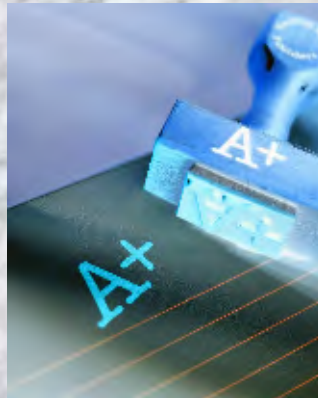


Internal Audit Report

**AUDIT OF
SELECTED SCHOOLS**



**OCTOBER
2005**

Office of Management and Compliance Audits

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Mr. Frank J. Bolaños, Chair
Dr. Robert B. Ingram, Vice Chair
Mr. Agustin J. Barrera
Ms. Evelyn Langlieb Greer
Ms. Perla Tabares Hantman
Dr. Martin Karp
Ms. Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

Ms. Arielle Maffei, Student Advisor

Dr. Rudolph F. Crew
Superintendent of Schools

Ms. Carolyn Spaht
Chief of Staff

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

Contributors to this report:

Internal Audits Performed by:

Ms. Yvonne Barrios
Mr. Harry Demosthenes
Ms. Mayte Diaz
Ms. Germa Garcia
Ms. Oria M. Lacayo
Mr. Reginald Lafontant
Ms. Liana Rangel
Ms. Teresita M. Rodriguez, CPA
Ms. Latosha Styles

Internal Audits Supervised by:

Ms. Maria T. Gonzalez, CPA

Property Audits Supervised and Performed by:

Mr. Freddie Britt and Property Audits Staff





Miami-Dade County Public Schools

giving our students the world

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

Chief Auditor
Allen M. Vann, CPA

Assistant Chief Auditor
Jose F. Montes de Oca, CPA

Miami-Dade County School Board

Frank J. Bolaños, Chair
Dr. Robert B. Ingram, Vice Chair
Agustín J. Barrera
Evelyn Langlieb Greer
Perla Tabares Hantman
Dr. Martin Karp
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

October 20, 2005

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 42 schools from various Regional Centers. This group consists of schools where there was a change of principal since the prior audit. The audit period was the fiscal year ended June 30, 2005.

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 for the schools in this report where an inventory was conducted.

Our audits disclosed that 41 of the 42 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At one school, there was an audit exception in the area of production shops. 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, with a few exceptions, schools were in compliance with property procedures. Property losses reported missing through the Plant Security Report Process were mostly in the area of computer equipment; and the current principal from one of these schools provided a written response delineating the corrective actions implemented at that school to prevent future losses of equipment.

The audit findings noted in this report were discussed with the appropriate Regional Center staff and the principal, whose written response is included in this report and with which we concur. This report will be presented to the Audit Committee at its October 25, 2005 meeting and to the School Board at its November 16, 2005 meeting.

Sincerely,

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

AMV:mtg

TABLE OF CONTENTS

Page
Number

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY	1
BACKGROUND	4
OBJECTIVES, SCOPE, AND METHODOLOGY	7
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL	9
PROPERTY SCHEDULES	
Property Inventory Results	10
Analysis of Property Losses per Plant Security Reports	11
Response to Plant Security Report from Rubén Darío Middle School	12
RESPONSES FROM SENIOR MANAGEMENT	
School Operations Associate Superintendent	13
Regional Superintendent at Regional Center VI	14
Regional Superintendent at Regional Center III	15

II. INDIVIDUAL AUDIT REPORTS

REGIONAL CENTER VI SCHOOLS	
South Dade Senior	16
Miami Sunset Senior	21
Campbell Drive Middle	23
Hammocks Middle	25
Air Base Elementary	27
Florida City Elementary	29
REGIONAL CENTER II SCHOOLS	
Dr. Michael M. Krop Senior	31
Nautilus Middle	33
North Miami Middle	35
Hibiscus Elementary	37
North Beach Elementary	39
North Miami Elementary	41
Treasure Island Elementary	43

TABLE OF CONTENTS

	<u>Page Number</u>
REGIONAL CENTER III SCHOOLS	
Miami Springs Senior	45
Rubén Darío Middle.....	47
Westview Middle.....	49
Charles R. Drew Elementary	51
Earlington Heights Elementary	53
Lillie C. Evans Elementary.....	55
Carrie P. Meek/Westview Elementary	57
Melrose Elementary.....	59
Miami Park Elementary	61
Miami Springs Elementary.....	63
Olinda Elementary	65
Orchard Villa Elementary.....	67
Seminole Elementary	69
E.W.F. Stirrup Elementary.....	71
The 500 Role Model Academy of Excellence	73
George T. Baker Aviation School	75
REGIONAL CENTER IV SCHOOLS	
Citrus Grove Middle School.....	77
Jose de Diego Middle School	79
Ada Merritt Elementary School.....	81
Shenandoah Elementary.....	83
Lenora B. Smith Elementary.....	85
West Laboratory Elementary	87
Academy for Community Education	89
REGIONAL CENTER V SCHOOLS	
Southwest Miami Senior	91
Glades Middle.....	93
South Miami Middle	95
Gloria Floyd Elementary	97
Perrine Elementary.....	99
OTHER CENTER	
Ruth Owens Krusé Education Center.....	101

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 42 schools from various Regional Centers. This group is comprised of schools with a change of principal since the prior audit. The audit period was the fiscal year ended June 30, 2005.

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 nine schools.

Financial Statements and Control over Financial Reporting

The financial statements of 41 of the 42 schools 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. However, in our opinion, for South Dade Senior High School, with the exception of the deficiencies noted in the production shops operation, the financial statement otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions of the school during the 2004-05 fiscal year, on the cash basis of accounting.

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, except for the conditions noted at South Dade Senior High School, as discussed in the individual audit report and in the Summary section below.

Summary of Audit Findings

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 41 of the 42 schools in this report (See Schedule on page 9).
- **We commend the administration and staff of these schools, as well as the corresponding Regional Centers and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

Internal Funds

- o At South Dade Senior, the school operates an auto mechanics shop. Students participate in the program under the supervision of an instructor and services are offered to the faculty and students at a charge. Our review of the program disclosed that collection procedures were not followed when one of the shop instructors received payments for services rendered directly from the customers, and then remitted those collections to the treasurer, instead of the customers paying for the services directly to the treasurer. Additionally, several of the vehicles serviced were released to the customers without receiving payment in full for the services rendered; and the customary production shop fee charged to the customers was increased without authorization from the School Board (Pages 16-18). The administration concurred with our findings. See responses from senior management on pages 13-14; and responses from the current principal on pages 19-20. The principal under whose tenure the exceptions occurred resigned from his position prior to our audit, and is no longer employed by Miami-Dade County Public Schools.
- **We recommend that the Regional Center VI and District offices closely monitor the school's adherence to the procedures in the Manual of Internal Fund Accounting to prevent recurrence of these findings.**

Payroll

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

Property

- o The results of physical inventories of property items with an individual cost of \$1,000 or more were reported for a total of 48 schools with a change of principal. Furthermore, we are including an analysis of property losses reported missing through the Plant Security Report process for those schools in this group that reported such losses.
- o The 48 schools include eight schools that were pending publication since September 2005, as well as 40 of the 42 schools in this report. At South Miami Middle, the inventory was in progress at the time of this publication, and those results will be disclosed at a later date. At George T. Baker Aviation School, we were unable to conduct a property inventory, due to the substantial amount of construction at the site that necessitated the temporary storage of equipment items, thus making them inaccessible for audit. Consequently, a property inventory will be conducted at that location as soon as the equipment becomes accessible.

- o Results indicated that 43 of the 48 schools where a physical inventory of property items was conducted were in compliance with property procedures and items with an individual cost of \$1,000 or more were properly accounted for. At five schools, there were a total of 14 items at a cost of \$27,930 and a depreciated value of \$4,893 that could not be accounted for. Approximately \$35.6 million was inventoried at these 48 schools (Page 10). In addition, property losses reported through the Plant Security Report process disclosed that 32 items at a cost of \$81,516 were reported missing at ten schools. The total depreciated value of the missing items was \$12,573 (Page 11). Regarding this type of property losses, the principal at Rubén Darío Middle provided a written response as to the initiatives taken at that school to improve controls over the management of property and prevent the recurrence of future losses (Page 12).
- **We commend the administration and staff of those schools that fully complied with property procedures, and whose property items were properly accounted for; and we commend the corresponding Regional Centers and District staffs, for supporting the schools' efforts to strive for excellence in this area. However, at the schools where property items were unaccounted for, or where significant losses were reported, we recommend that the corresponding Regional Center office closely monitor the school's adherence to the procedures in the Manual of Property Control Procedures to prevent recurrence of this finding.**

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 nine schools disclosed that the reports were signed by the principals 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 the corresponding Regional Center and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

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

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

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

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

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

Property

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

Payroll

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

Each school processes their 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/advices are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card (P-Card) Program

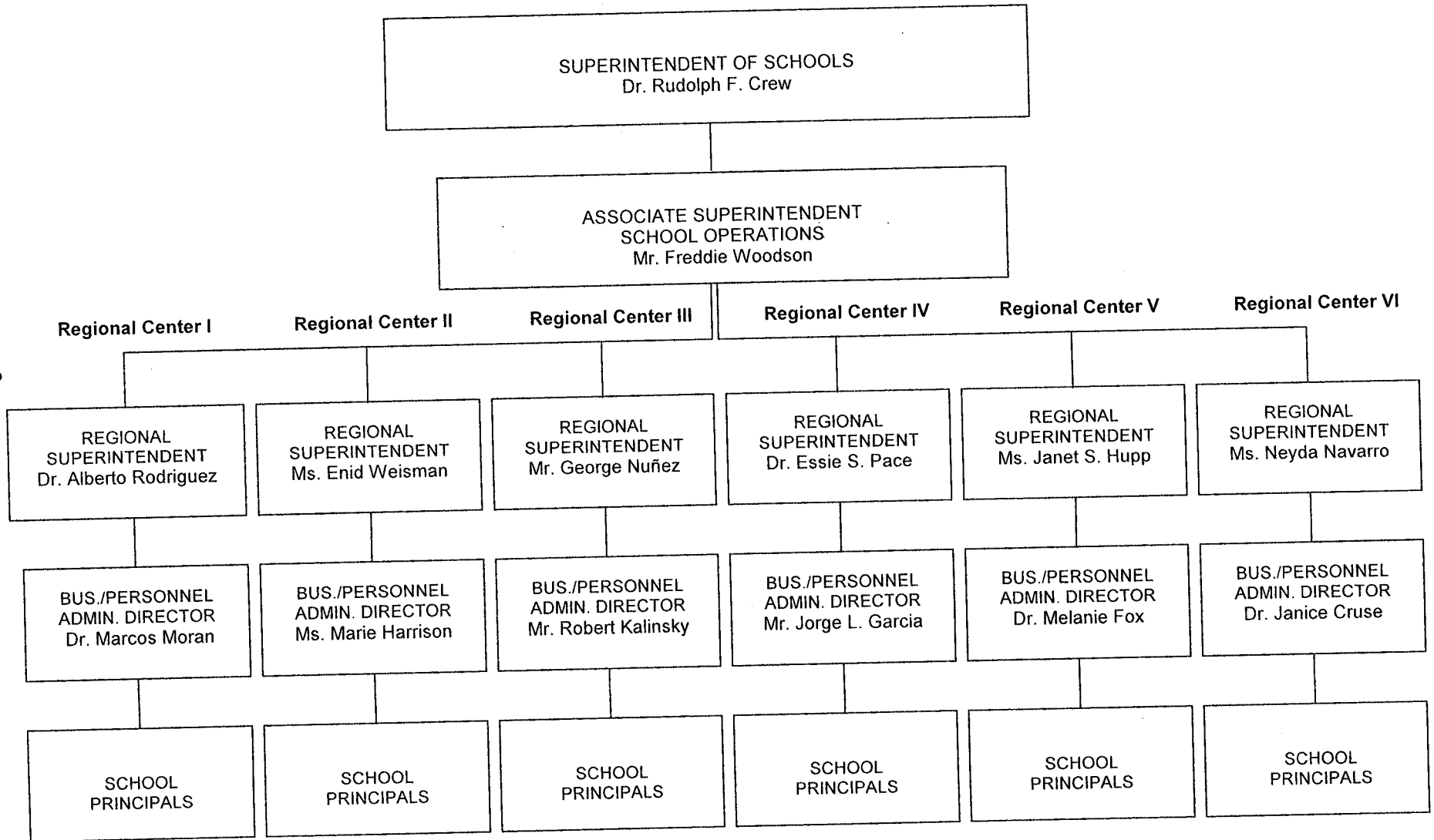
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATION CHART SCHOOL OPERATIONS



OBJECTIVE, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2005-06 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2005 of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

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

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

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

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

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

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2005.

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

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

SCHEDULE OF AUDIT FINDINGS

**SELECTED SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		Total Per School	PRIOR YEAR AUDIT FINDINGS
			Total Per School	AREA OF AUDIT FINDINGS		
REGIONAL CENTER VI SCHOOLS						
7701	South Dade Senior ⁽¹⁾⁽²⁾⁽³⁾	16	1	• Production Shops	None	
7531	Miami Sunset Senior ⁽²⁾⁽³⁾	21	None		None	
6061	Campbell Drive Middle ⁽⁴⁾⁽⁵⁾	23	None		None	
6221	Hammocks Middle ⁽²⁾⁽³⁾	25	None		None	
0041	Air Base Elementary ⁽²⁾	27	None		None	
2001	Florida City Elementary ⁽⁴⁾	29	None		None	
REGIONAL CENTER II SCHOOLS						
7141	Dr Michael M. Krop Senior ⁽²⁾⁽³⁾	31	None		None	
6541	Nautilus Middle ⁽¹⁾⁽³⁾	33	None		2	• Financial Mgt. • Payroll
6631	North Miami Middle	35	None		None	
2401	Hibiscus Elementary	37	None		None	
3741	North Beach Elementary	39	None		None	
3941	North Miami Elementary	41	None		None	
5481	Treasure Island Elementary	43	None		None	
REGIONAL CENTER III SCHOOLS						
7511	Miami Springs Senior ⁽³⁾	45	None		None	
6121	Rubén Darío Middle ⁽⁵⁾	47	None		None	
6981	Westview Middle ⁽³⁾⁽⁴⁾	49	None		None	
1401	Charles R. Drew Elementary	51	None		None	
1561	Earlington Heights Elementary	53	None		None	
1681	Lillie C. Evans Elementary	55	None		None	
5901	Carrie P. Meek/Westview El.	57	None		None	
3181	Melrose Elementary	59	None		None	
3301	Miami Park Elementary	61	None		None	
3381	Miami Springs Elementary ⁽²⁾⁽³⁾	63	None		None	
4071	Olinda Elementary	65	None		None	
4171	Orchard Villa Elementary	67	None		None	
4921	Seminole Elementary	69	None		None	
5381	E.W.F. Stirrup Elementary	71	None		None	
8119	The 500 Role Model Academy ⁽¹⁾⁽⁶⁾	73	None		3	• School Uniforms • Pre-No. Forms • Payroll
7801	George T. Baker Aviation School ⁽⁷⁾	75	None		None	
REGIONAL CENTER IV SCHOOLS						
6091	Citrus Grove Middle School	77	None		None	
6361	Jose de Diego Middle School ⁽¹⁾⁽⁴⁾	79	None		1	• Science Club Acct.
3191	Ada Merritt Elementary School	81	None		None	
5001	Shenandoah Elementary	83	None		None	
0081	Lenora B. Smith Elementary	85	None		None	
5831	West Laboratory Elementary	87	None		None	
8019	Academy For Community Ed. ⁽⁶⁾	89	None		None	
REGIONAL CENTER V SCHOOLS						
7741	Southwest Miami Senior ⁽³⁾⁽⁵⁾	91	None		None	
6211	Glades Middle	93	None		None	
6881	South Miami Middle	95	None		None	
2021	Gloria Floyd Elementary	97	None		None	
4381	Perrine Elementary	99	None		None	
OTHER CENTER						
8181	Ruth Owens Krusé Ed. Center ⁽⁸⁾	101	None		None	
	TOTAL		1		6	

Notes:

- (1) Audit findings under tenure of former school administration (1 school with current audit findings; 3 schools with prior audit findings).
- (2) Purchasing Credit Card Program reviewed at this school (6 schools).
- (3) "Authorized Applications for Employees by Locations" Report reviewed at this school (9 schools).
- (4) School Improvement Zone school (4 schools).
- (5) Unlocated property at this school (3 schools).
- (6) Alternative Education Center (2 schools).
- (7) Adult/Vocational Education Center (1 school).
- (8) Specialized Education Center (1 school).

PROPERTY SCHEDULES

**SELECTED 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 items	At Cost	At Deprec. Value		
REGIONAL CENTER VI SCHOOLS								
7701	South Dade Senior High	1,127	\$ 2,003,237	None			None	
7531	Miami Sunset Senior High	1,105	1,872,213	None			None	
6061	Campbell Drive Middle	786	1,047,062	2	\$ 4,002	\$ 300	None	
6221	Hammocks Middle	848	1,101,318	None			None	
0041	Air Base Elementary	290	359,830	None			None	
0261	Bel-Aire Elementary ⁽¹⁾	465	623,262	1	5,250	1,356	None	
1691	Christina M. Eve Elementary ⁽¹⁾	343	483,482	None			None	
2001	Florida City Elementary	475	595,879	None			None	
8201	Corporate Academy South ⁽¹⁾	61	94,178	None			None	
REGIONAL CENTER I SCHOOLS								
6171	Henry H. Filer Middle ⁽¹⁾	744	978,189	None			None	
6501	Miami Lakes Middle ⁽¹⁾	659	798,889	4	5,847	-	None	
3801	North Glade Elementary ⁽¹⁾	256	343,648	None			None	
5021	Ben Sheppard Elementary ⁽¹⁾	622	815,457	None			None	
REGIONAL CENTER II SCHOOLS								
7141	Dr. Michael M. Krop Senior High	1,806	3,255,636	None			None	
6541	Nautilus Middle	660	948,598	None			None	
6631	North Miami Middle	698	900,481	None			None	
2401	Hibiscus Elementary	370	501,179	None			None	
3741	North Beach Elementary	374	500,570	None			None	
3941	North Miami Elementary	375	539,071	None			None	
5481	Treasure Island Elementary	439	505,619	None			None	
REGIONAL CENTER III SCHOOLS								
7511	Miami Springs Senior High	1,132	1,665,499	None			None	
6121	Ruben Dario Middle	711	1,021,449	2	5,003	1,631	None	
6981	Westview Middle	749	904,322	None			None	
1401	Charles R. Drew Elementary	242	362,768	None			None	
1561	Earlington Heights Elementary	331	398,435	None			None	
1681	Lillie C. Evans Elementary	225	363,337	None			None	
5901	Carrie P. Meek/Westview El.	320	514,964	None			None	
3181	Melrose Elementary	280	364,996	None			None	
3301	Miami Park Elementary	282	440,934	None			None	
3381	Miami Springs Elementary	261	372,668	None			None	
4071	Olinda Elementary	224	290,050	None			None	
4171	Orchard Villa Elementary	436	630,538	None			None	
4921	Seminole Elementary	250	378,495	None			None	
5381	E.W.F. Stirrup Elementary	415	555,301	None			None	
8119	The 500 Role Model Academy	177	310,098	None			None	
7801	George T. Baker Aviation School ⁽²⁾	--	--	--	--	--	--	--
REGIONAL CENTER IV SCHOOLS								
6091	Citrus Grove Middle School	597	926,019	None			None	
6361	Jose De Diego Middle School	790	1,240,549	None			None	
3191	Ada Merritt Elementary School	160	240,695	None			None	
5001	Shenandoah Elementary	273	380,050	None			None	
0081	Lenora B. Smith Elementary	396	521,215	None			None	
5831	West Laboratory Elementary	253	296,414	None			None	
8019	Academy For Community Ed.	103	125,518	None			None	
REGIONAL CENTER V SCHOOLS								
7431	Miami Palmetto Senior ⁽¹⁾	1,231	1,601,713	None			None	
7741	Southwest Miami Senior High	1,013	1,567,121	5	7,828	1,606	6	\$ 6,345
6211	Glades Middle	418	542,098	None			None	
6881	South Miami Middle ⁽³⁾	--	--	--	--	--	--	--
2021	Gloria Floyd Elementary	173	283,011	None			None	
4381	Perrine Elementary	293	403,011	None			None	
OTHER CENTER								
8181	Ruth Owens Kruse' Educ. Center	407	670,477	None			None	
	TOTAL	24,645	\$ 35,639,543	14	\$ 27,930	\$ 4,893	6	\$ 6,345

Notes:

- (1) The audit report for this school, with no audit exceptions reported, was presented to the Audit Committee on September 6, 2005 and to the School Board on October 19, 2005 (8 schools).
- (2) Construction at this school required that items be placed under temporary storage, inaccessible for property inventory. Inventory to be conducted at a later date (1 school).
- (3) Property inventory at this school is currently in progress. Results to be published at a later date (1 school).

**SELECTED SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

Work Location No.	School	No. Of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Audio Visual	Computers	Other	
REGIONAL CENTER VI SCHOOLS								
7701	South Dade Senior	1	1	\$ 1,213		\$ 1,213		\$ -
0041	Air Base Elementary	1	1	1,549		1,549		735
REGIONAL CENTER I SCHOOLS								
6171	Henry H. Filer Middle	2	2	2,885		2,885		2,478
REGIONAL CENTER III SCHOOLS								
7511	Miami Springs Senior	1	1	2,699	\$ 2,699			1,372
6121	Ruben Dario Middle*	1	15	54,788		54,788		2,546
1681	Lillie C. Evans Elementary	1	4	5,917		4,081	\$ 1,836	-
4071	Olinda Elementary	1	1	1,425			1,425	1,006
4171	Orchard Villa Elementary	1	1	1,155	1,155			-
REGIONAL CENTER IV SCHOOLS								
0081	Lenora B. Smith Elementary	1	1	1,185			1,185	797
REGIONAL CENTER V SCHOOLS								
7431	Miami Palmetto Senior	5	5	8,700	3,464	4,047	1,189	3,639
	TOTAL	15	32	\$ 81,516	\$ 7,318	\$ 68,563	\$ 5,635	\$ 12,573

Notes:

* See principal's response regarding the events surrounding the loss and corrective actions taken on page 12.

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

MEMORANDUM

October 14, 2005

TO: Mr. George A. Nuñez, Regional Superintendent
Regional Center III

FROM: Ms. Barbara A. Mendizábal, Principal *BAM*
Rubén Darío Middle Community School

**SUBJECT: PLANT SECURITY REPORT FOR RUBÉN DARÍO MIDDLE
COMMUNITY SCHOOL**

Please be advised that upon transferring to Rubén Darío Middle Community School I scheduled an in-house property audit to be conducted beginning July 18th, 2005. Upon completion of our in-house property audit, it was reported that software licenses, a MAC 350 computer, and a Compaq computer were missing from our current property inventory. A Plant Security Report was written and Miami-Dade County Public Schools Police was contacted. There is an ongoing personnel investigation at the present time.

In order to prevent future property loss, Rubén Darío Middle Community School has reviewed and revised procedures for securing and accounting for all property listed on the school property inventory list. Revisions include maintaining a property log on a spreadsheet and having all new equipment placed in a secure area until they have been identified by a property control number. Additionally, we will continue conducting quarterly property audits and implement a school-site system of compliance for lost and/or stolen property.

If you have any questions or concerns, please do not hesitate to contact me at (305) 220-7561.

Thank you.

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

October 18, 2005

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

SUBJECT: RESPONSES TO 2004-2005 AUDITS OF SELECTED SCHOOLS

Attached please find the responses to the internal funds audit and Plant Security Report for the following schools:

- √ South Dade Senior High (Internal Funds)
- √ Ruben Dario Middle (Plant Security Report)

I concur with the assistance that the Regional Superintendents plan to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate audit exceptions in the areas of internal funds and property management.

 FW

FW:msh
M221

Attachments

cc: Mr. George Núñez
Ms. Neyda Navarro
Ms. Cynthia Gracia

MEMORANDUM

September 28, 2005
NGN/2005-2006/#086
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Neyda G. Navarro, Regional Superintendent
Regional Center VI

SUBJECT: **RESPONSES TO THE 2004-2005 AUDIT EXCEPTIONS FOR
SOUTH DADE SENIOR HIGH SCHOOL**

Attached, please find the response to the 2004-2005 internal audit conducted at South Dade Senior High School prepared by the principal. Regional Center VI staff has reviewed and supports the internal audit exception response for this school. Appropriate administrative actions, in conjunction with preventative strategies, are incorporated in the above-referenced school's response, when implemented, should eliminate a recurrence of audit exceptions in internal accounts management.

The support and assistance of the business director will ensure that the principal and school treasurer participate in the Money Matters Support Program. The business director will review, on a quarterly basis, the mini-audit from the school and will work closely with the principal and treasurer to monitor that the appropriate procedures, policies, and rules are enforced.

We look forward to the opportunity to assist the school principal in assuring compliance with the policies and procedures delineated in the Manual of Internal Fund Accounting.

 _____ NGN

NGN:nkr
Attachment

cc: Mr. Allen M. Vann
Dr. Janice Cruse-Sanchez
Mr. Mark Mijuskovic

REGIONAL CENTER III

MEMORANDUM

October 17, 2005
GAN#126/2005-2006
305-883-0403

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: George A. Núñez, Regional Superintendent Regional Center III

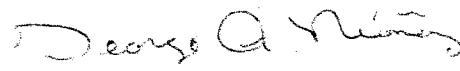
**SUBJECT: RESPONSE TO PLANT SECURITY REPORT FOR RUBEN DARIO
MIDDLE COMMUNITY SCHOOL**

The office has reviewed the Plant Security Report and the response of Mrs. Barbara Mendizabal, Principal of Ruben Dario Middle Community School. The Regional Center III office will continue to monitor an ongoing personnel investigation that will be conducted by Miami-Dade County Public School Police. The Regional Center III Business Administrative Director, Mr. Robert Kalinsky, will work with Mrs. Mendizabal to monitor strategies that will ensure maximum protection of property.

As a result of the property loss, the following support activities will be implemented by the principal and the Regional Center III Business Administrative Director.

- The principal will maintain a log on a spreadsheet and will place all new equipment in a secure area until it has been identified by a property control number.
- Once property has been identified and existing PC items assigned, locations for these items will be identified on the school property control report.
- The principal will conduct quarterly property audits utilizing the school's property control report and will report the outcome to the Regional Center III Business Administrative Director. In the event of unlocatable property, a plant security report will be filed.
- The principal will identify security measures that will further reduce or eliminate property loss and submit the report to the Regional Center III Business Administrative Director.

If further information is needed, please do not hesitate to contact me at 305-883-0403.

 GAN

GAN:amp
Attachment

cc: Regional Center III Administrative Directors

II. INDIVIDUAL AUDIT REPORTS

REGIONAL CENTER VI SCHOOLS

SOUTH DADE SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 28401 S. W. 167 Avenue, Homestead, Florida 33030

Date School Established: 1953

Grades: 9-12

Principal During Audit Period: Mr. Thomas Halfaker (Through July 2005; resigned)

Current Principal: Mr. Mark Mijuskovic

Treasurer: Ms. Luz Cordero

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Community Bank of Florida	--	0.15	\$ 22,143.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>200,388.09</u>
TOTAL			<u><u>\$ 222,531.93</u></u>

SOUTH DADE SENIOR HIGH SCHOOL (Continued)

Purchasing Credit Card, Property, Payroll, and Data Security

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.

Internal Funds

With the exception of the production shops operation 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:

Production Shops

1. The school offers a vocational program where students learn to perform auto mechanics. The services were performed by the students participating in the program and were supervised by two instructors who were responsible for overseeing the mechanics shop. Receipts and disbursements generated by services performed under this program during the 2004-05 fiscal year amounted to \$25,829 and \$20,307, respectively. Our review of the program procedures disclosed the following:
 - a. According to one of the production shop instructors, he collected most of the monies from customers and then submitted these funds to the treasurer for deposit.
 - b. There were several instances where the work was performed and the vehicle was returned to the customer without receiving payment for all the services. Payments were received several weeks later and some were made on an installment basis.
 - c. A production fee charge of 20% was assessed on parts, materials and supplies furnished by the school, instead of the authorized 10% fee.

Section IV, Chapter 16 of the Manual of Internal Fund Accounting and the Adult and Applied Technology Education Procedures Manual establish that, with a few exceptions, the collection of monies should not be done by the shop instructor but by the treasurer or cashier, and vehicles should not be returned to the customers prior to receiving payment in full. We recommend compliance with the established procedures. We also recommend that the new school administration review the production shop activity to establish and strengthen the controls over the procedures.

ACCESS CENTER VI

SCHOOL - 7701 SOUTH DADE SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	9,737.91	86,714.90	114,917.03	36,890.61	18,426.39
MUSIC	1,144.08	9,113.17	8,655.04	401.83-	1,200.38
CLASSES AND CLUBS	51,815.87	211,865.93	223,934.13	36,324.46	76,072.13
TRUST	49,111.24	126,476.03	142,326.97	36,444.99	69,705.29
PROPERTY DEPOSITS	7,813.73	15,713.69	14,962.28	875.00-	7,690.14
INSTRUCTIONAL AIDS	10,446.09	16,100.51	17,313.77	449.65-	8,783.18
GENERAL	4,096.31	117,945.91	15,769.88	103,415.34-	2,857.00
INSTRUCTIONAL MATE	9,998.72	52,509.15	46,113.87	.00	16,394.00
AGRICULTURE	1,230.11	9,305.77	5,629.13	2,289.55-	2,617.20
PRODUCTION/SERVICE	15,156.84	26,489.20	20,631.13	2,228.69-	18,786.22
TOTAL	160,550.90	672,234.26	610,253.23	.00	222,531.93

CHECKING	22,143.84	INVESTMENTS	.00	SBMMF	200,388.09	TOTAL	222,531.93
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

September 27, 2005

TO: Ms. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Mark Mijuskovic, Principal
South Dade Senior High School

SUBJECT: **INTERNAL FUNDS AUDIT OF SOUTH DADE SENIOR HIGH SCHOOL
FOR THE 2004-2005 FISCAL YEAR**

As a newly appointed principal, June 16, 2005, this administrator has initiated the necessary corrective and preventative strategies associated with the audit exception cited in the auto mechanics production shop. A meeting was held with the school treasurer and both instructors in this program to review the Audit Report and guidelines set forth in the Manual of Internal Fund Accounting, Section IV, Chapter 16. Corrective actions and preventative strategies for the audit findings are outlined below.

AUDIT EXCEPTION

1. Production Shops

CORRECTIVE ACTIONS/PREVENTATIVE STRATEGIES

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

- On September 27, 2005, the principal met and discussed audit findings with production shop instructors and reviewed Section IV, Chapter 16 of the Manual of Internal Fund Accounting and the Adult and Applied Technology Education Procedures Manual.
- On October 12, 2005, the principal will review and issue a memorandum to the production shop instructors inclusive of directives that outline policies and procedures; issuance of work orders; the collection and/or disbursement of funds.
- A daily log, maintained by the treasurer, will document clients, work orders, and receipt of payment, prior to the release of merchandise.

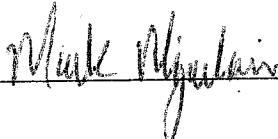
- The principal will install signs in each shop area that all repair charges must be paid by check directly to the school's treasurer and all checks made payable to the school.

The following preventative actions have been implemented and will be carefully monitored by the principal to prevent reoccurrence:

- The principal will ensure that each affected employee attends professional development on Manual of Internal Fund Accounting, Section IV, Chapter 16, by providing a memorandum with signature of acknowledgement indicating that they were trained in the proper procedures to be followed. The sign-in sheet will be filed for future reference if the need arises.
- On a monthly basis, the principal will review with the treasurer the production shop log to ensure it coincides with work orders generated, collection and/or disbursement of funds, prior to the release of the automobile.
- The principal will randomly visit the production shop area to ensure that appropriate procedures are continuously followed to ensure compliance.
- As a part of the quarterly school-site Internal Funds mini-audit, the principal will check all paperwork related to the production shop.

Quarterly monitoring of internal funds accounts and school-site fiscal management procedures will be ongoing throughout the school year and have been established as a job target in this administrator's performance plan.

If you have any questions or concerns, please call 305-246-5934. Thank you for your continued assistance and support.


_____ MM

MM:nkr

cc: Dr. Janice Cruse-Sanchez

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

PROFILE OF THE SCHOOL

Address: 13125 S. W. 72 Street, Miami, Florida 33183

Date School Established: 1978

Grades: 9-12

Principal During Audit Period: Dr. Daniel Tosado (Through June 2005; presently Assistant Superintendent, Secondary Curriculum)

Current Principal: Dr. Lucia Cox

Treasurer: Ms. Lourdes F. Gomez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
MetroBank of Dade County	--	0.50	\$ 23,792.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>281,546.92</u>
TOTAL			<u>\$ 305,339.56</u>

AUDIT OPINION

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

ACCESS CENTER VI

SCHOOL - 7531 MIAMI SUNSET SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	13,844.09	81,355.26	163,063.74	84,001.34	16,136.95
MUSIC	4,127.73	10,472.34	6,361.32	262.73-	7,976.02
CLASSES AND CLUBS	118,136.94	339,014.00	335,249.50	12,711.08	134,612.52
TRUST	48,441.92	106,868.71	140,972.81	46,770.24	61,108.06
SCHOOL STORE	4,411.83	2,115.42	1,721.50	.00	4,805.75
INSTRUCTIONAL AIDS	20,614.55	39,325.02	44,825.13	54.00	15,168.44
GENERAL	35,041.91	211,388.75	53,546.74	142,729.43-	50,154.49
INSTRUCTIONAL MATE	.00	10,000.00	.00	.00	10,000.00
PRODUCTION/SERVICE	3,078.77	40,854.00	38,010.94	544.50-	5,377.33
TOTAL	247,697.74	841,393.50	783,751.68	.00	305,339.56

CHECKING 23,792.64 INVESTMENTS .00 SBMMF 281,546.92 TOTAL 305,339.56
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 900 N.E. 23 Avenue, Homestead, Florida 33033

Date School Established: 1976

Grades: 6-8

Principal During Audit Period: Ms. Luz M. Navarro (Through September 2005; presently at Felix Varela Senior High School)

Current Principal: Ms. Alicia Hidalgo

Treasurer: Ms. Blanca Osuna

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 8,439.72
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,812.04</u>
TOTAL			<u>\$ 27,251.76</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

A physical inventory of property items with an individual value of \$1,000 or more indicated that 2 items at a cost of \$4,002 and a depreciated value of \$300 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual value of \$1,000 or more.

*School Improvement Zone school.

ACCESS CENTER VI
 SCHOOL - 6061 CAMPBELL DRIVE MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	264.00	264.00	.00
MUSIC	83.78	3,309.00	3,056.60	.00	336.18
CLASSES AND CLUBS	3,914.33	20,448.70	17,139.65	515.76-	6,707.62
TRUST	5,824.21	22,764.27	21,013.29	1,031.29	8,606.48
PROPERTY DEPOSITS	894.81	.00	.00	.00	894.81
INSTRUCTIONAL AIDS	842.01	2,129.00	1,643.92	.00	1,327.09
GENERAL	3,372.87	4,413.64	5,168.09	779.53-	1,838.89
INSTRUCTIONAL MATE	9,439.88	25,111.19	27,010.38	.00	7,540.69
TOTAL	24,371.89	78,175.80	75,295.93	.00	27,251.76

CHECKING	8,439.72	INVESTMENTS	.00	SBMMF	18,812.04	TOTAL	27,251.76
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 9889 Hammocks Boulevard, Miami, Florida 33196

Date School Established: 1984

Grades: 6-8

Principal During Audit Period: Ms. Vera Hirsh (Through June 2005; presently Administrative Director of Personnel, Employment, and Staffing)

Current Principal: Mr. Rafael A. Villalobos

Treasurer: Ms. Lourdes Rodriguez

Community School Assistant Principal: Ms. Reine Price

Community School Secretaries: Mr. Donny Miranda
 Ms. Jeanette A. Estape

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	\$ 9,149.66
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>102,737.17</u>
TOTAL			<u><u>\$ 111,886.83</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.

ACCESS CENTER VI
 SCHOOL - 6221 HAMMOCKS MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	645.00	645.00	.00
MUSIC	7,430.51	14,748.00	12,490.10	2,819.29-	6,869.12
CLASSES AND CLUBS	31,935.03	131,477.94	108,541.52	20,057.91-	34,813.54
TRUST	14,364.46	121,965.25	137,155.83	22,551.54	21,725.42
PROPERTY DEPOSITS	2,376.12	3,249.00	4,143.43	.00	1,481.69
SCHOOL STORE	241.06	.00	.00	241.06-	.00
INSTRUCTIONAL AIDS	3,878.98	30,464.25	30,928.34	12.00-	3,402.89
GENERAL	13,292.28	45,436.55	32,800.64	73.87	26,002.06
INSTRUCTIONAL MATE	10,881.48	32,727.68	32,153.17	.00	11,455.99
COMMUNITY SCHOOL	591.27	415,489.37	409,804.37	140.15-	6,136.12
TOTAL	84,991.19	795,558.04	768,662.40	.00	111,886.83

CHECKING	9,149.66	INVESTMENTS	.00	SBMMF	102,737.17	TOTAL	111,886.83
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 12829 S. W. 272 Street, Homestead, Florida 33032

Date School Established: 1959

Grades: PK-5

Principal During Audit Period: Mr. Ronald Nickerson (Through June 2005; retired)

Current Principal: Mr. Raul Calzadilla, Jr.

Bookkeepers: Ms. Deborah Price (Through September 2004)
 Ms. Amira Salinas (Through January 2005)
 Ms. Deborah Price

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
First National Bank of South Florida	0.50	\$ 6,977.56
Savings Account:		
First National Bank of South Florida	0.15	<u>3,746.15</u>
TOTAL		<u><u>\$ 10,723.71</u></u>

AUDIT OPINION

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

REGION CENTER VI

SCHOOL - 0041 AIR BASE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	204.40	.00	.00	204.40-	.00		
SAFETY PATROL	38.00	.00	.00	.00	38.00		
FIRST GRADE	.00	1,000.00	921.31	.00	78.69		
THIRD GRADE	267.75	.00	.00	9.25-	258.50		
FOURTH GRADE	84.50	.00	.00	.00	84.50		
FIFTH GRADE	49.00	.00	.00	.00	49.00		
PRE-KINDER	57.00	350.00	188.92	.00	218.08		
CLASSES AND CLUBS	700.65	1,350.00	1,110.23	213.65-	726.77		
TRUST							
DONATIONS	161.24	.00	.00	.00	161.24		
FIELD TRIPS 1	1,106.76	1,868.25	2,033.00	942.01-	.00		
LIBRARY	504.95	2,454.94	.00	.00	2,959.89		
LOST&DAMAGE TEXT	10.50	50.16	60.66	.00	.00		
FIELD TRIPS 2	.00	1,169.50	1,147.00	22.50-	.00		
FIELD TRIPS 3	.00	1,144.00	1,393.00	249.00	.00		
FIELD TRIPS 4	.00	2,125.75	2,135.00	9.25	.00		
FIELD TRIPS 5	.00	1,458.50	1,099.00	359.50-	.00		
FIELD TRIPS 7	.00	1,230.55	1,141.00	89.55-	.00		
FIELD TRIPS 8	.00	10,500.70	10,568.08	67.38	.00		
FIELD TRIPS 9	.00	8,586.20	8,531.20	55.00-	.00		
FIELD TRIPS 10	.00	505.75	591.00	85.25	.00		
FIELD TRIPS 11	.00	213.93	213.77	.16-	.00		
SPECIAL PURPOSE	807.97	25.48	2,045.35	1,308.04	96.14		
UNITED WAY	.00	3,510.95	3,510.95	.00	.00		
PAPERBACKS - 1	7.40	.00	.00	7.40-	.00		
TRUST	2,598.82	34,844.66	34,469.01	242.80	3,217.27		
GENERAL							
GENERAL MISCELLA	6,336.23	40.00	5,557.02	1,278.89	2,098.10		
INTEREST	.00	143.06	.00	.00	143.06		
SCHOOL PICTURES	.00	7,018.00	4,401.93	1,308.04-	1,308.03		
OFFICE SUPPLY	.00	.00	375.15	.00	375.15-		
DONATIONS	.00	405.99	.00	.00	405.99		
MEMORY BOOKS	.00	4,140.00	3,713.61	.00	426.39		
RECYCLING COMMIS	.00	60.50	.00	.00	60.50		
GENERAL	6,336.23	11,807.55	14,047.71	29.15-	4,066.92		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,969.06	7,328.63	10,943.34	.00	1,354.35		
INSTRUCTIONAL MATE	4,969.06	7,328.63	10,943.34	.00	1,354.35		
COMMUNITY SCHOOL							
PRE-K FEES	.00	62,364.75	62,364.75	.00	.00		
COMMUNITY SCHL.	.00	3,798.00	2,439.60	.00	1,358.40		
COMMUNITY SCHOOL	.00	66,162.75	64,804.35	.00	1,358.40		
TOTAL	14,604.76	121,493.59	125,374.64	.00	10,723.71		
CHECKING	6,977.56	INVESTMENTS	3,746.15	SBMF	.00	TOTAL	10,723.71
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL*

Address: 364 N.W. 6 Avenue, Florida City, Florida 33034

Date School Established: 1961

Grades: PK-5

Principal During Audit Period: Ms. Valtena Brown (Through September 2005; presently Administrative Director, Curriculum Instruction and School Improvement)

Current Principal: Ms. Gloria M. Arazoza

Bookkeeper: Ms. Theresa Jenkins

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Community Bank of Florida	--	0.15	\$ 2,143.66
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,500.97</u>
TOTAL			<u><u>\$ 9,644.63</u></u>

AUDIT OPINION

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

* School Improvement Zone school.

REGION CENTER VI

SCHOOL - 2001 FLORIDA CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	25.52	50.00	49.88	.00	25.64
PHYSICAL EDUCATI	82.68	.00	.00	.00	82.68
SPANISH CLUB	1.97	.00	.00	1.97-	.00
FOURTH GRADE	.00	137.00	137.00	.00	.00
FIFTH GRADE	.00	1,070.00	1,035.00	.00	35.00
KINDERGARTEN	.00	444.00	443.14	.86-	.00
PRE-KINDER	31.54	175.00	173.53	.00	33.01
CLASSES AND CLUBS	141.71	1,876.00	1,838.55	2.83-	176.33
TRUST					
DONATIONS	.00	150.00	150.00	.00	.00
FIELD TRIPS 1	.64	195.00	185.00	10.64-	.00
LIBRARY	120.32	83.00	.00	.00	203.32
FIELD TRIPS 2	.00	451.00	442.00	9.00-	.00
FIELD TRIPS 3	.00	833.00	833.00	.00	.00
FIELD TRIPS 7	.00	1,115.00	1,115.00	.00	.00
FIELD TRIPS 8	.00	108.00	108.00	.00	.00
SPECIAL PURPOSE	911.77	.00	1,077.71	1,007.48	841.54
UNCLAIMED STALE-	532.00	.00	532.00	.00	.00
UNITED WAY	.00	1,338.00	1,338.00	.00	.00
GRANTS 1	.07	1,000.00	.00	.00	1,000.07
FIELD TRIPS E-OU	62.00	816.00	816.00	62.00-	.00
SCHOOL IMPROVEME	175.04	.00	.00	.00	175.04
TRUST	1,801.84	6,089.00	6,596.71	925.84	2,219.97
GENERAL					
GENERAL MISCELLA	1,399.48	.00	246.15	84.47	1,237.80
INTEREST	.00	161.30	.00	.00	161.30
SCHOOL PICTURES	.00	3,864.20	2,425.86	1,007.48-	430.86
DONATIONS	.00	203.10	.00	.00	203.10
GENERAL	1,399.48	4,228.60	2,672.01	923.01-	2,033.06
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,269.25	21,092.71	24,146.69	.00	5,215.27
INSTRUCTIONAL MATE	8,269.25	21,092.71	24,146.69	.00	5,215.27
TOTAL					
TOTAL	11,612.28	33,286.31	35,253.96	.00	9,644.63
CHECKING					
2,143.66	INVESTMENTS	.00	SBMMF	7,500.97	TOTAL
			ACCOUNTS PAYABLE	.00	9,644.63

REGIONAL CENTER II SCHOOLS

DR. MICHAEL M. KROP SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1410 N. E. 215 Street, Miami, Florida 33179

Date School Established: 1998

Grades: 9 - 12

Principal During Audit Period: Mr. George Nuñez (Through June 2005; presently Regional Superintendent at Regional Center III)

Current Principal: Dr. Matthew J. Welker

Treasurer: Ms. Amelia Suarez

Community School Assistant Principal: Mr. Vincent Vignola

Community School Secretary: Ms. Ivette Lugo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
TotalBank	--	--	\$ 2,599.90
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>269,854.87</u>
TOTAL			<u><u>\$ 272,454.77</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.

ACCESS CENTER II
 SCHOOL - 7141 DR. MICHAEL M. KROP SE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	13,537.30	48,940.16	68,888.44	39,935.81	33,524.83
MUSIC	4,006.53	1,292.00	4,885.94	.00	412.59
CLASSES AND CLUBS	95,161.33	424,505.58	486,399.81	78,537.89	111,804.99
TRUST	77,219.98	216,186.30	238,915.93	23,066.87	77,557.22
PROPERTY DEPOSITS	2,688.05	2,803.50	1,912.35	.00	3,579.20
INSTRUCTIONAL AIDS	14,549.62	52,651.57	55,173.28	.00	12,027.91
GENERAL	18,416.86	181,335.20	48,538.25	141,399.57-	9,814.24
INSTRUCTIONAL MATE	15,375.18	34,261.73	38,721.51	.00	10,915.40
COMMUNITY SCHOOL	10,922.00	281,309.75	279,272.36	141.00-	12,818.39
TOTAL	251,876.85	1,243,285.79	1,222,707.87	.00	272,454.77

CHECKING	2,599.90	INVESTMENTS	.00	SBMMF	269,854.87	TOTAL	272,454.77
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 4301 North Michigan Avenue, Miami Beach, Florida 33140

Date School Established: 1949

Grades: 7-8

Principal During Audit Period: Dr. Matthew J. Welker (Through July 2005; presently at
 Dr. Michael M. Krop Senior
 High School)

Current Principal: Ms. Caridad Figueredo

Treasurer: Ms. Dana Lewis

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	\$ 34,239.51
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>20,574.60</u>
TOTAL			<u><u>\$ 54,814.11</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.

ACCESS CENTER II
 SCHOOL - 6541 NAUTILUS MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	195.00	195.00	.00
MUSIC	2,776.50	6,395.50	6,741.82	1,313.00-	1,117.18
CLASSES AND CLUBS	9,076.58	27,231.77	26,087.13	2,286.61-	7,934.61
TRUST	11,311.87	70,885.95	63,286.87	2,794.01	21,704.96
PROPERTY DEPOSITS	1,230.71	6.50	.00	.00	1,237.21
INSTRUCTIONAL AIDS	4,346.54	1,108.66	3,504.19	71.60-	1,879.41
GENERAL	10,254.31	3,037.25	7,033.02	682.20	6,940.74
INSTRUCTIONAL MATE	10,250.13	34,852.77	31,102.90	.00	14,000.00
TOTAL	49,246.64	143,518.40	137,950.93	.00	54,814.11

CHECKING 34,239.51 INVESTMENTS .00 SBMMF 20,574.60 TOTAL 54,814.11
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 13105 N. E. 7th Avenue, North Miami, Florida 33161

Date School Established: 1955

Grades: 6-8

Principal During Audit Period: Mr. Howard I. Weiner (Through June 2005; presently at Miami Palmetto Senior High School)

Current Principal: Mr. Arnold R. Montgomery

Treasurer: Ms. Beverly Edgecombe

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	\$ 6,498.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>20,415.54</u>
TOTAL			<u><u>\$ 26,913.74</u></u>

AUDIT OPINION

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

ACCESS CENTER II
 SCHOOL - 6631 NORTH MIAMI MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	444.07	300.00	645.00	.00	99.07
CLASSES AND CLUBS	5,161.72	7,284.05	9,872.83	2,232.42-	340.52
TRUST	9,197.39	16,295.63	21,152.38	4,098.22	8,438.86
PROPERTY DEPOSITS	1,033.38	838.00	1,836.17	.00	35.21
INSTRUCTIONAL AIDS	311.85	196.00	.00	67.82-	440.03
GENERAL	1,323.13	10,201.62	8,678.82	1,702.02	4,547.95
INSTRUCTIONAL MATE	12,738.03	28,100.17	24,326.10	3,500.00-	13,012.10
TOTAL	30,209.57	63,215.47	66,511.30	.00	26,913.74

CHECKING	6,498.20	INVESTMENTS	.00	SBMMF	20,415.54	TOTAL	26,913.74
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 18701 N. W. First Avenue, No. Miami Beach, Florida 33169

Date School Established: 1956

Grades: PK-5

Principal During Audit Period: Dr. Michael L. Wagner (Through July 2005; presently
 Administrative Director of
 Professional Development
 at Regional Center VI)

Current Principal: Ms. Dyonia S. McLean

Bookkeepers: Ms. Mercedes Littlejohn (Through June 2005)
 Ms. Sharon L. Nelson

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	\$ 14,776.74
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>3,353.12</u>
TOTAL			<u><u>\$ 18,129.86</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 II

SCHOOL - 2401 HIBISCUS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIFTH GRADE	12.00	.00	.00	12.00-	.00	
CLASSES AND CLUBS	12.00	.00	.00	12.00-	.00	
TRUST						
ROLE MODELS TRUS	.00	.00	.00	403.43	403.43	
FIELD TRIPS 1	22.00	976.00	795.00	203.00-	.00	
LIBRARY	1,005.59	330.90	13.60	.00	1,322.89	
LOST&DAMAGE TEXT	.00	61.37	61.37	.00	.00	
FIELD TRIPS 2	.00	560.00	560.00	.00	.00	
SPECIAL PURPOSE	560.70	239.08	1,610.22	1,468.77	658.33	
UNITED WAY	.00	2,438.42	2,476.42	38.00	.00	
PAPERBACKS - 2	36.65	.00	.00	36.65-	.00	
FIELD TRIPS 23	403.43	.00	.00	403.43-	.00	
DONATION TWO	2,952.00	.00	.00	.00	2,952.00	
DONATION FOUR	4,461.94	.00	.00	.00	4,461.94	
FIELD TRIPS A-OU	.00	4,320.00	4,261.90	58.10-	.00	
FIELD TRIPS E-OU	4.00	.00	.00	4.00-	.00	
TRUST	9,446.31	8,925.77	9,778.51	1,205.02	9,798.59	
GENERAL						
GENERAL MISCELLA	3,282.21	.00	2,745.91	275.75	812.05	
INTEREST	.00	88.82	.00	.00	88.82	
SCHOOL PICTURES	.00	6,551.00	4,264.83	1,468.77-	817.40	
DONATIONS	.00	127.34	.00	.00	127.34	
GENERAL	3,282.21	6,767.16	7,010.74	1,193.02-	1,845.61	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,791.60	5,530.96	10,866.90	.00	4,455.66	
INSTRUCTIONAL MATE	9,791.60	5,530.96	10,866.90	.00	4,455.66	
COMMUNITY SCHOOL						
COMMUNITY SCHL.	.00	2,030.00	.00	.00	2,030.00	
COMMUNITY SCHOOL	.00	2,030.00	.00	.00	2,030.00	
TOTAL	22,532.12	23,253.89	27,656.15	.00	18,129.86	
CHECKING	14,776.74	INVESTMENTS	.00 SBMMF	3,353.12	TOTAL	18,129.86
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 4100 Prairie Avenue, Miami Beach, Florida 33140

Date School Established: 1935

Grades: PK-6

Principal During Audit Period: Ms. Aida Marrero (Through June 2005; presently District Director of Succession Management at Training and Development)

Current Principal: Mr. Luther T. Gray

Bookkeepers: Ms. Esther Mitrani (Through May 2005)
 Ms. Linda Azicri

After School Care Program Managers: Ms. Savitria Green
 Mr. Luis Morales

After School Care Program Secretaries: Ms. Henryann Jordan
 Ms. Judith Vogel

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.	--	--	\$ 7,454.52
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>20,794.32</u>
TOTAL			<u><u>\$ 28,248.84</u></u>

AUDIT OPINION

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

SCHOOL - 3741 NORTH BEACH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
VIDEO CLUB	9.55	.00	.00	9.55-	.00		
FUTURE EDUCATORS	81.50	.00	.00	.00	81.50		
FIRST GRADE	114.50	.00	.00	114.50-	.00		
SECOND GRADE	6.00	.00	.00	6.00-	.00		
THIRD GRADE	9.05	.00	.00	9.05-	.00		
FOURTH GRADE	26.00	.00	.00	26.00-	.00		
FIFTH GRADE	36.00	.00	.00	36.00-	.00		
SIXTH GRADE	126.75	.00	.00	126.75-	.00		
KINDERGARTEN	222.75	.00	.00	222.75-	.00		
CLASSES AND CLUBS	632.10	.00	.00	550.60-	81.50		
TRUST							
FIELD TRIPS 1	.00	3,508.10	3,508.10	.00	.00		
LIBRARY	23,371.35	1,276.78	588.03	4,495.65-	19,564.45		
LOST&DAMAGE TEXT	.00	184.29	184.29	.00	.00		
FIELD TRIPS 2	.00	4,530.50	4,530.50	.00	.00		
FIELD TRIPS 3	.00	3,400.00	3,400.00	.00	.00		
FIELD TRIPS 4	.00	2,592.75	2,576.48	16.27-	.00		
FIELD TRIPS 5	.00	2,955.25	2,955.25	.00	.00		
FIELD TRIPS 6	.00	6,379.50	6,379.50	.00	.00		
FIELD TRIPS 7	.00	1,907.00	1,907.00	.00	.00		
SPECIAL PURPOSE	5,003.58	4,062.00	7,009.21	2,079.58	4,135.95		
UNITED WAY	.00	2,453.00	2,453.00	.00	.00		
BOOK FAIR	5,609.93	11,660.02	8,935.71	8,334.24-	.00		
DONATION FOUR	3.97	.00	.00	3.97-	.00		
DONATIONS FIVE	50.00	.00	.00	50.00-	.00		
DONATIONS 6	7.53	.00	.00	7.53-	.00		
GRANTS 1	17.07	.00	.00	17.07-	.00		
FIELD TRIPS A-OU	.00	61,747.00	61,747.00	.00	.00		
FIELD TRIPS B-OU	.00	66,435.00	66,435.00	.00	.00		
FIELD TRIPS C-OU	.00	51,014.00	51,014.00	.00	.00		
FIELD TRIPS G-OU	23.16	.00	.00	23.16-	.00		
SCHOOL IMPROVEME	.57	.00	.00	.57-	.00		
TRUST	34,087.16	224,105.19	223,623.07	10,868.88-	23,700.40		
GENERAL							
GENERAL MISCELLA	1,265.73	.00	1,849.68	669.17	85.22		
CASH OVER & SHOR	.00	.60-	.00	.00	.60-		
INTEREST	.00	422.56	.00	.00	422.56		
SCHOOL PICTURES	.00	10,778.00	6,618.83	2,079.58-	2,079.59		
REPAIR & MAINTEN	.00	.00	65.00	.00	65.00-		
EQUIPMENT	.00	.00	13,238.37	12,829.89	408.48-		
DONATIONS	.00	.00	327.75	.00	327.75-		
EDUCATION MTRL/S	.00	248.35	56.00	.00	192.35		
GENERAL	1,265.73	11,448.31	22,155.63	11,419.48	1,977.89		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,000.00	9,500.87	11,329.45	.00	2,171.42		
INSTRUCTIONAL MATE	4,000.00	9,500.87	11,329.45	.00	2,171.42		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	288,438.12	288,438.12	.00	.00		
COMM SCHL-ACTIVI	256.23	512.00	450.60	.00	317.63		
PRE-K FEES	.00	158,138.00	158,138.00	.00	.00		
SUBSIDIZED CHILD	.00	3,538.80	3,538.80	.00	.00		
COMMUNITY SCHOOL	256.23	450,626.92	450,565.52	.00	317.63		
TOTAL	40,241.22	695,681.29	707,673.67	.00	28,248.84		
CHECKING	7,454.52	INVESTMENTS	.00	SBMMF	20,794.32	TOTAL	28,248.84
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 665 N. E. 145 Street, North Miami, Florida 33161

Date School Established: 1954

Grades: PK-5

Principal During Audit Period: Mr. Andy J. Pierre-Louis (Through June 2005; presently at Perrine Elementary School)

Current Principals: Ms. Dyon S. McLean (Through July 2005; presently at Hibiscus Elementary School)
 Ms. Marie A. Bazile

Bookkeepers: Ms. Lonell Segars (Through October 2004)
 Ms. Bernice White

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	\$ 2,969.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>19,756.52</u>
TOTAL			<u><u>\$ 22,726.22</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 II

SCHOOL - 3941 NORTH MIAMI ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
SECOND GRADE	34.75	.00	.00	34.75-	.00		
THIRD GRADE	40.75	.00	.00	40.75-	.00		
FOURTH GRADE	131.00	.00	.00	131.00-	.00		
FIFTH GRADE	81.00	.00	.00	81.00-	.00		
CLASSES AND CLUBS	287.50	.00	.00	287.50-	.00		
TRUST							
DONATIONS	6.68	.00	.00	6.68-	.00		
FIELD TRIPS 1	21.75	945.00	945.00	21.75-	.00		
LIBRARY	849.19	841.59	186.01	20.00-	1,484.77		
LOST&DAMAGE TEXT	.00	102.00	102.00	.00	.00		
FIELD TRIPS 12	.00	290.00	290.00	.00	.00		
SPECIAL PURPOSE	766.61	3,050.00	4,501.82	1,524.63	839.42		
UNCLAIMED STALE-	40.00	.00	48.00	58.00	50.00		
DONATION TWO	.00	200.00	138.76	.00	61.24		
GRANTS 1	14.67	.00	.00	14.67-	.00		
SCHOOL IMPROVEME	1,000.00	.00	686.01	.00	313.99		
TRUST	2,698.90	5,428.59	6,897.60	1,519.53	2,749.42		
GENERAL							
GENERAL MISCELLA	8,585.99	2,000.00	3,023.05	330.60	7,893.54		
INTEREST	.00	355.30	.00	.00	355.30		
SCHOOL PICTURES	.00	4,993.00	3,113.46	1,562.63-	316.91		
REPAIR & MAINTEN	.00	.00	270.23	.00	270.23-		
REGISTRATION FEE	.00	.00	1,135.00	.00	1,135.00-		
EQUIPMENT	.00	.00	7,226.15	.00	7,226.15-		
DONATIONS	.00	10,431.74	2,685.01	.00	7,746.73		
GENERAL	8,585.99	17,780.04	17,452.90	1,232.03-	7,681.10		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,509.02	2,272.32	781.34	.00	10,000.00		
INSTRUCTIONAL MATE	8,509.02	2,272.32	781.34	.00	10,000.00		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	4,679.00	2,383.30	.00	2,295.70		
COMMUNITY SCHOOL	.00	4,679.00	2,383.30	.00	2,295.70		
TOTAL	20,081.41	30,159.95	27,515.14	.00	22,726.22		
CHECKING	2,969.70	INVESTMENTS	.00	SBMMF	19,756.52	TOTAL	22,726.22
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1955

Grades: PK-6

Principal During Audit Period: Mr. Luther T. Gray (Through June 2005; presently at North Beach Elementary School)

Current Principal: Ms. Gloria P. Barnes

Bookkeeper: Ms. Violet Samberg

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
City National Bank	--	0.10	\$ 17,177.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>70,039.47</u>
TOTAL			<u>\$ 87,217.07</u>

AUDIT OPINION

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

REGION CENTER II

SCHOOL - 5481 TREASURE ISLAND ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	710.00	.00	80.62	.00	629.38		
SIXTH GRADE	257.65	3,420.00	3,118.02	200.00-	359.63		
CLASSES AND CLUBS	967.65	3,420.00	3,198.64	200.00-	989.01		
TRUST							
DONATIONS	.00	3,281.00	500.00	2,581.00-	200.00		
FIELD TRIPS 1	117.17	.00	.00	117.17-	.00		
LIBRARY	4,355.32	1,210.07	4,170.77	3,979.52	5,374.14		
LOST&DAMAGE TEXT	.00	121.68	121.68	.00	.00		
NON-RESIDENT TUI	.00	150.00	150.00	.00	.00		
FIELD TRIPS 3	.00	664.00	647.25	16.75-	.00		
FIELD TRIPS 4	.00	460.00	435.00	25.00-	.00		
FIELD TRIPS 5	.00	780.00	765.75	14.25-	.00		
FIELD TRIPS 6	.00	250.00	250.00	.00	.00		
FIELD TRIPS 8	.00	300.00	300.00	.00	.00		
SPECIAL PURPOSE	1,044.96	600.00	3,859.42	4,999.07	2,784.61		
UNCLAIMED STALE-	9.00	.00	9.00	200.00	200.00		
UNITED WAY	.00	1,896.60	1,896.60	.00	.00		
BOOK FAIR	.00	15,447.88	11,468.36	3,979.52-	.00		
TRUST	5,526.45	25,161.23	24,573.83	2,444.90	8,558.75		
GENERAL							
GENERAL MISCELLA	67,900.86	.00	1,098.41	431.80	67,234.25		
CASH OVER & SHOR	.00	.03-	.00	.00	.03-		
INTEREST	.00	1,452.85	.00	.00	1,452.85		
SCHOOL PICTURES	.00	9,396.00	5,936.68	1,729.16-	1,730.16		
VENDING MACHINES	.00	1,317.26	.00	688.91-	628.35		
REGISTRATION FEE	.00	.00	525.00	.00	525.00-		
DONATIONS	.00	1,745.05	.00	.00	1,745.05		
STUDENT TRAVEL/S	.00	.00	40.00	.00	40.00-		
GENERAL	67,900.86	13,911.13	7,600.09	1,986.27-	72,225.63		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,369.92	27,660.35	30,586.59	.00	5,443.68		
INSTRUCTIONAL MATE	8,369.92	27,660.35	30,586.59	.00	5,443.68		
COMMUNITY SCHOOL							
COMM SCH-ADULT E	258.63	.00	.00	258.63-	.00		
COMMUNITY SCHOOL	258.63	.00	.00	258.63-	.00		
TOTAL	83,023.51	70,152.71	65,959.15	.00	87,217.07		
CHECKING	17,177.60	INVESTMENTS	.00	SBMMF	70,039.47	TOTAL	87,217.07
			ACCOUNTS PAYABLE	.00			

REGIONAL CENTER III SCHOOLS

MIAMI SPRINGS SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 751 Dove Avenue, Miami Springs, Florida 33166

Date School Established: 1964

Grades: 9-12

Principal During Audit Period: Mr. Douglas P. Rodriguez (Through July 2005; presently at Ronald W. Reagan/Doral Senior High School)

Current Principal: Mr. Edward R. Smith

Treasurer: Ms. Melba Alfonso

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Commercial Bank of Florida	--	--	\$ 68,581.73
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>108,385.91</u>
TOTAL			<u><u>\$ 176,967.64</u></u>

AUDIT OPINION

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

ACCESS CENTER III

SCHOOL - 7511 MIAMI SPRINGS SENIOR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	13,000.27	53,455.50	110,497.83	49,824.90	5,782.84
MUSIC	1,171.70	3,182.00	2,171.70	643.30	2,825.30
CLASSES AND CLUBS	74,672.54	275,664.66	313,378.79	58,475.36	95,433.77
TRUST	22,113.09	174,353.89	177,702.92	16,192.06	34,956.12
PROPERTY DEPOSITS	7.17	272.00	979.00	699.83	.00
INSTRUCTIONAL AIDS	11,885.66	30,189.00	33,681.00	542.00	8,935.66
GENERAL	20,244.46	145,704.29	23,698.94	126,377.45-	15,872.36
INSTRUCTIONAL MATE	15,235.08	163,597.16	165,690.83	.00	13,141.41
PRODUCTION/SERVICE	220.79	285.00	485.61	.00	20.18
TOTAL	158,550.76	846,703.50	828,286.62	.00	176,967.64

CHECKING	68,581.73	INVESTMENTS	.00	SBMMF	108,385.91	TOTAL	176,967.64
			ACCOUNTS PAYABLE	.00			

RUBÉN DARÍO MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 350 N. W. 97 Avenue, Miami, Florida 33172

Date School Established: 1989

Grades: 6-8

Principal During Audit Period: Mr. Edward R. Smith (Through June 2005; presently at Miami Springs Senior High School)

Current Principal: Ms. Barbara A. Mendizabal

Treasurer: Ms. Salvadora Rodriguez

Community School Assistant Principal: Ms. Rose Fernandez

After School Care Program Managers: Ms. Tania Ponce (At Seminole Elementary School Satellite)

Ms. Lidia Perez (At Dr. Carlos J. Finlay Elementary School Satellite)

Community School Secretary: Ms. Maritza Gonzalez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Eagle National Bank of Miami	--	--	\$ 15,601.82
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>38,861.35</u>
TOTAL			<u>\$ 54,463.17</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

A physical inventory of property items with an individual value of \$1,000 or more indicated that 2 items at a cost of \$5,003 and a depreciated value of \$1,631 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual value of \$1,000 or more.

ACCESS CENTER III
 SCHOOL - 6121 RUBEN DARIO MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	40.00	265.00	225.00	.00
MUSIC	883.71	780.00	1,055.30	.00	608.41
CLASSES AND CLUBS	15,142.27	14,383.50	14,405.24	4,822.02-	10,298.51
TRUST	7,983.38	38,389.67	43,092.03	1,410.09	4,691.11
PROPERTY DEPOSITS	1,458.60	.00	.00	1,200.00-	258.60
INSTRUCTIONAL AIDS	2,305.04	2,512.00	2,931.22	.00	1,885.82
GENERAL	20,154.53	8,577.30	9,313.86	3,651.17	23,069.14
INSTRUCTIONAL MATE	8,925.80	40,995.44	35,196.23	1,500.00-	13,225.01
COMMUNITY SCHOOL	495.89	208,192.25	210,497.33	2,235.76	426.57
TOTAL	57,349.22	313,870.16	316,756.21	.00	54,463.17

CHECKING 15,601.82 INVESTMENTS .00 SBMMF 38,861.35 TOTAL 54,463.17
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 1901 N. W. 127 Street, Miami, Florida 33167

Date School Established: 1956

Grades: 6-8

Principals: Mr. Nicholas Emmanuel (Through March 2005; presently on assignment at Curriculum Instruction and School Improvement)
 Ms. Lavette S. Hunter

Treasurer: Ms. Sharon Lovett

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Banco Popular North America	--	0.25	\$ 17,290.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,008.85</u>
TOTAL			<u>\$ 27,299.03</u>

AUDIT OPINION

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

* School Improvement Zone school.

ACCESS CENTER III
 SCHOOL - 6981 WESTVIEW MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	.00	200.00	200.00
MUSIC	580.36	.00	580.49	418.28	418.15
CLASSES AND CLUBS	4,834.61	18,911.00	17,168.29	816.38-	5,760.94
TRUST	4,668.35	17,845.37	17,518.33	1,272.05-	3,723.34
PROPERTY DEPOSITS	124.95	.00	.00	.00	124.95
INSTRUCTIONAL AIDS	1,127.28	.00	215.00	418.28-	494.00
GENERAL	1,296.95	3,391.97	4,999.70	1,888.43	1,577.65
INSTRUCTIONAL MATE	13,398.11	16,952.98	15,351.09	.00	15,000.00
TOTAL	26,030.61	57,101.32	55,832.90	.00	27,299.03

CHECKING	17,290.18	INVESTMENTS	.00	SBMMF	10,008.85	TOTAL	27,299.03
			ACCOUNTS PAYABLE		.00		

CHARLES R. DREW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1775 N. W. 60 Street, Miami, Florida 33142

Date School Established: 1964

Grades: PK-5

Principal During Audit Period: Dr. Jean E. Teal (Through July 2005; presently at Miami Edison Senior High School)

Current Principal: Ms. Rhonda Y. Williams

Bookkeeper: Ms. Cheryl E. Smith

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.	--	--	\$ 6,651.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,589.01</u>
TOTAL			<u><u>\$ 9,240.15</u></u>

AUDIT OPINION

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

SCHOOL - 1401 CHARLES R. DREW ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHEERLEADERS	.00	400.00	189.75	210.25-	.00		
FIRST GRADE	.00	316.00	316.00	.00	.00		
SECOND GRADE	.00	260.00	260.00	.00	.00		
THIRD GRADE	.00	585.00	774.00	189.00	.00		
FIFTH GRADE	53.52	3,086.73	3,342.50	202.25	.00		
KINDERGARTEN	27.04	1,810.00	1,772.88	.00	64.16		
PRE-KINDER	.00	191.00	189.00	.00	2.00		
CLASSES AND CLUBS	80.56	6,648.73	6,844.13	181.00	66.16		
TRUST							
FIELD TRIPS 1	47.16	25.00	25.00	47.16-	.00		
LIBRARY	242.80	.00	231.70	.00	11.10		
LOST&DAMAGE TEXT	.00	136.94	15.95	.00	120.99		
SPECIAL PURPOSE	91.72	210.00	1,403.51	1,101.83	.04		
UNITED WAY	.00	3,406.70	3,406.70	.00	.00		
BOOK FAIR	.00	3,285.61	1,484.13	1,349.00-	452.48		
STUDENTS NEEDS/H	.60	.00	.00	.60-	.00		
FIELD TRIPS E-OU	.00	5,195.00	5,014.00	181.00-	.00		
TRUST	382.28	12,259.25	11,580.99	475.93-	584.61		
GENERAL							
GENERAL MISCELLA	224.28	155.70	477.52	264.53	166.99		
CASH OVER & SHOR	.00	.21	.00	.00	.21		
INTEREST	.00	10.06	.00	.00	10.06		
SCHOOL PICTURES	.00	2,419.00	2,373.23	651.61	697.38		
VENDING MACHINES	.00	969.54	.00	621.21-	348.33		
REPAIR & MAINTEN	.00	.00	10.95-	.00	10.95		
DONATIONS	.00	144.55	.00	.00	144.55		
ARMORED SERVICE	.00	.00	183.00	.00	183.00-		
GENERAL	224.28	3,699.06	3,022.80	294.93	1,195.47		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,575.66	15,703.93	16,885.68	.00	7,393.91		
INSTRUCTIONAL MATE	8,575.66	15,703.93	16,885.68	.00	7,393.91		
TOTAL	9,262.78	38,310.97	38,333.60	.00	9,240.15		
CHECKING	6,651.14	INVESTMENTS	.00	SBMMF	2,589.01	TOTAL	9,240.15
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4750 N. W. 22 Avenue, Miami, Florida 33142

Date School Established: 1926

Grades: PK-5

Principal During Audit Period: Ms. Gretchen H. Williams (Through June 2005; presently
 Administrative Director at the
 Office of Professional Standards)

Current Principal: Ms. Gwendolyn L. Bryant

Bookkeeper: Ms. Susie B. Swain

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.	--	--	\$ 7,019.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,573.29</u>
TOTAL			<u><u>\$ 17,593.06</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 III

SCHOOL - 1561 EARLINGTON HEIGHTS ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	30.76	.00	.00	30.76-	.00	
LIBRARY	1,010.20	1,773.20	1,451.88	.00	1,331.52	
SPECIAL PURPOSE	1,403.53	.00	1,554.18	1,054.06	903.41	
UNITED WAY	.00	487.59	487.59	.00	.00	
REGION ACTIVITIE	230.43	.00	230.43	.00	.00	
TRUST	2,674.92	2,260.79	3,724.08	1,023.30	2,234.93	
GENERAL						
GENERAL MISCELLA	7,044.99	133.90	446.39	30.76	6,763.26	
INTEREST	.00	214.87	.00	.00	214.87	
SCHOOL PICTURES	.00	1,995.00	1,249.21	372.90-	372.89	
VENDING MACHINES	.00	681.16	.00	681.16-	.00	
DONATIONS	.00	119.50	.00	.00	119.50	
GENERAL	7,044.99	3,144.43	1,695.60	1,023.30-	7,470.52	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,325.81	2,674.19	2,112.39	.00	7,887.61	
INSTRUCTIONAL MATE	7,325.81	2,674.19	2,112.39	.00	7,887.61	
TOTAL	17,045.72	8,079.41	7,532.07	.00	17,593.06	
CHECKING	7,019.77	INVESTMENTS	.00 SBMMF	10,573.29	TOTAL	17,593.06
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1895 N. W. 75 Street, Miami, Florida 33147

Date School Established: 1959

Grades: PK-5

Principal During Audit Period: Ms. Thelma T. Stinson (Through May 2005; deceased)

Current Principal: Mr. Reggie H. Johnson

Bookkeeper: Ms. Louise E. Lomas (Part-time)

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.	--	--	\$ 3,509.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>1,621.98</u>
TOTAL			<u><u>\$ 5,131.36</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 1681 LILLIE C. EVANS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
ROLE MODELS TRUS	.00	.00	46.58	61.00	14.42	
DONATIONS	771.16	.00	700.08	.00	71.08	
FIELD TRIPS 1	73.39	252.00	252.00	73.39-	.00	
LIBRARY	141.35	1,310.43	1,310.43	.00	141.35	
LOST&DAMAGE TEXT	.00	20.00	20.00	.00	.00	
SCHOLARSHIP	.00	.00	.00	.00	.00	
SPECIAL PURPOSE	2.38	.00	525.25	711.78	188.91	
UNITED WAY	.00	684.51	684.51	.00	.00	
FIELD TRIPS 23	19.00	42.00	.00	61.00-	.00	
DONATION TWO	1,413.78	.00	.00	.00	1,413.78	
DONATION THREE	18.19	45.00	15.00	.00	48.19	
DONATION FOUR	100.00	.00	42.68	.00	57.32	
DONATIONS FIVE	104.78	.00	68.25	.00	36.53	
DONATIONS 6	81.67	.00	.00	.00	81.67	
GRANTS 1	65.69	.00	65.69	.00	.00	
GRANTS II	4.09	.00	4.09	.00	.00	
TRUST	2,795.48	2,353.94	3,734.56	638.39	2,053.25	
GENERAL						
GENERAL MISCELLA	281.27	.00	280.34	73.39	74.32	
INTEREST	.00	32.97	.00	.00	32.97	
SCHOOL PICTURES	.00	1,904.00	1,192.22	711.78-	.00	
DONATIONS	.00	63.62	.00	.00	63.62	
GENERAL	281.27	2,000.59	1,472.56	638.39-	170.91	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,162.63	9,630.81	8,886.24	.00	2,907.20	
INSTRUCTIONAL MATE	2,162.63	9,630.81	8,886.24	.00	2,907.20	
TOTAL	5,239.38	13,985.34	14,093.36	.00	5,131.36	
CHECKING	3,509.38	INVESTMENTS	.00 SBMMF	1,621.98	TOTAL	5,131.36
			ACCOUNTS PAYABLE	.00		

CARRIE P. MEEK/WESTVIEW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 2101 NW 127 Street North Miami, Florida 33167

Date School Established: 1955

Grades: PK-5

Principal During Audit Period: Dr. Rosa R. Simmons (Through July 2005; presently at Miami Central Senior High School)

Current Principal: Tracey D. Crews

Bookkeepers: Ms. Barbara Ham (Through July 2005)
 Ms. Taneisha Robinson

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
Banco Popular North America	--	\$ 4,245.31
Savings Account:		
Banco Popular North America	0.58	<u>6,349.65</u>
TOTAL		<u><u>\$10,594.96</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 III

SCHOOL - 5901 CARRIE P. MEEK/WESTVIE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
COMPUTER KIDS	37.00	.00	.00	.00	37.00
SAFETY PATROL	9.52	.00	.00	.00	9.52
FIFTH GRADE	8.25	1,240.00	1,247.63	.00	.62
LITTLE WOMEN	.00	5,745.00	5,655.37	.00	89.63
CLASSES AND CLUBS	54.77	6,985.00	6,903.00	.00	136.77
TRUST					
ROLE MODELS TRUS	.00	.00	.00	82.00	82.00
DONATIONS	3,130.31	1,726.24	1,404.07	.00	.00
FIELD TRIPS 1	214.25	150.00	150.00	214.25	.00
FUND RAISING	58.50	.00	.00	.00	58.50
LOST&DAMAGE TEXT	309.43	.00	.00	.00	309.43
SPECIAL EVENTS	.00	315.00	261.00	.00	54.00
SPECIAL PURPOSE	1,083.15	1,100.00	1,958.92	1,799.50	2,023.73
UNCLAIMED STALE-	.00	.00	.00	60.00	60.00
UNITED WAY	.00	1,175.37	1,175.37	.00	.00
FIELD TRIPS 23	82.00	.00	.00	82.00	.00
GRANTS I	619.71	.00	481.43	.00	138.28
GRANTS II	682.81	.00	682.81	.00	.00
TEACHERS LEAD PR	.29	.00	.00	.00	.29
TRUST	6,180.45	1,014.13	6,113.60	1,645.25	2,726.23
GENERAL					
GENERAL MISCELLA	1,721.17	.00	791.45	214.25	1,143.97
INTEREST	.00	36.82	.00	.00	36.82
SCHOOL PICTURES	.00	4,968.00	3,108.50	1,859.50	.00
VENDING MACHINES	.00	808.75	.00	.00	808.75
DONATIONS	.00	2,690.37	1,990.55	.00	699.82
GENERAL	1,721.17	8,503.94	5,890.50	1,645.25	2,689.36
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,406.83	20,921.93	20,286.16	.00	5,042.60
INSTRUCTIONAL MATE	4,406.83	20,921.93	20,286.16	.00	5,042.60
TOTAL	12,363.22	37,425.00	39,193.26	.00	10,594.96

CHECKING	4,245.31	INVESTMENTS	6,349.65	SBMMF	.00	TOTAL	10,594.96
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 3050 N. W. 35 Street, Miami, Florida 33142

Date School Established: 1947

Grades: PK-5

Principal During Audit Period: Ms. Cynthia Gracia (Through June 2005; presently Administrative Director at School Operations)

Current Principal: Mr. Sergio A. Muñoz

Bookkeeper: Ms. Lourdes Valdivia

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	\$ 5,560.81
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>8,342.46</u>
TOTAL			<u><u>\$ 13,903.27</u></u>

AUDIT OPINION

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

SCHOOL - 3181 MELROSE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS 1	168.03	.00	27.00-	195.03-	.00
LIBRARY	51.04	.00	.00	.00	51.04
FIELD TRIPS 2	.00	345.00	276.00	69.00-	.00
FIELD TRIPS 3	.00	706.00	684.00	22.00-	.00
FIELD TRIPS 4	.00	1,236.00	1,236.00	.00	.00
FIELD TRIPS 5	.00	345.00	345.00	.00	.00
FIELD TRIPS 6	.00	582.00	582.00	.00	.00
SPECIAL PURPOSE	1,453.84	.00	1,981.07	1,570.24	1,043.01
UNCLAIMED STALE-	.00	.00	.00	27.00	27.00
UNITED WAY	.00	778.00	778.00	.00	.00
EESAC FUNDS	.00	.00	1,000.00	1,000.00	.00
TRUST	1,672.91	3,992.00	6,855.07	2,311.21	1,121.05
GENERAL					
GENERAL MISCELLA	4,405.34	.00	445.98	259.03	4,218.39
INTEREST	.00	177.63	.00	.00	177.63
SCHOOL PICTURES	.00	4,125.00	2,554.76	1,570.24-	.00
DONATIONS	.00	335.61	.00	.00	335.61
GENERAL	4,405.34	4,638.24	3,000.74	1,311.21-	4,731.63
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	2,786.10	3,735.51	1,000.00-	8,050.59
INSTRUCTIONAL MATE	10,000.00	2,786.10	3,735.51	1,000.00-	8,050.59
TOTAL	16,078.25	11,416.34	13,591.32	.00	13,903.27

CHECKING	5,560.81	INVESTMENTS	.00	SBMMF	8,342.46	TOTAL	13,903.27
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 2225 N. W. 103 Street, Miami, Florida 33147

Date School Established: 1948

Grades: PK-5

Principal During Audit Period: Dr. Henry N. Crawford (Through July 2005; presently at
 Homestead Senior High School)

Current Principal: Ms. Deborah Darbonne

Bookkeeper: Ms. Michellene Bhoorasingh

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.	--	--	\$ 958.27
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>15,409.71</u>
TOTAL			<u><u>\$ 16,367.98</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 - 3301 MIAMI PARK ELEMENTARY REGION CENTER III

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	.00	715.00	563.50	.00	151.50
INTEREST CLUB 1	.00	990.00	863.45	.00	126.55
CLASSES AND CLUBS	.00	1,705.00	1,426.95	.00	278.05
TRUST					
DONATIONS	2,390.39	.00	339.52	.00	2,050.87
FIELD TRIPS 1	2,608.05	.00	3.00	2,611.05-	.00
LIBRARY	473.14	106.40	.00	.00	579.54
FIELD TRIPS 2	.00	1,617.00	1,276.00	341.00-	.00
FIELD TRIPS 3	.00	1,927.00	1,577.39	349.61-	.00
FIELD TRIPS 4	.00	835.00	835.00	.00	.00
FIELD TRIPS 5	.00	546.00	467.43	78.57-	.00
SPECIAL PURPOSE	1,050.41	.00	1,870.08	858.50	38.83
UNCLAIMED STALE-	30.00	.00	30.00	10.00	10.00
UNITED WAY	.00	632.83	632.83	.00	.00
SCIENCE BOARD	281.53	929.00	970.30	.00	240.23
DONATION TWO	.00	.00	250.00	250.00	.00
DONATION THREE	43.30	.00	.00	.00	43.30
DONATION FOUR	.00	550.00	520.00	.00	30.00
DONATIONS FIVE	.00	1,000.00	117.00	.00	883.00
GRANTS 1	340.62	.00	283.80	.00	56.82
TRUST	7,217.44	8,143.23	9,166.35	2,261.73-	3,932.59
GENERAL					
GENERAL MISCELLA	2,038.59	44.53	1,760.64	3,120.23	3,442.71
INTEREST	.00	351.73	.00	.00	351.73
SCHOOL PICTURES	.00	4,652.00	2,875.99	858.50-	917.51
REPAIR & MAINTEN	.00	.00	250.00	.00	250.00-
GENERAL	2,038.59	5,048.26	4,886.63	2,261.73	4,461.95
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,095.66	5,328.83	4,729.10	.00	7,695.39
INSTRUCTIONAL MATE	7,095.66	5,328.83	4,729.10	.00	7,695.39
TOTAL	16,351.69	20,225.32	20,209.03	.00	16,367.98

CHECKING 958.27 INVESTMENTS .00 SBMMF 15,409.71 TOTAL 16,367.98
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 51 Park Street, Miami Springs, Florida 33166

Date School Established: 1937

Grades: PK-5

Principal During Audit Period: Ms. Melanie E. Megias (Through June 2005; presently District Director at the Office of Administrative/ Professional and Technical Staffing)

Current Principal: Ms. Celia M. Fernandez

Bookkeepers: Ms. America Velasquez (Through March 2005)
 Ms. Daisy Ebenhack (Through May 2005)
 Ms. Jennifer Cobb

Before/After School Care Program Manager: Ms. Ida G. Suarez

Before/After School Care Program Secretary: Mr. Alejandro Padron

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Commercial Bank of Florida	--	--	\$ 7,228.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>4,934.51</u>
TOTAL			<u><u>\$ 12,162.56</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 III

SCHOOL - 3381 MIAMI SPRINGS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	193.43	.00	109.20	.00	84.23
MUSIC	193.43	.00	109.20	.00	84.23
TRUST					
DONATIONS	335.18	303.93	.00	.00	639.11
FIELD TRIPS 1	504.25	.00	.00	504.25-	.00
GUIDANCE	10.59	.00	.00	10.59-	.00
LIBRARY	458.80	251.13	383.96	.00	325.97
LOST&DAMAGE TEXT	.00	130.00	130.00	.00	.00
SCHOLARSHIP	2,539.70	5,000.00	1,598.00	5,540.00-	401.70
SCHOLARSHIP	4.56	.00	.00	4.56-	.00
FIELD TRIPS 2	.00	1,276.00	1,112.50	163.50-	.00
FIELD TRIPS 3	.00	4,787.00	4,664.25	122.75-	.00
FIELD TRIPS 4	.00	1,823.75	1,704.50	119.25-	.00
FIELD TRIPS 5	.00	2,354.70	2,353.50	1.20-	.00
FIELD TRIPS 6	.00	6,081.37	5,828.00	264.37-	11.00-
FIELD TRIPS 7	.00	4,255.37	4,205.75	57.12-	7.50-
FIELD TRIPS 9	.00	332.00	250.00	82.00-	.00
FIELD TRIPS 10	.00	833.50	809.60	23.90-	.00
FIELD TRIPS 11	.00	227.50	207.50	20.00-	.00
SPECIAL PURPOSE	1,442.72	2,950.15	4,910.13	1,503.74	986.48
UNITED WAY	.00	1,355.19	1,355.19	.00	.00
REGION RETIREMEN	171.00	.00	.00	171.00-	.00
DONATION TWO	3,291.04	300.00	3,254.88	.00	336.16
GRANTS 1	2.50	.00	.00	2.50-	.00
FIELD TRIPS A-OU	.00	18,346.00	18,346.00	.00	.00
FIELD TRIPS B-OU	.00	25,213.00	25,213.00	.00	.00
FIELD TRIPS E-OU	14.55	.00	.00	14.55-	.00
FIELD TRIPS F-OU	35.26	.00	.00	35.26-	.00
FIELD TRIPS G-OU	.00	1,500.00	1,356.36	143.64-	.00
REGION ACTIVITIE	2,490.65	280.00	2,770.65	.00	.00
GRANTS II	8.13	.00	.00	8.13-	.00
TRUST	11,308.93	77,600.59	80,453.77	5,784.83-	2,670.92
GENERAL					
GENERAL MISCELLA	1,325.69	68.50	2,096.21	1,748.57	1,046.55
INTEREST	.00	100.29	.00	.00	100.29
SCHOOL PICTURES	.00	9,522.00	5,996.17	1,503.74-	2,022.09
REPAIR & MAINTEN	.00	.00	96.00	.00	96.00-
OFFICE SUPPLY	.00	.00	36.30	.00	36.30-
REGISTRATION FEE	.00	.00	45.00	.00	45.00-
EQUIPMENT	.00	.00	5,540.00	5,540.00-	.00
MEMORY BOOKS	.00	3,216.00	2,965.70	.00	250.30
STUDENT TRAVEL/S	.00	.00	30.00	.00	30.00-
EDUCATION MTRL/S	.00	.00	199.00	.00	199.00-
GENERAL	1,325.69	12,906.79	17,004.38	5,784.83	3,012.93
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,495.59	18,998.45	15,137.71	.00	6,356.33
INSTRUCTIONAL MATE	2,495.59	18,998.45	15,137.71	.00	6,356.33
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	137,960.95	137,940.95	20.00-	.00
COMM SCH CLASS F	.00	17,609.00	17,622.60	13.60	.00
COMM SCHL-ACTIVI	110.98	1,350.00	1,429.23	6.40	38.15
PRE-K FEES	.00	22,523.00	22,523.00	.00	.00
SUBSIDIZED CHILD	.00	2,350.80	2,350.80	.00	.00
COMMUNITY SCHOOL	110.98	181,793.75	181,866.58	.00	38.15
TOTAL	15,434.62	291,299.58	294,571.64	.00	12,162.56

CHECKING 7,228.05 INVESTMENTS .00 SBMMF 4,934.51 TOTAL 12,162.56
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 5536 N. W. 21 Avenue, Miami, Florida 33142

Date School Established: 1970

Grades: PK-5

Principal During Audit Period: Ms. Cynthia A. Flanagan (Through June 2005; presently at Seminole Elementary School)

Current Principal: Ms. Sally M. Hutchings

Bookkeeper: Ms. Tanya Torrence

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.	--	--	\$ 3,479.67
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>6,550.77</u>
TOTAL			<u><u>\$ 10,030.44</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 III

SCHOOL - 4071 OLINDA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	55.72	.00	.00	.00	55.72	
FIELD TRIPS 1	153.18	.00	.00	153.18-	.00	
LIBRARY	893.65	.00	.00	.00	893.65	
SPECIAL PURPOSE	486.54	.00	151.75	.00	334.79	
FIELD TRIPS E-OU	.12	.00	.00	.12-	.00	
TRUST	1,589.21	.00	151.75	153.30-	1,284.16	
GENERAL						
GENERAL MISCELLA	5,460.15	.00	60.60	153.30	5,552.85	
INTEREST	.00	133.87	.00	.00	133.87	
DONATIONS	.00	59.56	.00	.00	59.56	
GENERAL	5,460.15	193.43	60.60	153.30	5,746.28	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,000.00	.00	.00	.00	3,000.00	
INSTRUCTIONAL MATE	3,000.00	.00	.00	.00	3,000.00	
TOTAL	10,049.36	193.43	212.35	.00	10,030.44	
CHECKING	3,479.67	INVESTMENTS	.00 SBMMF	6,550.77	TOTAL	10,030.44
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 5720 N. W. 13 Avenue, Miami, Florida 33142

Date School Established: 1925

Grades: PK-5

Principal During Audit Period: Ms. Pamela Sanders-White (Through June 2005; presently District Director at the Office of Professional Standards)

Current Principal: Ms. Patricia C. Duncan

Bookkeeper: Ms. Shewana Gaiter

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.	--	--	\$ 4,251.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>2,727.45</u>
TOTAL			<u><u>\$ 6,978.84</u></u>

AUDIT OPINION

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

SCHOOL - 4171 ORCHARD VILLA ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIFTH GRADE	.14	840.71	.00	840.71-	.14	
ALTERNATIVE ED.	653.43	.00	793.32	840.71	700.82	
MUSIC CLUB	.00	528.00	493.88	.00	34.12	
CLASSES AND CLUBS	653.57	1,368.71	1,287.20	.00	735.08	
TRUST						
DONATIONS	25.53	.00	.00	.00	25.53	
FIELD TRIPS 1	59.47	285.00	285.00	59.47-	.00	
LIBRARY	381.17	.00	118.80	.00	262.37	
FIELD TRIPS 2	.00	415.00	415.00	.00	.00	
SPECIAL PURPOSE	11.80	4,195.10	3,069.99	461.12	1,598.03	
UNITED WAY	.00	1,395.67	1,395.67	.00	.00	
DONATION TWO	.00	781.43	747.82	.00	33.61	
FIELD TRIPS E-OU	5.00	.00	.00	5.00-	.00	
TRUST	482.97	7,072.20	6,032.28	396.65	1,919.54	
GENERAL						
GENERAL MISCELLA	662.92	.00	605.70	64.47	121.69	
INTEREST	.00	56.15	.00	.00	56.15	
SCHOOL PICTURES	.00	2,467.00	1,544.75	461.12-	461.13	
DONATIONS	.00	102.64	.00	.00	102.64	
ARMORED SERVICE	.00	.00	99.00	.00	99.00-	
GENERAL	662.92	2,625.79	2,249.45	396.65-	642.61	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,863.77	7,177.22	7,359.38	.00	3,681.61	
INSTRUCTIONAL MATE	3,863.77	7,177.22	7,359.38	.00	3,681.61	
TOTAL	5,663.23	18,243.92	16,928.31	.00	6,978.84	
CHECKING	4,251.39	INVESTMENTS	.00 SBMMF	2,727.45	TOTAL	6,978.84
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 121 S. W. 78 Place, Miami, Florida 33144

Date School Established: 1958

Grades: PK-5

Principal During Audit Period: Ms. Rosa R. Nesbitt (Through June 2005; retired)

Current Principal: Ms. Cynthia A. Flanagan

Bookkeeper: Ms. Esther Perez

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	\$ 6,952.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,906.93</u>
TOTAL			<u><u>\$ 17,859.82</u></u>

AUDIT OPINION

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

SCHOOL - 4921 SEMINOLE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS FIFTH GRADE	.00	5,214.00	5,214.00	.00	.00	
CLASSES AND CLUBS	.00	5,214.00	5,214.00	.00	.00	
TRUST						
DONATIONS	25.00	.00	25.00	.00	.00	
FIELD TRIPS 1	299.32	378.00	378.00	299.32-	.00	
LIBRARY	339.17	56.95	187.20	.00	208.92	
LOST&DAMAGE TEXT	.00	1,589.70	1,589.70	.00	.00	
FIELD TRIPS 2	.00	1,269.60	1,145.20	124.40-	.00	
FIELD TRIPS 3	.00	404.25	404.25	.00	.00	
FIELD TRIPS 4	.00	1,090.00	1,057.50	32.50-	.00	
SPECIAL PURPOSE	4,501.61	.00	3,526.02	1,593.27	2,568.86	
UNITED WAY	.00	1,494.00	1,494.00	.00	.00	
DONATION TWO	.00	1,250.00	545.31	.00	704.69	
TRUST	5,165.10	7,532.50	10,352.18	1,137.05	3,482.47	
GENERAL						
GENERAL MISCELLA	9,268.30	.00	464.78	456.22	9,259.74	
INTEREST	.00	230.07	.00	.00	230.07	
SCHOOL PICTURES	.00	8,541.00	5,354.46	1,593.27-	1,593.27	
EQUIPMENT	.00	.00	871.52	.00	871.52-	
DONATIONS	.00	305.79	140.00	.00	165.79	
GENERAL	9,268.30	9,076.86	6,830.76	1,137.05-	10,377.35	
INSTRUCTIONAL MATERI FUND-9 INST. MAT	3,033.86	3,920.63	2,954.49	.00	4,000.00	
INSTRUCTIONAL MATE	3,033.86	3,920.63	2,954.49	.00	4,000.00	
TOTAL	17,467.26	25,743.99	25,351.43	.00	17,859.82	
CHECKING	6,952.89	INVESTMENTS	.00 SBMMF	10,906.93	TOTAL	17,859.82
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 330 N. W. 97 Avenue, Miami, Florida 33172

Date School Established: 1976

Grades: PK-5

Principal During Audit Period: Mr. George Thorpe (Through June 2005; retired)

Current Principal: Dr. Marisel Elias-Miranda

Bookkeeper: Ms. Nayda Rapp

After School Care Program Manager: Mr. Ornan Pratt

After School Care Program Secretaries: Ms. Nayda Rapp
 Ms. Myriam Benitez

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	\$ 11,696.25
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>18,396.25</u>
TOTAL			<u><u>\$ 30,092.50</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 5381 E.W.F. STIRRUP ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	166.00	.00	.00	.00	166.00		
FIELD TRIPS 1	133.03	17,152.50	16,971.50	314.03-	.00		
LIBRARY	6,861.27	3,285.58	2,013.82	.00	8,133.03		
FIELD TRIPS 3	.00	5,975.25	5,975.00	.25-	.00		
FIELD TRIPS 4	.00	2,319.50	2,317.00	2.50-	.00		
FIELD TRIPS 5	.00	769.00	750.00	.00	19.00		
SPECIAL PURPOSE	1,860.79	.00	1,035.87	1,502.43	2,327.35		
UNITED WAY	.00	1,540.24	1,540.24	.00	.00		
TRUST	9,021.09	31,042.07	30,603.43	1,185.65	10,645.38		
GENERAL							
GENERAL MISCELLA	7,412.02	232.60	650.76	316.78	7,310.64		
CASH OVER & SHOR	.00	6.42	.00	.00	6.42		
INTEREST	.00	599.37	.00	.00	599.37		
SCHOOL PICTURES	.00	8,067.00	5,062.14	1,502.43-	1,502.43		
DONATIONS	.00	2,488.72	.00	.00	2,488.72		
MEMORY BOOKS	.00	4,044.00	3,045.00	.00	999.00		
GENERAL	7,412.02	15,438.11	8,757.90	1,185.65-	12,906.58		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,467.78	13,442.52	9,432.31	.00	6,477.99		
INSTRUCTIONAL MATE	2,467.78	13,442.52	9,432.31	.00	6,477.99		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	189,912.56	189,912.56	.00	.00		
COMM SCHL-FIELD	86.90	4,700.00	4,786.90	.00	.00		
COMM SCHL-ACTIVI	987.85	1,207.00	2,132.30	.00	62.55		
SUBSIDIZED CHILD	.00	85,672.60	85,672.60	.00	.00		
COMMUNITY SCHOOL	1,074.75	281,492.16	282,504.36	.00	62.55		
TOTAL	19,975.64	341,414.86	331,298.00	.00	30,092.50		
CHECKING	11,696.25	INVESTMENTS	.00	SBMMF	18,396.25	TOTAL	30,092.50
			ACCOUNTS PAYABLE	.00			

THE 500 ROLE MODEL ACADEMY OF EXCELLENCE
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE PROGRAM

Address: 6300 N.W. 27 Avenue, Miami, FL 33147

Date Center Established: 1999

Grades: 6-9

Site Director During Audit Period: Mr. Mitchell Kinzer (Through May 2005; presently Assistant Principal at Educational Alternative Outreach Program)

Current Principal: Mr. Samuel L. Johnson

Treasurer: Ms. Phyllis Brinson

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
Wachovia Bank, N. A.	1.37	\$ 18,170.53
TOTAL		<u><u>\$ 18,170.53</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.

ACCESS CENTER III
 SCHOOL - 8119 THE 500 ROLE MODEL ACA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	12.00	.00	.00	.00	12.00
TRUST	13,093.52	20,239.48	20,822.31	8,612.36-	3,898.33
SCHOOL STORE	70.60	.00	.00	.00	70.60
GENERAL	2,816.38	1,522.74	9,938.60	8,612.36	3,012.88
INSTRUCTIONAL MATE	7,253.22	17,363.08	13,439.58	.00	11,176.72
TOTAL	23,245.72	39,125.30	44,200.49	.00	18,170.53

CHECKING 18,170.53 INVESTMENTS .00 SBMMF .00 TOTAL 18,170.53
 ACCOUNTS PAYABLE .00

GEORGE T. BAKER AVIATION SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 3275 N.W. 42 Avenue, Miami, Florida 33142

Date School Established: 1939

Principal During Audit Period: Ms. Ruby B. Jones (Through June 2005; retired)

Current Principal: Mr. Sean Gallagan

Business Managers: Ms. Mary Robinson (Through October 2004)
 Ms. Molly Young

Treasurer: Ms. Elizabet Chacon

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.38	\$ 16,480.71
Credit Card Account:			
SunTrust Bank	--	--	401.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>114,007.85</u>
TOTAL			<u>\$ 130,889.95</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual value of \$1,000 or more could not be performed at this time, because items were temporarily in storage and inaccessible due to substantial construction at the school. Consequently, an inventory will be conducted later on this fiscal year and will be reported accordingly. 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.

VOCATIONAL/ADULT

SCHOOL - 7801 GEORGE T. BAKER AVIATI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	3,403.30	4,464.27	6,154.27	.00	1,713.30
TRUST	36,384.86	63,560.11	53,929.06	11,548.77-	34,467.14
SCHOOL STORE	42,142.29	27,437.01	18,645.04	3,473.62-	47,460.64
INSTRUCTIONAL AIDS	11,884.88	18,850.00	19,045.71	107.75	11,796.92
GENERAL	7,191.99	8,673.85	21,772.29	8,282.40	2,375.95
INSTRUCTIONAL MATE	17,870.79	38,708.52	51,376.55	146.76-	5,056.00
ADULT EDUCATION	.00	346,062.18	324,821.18	6,779.00	28,020.00
TOTAL	118,878.11	507,755.94	495,744.10	.00	130,889.95

CHECKING 16,882.10 INVESTMENTS .00 SBMMF 114,007.85 TOTAL 130,889.95
 ACCOUNTS PAYABLE .00

REGIONAL CENTER IV SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 2153 N. W. 3 Street, Miami, Florida 33125

Date School Established: 1924

Grades: 6-8

Principal During Audit Period: Mr. Carlos J. Cambo (Through June 2005; presently at
 Academy for Community Education)

Current Principal: Ms. Emirce Ladaga

Treasurers: Ms. Sybil Clark (Through August 2005)
 Ms. Yolanda Alvarez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank, Miami, N. A.	--	0.10	\$ 4,842.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>50,410.79</u>
TOTAL			<u>\$ 55,252.84</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.

ACCESS CENTER IV
 SCHOOL - 6091 CITRUS GROVE MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	315.00	315.00	.00
MUSIC	132.29	1,389.00	1,337.18	.00	184.11
CLASSES AND CLUBS	13,574.08	25,858.75	30,154.75	24.00	9,302.08
TRUST	6,658.47	15,583.74	21,597.34	2,849.56	3,494.43
INSTRUCTIONAL AIDS	1,528.76	6,787.50	7,050.98	.00	1,265.28
GENERAL	35,349.60	13,379.27	12,101.91	3,188.56	33,438.40
INSTRUCTIONAL MATE	5,836.73	10,833.48	9,101.67	.00	7,568.54
TOTAL	63,079.93	73,831.74	81,658.83	.00	55,252.84

CHECKING 4,842.05 INVESTMENTS .00 SBMMF 50,410.79 TOTAL 55,252.84
 ACCOUNTS PAYABLE .00

JOSE DE DIEGO MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 3100 N. W. 5th Avenue, Miami, Florida 33127

Date School Established: 1999

Grades: 6-8

Principal During Audit Period: Dr. Thomasina B. O'Donnell (Through June 2005; retired)

Current Principal: Ms. Concepcion I. Martinez

Treasurer: Ms. Tamara Calvo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.38	\$ 39,616.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>(1,688.70) **</u>
TOTAL			<u><u>\$ 37,928.07</u></u>

AUDIT OPINION

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

* School Improvement Zone School.

** A \$15,000 transfer of funds from the checking account to the Money Market account was requested by the school on June 16, 2005; however, the reverse transaction was processed by the District, thus inadvertently causing a negative balance in the school's Money Market account at year-end. The error was corrected on July 13, 2005.

ACCESS CENTER IV
 SCHOOL - 6361 JOSE DE DIEGO MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	45.00	45.00	.00
MUSIC	2,568.31	4,671.50	5,374.59	5.00	1,870.22
CLASSES AND CLUBS	9,705.21	11,216.19	14,463.64	1,392.36-	5,065.40
TRUST	9,500.42	29,665.89	33,504.58	4,810.57	10,472.30
PROPERTY DEPOSITS	1,026.44	1,473.29	814.19	.00	1,685.54
INSTRUCTIONAL AIDS	89.30	1,048.00	896.64	.00	240.66
GENERAL	5,227.73	5,940.75	2,830.72	568.21-	7,769.55
INSTRUCTIONAL MATE	11,223.46	21,385.07	18,884.13	2,900.00-	10,824.40
TOTAL	39,340.87	75,400.69	76,813.49	.00	37,928.07

CHECKING 39,616.77 INVESTMENTS .00 SBMMF (1,688.70) TOTAL 37,928.07
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 660 SW 3 Street, Miami, Florida 33130

Date School Established: 2002

Grades: PK-4

Principals During Audit Period: Ms. Coralia G. Gonzalez-Yglesias (Through March 2005; presently Teacher at Joella Good Elementary School)

Ms. Martha M. Rodriguez (Through June 2005; presently at Shenandoah Elementary School)

Current Principal: Ms. Carmen M. Garcia

Bookkeeper: Ms. La Tanya Denard

Before/After School Care Program Manager: Ms. Ivis de la Fe

Before After School Care Program Secretaries: Ms. Mayra Del Rio (Through October 2004)
 Ms. Sonia Ordoñez

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:		
Wachovia Bank, N. A.	--	<u>\$ 11,623.85</u>
TOTAL		<u><u>\$ 11,623.85</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 - 3191 ADA MERRITT ELEM. (CON) REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS KINDERGARTEN	55.00	.00	.00	55.00-	.00
CLASSES AND CLUBS	55.00	.00	.00	55.00-	.00
TRUST					
ADVANCE FOR CHAN	.00	300.00	300.00	.00	.00
FIELD TRIPS 1	.00	1,973.00	2,044.00	71.00	.00
LIBRARY	.00	46.41	.00	.00	46.41
FIELD TRIPS 2	.00	3,585.00	3,577.29	7.71-	.00
FIELD TRIPS 3	.00	449.50	428.80	20.70-	.00
FIELD TRIPS 4	.00	906.00	832.36	73.64-	.00
FIELD TRIPS 5	.00	315.00	230.00	85.00-	.00
FIELD TRIPS 7	.00	72.00	.00	72.00-	.00
SPECIAL PURPOSE	578.93	644.00	1,508.03	1,093.37	808.27
UNCLAIMED STALE-	.00	.00	67.00	67.00	.00
UNITED WAY	.00	4,611.93	4,611.93	.00	.00
TRUST	578.93	12,902.84	13,599.41	972.32	854.68
GENERAL					
GENERAL MISCELLA	148.80	334.11	1,384.55	243.05	658.59-
CASH OVER & SHOR	.00	1.00	.00	.00	1.00
SCHOOL PICTURES	.00	4,401.00	2,814.26	793.37-	793.37
MEMORY BOOKS	.00	3,597.00	2,712.00	.00	885.00
GENERAL	148.80	8,333.11	6,910.81	550.32-	1,020.78
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	777.51	13,969.33	11,513.53	.00	3,233.31
INSTRUCTIONAL MATE	777.51	13,969.33	11,513.53	.00	3,233.31
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	269,514.33	269,447.33	67.00-	.00
COMM SCH CLASS F	.00	4,106.00	4,106.00	.00	.00
COMM SCHL-FIELD	50.00	776.50	735.00	.00	91.50
COMM SCHL-ACTIVI	756.78	9,728.75	4,061.95	.00	6,423.58
PRE-K FEES	.00	221,574.00	221,274.00	300.00-	.00
SUBSIDIZED CHILD	.00	3,938.00	3,938.00	.00	.00
COMMUNITY SCHOOL	806.78	509,637.58	503,562.28	367.00-	6,515.08
TOTAL	2,367.02	544,842.86	535,586.03	.00	11,623.85

CHECKING 11,623.85 INVESTMENTS .00 SBMMF .00 TOTAL 11,623.85
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 1023 S. W. 21 Avenue, Miami, Florida 33135

Date School Established: 1938

Grades: PK-5

Principal During Audit Period: Ms. Carmen M. Garcia (Through June 2005; presently at Ada Merritt Elementary School)

Current Principal: Ms. Martha M. Rodriguez

Bookkeeper: Ms. Leonor Caballero

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	\$ 4,031.94
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>8,038.81</u>
TOTAL			<u><u>\$ 12,070.75</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 IV

SCHOOL - 5001 SHENANDOAH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	336.55	3,051.25	3,014.50	373.30-	.00	
LIBRARY	648.87	488.16	494.50	.00	642.53	
LOST&DAMAGE TEXT	.00	277.73	277.73	.00	.00	
FIELD TRIPS 2	.00	1,081.00	1,081.00	.00	.00	
FIELD TRIPS 3	.00	1,355.25	1,146.25	209.00-	.00	
FIELD TRIPS 4	.00	1,070.00	1,055.00	15.00-	.00	
FIELD TRIPS 6	.00	2,967.50	2,816.00	151.50-	.00	
FIELD TRIPS 7	.00	190.00	190.00	.00	.00	
FIELD TRIPS 8	.00	231.00	231.00	.00	.00	
SPECIAL PURPOSE	4,961.16	1,000.00	7,245.60	1,310.50	26.06	
UNCLAIMED STALE-	17.00	.00	17.00	41.28	41.28	
UNITED WAY	.00	3,503.05	3,503.05	.00	.00	
DONATION TWO	5,253.96	2,200.00	.00	.00	7,453.96	
TRUST	11,217.54	17,414.94	21,071.63	602.98	8,163.83	
GENERAL						
GENERAL MISCELLA	3,000.66	6.00	3,794.73	748.80	39.27-	
INTEREST	.00	222.79	.00	.00	222.79	
SCHOOL PICTURES	.00	7,301.00	4,588.44	1,351.78-	1,360.78	
REPAIR & MAINTEN	.00	.00	1,260.72	.00	1,260.72-	
DONATIONS	.00	145.09	.00	.00	145.09	
MEMORY BOOKS	.00	5,148.00	5,137.09	.00	10.91	
GENERAL	3,000.66	12,822.88	14,780.98	602.98-	439.58	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,951.70	1,915.61	3,399.97	.00	3,467.34	
INSTRUCTIONAL MATE	4,951.70	1,915.61	3,399.97	.00	3,467.34	
TOTAL	19,169.90	32,153.43	39,252.58	.00	12,070.75	
CHECKING	4,031.94	INVESTMENTS	.00 SBMMF	8,038.81	TOTAL	12,070.75
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 4700 N. W. 12 Avenue, Miami, Florida 33127

Date School Established: 1946

Grades: PK-5

Principal During Audit Period: Ms. Jeanethe P. Thompson (Through June 2005; presently at West Laboratory Elementary School)

Current Principal: Dr. Edward G. Robinson

Bookkeeper: Ms. Marian Wilcox

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	\$ 4,635.99
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>5,889.59</u>
TOTAL			<u><u>\$ 10,525.58</u></u>

AUDIT OPINION

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

REGION CENTER IV

SCHOOL - 0081 LENORA BRAYNON SMITH E

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
CHORUS ACTIVITY	228.49	.00	.00	228.49-	.00		
MUSIC	228.49	.00	.00	228.49-	.00		
CLASSES AND CLUBS							
PHYSICAL EDUCATI	188.79	.00	.00	188.79-	.00		
SPANISH HONOR	1,298.44	1,614.50	1,343.52	.00	1,569.42		
AFRO AMERICAN CL	295.00	.00	.00	.00	295.00		
FIFTH GRADE	118.93	2,733.00	2,655.54	.00	196.39		
ESE (EXCEP EDUC)	115.96	.00	.00	.00	115.96		
CLASSES AND CLUBS	2,017.12	4,347.50	3,999.06	188.79-	2,176.77		
TRUST							
FIELD TRIPS 1	177.19	1,177.00	1,142.63	211.56-	.00		
FUND RAISING	92.75	2,660.00	2,522.88	.00	229.87		
LIBRARY	83.63	74.19	228.05	316.31	246.08		
LOST&DAMAGE TEXT	19.15	230.00	249.15	.00	.00		
FIELD TRIPS 6	.00	.00	.00	1,000.00-	1,000.00-		
SPECIAL EVENTS	240.00	408.00	253.51	.00	394.49		
SPECIAL PURPOSE	473.60	945.85	1,952.09	1,263.40	730.76		
UNCLAIMED STALE-	.00	.00	.00	20.94	20.94		
UNITED WAY	.00	3,159.36	3,159.36	.00	.00		
BOOK FAIR	.00	2,471.08	2,154.77	316.31-	.00		
DONATION TWO	83.55	1,000.00	.00	.00	1,083.55		
EESAC FUNDS	.00	.00	1,500.00	1,500.00	.00		
TRUST	1,169.87	12,125.48	13,162.44	1,572.78	1,705.69		
GENERAL							
GENERAL MISCELLA	2,259.61	509.99	2,433.27	1,628.84	1,965.17		
INTEREST	.00	203.86	.00	.00	203.86		
SCHOOL PICTURES	.00	2,974.38	1,789.59	534.21-	650.58		
VENDING MACHINES	.00	729.19	.00	729.19-	.00		
TRAVEL-FACULTY/A	.00	.00	159.00	.00	159.00-		
DONATIONS	.00	576.75	.00	.00	576.75		
GENERAL	2,259.61	4,994.17	4,381.86	365.44	3,237.36		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,951.01	13,707.93	11,732.24	1,520.94-	3,405.76		
INSTRUCTIONAL MATE	2,951.01	13,707.93	11,732.24	1,520.94-	3,405.76		
TOTAL	8,626.10	35,175.08	33,275.60	.00	10,525.58		
CHECKING	4,635.99	INVESTMENTS	.00	SBMMF	5,889.59	TOTAL	10,525.58
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 5300 Carillo Street, Coral Gables, Florida 33146

Date School Established: 1955

Grades: K-6

Principal During Audit Period: Ms. Vanassa L. Washington (Through June 2005; presently
 Administrative Director of
 Curriculum at Regional Center IV)

Current Principal: Ms. Jeanethe P. Thompson

Bookkeeper: Ms. Enriqueta Larrea

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,910.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>11,647.53</u>
TOTAL			<u><u>\$ 16,557.94</u></u>

AUDIT OPINION

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

REGION CENTER IV

SCHOOL - 5831 WEST LABORATORY ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS 1	900.01	10,667.00	10,970.15	596.86-	.00		
LIBRARY	1,637.42	113.53	2,145.39	1,200.00	805.56		
LOST&DAMAGE TEXT	.00	33.00	33.00	.00	.00		
SPECIAL PURPOSE	178.83	.00	897.52	1,368.23	649.54		
STUDENT SUBSISTE	79.46	50.00	50.00	79.46-	.00		
UNCLAIMED STALE-	13.00	.00	13.00	.00	.00		
UNITED WAY	.00	571.35	571.35	.00	.00		
BOOK FAIR	.00	6,453.92	4,644.41	1,809.51-	.00		
PAPERBACKS - 1	.00	247.25	247.25	.00	.00		
DONATION TWO	34.78	50.00	.00	.00	84.78		
TRUST	2,843.50	18,186.05	19,572.07	82.40	1,539.88		
GENERAL							
GENERAL MISCELLA	14,654.55	10.00	1,395.84	1,285.83	14,554.54		
CASH OVER & SHOR	.00	.85	.00	.00	.85		
INTEREST	.00	256.17	.00	.00	256.17		
SCHOOL PICTURES	.00	3,680.00	2,311.77	1,368.23-	.00		
TRAVEL-FACULTY/A	.00	.00	60.00	.00	60.00-		
REPAIR & MAINTEN	.00	.00	1,550.77	.00	1,550.77-		
OFFICE SUPPLY	.00	.00	131.96	.00	131.96-		
REGISTRATION FEE	.00	.00	100.00	.00	100.00-		
GENERAL	14,654.55	3,947.02	5,550.34	82.40-	12,968.83		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	3,126.00	1,076.77	.00	2,049.23		
COMMUNITY SCHOOL	.00	3,126.00	1,076.77	.00	2,049.23		
TOTAL	17,498.05	25,259.07	26,199.18	.00	16,557.94		
CHECKING	4,910.41	INVESTMENTS	.00	SBMMF	11,647.53	TOTAL	16,557.94
		ACCOUNTS PAYABLE	.00		.00		

ACADEMY FOR COMMUNITY EDUCATION
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 39 Zamora Avenue, Coral Gables, Florida 33134

Date Center Established: 1993

Grades: 9-12

Administrator During Audit Period: Mr. Nelson Garcia (Through June 2005; presently Assistant Principal at Academy for Community Education)

Current Principal: Mr. Carlos J. Cambo

Treasurer: Ms. Nilda Cruz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Mellon United National Bank	--	--	\$ 2,453.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,583.54</u>
TOTAL			<u><u>\$ 10,037.41</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.

ALTERNATIVE EDUC
 SCHOOL - 8019 ACADEMY FOR COMMUNITY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	146.00	146.00	.00	.00
CLASSES AND CLUBS	847.89	1,655.50	1,828.35	145.00-	530.04
TRUST	1,301.49	2,344.64	1,823.96	281.55	2,103.72
GENERAL	1,013.34	974.53	1,615.40	136.55-	235.92
INSTRUCTIONAL MATE	7,554.57	13,672.69	14,059.53	.00	7,167.73
TOTAL	10,717.29	18,793.36	19,473.24	.00	10,037.41

CHECKING 2,453.87 INVESTMENTS .00 SBMMF 7,583.54 TOTAL 10,037.41
 ACCOUNTS PAYABLE .00

REGIONAL CENTER V SCHOOLS

SOUTHWEST MIAMI SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 8855 S. W. 50 Terrace, Miami, Florida 33165

Date School Established: 1956

Grades: 9-12

Principal During Audit Period: Mr. Jorge O. Sotolongo (Through June 2005; presently at Coral Terrace Elementary School)

Current Principal: Mr. James Haj

Treasurer: Ms. Cristina Garcia

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 18,597.80
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>190,944.73</u>
TOTAL			<u><u>\$ 209,542.53</u></u>

AUDIT OPINION

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

A physical inventory of property items with an individual value of \$1,000 or more indicated that 5 items at a cost of \$7,828 and a depreciated value of \$1,606 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual value of \$1,000 or more.

ACCESS CENTER V
 SCHOOL - 7741 SOUTHWEST MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	24,167.72	83,571.52	134,847.07	81,286.57	54,178.74
MUSIC	1,978.71	20,226.12	16,612.86	2,027.02-	3,564.95
CLASSES AND CLUBS	66,542.03	327,152.93	376,668.51	39,161.22	56,187.67
TRUST	48,513.58	159,628.82	195,725.22	17,875.40	30,292.58
PROPERTY DEPOSITS	408.85	331.50	.00	.00	740.35
INSTRUCTIONAL AIDS	6,901.91	30,219.30	26,449.27	9.00	10,680.94
GENERAL	33,990.19	173,373.74	29,702.67	136,365.17-	41,296.09
INSTRUCTIONAL MATE	4,203.05	76,985.38	70,636.55	.00	10,551.88
PRODUCTION/SERVICE	2,673.90	10,786.13	11,470.70	60.00	2,049.33
TOTAL	189,379.94	882,275.44	862,112.85	.00	209,542.53

CHECKING	18,597.80	INVESTMENTS	.00	SBMMF	190,944.73	TOTAL	209,542.53
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 9451 S. W. 64 Street, Miami, Florida 33173

Date School Established: 1963

Grades: 6-8

Principals During Audit Period: Mr. Ricardo Rodriguez (Through November 2004; presently at Miami Killian Senior High School)

Dr. Lucia Cox (Through July 2005; presently at Miami Sunset Senior High School)

Current Principal: Mr. Elio Falcon, Jr.

Treasurer: Ms. Gloria Mantecon

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	\$ 18,781.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>33,171.47</u>
TOTAL			<u><u>\$ 51,953.40</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.

ACCESS CENTER V
 SCHOOL - 6211 GLADES MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	455.00	1,667.50	1,442.50	230.00
MUSIC	905.77	324.00	550.00	.00	679.77
CLASSES AND CLUBS	17,504.38	57,161.63	52,173.59	280.00	22,772.42
TRUST	5,725.73	77,989.01	83,579.40	4,739.63	4,874.97
PROPERTY DEPOSITS	1,614.08	942.50	640.50	.00	1,916.08
INSTRUCTIONAL AIDS	8,319.65	23,678.05	22,982.36	.00	9,015.34
GENERAL	1,937.11	25,521.84	17,211.17	6,462.13-	3,785.65
INSTRUCTIONAL MATE	9,899.59	45,445.31	46,879.61	.00	8,465.29
COMMUNITY SCHOOL	213.88	.00	.00	.00	213.88
TOTAL	46,120.19	231,517.34	225,684.13	.00	51,953.40

CHECKING 18,781.93 INVESTMENTS .00 SBMMF 33,171.47 TOTAL 51,953.40
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 6750 S. W. 60 Street, Miami, Florida 33143

Date School Established: 1956

Grades: 6-8

Principal During Audit Period: Ms. Colleen M. Del Terzo (Through September 2005; presently District Director, Specialized Programs at Schools of Choice)

Current Principal: Dr. Lisa Robertson

Treasurer: Ms. Lilliam E. Rivero

Community School Assistant Principal: Ms. Clara Tano

Community School Secretary: Ms. Silvia Bradshaw

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	\$ 11,267.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>45,951.24</u>
TOTAL			<u>\$ 57,219.13</u>

AUDIT OPINION

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

ACCESS CENTER V

SCHOOL - 6881 SOUTH MIAMI COMMUNITY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	735.00	735.00	.00
MUSIC	3,229.82	6,208.50	8,040.64	.00	1,397.68
CLASSES AND CLUBS	29,293.43	41,089.92	36,708.46	5,750.07-	27,924.82
TRUST	6,538.82	123,413.07	135,543.94	11,181.97	5,589.92
PROPERTY DEPOSITS	1,631.75	910.00	1,631.75	410.00-	500.00
INSTRUCTIONAL AIDS	7,125.04	22,235.00	26,015.69	257.90-	3,086.45
GENERAL	1,394.68	25,236.44	18,654.52	9,528.77-	1,552.17-
INSTRUCTIONAL MATE	13,125.53	58,307.60	56,433.13	.00	15,000.00
COMMUNITY SCHOOL	6,705.53	108,271.50	113,734.37	4,029.77	5,272.43
TOTAL	69,044.60	385,672.03	397,497.50	.00	57,219.13

CHECKING 11,267.89 INVESTMENTS .00 SBMMF 45,951.24 TOTAL 57,219.13
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1979

Grades: PK-5

Principal During Audit Period: Mr. F. David Halberg (Through July 2005; retired)

Current Principal: Mr. Eliseo Hernandez

Bookkeeper: Ms. Maria Abril

Before/After School Care Program Manager: Mr. Bruce Branch

Before/After School Care Program Secretary: Ms. Marisela Branch

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.41	\$ 5,429.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,659.01</u>
TOTAL			<u><u>\$ 16,088.71</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 - 2021 GLORIA FLOYD ELEMENTAR REGION CENTER V

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	613.87	.00	.00	.00	613.87		
GIFTED	188.47	.00	154.79	.00	33.68		
STUDENT COUNCIL	2,296.34	1,784.07	1,059.66	31.41-	2,989.34		
FIFTH GRADE	626.73	4,265.60	4,805.00	.00	87.33		
ESE (EXCEP EDUC)	59.62	1,562.00	42.00	.00	1,579.62		
KINDERGARTEN	29.30	.00	.00	.00	29.30		
CLASSES AND CLUBS	3,814.33	7,611.67	6,061.45	31.41-	5,333.14		
TRUST							
DONATIONS	271.00	382.20	110.97	503.20-	39.03		
FIELD TRIPS 1	2,072.89	17,771.20	18,093.20	1,767.89-	17.00-		
LIBRARY	217.47	215.67	200.55	.00	232.59		
LOST&DAMAGE TEXT	.00	55.50	55.50	.00	.00		
FIELD TRIPS 4	.00	71.00	71.00	.00	.00		
FIELD TRIPS 5	.00	363.00	363.00	.00	.00		
FIELD TRIPS 7	.00	9,506.00	9,344.51	.00	161.49		
FIELD TRIPS 8	.00	427.00	255.00	.00	172.00		
SPECIAL PURPOSE	2,246.63	.00	2,981.30	3,052.41	2,317.74		
UNCLAIMED STALE-	.00	.00	414.29	1,223.28	808.99		
UNITED WAY	.00	1,593.00	1,593.00	.00	.00		
MUSIC	12.61	40.00	.00	.00	52.61		
VANDALISM	150.00	.00	.00	.00	150.00		
P.E. TRUST	30.98	.00	.00	.00	30.98		
FIELD TRIPS E-OU	.50	.00	.00	.00	.50		
TRUST	5,002.08	30,424.57	33,482.32	2,004.60	3,948.93		
GENERAL							
GENERAL MISCELLA	422.54	64.31	2,429.14	1,572.89	369.40-		
CASH OVER & SHOR	.00	14.00-	.00	.00	14.00-		
INTEREST	.00	216.61	.00	.00	216.61		
SCHOOL PICTURES	.00	10,898.00	6,075.37	3,248.41-	1,574.22		
DONATIONS	.00	1,498.59	.00	503.20	2,001.79		
RECYCLING COMMIS	.00	101.90	.00	.00	101.90		
GENERAL	422.54	12,765.41	8,504.51	1,172.32-	3,511.12		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,995.25	4,357.19	4,032.65	564.58-	2,755.21		
INSTRUCTIONAL MATE	2,995.25	4,357.19	4,032.65	564.58-	2,755.21		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	162,668.90	162,422.61	246.29-	.00		
COMM SCH CLASS F	.00	16,670.50	16,670.50	.00	.00		
COMM SCHL-FIELD	121.12	.00	.00	.00	121.12		
COMM SCHL-ACTIVI	481.10	1,760.40	1,832.31	10.00	419.19		
PRE-K FEES	.00	62,792.00	62,792.00	.00	.00		
SUBSIDIZED CHILD	.00	16,494.00	16,494.00	.00	.00		
COMMUNITY SCHOOL	602.22	260,385.80	260,211.42	236.29-	540.31		
TOTAL	12,836.42	315,544.64	312,292.35	.00	16,088.71		
CHECKING	5,429.70	INVESTMENTS	.00	SBMMF	10,659.01	TOTAL	16,088.71
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 8851 S. W. 168 Street, Perrine, Florida 33157

Date School Established: 1924

Grades: PK-5

Principal During Audit Period: Ms. Rosemary W. Fuller (Through June 2005; retired)

Current Principal: Mr. Andy J. Pierre-Louis

Bookkeeper: Ms. Barbara Hogan

After School Care Program Manager: Ms. Carmela St. Aubin

After School Care Program Secretary: Ms. Almeta Saunders

CASH AND/OR INVESTMENTS SUMMARY

	Interest Rate	<u>6/30/05</u>
Checking Account:		
SOFISA Bank of Florida	0.75	\$ 1,802.81
Savings Account:		
SOFISA Bank of Florida	0.75	<u>11,318.60</u>
TOTAL		<u><u>\$ 13,121.41</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 - 4381 PERRINE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	247.12	.00	26.43	.00	220.69		
CLASSES AND CLUBS	247.12	.00	26.43	.00	220.69		
TRUST							
FIELD TRIPS 1	.00	509.00	509.00	.00	.00		
LIBRARY	3,817.89	117.67	3,516.08	.00	419.48		
FIELD TRIPS 2	.00	519.70	519.70	.00	.00		
FIELD TRIPS 3	.00	437.00	435.00	.00	2.00		
FIELD TRIPS 4	.00	396.00	350.00	.00	46.00		
SPECIAL EVENTS	312.05	.00	.00	312.05-	.00		
SPECIAL PURPOSE	178.03	250.00	1,966.36	1,508.57	29.76-		
UNCLAIMED STALE-	.00	.00	.00	34.95	34.95		
UNITED WAY	.00	814.36	814.46	.00	.10-		
FIELD TRIPS 18	.00	18.50	.00	.00	18.50		
DONATION TWO	2,349.00	.00	1,900.00	.00	449.00		
DONATION THREE	937.27	1,183.00	1,706.14	.00	414.13		
TRUST	7,594.24	4,245.23	11,716.74	1,231.47	1,354.20		
GENERAL							
GENERAL MISCELLA	8,607.50	9.58	2,654.10	.00	5,962.98		
INTEREST	.00	147.40	.00	.00	147.40		
SCHOOL PICTURES	.00	6,331.00	3,995.97	1,196.52-	1,138.51		
REPAIR & MAINTEN	.00	.00	79.00	.00	79.00-		
REGISTRATION FEE	.00	.00	80.00	.00	80.00-		
DONATIONS	.00	467.27	.00	.00	467.27		
EDUCATION MTRL/S	.00	.00	298.45	.00	298.45-		
GENERAL	8,607.50	6,955.25	7,107.52	1,196.52-	7,258.71		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,672.82	8,934.51	6,319.52	.00	4,287.81		
INSTRUCTIONAL MATE	1,672.82	8,934.51	6,319.52	.00	4,287.81		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	127,243.00	127,208.05	34.95-	.00		
SUBSIDIZED CHILD	.00	25,216.80	25,216.80	.00	.00		
COMMUNITY SCHOOL	.00	152,459.80	152,424.85	34.95-	.00		
TOTAL	18,121.68	172,594.79	177,595.06	.00	13,121.41		
CHECKING	1,802.81	INVESTMENTS	11,318.60	SBMF	.00	TOTAL	13,121.41
			ACCOUNTS PAYABLE		.00		

OTHER CENTER

RUTH OWENS KRUSÉ EDUCATIONAL CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 11001 S.W. 76 Street, Miami, Florida 33173

Date Center Established: 1991

Grades: 6-8

Principal During Audit Period: Ms. Carolyn Bonner (Through June 2005; retired)

Current Principal: Mr. Angel L. Rodriguez

Treasurer: Ms. Donna Immerman

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	--	\$ 5,313.44
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,884.35</u>
TOTAL			<u><u>\$ 18,197.79</u></u>

AUDIT OPINION

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

SPECIALIZED EDUC
 SCHOOL - 8181 RUTH OWENS KRUSE' ED.

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	698.94	9,416.61	7,351.84	1,462.50-	1,301.21
TRUST	3,691.93	7,102.44	8,651.74	3,385.62	5,528.25
PROPERTY DEPOSITS	432.06	234.50	320.25	.00	346.31
GENERAL	1,709.97	2,885.76	1,449.34	1,923.12-	1,223.27
INSTRUCTIONAL MATE	6,513.66	16,431.78	13,146.69	.00	9,798.75
TOTAL	13,046.56	36,071.09	30,919.86	.00	18,197.79

CHECKING 5,313.44 INVESTMENTS .00 SBMMF 12,884.35 TOTAL 18,197.79
 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