

Internal Audit Report

AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER III



MARCH 2007



Miami-Dade County Public Schools

Office of Management and Compliance Audits

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

MARCH 2007

AUDIT COMMITTEE MEETING

APRIL 24, 2007

SCHOOL BOARD MEETING

MAY 16, 2007

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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

Chief Auditor
Allen M. Vann, CPA

Miami-Dade County School Board

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Dr. Robert B. Ingram
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

April 11, 2007

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of 25 elementary schools from Regional Center III for the fiscal year ended June 30, 2006. Three schools from this Regional Center were previously published as a result of a change of principal since the prior audit. The remaining two schools will be published at the next Audit Committee in June. For the remainder of this fiscal year, School Improvement Zone schools will be reported separately from their former regional centers, since School Improvement Zone administration at the District will be responsible for the audit and fiscal oversight of these schools.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds, property, and payroll records. We also reviewed the Purchasing Credit Card Program and aspects of data security at selected schools. For the first time as part of the school audits, we reviewed Title I Program expenditures at three of the schools included herein. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process are included as well.

Our audits disclosed that all 25 schools in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program, the "Authorized Applications for Employees by Locations Report", and the Title I Program disclosed that procedures were generally followed at the schools where such reviews were performed. Physical inventory results showed that all schools were in compliance with property procedures; and property losses reported missing through the Plant Security Report process were minimal.

In closing, we would like to commend the schools for their sound fiscal management, and would also like to express our appreciation to the staff and administration for the cooperation and consideration that was provided to us during the performance of these audits.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of the internal funds of 25 elementary schools in Regional Center III. The audit period for this group of schools was the fiscal year ended June 30, 2006. The audits of the following three elementary schools: Benjamin Franklin Elementary, Liberty City Elementary, and Springview Elementary were previously published as result of a change of principal since the prior audit. The remaining two schools: Seminole Elementary and Eugenia B. Thomas Elementary will be published at the next Audit Committee in June. School Improvement Zone schools will be reported separately from their former regional centers, since School Improvement Zone administration at the District will be responsible for the oversight of audit and fiscal matters of School Improvement Zone schools (See Schedule on page 8 to refer to the schools that are being reported separately).

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 property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at five schools; (5) review of the "Authorized Applications for Employees by Locations Report" at five schools; and (6) review of Title I Program records and procedures at three schools.

Financial Statements, Title I Program Schedules of Expenditures and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of the schools during the 2005-06 fiscal year, on the cash basis of accounting. Additionally, the Title I Program Schedule of Expenditures accompanying the audit reports of the individual schools (where such reviews were conducted) fairly summarized the activity corresponding to the 2005-06 fiscal year, on the cash basis of accounting.

Additionally, as of June 30, 2006, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

Internal Funds

- o The internal funds records were maintained in good order and in accordance with prescribed policies and procedures at all 25 schools in this report (See Schedule on page 8).

EXECUTIVE SUMMARY (Continued)

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at 23 of the 25 elementary schools in this report, as well as the three schools whose property audits were pending at the time their audits were published. The results of the remaining schools will be published in June 2007. Results from the schools included herein indicated that they were in compliance with property procedures and there were “no unlocated” items. Approximately \$7.7 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed four items at a cost of \$6,195 and a depreciated value of \$1,190 reported missing at three schools (Page 10).

Payroll

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

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

- o Our review of the “Authorized Applications for Employees by Locations Report” at five schools disclosed that the reports were signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.

Title I Program

- o Our review of the Title I Program expenditures and procedures at three schools disclosed that there was general compliance with the Title I Administration Handbook. Based on our review, we determined that program funds allocated to the schools were generally used to supplement the educational program and not used to subsidize other school programs.

BACKGROUND

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

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

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2006 was 4.76%.

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

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

Property

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

Payroll

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

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

Title I Program

Schools implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

At the schools, the principals administer the programs with oversight provided by the Regional Centers or the School Improvement Zone, under the overall direction of the Title I Administration Office. Schools follow specific criteria for the use of Title I funds as delineated in the Title I Administration Handbook. Purchases of supplies and equipment are processed through regular district channels or via use of the P-card Program, depending on the amount. Salary expenditures must comply with budgetary requirements and must be directly related to activities associated with the grant. To promote schoolwide compliance with Federal, State, and District regulations and guidelines; and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits effective February 2007.

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

ASSOCIATE SUPERINTENDENT
SCHOOL OPERATIONS
Mr. Freddie Woodson

REGIONAL SUPERINTENDENT
REGIONAL CENTER III
Mr. George Nuñez

REGIONAL CENTER III BUSINESS DIRECTOR
Mr. Robert L. Kalinsky

<u>School</u>	<u>Principal</u>
Arcola Lake Elementary	Ms. Cecilia L. Hunter
Banyan Elementary	Ms. Carolyn L. McCalla
Van E. Blanton Elementary	Dr. Edith C. Hall
Broadmoor Elementary	Ms. Linda Klein
Coral Park Elementary	Ms. Maria F. Nuñez
Charles R. Drew Elementary	Ms. Rhonda Y. Williams
Earlington Heights Elementary	Ms. Gwendolyn Bryant
Lillie C. Evans Elementary	Mr. Reggie H. Johnson
Everglades K-8 Center	Dr. Doylene N. Tarver
Charles R. Hadley Elementary	Dr. Felicia D. Gil
Hialeah Elementary	Ms. Carolina F. Naveiras
Lorah Park Elementary	Ms. Mattye Jones
Carrie P. Meek/Westview Elementary	Ms. Tracey D. Crews
Melrose Elementary	Mr. Sergio A. Muñoz
Miami Park Elementary	Ms. Deborah Darbonne Roberts
Miami Springs Elementary	Ms. Celia M. Fernandez
Olinda Elementary	Ms. Sally M. Hutchings
Orchard Villa Elementary	Ms. Patricia C. Duncan
Poinciana Park Elementary	Ms. Kimberley F. Emmanuel
Henry E. S. Reeves Elementary	Mr. Julian E. Gibbs
Rockway Elementary	Ms. Debbie F. Saumell
John I. Smith Elementary	Ms. Gwendolyn C. Hines
South Hialeah Elementary	Dr. Julio T. Carrera
E. W. F. Stirrup Elementary	Dr. Marisel Elias-Miranda
Sweetwater Elementary	Mr. Delio G. Diaz

OBJECTIVES, SCOPE, AND METHODOLOGY

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

The objectives of our audits were to:

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

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

- An inventory of **all** property items with an individual cost 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.
- A review of the Title I Program records and procedures was made at **selected** schools to determine compliance with the Title I Administration Handbook.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial

statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Controls

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

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. To the extent that donations and grants were received, and particularly, at those schools where the Title I Program records and procedures were reviewed, we performed such tests as deemed appropriate in those circumstances to ensure that internal controls over financial reporting were adequate and to test compliance with all applicable Federal, State, District regulations and with the guidelines established in the Title I Administration Handbook, as applicable.

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.

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

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

Work Loc. No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS	
			Total Per School	Total Per School	AREA OF FINDINGS
0101	Arcola Lake Elementary ⁽¹⁾	11	None	1	• Fin. Mgt.
0201	Banyan Elementary ⁽²⁾	13	None	None	
0401	Van E. Blanton Elementary ⁽¹⁾⁽²⁾	15	None	None	
0521	Broadmoor Elementary ⁽³⁾	17	None	None	
1001	Coral Park Elementary	20	None	None	
1401	Charles R. Drew Elementary	22	None	None	
1561	Earlington Heights Elementary	24	None	None	
1681	Lillie C. Evans Elementary	26	None	None	
1721	Everglades K-8 Center	28	None	None	
2041	Benjamin Franklin Elementary ⁽⁴⁾	--	--	--	--
2331	Charles R. Hadley Elementary ⁽¹⁾⁽²⁾⁽³⁾	30	None	None	
2361	Hialeah Elementary ⁽³⁾	33	None	None	
2981	Liberty City Elementary ⁽⁴⁾	--	--	--	--
3041	Lorah Park Elementary ⁽²⁾	36	None	None	
5861	Dr. H. W. Mack/West Little River El. ⁽⁵⁾	--	--	--	
5901	Carrie Meek/Westview Elementary	38	None	None	
3181	Melrose Elementary	40	None	None	
3301	Miami Park Elementary ⁽¹⁾	42	None	None	
3381	Miami Springs Elementary	44	None	None	
4071	Olinda Elementary	46	None	None	
4171	Orchard Villa Elementary	48	None	None	
4501	Poinciana Park Elementary	50	None	None	
4491	Henry E. S. Reeves Elementary ⁽¹⁾⁽²⁾	52	None	None	
4721	Rockway Elementary	54	None	None	
4921	Seminole Elementary ⁽⁶⁾	--	--	--	--
5101	John I. Smith Elementary	56	None	None	
5201	South Hialeah Elementary	58	None	None	
5361	Springview Elementary ⁽⁴⁾	--	--	--	--
5381	E.W.F. Stirrup Elementary	60	None	None	
5431	Sweetwater Elementary	62	None	None	
0071	Eugenia B. Thomas Elementary ⁽⁶⁾	--	--	--	--
	TOTAL		None	1	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (5 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (5 schools).
- (3) Title I audit performed at this school (3 schools).
- (4) Audit report previously published as result of a change in principal (3 schools).
- (5) Audit report to be published on a separate report as part of School Improvement Zone Schools (1 school).
- (6) Audit report to be published in June 2007 (2 schools).

PROPERTY SCHEDULES

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

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
0101	Arcola Lake Elementary ⁽¹⁾	--	--	--			--	
0201	Banyan Elementary	98	\$ 223,691	None			None	
0401	Van E. Blanton Elementary	110	242,011	None			None	
0521	Broadmoor Elementary	98	207,477	None			None	
1001	Coral Park Elementary	91	187,638	None			None	
1401	Charles R. Drew Elementary	146	281,205	None			None	
1561	Earlington Heights Elementary	94	218,882	None			None	
1681	Lillie C. Evans Elementary	107	289,984	None			None	
1721	Everglades K-8 Center	275	589,478	None			None	
2041	Benjamin Franklin Elementary ⁽²⁾	104	240,603	None			None	
2331	Charles R. Hadley Elementary ⁽¹⁾	--	--	--			--	
2361	Hialeah Elementary	188	343,849	None			None	
2981	Liberty City Elementary ⁽³⁾	231	376,972	None			None	
3041	Lorah Park Elementary	127	256,189	None			None	
5901	Carrie Meek/Westview Elementary	175	394,045	None			None	
3181	Melrose Elementary	111	247,701	None			None	
3301	Miami Park Elementary	171	352,133	None			None	
3381	Miami Springs Elementary	133	258,259	None			None	
4071	Olinda Elementary	66	159,061	None			None	
4171	Orchard Villa Elementary	147	295,299	None			None	
4501	Poinciana Park Elementary	165	356,548	None			None	
4491	Henry E. S. Reeves Elementary	77	184,390	None			None	
4721	Rockway Elementary	92	193,475	None			None	
4921	Seminole Elementary ⁽⁴⁾	--	--	--			--	
5101	John I. Smith Elementary	153	330,521	None			None	
5201	South Hialeah Elementary	297	477,822	None			None	
5361	Springview Elementary ⁽³⁾	88	202,149	None			None	
5381	E.W.F. Stirrup Elementary	188	365,373	None			None	
5431	Sweetwater Elementary	209	385,620	None			None	
0071	Eugenia B. Thomas Elementary ⁽⁴⁾	--	--	--			--	
	TOTAL	3,741	\$ 7,660,375	None			None	

Notes:

- (1) Property inventory is in progress. Results to be published in June 2007.
- (2) Audit report previously published in December 2006 as result of a change of principal since the prior audit.
- (3) Audit report previously published in September 2006 as result of a change of principal since the prior audit.
- (4) Property results to be reported in conjunction with audit results in June 2007.

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Audio Visual	Computers	
0401	Van E. Blanton Elementary	1	1	\$ 1,500	\$ 1,500	\$ -	\$ 501
1001	Coral Park Elementary	2	2	3,412	-	3,412	626
3301	Miami Park Elementary	1	1	1,283	-	1,283	63
	TOTAL	4	4	\$ 6,195	\$ 1,500	\$ 4,695	\$ 1,190

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

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 1037 N. W. 81 Street, Miami, Florida 33150

Date School Established: 1969

Grades: PK-5

Principal: Ms. Cecilia L. Hunter

Bookkeepers: Ms. Aurelia Goodman (Through January 2007)
 Ms. Kimberly Franklin

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 8,883.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,198.38</u>
TOTAL			<u><u>\$16,082.27</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. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be published 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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 0101 ARCOLA LAKE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
DANCE	38.46	980.00	690.00	.00	328.46		
FIFTH GRADE	16.06	.00	.00	.00	16.06		
PRE-KINDER	1,997.83	.00	.00	.00	1,997.83		
CLASSES AND CLUBS	2,052.35	980.00	690.00	.00	2,342.35		
TRUST							
DONATIONS	264.67	.00	.00	.00	264.67		
FIELD TRIPS 1	707.72	.00	.00	.00	707.72		
FUND RAISING	1,730.72	.00	.00	.00	1,730.72		
LIBRARY	1,757.92	367.67	2,153.16	27.57	.00		
LOST&DAMAGE TEXT	.00	93.09	.00	27.57-	65.52		
FIELD TRIPS 2	.00	256.00	240.00	.00	16.00		
FIELD TRIPS 3	.00	499.00	470.00	9.00-	20.00		
FIELD TRIPS 4	.00	281.75	281.75	.00	.00		
FIELD TRIPS 5	.00	872.50	858.00	.00	14.50		
FIELD TRIPS 6	.00	312.00	312.00	.00	.00		
FIELD TRIPS 7	.00	576.00	434.67	.00	141.33		
FIELD TRIPS 8	.00	438.00	429.50	.00	8.50		
FIELD TRIPS 9	.00	790.50	790.50	.00	.00		
SPECIAL EVENTS	.00	265.00	204.53	.00	60.47		
SPECIAL PURPOSE	1,454.29	2,346.39	3,581.48	219.40	438.60		
UNCLAIMED STALE-	.00	.00	.00	9.00	9.00		
UNITED WAY	.00	674.21	674.21	.00	.00		
BOOK FAIR	.00	2,576.85	2,576.85	.00	.00		
DONATION TWO	561.56	.00	.00	.00	561.56		
DONATION THREE	308.46	.00	.00	.00	308.46		
DONATION FOUR	27.62	.00	.00	.00	27.62		
GRANTS 1	107.35	.00	.00	.00	107.35		
EESAC FUNDS	.00	25.00	2,953.54	2,999.00	70.46		
TRUST	6,920.31	10,373.96	15,960.19	3,218.40	4,552.48		
GENERAL							
GENERAL MISCELLA	958.26	293.98	886.59	.00	365.65		
CASH OVER & SHOR	.00	3.12	.00	.00	3.12		
INTEREST	.00	559.09	.00	.00	559.09		
SCHOOL PICTURES	.00	3,072.00	1,917.33	.00	1,154.67		
VENDING MACHINES	.00	565.90	.00	219.40-	346.50		
TRAVEL-FACULTY/A	.00	.00	417.00	.00	417.00-		
REGISTRATION FEE	.00	.00	225.00	.00	225.00-		
GENERAL	958.26	4,494.09	3,445.92	219.40-	1,787.03		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,911.47	11,738.16	9,250.22	2,999.00-	7,400.41		
INSTRUCTIONAL MATE	7,911.47	11,738.16	9,250.22	2,999.00-	7,400.41		
TOTAL	17,842.39	27,586.21	29,346.33	.00	16,082.27		
CHECKING	8,883.89	INVESTMENTS	.00	SBMMF	7,198.38	TOTAL	16,082.27
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 3060 S. W. 85 Avenue, Miami, Florida 33155

Date School Established: 1957

Grades: PK-5

Principal: Ms. Carolyn L. McCalla

Bookkeeper: Ms. Maida B. Amaro

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 1,844.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>9,691.54</u>
TOTAL			<u><u>\$11,536.41</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 0201 BANYAN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	.00	2,012.75	2,012.75	.00	.00		
CLASSES AND CLUBS	.00	2,012.75	2,012.75	.00	.00		
TRUST							
DONATIONS	100.00	.00	83.90	16.10-	.00		
LIBRARY	975.64	1,571.28	1,452.91	.00	1,094.01		
LOST&DAMAGE TEXT	.00	199.13	199.13	.00	.00		
FIELD TRIPS 2	.00	582.50	560.00	22.50-	.00		
FIELD TRIPS 3	.00	5,195.00	5,195.00	.00	.00		
FIELD TRIPS 4	.00	536.00	536.00	.00	.00		
FIELD TRIPS 5	.00	333.00	325.00	8.00-	.00		
FIELD TRIPS 6	.00	340.00	340.00	.00	.00		
FIELD TRIPS 7	.00	285.00	285.00	.00	.00		
FIELD TRIPS 8	.00	600.00	600.00	.00	.00		
FIELD TRIPS 9	.00	3,273.00	3,273.00	.00	.00		
SPECIAL PURPOSE	2,926.73	1,000.00	2,012.49	918.50	2,832.74		
UNITED WAY	.00	1,375.39	1,375.39	.00	.00		
DONATION TWO	3,132.00	.00	3,132.00	.00	.00		
DONATION THREE	59.70	.00	33.68	26.02-	.00		
DONATION FOUR	.00	500.00	500.00	.00	.00		
DONATIONS FIVE	113.39	.00	70.34	43.05-	.00		
TRUST	7,307.46	15,790.30	19,973.84	802.83	3,926.75		
GENERAL							
GENERAL MISCELLA	3,201.16	.00	1,453.11	115.67	1,863.72		
CASH OVER & SHOR	.00	.30	.00	.00	.30		
INTEREST	.00	528.04	.00	.00	528.04		
SCHOOL PICTURES	.00	4,914.00	3,077.00	918.50-	918.50		
DONATIONS	.00	1,512.83	1,151.72	.00	361.11		
GENERAL	3,201.16	6,955.17	5,681.83	802.83-	3,671.67		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,000.00	880.96	880.96	.00	3,000.00		
INSTRUCTIONAL MATE	3,000.00	880.96	880.96	.00	3,000.00		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	499.28	2,746.00	2,307.29	.00	937.99		
COMMUNITY SCHOOL	499.28	2,746.00	2,307.29	.00	937.99		
TOTAL	14,007.90	28,385.18	30,856.67	.00	11,536.41		
CHECKING	1,844.87	INVESTMENTS	.00	SBMMF	9,691.54	TOTAL	11,536.41
			ACCOUNTS PAYABLE	.00			

VAN E. BLANTON ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 10327 N. W. 11 Avenue, Miami, Florida 33150

Date School Established: 1952

Grades: PK-5

Principal: Dr. Edith C. Hall

Bookkeeper: Ms. Carla Moorman

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,353.99
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,954.28</u>
TOTAL			<u><u>\$ 15,308.27</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 0401 VAN E. BLANTON ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS FIFTH GRADE	.00	375.09	.00	.00	375.09	
CLASSES AND CLUBS	.00	375.09	.00	.00	375.09	
TRUST						
DONATIONS	.00	36.04	.00	.00	36.04	
LIBRARY	20.63	.00	.00	.00	20.63	
LOST&DAMAGE TEXT	57.83	.00	.00	.00	57.83	
SPECIAL PURPOSE	665.19	7,862.85	8,918.45	893.79	503.38	
UNCLAIMED STALE-	.00	.00	.00	30.00	30.00	
UNITED WAY	.00	336.08	336.08	.00	.00	
DONATION TWO	.00	750.00	461.51	.00	288.49	
GRANTS 1	1,212.94	.00	.00	.00	1,212.94	
TRUST	1,956.59	8,984.97	9,716.04	923.79	2,149.31	
GENERAL						
GENERAL MISCELLA	2,107.59	1.00-	215.67	.00	1,890.92	
INTEREST	.00	398.11	.00	.00	398.11	
SCHOOL PICTURES	.00	3,913.00	2,414.77	923.79-	574.44	
GENERAL	2,107.59	4,310.11	2,630.44	923.79-	2,863.47	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,418.44	7,717.24	6,215.28	.00	9,920.40	
INSTRUCTIONAL MATE	8,418.44	7,717.24	6,215.28	.00	9,920.40	
TOTAL	12,482.62	21,387.41	18,561.76	.00	15,308.27	
CHECKING	4,353.99	INVESTMENTS	.00 SBMMF	10,954.28	TOTAL	15,308.27
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 3401 N. W. 83 Street, Miami, Florida 33147

Date School Established: 1955

Grades: PK-5

Principal: Ms. Linda Klein

Bookkeeper: Ms. Suzanne Barroso

TITLE I GRANT FUNDS – SCHEDULE OF EXPENDITURES

For the Fiscal Year ended June 30, 2006

<u>MDCPS Program Name</u>	<u>MDCPS Program Number</u>	<u>Expenditures</u>
School Improvement *	4064	\$ 31,684.46
Schoolwide **	4045	11,844.08
Schoolwide	4310	208,146.78
Reading Leader	4315	65,918.41
District-Approved Supp. Ed. Services	4318	9,255.98
High Scope **	4030	1,765.85
TOTAL		<u><u>\$ 328,615.56</u></u>

INTERNAL FUNDS - CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 2,352.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>15,227.06</u>
TOTAL			<u><u>\$ 17,579.69</u></u>

* Grant period started February 2005 and ended June 30, 2006.

** Grant period ended September 30, 2005.

BROADMOOR ELEMENTARY SCHOOL (Continued)

AUDIT OPINION

The internal funds, Title I Program, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting.

Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting and the Title I Administration Handbook 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 and the Title I Administration Handbook. 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 - 0521 BROADMOOR ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FIFTH GRADE	22.77	.00	.00	.00	22.77		
CLASSES AND CLUBS	22.77	.00	.00	.00	22.77		
TRUST							
LIBRARY	24.41	151.79	.00	.00	176.20		
FIELD TRIPS 2	.00	671.50	710.00	38.50	.00		
FIELD TRIPS 3	.00	1,144.00	1,144.00	.00	.00		
FIELD TRIPS 4	.00	1,575.00	1,575.00	.00	.00		
FIELD TRIPS 6	.00	671.50	671.50	.00	.00		
SPECIAL PURPOSE	1,886.88	.00	192.53	1,087.48	2,781.83		
UNITED WAY	.00	42.00	42.00	.00	.00		
STUDENTS NEEDS/H	1,209.28	.00	.00	.00	1,209.28		
GRANTS 1	3,150.00	.00	.00	.00	3,150.00		
TRUST	6,270.57	4,255.79	4,335.03	1,125.98	7,317.31		
GENERAL							
GENERAL MISCELLA	1,655.66	.00	1,590.14	38.50-	27.02		
INTEREST	.00	543.58	.00	.00	543.58		
SCHOOL PICTURES	.00	5,842.00	3,643.05	1,087.48-	1,111.47		
REPAIR & MAINTEN	.00	.00	253.90	.00	253.90-		
DONATIONS	.00	1,979.31	1,167.87	.00	811.44		
GENERAL	1,655.66	8,364.89	6,654.96	1,125.98-	2,239.61		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,000.00	.00	.00	.00	8,000.00		
INSTRUCTIONAL MATE	8,000.00	.00	.00	.00	8,000.00		
TOTAL	15,949.00	12,620.68	10,989.99	.00	17,579.69		
CHECKING	2,352.63	INVESTMENTS	.00	SBMMF	15,227.06	TOTAL	17,579.69
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1225 S. W. 97 Avenue, Miami, Florida 33174

Date School Established: 1960

Grades: PK-5

Principal: Ms. Maria F. Nuñez

Bookkeeper: Ms. Lourdes Juncadella

After School Care Program Manager: Mr. Juan C. Diaz

After School Care Program Secretary: Ms. Ana Vazquez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 15,609.46
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>19,640.54</u>
TOTAL			<u><u>\$ 35,250.00</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 1001 CORAL PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	126.88	.00	.00	.00	126.88		
LIBRARY	1,665.53	370.49	8.50	.00	2,027.52		
LOST&DAMAGE TEXT	.00	150.40	150.40	.00	.00		
SPECIAL PURPOSE	6,344.52	.00	840.22	3,012.29	8,516.59		
UNITED WAY	.00	1,013.00	1,013.00	.00	.00		
DONATION TWO	365.02	.00	.00	.00	365.02		
DONATION FOUR	29.77	.00	.00	.00	29.77		
DONATIONS FIVE	750.00	250.00	.00	.00	1,000.00		
GRANTS 1	1,500.00	.00	.00	.00	1,500.00		
TRUST	10,781.72	1,783.89	2,012.12	3,012.29	13,565.78		
GENERAL							
GENERAL MISCELLA	11,220.83	48.00	2,282.23	.00	8,986.60		
INTEREST	.00	1,766.23	.00	.00	1,766.23		
SCHOOL PICTURES	.00	14,849.00	8,824.42	3,012.29-	3,012.29		
TRAVEL-FACULTY/A	.00	.00	50.00	.00	50.00-		
REPAIR & MAINTEN	.00	.00	2,127.80	.00	2,127.80-		
EQUIPMENT	.00	.00	1,267.98	.00	1,267.98-		
MEMORY BOOKS	.00	4,952.00	4,180.00	.00	772.00		
GENERAL	11,220.83	21,615.23	18,732.43	3,012.29-	11,091.34		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,840.94	5,517.15	5,250.02	.00	9,108.07		
INSTRUCTIONAL MATE	8,840.94	5,517.15	5,250.02	.00	9,108.07		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	279,717.57	279,717.57	.00	.00		
COMM SCHL-ACTIVI	282.63	1,801.00	598.82	.00	1,484.81		
PRE-K FEES	.00	73,577.00	73,577.00	.00	.00		
COMMUNITY SCHOOL	282.63	355,095.57	353,893.39	.00	1,484.81		
TOTAL	31,126.12	384,011.84	379,887.96	.00	35,250.00		
CHECKING	15,609.46	INVESTMENTS	.00	SBMMF	19,640.54	TOTAL	35,250.00
			ACCOUNTS PAYABLE	.00			

CHARLES R. DREW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1964

Grades: PK-5

Principals: Dr. Jean E. Teal (Through July 2005; presently at Miami Edison Senior High School)

Ms. Rhonda Y. Williams

Bookkeepers: Ms. Cherry E. Smith (Through October 2005)
 Ms. Shevette Coleman (Through February 2007)
 Ms. Rosalind Brown

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank, N. A.	--	--	\$ 9,273.59
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,686.65</u>
TOTAL			<u><u>\$11,960.24</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 1401 CHARLES R. DREW ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	.00	.00	.00	95.17	95.17		
KINDERGARTEN	64.16	.00	.00	.00	64.16		
PRE-KINDER	2.00	.00	.00	.00	2.00		
CLASSES AND CLUBS	66.16	.00	.00	95.17	161.33		
TRUST							
DONATIONS	.00	300.00	299.92	.00	.08		
FIELD TRIPS 1	.00	505.00	505.00	.00	.00		
LIBRARY	11.10	180.40	.00	25.76	217.26		
LOST&DAMAGE TEXT	120.99	52.11	.00	25.76-	147.34		
FIELD TRIPS 2	.00	405.00	405.00	.00	.00		
FIELD TRIPS 5	.00	10,619.00	4,827.83	5,791.17-	.00		
FIELD TRIPS 10	.00	714.00	714.00	.00	.00		
FIELD TRIPS 11	.00	15.00	15.00	.00	.00		
SPECIAL PURPOSE	.04	491.32	2,561.11	2,124.16	54.41		
UNITED WAY	.00	3,830.52	3,830.52	.00	.00		
BOOK FAIR	452.48	2,138.39	1,638.76	.00	952.11		
DONATION TWO	.00	250.00	209.07	40.93-	.00		
FIELD TRIPS A-OU	.00	13,558.00	13,558.00	.00	.00		
FIELD TRIPS B-OU	.00	.00	5,696.00	5,696.00	.00		
EESAC FUNDS	.00	.00	2,171.50	2,171.50	.00		
TRUST	584.61	33,058.74	36,431.71	4,159.56	1,371.20		
SCHOOL STORE							
SCHOOL SUP VEND	.00	200.19	.00	161.75-	38.44		
SCHOOL STORE	.00	200.19	.00	161.75-	38.44		
GENERAL							
GENERAL MISCELLA	1,195.47	6.00	917.15	121.31	405.63		
INTEREST	.00	97.64	.00	.00	97.64		
SCHOOL PICTURES	.00	3,970.00	2,504.21	1,465.79-	.00		
VENDING MACHINES	.00	577.00	.00	577.00-	.00		
ARMORED SERVICE	.00	.00	114.00	.00	114.00-		
GENERAL	1,195.47	4,650.64	3,535.36	1,921.48-	389.27		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,393.91	17,832.57	13,054.98	2,171.50-	10,000.00		
INSTRUCTIONAL MATE	7,393.91	17,832.57	13,054.98	2,171.50-	10,000.00		
TOTAL	9,240.15	55,742.14	53,022.05	.00	11,960.24		
CHECKING	9,273.59	INVESTMENTS	.00	SBMMF	2,686.65	TOTAL	11,960.24
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1926

Grades: PK-5

Principal: Ms. Gwendolyn Bryant

Bookkeepers: Ms. Susie B. Swain (Through July 2006)
 Ms. Kathryn Dopson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 7,101.68
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,972.05</u>
TOTAL			<u><u>\$ 18,073.73</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 1561 EARLINGTON HEIGHTS ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
LIBRARY	1,331.52	1,936.88	1,799.62	.00	1,468.78	
LOST&DAMAGE TEXT	.00	15.30	15.30	.00	.00	
SPECIAL PURPOSE	903.41	.00	1,277.54	861.28	487.15	
UNITED WAY	.00	804.32	804.32	.00	.00	
EESAC FUNDS	.00	.00	2,000.00	2,000.00	.00	
TRUST	2,234.93	2,756.50	5,896.78	2,861.28	1,955.93	
GENERAL						
GENERAL MISCELLA	7,470.52	213.31	378.81	.00	7,305.02	
INTEREST	.00	398.76	.00	.00	398.76	
VENDING MACHINES	.00	861.28	.00	861.28-	.00	
DONATIONS	.00	34.15	.00	.00	34.15	
GENERAL	7,470.52	1,507.50	378.81	861.28-	7,737.93	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,887.61	5,920.88	3,428.62	2,000.00-	8,379.87	
INSTRUCTIONAL MATE	7,887.61	5,920.88	3,428.62	2,000.00-	8,379.87	
TOTAL	17,593.06	10,184.88	9,704.21	.00	18,073.73	
CHECKING	7,101.68	INVESTMENTS	.00 SBMMF	10,972.05	TOTAL	18,073.73
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1959

Grades: PK-5

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>6/30/06</u>
Checking Account:			
Wachovia Bank, N.A.	--	3.21	\$3,027.04
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>9,740.75</u>
TOTAL			<u><u>\$12,767.79</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 1681 LILLIE C. EVANS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
ROLE MODELS TRUS	14.42	172.00	137.67	.00	48.75	
DONATIONS	71.08	.00	.00	.00	71.08	
LIBRARY	141.35	2,082.55	1,887.99	.00	335.91	
SPECIAL PURPOSE	188.91	.00	80.00	376.64	485.55	
UNITED WAY	.00	1,257.58	1,257.58	.00	.00	
DONATION TWO	1,413.78	.00	523.34	.00	890.44	
DONATION THREE	48.19	5,045.00	45.00	.00	5,048.19	
DONATION FOUR	57.32	.00	.00	.00	57.32	
DONATIONS FIVE	36.53	.00	.00	.00	36.53	
DONATIONS 6	81.67	.00	.00	.00	81.67	
EESAC FUNDS	.00	.00	2,235.00	2,235.00	.00	
TRUST	2,053.25	8,557.13	6,166.58	2,611.64	7,055.44	
GENERAL						
GENERAL MISCELLA	170.91	45.32	306.03	.00	89.80-	
INTEREST	.00	187.46	.00	.00	187.46	
SCHOOL PICTURES	.00	2,030.00	1,261.73	376.64-	391.63	
DONATIONS	.00	658.06	435.00	.00	223.06	
GENERAL	170.91	2,920.84	2,002.76	376.64-	712.35	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,907.20	11,177.44	6,849.64	2,235.00-	5,000.00	
INSTRUCTIONAL MATE	2,907.20	11,177.44	6,849.64	2,235.00-	5,000.00	
TOTAL	5,131.36	22,655.41	15,018.98	.00	12,767.79	
CHECKING	3,027.04	INVESTMENTS	.00 SBMMF	9,740.75	TOTAL	12,767.79
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 8375 S. W. 16 Street, Miami, Florida 33155

Date School Established: 1957

Grades: PK-8

Principal: Dr. Doyleene N. Tarver

Bookkeeper: Ms. Elizabeth Peñalver

After School Care Program Manager: Mr. Roberto Jimenez

After School Care Program Secretaries: Ms. Lizette Irizarry (Through April 2006)
 Ms. Lourdes Diaz-Marquez (Through October 2006)
 Ms. Maria Gonzalez
 Ms. Kristina Torrecillas

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$24,352.25
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	11,461.63
TOTAL			<u>\$35,813.88</u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 1721 EVERGLADES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
BAND RENTAL	.00	150.00	135.00	.00	15.00
BAND EQUIPMENT	500.00	200.00-	.00	.00	300.00
MUSIC	500.00	50.00-	135.00	.00	315.00
CLASSES AND CLUBS					
YEARBOOK	6,569.39	18,267.00	16,581.61	.00	8,254.78
FUTURE EDUCATORS	.00	111.25	.00	.00	111.25
STUDENT COUNCIL	362.74	160.00	84.69	.00	438.05
INTEREST CLUB 1	.05	.00	.00	.00	.05
CLASSES AND CLUBS	6,932.18	18,538.25	16,666.30	.00	8,804.13
TRUST					
DONATIONS	1,000.00	.00	.00	.00	1,000.00
LIBRARY	2,545.20	8,121.99	6,140.77	.00	4,526.42
LOST&DAMAGE TEXT	.00	1,351.16	1,351.16	.00	.00
FIELD TRIPS 4	.00	2,365.00	2,347.00	18.00-	.00
FIELD TRIPS 10	.00	135.00	135.00	.00	.00
SPECIAL PURPOSE	2,803.95	2,046.47	7,001.56	4,870.12	2,718.98
UNCLAIMED STALE-	36.00	.00	.00	36.00-	.00
UNITED WAY	.00	4,356.62	4,356.62	.00	.00
DONATION TWO	.00	1,231.44	.00	.00	1,231.44
DONATION THREE	5.01	.00	.00	5.01-	.00
DONATION FOUR	130.10	114.00	62.41	.00	181.69
TRUST	6,520.26	19,721.68	21,394.52	4,811.11	9,658.53
INSTRUCTIONAL AIDS A					
BAND FEES	.00	140.00	78.74	.00	61.26
AEROSPACE/AVIATI	.24	620.00	607.03	.00	13.21
INSTRUCTIONAL AIDS	.24	760.00	685.77	.00	74.47
GENERAL					
GENERAL MISCELLA	4,637.18	281.80	4,375.97	23.01	566.02
INTEREST	.00	1,569.42	.00	.00	1,569.42
SCHOOL PICTURES	.00	13,427.00	8,426.25	2,500.37-	2,500.38
VENDING MACHINES	.00	2,658.12	.00	2,369.75-	288.37
REPAIR & MAINTEN	.00	.00	255.61	.00	255.61-
EQUIPMENT	.00	.00	347.56	.00	347.56-
DONATIONS	.00	927.14	.00	.00	927.14
RECYCLING COMMIS	.00	43.45	.00	.00	43.45
GENERAL	4,637.18	18,906.93	13,405.39	4,847.11-	5,291.61
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,277.09	17,262.18	13,539.27	.00	10,000.00
INSTRUCTIONAL MATE	6,277.09	17,262.18	13,539.27	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	279,790.86	279,826.86	36.00	.00
COMM SCH CLASS F	.00	36,246.30	36,246.30	.00	.00
COMM SCHL-ACTIVI	696.64	8,862.00	7,888.50	.00	1,670.14
PRE-K FEES	.00	22,689.00	22,689.00	.00	.00
COMMUNITY SCHOOL	696.64	347,588.16	346,650.66	36.00	1,670.14
TOTAL	25,563.59	422,727.20	412,476.91	.00	35,813.88

CHECKING 24,352.25 INVESTMENTS .00 SBMMF 11,461.63 TOTAL 35,813.88
 ACCOUNTS PAYABLE .00

CHARLES R. HADLEY ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 8400 N.W. 7th Street, Miami, Florida 33126

Date School Established: 1986

Grades: PK-5

Principal: Dr. Felicia D. Gil

Bookkeepers: Ms. Daymarie Melendez (Through November 2006)
 Ms. Silvia Gonzalez (Through January 2007)
 Ms. Teresita Pando

After School Care Program Manager: Ms. Mariana O. Beraja

After School Care Program Secretary: Ms. Maria E. Saenz

TITLE I GRANT FUNDS – SCHEDULE OF EXPENDITURES

For the Fiscal Year ended June 30, 2006

<u>MDCPS Program Name</u>	<u>MDCPS Program Number</u>	<u>Expenditures</u>
Schoolwide*	4045	\$ 25,916.80
Schoolwide	4310	306,002.42
District-Approved Supp. Ed. Services*	4028	1,062.45
District-Approved Supp. Ed. Services	4318	24,800.18
Reading Leader	4315	81,563.64
Schoolwide Supplement	4323	4,488.00
High Scope*	4030	6,743.62
TOTAL		<u>\$450,577.11</u>

INTERNAL FUNDS - CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Citibank, F.S.B.	--	0.20	\$ 28,510.83
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>43,796.29</u>
TOTAL			<u>\$ 72,307.12</u>

* Grant period ended September 30, 2005.

CHARLES R. HADLEY ELEMENTARY SCHOOL (Continued)

AUDIT OPINION

The internal funds, purchasing credit card, and Title I Program records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be published 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 2005-06 fiscal year, on the cash basis of accounting.

Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting and the Title I Administration Handbook 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 and the Title I Administration Handbook. 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 - 2331 CHARLES R. HADLEY ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
ADVANCE FOR CHAN	.00	75.00	75.00	.00	.00	
LIBRARY	4,331.74	546.15	4,600.69	1,505.44	1,782.64	
LOST&DAMAGE TEXT	.00	78.41	78.41	.00	.00	
FIELD TRIPS 2	.00	3,323.00	3,099.00	224.00-	.00	
FIELD TRIPS 4	.00	1,808.00	1,653.00	155.00-	.00	
FIELD TRIPS 5	.00	1,842.00	1,840.00	2.00-	.00	
FIELD TRIPS 6	.00	1,459.00	1,383.00	76.00-	.00	
FIELD TRIPS 7	.00	808.00	580.00	228.00-	.00	
SPECIAL PURPOSE	7,045.53	1,572.84	1,590.12	2,704.37	9,732.62	
UNCLAIMED STALE-	96.00	.00	96.00	.00	.00	
UNITED WAY	.00	1,588.16	1,588.16	.00	.00	
BOOK FAIR	.00	11,350.87	9,845.43	1,505.44-	.00	
VANDALISM	639.02	.00	.00	.00	639.02	
TRUST	12,112.29	24,451.43	26,428.81	2,019.37	12,154.28	
GENERAL						
GENERAL MISCELLA	28,867.42	1,499.08	4,363.66	685.00	26,687.84	
INTEREST	.00	1,700.87	.00	.00	1,700.87	
SCHOOL PICTURES	.00	14,507.00	9,061.28	2,704.37-	2,741.35	
MEMORY BOOKS	.00	6,550.00	6,063.42	.00	486.58	
GENERAL	28,867.42	24,256.95	19,488.36	2,019.37-	31,616.64	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,611.99	6,429.02	4,041.01	.00	10,000.00	
INSTRUCTIONAL MATE	7,611.99	6,429.02	4,041.01	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	303,946.20	303,946.20	.00	.00	
COMM SCH CLASS F	.00	25,867.00	25,867.00	.00	.00	
COMM SCHL-ACTIVI	11,323.00	9,855.74	2,642.54	.00	18,536.20	
COMMUNITY SCHOOL	11,323.00	339,668.94	332,455.74	.00	18,536.20	
TOTAL	59,914.70	394,806.34	382,413.92	.00	72,307.12	
CHECKING	28,510.83	INVESTMENTS	.00 SBMMF	43,796.29	TOTAL	72,307.12
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 550 East 8th Street, Hialeah, Florida 33010

Date School Established: 1949

Grades: PK-5

Principal: Ms. Carolina F. Naveiras

Bookkeeper: Ms. Guadalupe Machado

TITLE I GRANT FUNDS – SCHEDULE OF EXPENDITURES

For the Fiscal Year ended June 30, 2006

<u>MDCPS Program Name</u>	<u>MDCPS Program Number</u>	<u>Expenditures</u>
Schoolwide *	4045	\$ 14,115.82
Schoolwide	4310	303,530.82
Reading Leader *	4025	2,137.47
Reading Leader	4315	71,652.34
High Scope *	4030	5,302.79
TOTAL		\$396,739.24

INTERNAL FUNDS - CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	1.15	\$ 9,436.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	9,669.08
TOTAL			\$ 19,105.95

* Grant period ended September 30, 2005.

HIALEAH ELEMENTARY SCHOOL (Continued)

AUDIT OPINION

The internal funds, Title I Program, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting.

Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting and the Title I Administration Handbook 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 and the Title I Administration Handbook. 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 - 2361 HIALEAH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS 1	.00	907.00	868.00	.00	39.00		
LIBRARY	393.08	13.95	393.00	.00	14.03		
FIELD TRIPS 2	.00	240.00	.00	.00	240.00		
FIELD TRIPS 3	.00	3,030.00	2,963.00	.00	67.00		
FIELD TRIPS 5	.00	2,119.30	1,605.00	.00	514.30		
FIELD TRIPS 7	1.00	2,490.00	2,450.00	.00	41.00		
FIELD TRIPS 8	.00	2,180.00	1,844.00	.00	336.00		
SPECIAL PURPOSE	2,397.98	.00	3,392.32	1,416.00	421.66		
UNCLAIMED STALE-	132.00	.00	132.00	.00	.00		
UNITED WAY	.00	1,555.82	1,324.82	.00	231.00		
REGION ACTIVITIE	170.79	850.00	600.00	.00	420.79		
TRUST	3,094.85	13,386.07	15,572.14	1,416.00	2,324.78		
GENERAL							
GENERAL MISCELLA	2,851.16	3.00	2,197.17	.00	656.99		
INTEREST	.00	387.20	.00	.00	387.20		
SCHOOL PICTURES	.00	10,447.00	6,552.92	1,416.00	2,478.08		
DONATIONS	.00	3,820.14	.00	.00	3,820.14		
GENERAL	2,851.16	14,657.34	8,750.09	1,416.00	7,342.41		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,321.00	17,374.37	18,348.61	.00	5,346.76		
INSTRUCTIONAL MATE	6,321.00	17,374.37	18,348.61	.00	5,346.76		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	1,910.00	2,182.00	.00	.00	4,092.00		
COMMUNITY SCHOOL	1,910.00	2,182.00	.00	.00	4,092.00		
TOTAL	14,177.01	47,599.78	42,670.84	.00	19,105.95		
CHECKING	9,436.87	INVESTMENTS	.00	SBMMF	9,669.08	TOTAL	19,105.95
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 5160 N. W. 31 Avenue, Miami, Florida 33142

Date School Established: 1967

Grades: PK-5

Principal: Ms. Mattye Jones

Bookkeeper: Ms. Maria Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.20	\$ 15,338.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	12,256.06
TOTAL			<u>\$ 27,594.95</u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 3041 LORAH PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
CHORUS ACTIVITY	49.16	.00	.00	.00	49.16		
MUSIC	49.16	.00	.00	.00	49.16		
CLASSES AND CLUBS							
FIFTH GRADE	288.42	330.00	104.18	13.50	527.74		
CLASSES AND CLUBS	288.42	330.00	104.18	13.50	527.74		
TRUST							
DONATIONS	55.03	55.03-	.00	.00	.00		
FUND RAISING	2,659.72	.00	815.78	.00	1,843.94		
LIBRARY	84.75	71.21	.00	681.78	837.74		
LOST&DAMAGE TEXT	82.79	.00	82.79	.00	.00		
FIELD TRIPS 2	.00	886.00	897.56	11.56	.00		
FIELD TRIPS 3	.00	147.50	150.00	2.50	.00		
FIELD TRIPS 5	.00	319.00	346.00	27.00	.00		
FIELD TRIPS 6	.00	1,447.00	1,458.75	11.75	.00		
FIELD TRIPS 7	.00	263.25	289.00	25.75	.00		
FIELD TRIPS 8	.00	328.00	314.50	13.50-	.00		
SPECIAL PURPOSE	992.00	360.00	1,603.24	2,179.57	1,928.33		
UNITED WAY	.15	1,315.06	1,315.21	.00	.00		
BOOK FAIR	.00	4,761.01	4,079.23	681.78-	.00		
VANDALISM	2,848.00	.00	2,628.00	.00	220.00		
DONATION TWO	813.75	.00	.00	.00	813.75		
GRANTS 1	1,143.22	2,000.00	1,999.74	.00	1,143.48		
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00		
TRUST	8,679.41	11,843.00	18,978.80	5,243.63	6,787.24		
GENERAL							
GENERAL MISCELLA	10,042.58	.00	1,040.87	78.56-	8,923.15		
INTEREST	.00	851.97	.00	.00	851.97		
SCHOOL PICTURES	.00	3,945.00	2,345.64	1,599.36-	.00		
VENDING MACHINES	.00	580.21	.00	580.21-	.00		
DONATIONS	.00	455.69	.00	.00	455.69		
GENERAL	10,042.58	5,832.87	3,386.51	2,258.13-	10,230.81		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,562.97	17,660.11	14,224.08	2,999.00-	10,000.00		
INSTRUCTIONAL MATE	9,562.97	17,660.11	14,224.08	2,999.00-	10,000.00		
TOTAL	28,622.54	35,665.98	36,693.57	.00	27,594.95		
CHECKING	15,338.89	INVESTMENTS	.00	SBMMF	12,256.06	TOTAL	27,594.95
		ACCOUNTS PAYABLE	.00		.00		

CARRIE P. MEEK/WESTVIEW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 2101 N. W. 127 Street, North Miami, Florida 33167

Date School Established: 1955

Grades: PK-5

Principals: Dr. Rosa R. Simmons (Through July 2005; presently at Parkview Elementary School)

Ms. Tracey D. Crews

Bookkeepers: Ms. Barbara Ham (Through July 2005)

Ms. Taneisha L. Robinson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Banco Popular North America	--	--	\$ 6,447.84
Savings Account:			
Banco Popular North America	--	0.55	<u>4,376.72</u>
TOTAL			<u><u>\$10,824.56</u></u>

AUDIT OPINION

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

REGION CENTER 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	.62	3,920.00	3,670.61	.00	250.01		
LITTLE WOMEN	89.63	.00	.00	.00	89.63		
CLASSES AND CLUBS	136.77	3,920.00	3,670.61	.00	386.16		
TRUST							
ROLE MODELS TRUS	82.00	.00	.00	.00	82.00		
DONATIONS	.00	1,000.00	898.66	.00	101.34		
FUND RAISING	58.50	.00	.00	.00	58.50		
LIBRARY	.00	563.07	10.00	.00	553.07		
LOST&DAMAGE TEXT	309.43	.00	309.43	.00	.00		
FIELD TRIPS 10	.00	372.00	372.00	.00	.00		
FIELD TRIPS 11	.00	890.00	890.00	.00	.00		
FIELD TRIPS 12	.00	804.00	804.00	.00	.00		
SPECIAL EVENTS	54.00	450.00	291.00	.00	213.00		
SPECIAL PURPOSE	2,023.73	812.44	4,314.21	2,159.32	681.28		
UNCLAIMED STALE-	60.00	.00	60.00	.00	.00		
UNITED WAY	.00	795.20	795.20	.00	.00		
FIELD TRIPS 13	.00	483.00	483.00	.00	.00		
FIELD TRIPS 14	.00	308.00	308.00	.00	.00		
FIELD TRIPS 15	.00	738.00	738.00	.00	.00		
FIELD TRIPS 16	.00	539.00	536.00	.00	3.00		
GRANTS 1	138.28	.00	.00	.00	138.28		
EESAC FUNDS	.00	.00	2,600.00	2,600.00	.00		
TEACHERS LEAD PR	.29	.00	.00	.00	.29		
TRUST	2,726.23	7,754.71	13,409.50	4,759.32	1,830.76		
GENERAL							
GENERAL MISCELLA	2,689.36	50.06	256.75	.00	2,482.67		
INTEREST	.00	27.07	.00	.00	27.07		
SCHOOL PICTURES	.00	3,355.00	2,122.88	1,232.12-	.00		
VENDING MACHINES	.00	927.20	.00	927.20-	.00		
DONATIONS	.00	41.63	.00	.00	41.63		
GENERAL	2,689.36	4,400.96	2,379.63	2,159.32-	2,551.37		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,042.60	28,016.24	24,402.57	2,600.00-	6,056.27		
INSTRUCTIONAL MATE	5,042.60	28,016.24	24,402.57	2,600.00-	6,056.27		
TOTAL	10,594.96	44,091.91	43,862.31	.00	10,824.56		
CHECKING	6,447.84	INVESTMENTS	4,376.72	SBMMF	.00	TOTAL	10,824.56
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1947

Grades: PK-5

Principal: Mr. Sergio A. Muñoz

Bookkeeper: Ms. Lourdes Valdivia

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 6,583.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,657.07</u>
TOTAL			<u><u>\$ 15,240.71</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 3181 MELROSE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	.00	679.00	672.00	7.00-	.00	
LIBRARY	51.04	44.79	.00	.00	95.83	
FIELD TRIPS 2	.00	1,073.00	1,073.00	.00	.00	
FIELD TRIPS 3	.00	1,603.00	1,583.00	20.00-	.00	
FIELD TRIPS 4	.00	448.00	448.00	.00	.00	
FIELD TRIPS 5	.00	.00	5.00-	5.00-	.00	
FIELD TRIPS 6	.00	989.00	937.00	52.00-	.00	
FIELD TRIPS 7	.00	66.00	66.00	.00	.00	
FIELD TRIPS 8	.00	.00	302.00	.00	302.00-	
SPECIAL PURPOSE	1,043.01	.00	1,893.42	1,489.02	638.61	
UNCLAIMED STALE-	27.00	.00	27.00	5.00	5.00	
UNITED WAY	.00	767.00	767.00	.00	.00	
TRUST	1,121.05	5,669.79	7,763.42	1,410.02	437.44	
GENERAL						
GENERAL MISCELLA	4,731.63	.00	1,024.66	79.00	3,785.97	
INTEREST	.00	321.44	.00	.00	321.44	
SCHOOL PICTURES	.00	4,055.00	2,565.98	1,489.02-	.00	
DONATIONS	.00	695.86	.00	.00	695.86	
GENERAL	4,731.63	5,072.30	3,590.64	1,410.02-	4,803.27	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,050.59	6,116.47	4,167.06	.00	10,000.00	
INSTRUCTIONAL MATE	8,050.59	6,116.47	4,167.06	.00	10,000.00	
TOTAL	13,903.27	16,858.56	15,521.12	.00	15,240.71	
CHECKING	6,583.64	INVESTMENTS	.00 SBMMF	8,657.07	TOTAL	15,240.71
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1948

Grades: PK-5

Principal: Ms. Deborah Darbonne Roberts

Bookkeepers: Ms. Michellene Bhoorasingh (Through May 2006)
 Ms. Erika Harrison

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 7,914.22
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,984.55</u>
TOTAL			<u><u>\$ 18,898.77</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 3301 MIAMI PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIFTH GRADE	151.50	520.00	628.20	.00	43.30	
INTEREST CLUB 1	126.55	.00	.00	.00	126.55	
CLASSES AND CLUBS	278.05	520.00	628.20	.00	169.85	
TRUST						
DONATIONS	2,050.87	.00	.00	.00	2,050.87	
FIELD TRIPS 1	.00	135.00	135.00	.00	.00	
LIBRARY	579.54	78.22	.00	.00	657.76	
FIELD TRIPS 2	.00	658.00	658.00	.00	.00	
FIELD TRIPS 3	.00	900.00	893.00	7.00-	.00	
FIELD TRIPS 4	.00	389.00	389.00	.00	.00	
FIELD TRIPS 5	.00	771.00	771.00	.00	.00	
FIELD TRIPS 6	.00	2,885.00	2,885.00	.00	.00	
FIELD TRIPS 7	.00	615.00	613.00	2.00-	.00	
FIELD TRIPS 8	.00	465.00	454.50	10.50-	.00	
FIELD TRIPS 9	.00	340.00	340.00	.00	.00	
FIELD TRIPS 10	.00	387.00	387.00	.00	.00	
FIELD TRIPS 11	.00	575.00	573.66	1.34-	.00	
FIELD TRIPS 12	.00	260.00	260.00	.00	.00	
SPECIAL PURPOSE	38.83	.00	1,046.13	1,039.63	32.33	
UNCLAIMED STALE-	10.00	.00	10.00	.00	.00	
FIELD TRIPS 13	.00	1,005.00	1,005.00	.00	.00	
FIELD TRIPS 14	.00	200.00	160.00	40.00-	.00	
SCIENCE BOARD	240.23	661.00	624.64	.00	276.59	
DONATION TWO	.00	1,000.00	.00	.00	1,000.00	
DONATION THREE	43.30	.00	.00	.00	43.30	
DONATION FOUR	30.00	.00	.00	.00	30.00	
DONATIONS FIVE	883.00	.00	876.25	.00	6.75	
GRANTS 1	56.82	.00	50.00	.00	6.82	
GRANTS II	.00	500.00	.00	.00	500.00	
GRANT III	.00	5,000.00	.00	.00	5,000.00	
TRUST	3,932.59	16,824.22	12,131.18	978.79	9,604.42	
GENERAL						
GENERAL MISCELLA	4,461.95	32.00	2,366.46	60.84	2,188.33	
INTEREST	.00	574.84	.00	.00	574.84	
SCHOOL PICTURES	.00	2,834.00	1,794.37	1,039.63-	.00	
REPAIR & MAINTEN	.00	.00	269.00	.00	269.00-	
EQUIPMENT	.00	.00	2,127.58	.00	2,127.58-	
DONATIONS	.00	453.18	.00	.00	453.18	
GENERAL	4,461.95	3,894.02	6,557.41	978.79-	819.77	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,695.39	10,551.26	9,941.92	.00	8,304.73	
INSTRUCTIONAL MATE	7,695.39	10,551.26	9,941.92	.00	8,304.73	
TOTAL	16,367.98	31,789.50	29,258.71	.00	18,898.77	
CHECKING	7,914.22	INVESTMENTS	.00 SBMMF	10,984.55	TOTAL	18,898.77
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 51 Park Street, Miami Springs, Florida 33166

Date School Established: 1937

Grades: PK-5

Principal: Ms. Celia M. Fernandez

Bookkeeper: 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>6/30/06</u>
Checking Account:			
Commercial Bank of Florida	--	--	\$12,602.02
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,120.60</u>
TOTAL			<u><u>\$17,722.62</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 3381 MIAMI SPRINGS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
MUSIC						
CHORUS ACTIVITY	84.23	250.00	.00	.00	334.23	
MUSIC	84.23	250.00	.00	.00	334.23	
CLASSES AND CLUBS						
FIFTH GRADE	.00	2,974.54	2,974.54	.00	.00	
KINDERGARTEN	.00	.00	.00	.00	.00	
CLASSES AND CLUBS	.00	2,974.54	2,974.54	.00	.00	
TRUST						
DONATIONS	639.11	.00	.00	.00	639.11	
FIELD TRIPS 1	.00	1,345.00	1,247.50	97.50-	.00	
LIBRARY	325.97	537.70	28.00	.00	835.67	
SCHOLARSHIP	401.70	4,900.00	1,550.90	.00	3,750.80	
FIELD TRIPS 2	.00	353.50	350.00	3.50-	.00	
FIELD TRIPS 3	.00	3,687.00	1,976.00	1,711.00-	.00	
FIELD TRIPS 4	.00	1,819.00	679.00	1,140.00-	.00	
FIELD TRIPS 5	.00	1,836.00	1,808.75	27.25-	.00	
FIELD TRIPS 6	11.00-	301.50	250.00	40.50-	.00	
FIELD TRIPS 7	7.50-	438.00	430.00	.50-	.00	
FIELD TRIPS 8	.00	1,455.00	1,851.50	516.00	119.50	
FIELD TRIPS 9	.00	1,482.00	1,482.00	.00	.00	
FIELD TRIPS 10	.00	1,080.00	924.00	156.00-	.00	
FIELD TRIPS 11	.00	837.50	825.00	12.50-	.00	
FIELD TRIPS 12	.00	265.00	1,695.00	1,430.00	.00	
SPECIAL PURPOSE	986.48	6,640.61	8,286.51	3,335.14	2,675.72	
UNCLAIMED STALE-	.00	.00	.00	10.00	10.00	
UNITED WAY	.00	1,150.20	1,150.20	.00	.00	
FIELD TRIPS 13	.00	914.50	785.00	129.50-	.00	
FIELD TRIPS 14	.00	1,725.00	1,639.92	85.08-	.00	
FIELD TRIPS 15	.00	1,280.00	1,194.00	86.00-	.00	
FIELD TRIPS 16	.00	522.00	553.50	31.50	.00	
FIELD TRIPS 17	.00	1,239.75	1,210.00	29.75-	.00	
FIELD TRIPS 18	.00	1,499.00	1,452.00	47.00-	.00	
FIELD TRIPS 20	.00	120.00	120.00	.00	.00	
FIELD TRIPS 21	.00	1,091.00	250.00	841.00-	.00	
FIELD TRIPS 22	.00	1,292.00	1,277.00	15.00-	.00	
FIELD TRIPS 23	.00	140.00	125.00	15.00-	.00	
DONATION TWO	336.16	.00	.00	.00	336.16	
FIELD TRIPS A-OU	.00	16,325.59	17,615.00	1,289.41	.00	
FIELD TRIPS B-OU	.00	5,105.00	5,365.00	260.00	.00	
FIELD TRIPS C-OU	.00	30,748.65	30,745.00	3.65-	.00	
REGION ACTIVITIE	.00	60.00	.00	.00	60.00	
TRUST	2,670.92	90,190.50	86,865.78	2,431.32	8,426.96	
GENERAL						
GENERAL MISCELLA	3,012.93	1,657.32	4,476.57	901.16	1,094.84	
CASH OVER & SHOR	.00	.50-	.00	.00	.50-	
INTEREST	.00	186.09	.00	.00	186.09	
SCHOOL PICTURES	.00	8,916.00	5,583.52	3,332.48-	.00	
REPAIR & MAINTEN	.00	.00	35.00	.00	35.00-	
OFFICE SUPPLY	.00	.00	65.81	.00	65.81-	
DONATIONS	.00	108.23	.00	.00	108.23	
MEMORY BOOKS	.00	4,050.00	4,050.00	.00	.00	
GENERAL	3,012.93	14,917.14	14,210.90	2,431.32-	1,287.85	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,356.33	6,767.79	5,624.12	.00	7,500.00	
INSTRUCTIONAL MATE	6,356.33	6,767.79	5,624.12	.00	7,500.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	137,736.80	137,736.80	.00	.00	
COMM SCH CLASS F	.00	18,992.00	18,982.00	10.00-	.00	
COMM SCHL-ACTIVI	38.15	509.23	393.80	20.00	173.58	
PRE-K FEES	.00	10,951.00	10,941.00	10.00-	.00	
COMMUNITY SCHOOL	38.15	168,189.03	168,053.60	.00	173.58	
TOTAL	12,162.56	283,289.00	277,728.94	.00	17,722.62	
CHECKING	12,602.02	INVESTMENTS	.00 SBMMF	5,120.60	TOTAL	17,722.62
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1970

Grades: PK-5

Principal: Ms. Sally M. Hutchings

Bookkeeper: Ms. Tanya Torrence

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 4,021.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,797.82</u>
TOTAL			<u><u>\$ 10,819.46</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 4071 OLINDA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	55.72	.00	.00	.00	55.72
LIBRARY	893.65	300.00	.00	.00	1,193.65
SPECIAL PURPOSE	334.79	.00	.00	.00	334.79
TRUST	1,284.16	300.00	.00	.00	1,584.16
GENERAL					
GENERAL MISCELLA	5,746.28	255.75	103.40	.00	5,898.63
INTEREST	.00	336.67	.00	.00	336.67
GENERAL	5,746.28	592.42	103.40	.00	6,235.30
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	10,030.44	892.42	103.40	.00	10,819.46

CHECKING	4,021.64	INVESTMENTS	.00	SBMMF	6,797.82	TOTAL	10,819.46
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1925

Grades: PK-5

Principal: Ms. Patricia C. Duncan

Bookkeepers: Ms. Shewana Sanders (Through June 2006)
 Ms. Linda Martin

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank, N.A.	--	--	\$2,006.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,872.70</u>
TOTAL			<u><u>\$7,878.75</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 4171 ORCHARD VILLA ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
-----	-----	-----	-----	-----	-----		
CLASSES AND CLUBS							
FIFTH GRADE	.14	225.00	.00	.00	225.14		
ALTERNATIVE ED.	700.82	.00	485.68	.00	215.14		
MUSIC CLUB	34.12	.00	.00	.00	34.12		
CLASSES AND CLUBS	735.08	225.00	485.68	.00	474.40		
TRUST							
DONATIONS	25.53	.00	.00	.00	25.53		
FIELD TRIPS 1	.00	229.00	229.00	.00	.00		
LIBRARY	262.37	57.00	107.25	.00	212.12		
SPECIAL PURPOSE	1,598.03	250.00	2,138.46	628.23	337.80		
UNITED WAY	.00	930.34	930.34	.00	.00		
DONATION TWO	33.61	93.00	18.13	.00	108.48		
DONATION THREE	.00	1,000.00	728.26	.00	271.74		
TRUST	1,919.54	2,559.34	4,151.44	628.23	955.67		
GENERAL							
GENERAL MISCELLA	642.61	40.00	222.05	.00	460.56		
INTEREST	.00	145.25	5.00	.00	140.25		
SCHOOL PICTURES	.00	3,385.00	2,128.54	628.23-	628.23		
DONATIONS	.00	255.64	.00	.00	255.64		
ARMORED SERVICE	.00	.00	36.00	.00	36.00-		
GENERAL	642.61	3,825.89	2,391.59	628.23-	1,448.68		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,681.61	4,415.71	3,097.32	.00	5,000.00		
INSTRUCTIONAL MATE	3,681.61	4,415.71	3,097.32	.00	5,000.00		
TOTAL	6,978.84	11,025.94	10,126.03	.00	7,878.75		
CHECKING	2,006.05	INVESTMENTS	.00	SBMF	5,872.70	TOTAL	7,878.75
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 6745 N. W. 23 Avenue, Miami, Florida 33147

Date School Established: 1955

Grades: PK-5

Principal: Ms. Kimberley F. Emmanuel

Bookkeeper: Ms. Eleanora Harris

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 3,889.33
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,726.37</u>
TOTAL			<u><u>\$ 6,615.70</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 4501 POINCIANA PARK ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS ESE - 3	.00	387.00	377.61	9.39-	.00		
CLASSES AND CLUBS	.00	387.00	377.61	9.39-	.00		
TRUST							
DONATIONS	600.00	.00	.00	.00	600.00		
LIBRARY	166.35	42.89	133.75	.00	75.49		
FIELD TRIPS 2	.00	930.00	912.00	18.00-	.00		
FIELD TRIPS 4	.00	2,002.00	1,965.00	37.00-	.00		
FIELD TRIPS 5	.00	502.00	502.00	.00	.00		
FIELD TRIPS 6	.00	599.50	599.50	.00	.00		
FIELD TRIPS 7	.00	231.00	175.00	56.00-	.00		
SPECIAL PURPOSE	321.08	2,600.00	3,887.76	1,376.35	409.67		
UNCLAIMED STALE-	.00	.00	.00	2.00	2.00		
UNITED WAY	.00	482.03	482.03	.00	.00		
MUSIC	84.50	.00	.00	.00	84.50		
DONATION TWO	40.10	.00	.00	.00	40.10		
DONATION THREE	.00	1,200.00	596.09	.00	603.91		
TRUST	1,212.03	8,589.42	9,253.13	1,267.35	1,815.67		
GENERAL							
GENERAL MISCELLA	1,288.83	.00	862.35	118.39	544.87		
INTEREST	.00	193.90	.00	.00	193.90		
SCHOOL PICTURES	.00	3,066.00	1,935.36	565.32-	565.32		
VENDING MACHINES	.00	811.03	.00	811.03-	.00		
REPAIR & MAINTEN	.00	.00	623.08	.00	623.08-		
DONATIONS	.00	119.02	.00	.00	119.02		
GENERAL	1,288.83	4,189.95	3,420.79	1,257.96-	800.03		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,220.17	7,024.32	6,244.49	.00	4,000.00		
INSTRUCTIONAL MATE	3,220.17	7,024.32	6,244.49	.00	4,000.00		
TOTAL	5,721.03	20,190.69	19,296.02	.00	6,615.70		
CHECKING	3,889.33	INVESTMENTS	.00	SBMMF	2,726.37	TOTAL	6,615.70
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 2005 N.W. 111TH Street, Miami, Florida 33167

Date School Established: 1995

Grades: K-5

Principal: Mr. Julian E. Gibbs

Bookkeepers: Ms. Sharon Johnson (Through August 2005)
 Ms. Ivette Simmons (Through October 2005)
 Ms. Lori Sterling

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$5,966.12
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	1,006.26
TOTAL			<u>\$6,972.38</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 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER III

SCHOOL - 4491 HENRY E.S. REEVES ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FOURTH GRADE	.00	930.00	834.40	95.60-	.00
CLASSES AND CLUBS	.00	930.00	834.40	95.60-	.00
TRUST					
DONATIONS	.00	100.00	77.29	22.71-	.00
FIELD TRIPS 1	.00	3,664.00	3,605.00	59.00-	.00
LIBRARY	.00	421.14	.00	.00	421.14
LOST&DAMAGE TEXT	.00	307.31	307.31	.00	.00
FIELD TRIPS 2	.00	30.00	1,078.00	1,048.00	.00
FIELD TRIPS 3	.00	1,190.00	1,105.00	85.00-	.00
FIELD TRIPS 4	.00	1,000.00	1,083.00	83.00	.00
FIELD TRIPS 7	.00	20.00	.00	20.00-	.00
SPECIAL PURPOSE	.00	503.97	1,592.41	1,326.41	237.97
UNITED WAY	.00	60.00	60.00	.00	.00
FIELD TRIPS 16	.00	980.00	.00	980.00-	.00
FIELD TRIPS A-OU	.00	1,680.00	1,591.80	.00	88.20
FIELD TRIPS C-OU	.00	11,550.00	11,550.00	.00	.00
FIELD TRIPS D-OU	.00	539.00	514.00	25.00-	.00
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
TRUST	.00	22,045.42	25,562.81	4,264.70	747.31
GENERAL					
GENERAL MISCELLA	.00	944.57	877.16	257.31	324.72
INTEREST	.00	152.24	.00	.00	152.24
SCHOOL PICTURES	.00	6,119.00	3,831.53	1,143.74-	1,143.73
VENDING MACHINES	.00	283.67	.00	283.67-	.00
REPAIR & MAINTEN	.00	.00	64.97	.00	64.97-
DONATIONS	.00	669.35	.00	.00	669.35
GENERAL	.00	8,168.83	4,773.66	1,170.10-	2,225.07
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	.00	10,821.41	3,822.41	2,999.00-	4,000.00
INSTRUCTIONAL MATE	.00	10,821.41	3,822.41	2,999.00-	4,000.00
TOTAL	.00	41,965.66	34,993.28	.00	6,972.38

CHECKING	5,966.12	INVESTMENTS	.00	SBMMF	1,006.26	TOTAL	6,972.38
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 2790 S. W. 93 Court, Miami, Florida 33165

Date School Established: 1961

Grades: PK-5

Principal: Ms. Debbie F. Saumell

Bookkeeper: Ms. Magaly Valdes

After School Care Program Manager: Ms. Irene Parris

After School Care Program Secretary: Ms. Ileana Cabrer

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 12,142.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,696.61</u>
TOTAL			<u><u>\$ 15,838.76</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 4721 ROCKWAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	400.00	.00	.00	.00	400.00	
FIELD TRIPS 1	.00	773.50	757.50	16.00-	.00	
LIBRARY	206.09	233.34	207.32	.00	232.11	
LOST&DAMAGE TEXT	.00	12.50	12.50	.00	.00	
FIELD TRIPS 2	.00	840.00	840.00	.00	.00	
FIELD TRIPS 3	.00	1,077.00	1,077.00	.00	.00	
FIELD TRIPS 5	.00	337.50	338.00	.50	.00	
FIELD TRIPS 6	.00	1,710.00	1,732.40	22.40	.00	
FIELD TRIPS 8	.00	294.00	294.00	.00	.00	
FIELD TRIPS 9	.00	4,104.26	4,104.26	.00	.00	
SPECIAL PURPOSE	1,106.45	.00	2,203.76	1,426.90	329.59	
UNITED WAY	.00	1,815.00	1,815.00	.00	.00	
FIELD TRIPS A-OU	.00	5,291.00	5,267.00	24.00-	.00	
FIELD TRIPS C-OU	.00	1,140.00	1,140.00	.00	.00	
FIELD TRIPS D-OU	.00	2,804.10	2,804.10	.00	.00	
FIELD TRIPS E-OU	.00	1,117.20	1,117.20	.00	.00	
FIELD TRIPS F-OU	.00	858.00	862.00	4.00	.00	
FIELD TRIPS G-OU	.00	809.95	778.05	31.90-	.00	
TRUST	1,712.54	23,217.35	25,350.09	1,381.90	961.70	
GENERAL						
GENERAL MISCELLA	7,218.36	30.00	2,807.12	45.00	4,486.24	
INTEREST	.00	852.93	.00	.00	852.93	
SCHOOL PICTURES	.00	6,145.00	3,864.25	1,140.37-	1,140.38	
VENDING MACHINES	.00	286.53	.00	286.53-	.00	
TRAVEL-FACULTY/A	.00	.00	217.10	.00	217.10-	
REPAIR & MAINTEN	.00	.00	350.20	.00	350.20-	
REGISTRATION FEE	.00	.00	325.00	.00	325.00-	
DONATIONS	.00	2,289.73	.00	.00	2,289.73	
MEMORY BOOKS	.00	5,270.00	3,900.08	.00	1,369.92	
GENERAL	7,218.36	14,874.19	11,463.75	1,381.90-	9,246.90	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,000.00	3,116.95	3,116.95	.00	4,000.00	
INSTRUCTIONAL MATE	4,000.00	3,116.95	3,116.95	.00	4,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	162,135.55	162,135.55	.00	.00	
COMM SCHL-ACTIVI	1,918.21	2,770.00	3,058.05	.00	1,630.16	
COMMUNITY SCHOOL	1,918.21	164,905.55	165,193.60	.00	1,630.16	
TOTAL	14,849.11	206,114.04	205,124.39	.00	15,838.76	
CHECKING	12,142.15	INVESTMENTS	.00 SBMMF	3,696.61	TOTAL	15,838.76
			ACCOUNTS PAYABLE	.00		

JOHN I. SMITH ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 10415 N. W. 52 Street, Miami, Florida 33178

Date School Established: 1996

Grades: PK-5

Principal: Ms. Gwendolyn C. Hines

Bookkeeper: Ms. Jacqueline Denman

After School Care Program Managers: Ms. Karla A. Rodriguez (Through October 2005)
 Mr. Kenneth Aleman

After School Care Program Secretary: Ms. Ana Menendez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank, N. A.	--	--	\$ 32,098.48
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,458.67</u>
TOTAL			<u><u>\$ 44,557.15</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 5101 JOHN I SMITH ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	.00	.00	649.10	740.50	91.40		
SECOND GRADE	.00	.00	1,411.10	1,724.75	313.65		
THIRD GRADE	.00	.00	.00	606.20	606.20		
FOURTH GRADE	.00	.00	.00	857.00	857.00		
FIFTH GRADE	.13	.00	.00	156.19	156.32		
KINDERGARTEN	.00	.00	.00	405.75	405.75		
CLASSES AND CLUBS	.13	.00	2,060.20	4,490.39	2,430.32		
TRUST							
DONATIONS	6,790.48	2,200.00	1,119.30	.00	7,871.18		
FIELD TRIPS 1	114.19	5,291.00	4,955.00	450.19-	.00		
LIBRARY	450.87	1,139.38	250.32	.00	1,339.93		
LOST&DAMAGE TEXT	81.78	63.50	.00	.00	145.28		
FIELD TRIPS 2	.00	5,071.00	3,346.25	1,724.75-	.00		
FIELD TRIPS 3	168.50	7,479.00	7,041.30	606.20-	.00		
FIELD TRIPS 4	412.30	3,819.00	3,374.30	857.00-	.00		
FIELD TRIPS 5	405.75	1,662.00	1,620.00	447.75-	.00		
FIELD TRIPS 6	404.50	1,001.25	998.00	404.50-	3.25		
SPECIAL PURPOSE	5,933.55	1,476.36	8,209.30	3,468.95	2,669.56		
UNITED WAY	.00	1,571.00	1,571.00	.00	.00		
GRANTS 1	56.74	.00	.00	.00	56.74		
FIELD TRIPS A-OU	.00	3,470.00	3,300.50	.00	169.50		
REGION ACTIVITIE	18.45	.00	.00	.00	18.45		
TRUST	14,837.11	34,243.49	35,785.27	1,021.44-	12,273.89		
GENERAL							
GENERAL MISCELLA	12,840.71	.00	11,289.82	.00	1,550.89		
INTEREST	.00	452.78	.00	.00	452.78		
SCHOOL PICTURES	.00	18,270.00	11,364.25	3,468.95-	3,436.80		
VENDING MACHINES	.00	510.45	.00	.00	510.45		
REPAIR & MAINTEN	.00	.00	229.47	.00	229.47-		
DONATIONS	.00	2,534.09	2,460.85	.00	73.24		
MEMORY BOOKS	.00	9,255.00	8,574.55	.00	680.45		
GENERAL	12,840.71	31,022.32	33,918.94	3,468.95-	6,475.14		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,725.78	10,191.06	9,916.84	.00	5,000.00		
INSTRUCTIONAL MATE	4,725.78	10,191.06	9,916.84	.00	5,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	482,206.85	482,141.85	65.00-	.00		
COMM SCH CLASS F	.00	64,635.00	64,580.00	55.00-	.00		
COMM SCHL-FIELD	.00	12,533.20	7,375.00	.00	5,158.20		
COMM SCHL-ACTIVI	10,150.45	8,560.00	5,490.85	.00	13,219.60		
PRE-K FEES	.00	70,866.00	70,986.00	120.00	.00		
COMMUNITY SCHOOL	10,150.45	638,801.05	630,573.70	.00	18,377.80		
TOTAL	42,554.18	714,257.92	712,254.95	.00	44,557.15		
CHECKING	32,098.48	INVESTMENTS	.00	SBMMF	12,458.67	TOTAL	44,557.15
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 265 East 5 Street, Hialeah, Florida 33010

Date School Established: 1923

Grades: PK-5

Principal: Dr. Julio T. Carrera

Bookkeeper: Ms. Raquel Perez

Community School Assistant Principal: Ms. Shirley Thompson

Community School Secretary: Ms. Andrea Mena

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 8,212.09
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,277.48</u>
TOTAL			<u><u>\$16,489.57</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 5201 SOUTH HIALEAH ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	1,108.00	200.00	804.50	.00	503.50	
FIELD TRIPS 1	.00	6,342.95	6,131.50	211.45-	.00	
LIBRARY	3,123.65	523.36	4,559.52	1,347.39	434.88	
LOST&DAMAGE TEXT	.00	48.50	48.50	.00	.00	
FIELD TRIPS 2	.00	5,150.50	5,150.00	.50-	.00	
FIELD TRIPS 3	.00	4,476.00	4,352.50	123.50-	.00	
FIELD TRIPS 4	.00	3,518.00	3,442.50	75.50-	.00	
FIELD TRIPS 5	.00	3,077.00	2,968.83	108.17-	.00	
FIELD TRIPS 6	.00	2,432.00	2,432.00	.00	.00	
SPECIAL EVENTS	537.27	3,850.00	3,527.42	.00	859.85	
SPECIAL PURPOSE	280.67	200.00	2,854.80	2,476.45	102.32	
UNCLAIMED STALE-	25.00	.00	25.00	.00	.00	
UNITED WAY	.00	1,720.08	1,720.03	.05-	.00	
BOOK FAIR	.00	4,805.71	3,458.32	1,347.39-	.00	
MUSIC	39.87	.00	.00	.00	39.87	
DONATION TWO	250.00	.00	.00	.00	250.00	
TRUST	5,364.46	36,344.10	41,475.42	1,957.28	2,190.42	
GENERAL						
GENERAL MISCELLA	617.73	3.10	3,186.98	2,079.54	486.61-	
CASH OVER & SHOR	.00	52.00	.00	.00	52.00	
INTEREST	.00	662.61	.00	.00	662.61	
SCHOOL PICTURES	.00	13,733.00	8,700.57	2,476.45-	2,555.98	
DONATIONS	.00	909.77	549.25	.00	360.52	
GENERAL	617.73	15,360.48	12,436.80	396.91-	3,144.50	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,981.71	37,432.93	34,414.64	.00	10,000.00	
INSTRUCTIONAL MATE	6,981.71	37,432.93	34,414.64	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	139,391.50	139,391.50	.00	.00	
COMM SCH CLASS F	.00	8,001.45	8,001.45	.00	.00	
COMM SCHL-ACTIVI	5,286.67	1,799.00	4,370.65	1,560.37-	1,154.65	
COMMUNITY SCHOOL	5,286.67	149,191.95	151,763.60	1,560.37-	1,154.65	
TOTAL	18,250.57	238,329.46	240,090.46	.00	16,489.57	
CHECKING	8,212.09	INVESTMENTS	.00 SBMMF	8,277.48	TOTAL	16,489.57
			ACCOUNTS PAYABLE	.00		

E. W. F. STIRRUP ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1976

Grades: PK-5

Principal: Dr. Marisel Elias-Miranda

Bookkeeper: Ms. Nayda Rapp

After School Care Program Managers: Mr. Ornan Pratt
 Ms. Natalie Vega

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>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 17,432.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>19,090.04</u>
TOTAL			<u><u>\$ 36,522.57</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 5381 E.W.F. STIRRUP ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	166.00	.00	.00	166.00-	.00	
FIELD TRIPS 1	.00	6,837.40	6,837.40	.00	.00	
LIBRARY	8,133.03	1,944.16	426.44	.00	9,650.75	
FIELD TRIPS 2	.00	44.80	.00	44.80-	.00	
FIELD TRIPS 3	.00	1,020.20	966.00	54.20-	.00	
FIELD TRIPS 4	.00	812.00	798.00	14.00-	.00	
FIELD TRIPS 5	19.00	871.00	890.00	.00	.00	
SPECIAL PURPOSE	2,327.35	125.00	2,565.96	2,026.17	1,912.56	
UNITED WAY	.00	1,192.95	1,192.95	.00	.00	
TRUST	10,645.38	12,847.51	13,676.75	1,747.17	11,563.31	
GENERAL						
GENERAL MISCELLA	12,906.58	18.00	603.40	279.00	12,600.18	
INTEREST	.00	1,702.64	.00	.00	1,702.64	
SCHOOL PICTURES	.00	10,840.00	6,787.66	2,026.17-	2,026.17	
MEMORY BOOKS	.00	4,200.00	3,344.29	.00	855.71	
GENERAL	12,906.58	16,760.64	10,735.35	1,747.17-	17,184.70	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,477.99	3,522.01	3,057.46	.00	6,942.54	
INSTRUCTIONAL MATE	6,477.99	3,522.01	3,057.46	.00	6,942.54	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	187,236.80	187,236.80	.00	.00	
COMM SCH CLASS F	.00	2,652.00	2,812.00	.00	160.00-	
COMM SCHL-ACTIVI	62.55	3,124.00	2,194.53	.00	992.02	
SUBSIDIZED CHILD	.00	5,234.20	5,234.20	.00	.00	
COMMUNITY SCHOOL	62.55	198,247.00	197,477.53	.00	832.02	
TOTAL	30,092.50	231,377.16	224,947.09	.00	36,522.57	
CHECKING	17,432.53	INVESTMENTS	.00 SBMMF	19,090.04	TOTAL	36,522.57
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 10655 S. W. 4 Street, Miami, Florida 33174

Date School Established: 1985

Grades: PK-5

Principal: Mr. Delio G. Diaz

Bookkeeper: Ms. Leah L. Sellers

After School Care Program Managers: Ms. Guillermina Amador
 Ms. Gloria Gonzalez

After School Care Program Secretary: Ms. Lourdes Membiela

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Continental National Bank of Miami	--	0.30	\$ 6,060.15
Investment:			
Continental National Bank of Miami	--	0.40	<u>20,690.54</u>
TOTAL			<u><u>\$ 26,750.69</u></u>

AUDIT OPINION

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

REGION CENTER III

SCHOOL - 5431 SWEETWATER ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	12,158.59	.00	.00	.00	12,158.59		
LIBRARY	2,497.88	947.07	2,224.74	.00	1,220.21		
LOST&DAMAGE TEXT	.00	230.86	230.86	.00	.00		
NON-RESIDENT TUI	50.00	50.00	100.00	.00	.00		
SPECIAL PURPOSE	7,342.46	.00	5,480.17	3,468.41	5,330.70		
UNITED WAY	.00	4,810.86	4,810.86	.00	.00		
VANDALISM	270.00	.00	.00	.00	270.00		
DONATION TWO	2,794.28	.00	1,947.00	.00	847.28		
DONATION THREE	3.40	.00	.00	3.40-	.00		
DONATION FOUR	.00	2,125.00	2,125.00	.00	.00		
TRUST	25,116.61	8,163.79	16,918.63	3,465.01	19,826.78		
GENERAL							
GENERAL MISCELLA	9,001.59	19.00	6,394.78	3.40	2,629.21		
INTEREST	.00	153.82	.00	.00	153.82		
SCHOOL PICTURES	.00	11,960.00	7,492.34	3,468.41-	999.25		
TRAVEL-FACULTY/A	.00	70.00	422.38	.00	352.38-		
REPAIR & MAINTEN	.00	.00	1,178.57	.00	1,178.57-		
DONATIONS	.00	3,816.37	.00	.00	3,816.37		
GENERAL	9,001.59	16,019.19	15,488.07	3,465.01-	6,067.70		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,722.24	11,754.57	12,737.25	.00	739.56		
INSTRUCTIONAL MATE	1,722.24	11,754.57	12,737.25	.00	739.56		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	163,062.65	163,062.65	.00	.00		
COMM SCHL-ACTIVI	71.65	169.00	124.00	.00	116.65		
COMMUNITY SCHOOL	71.65	163,231.65	163,186.65	.00	116.65		
TOTAL	35,912.09	199,169.20	208,330.60	.00	26,750.69		
CHECKING	6,060.15	INVESTMENTS	20,690.54	SBMMF	.00	TOTAL	26,750.69
			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