PURPOSE	3,676.08	175.97	4,167.86	4,813.46	4,497.65
UNCLAIMED STALE-	200.00	.00	.00	.00	200.00
UNITED WAY	.00	3,501.36	3,501.36	.00	.00
DONATION TWO	.00	500.00	.00	.00	500.00
DONATION THREE	9.36	500.00	461.19	.00	48.17
DONATIONS 6	187.96	500.00	626.75	.00	61.21
EESAC FUNDS	.00	.00	2,500.00	2,500.00	.00
TRUST	4,985.94	39,062.39	43,922.70	6,998.21	7,123.84
GENERAL					
GENERAL MISCELLA	4,719.21	120.00	3,082.12	176.01	1,933.10
INTEREST	.00	152.55	.00	.00	152.55
SCHOOL PICTURES	.00	12,911.00	8,097.54	4,813.46-	.00
OFFICE SUPPLY	.00	.00	345.15	.00	345.15-
DONATIONS	.00	341.27	.00	.00	341.27
MEMORY BOOKS	.00	7,875.00	6,073.63	.00	1,801.37
RECYCLING COMMIS	.00	431.50	.00	.00	431.50
GENERAL	4,719.21	21,831.32	17,598.44	4,637.45-	4,314.64
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	723.25	25,065.82	19,570.14	2,500.00-	3,718.93
INSTRUCTIONAL MATE	723.25	25,065.82	19,570.14	2,500.00-	3,718.93
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	208,275.00	208,275.00	.00	.00
COMM SCHL-ACTIVI	3,401.37	1,600.00	3,658.34	.00	1,343.03
PRE-K FEES	.00	68,490.00	68,490.00	.00	.00
SUBSIDIZED CHILD	.00	15,509.60	15,509.60	.00	.00
COMMUNITY SCHOOL	3,401.37	293,874.60	295,932.94	.00	1,343.03
TOTAL	13,829.77	386,436.63	383,765.96	.00	16,500.44

CHECKING	8,993.87	INVESTMENTS	.00	SBMMF	7,506.57	TOTAL	16,500.44
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1958

Grades: PK-5

Principal: Ms. Faye Haynes

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

After School Care Program Manager: Ms. Toni D. Moore

After School Care Program Secretary: Ms. Maritza Nordelo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 12,032.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>28,541.82</u>
TOTAL			<u><u>\$ 40,574.51</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 V

SCHOOL - 1281 CYPRESS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
-----	-----	-----	-----	-----	-----		
TRUST							
DONATIONS	2.51	500.00	502.51	.00	.00		
FIELD TRIPS 1	.00	642.30	590.00	52.30-	.00		
LIBRARY	486.81	111.68	529.49	.00	69.00		
FIELD TRIPS 2	.00	191.00	191.00	.00	.00		
FIELD TRIPS 3	.00	1,778.00	1,708.02	69.98-	.00		
FIELD TRIPS 4	.00	876.00	794.00	82.00-	.00		
FIELD TRIPS 5	.00	1,436.25	1,087.00	349.25-	.00		
FIELD TRIPS 6	.00	2,223.00	2,192.70	30.30-	.00		
SPECIAL PURPOSE	1,929.47	.00	1,434.59	2,384.49	2,879.37		
UNITED WAY	.00	2,924.50	2,924.50	.00	.00		
PAPERBACKS - 1	177.69	1,175.25	1,175.25	177.69-	.00		
GRANTS 1	899.01	.00	899.01	.00	.00		
TRUST	3,495.49	11,857.98	14,028.07	1,622.97	2,948.37		
GENERAL							
GENERAL MISCELLA	32,963.45	30.30-	1,122.94	761.52	32,571.73		
INTEREST	.00	610.81	.00	.00	610.81		
SCHOOL PICTURES	.00	6,226.00	3,841.51	2,384.49-	.00		
TRAVEL-FACULTY/A	.00	.00	693.58	.00	693.58-		
REPAIR & MAINTEN	.00	.00	1,685.81	.00	1,685.81-		
OFFICE SUPPLY	.00	.00	109.03	.00	109.03-		
REGISTRATION FEE	.00	.00	500.00	.00	500.00-		
DONATIONS	.00	601.29	.00	.00	601.29		
MEMORY BOOKS	.00	2,628.00	2,565.90	.00	62.10		
RECYCLING COMMIS	.00	304.70	.00	.00	304.70		
GENERAL	32,963.45	10,340.50	10,518.77	1,622.97-	31,162.21		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	4,025.91	4,025.91	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	4,025.91	4,025.91	.00	5,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	154,291.60	154,291.60	.00	.00		
COMM SCH CLASS F	.00	2,509.00	2,509.00	.00	.00		
COMM SCHL-FIELD	.00	1,023.00	1,014.00	.00	9.00		
COMM SCHL-ACTIVI	1,630.71	2,254.23	2,062.01	368.00-	1,454.93		
PRE-K FEES	.00	69,080.00	69,448.00	368.00	.00		
SUBSIDIZED CHILD	.00	7,258.00	7,258.00	.00	.00		
COMMUNITY SCHOOL	1,630.71	236,415.83	236,582.61	.00	1,463.93		
TOTAL	43,089.65	262,640.22	265,155.36	.00	40,574.51		
-----	-----	-----	-----	-----	-----		
CHECKING	12,032.69	INVESTMENTS	.00	SBMMF	28,541.82	TOTAL	40,574.51
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1980

Grades: PK-5

Principal: Dr. Lawrence S. Feldman

Bookkeeper: Ms. Mayra Cajigal

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

After School Care Program Secretaries: Ms. Fe Delgado (Through August 2004)
Ms. Olga Quintero (Through April 2006)
Ms. Karla Richards (Through April 2006)
Ms. Jackeline Pena

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 3,349.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>50,419.77</u>
TOTAL			<u>\$ 53,769.64</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 V

SCHOOL - 1331 DEVON AIRE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
STUDENT COUNCIL	55.20	.00	.00	.00	55.20
INTEREST CLUB 1	.00	143.00	132.44	10.56-	.00
CLASSES AND CLUBS	55.20	143.00	132.44	10.56-	55.20
TRUST					
ADVANCE FOR CHAN	.00	100.00	100.00	.00	.00
AWARDS	39.63	.00	.00	.00	39.63
DONATIONS	8,100.00	.00	.00	.00	8,100.00
FIELD TRIPS 1	.00	2,287.50	2,124.50	163.00-	.00
LIBRARY	2,366.44	507.53	804.56	6.04-	2,063.37
NON-RESIDENT TUI	.00	250.00	250.00	.00	.00
FIELD TRIPS 2	.00	3,006.00	2,838.00	168.00-	.00
FIELD TRIPS 3	.00	1,521.50	1,518.00	3.50-	.00
FIELD TRIPS 4	.00	4,713.00	4,253.10	459.90-	.00
FIELD TRIPS 5	.00	3,874.00	3,915.50	41.50	.00
FIELD TRIPS 6	.00	5,710.50	5,160.00	550.50-	.00
FIELD TRIPS 7	.00	722.00	692.00	30.00-	.00
FIELD TRIPS 8	.00	11,558.00	11,175.66	382.34-	.00
SPECIAL PURPOSE	6,607.37	137.30	7,684.25	5,002.99	4,063.41
UNCLAIMED STALE-	9.50	.00	9.50	6.04	6.04
UNITED WAY	.00	1,519.06	1,519.06	.00	.00
PAPERBACKS - 1	3.01	.00	.00	.00	3.01
VANDALISM	996.19	.00	.00	.00	996.19
DONATION TWO	77.35	.00	.00	.00	77.35
DONATION THREE	45.00	.00	.00	.00	45.00
DONATION FOUR	419.15	446.49	787.87	.00	77.77
TRUST	18,663.64	36,352.88	42,832.00	3,287.25	15,471.77
GENERAL					
GENERAL MISCELLA	38,008.17	121.22	12,573.64	1,726.30	27,282.05
INTEREST	.00	1,147.76	.00	.00	1,147.76
SCHOOL PICTURES	.00	13,399.00	8,396.01	5,002.99-	.00
DONATIONS	.00	636.85	.00	.00	636.85
MEMORY BOOKS	.00	8,587.00	5,136.00	.00	3,451.00
GENERAL	38,008.17	23,891.83	26,105.65	3,276.69-	32,517.66
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	417,834.80	417,752.80	82.00-	.00
COMM SCH CLASS F	.00	650.00	650.00	.00	.00
COMM SCHL-ACTIVI	5,638.54	11,072.82	11,060.35	74.00	5,725.01
PRE-K FEES	.00	68,642.00	68,642.00	.00	.00
SUBSIDIZED CHILD	.00	18,776.60	18,784.60	8.00	.00
COMMUNITY SCHOOL	5,638.54	516,976.22	516,889.75	.00	5,725.01
TOTAL	62,365.55	577,363.93	585,959.84	.00	53,769.64

CHECKING 3,349.87 INVESTMENTS .00 SBMMF 50,419.77 TOTAL 53,769.64
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1990

Grades: PK-5

Principal: Dr. Manuel C. Barreiro

Bookkeepers: Ms. Haydee G. Bolado (Through June 2005)
Ms. Aimee Capote

After School Care Program Manager: Mr. Clemente Morales

After School Care Program Secretary: Ms. Milagros Gonzalez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank N. A.	--	1.36	\$ 1,785.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,763.72</u>
TOTAL			<u>\$ 20,549.13</u>

AUDIT OPINION

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

SCHOOL - 1371 MARJORY STONEMAN DOUGL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	437.32	.00	.00	.00	437.32
FIELD TRIPS 1	.00	6,989.50	7,111.50	122.00	.00
LIBRARY	2,660.03	678.57	48.99	1,070.00-	2,219.61
LOST&DAMAGE TEXT	.00	290.43	290.43	.00	.00
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00
FIELD TRIPS 5	.00	670.00	670.00	.00	.00
FIELD TRIPS 6	.00	1,503.50	1,401.50	102.00-	.00
FIELD TRIPS 7	.00	5,977.00	5,965.00	12.00-	.00
FIELD TRIPS 11	.00	475.00	475.00	.00	.00
SPECIAL PURPOSE	2,843.95	500.00	4,473.82	3,316.82	2,186.95
UNCLAIMED STALE-	9.00	.00	9.00	.00	.00
UNITED WAY	.00	2,788.29	2,788.29	.00	.00
PAPERBACKS - 1	.00	1,390.51	1,357.02	.00	33.49
DONATION TWO	7,354.39	.00	2,610.15	.00	4,744.24
DONATIONS FIVE	.00	750.00	660.43	.00	89.57
TRUST	13,304.69	22,062.80	27,911.13	2,254.82	9,711.18
GENERAL					
GENERAL MISCELLA	3,168.25	231.21	6,186.65	8.00-	2,795.19-
CASH OVER & SHOR	.00	3.00-	.00	.00	3.00-
INTEREST	.00	772.74	.00	.00	772.74
SCHOOL PICTURES	.00	17,740.00	11,226.20	3,316.82-	3,196.98
REPAIR & MAINTEN	.00	.00	1,337.74	.00	1,337.74-
EQUIPMENT	.00	.00	1,070.00	1,070.00	.00
DONATIONS	.00	1,218.99	.00	.00	1,218.99
STUDENT TRAVEL/S	.00	.00	30.00	.00	30.00-
GENERAL	3,168.25	19,959.94	19,850.59	2,254.82-	1,022.78
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,046.47	11,830.99	9,877.46	.00	7,000.00
INSTRUCTIONAL MATE	5,046.47	11,830.99	9,877.46	.00	7,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	170,519.35	170,519.35	.00	.00
BEFORE/AFTER SCH	.00	71,856.04	71,856.04	.00	.00
COMM SCH CLASS F	.00	20,973.00	20,973.00	.00	.00
PRE-K EARLY INTE	.00	124,776.00	124,776.00	.00	.00
COMM SCHL-ACTIVI	234.97	3,102.00	521.80	.00	2,815.17
SUBSIDIZED CHILD	.00	25,691.60	25,691.60	.00	.00
COMMUNITY SCHOOL	234.97	416,917.99	414,337.79	.00	2,815.17
TOTAL	21,754.38	470,771.72	471,976.97	.00	20,549.13

CHECKING	1,785.41	INVESTMENTS	.00	SBMMF	18,763.72	TOTAL	20,549.13
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1954

Grades: PK-5

Principal: Ms. Maria P. Acosta

Bookkeeper: Ms. Mayra Coto

Community School Assistant Principal: Ms. Rosalind L. Castle

Community School Secretary: Ms. Marina Iser

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 997.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,263.07</u>
TOTAL			<u><u>\$ 6,260.45</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 V

SCHOOL - 1641 EMERSON ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
<hr/>						
CLASSES AND CLUBS						
GIFTED	17.46	.00	17.46	.00	.00	
SECOND GRADE	.00	.00	14.00	14.00	.00	
THIRD GRADE	.00	.00	67.87	68.00	.13	
FOURTH GRADE	.00	.00	56.00	56.00	.00	
FIFTH GRADE	.00	.00	25.49	28.00	2.51	
KINDERGARTEN	.00	.00	13.08	14.00	.92	
PRE-KINDER	.00	.00	6.19	7.00	.81	
CLASSES AND CLUBS	17.46	.00	200.09	187.00	4.37	
TRUST						
DONATIONS	500.00	.00	500.00	.00	.00	
FIELD TRIPS 1	.00	1,388.00	1,360.00	28.00-	.00	
LIBRARY	95.46	1,554.87	1,450.52	.00	199.81	
FIELD TRIPS 2	.00	1,249.00	1,193.00	56.00-	.00	
FIELD TRIPS 3	.00	2,825.10	2,797.10	28.00-	.00	
FIELD TRIPS 4	.00	1,340.00	1,340.00	.00	.00	
FIELD TRIPS 5	.00	1,879.00	1,811.00	68.00-	.00	
FIELD TRIPS 6	.00	715.00	708.00	7.00-	.00	
SPECIAL PURPOSE	416.05	.00	1,280.53	1,739.07	874.59	
UNITED WAY	.00	666.00	666.00	.00	.00	
REGION ACTIVITIE	1,310.04	3,635.00	3,383.37	.00	1,561.67	
TRUST	2,321.55	15,251.97	16,489.52	1,552.07	2,636.07	
GENERAL						
GENERAL MISCELLA	643.75	4.19	868.40	.00	220.46-	
CASH OVER & SHOR	.00	.20	.00	.00	.20	
INTEREST	.00	118.28	.00	.00	118.28	
SCHOOL PICTURES	.00	4,652.00	2,912.93	1,739.07-	.00	
DONATIONS	.00	1,865.09	.00	.00	1,865.09	
GENERAL	643.75	6,639.76	3,781.33	1,739.07-	1,763.11	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,164.08	15,107.09	16,428.15	.00	1,843.02	
INSTRUCTIONAL MATE	3,164.08	15,107.09	16,428.15	.00	1,843.02	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	122,410.60	122,410.60	.00	.00	
COMM SCH CLASS F	.00	24,490.00	24,490.00	.00	.00	
COMM SCHL-FIELD	.00	915.75	915.75	.00	.00	
COMM SCHL-ACTIVI	1,213.49	3,941.50	5,141.11	.00	13.88	
PRE-K FEES	.00	58,070.00	58,070.00	.00	.00	
SUBSIDIZED CHILD	.00	15,168.40	15,168.40	.00	.00	
COMMUNITY SCHOOL	1,213.49	224,996.25	226,195.86	.00	13.88	
<hr/>						
TOTAL	7,360.33	261,995.07	263,094.95	.00	6,260.45	
<hr/>						
CHECKING	997.38	INVESTMENTS	.00 SBMMF	5,263.07	TOTAL	6,260.45
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1955

Grades: PK-5

Principal: Mr. William J. Kinney

Bookkeeper: Ms. Ana M. Scally

After School Care Program Manager: Ms. Christine Samuels

After School Care Program Secretary: Ms. Rosa Sankows

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 1,381.29
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>15,223.62</u>
TOTAL			<u>\$ 16,604.91</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 V

SCHOOL - 1761 DAVID FAIRCHILD ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	389.98	.00	88.95	.00	301.03
PRE-KINDER	201.90	.00	201.83	.00	.07
CLASSES AND CLUBS	591.88	.00	290.78	.00	301.10
TRUST					
FIELD TRIPS 1	.00	3,089.50	3,089.50	.00	.00
LIBRARY	821.38	428.12	464.68	.00	784.82
LOST&DAMAGE TEXT	.00	20.50	20.50	.00	.00
FIELD TRIPS 2	.00	2,524.00	2,514.00	10.00-	.00
FIELD TRIPS 3	.00	1,639.50	1,639.50	.00	.00
FIELD TRIPS 4	.00	2,233.00	2,232.15	.85-	.00
FIELD TRIPS 5	.00	1,303.00	1,300.00	3.00-	.00
FIELD TRIPS 7	.00	304.00	304.00	.00	.00
SPECIAL PURPOSE	4,378.48	.00	4,394.86	2,774.28	2,757.90
UNCLAIMED STALE-	21.43	.00	21.43	28.45	28.45
UNITED WAY	.00	2,655.30	2,655.30	.00	.00
DONATION TWO	10,172.27	.00	10,172.27	.00	.00
DONATION THREE	1,774.42	.00	354.03	.00	1,420.39
FIELD TRIPS E-OU	.00	7,740.00	7,931.00	191.00	.00
TRUST	17,167.98	21,936.92	37,093.22	2,979.88	4,991.56
GENERAL					
GENERAL MISCELLA	4,811.45	10.00	2,527.38	14.60-	2,279.47
CASH OVER & SHOR	.00	1.00	.00	.00	1.00
INTEREST	.00	418.63	.00	.00	418.63
SCHOOL PICTURES	.00	8,050.00	5,084.72	2,965.28-	.00
REPAIR & MAINTEN	.00	.00	1,472.34	.00	1,472.34-
DONATIONS	.00	792.34	.00	.00	792.34
GENERAL	4,811.45	9,271.97	9,084.44	2,979.88-	2,019.10
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,486.21	3,218.34	4,127.76	.00	8,576.79
INSTRUCTIONAL MATE	9,486.21	3,218.34	4,127.76	.00	8,576.79
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	212,066.96	212,066.96	.00	.00
COMM SCH CLASS F	.00	37,025.25	37,025.25	.00	.00
COMM SCHL-FIELD	391.50	3,577.00	3,968.50	.00	.00
COMM SCHL-ACTIVI	1,355.33	425.00	1,063.97	.00	716.36
PRE-K FEES	.00	69,716.00	69,716.00	.00	.00
SUBSIDIZED CHILD	.00	14,525.60	14,525.60	.00	.00
COMMUNITY SCHOOL	1,746.83	337,335.81	338,366.28	.00	716.36
TOTAL	33,804.35	371,763.04	388,962.48	.00	16,604.91

CHECKING	1,381.29	INVESTMENTS	.00	SBMMF	15,223.62	TOTAL	16,604.91
				ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1996

Grades: PK-5

Principal: Ms. Estela C. Santiago

Bookkeeper: Ms. Marta Amaro

After School Care Program Manager: Ms. Carlos Mancebo

After School Care Program Secretaries: Ms. Victoria Porras (Through August 2004)
Ms. Kristina Gonzalez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Metro Bank of Dade County	--	0.50	\$ 6,830.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>33,000.09</u>
TOTAL			<u>\$ 39,831.04</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 V

SCHOOL - 1811 DANTE B. FASCELL ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	30.71	.00	.00	.00	30.71
THIRD GRADE	.00	66.50	66.50	.00	.00
FOURTH GRADE	320.76	.00	138.25	.00	182.51
FIFTH GRADE	6,901.24	4,890.00	6,045.09	.00	5,746.15
KINDERGARTEN	14.51	.00	.00	.00	14.51
CLASSES AND CLUBS	7,267.22	4,956.50	6,249.84	.00	5,973.88
TRUST					
DONATIONS	731.35	994.65	699.03	.00	1,026.97
FIELD TRIPS 1	1,952.79	4,160.00	3,785.50	2,327.29-	.00
FUND RAISING	834.32	.00	.00	.00	834.32
LIBRARY	1,687.41	3,249.86	2,680.36	.00	2,256.91
LOST&DAMAGE TEXT	.00	46.89	46.89	.00	.00
FIELD TRIPS 2	.00	270.00	241.00	29.00-	.00
FIELD TRIPS 3	.00	2,362.00	2,360.00	2.00-	.00
FIELD TRIPS 5	.00	1,200.00	998.00	202.00-	.00
FIELD TRIPS 7	.00	2,346.25	2,221.69	124.56-	.00
FIELD TRIPS 8	.00	1,437.94	1,439.17	1.23	.00
SPECIAL PURPOSE	4,958.09	1,445.67	2,850.86	2,799.36	6,352.26
UNCLAIMED STALE-	40.00	.00	40.00	.00	.00
UNITED WAY	.00	6,455.11	6,455.11	.00	.00
PAPERBACKS - 1	14.90	.00	.00	14.90-	.00
MUSIC	891.68	864.00	1,242.74	.00	512.94
DONATION TWO	160.00	.00	.00	160.00-	.00
TRUST	11,270.54	24,832.37	25,060.35	59.16-	10,983.40
GENERAL					
GENERAL MISCELLA	8,186.62	745.85	5,068.41	2,858.52	6,722.58
INTEREST	.00	799.89	.00	.00	799.89
SCHOOL PICTURES	.00	7,500.00	4,700.64	2,799.36-	.00
TRAVEL-FACULTY/A	.00	.00	203.25	.00	203.25-
REGISTRATION FEE	.00	.00	735.00	.00	735.00-
MEMORY BOOKS	.00	6,660.00	5,189.29	.00	1,470.71
GENERAL	8,186.62	15,705.74	15,896.59	59.16	8,054.93
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,585.62	22,298.89	17,884.51	.00	10,000.00
INSTRUCTIONAL MATE	5,585.62	22,298.89	17,884.51	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	210,537.09	210,537.09	.00	.00
COMM SCHL-FIELD	42.30	.00	.00	.00	42.30
COMM SCHL-ACTIVI	3,494.53	2,546.00	1,264.00	.00	4,776.53
PRE-K FEES	.00	68,710.00	68,710.00	.00	.00
SUBSIDIZED CHILD	.00	18,396.00	18,396.00	.00	.00
COMMUNITY SCHOOL	3,536.83	300,189.09	298,907.09	.00	4,818.83
TOTAL	35,846.83	367,982.59	363,998.38	.00	39,831.04

CHECKING 6,830.95 INVESTMENTS .00 SBMMF 33,000.09 TOTAL 39,831.04
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 2000

Grades: PK-5

Principal: Ms. Lourdes P. Gimenez

Bookkeeper: Ms. Maritza Pereira

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N. A.	--	--	\$ 926.68
Investment:			
M-DCPS Money Market Pool Fund	Open-end	3.25	<u>8,689.73</u>
TOTAL			<u><u>\$ 9,616.41</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 V

SCHOOL - 5061 DR. CARLOS J. FINLAY E

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	35.50	.00	13.00	.00	22.50
SECOND GRADE	67.00	.00	67.00	.00	.00
THIRD GRADE	.00	598.00	598.00	.00	.00
FIFTH GRADE	37.00	384.00	421.00	.00	.00
LANGUAGE ARTS	408.46	.00	381.69	.00	26.77
CLASSES AND CLUBS	547.96	982.00	1,480.69	.00	49.27
TRUST					
LIBRARY	363.27	242.94	.00	.00	606.21
LOST&DAMAGE TEXT	332.43	.00	332.43	.00	.00
SPECIAL PURPOSE	2,114.21	1,222.04	6,412.56	4,130.57	1,054.26
UNITED WAY	1,079.53	3,760.87	2,681.34	.00	.00
BOOK FAIR	1,079.53	8,491.73	9,571.26	.00	.00
MUSIC	66.26	.00	66.26	.00	.00
DONATION TWO	2,912.51	2,311.50	4,042.23	.00	1,181.78
GRANTS 1	5.55	.00	.00	.00	5.55
TRUST	5,794.23	16,029.08	23,106.08	4,130.57	2,847.80
GENERAL					
GENERAL MISCELLA	652.95	21.13	511.40	.00	162.68
INTEREST	.00	178.54	.00	.00	178.54
SCHOOL PICTURES	.00	9,330.00	5,842.15	3,487.85	.00
VENDING MACHINES	.00	642.72	.00	642.72	.00
REPAIR & MAINTEN	.00	.00	30.00	.00	30.00
REGISTRATION FEE	.00	.00	25.00	.00	25.00
GENERAL	652.95	10,172.39	6,408.55	4,130.57	286.22
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,661.24	3,405.90	3,634.02	.00	6,433.12
INSTRUCTIONAL MATE	6,661.24	3,405.90	3,634.02	.00	6,433.12
TOTAL	13,656.38	30,589.37	34,629.34	.00	9,616.41

CHECKING	926.68	INVESTMENTS	.00	SBMMF	8,689.73	TOTAL	9,616.41
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1951

Grades: PK-5

Principals: Ms. Maria T. Rojas (Through December 2004; presently Assistant Superintendent at the Office of Professional Standards)

Ms. Myra E. Silverstein

Bookkeeper: Ms. Emma M. Noriega

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 4,007.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>25,418.18</u>
TOTAL			<u><u>\$ 29,425.42</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.

REGION CENTER V

SCHOOL - 1841 FLAGAMI ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FUTURE EDUCATORS	76.83	.00	66.47	.00	10.36
STUDENT COUNCIL	124.24	.00	.00	.00	124.24
SAFETY PATROL	73.40	.00	.00	.00	73.40
FIFTH GRADE	211.41	.00	130.00	.00	81.41
CLASSES AND CLUBS	485.88	.00	196.47	.00	289.41
TRUST					
DONATIONS	343.27	.00	.00	343.27-	.00
FIELD TRIPS 1	295.00	630.00	588.00	337.00-	.00
GUIDANCE	10.15	.00	.00	10.15-	.00
LIBRARY	856.96	979.68	446.47	.00	1,390.17
LOST&DAMAGE TEXT	795.10	1,510.27	2,305.37	.00	.00
SPECIAL PURPOSE	3,319.63	1,000.00	4,483.06	2,700.10	2,536.67
UNITED WAY	.00	2,172.97	2,172.97	.00	.00
DONATION TWO	2,286.50	.00	.00	.00	2,286.50
DONATION THREE	243.96-	.00	400.00-	.00	156.04
DONATIONS FIVE	5,180.00	.00	1,706.80	523.00-	2,950.20
TRUST	12,842.65	6,292.92	11,302.67	1,486.68	9,319.58
GENERAL					
GENERAL MISCELLA	16,991.95	489.29	3,355.88	690.42	14,815.78
INTEREST	.00	57.61	.00	.00	57.61
SCHOOL PICTURES	.00	7,370.00	4,669.90	2,700.10-	.00
REGISTRATION FEE	.00	.00	60.00	.00	60.00-
DONATIONS	.00	2,071.00	.00	523.00	2,594.00
GENERAL	16,991.95	9,987.90	8,085.78	1,486.68-	17,407.39
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,949.10	7,427.08	6,967.14	.00	2,409.04
INSTRUCTIONAL MATE	1,949.10	7,427.08	6,967.14	.00	2,409.04
TOTAL	32,269.58	23,707.90	26,552.06	.00	29,425.42

CHECKING	4,007.24	INVESTMENTS	.00 SBMMF	25,418.18	TOTAL
		ACCOUNTS PAYABLE	.00	.00	29,425.42

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

PROFILE OF THE SCHOOL

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

Date School Established: 1969

Grades: PK-5

Principal: Ms. Melba Brito

Bookkeeper: Ms. Martha Smith

After School Care Program Managers: Ms. JoAnn Sautter (Through June 2005)
Ms. Noemi Ramos

After School Care Program Secretaries: Ms. Josefina Espinosa (Through June 2005)
Ms. Noemi Ramos

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 20,218.97
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,297.37</u>
TOTAL			<u><u>\$ 38,516.34</u></u>

AUDIT OPINION

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

REGION CENTER V

SCHOOL - 2261 GREENGLADE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	

TRUST						
FIELD TRIPS 1	.00	248.00	236.50	11.50-	.00	
LIBRARY	360.29	602.13	.00	.00	962.42	
LOST&DAMAGE TEXT	.00	100.55	100.55	.00	.00	
FIELD TRIPS 3	.00	1,074.50	1,074.50	.00	.00	
FIELD TRIPS 4	.00	3,517.75	3,517.25	.50-	.00	
FIELD TRIPS 5	.00	1,184.60	1,153.38	31.22-	.00	
FIELD TRIPS 6	.00	566.60	558.00	8.60-	.00	
FIELD TRIPS 7	.00	124.20	110.00	14.20-	.00	
SPECIAL PURPOSE	5,878.39	.00	4,729.10	3,032.53	4,181.82	
UNITED WAY	.00	3,710.13	3,710.13	.00	.00	
DONATION THREE	5,000.00	.00	5,000.00	.00	.00	
DONATION FOUR	.00	1,837.68	.00	.00	1,837.68	
DONATIONS FIVE	.00	2,200.00	2,200.00	.00	.00	
P.A.C. TEST	407.16	.00	407.16	.00	.00	
GRANTS 1	1,514.61	.00	500.00	.00	1,014.61	
FIELD TRIPS A-OU	.00	4,826.00	4,826.00	.00	.00	
FIELD TRIPS B-OU	.00	7,565.70	7,565.70	.00	.00	
TRUST	13,160.45	27,557.84	35,688.27	2,966.51	7,996.53	
GENERAL						
GENERAL MISCELLA	29,086.51	1,929.02	4,353.65	66.02	26,727.90	
INTEREST	.00	468.10	.00	.00	468.10	
SCHOOL PICTURES	.00	8,132.00	5,099.47	3,032.53-	.00	
REPAIR & MAINTEN	.00	.00	180.00	.00	180.00-	
REGISTRATION FEE	.00	.00	160.00	.00	160.00-	
EQUIPMENT	.00	.00	221.60	.00	221.60-	
DONATIONS	.00	435.54	.00	.00	435.54	
MEMORY BOOKS	.00	4,873.50	4,005.10	.00	868.40	
GENERAL	29,086.51	15,838.16	14,019.82	2,966.51-	27,938.34	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,000.00	27,345.39	32,455.56	.00	889.83	
INSTRUCTIONAL MATE	6,000.00	27,345.39	32,455.56	.00	889.83	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	155,424.60	155,424.60	.00	.00	
COMM SCHL-ACTIVI	.00	3,804.00	2,112.36	.00	1,691.64	
PRE-K FEES	.00	66,079.00	66,079.00	.00	.00	
SUBSIDIZED CHILD	.00	6,932.40	6,932.40	.00	.00	
COMMUNITY SCHOOL	.00	232,240.00	230,548.36	.00	1,691.64	

TOTAL	48,246.96	302,981.39	312,712.01	.00	38,516.34	

CHECKING	20,218.97	INVESTMENTS	.00 SBMMF	18,297.37	TOTAL	38,516.34
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1901 S. W. 134 Avenue, Miami, Florida 33175

Date School Established: 1986

Grades: PK-5

Principal: Dr. Fred M. Albion

Bookkeeper: Ms. Teresa Quintero

After School Care Program Managers: Mr. Roberto Rodriguez (Through August 2004)
Ms. Nancy Torrens (Through December 2005)
Ms. Ana Hurst

After School Care Program Secretary: Ms. Martha Perez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 3,063.48
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>19,832.61</u>
TOTAL			<u><u>\$ 22,896.09</u></u>

AUDIT OPINION

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

SCHOOL - 2341 JOE HALL ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	.00	.00	58.00-	58.00-	.00
CLASSES AND CLUBS	.00	.00	58.00-	58.00-	.00
TRUST					
DONATIONS	277.98	893.70	323.50	.00	848.18
FIELD TRIPS 1	.00	5,155.60	5,155.60	.00	.00
LIBRARY	3,125.34	761.46	2,533.59	12.00-	1,341.21
LOST&DAMAGE TEXT	.00	93.54	93.54	.00	.00
FIELD TRIPS 2	.00	1,043.00	1,043.00	.00	.00
FIELD TRIPS 3	.00	982.50	978.00	4.50-	.00
FIELD TRIPS 4	.00	970.00	970.00	.00	.00
FIELD TRIPS 5	.00	505.00	505.00	.00	.00
FIELD TRIPS 6	.00	955.00	916.00	39.00-	.00
FIELD TRIPS 7	.00	664.00	598.00	66.00-	.00
FIELD TRIPS 9	.00	161.00	158.00	3.00-	.00
FIELD TRIPS 10	.00	1,433.50	1,335.00	.00	98.50
FIELD TRIPS 11	.00	276.00	275.00	.00	1.00
SPECIAL PURPOSE	2,431.97	.00	1,650.87	3,788.79	4,569.89
UNCLAIMED STALE-	.00	.00	31.50	115.79	84.29
UNITED WAY	.00	3,430.45	3,430.45	.00	.00
FIELD TRIPS 20	.00	654.00	640.00	14.00-	.00
FIELD TRIPS 21	.00	420.00	386.00	34.00-	.00
FIELD TRIPS 22	.00	694.50	666.00	28.50-	.00
FIELD TRIPS A-OU	.00	4,145.00	4,105.05	39.95-	.00
FIELD TRIPS B-OU	.00	11,873.00	11,943.00	70.00	.00
TRUST	5,835.29	35,111.25	37,737.10	3,733.63	6,943.07
GENERAL					
GENERAL MISCELLA	22,948.68	104.00	13,043.83	130.16	10,139.01
INTEREST	.00	683.33	.00	.00	683.33
SCHOOL PICTURES	.00	12,145.00	7,627.24	3,788.79-	728.97
STUDENT TRAVEL/S	.00	.00	30.00	.00	30.00-
GENERAL	22,948.68	12,932.33	20,701.07	3,658.63-	11,521.31
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	15,094.89	18,942.15	.00	1,152.74
INSTRUCTIONAL MATE	5,000.00	15,094.89	18,942.15	.00	1,152.74
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	181,364.00	181,347.00	17.00-	.00
COMM SCHL-FIELD	.00	857.65	851.57	.00	6.08
COMM SCHL-ACTIVI	1,483.85	3,837.00	2,047.96	.00	3,272.89
PRE-K FEES	.00	65,610.00	65,610.00	.00	.00
SUBSIDIZED CHILD	.00	18,169.70	18,169.70	.00	.00
COMMUNITY SCHOOL	1,483.85	269,838.35	268,026.23	17.00-	3,278.97
TOTAL	35,267.82	332,976.82	345,348.55	.00	22,896.09

CHECKING	3,063.48	INVESTMENTS	.00	SBMMF	19,832.61	TOTAL	22,896.09
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1961

Grades: PK-5

Principal: Ms. Deanna D. Dalby

Bookkeeper: Ms. Joyce Catarineau

After School Care Program Managers: Ms. Janet Apicella (Through February 2005)
Ms. Nneka Miller

After School Care Program Secretary: Ms. Patricia Cardinale

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 20,709.06
Investment:			
MDCPS-Money Market Pool Fund	--	3.25	<u>8,686.10</u>
TOTAL			<u>\$ 29,395.16</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 V

SCHOOL - 2541 HOWARD DRIVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
SAFETY PATROL	194.51	1,517.00	1,587.69	.00	123.82	
FIFTH GRADE	761.82	805.00	767.54	.00	799.28	
ESE (EXCEP EDUC)	426.54	100.00	34.27	.00	492.27	
CLASSES AND CLUBS	1,382.87	2,422.00	2,389.50	.00	1,415.37	
TRUST						
DONATIONS	915.72	52,248.63	52,993.13	.00	171.22	
FIELD TRIPS 1	.00	2,408.50	2,260.50	148.00-	.00	
LIBRARY	1,310.68	3,831.55	4,286.24	224.50	1,080.49	
LOST&DAMAGE TEXT	.00	41.77	41.77	.00	.00	
FIELD TRIPS 2	.00	1,343.00	1,362.75	19.75	.00	
FIELD TRIPS 3	.00	894.00	840.00	54.00-	.00	
FIELD TRIPS 4	.00	2,142.00	2,102.00	40.00-	.00	
FIELD TRIPS 5	.00	1,117.00	1,009.00	108.00-	.00	
FIELD TRIPS 6	.00	484.50	260.00	224.50-	.00	
SPECIAL PURPOSE	2,571.59	304.91	2,096.99	3,333.23	4,112.74	
UNITED WAY	.00	1,470.27	1,470.27	.00	.00	
DONATION TWO	1,171.48	15,260.00	10,292.88	.00	6,138.60	
DONATION THREE	.00	1,000.00	.00	.00	1,000.00	
DONATIONS 6	250.00	.00	.00	.00	250.00	
FIELD TRIPS E-OU	.00	168.00	168.00	.00	.00	
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00	
TRUST	6,219.47	82,714.13	82,182.53	6,001.98	12,753.05	
GENERAL						
GENERAL MISCELLA	6,151.59	750.00	1,288.89	330.25	5,942.95	
INTEREST	.00	176.51	.00	.00	176.51	
SCHOOL PICTURES	.00	8,975.00	5,940.27	3,333.23-	298.50-	
TRAVEL-FACULTY/A	.00	.00	201.37	.00	201.37-	
DONATIONS	.00	262.91	.00	.00	262.91	
MEMORY BOOKS	.00	4,879.00	3,791.20	.00	1,087.80	
GENERAL	6,151.59	15,043.42	11,221.73	3,002.98-	6,970.30	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,093.19	17,645.27	14,530.41	2,999.00-	8,209.05	
INSTRUCTIONAL MATE	8,093.19	17,645.27	14,530.41	2,999.00-	8,209.05	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	159,756.20	159,756.20	.00	.00	
COMM SCH CLASS F	.00	2,978.00	2,978.00	.00	.00	
COMM SCHL-ACTIVI	124.16	631.00	707.77	.00	47.39	
PRE-K FEES	.00	69,450.00	69,450.00	.00	.00	
SUBSIDIZED CHILD	.00	12,737.80	12,737.80	.00	.00	
COMMUNITY SCHOOL	124.16	245,553.00	245,629.77	.00	47.39	
TOTAL	21,971.28	363,377.82	355,953.94	.00	29,395.16	
CHECKING	20,709.06	INVESTMENTS	.00 SBMMF	8,686.10	TOTAL	29,395.16
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1997

Grades: PK-5

Principal: Dr. David H. Dobbs, Jr.

Bookkeeper: Ms. Xiomara Aular

After School Care Program Managers: Ms. Kim Padron (Through September 2004)
Ms. Esther Amador

After School Care Program Secretaries: Ms. Jacqueline Longwell (Through October 2004)
Mr. Ryan Schneider (Through March 2005)
Ms. Teresa Farfan (Through March 2006)
Ms. Iria Lanz
Mr. Franklin Donaire

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 7,773.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,832.84</u>
TOTAL			<u><u>\$ 18,606.02</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 V

SCHOOL - 2511 ZORA NEALE HURSTON ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	.00	183.92	183.92	.00	.00	
LIBRARY	453.59	488.41	568.23	.00	373.77	
FIELD TRIPS 2	.00	1,260.00	1,260.00	.00	.00	
FIELD TRIPS 3	.00	2,186.08	2,186.08	.00	.00	
FIELD TRIPS 4	.00	975.00	958.75	16.25-	.00	
FIELD TRIPS 5	.00	788.10	788.10	.00	.00	
FIELD TRIPS 7	.00	1,038.20	1,038.20	.00	.00	
SPECIAL PURPOSE	2,145.70	.00	478.51	1,336.82	3,004.01	
UNITED WAY	.00	1,185.04	1,185.04	.00	.00	
TRUST	2,599.29	8,104.75	8,646.83	1,320.57	3,377.78	
GENERAL						
GENERAL MISCELLA	5,741.83	2.15	235.34	16.25	5,524.89	
INTEREST	.00	118.53	.00	.00	118.53	
SCHOOL PICTURES	.00	7,160.00	4,486.36	1,336.82-	1,336.82	
DONATIONS	.00	31.78	.00	.00	31.78	
GENERAL	5,741.83	7,312.46	4,721.70	1,320.57-	7,012.02	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	7,638.27	7,638.27	.00	5,000.00	
INSTRUCTIONAL MATE	5,000.00	7,638.27	7,638.27	.00	5,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	128,698.65	128,698.65	.00	.00	
COMM SCHL-ACTIVI	1,034.30	3,561.00	1,379.08	.00	3,216.22	
SUBSIDIZED CHILD	.00	15,197.20	15,197.20	.00	.00	
COMMUNITY SCHOOL	1,034.30	147,456.85	145,274.93	.00	3,216.22	
TOTAL	14,375.42	170,512.33	166,281.73	.00	18,606.02	
CHECKING	7,773.18	INVESTMENTS	.00 SBMMF	10,832.84	TOTAL	18,606.02
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1969

Grades: PK-5

Principal: Dr. Kristine O. Dittmar

Bookkeepers: Ms. Susana Chueca (Through May 2005)
Ms. Marlene Alvarez

After School Care Program Manager: Ms. Denise Bischoff

After School Care Program Secretary: Ms. Raquel Sanz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 16,673.68
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>14,172.42</u>
TOTAL			<u>\$ 30,846.10</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 V

SCHOOL - 2641 KENDALE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
ART CLUB	.00	150.00	35.99	.00	114.01	
CLASSES AND CLUBS	.00	150.00	35.99	.00	114.01	
TRUST						
DONATIONS	3,291.59	.00	1,159.05	.00	2,132.54	
FIELD TRIPS 1	2,560.64	2,541.25	2,526.00	2,575.89-	.00	
LIBRARY	3,476.49	2,830.55	5,783.78	.00	523.26	
LOST&DAMAGE TEXT	.00	262.48	262.48	.00	.00	
FIELD TRIPS 2	.00	623.00	588.00	35.00-	.00	
FIELD TRIPS 3	.00	2,685.00	2,676.45	8.55-	.00	
FIELD TRIPS 7	.00	905.00	862.00	43.00-	.00	
FIELD TRIPS 8	.00	449.50	435.00	14.50-	.00	
SPECIAL PURPOSE	2,495.51	2,190.00	2,787.09	3,425.99	5,324.41	
UNCLAIMED STALE-	15.00	.00	7.50	.00	7.50	
UNITED WAY	.00	1,762.91	1,762.91	.00	.00	
DONATION TWO	62.73	1,442.00	.00	.00	1,504.73	
GRANTS 1	10,000.00	.00	3,350.67	.00	6,649.33	
FIELD TRIPS A-OU	.00	12,449.00	12,449.00	.00	.00	
FIELD TRIPS B-OU	.00	9,643.62	9,643.62	.00	.00	
TRUST	21,901.96	37,784.31	44,293.55	749.05	16,141.77	
GENERAL						
GENERAL MISCELLA	7,072.08	24.00	1,790.28	2,676.94	7,982.74	
INTEREST	.00	524.69	.00	.00	524.69	
SCHOOL PICTURES	.00	10,807.00	6,766.99	3,425.99-	614.02	
EQUIPMENT	.00	.00	1,295.00	.00	1,295.00-	
DONATIONS	.00	2,050.00	723.66	.00	1,326.34	
MEMORY BOOKS	.00	4,069.00	3,435.88	.00	633.12	
GENERAL	7,072.08	17,474.69	14,011.81	749.05-	9,785.91	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,866.33	13,467.40	14,163.61	.00	4,170.12	
INSTRUCTIONAL MATE	4,866.33	13,467.40	14,163.61	.00	4,170.12	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	237,854.60	237,854.60	.00	.00	
COMM SCHL-ACTIVI	2,473.77	209.49	2,048.97	.00	634.29	
PRE-K FEES	.00	25,268.00	25,268.00	.00	.00	
SUBSIDIZED CHILD	.00	13,025.20	13,025.20	.00	.00	
COMMUNITY SCHOOL	2,473.77	276,357.29	278,196.77	.00	634.29	
TOTAL	36,314.14	345,233.69	350,701.73	.00	30,846.10	
CHECKING	16,673.68	INVESTMENTS	.00 SBMMF	14,172.42	TOTAL	30,846.10
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1971

Grades: PK-5

Principal: Mr. Bart D. Christie

Bookkeeper: Ms. Carolyn F. Puittinen

After School Care Program Managers: Ms. Nayra Bergert (Through June 2005)
Mr. Raul Zayas Bazan

After School Care Program Secretary: Ms. Debra Givens

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account*:			
Executive National Bank	--	0.05	\$ 2,908.88
BankAtlantic	--	0.40	9,747.04
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>15,867.76</u>
TOTAL			<u>\$ 28,523.68</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.

*Checking account with BankAtlantic opened in June 2005; and checking account at Executive National Bank closed in August 2005.

REGION CENTER V

SCHOOL - 2881 LEEWOOD ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FUTURE EDUCATORS	210.26	.00	71.30	.00	138.96
STUDENT COUNCIL	644.66	.00	644.66	.00	.00
CLASSES AND CLUBS	854.92	.00	715.96	.00	138.96
TRUST					
AWARDS	470.74	.00	436.57	.00	34.17
DONATIONS	500.00	.00	227.79	.00	272.21
FIELD TRIPS 1	312.25	152.50	413.00	51.75-	.00
LIBRARY	550.77	677.95	249.01	6.99-	972.72
LOST&DAMAGE TEXT	.00	141.55	141.55	.00	.00
FIELD TRIPS 2	.00	1,574.75	1,556.50	18.25-	.00
FIELD TRIPS 3	.00	1,155.00	1,143.00	12.00-	.00
FIELD TRIPS 4	.00	805.50	805.50	.00	.00
FIELD TRIPS 5	.00	440.00	440.00	.00	.00
FIELD TRIPS 6	.00	150.00	150.00	.00	.00
FIELD TRIPS 7	.00	1,200.00	1,200.00	.00	.00
SPECIAL PURPOSE	555.29	1,725.00	2,947.10	1,939.43	1,272.62
UNCLAIMED STALE-	25.45	.00	25.45	15.99	15.99
UNITED WAY	.00	4,106.75	4,106.75	.00	.00
DONATION TWO	440.32	.00	439.52	.80-	.00
DONATION THREE	1,000.00	1,840.00	1,252.96	.00	1,587.04
P.E. TRUST	272.57	.00	271.83	.74-	.00
FIELD TRIPS A-OU	.00	45,927.00	45,927.00	.00	.00
TRUST	4,127.39	59,896.00	61,733.53	1,864.89	4,154.75
GENERAL					
GENERAL MISCELLA	14,018.97	.00	1,635.70	74.54	12,457.81
INTEREST	.00	342.09	.00	.00	342.09
SCHOOL PICTURES	.00	10,480.00	6,601.12	1,939.43-	1,939.45
TRAVEL-FACULTY/A	.00	.00	219.64	.00	219.64-
REPAIR & MAINTEN	.00	.00	258.00	.00	258.00-
REGISTRATION FEE	.00	.00	25.00	.00	25.00-
EQUIPMENT	.00	.00	1,619.00	.00	1,619.00-
DONATIONS	.00	758.62	.00	.00	758.62
MEMORY BOOKS	.00	4,524.00	3,276.13	.00	1,247.87
STUDENT TRAVEL/S	.00	.00	125.00	.00	125.00-
RECYCLING COMMIS	.00	914.55	.00	.00	914.55
GENERAL	14,018.97	17,019.26	13,759.59	1,864.89-	15,413.75
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,040.59	9,364.12	8,106.22	.00	6,298.49
INSTRUCTIONAL MATE	5,040.59	9,364.12	8,106.22	.00	6,298.49
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	184,580.60	184,580.60	.00	.00
COMM SCHL-ACTIVI	1,050.57	3,860.00	2,392.84	.00	2,517.73
PRE-K FEES	.00	66,223.00	66,223.00	.00	.00
SUBSIDIZED CHILD	.00	6,882.80	6,882.80	.00	.00
COMMUNITY SCHOOL	1,050.57	261,546.40	260,079.24	.00	2,517.73
TOTAL	25,092.44	347,825.78	344,394.54	.00	28,523.68

CHECKING	12,655.92	INVESTMENTS	.00	SBMMF	15,867.76	TOTAL	28,523.68
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1995

Grades: PK-5

Principal: Ms. Maria C. Cruz

Bookkeeper: Ms. Joyce Maschinot

After School Care Program Manager: Ms. Awilda Moreta (Through September 2005;
Position Currently Vacant)

After School Care Program Secretaries: Ms. Myleen Fernandez (Through July 2004)
Ms. Kharla Wong

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 19,209.40
Investment:			
M-DCPS Money Market Pool Fund	Open-end	3.25	<u>25,379.84</u>
TOTAL			<u>\$ 44,589.24</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.

REGION CENTER V

SCHOOL - 2891 WILLIAM LEHMAN ELEMENT

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FIRST GRADE	532.00	462.00	.00	.00	994.00	
FOURTH GRADE	235.79	1,597.75	1,662.02	.00	171.52	
CLASSES AND CLUBS	767.79	2,059.75	1,662.02	.00	1,165.52	
TRUST						
DONATIONS	1,728.87	.00	.00	.00	1,728.87	
FIELD TRIPS 1	358.75	21,751.94	21,346.50	764.19-	.00	
LIBRARY	5,002.32	3,051.81	4,015.21	.00	4,038.92	
LOST&DAMAGE TEXT	.00	152.40	152.40	.00	.00	
SPECIAL PURPOSE	4,788.88	.00	2,924.34	2,500.00	4,364.54	
UNCLAIMED STALE-	12.50	.00	.00	5.00	17.50	
UNITED WAY	.00	6,806.21	6,806.21	.00	.00	
DONATION TWO	1,129.63	.00	.00	.00	1,129.63	
DONATIONS 6	6,498.38	2,171.10	575.24	.00	8,094.24	
P.A.C. TEST	146.18	.00	.00	.00	146.18	
TEACHERS LEAD PR	.00	500.00	.00	.00	500.00	
TRUST	19,665.51	34,433.46	35,819.90	1,740.81	20,019.88	
GENERAL						
GENERAL MISCELLA	4,917.66	126.00	3,197.80	759.19	2,605.05	
INTEREST	.00	482.26	.00	.00	482.26	
SCHOOL PICTURES	.00	13,470.00	8,450.69	2,500.00-	2,519.31	
DONATIONS	.00	3,290.10	.00	.00	3,290.10	
MEMORY BOOKS	.00	7,744.00	7,479.30	.00	264.70	
GENERAL	4,917.66	25,112.36	19,127.79	1,740.81-	9,161.42	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	1,256.95	36,223.95	34,333.45	.00	3,147.45	
INSTRUCTIONAL MATE	1,256.95	36,223.95	34,333.45	.00	3,147.45	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	255,477.40	255,477.40	.00	.00	
COMM SCHL-ACTIVI	11,923.23	3,520.00	4,348.26	.00	11,094.97	
PRE-K FEES	.00	70,013.00	70,013.00	.00	.00	
SUBSIDIZED CHILD	.00	7,611.00	7,611.00	.00	.00	
COMMUNITY SCHOOL	11,923.23	336,621.40	337,449.66	.00	11,094.97	
TOTAL	38,531.14	434,450.92	428,392.82	.00	44,589.24	
CHECKING	19,209.40	INVESTMENTS	.00 SBMMF	25,379.84	TOTAL	44,589.24
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1958

Grades: PK-5

Principal: Ms. Marisol Diaz

Bookkeeper: Ms. Louise Kelley

After School Care Program Manager: Mr. Enrique del Castillo

After School Care Program Secretaries: Ms. Charlinne Garcia (Through August 2004)
Ms. Sandra Lindner

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 6,416.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>24,842.99</u>
TOTAL			<u>\$ 31,259.30</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 V

SCHOOL - 3061 LUDLAM ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	101.00	.00	.00	.00	101.00	
FIELD TRIPS 1	421.18	458.82	878.00	2.00-	.00	
LIBRARY	1,407.09	471.07	1,212.74	.00	665.42	
LOST&DAMAGE TEXT	.00	7.50	7.50	.00	.00	
FIELD TRIPS 2	.00	1,239.50	1,150.50	89.00-	.00	
FIELD TRIPS 3	.00	1,430.00	1,420.00	10.00-	.00	
FIELD TRIPS 4	.00	1,936.25	1,897.50	38.75-	.00	
FIELD TRIPS 5	.00	949.50	895.50	54.00-	.00	
FIELD TRIPS 6	.00	396.00	388.00	8.00-	.00	
FIELD TRIPS 7	.00	297.50	297.50	.00	.00	
SPECIAL PURPOSE	6,169.38	1,183.89	4,972.33	2,687.55	5,068.49	
UNITED WAY	.00	1,545.43	1,545.43	.00	.00	
DONATION TWO	84.60	.00	.00	.00	84.60	
DONATION THREE	.00	365.00	154.00	.00	211.00	
TRUST	8,183.25	10,280.46	14,819.00	2,485.80	6,130.51	
GENERAL						
GENERAL MISCELLA	10,372.16	2,417.53	2,556.59	201.75	10,434.85	
INTEREST	.00	565.41	.00	.00	565.41	
SCHOOL PICTURES	.00	8,442.00	5,309.42	1,566.29-	1,566.29	
VENDING MACHINES	.00	1,121.26	.00	1,121.26-	.00	
TRAVEL-FACULTY/A	.00	.00	247.40	.00	247.40-	
REPAIR & MAINTEN	.00	.00	508.86	.00	508.86-	
REGISTRATION FEE	.00	.00	225.00	.00	225.00-	
DONATIONS	.00	550.01	.00	.00	550.01	
MEMORY BOOKS	.00	3,000.00	3,000.00	.00	.00	
GENERAL	10,372.16	16,096.21	11,847.27	2,485.80-	12,135.30	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,480.39	15,750.16	15,826.70	.00	6,403.85	
INSTRUCTIONAL MATE	6,480.39	15,750.16	15,826.70	.00	6,403.85	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	178,031.40	178,031.40	.00	.00	
COMM SCH CLASS F	.00	1,836.00	1,836.00	.00	.00	
PRE-K EARLY INTE	.00	25,007.00	25,007.00	.00	.00	
COMM SCHL-ACTIVI	8,377.41	2,723.00	4,510.77	.00	6,589.64	
SUBSIDIZED CHILD	.00	16,106.00	16,106.00	.00	.00	
COMMUNITY SCHOOL	8,377.41	223,703.40	225,491.17	.00	6,589.64	
TOTAL	33,413.21	265,830.23	267,984.14	.00	31,259.30	

CHECKING	6,416.31	INVESTMENTS	.00 SBMMF	24,842.99	TOTAL	31,259.30
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 14250 Boggs Drive, Richmond Heights, Florida 33176

Date School Established: 1957

Grades: PK-5

Principal: Ms. Pamela F. Brown

Bookkeeper: Ms. Linda Napier

Community School Manager: Ms. Karen Sikes

Community School Secretary: Ms. Efthemia Pappas

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	--	\$ 5,064.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,701.88</u>
TOTAL			<u><u>\$ 17,766.75</u></u>

AUDIT OPINION

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

SCHOOL - 3101 FRANK CRAWFORD MARTIN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	.29	13,061.25	13,061.54	.00	.00
MUSIC CLUB	280.90	.00	.00	.00	280.90
CLASSES AND CLUBS	281.19	13,061.25	13,061.54	.00	280.90
TRUST					
DONATIONS	450.00	.00	.00	.00	450.00
FIELD TRIPS 1	157.19	.00	.00	157.19-	.00
LIBRARY	2,421.04	887.79	913.58	.00	2,395.25
LOST&DAMAGE TEXT	187.37	263.77	451.14	.00	.00
SCHOLARSHIP	500.00	.00	.00	.00	500.00
FIELD TRIPS 2	.00	1,128.00	1,108.00	20.00-	.00
FIELD TRIPS 3	.00	938.00	910.00	28.00-	.00
FIELD TRIPS 4	.00	2,242.75	2,212.00	30.75-	.00
FIELD TRIPS 8	.00	913.50	780.00	133.50-	.00
SPECIAL PURPOSE	2,355.19	.00	6,624.02	4,466.37	197.54
UNITED WAY	.00	4,856.00	4,856.00	.00	.00
BOOK FAIR	14.95	11,824.05	11,743.30	.00	95.70
PAPERBACKS - 1	296.07	629.50	772.74	.00	152.83
"SCHOLARSHIP SAT	.00	804.00	804.00	.00	.00
MUSIC	149.70	.00	.00	.00	149.70
SCHOOL SPECIAL P	5,576.98	.00	.00	.00	5,576.98
FIELD TRIPS E-OU	418.11	.00	.00	.00	418.11
TRUST	12,526.60	24,487.36	31,174.78	4,096.93	9,936.11
GENERAL					
GENERAL MISCELLA	1,558.37	463.85	1,925.00	369.44	466.66
CASH OVER & SHOR	.00	25.00-	.00	.00	25.00-
INTEREST	.00	258.12	.00	.00	258.12
SCHOOL PICTURES	.00	11,197.50	6,877.83	3,771.22-	548.45
VENDING MACHINES	.00	695.05	.00	695.15-	.10-
REPAIR & MAINTEN	.00	.00	900.00	.00	900.00-
REGISTRATION FEE	.00	.00	100.00	.00	100.00-
DONATIONS	.00	13,000.00	12,749.21	.00	250.79
MEMORY BOOKS	.00	5,071.38	5,071.38	.00	.00
GENERAL	1,558.37	30,660.90	27,623.42	4,096.93-	498.92
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	9,221.90	10,564.10	.00	3,657.80
INSTRUCTIONAL MATE	5,000.00	9,221.90	10,564.10	.00	3,657.80
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	189,637.65	189,637.65	.00	.00
COMM SCHL-ACTIVI	3,765.10	4,428.00	4,800.08	.00	3,393.02
PRE-K FEES	.00	68,954.00	68,954.00	.00	.00
SUBSIDIZED CHILD	.00	37,379.20	37,379.20	.00	.00
COMMUNITY SCHOOL	3,765.10	300,398.85	300,770.93	.00	3,393.02
TOTAL	23,131.26	377,830.26	383,194.77	.00	17,766.75

CHECKING	5,064.87	INVESTMENTS	.00	SBMMF	12,701.88	TOTAL	17,766.75
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1996

Grades: PK-5

Principal: Mr. John A. Lengomin

Bookkeeper: Ms. Teresita Rodriguez

After School Care Program Manager: Ms. Jackie Olaniel

After School Care Program Secretary: Ms. Hortencia Gonzalez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 2,033.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>17,550.30</u>
TOTAL			<u><u>\$ 19,583.86</u></u>

AUDIT OPINION

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

SCHOOL - 3111 WESLEY MATTHEWS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
-----	-----	-----	-----	-----	-----	
TRUST						
DONATIONS	16.12	100.00	77.62	.00	38.50	
FIELD TRIPS 1	4.65	985.00	958.66	30.99-	.00	
LIBRARY	2,386.84	3,945.99	2,592.44	.00	3,740.39	
LOST&DAMAGE TEXT	22.82	55.00	77.82	.00	.00	
FIELD TRIPS 2	.00	1,275.00	1,272.00	3.00-	.00	
FIELD TRIPS 3	.00	1,260.00	1,192.00	68.00-	.00	
FIELD TRIPS 4	.00	138.00	138.00	.00	.00	
FIELD TRIPS 5	.00	1,286.00	1,245.00	41.00-	.00	
FIELD TRIPS 6	.00	510.00	500.00	10.00-	.00	
FIELD TRIPS 7	.00	1,503.00	1,440.25	62.75-	.00	
FIELD TRIPS 8	.00	264.00	240.00	24.00-	.00	
FIELD TRIPS 9	.00	1,148.00	1,145.00	3.00-	.00	
FIELD TRIPS 10	.00	1,352.00	1,205.00	147.00-	.00	
FIELD TRIPS 11	.00	732.00	732.00	.00	.00	
FIELD TRIPS 12	.00	1,550.00	1,550.00	.00	.00	
SPECIAL PURPOSE	9,042.55	.00	5,594.14	5,245.61	8,694.02	
UNITED WAY	.00	3,000.77	3,000.77	.00	.00	
FIELD TRIPS 13	.00	1,633.00	1,633.00	.00	.00	
FIELD TRIPS 14	.00	2,750.00	2,707.00	43.00-	.00	
FIELD TRIPS 15	.00	1,743.00	1,740.00	3.00-	.00	
FIELD TRIPS 16	.00	522.00	354.00	168.00-	.00	
MUSIC	95.73	100.00	.00	.00	195.73	
DONATIONS 6	1.20	.00	.00	.00	1.20	
OTHER SCHOOLS OB	10,506.00	.00	.00	10,506.00-	.00	
TRUST	22,075.91	25,852.76	29,394.70	5,864.13-	12,669.84	
GENERAL						
GENERAL MISCELLA	5,244.84	43.16	2,288.13	603.74	3,603.61	
INTEREST	.00	876.12	.00	.00	876.12	
SCHOOL PICTURES	.00	14,032.00	8,786.39	5,245.61-	.00	
TRAVEL-FACULTY/A	.00	.00	2,138.44	.00	2,138.44-	
REPAIR & MAINTEN	.00	.00	581.92	.00	581.92-	
OFFICE SUPPLY	.00	.00	100.92	.00	100.92-	
REGISTRATION FEE	.00	.00	620.00	.00	620.00-	
DONATIONS	.00	936.03	113.68	.00	822.35	
MEMORY BOOKS	.00	10,419.66	10,419.66	.00	.00	
GENERAL	5,244.84	26,306.97	25,049.14	4,641.87-	1,860.80	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,054.19	7,921.04	14,406.60	.00	1,568.63	
INSTRUCTIONAL MATE	8,054.19	7,921.04	14,406.60	.00	1,568.63	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	345,760.20	345,760.20	.00	.00	
COMM SCH CLASS F	.00	17,718.00	17,718.00	.00	.00	
COMM SCHL-ACTIVI	4,519.53	9,108.00	10,142.94	.00	3,484.59	
PRE-K FEES	.00	193,698.00	204,204.00	10,506.00	.00	
SUBSIDIZED CHILD	.00	45,785.60	45,785.60	.00	.00	
COMMUNITY SCHOOL	4,519.53	612,069.80	623,610.74	10,506.00	3,484.59	
TOTAL	39,894.47	672,150.57	692,461.18	.00	19,583.86	
CHECKING	2,033.56	INVESTMENTS	.00 SBMMF	17,550.30	TOTAL	19,583.86
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1957

Grades: PK-5

Principal: Ms. Mirta R. Segredo

Bookkeeper: Ms. Theresa Bacso

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

After School Care Program Secretary: Ms. Yvonne Kowlessar

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SOFISA Bank of Florida	--	0.75	\$ 20,439.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,879.65</u>
TOTAL			<u>\$ 27,318.79</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 V

SCHOOL - 4221 PALMETTO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	533.85	86,495.69	78,221.87	.00	8,807.67	
FIELD TRIPS 1	2,667.57	1,046.00	1,019.00	2,694.57-	.00	
LIBRARY	567.93	5,092.53	1,833.89	.00	3,826.57	
FIELD TRIPS 2	.00	4,551.10	4,534.50	16.60-	.00	
FIELD TRIPS 3	.00	1,291.00	1,291.00	.00	.00	
FIELD TRIPS 4	.00	999.00	961.00	38.00-	.00	
FIELD TRIPS 5	.00	290.00	275.00	15.00-	.00	
SPECIAL PURPOSE	3,170.00	2,629.78	6,686.21	2,213.83	1,327.40	
UNITED WAY	.00	2,824.25	2,824.25	.00	.00	
DONATION TWO	.00	15,000.00	15,000.00	.00	.00	
DONATION THREE	.00	699.22	158.42	.00	540.80	
GRANTS 1	914.08	.00	914.08	.00	.00	
SCHOOL SPECIAL P	.00	3,800.00	977.75	.00	2,822.25	
FIELD TRIPS B-OU	.00	3,145.00	3,145.00	.00	.00	
FIELD TRIPS E-OU	.00	16,616.00	16,616.00	.00	.00	
FIELD TRIPS F-OU	.00	39,562.00	39,562.00	.00	.00	
FIELD TRIPS G-OU	.00	28,602.50	28,602.50	.00	.00	
OTHER SCHOOLS OB	1,950.00	.00	.00	1,950.00-	.00	
TRUST	9,803.43	212,644.07	202,622.47	2,500.34-	17,324.69	
GENERAL						
GENERAL MISCELLA	903.04	7,684.38	9,310.36	2,764.17	2,041.23	
INTEREST	.00	421.33	.00	.00	421.33	
SCHOOL PICTURES	.00	5,922.00	3,708.17	2,213.83-	.00	
REGISTRATION FEE	.00	.00	225.00	.00	225.00-	
MEMORY BOOKS	.00	12,475.00	8,800.00	.00	3,675.00	
RECYCLING COMMIS	.00	270.49	251.31	.00	19.18	
GENERAL	903.04	26,773.20	22,294.84	550.34	5,931.74	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,617.95	8,598.38	8,592.22	.00	2,624.11	
INSTRUCTIONAL MATE	2,617.95	8,598.38	8,592.22	.00	2,624.11	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	138,801.40	138,801.40	.00	.00	
COMM SCH CLASS F	.00	2,300.00	2,300.00	.00	.00	
COMM SCHL-ACTIVI	2,165.34	3,858.82	4,585.91	.00	1,438.25	
PRE-K FEES	.00	68,094.00	70,044.00	1,950.00	.00	
SUBSIDIZED CHILD	.00	6,870.40	6,870.40	.00	.00	
COMMUNITY SCHOOL	2,165.34	219,924.62	222,601.71	1,950.00	1,438.25	
TOTAL	15,489.76	467,940.27	456,111.24	.00	27,318.79	
CHECKING	20,439.14	INVESTMENTS	.00 SBMMF	6,879.65	TOTAL	27,318.79
		ACCOUNTS PAYABLE	.00	.00		

JANE S. ROBERTS K-8 CENTER
AUDIT REPORT
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1989

Grades: PK - 8

Principal: Ms. Ann Y. Kinstler

Bookkeeper: Ms. Diana Zogbi

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

After School Care Program Secretary: Ms. Ana Yanez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 15,907.96
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>26,919.97</u>
TOTAL			<u><u>\$ 42,827.93</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 V

SCHOOL - 4691 JANE S. ROBERTS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
BAND RENTAL	.00	510.00	486.50	.00	23.50
MUSIC	.00	510.00	486.50	.00	23.50
CLASSES AND CLUBS					
DANCE	314.12	.00	209.50	.00	104.62
FUTURE EDUCATORS	606.84	190.00	663.18	.00	133.66
GEN. STUDENT ACT	5.80	.00	.00	5.80-	.00
STUDENT COUNCIL	484.49	52.00	206.67	.00	329.82
SAFETY PATROL	1,442.15	500.62	1,847.62	.00	95.15
CLASSES AND CLUBS	2,853.40	742.62	2,926.97	5.80-	663.25
TRUST					
FIELD TRIPS 1	2,485.62	345.00	336.00	2,494.62-	.00
LIBRARY	3,659.86	1,105.19	7,223.42	5,903.82	3,445.45
LOST&DAMAGE TEXT	.00	4,206.83	4,206.83	.00	.00
FIELD TRIPS 2	.00	1,126.00	1,030.00	96.00-	.00
FIELD TRIPS 3	.00	544.00	544.00	.00	.00
FIELD TRIPS 4	.00	1,280.00	1,280.00	.00	.00
FIELD TRIPS 5	.00	2,445.00	2,430.00	15.00-	.00
SPECIAL PURPOSE	6,759.66	330.00	6,020.45	9,457.91	10,527.12
UNITED WAY	.00	4,493.45	4,493.45	.00	.00
BOOK FAIR	.00	23,021.05	17,117.23	5,903.82-	.00
DONATION TWO	580.52	.00	479.22	.00	101.30
DONATION THREE	756.61	.00	176.98	.00	579.63
DONATIONS FIVE	.00	420.00	.00	.00	420.00
DONATIONS 6	.00	2,500.00	.00	.00	2,500.00
FIELD TRIPS E-OU	.00	13,800.00	13,800.00	.00	.00
FIELD TRIPS F-OU	.00	960.00	960.00	.00	.00
TRUST	14,242.27	56,576.52	60,097.58	6,852.29	17,573.50
INSTRUCTIONAL AIDS A					
SCIENCE FEES	803.66	1,532.00	2,193.28	.00	142.38
GENERAL MUSIC FE	.00	376.00	15.00	.00	361.00
INSTRUCTIONAL AIDS	803.66	1,908.00	2,208.28	.00	503.38
GENERAL					
GENERAL MISCELLA	9,696.16	103.63	4,025.59	2,611.42	8,385.62
INTEREST	.00	598.48	.00	.00	598.48
SCHOOL PICTURES	.00	20,143.00	12,301.52	7,841.48-	.00
VENDING MACHINES	.00	2,943.78	.00	1,616.43-	1,327.35
REPAIR & MAINTEN	.00	.00	1,978.30	.00	1,978.30-
OFFICE SUPPLY	.00	.00	38.56	.00	38.56-
EQUIPMENT	.00	.00	183.00	.00	183.00-
DONATIONS	.00	1,489.94	.00	6.00	1,495.94
MEMORY BOOKS	.00	14,475.00	12,834.00	6.00-	1,635.00
STUDENT TRAVEL/S	.00	.00	455.50	.00	455.50-
EDUCATION MTRL/S	.00	.00	186.61	.00	186.61-
RECYCLING COMMIS	.00	145.20	.00	.00	145.20
GENERAL	9,696.16	39,899.03	32,003.08	6,846.49-	10,745.62
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,913.03	16,584.19	13,497.22	.00	10,000.00
INSTRUCTIONAL MATE	6,913.03	16,584.19	13,497.22	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	294,018.90	294,018.90	.00	.00
COMM SCH CLASS F	.00	32,632.00	32,632.00	.00	.00
COMM SCHL-ACTIVI	1,816.99	4,791.00	3,289.31	.00	3,318.68
PRE-K FEES	.00	68,590.25	68,590.25	.00	.00
SUBSIDIZED CHILD	.00	23,364.40	23,364.40	.00	.00
COMMUNITY SCHOOL	1,816.99	423,396.55	421,894.86	.00	3,318.68
TOTAL	36,325.51	539,616.91	533,114.49	.00	42,827.93

CHECKING	15,907.96	INVESTMENTS	.00	SBMMF	26,919.97	TOTAL	42,827.93
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 13047 S. W. 47 Street, Miami, Florida 33175

Date School Established: 1973

Grades: K-5

Principal: Dr. Sandra J. Zampino

Bookkeepers: Ms. Vanessa Alza (Through September 2005)
Ms. Jessica Connor

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

After School Care Program Secretary: Ms. Patricia Payano

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.36	\$ 436.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>19,412.71</u>
TOTAL			<u>\$ 19,848.95</u>

AUDIT OPINION

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

SCHOOL - 4741 ROYAL GREEN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
SAFETY PATROL	120.61	.00	.00	.00	120.61	
ESE - 3	143.83	.00	.00	.00	143.83	
CLASSES AND CLUBS	264.44	.00	.00	.00	264.44	
TRUST						
DONATIONS	1,583.44	242.82	.00	.00	1,826.26	
FIELD TRIPS 1	.00	424.00	424.00	.00	.00	
LIBRARY	3,563.60	951.38	3,315.52	.00	1,199.46	
FIELD TRIPS 2	.00	2,036.50	2,036.50	.00	.00	
FIELD TRIPS 3	.00	1,938.50	1,938.50	.00	.00	
FIELD TRIPS 4	.00	3,831.75	3,831.75	.00	.00	
FIELD TRIPS 5	.00	1,413.00	1,413.00	.00	.00	
FIELD TRIPS 6	.00	2,974.00	2,906.13	67.87-	.00	
FIELD TRIPS 7	.00	724.00	724.00	.00	.00	
FIELD TRIPS 8	.00	3,450.00	3,450.00	.00	.00	
SPECIAL PURPOSE	2,050.28	1,500.00	6,416.27	4,308.41	1,442.42	
UNCLAIMED STALE-	4.80	.00	4.80	.00	.00	
UNITED WAY	.00	1,308.00	1,308.00	.00	.00	
HURRICANE DONATI	213.79	.00	.00	.00	213.79	
DONATION TWO	4,882.97	650.00	2,426.24	.00	3,106.73	
FIELD TRIPS A-OU	.00	17,209.00	17,209.00	.00	.00	
TRUST	12,298.88	38,652.95	47,403.71	4,240.54	7,788.66	
GENERAL						
GENERAL MISCELLA	5,287.31	208.40	4,136.81	67.87	1,426.77	
INTEREST	.00	562.89	.00	.00	562.89	
SCHOOL PICTURES	.00	11,555.00	7,246.59	4,308.41-	.00	
TRAVEL-FACULTY/A	.00	.00	204.77	.00	204.77-	
REPAIR & MAINTEN	.00	.00	593.67	.00	593.67-	
DONATIONS	.00	1,202.78	.00	.00	1,202.78	
GENERAL	5,287.31	13,529.07	12,181.84	4,240.54-	2,394.00	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,187.51	812.49	1,615.55	.00	8,384.45	
INSTRUCTIONAL MATE	9,187.51	812.49	1,615.55	.00	8,384.45	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	154,680.40	154,680.40	.00	.00	
COMM SCHL-ACTIVI	4,660.36	1,750.00	5,392.96	.00	1,017.40	
SUBSIDIZED CHILD	.00	18,336.00	18,336.00	.00	.00	
COMMUNITY SCHOOL	4,660.36	174,766.40	178,409.36	.00	1,017.40	
TOTAL	31,698.50	227,760.91	239,610.46	.00	19,848.95	
CHECKING	436.24	INVESTMENTS	.00 SBMMF	19,412.71	TOTAL	19,848.95
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1957

Grades: PK - 5

Principal: Ms. Ana G. Driggs

Bookkeeper: Ms. Marigloria C. Simon

After School Care Program Managers: Ms. Neyda Raola
Ms. Elsa Whitt

After School Care Program Secretary: Ms. Tatiana Vega

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 2,973.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,723.04</u>
TOTAL			<u>\$ 14,696.34</u>

AUDIT OPINON

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

SCHOOL - 4761 ROYAL PALM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	1.53	50.00	.00	.00	51.53
FIELD TRIPS 1	593.40	.00	.00	593.40-	.00
LIBRARY	2,283.79	139.71	24.13	.00	2,399.37
LOST&DAMAGE TEXT	.00	33.00	33.00	.00	.00
FIELD TRIPS 2	.00	778.00	775.00	3.00-	.00
FIELD TRIPS 3	.00	952.19	945.00	7.19-	.00
FIELD TRIPS 4	.00	1,232.00	1,232.00	.00	.00
FIELD TRIPS 5	.00	903.00	856.00	47.00-	.00
FIELD TRIPS 6	.00	1,152.00	1,152.00	.00	.00
FIELD TRIPS 7	.00	29,718.00	29,718.00	.00	.00
FIELD TRIPS 8	.00	2,747.97	2,710.50	37.47-	.00
SPECIAL PURPOSE	2,262.23	956.00	2,394.35	1,003.74	1,827.62
UNCLAIMED STALE-	2.84	.00	2.84	.00	.00
UNITED WAY	.00	1,577.68	1,577.68	.00	.00
PAPERBACKS - 1	3.42	.00	.00	.00	3.42
VANDALISM	1.75	.00	.00	.00	1.75
TRUST	5,148.96	40,239.55	41,420.50	315.68	4,283.69
GENERAL					
GENERAL MISCELLA	3,508.28	13.00	852.31	688.06	3,357.03
INTEREST	.00	256.91	.00	.00	256.91
SCHOOL PICTURES	.00	5,370.00	3,362.52	1,003.74-	1,003.74
TRAVEL-FACULTY/A	.00	.00	1,982.35	.00	1,982.35-
DONATIONS	.00	1,257.39	282.93	.00	974.46
GENERAL	3,508.28	6,897.30	6,480.11	315.68-	3,609.79
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	3,289.00	3,289.00	.00	5,000.00
INSTRUCTIONAL MATE	5,000.00	3,289.00	3,289.00	.00	5,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	145,361.00	145,361.00	.00	.00
COMM SCH CLASS F	.00	22,884.20	22,884.20	.00	.00
COMM SCHL-ACTIVI	556.03	1,812.50	565.67	.00	1,802.86
SUBSIDIZED CHILD	.00	17,170.80	17,170.80	.00	.00
COMMUNITY SCHOOL	556.03	187,228.50	185,981.67	.00	1,802.86
TOTAL	14,213.27	237,654.35	237,171.28	.00	14,696.34

CHECKING	2,973.30	INVESTMENTS	.00	SBMMF	11,723.04	TOTAL	14,696.34
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1952

Grades: PK-5

Principal: Ms. Marcia G. Pennington

Bookkeeper: Ms. Mary Chaponis

After School Care Program Manager: Ms. Mirta Lopez

After School Care Program Secretary: Mr. Nilson Hernandez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
First National Bank of South Miami	- -	0.25	\$ 7,565.25
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>21,578.54</u>
TOTAL			<u><u>\$ 29,143.79</u></u>

AUDIT OPINION

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

SCHOOL - 5241 SOUTH MIAMI ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	.00	1,000.00	1,000.00	.00	.00	
FIELD TRIPS 1	44.16	440.00	455.00	29.16-	.00	
LIBRARY	1,187.28	741.45	1,551.73	1,744.89	2,121.89	
LOST&DAMAGE TEXT	.00	22.50	22.50	.00	.00	
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00	
FIELD TRIPS 3	.00	360.00	360.00	.00	.00	
FIELD TRIPS 4	.00	362.00	362.00	.00	.00	
FIELD TRIPS 5	.00	438.00	438.00	.00	.00	
FIELD TRIPS 7	.00	4,912.00	4,912.00	.00	.00	
FIELD TRIPS 8	.00	715.00	715.00	.00	.00	
FIELD TRIPS 9	.00	530.00	530.00	.00	.00	
FIELD TRIPS 10	.00	600.00	600.00	.00	.00	
FIELD TRIPS 11	.00	339.00	355.00	16.00	.00	
FIELD TRIPS 12	.00	142.00	126.00	16.00-	.00	
SPECIAL PURPOSE	7,579.04	2,576.60	3,736.50	1,466.12	7,885.26	
UNCLAIMED STALE-	11.25	.00	11.25	12.00	12.00	
UNITED WAY	.00	32.00	32.00	.00	.00	
BOOK FAIR	.00	6,580.13	4,835.24	1,744.89-	.00	
FIELD TRIPS 13	.00	2,015.00	2,015.00	.00	.00	
DONATION TWO	2,397.50	.00	1,637.76	.00	759.74	
DONATION THREE	1,390.42	1,000.00	350.00	.00	2,040.42	
GRANTS I	.00	890.00	890.00	.00	.00	
GRANTS II	.00	2,000.00	1,300.00	.00	700.00	
TRUST	12,609.65	25,745.68	26,284.98	1,448.96	13,519.31	
GENERAL						
GENERAL MISCELLA	4,251.08	216.00-	759.77	44.16	3,319.47	
INTEREST	.00	483.38	.00	.00	483.38	
SCHOOL PICTURES	.00	7,924.00	4,961.76	1,481.12-	1,481.12	
DONATIONS	.00	2,149.01	.00	.00	2,149.01	
GENERAL	4,251.08	10,340.39	5,721.53	1,436.96-	7,432.98	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,694.69	30,036.26	31,196.11	.00	7,534.84	
INSTRUCTIONAL MATE	8,694.69	30,036.26	31,196.11	.00	7,534.84	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	128,097.80	126,100.40	1,997.40-	.00	
COMM SCHL-ACTIVI	634.41	1,483.00	1,460.75	.00	656.66	
PRE-K FEES	.00	23,065.00	23,065.00	.00	.00	
SUBSIDIZED CHILD	.00	16,526.60	18,512.00	1,985.40	.00	
COMMUNITY SCHOOL	634.41	169,172.40	169,138.15	12.00-	656.66	
TOTAL	26,189.83	235,294.73	232,340.77	.00	29,143.79	
CHECKING	7,565.25	INVESTMENTS	.00 SBMMF	21,578.54	TOTAL	29,143.79
		ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1971

Grades: PK-5

Principal During Audit Period: Dr. Judith D. Anton (Through December 2005; retired)

Current Principal: Ms. Sara N. Martin

Bookkeeper: Ms. Susana Aguilera

After School Care Program Manager: Ms. Kara Zelenak

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

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Executive National Bank	--	0.05	\$ 10,313.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,015.75</u>
TOTAL			<u>\$ 22,329.59</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 V

SCHOOL - 5421 SUNSET PARK ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
ART CLUB	435.46	979.03	506.37	.00	908.12
ECOLOGY CLUB	835.13	615.50	487.25	.00	963.38
CLASSES AND CLUBS	1,270.59	1,594.53	993.62	.00	1,871.50
TRUST					
DONATIONS	2,924.14	.00	.00	2,924.14-	.00
FIELD TRIPS 1	95.53	9,661.30	9,661.20	95.53-	.10
LIBRARY	982.53	441.13	1,086.12	.00	337.54
SPECIAL PURPOSE	1,199.52	500.00	2,471.02	1,066.31	294.81
UNITED WAY	.00	2,474.66	2,474.66	.00	.00
MUSIC	452.27	.00	128.05	.00	324.22
GRANTS 1	366.03	.00	.00	.00	366.03
TRUST	6,020.02	13,077.09	15,821.05	1,953.36-	1,322.70
GENERAL					
GENERAL MISCELLA	6,633.62	.00	3,400.30	3,019.67	6,252.99
CASH OVER & SHOR	.00	.20	.00	.00	.20
INTEREST	.00	260.05	.00	.00	260.05
SCHOOL PICTURES	.00	8,729.00	4,337.18	830.51-	3,561.31
VENDING MACHINES	.00	235.80	.00	235.80-	.00
TRAVEL-FACULTY/A	.00	.00	529.19	.00	529.19-
REPAIR & MAINTEN	.00	.00	85.00	.00	85.00-
REGISTRATION FEE	.00	.00	195.00	.00	195.00-
GENERAL	6,633.62	9,225.05	8,546.67	1,953.36	9,265.36
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,000.00	1,971.73	1,971.73	.00	7,000.00
INSTRUCTIONAL MATE	7,000.00	1,971.73	1,971.73	.00	7,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	180,336.50	180,096.50	240.00-	.00
COMM SCHL-ACTIVI	2,644.59	1,660.00	1,674.56	240.00	2,870.03
PRE-K FEES	.00	60,569.00	60,569.00	.00	.00
SUBSIDIZED CHILD	.00	11,735.40	11,735.40	.00	.00
COMMUNITY SCHOOL	2,644.59	254,300.90	254,075.46	.00	2,870.03
TOTAL	23,568.82	280,169.30	281,408.53	.00	22,329.59

CHECKING	10,313.84	INVESTMENTS	.00	SBMMF	12,015.75	TOTAL	22,329.59
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1943

Grades: PK-5

Principal: Dr. Milagros Hernandez

Bookkeeper: Ms. Maria Di Palma

Community School Program Manager: Ms. Ann M. Losada

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

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 16,465.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,360.51</u>
TOTAL			<u><u>\$ 28,826.37</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 V

SCHOOL - 5441 SYLVANIA HEIGHTS ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUTURE EDUCATORS	1,142.37	.00	.00	.00	1,142.37
SAFETY PATROL	577.42	.00	.00	.00	577.42
CLASSES AND CLUBS	1,719.79	.00	.00	.00	1,719.79
TRUST					
DONATIONS	.00	300.00	.00	.00	300.00
FIELD TRIPS 1	2,583.75	5,804.50	5,708.50	2,588.75-	91.00
LIBRARY	1,237.31	1,164.97	66.63	.00	2,335.65
FIELD TRIPS 2	.00	5,251.00	5,052.50	.00	198.50
FIELD TRIPS 3	.00	460.00	460.00	.00	.00
FIELD TRIPS 5	.00	1,630.00	1,552.00	.00	78.00
FIELD TRIPS 6	.00	138.00	110.00	.00	28.00
FIELD TRIPS 7	.00	252.00	52.00	.00	200.00
SPECIAL PURPOSE	14.09	.00	758.45	1,032.42	288.06
UNCLAIMED STALE-	.00	.00	.00	5.00	5.00
UNITED WAY	.00	3,388.28	3,388.28	.00	.00
SCIENCE BOARD	418.52	984.00	1,402.00	.00	.52
HURRICANE DONATI	462.50	.00	423.84	.00	38.66
GRANTS I	106.67	.00	73.66	.00	33.01
GRANTS II	.00	200.00	200.00	.00	.00
TRUST	4,822.84	19,572.75	19,247.86	1,551.33-	3,596.40
GENERAL					
GENERAL MISCELLA	16,539.63	3.80	9,292.84	2,227.85	9,478.44
INTEREST	.00	486.23	.00	.00	486.23
SCHOOL PICTURES	.00	5,708.00	3,807.16	676.52-	1,224.32
TRAVEL-FACULTY/A	.00	.00	1,974.34	.00	1,974.34-
REPAIR & MAINTEN	.00	.00	1,298.55	.00	1,298.55-
OFFICE SUPPLY	.00	.00	280.23	.00	280.23-
REGISTRATION FEE	.00	.00	100.00	.00	100.00-
EQUIPMENT	.00	.00	306.51	.00	306.51-
MEMORY BOOKS	.00	2,121.00	1,818.00	.00	303.00
RECYCLING COMMIS	.00	272.19	.00	.00	272.19
GENERAL	16,539.63	8,591.22	18,877.63	1,551.33	7,804.55
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,000.00	9,162.96	9,162.96	.00	8,000.00
INSTRUCTIONAL MATE	8,000.00	9,162.96	9,162.96	.00	8,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	134,699.90	134,699.90	.00	.00
COMM SCH CLASS F	.00	7,570.40	7,570.40	.00	.00
COMM SCHL-ACTIVI	5,691.96	3,288.00	1,274.33	.00	7,705.63
SUBSIDIZED CHILD	.00	29,772.40	29,772.40	.00	.00
COMMUNITY SCHOOL	5,691.96	175,330.70	173,317.03	.00	7,705.63
TOTAL	36,774.22	212,657.63	220,605.48	.00	28,826.37

CHECKING 16,465.86 INVESTMENTS .00 SBMMF 12,360.51 TOTAL 28,826.37
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1955

Grades: PK-5

Principal: Dr. Viola E. Irons

Bookkeeper: Ms. Maria V. Gonzalez

After School Care Program Manager: Ms. Ruth Carpenter

After School Care Program Secretary: Ms. Esther Ferrin

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 12,012.97
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	8,044.74
TOTAL			<u>\$ 20,057.71</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 V

SCHOOL - 5521 TROPICAL ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUTURE EDUCATORS	.00	216.00	.00	.00	216.00
CLASSES AND CLUBS	.00	216.00	.00	.00	216.00
TRUST					
DONATIONS	.00	500.00	416.86	.00	83.14
LIBRARY	1,752.93	10,578.25	9,900.68	.00	2,430.50
FIELD TRIPS 2	.00	422.25	335.00	87.25-	.00
FIELD TRIPS 4	.00	236.00	236.00	.00	.00
FIELD TRIPS 5	.00	626.50	488.00	138.50-	.00
FIELD TRIPS 6	.00	1,228.00	1,228.00	.00	.00
FIELD TRIPS 7	.00	1,949.00-	840.00	2,789.00	.00
FIELD TRIPS 8	.00	184.00	184.00	.00	.00
SPECIAL EVENTS	480.20	.00	.00	.00	480.20
SPECIAL PURPOSE	3,426.87	883.15	3,507.09	2,862.10	3,665.03
UNITED WAY	.00	470.80	470.80	.00	.00
VANDALISM	365.51	.00	.00	.00	365.51
HERITAGE	161.30	.00	.00	.00	161.30
DONATION TWO	.00	2,792.00	.00	2,792.00-	.00
DONATIONS FIVE	500.00	.00	.00	.00	500.00
FIELD TRIPS A-OU	.00	2,792.00	2,792.00	.00	.00
TRUST	6,686.81	18,763.95	20,398.43	2,633.35	7,685.68
GENERAL					
GENERAL MISCELLA	2,837.27	196.50-	1,722.13	228.75	1,147.39
INTEREST	.00	184.16	.00	.00	184.16
SCHOOL PICTURES	.00	5,232.00	3,292.56	1,939.44-	.00
VENDING MACHINES	.00	922.66	.00	922.66-	.00
REGISTRATION FEE	.00	.00	100.00	.00	100.00-
DONATIONS	.00	673.02	430.00	.00	243.02
MEMORY BOOKS	.00	1,485.00	1,115.10	.00	369.90
GENERAL	2,837.27	8,300.34	6,659.79	2,633.35-	1,844.47
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	22,449.26	22,449.26	.00	10,000.00
INSTRUCTIONAL MATE	10,000.00	22,449.26	22,449.26	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	84,018.70	84,018.70	.00	.00
COMM SCHL-ACTIVI	460.31	39.00	187.75	.00	311.56
PRE-K FEES	.00	25,198.00	25,198.00	.00	.00
SUBSIDIZED CHILD	.00	12,918.20	12,918.20	.00	.00
COMMUNITY SCHOOL	460.31	122,173.90	122,322.65	.00	311.56
TOTAL	19,984.39	171,903.45	171,830.13	.00	20,057.71

CHECKING	12,012.97	INVESTMENTS	.00	SBMMF	8,044.74	TOTAL	20,057.71
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1963

Grades: PK-5

Principal: Ms. Maria D. Chappotin

Bookkeepers: Ms. Olga Alonso (Through January 2006)
Ms. Mibrian Carol

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

After School Care Program Secretary: Ms. Sandra Lopez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 9,669.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,441.93</u>
TOTAL			<u><u>\$ 12,111.17</u></u>

AUDIT OPINION

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

SCHOOL - 5641 VILLAGE GREEN ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUTURE EDUCATORS	242.14	402.20	535.35	.00	108.99
CLASSES AND CLUBS	242.14	402.20	535.35	.00	108.99
TRUST					
DONATIONS	265.35	1,146.70	388.95	.00	1,023.10
FIELD TRIPS 1	.00	432.00	423.00	9.00-	.00
LIBRARY	225.63	260.81	56.39	.00	430.05
LOST&DAMAGE TEXT	.00	4,230.35	4,230.35	.00	.00
FIELD TRIPS 2	.00	1,938.00	1,772.00	166.00-	.00
FIELD TRIPS 3	.00	153.00	150.00	3.00-	.00
FIELD TRIPS 4	.00	820.00	810.00	10.00-	.00
FIELD TRIPS 5	.00	1,949.75	1,949.75	.00	.00
FIELD TRIPS 6	.00	1,268.00	1,118.00	150.00-	.00
FIELD TRIPS 7	.00	657.00	620.00	37.00-	.00
FIELD TRIPS 8	.00	3,042.50	2,812.50	230.00-	.00
SPECIAL PURPOSE	99.29	.00	705.40	1,460.00	853.89
UNCLAIMED STALE-	55.09	.00	162.71	9.00	98.62-
UNITED WAY	.00	1,929.89	1,929.89	.00	.00
BOOK FAIR	178.62	.00	86.48	.00	92.14
REGION RETIREMEN	.00	7,865.00	4,086.50	3,778.50-	.00
DONATION THREE	721.13	1,000.00	1,678.20	42.93-	.00
TRUST	1,545.11	26,693.00	22,980.12	2,957.43-	2,300.56
GENERAL					
GENERAL MISCELLA	1,564.76	78.43-	3,546.24	4,426.43	2,366.52
INTEREST	.00	72.35	.00	.00	72.35
SCHOOL PICTURES	.00	8,127.00	5,198.51	1,469.00-	1,459.49
TRAVEL-FACULTY/A	.00	525.00	795.00	.00	270.00-
MEMORY BOOKS	.00	3,675.00	3,363.54	.00	311.46
GENERAL	1,564.76	12,320.92	12,903.29	2,957.43	3,939.82
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,184.90	15,261.45	12,070.43	.00	5,375.92
INSTRUCTIONAL MATE	2,184.90	15,261.45	12,070.43	.00	5,375.92
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	136,614.65	136,614.65	.00	.00
COMM SCH CLASS F	.00	8,304.00	8,304.00	.00	.00
COMM SCHL-ACTIVI	1,094.68	3,090.04	3,798.84	.00	385.88
PRE-K FEES	.00	20,740.00	20,740.00	.00	.00
SUBSIDIZED CHILD	.00	7,609.80	7,609.80	.00	.00
COMMUNITY SCHOOL	1,094.68	176,358.49	177,067.29	.00	385.88
TOTAL	6,631.59	231,036.06	225,556.48	.00	12,111.17

CHECKING	9,669.24	INVESTMENTS	.00	SBMMF	2,441.93	TOTAL	12,111.17
				ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1959

Grades: PK-5

Principals: Ms. Joyce M. Castro (Through February 2005; presently District Director,
Office of Professional Standards)
Ms. MaryAnn MacLaren

Bookkeeper: Ms. Beatriz Jimcol

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Coconut Grove Bank	--	0.70	\$ 6,724.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>22,578.96</u>
TOTAL			<u><u>\$ 29,303.73</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 - 5671 VINELAND ELEMENTARY REGION CENTER V

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	53.35	.00	.00	.00	53.35
FUTURE EDUCATORS	37.80	175.00	84.86	.00	127.94
STUDENT COUNCIL	2,731.71	1,738.20	1,535.43	.00	2,934.48
SCIENCE CLUB	297.44	.00	.00	.00	297.44
SAFETY PATROL	384.94	.00	.00	.00	384.94
FIFTH GRADE	480.93	.00	125.00	.00	355.93
MUSIC CLUB	726.93	2,306.00	2,432.97	88.45-	511.51
INTEREST CLUB 1	386.82	.00	.00	.00	386.82
CLASSES AND CLUBS	5,099.92	4,219.20	4,178.26	88.45-	5,052.41
TRUST					
DONATIONS	.00	27,716.00	27,216.00	500.00-	.00
FIELD TRIPS 1	.00	1,942.00	1,919.00	23.00-	.00
LIBRARY	656.90	5,101.78	5,884.24	1,152.00	1,026.44
SALES TAX	.00	.00	88.45	88.45	.00
FIELD TRIPS 2	.00	3,459.00	3,459.00	.00	.00
FIELD TRIPS 3	.00	730.00	706.00	24.00-	.00
FIELD TRIPS 4	.00	1,373.00	1,280.00	93.00-	.00
FIELD TRIPS 6	.00	1,612.00	1,505.50	106.50-	.00
FIELD TRIPS 7	.00	419.50	419.50	.00	.00
FIELD TRIPS 8	.00	2,225.00	2,085.00	140.00-	.00
FIELD TRIPS 9	.00	354.00	328.00	26.00-	.00
FIELD TRIPS 10	.00	112.00	588.00	476.00	.00
FIELD TRIPS 11	.00	3,075.00	2,977.47	97.53-	.00
SPECIAL PURPOSE	119.82	.29	2,993.58	3,531.66	658.19
UNCLAIMED STALE-	.00	.00	9.90	53.52	43.62
UNITED WAY	.00	1,919.91	1,919.91	.00	.00
BOOK FAIR	.00	4,957.30	3,804.72	1,152.58-	.00
GRANTS 1	.00	1,000.00	757.01	.00	242.99
TRUST	776.72	55,996.78	57,941.28	3,139.02	1,971.24
GENERAL					
GENERAL MISCELLA	10,128.17	28.00	2,903.31	517.63	7,770.49
INTEREST	.00	557.70	.00	.00	557.70
SCHOOL PICTURES	.00	7,707.00	4,838.22	2,230.42-	638.36
VENDING MACHINES	.00	1,327.88	.00	1,327.88-	.00
REPAIR & MAINTEN	.00	.00	30.00	.00	30.00-
OFFICE SUPPLY	.00	.00	212.23	.00	212.23-
REGISTRATION FEE	.00	.00	225.00	.00	225.00-
DONATIONS	.00	779.16	.00	.00	779.16
MEMORY BOOKS	.00	5,811.71	5,811.71	.00	.00
GENERAL	10,128.17	16,211.45	14,020.47	3,040.67-	9,278.48
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,933.91	5,115.14	3,361.27	.00	8,687.78
INSTRUCTIONAL MATE	6,933.91	5,115.14	3,361.27	.00	8,687.78
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	.00	9.90-	9.90-	.00
COMM SCHL-ACTIVI	418.07	7.00	53.84	.00	371.23
PRE-K FEES	.00	69,619.00	69,619.00	.00	.00
COMMUNITY SCHL.	.00	5,673.00	1,730.41	.00	3,942.59
SUBSIDIZED CHILD	.00	819.60	819.60	.00	.00
COMMUNITY SCHOOL	418.07	76,118.60	72,212.95	9.90-	4,313.82
TOTAL	23,356.79	157,661.17	151,714.23	.00	29,303.73

CHECKING 6,724.77 INVESTMENTS .00 SBMMF 22,578.96 TOTAL 29,303.73
 ACCOUNTS PAYABLE .00

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Miami-Dade County Public Schools
giving our students the world