

*Internal Audit Report*

# AUDIT OF ELEMENTARY SCHOOLS REGIONAL CENTER IV



**MARCH 2007**



Miami-Dade County Public Schools

*Office of Management and Compliance Audits*

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**INTERNAL AUDIT REPORT  
REGIONAL CENTER IV 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

Agustin J. Barrera, Chair  
Dr. Martin Karp, Vice Chair  
Renier Diaz de la Portilla  
Evelyn Langlieb Greer  
Perla Tabares Hantman  
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 performed the audits of 21 elementary schools from Regional Center IV. The audit period was the fiscal year ended June 30, 2006. Previously, the audits of five elementary schools from this Regional Center were published as result of a change of principal since the prior audit. The remaining school will be published in June 2007. 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. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process are included herein.

Our audits disclosed that 18 of the 21 schools in this report were in compliance with prescribed policies and procedures. At three schools, there were audit exceptions in the areas of internal funds and the purchasing credit card. The physical inventory results showed that most schools were in compliance with property procedures. Property losses reported missing through the Plant Security Report process were minimal.

Our findings and recommendations were discussed with the principals and Regional Center staff; and responses to those findings are included herein. In closing, we would like to recognize the schools' staff and administration for the cooperation and consideration that was provided to the School Audits' staff during the 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 21 of the 27 elementary schools from Regional Center IV. The audit period was the fiscal year ended June 30, 2006. Previously, five elementary schools from this Regional Center were published as result of a change of principal since the prior audit: Auburndale Elementary, Comstock Elementary, Coral Way K-8 Center, Kelsey L. Pharr Elementary and Southside Elementary. The audit results of Miami Shores Elementary will be presented 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 9 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 three schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at six schools.

At Kensington Park Elementary, as a follow-up to the prior year audit where we uncovered the misappropriation of After School Care Program funds by the former program clerk during the 2004-05 and 2005-06 fiscal years up to February 2006, our scope included a review of this program's fiscal activity from March 2006 up to November 2006.

### **Financial Statements and Control over Financial Reporting**

Notwithstanding the exceptions below, the financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2005-06 fiscal year, on the cash basis of accounting, for 20 of the 21 schools in this report. At Kensington Park Elementary, with the exception of the After School Care Program discrepancies disclosed in the prior year audit, which affected the 2005-06 fiscal year up to February 2006, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting (Refer to individual report on page 51 and Schedule on page 9).

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, except for the conditions noted below and those relating to the After School Care Program at Kensington Park Elementary, as discussed in the aforementioned paragraphs.

## **EXECUTIVE SUMMARY (Continued)**

### **Summary of Results and Audit Findings**

At 18 of the 21 schools in this report we found that records were maintained in good order and in accordance with prescribed policies and procedures (See Schedule on page 9).

#### Internal Funds

- o At Maya Angelou Elementary, during August 2006, the checking account was overdrawn resulting in bank overdraft fees. We also found that the corresponding expenditures were posted late to the MSAF system (Pages 14-16). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 17-18.
- o At Phyllis R. Miller Elementary, as of January 2007, the most current bank reconciliation and Instructional Materials and Supplies (Fund 9) reconciliation dated back to the month of October 2006. Additionally, these reports had not yet been signed by the principal or submitted to the District. The bank reconciliation listed adjusting entries from transactions not processed on time, while the Fund 9 reconciliation disclosed that expenditures were not processed expeditiously and the account was not replenished on time. Also, a running checkbook balance was not maintained (Pages 19-22). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 23-26.
- o At Frances S. Tucker Elementary, the school used funds from the Educational Excellence School Advisory Council (EESAC) account to partly cover the cost of a school field trip; however, although the EESAC committee had convened to approve the use of these funds, a majority of the members that would constitute a quorum was not present to formally approve this request and vest the principal with the authority to spend the funds. We also found that the school used internal funds to purchase gift cards from various department and specialty stores for staff incentives; however, amounts either exceeded the maximum allowed for incentives, or were for department stores not allowed under the guidelines. Also, a list of the gift card recipients was provided after-the-fact (Pages 27-30). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 31-34.

#### Purchasing Credit Card Program

- o At Phyllis R. Miller Elementary, our review of the Purchasing Credit Card Program records and procedures disclosed that authorization forms and invoices were not always evident. Some of these records were obtained from the vendors at our request (Pages 19-22). The administration concurred with our findings. See responses from senior management on pages 12-13; and responses from the principal on pages 23-26.

## EXECUTIVE SUMMARY (Continued)

### Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 21 elementary schools in this report, as well as the five schools whose audits were previously reported. Approximately \$9.0 million was inventoried at the schools included herein (Page 10). Results disclosed that 22 of the 26 schools were in compliance with property procedures and property items with an individual cost of \$1,000 or more were accounted for. At four schools, 13 items with a total cost of \$19,279 and a depreciated value of \$2,713 were reported as “unlocated”. In addition, property losses reported through the Plant Security Report process showed 13 items at a cost of \$20,928 and a depreciated value of \$12,008 reported missing at nine schools. The missing equipment consisted of computer equipment (Page 11).

### 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.

### Data Security Quarterly Management Report And Approval Review

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

## **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/advices are printed, they are distributed throughout the District by Treasury Management.

#### Purchasing Credit Card (P-Card) Program

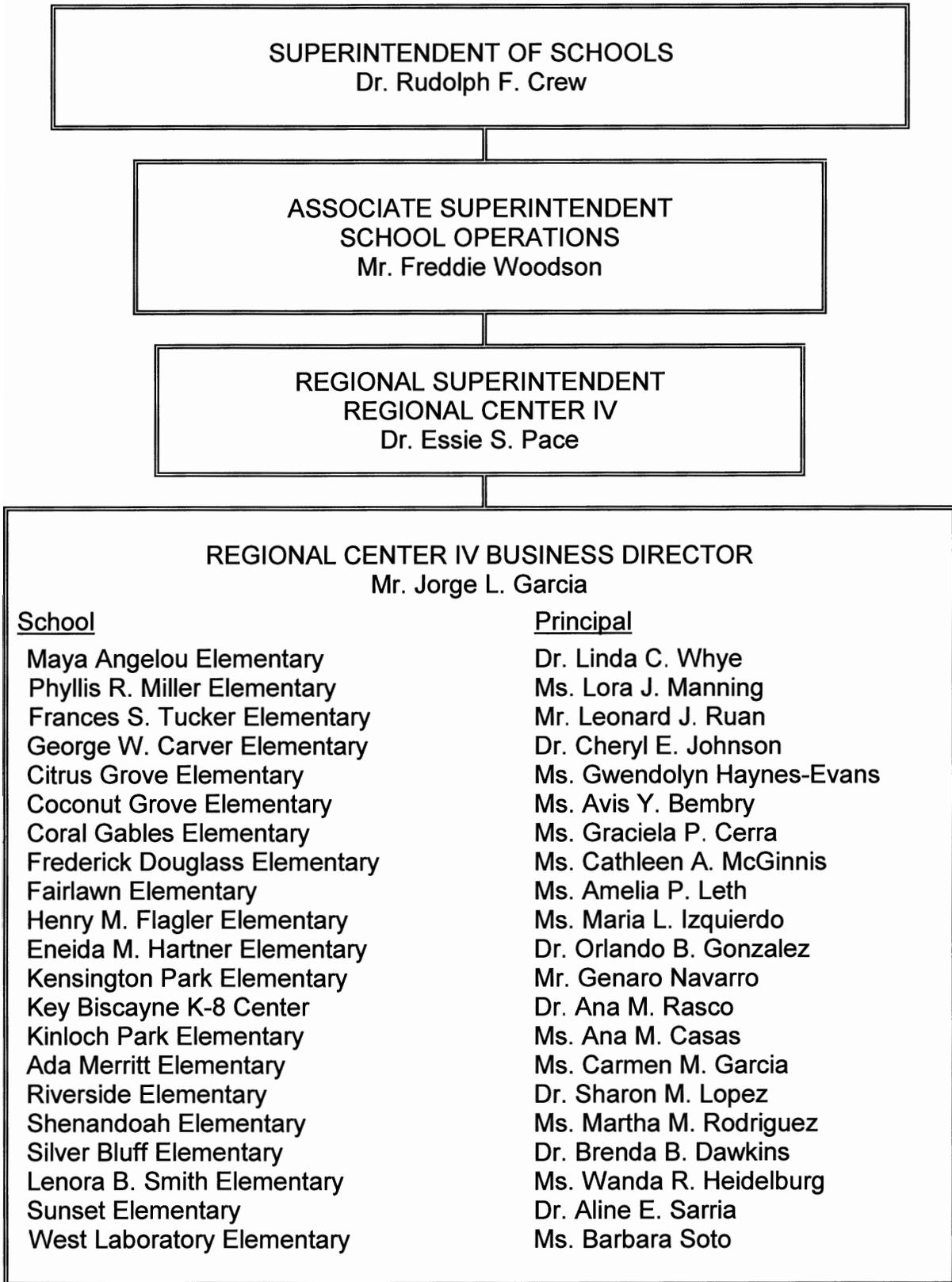
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

#### Data Security Quarterly Management Report and Approval Review

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

## ORGANIZATIONAL CHART



## 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.

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. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories. To the extent that grants and donations were received, we performed such tests as deemed appropriate in the circumstances to ensure that internal controls over financial reporting were adequate.

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

**SUMMARY SCHEDULE OF AUDIT FINDINGS**

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

Work Loc. No.	School	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total Per School	AREA OF FINDINGS	Total Per School	AREA OF FINDINGS
0111	Maya Angelou Elementary	14	1	• Financial Management	None	
3431	Phyllis R. Miller Elementary <sup>(1)</sup>	19	2	• Financial Management • Purchasing Credit Card	None	
5561	Frances S. Tucker Elementary	27	2	• EESAC expenditures • Awards and Incentives	None	
0121	Auburndale Elementary <sup>(2)</sup>	--	--		--	
0721	George W. Carver Elementary	35	None		None	
0801	Citrus Grove Elementary	37	None		None	
0841	Coconut Grove Elementary	39	None		None	
0881	Comstock Elementary <sup>(2)</sup>	--	--		--	
0961	Coral Gables Elementary	41	None		None	
1121	Coral Way K-8 Center <sup>(2)</sup>	--	--		--	
1361	Frederick Douglass El. <sup>(3)</sup>	43	None		None	
1441	Paul L. Dunbar Elementary <sup>(4)</sup>	--	--		--	
1601	Edison Park Elementary <sup>(4)</sup>	--	--		--	
1801	Fairlawn Elementary <sup>(1)</sup>	45	None		None	
1881	Henry M. Flagler Elementary	47	None		None	
2351	Eneida M. Hartner Elementary	49	None		None	
2661	Kensington Park Elementary <sup>(3)</sup>	51	None	• See audit opinion on page 51	1	<ul style="list-style-type: none"> <li>• ASC Program Investigation <ul style="list-style-type: none"> <li>– \$36,000 shortfall in 2005-06 revenues up to February 2006</li> <li>– \$21,000 shortfall in 2004-05</li> <li>– Clerk confessed to misappropriation</li> <li>– Case referred to M-DCPS Police and State Attorney's Office</li> </ul> </li> </ul>
2741	Key Biscayne K-8 Center	53	None		None	
2781	Kinloch Park Elementary <sup>(3)</sup>	55	None		None	
3021	Little River Elementary <sup>(4)</sup>	--	--		--	
3051	Toussaint L'Ouverture El. <sup>(4)</sup>	--	--		--	
3191	Ada Merritt Elementary	57	None		None	
3341	Miami Shores Elementary <sup>(5)</sup>	--	--		--	
4401	Kelsey L. Pharr Elementary <sup>(2)</sup>	--	--		--	
4681	Riverside Elementary <sup>(3)</sup>	59	None		None	
4841	Santa Clara Elementary <sup>(4)</sup>	--	--		--	
4961	Shadowlawn Elementary <sup>(4)</sup>	--	--		--	
5001	Shenandoah Elementary	61	None		None	
5041	Silver Bluff Elementary <sup>(3)</sup>	63	None		None	
0081	Lenora B. Smith El. <sup>(6)</sup>	65	None		None	
5321	Southside Elementary <sup>(2)</sup>	--	--		--	
5401	Sunset Elementary <sup>(3)</sup>	67	None		None	
5831	West Laboratory Elementary <sup>(1)(6)</sup>	69	None		None	
	Total		5		1	

**Notes:**

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

**PROPERTY SCHEDULES**

**REGIONAL CENTER IV 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		
0111	Maya Angelou Elementary	211	\$ 371,072	None			None	
3431	Phyllis R. Miller Elementary	291	617,291	None			None	
5561	Frances S. Tucker Elementary	84	206,550	None			None	
0121	Auburndale Elementary <sup>(1)</sup>	299	531,154	3	\$ 3,476	105	None	
0721	George W. Carver Elementary	60	137,129	None			None	
0801	Citrus Grove Elementary	132	289,905	None			None	
0841	Coconut Grove Elementary	60	126,717	None			None	
0881	Comstock Elementary <sup>(1)</sup>	234	415,194	None			None	
0961	Coral Gables Elementary	107	256,398	None			None	
1121	Coral Way K-8 Center <sup>(1)</sup>	310	613,670	None			None	
1361	Frederick Douglass Elementary	127	296,472	None			None	
1801	Fairlawn Elementary	119	265,573	None			None	
1881	Henry M. Flagler Elementary	108	241,661	None			None	
2351	Eneida M. Hartner Elementary	168	384,802	3	6,033	610	None	
2661	Kensington Park Elementary	229	470,471	None			None	
2741	Key Biscayne K-8 Center	376	732,306	None			None	
2781	Kinloch Park Elementary	121	238,739	None			None	
3191	Ada Merritt Elementary	107	240,137	None			None	
3341	Miami Shores Elementary <sup>(2)</sup>	--	--	--			--	
4401	Kelsey L. Pharr Elementary <sup>(3)</sup>	80	164,659	None			None	
4681	Riverside Elementary	255	703,227	None			None	
5001	Shenandoah Elementary	147	294,631	1	1,307	127	None	
5041	Silver Bluff Elementary	88	193,604	None			None	
0081	Lenora B. Smith Elementary	139	319,510	6	8,463	1,871	None	
5321	Southside Elementary <sup>(1)</sup>	190	381,702	None			None	
5401	Sunset Elementary	149	291,223	None			None	
5831	West Laboratory Elementary	101	183,577	None			None	
	<b>TOTAL</b>	<b>4,292</b>	<b>\$ 8,967,374</b>	<b>13</b>	<b>\$ 19,279</b>	<b>2,713</b>	<b>None</b>	

**Notes:**

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

**REGIONAL CENTER IV 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	Total Depreciated Value
					Computers	
0111	Maya Angelou Elementary	1	1	\$ 1,225	\$ 1,225	\$ 1,000
3431	Phyllis R. Miller Elementary	1	2	4,784	4,784	3,553
0121	Auburndale Elementary	1	4	6,520	6,520	4,240
0801	Citrus Grove Elementary	1	1	1,180	1,180	-
1121	Coral Way K-8 Center	1	1	2,183	2,183	107
1801	Fairlawn Elementary	1	1	1,498	1,498	368
2661	Kensington Park Elementary	1	1	1,038	1,038	969
2781	Kinloch Park Elementary	1	1	1,300	1,300	771
5001	Shenandoah Elementary	1	1	1,200	1,200	1,000
	<b>Totals</b>	<b>9</b>	<b>13</b>	<b>\$ 20,928</b>	<b>\$ 20,928</b>	<b>\$ 12,008</b>

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

**RESPONSES FROM SENIOR MANAGEMENT**

**MEMORANDUM**

March 21, 2007

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

**FROM:** Freddie Woodson, Associate Superintendent  
School Operations

**SUBJECT: RESPONSES TO 2005-2006 INTERNAL FUNDS AUDIT FOR  
REGIONAL CENTER IV ELEMENTARY SCHOOLS**

Please find attached response to the internal funds audit conducted for the 2005-2006 fiscal year for the following school in Region IV:

- Maya Angelou Elementary School
- Phyllis R. Miller Elementary School
- Frances S. Tucker Elementary School

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

  
\_\_\_\_\_ FW

FW:CG:msh  
M313

Attachments

cc: Dr. Essie S. Pace  
Mr. Jose Montes de Oca  
Ms. Cynthia Gracia  
Ms. Maria T. Gonzalez

**MEMORANDUM**

March 16, 2007  
M#209/ESP/2006-07

**TO:** Mr. Freddie Woodson, Associate Superintendent  
School Operations

**FROM:** Essie S. Pace, Regional Superintendent  
Regional Center IV

**SUBJECT: RESPONSES TO 2005-2006 INTERNAL FUNDS AUDIT FOR  
REGIONAL CENTER IV ELEMENTARY SCHOOLS**

Please find attached the responses to the internal funds audits for the 2005-2006 fiscal year for the following schools:

- Maya Angelou Elementary School
- Phyllis R. Miller Elementary School
- Frances S. Tucker Elementary School

Regional Center IV has reviewed the audit responses for the above-mentioned schools. As a result of the audit exceptions cited, the following support activities will be implemented at the regional level:

- The affected principals will be required to address specific fiscal management in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principals will have regional/district mini audit reviews conducted each semester for internal funds procedures, at their schools during the 2007-2008 school year.
- The Regional Center IV Administrative Director, Business/Personnel, will review selected areas of the internal funds and financial management procedures to the affected schools during the 2007-2008 school year.
- The Regional Center IV Administrative Director, Business/Personnel, will provide additional support and assistance to the affected schools during the 2007-2008 school year.
- A mentor principal, payroll clerk or bookkeeper will be assigned to affected personnel.
- The affected principals will participate in the District's Money Matters Support Program during the 2007-2008 school year.

If you need additional information, please contact me at (305) 642-7555. Thank you for your continued support and assistance.

Attachments

cc: Mr. Jorge L. Garcia

## **II. INDIVIDUAL AUDIT REPORTS**

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

PROFILE OF THE SCHOOL

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

Date School Established: 1995

Grades: PK-5

Principal: Dr. Linda C. Whye

Bookkeeper: Ms. Ileana Gonzalez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
<b>Checking Account:</b>			
SunTrust Bank	--	--	\$ 6,320.06
<b>Investment:</b>			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,594.12</u>
<b>TOTAL</b>			<u><u>\$ 8,914.18</u></u>

## MAYA ANGELOU ELEMENTARY SCHOOL (Continued)

### Property and Payroll

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

### Internal Funds

Notwithstanding the exception noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

### Financial Management and Instructional Materials and Supplies (Fund 9)

1. As a follow up to a prior year condition in the Fund 9 account, we reviewed the current year's related financial Fund 9 activities. Our review disclosed that during August 2006, the school made several purchases of classroom supplies amounting to \$7,648. Because sufficient funds to cover these expenditures were not available, the bank account was overdrawn. Deficit balances, which ranged between \$(305) and \$(2,272), resulted in overdraft fees of \$256. The deficit was corrected when funds from the school's Money Market account were transferred to the checking account. Additionally, the posting of these expenditures was apparently delayed to prevent the Fund 9 account from disclosing a deficit balance. Section II, Chapters 1 and 5 of the Manual of Internal Fund Accounting require that sufficient, uncommitted funds be available in the account structure where the expenditure is to be charged, as well the school's checking account. Additionally Section III, Chapter 9 prohibits the Fund 9 account from having a deficit balance. We recommend compliance with established procedures and closer monitoring of these activities.

REGION CENTER IV

SCHOOL - 0111 MAYA ANGELOU ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
PEP CLUB	4.09	.00	.00	.00	4.09		
DRAMA	.00	57.00	57.00	.00	.00		
FIFTH GRADE	2.00	.00	.00	.00	2.00		
CLASSES AND CLUBS	6.09	57.00	57.00	.00	6.09		
TRUST							
DONATIONS	1,774.93	399.13	1,148.95	.00	1,025.11		
FIELD TRIPS 1	.00	1,321.00	1,312.00	9.00-	.00		
LIBRARY	22.93	121.66	.00	401.68	546.27		
FIELD TRIPS 2	.00	1,100.00	1,100.00	.00	.00		
FIELD TRIPS 3	.00	2,210.50	2,200.32	10.18-	.00		
FIELD TRIPS 4	.00	1,296.00	1,248.00	48.00-	.00		
FIELD TRIPS 5	.00	1,064.50	1,061.00	3.50-	.00		
FIELD TRIPS 6	.00	718.75	699.25	19.50-	.00		
FIELD TRIPS 7	.00	7,917.50	7,900.50	17.00-	.00		
FIELD TRIPS 8	.00	237.00	231.50	5.50-	.00		
SPECIAL EVENTS	.00	60.00	.00	.00	60.00		
SPECIAL PURPOSE	693.99	1,305.00	2,476.65	868.04	390.38		
UNCLAIMED STALE-	59.99	.00	50.99	40.50	49.50		
UNITED WAY	.00	1,952.75	1,952.75	.00	.00		
BOOK FAIR	.00	5,997.97	5,592.29	405.68-	.00		
SCIENCE BOARD	242.40	.00	76.92	.00	165.48		
TRUST	2,794.24	25,701.76	27,051.12	791.86	2,236.74		
GENERAL							
GENERAL MISCELLA	620.39	10.50	536.90	76.18	170.17		
CASH OVER & SHOR	.00	21.00-	.00	.00	21.00-		
INTEREST	.00	94.27	.00	.00	94.27		
SCHOOL PICTURES	.00	4,773.00	3,036.91	868.04-	868.05		
REGISTRATION FEE	.00	.00	260.00	.00	260.00-		
DONATIONS	.00	99.83	.00	.00	99.83		
MEMORY BOOKS	.00	4,786.88	4,786.88	.00	.00		
GENERAL	620.39	9,743.48	8,620.69	791.86-	951.32		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	20,195.40	20,195.40	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	20,195.40	20,195.40	.00	5,000.00		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	1,874.24	2,504.00	3,658.21	.00	720.03		
COMMUNITY SCHOOL	1,874.24	2,504.00	3,658.21	.00	720.03		
TOTAL	10,294.96	58,201.64	59,582.42	.00	8,914.18		
CHECKING	6,320.06	INVESTMENTS	.00	SBMMF	2,594.12	TOTAL	8,914.18
			ACCOUNTS PAYABLE	.00			

## MEMORANDUM

March 12, 2007

**TO:** Dr. Essie S. Pace, Regional Superintendent  
Regional Center IV

**FROM:** Linda C. Whye, Principal   
Maya Angelou Elementary School

**SUBJECT: MAYA ANGELOU ELEMENTARY SCHOOL AUDIT RESPONSE  
TO AUDIT REPORT FOR THE 2006-2007 SCHOOL YEAR**

The principal has thoroughly reviewed the issues cited in the Internal Funds Audit Report for the 2006-2007 school year. Subsequently, a meeting was held with the assistant principal and the treasurer to develop and implement a corrective plan of action and preventive strategies. At this meeting, the principal reviewed Section II, Chapter 4 of the Manual of Internal Fund Accounting which established procedures for Internal Funds Purchases.

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

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

### AUDIT EXCEPTION

#### Financial Management and Instructional Materials and Supplies (Fund 9)

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

1. The principal met with the assistant principal and the treasurer to review the audit findings and Section II, Chapter 4 of the Manual of Internal Fund Accounting which establishes procedures for Internal Funds Purchases.
2. The principal directed the secretary/treasurer to maintain the checkbook balance as require in Section 5, Chapter 1-C of the Manual of Internal Fund Accounting.

4. The principal instituted a tracking system for all purchases of classroom instructional materials and supplies to be monitored by the assistant principal and implemented by the bookkeeper.
5. The principal directed the bookkeeper to post disbursements and deposits to the MSAF on a timely basis.

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

1. The principal will ensure that the bookkeeper documents all disbursements and deposits by submitting both the checkbook and adding machine tapes verifying the running balance of the checkbook on a weekly basis to the assistant principal for review.
2. The principal and assistant principal will verify with the bookkeeper the accurate and timely posting of all disbursements and deposits.
3. The principal will ensure that the bookkeeper reconciles the checkbook balance to the MSAF system balance on a weekly basis. Any adjustments made to the checkbook balance will be documented with a written explanation included on the check stub.
4. The principal and the bookkeeper will confer with the Regional Center IV Business/Personnel Director on a monthly basis to review the school's financial reports to ensure accuracy and timely posting of all disbursements and deposits.

Should you have any questions, please contact me at 305-636-3480.

cc: Mr. Jorge L. Garcia  
Ms. Satiesteban-Pardo

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

PROFILE OF THE SCHOOL

Address: 840 N.E. 87<sup>TH</sup> Street, Miami Shores, Florida 33138

Date School Established: 1992

Grades: PK-5

Principal: Ms. Lora J. Manning

Bookkeeper: Ms. Monique Laroche

Community School Assistant Principal: Ms. Barbara Joseph

Community School Secretaries: Ms. Linda Sebastian (Through April 2006)  
 Mr. Lavaris Hammett

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	\$ 9,602.36
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,594.57</u>
<b>TOTAL</b>			<u><u>\$ 31,196.93</u></u>

## PHYLLIS R. MILLER ELEMENTARY SCHOOL (Continued)

### Property and Payroll

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

### Internal Funds

Notwithstanding the exception noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

The following exceptions were noted:

### Financial Management

1. Our review of financial records disclosed the following deficiencies:
  - a. The October 2006 bank reconciliation listed a deposit in transit amounting to \$791 from October 2005. This year-old deposit consisted of cash collections for the United Way, and supporting documentation showed that some of the corresponding collections were not submitted to the bookkeeper for deposit on a timely basis. Additionally, the deposit log maintained by the school showed that the armored car service signed for the deposit pick-up on October 20, 2005; however, the bank has no record of this deposit. Because this matter could not be resolved based on the evidence presented, it was recommended that the school process an adjusting entry to clear this transaction from the records.
  - b. As of January 22, 2007, the most current Instructional Materials and Supplies (Fund 9) and bank reconciliations were for October 2006. In addition, the reconciliations for October 2006 were not signed by the principal or her designee and had not been submitted to the District.
  - c. The October 2006 bank reconciliation contained several adjustments from prior months that had not yet been posted to the MSAF system.

PHYLLIS R. MILLER ELEMENTARY SCHOOL (Continued)

- d. A running checkbook balance was not always maintained.
- e. The October 2006 Fund 9 reconciliation between the school's and the District's records showed that expenditures in excess of 25% of the school's established Fund 9 amount had not been processed for reimbursement.

Section II, Chapter 1 and Section V, Chapter 1 of the Manual of Internal Fund Accounting establish the guidelines for bank reconciliations and other financial reports. These guidelines require that a running checkbook balance be maintained and that interest revenue be timely posted to the system. Also, Section III, Chapter 9 of the Manual of internal Fund Accounting requires that reimbursements be processed when 25% of the Fund 9 established amount has been expended by the school. We recommend compliance with established procedures.

Purchasing Credit Card Program

- 2. Our review of credit card purchases disclosed that authorization forms for 27 purchases and eight invoices were not evident. At the request of the auditor, the vendors were contacted and six of the eight invoices were obtained. The Purchasing Credit Card Program Policies & Procedures Manual establishes the procedures for authorizing and documenting credit card purchases. We recommend compliance with established procedures.

REGION CENTER IV

SCHOOL - 3431 PHYLLIS RUTH MILLER EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	38.34	.00	.00	.00	38.34
FOURTH GRADE	81.22	610.00	570.00	.00	121.22
FIFTH GRADE	135.23	.00	.00	.00	135.23
MUSIC CLUB	652.48	2,962.00	2,817.79	.00	796.69
CLASSES AND CLUBS	907.27	3,572.00	3,387.79	.00	1,091.48
TRUST					
DONATIONS	251.30	.00	.00	.00	251.30
FUND RAISING	1,915.20	1,427.30	255.00	.00	3,087.50
LIBRARY	6,528.00	1,848.06	8,594.92	2,372.47	2,153.61
LOST&DAMAGE TEXT	.00	33.56	33.56	.00	.00
SPECIAL PURPOSE	147.34	2,218.00	2,849.84	2,206.55	1,722.05
UNCLAIMED STALE-	.00	.00	.00	86.97	86.97
UNITED WAY	.00	790.51	790.51	.00	.00
BOOK FAIR	.00	9,660.29	6,775.07	2,885.22-	.00
SCIENCE BOARD	1,050.50	891.00	1,882.93	.00	58.57
HERITAGE	5.06	250.00	40.00	.00	215.06
DONATION TWO	1,643.52	.00	.00	.00	1,643.52
DONATION FOUR	228.21	.00	.00	.00	228.21
STUDENTS NEEDS/H	6,707.75	.00	.00	.00	6,707.75
P.E. TRUST	169.79	.00	.00	.00	169.79
FIELD TRIPS A-OU	.00	40,511.98	40,511.98	.00	.00
FIELD TRIPS E-OU	1,344.00	.00	.00	.00	1,344.00
TRUST	19,990.67	57,630.70	61,733.81	1,780.77	17,668.33
GENERAL					
GENERAL MISCELLA	2,089.80	494.89	1,483.46	432.78	1,534.01
CASH OVER & SHOR	.00	5.02	.00	.00	5.02
INTEREST	.00	1,656.41	.00	.00	1,656.41
SCHOOL PICTURES	.00	4,518.54	2,737.10	1,731.04-	50.40
VENDING MACHINES	.00	482.51	.00	482.51-	.00
TRAVEL-FACULTY/A	.00	.00	969.40	.00	969.40-
GENERAL	2,089.80	7,157.37	5,189.96	1,780.77-	2,276.44
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	779.23	21,992.40	12,771.63	.00	10,000.00
INSTRUCTIONAL MATE	779.23	21,992.40	12,771.63	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	113,224.29	113,224.29	.00	.00
BEFORE/AFTER SCH	.00	7,956.60	7,956.60	.00	.00
COMM SCH CLASS F	.00	22,473.85	22,473.85	.00	.00
COMM SCHL-FIELD	.02	.00	.00	.00	.02
COMM SCHL-ACTIVI	14,233.57	4,684.00	18,867.11	.00	50.46
SELFSUPPORT	.00	2,420.00	2,420.00	.00	.00
EXTENDED LIFE PR	110.20	.00	.00	.00	110.20
COMMUNITY SCHOOL	14,343.79	150,758.74	164,941.85	.00	160.68
TOTAL	38,110.76	241,111.21	248,025.04	.00	31,196.93

CHECKING 9,602.36 INVESTMENTS .00 SBMMF 21,594.57 TOTAL 31,196.93  
 ACCOUNTS PAYABLE .00

**MEMORANDUM**

March 12, 2007

**TO:** Dr. Essie S. Pace, Regional Superintendent  
Regional Center IV

**FROM:** Lora Manning, Principal   
Phyllis R. Miller Elementary

**SUBJECT:** **PHYLLIS R. MILLER ELEMENTARY SCHOOL AUDIT  
RESPONSE TO AUDIT REPORT FOR THE 2005-2006  
SCHOOL YEAR**

The principal has thoroughly reviewed the internal funds audit report for the 2005-2006 school year with the appropriate personnel. A meeting was held with the school treasurer and the assistant principal to review the procedures as outlined in Section II, Chapter 1, Section V, Chapter 1 and Section III, Chapter 9, of the Manual of Internal Fund Accounting, as well as the Purchasing Credit Card Program Policies and Procedures Manual.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring disbursements and financial management of internal funds. The principal will confer with the Regional Center IV Administrative Director, Business/Personnel, for support in maintaining compliance with all guidelines outlined in the Manual of Internal Fund Accounting and the Purchasing Credit Card Program Policies and Procedures Manual. The affected principal will attend the District's mandatory Money Matters Support Program for principals with audit exceptions.

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

Should you have any questions, please feel free to contact this administrator at 305-576-3088.

Attachments

cc: Mr. Jorge L. Garcia  
Ms. Vivian Santiesteban-Pardo

**PHYLLIS R. MILLER ELEMENTARY SCHOOL**  
**LORA J. MANNING, PRINCIPAL**  
 Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

<b>AUDIT RESPONSES</b>			
<b>AUDIT EXCEPTION(S)</b>	<b>IMMEDIATE CORRECTIVE ACTIONS</b>	<b>PREVENTIVE MONITORING STRATEGIES</b>	<b>PERSON(S) RESPONSIBLE</b>
Financial Management	<ul style="list-style-type: none"> <li>• The principal met with the school treasurer and the assistant principal to review the audit findings related to Section II, Chapter 1-3 of the <u>Manual of Internal Fund Accounting</u>, specifically focusing on the areas of deficiency found by the auditor, in order to avoid recurrence. (February 2007)</li> <li>• At the direction of the principal, the school bookkeeper made a posting correction to clear the deposit in transit. (February 2007)</li> <li>• The principal directed the school bookkeeper to deliver the Fund 9 reconciliation for November 2006, December 2006 and January 2007 to the <u>Office of Internal Fund Accounting</u> and required that a running checkbook balance be maintained and interest posted on a timely manner. (February 2007)</li> </ul>	<ul style="list-style-type: none"> <li>• The principal and assistant principal will monitor the daily collection of monies, deposits, expenditures, transfers and adjustments entries to ensure that procedures are followed as outlined in the <u>Manual of Internal Fund Accounting</u>.</li> <li>• On a random basis, the principal will review daily deposits, journal entries and disbursements for accuracy and timely posting.</li> <li>• The principal and assistant principal will review monthly the Fund 9 reconciliation with the school bookkeeper to ensure that the records are accurate and the Fund 9 reconciliation is done on a timely manner before exceeding 25% of the school's established amount.</li> </ul>	Principal, Assistant Principal and bookkeeper  Principal, Assistant Principal and bookkeeper  Principal, Assistant Principal and bookkeeper

**PHYLLIS R. MILLER ELEMENTARY SCHOOL**  
**LORA J. MANNING, PRINCIPAL**  
**Action Plan for the Fiscal Year 2005-2006 Audit Exceptions**

<b>AUDIT RESPONSES</b>			
<b>AUDIT EXCEPTION(S)</b>	<b>IMMEDIATE CORRECTIVE ACTIONS</b>	<b>PREVENTIVE MONITORING STRATEGIES</b>	<b>PERSON(S) RESPONSIBLE</b>
Financial Management (continued)  25	<ul style="list-style-type: none"> <li>• The principal directed the school treasurer to present the monthly Fund 9 and bank reconciliation for review on a timely basis, each month. (February 2007)</li>   <li>• The principal directed the school treasurer to maintain a running checkbook balance on each check stub. (February 2007)</li>   <li>• The principal directed the school treasurer to post deposits to the MSAF system on a timely basis. (February 2007)</li>   <li>• The principal requested ongoing support and training for the secretary/treasurer from the <u>Office of Internal Fund Accounting</u>. (February 2007)</li> </ul>	<ul style="list-style-type: none"> <li>• The principal and the assistant principal will review the monthly financial reports during the second week of each month to ensure that the documents are delivered to the <u>Office of Internal Fund Accounting</u> in a timely manner.</li>   <li>• The principal and the assistant principal will review the financial records weekly to make sure that deposits and posting of transactions are made in a timely fashion.</li>   <li>• The principal and the assistant principal will review the school's checkbook to ensure that each check stub has a running balance.</li>   <li>• The principal and assistant principal will authorize the school's treasurer to report to the <u>Office of Internal Fund Accounting</u> for training.</li> </ul>	Principal, Assistant Principal and bookkeeper   Principal, Assistant Principal and bookkeeper   Principal, Assistant Principal and bookkeeper   Principal, Assistant Principal and bookkeeper



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

PROFILE OF THE SCHOOL

Address: 3500 Douglas Road, Miami, Florida 33133

Date School Established: 1960

Grades: PK-5

Principal: Mr. Leonard J. Ruan

Bookkeepers: Ms. Carmen Montalvo (Through August 2006)  
 Mrs. Regina Ortiz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	0.95	\$ 13,913.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>1,621.07</u>
<b>TOTAL</b>			<u><u>\$ 15,534.31</u></u>

## FRANCES S. TUCKER ELEMENTARY SCHOOL (Continued)

### Property and Payroll

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

### Internal Funds

Notwithstanding the exceptions noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

### Educational Excellence School Advisory Council (EESAC) Expenditures

1. Our review of an out-of-county field trip with a total cost of \$12,050 disclosed that the school collected \$8,204 from the students. To cover the cost of the trip, additional payments were made from district and other internal funds sources. These payments included \$1,000 from the EESAC account. Although the EESAC Committee met to approve the expenditure, a majority of the committee members that would constitute a quorum was not present to formally approve this item, and give the principal the authority to spend these funds. Section 1001.452 of the Florida Statutes and School Board Rule 6Gx13- 1B-1.031 establish the guidelines for school advisory councils. We recommend adherence to applicable requirements in the Board rules and Florida Statutes, and also recommend compliance with Florida's Government in the Sunshine Law.

### Awards and Incentives

2. An expenditure totaling \$1,150 consisted of the purchase of 47 gift cards to be used at various department and specialty stores. Furthermore, five of the 47 cards were \$50 denomination. According to the check requisition, these gift cards were for staff incentives; however, we were unable to initially determine the recipient(s) of these cards, since a signed complimentary list was not evident to document their distribution. The administration provided us with such list after-the-fact. School Board Rule 6Gx13- 3C-1.18 establishes that prior approval from the School Board is required for non-monetary awards and incentives where the unit cost or value

FRANCES S. TUCKER ELEMENTARY SCHOOL (Continued)

exceeds \$40. Additionally, Section IV, Chapter 14 of the Manual of Internal Fund Accounting stipulates that incentives such as gift certificates should be from stores mainly offering educational related materials and supplies; and specifies that certificates from department stores are not appropriate awards/incentives to be purchased from Internal Fund revenue. We recommend that gift certificates issued as incentives be limited to those allowed by the guidelines, under the established limits; and also recommend that their distribution be properly documented.

REGION CENTER IV

SCHOOL - 5561 FRANCES S. TUCKER ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	162.50	.00	156.75	.00	5.75		
FIRST GRADE	30.00	.00	.00	30.00-	.00		
FIFTH GRADE	45.00	500.00	484.99	.00	60.01		
KINDERGARTEN	31.00	.00	.00	31.00-	.00		
CLASSES AND CLUBS	268.50	500.00	641.74	61.00-	65.76		
TRUST							
DONATIONS	46.40	269.41	.00	.00	315.81		
FIELD TRIPS 1	.00	2,505.00	2,480.00	25.00-	.00		
LIBRARY	818.61	3,315.34	1,915.53	.00	2,218.42		
FIELD TRIPS 2	.00	8,518.00	8,518.00	.00	.00		
SPECIAL EVENTS	50.00	.00	.00	.00	50.00		
SPECIAL PURPOSE	323.79	11,440.00	8,061.41	1,361.27	5,063.65		
UNCLAIMED STALE-	18.00	.00	18.00	.00	.00		
UNITED WAY	.00	833.00	833.00	.00	.00		
FIELD TRIPS A-OU	.00	141.33	141.33	.00	.00		
FIELD TRIPS B-OU	.00	4,662.00	4,598.00	64.00-	.00		
TRUST	1,256.80	31,684.08	26,565.27	1,272.27	7,647.88		
GENERAL							
GENERAL MISCELLA	1,413.50	1,200.00	2,294.08	.00	319.42		
INTEREST	.00	164.98	.00	.00	164.98		
SCHOOL PICTURES	.00	2,598.00	1,644.73	953.27-	.00		
VENDING MACHINES	.00	258.00	.00	258.00-	.00		
DONATIONS	.00	6,340.78	.00	.00	6,340.78		
GENERAL	1,413.50	10,561.76	3,938.81	1,211.27-	6,825.18		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	182.40	14,021.23	14,071.34	.00	132.29		
INSTRUCTIONAL MATE	182.40	14,021.23	14,071.34	.00	132.29		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	33.78	1,402.00	572.58	.00	863.20		
COMMUNITY SCHOOL	33.78	1,402.00	572.58	.00	863.20		
TOTAL	3,154.98	58,169.07	45,789.74	.00	15,534.31		
CHECKING	13,913.24	INVESTMENTS	.00	SBMMF	1,621.07	TOTAL	15,534.31
			ACCOUNTS PAYABLE	.00			

**M E M O R A N D U M**

March 12, 2007

**TO:** Dr. Essie S. Pace, Regional Superintendent  
Regional Center IV

**FROM:** Leonard Ruan, Principal   
Frances S. Tucker Elementary School-5561

**SUBJECT: FRANCES S. TUCKER ELEMENTARY SCHOOL AUDIT  
RESPONSE TO AUDIT REPORT FOR THE 2005-2006 SCHOOL  
YEAR**

The Principal has thoroughly reviewed the internal funds audit report for the 2005-2006 school year with the appropriate personnel. A meeting was held with the Assistant Principal, Bookkeeper, Educational Excellence School Advisory Council (EESAC) Chairperson and the ESSAC Recording Secretary to review Section 1001.452 of the Florida Statutes and School Board Rule 6Gx13-1B-1.031, which establishes guidelines for School Advisory Councils. Additionally, a meeting was held with the bookkeeper to review School Board Rule 6Gx13-3C-1.18 and Section IV, Chapter 14 of the Manual of Internal Fund Accounting that establish policies and procedures regarding gifts, donations, and solicitations applicable to all schools, as well as the accounting procedures relevant to transactions in the school's Internal Fund.

The Principal has implemented corrective and preventive strategies to prevent the recurrence of similar conditions in future audits. The Principal will assume a more active role in monitoring the school's adherence to the requirements in the School Board Rules, Florida Statutes and compliance with all guidelines outlined in the Manual of Internal Fund Accounting.

The Principal will confer with the Regional Center IV Business/Personnel, Director for support in maintaining compliance with the guidelines of the Manual of Internal Fund Accounting and compliance with attendance of the district's Money Matters Support Program for principals with audit exceptions.

Should you have any questions, please feel free to contact this administrator at 305-567-3533.

Attachments

cc: Mr. Jorge L. Garcia  
Mr. Albert Payne

**FRANCES S. TUCKER ELEMENTARY SCHOOL  
LEONARD RUAN, PRINCIPAL  
ACTION PLAN FOR THE FISCAL YEAR 2005-2006 AUDIT EXCEPTIONS**

<b>AUDIT RESPONSES</b>			
<b>AUDIT EXCEPTION(S)</b>	<b>IMMEDIATE CORRECTIVE ACTIONS</b>	<b>PREVENTIVE MONITORING STRATEGIES</b>	<b>PERSON(S) RESPONSIBLE</b>
Educational Excellence School Advisory Council	<ul style="list-style-type: none"> <li>• The Principal met with the Assistant Principal, Bookkeeper, Educational Excellence School Advisory Council (EESAC) Chairperson, and the ESSAC Recording Secretary to review the 2005-2006 Internal Funds Audit Report. (March 2007)</li> <li>• The Principal and Assistant Principal met with the Director of School Quality Improvement to review and discuss the audit findings. (March 2007)</li> <li>• The Principal and EESAC members participated in a professional development training session with the Director of School Quality Improvement. (March 2007)</li> </ul>	<ul style="list-style-type: none"> <li>• The Principal and the EESAC Chairperson will reference the EESAC Resource Guide for effective EESAC implementation, as needed, to ensure compliance with the Florida Statutes and School Board Rule 6Gx13-1B-1.031, which establish guidelines for School Advisory Councils.</li> <li>• The Principal will request the Regional Center IV Curriculum Support Specialist for School Quality Improvement to provide an annual compliance audit.</li> <li>• The Principal will schedule additional training from School Quality Improvement as changes to the membership of the EESAC Board occur.</li> </ul>	<p>Principal EESAC Chairperson EESAC Recording Secretary</p> <p>Principal Assistant Principal</p> <p>Principal EESAC Chairperson EESAC Recording Secretary</p>

**FRANCES S. TUCKER ELEMENTARY SCHOOL  
LEONARD RUAN, PRINCIPAL  
ACTION PLAN FOR THE FISCAL YEAR 2005-2006 AUDIT EXCEPTIONS**

<b>AUDIT RESPONSES</b>			
<b>AUDIT EXCEPTION(S)</b>	<b>IMMEDIATE CORRECTIVE ACTIONS</b>	<b>PREVENTIVE MONITORING STRATEGIES</b>	<b>PERSON(S) RESPONSIBLE</b>
Educational Excellence School Advisory Council (continued)	<ul style="list-style-type: none"> <li>The Principal emphasized compliance with issues specifically: contents of the minutes; establishing a quorum; agenda preparation; and verification of the minutes online. (March 2007)</li> </ul>	<ul style="list-style-type: none"> <li>Review the sign-in roster of EESAC members to ensure that the number of members present constitute a quorum.</li> </ul>	Principal EESSAC Chairperson EESAC Recording Secretary
Awards and Incentives	<ul style="list-style-type: none"> <li>The Principal met with the Assistant Principal and the Bookkeeper to review the 2005-2006 Internal Funds Audit Report. (March 2007)</li> <li>The Principal met with the Bookkeeper to review School Board Rule 6Gx13- 3c-1.18 and Section IV, Chapter 14 of the <u>Manual of Internal Fund Accounting</u> that set forth the policies and procedures regarding gifts, donations and solicitations of non-monetary</li> </ul>	<ul style="list-style-type: none"> <li>The Principal and Bookkeeper will comply with School Board Rule 6Gx13- 3c-1.18 and Section IV, Chapter 14 of the <u>Manual of Internal Fund Accounting</u> to ensure that all awards and incentives adhere to the policies.</li> <li>The Principal will consult the School Board Rules and the <u>Manual of Internal Fund Accounting</u> prior to purchasing awards and incentives.</li> </ul>	Principal, Assistant Principal Bookkeeper  Principal Assistant Principal Bookkeeper

**FRANCES S. TUCKER ELEMENTARY SCHOOL  
LEONARD RUAN, PRINCIPAL  
ACTION PLAN FOR THE FISCAL YEAR 2005-2006 AUDIT EXCEPTIONS**

<b>AUDIT RESPONSES</b>			
<b>AUDIT EXCEPTION(S)</b>	<b>IMMEDIATE CORRECTIVE ACTIONS</b>	<b>PREVENTIVE MONITORING STRATEGIES</b>	<b>PERSON(S) RESPONSIBLE</b>
Awards and Incentives (continued)	<p>and incentives applicable to all schools. (March 2007)</p> <ul style="list-style-type: none"> <li>• The Principal directed the Bookkeeper to maintain a list of complimentary awards and incentives that identifies the award and/or incentive that is being given, the signature of the person receiving the award and/or incentive and the date of issuance. (March 2007)</li> </ul>	<ul style="list-style-type: none"> <li>• The Principal will review complimentary lists for all awards and incentives with the Assistant Principal and Bookkeeper and attach all required documentation to the internal funds disbursement file.</li> </ul>	Principal Assistant Principal Bookkeeper

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

PROFILE OF THE SCHOOL

Address: 238 Grand Avenue, Coral Gables, Florida 33133

Date School Established: 1922

Grades: PK-5

Principal: Dr. Cheryl E. Johnson

Bookkeeper: Ms. Rosario Manzano

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	0.95	\$ 7,855.29
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,856.12</u>
TOTAL			<u><u>\$ 21,711.41</u></u>

AUDIT OPINION

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

SCHOOL - 0721 GEORGE WASHINGTON CARV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	.00	115.00	115.00	.00	.00	
LIBRARY	400.96	.00	69.35	.00	331.61	
LOST&DAMAGE TEXT	.00	45.66	45.66	.00	.00	
FIELD TRIPS 2	.00	250.00	250.00	.00	.00	
FIELD TRIPS 3	.00	362.00	362.00	.00	.00	
FIELD TRIPS 4	.00	1,366.00	1,366.00	.00	.00	
FIELD TRIPS 5	.00	722.50	722.50	.00	.00	
FIELD TRIPS 6	.00	200.00	200.00	.00	.00	
FIELD TRIPS 7	.00	795.00	795.00	.00	.00	
FIELD TRIPS 8	.00	125.08	125.00	.00	.08	
FIELD TRIPS 9	.00	144.00	144.00	.00	.00	
FIELD TRIPS 10	.00	357.00	357.00	.00	.00	
SPECIAL PURPOSE	1,834.63	1,625.00	2,953.29	1,083.75	1,590.09	
UNCLAIMED STALE-	.00	.00	.00	40.00	40.00	
DONATION TWO	268.33	.00	18.50-	18.50-	268.33	
DONATION THREE	.00	500.00	.00	.00	500.00	
DONATION FOUR	1,001.00	.00	.00	.00	1,001.00	
GRANTS II	617.66	.00	.00	.00	617.66	
TRUST	4,122.58	6,607.24	7,486.30	1,105.25	4,348.77	
GENERAL						
GENERAL MISCELLA	4,924.80	.00	156.81	18.50	4,786.49	
INTEREST	.00	571.95	.00	.00	571.95	
SCHOOL PICTURES	.00	6,039.00	3,764.52	1,123.75-	1,150.73	
VENDING MACHINES	.00	15.61	.00	.00	15.61	
DONATIONS	.00	837.86	.00	.00	837.86	
GENERAL	4,924.80	7,464.42	3,921.33	1,105.25-	7,362.64	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,022.18	4,734.86	2,757.04	.00	10,000.00	
INSTRUCTIONAL MATE	8,022.18	4,734.86	2,757.04	.00	10,000.00	
TOTAL	17,069.56	18,806.52	14,164.67	.00	21,711.41	
CHECKING	7,855.29	INVESTMENTS	.00 SBMMF	13,856.12	TOTAL	21,711.41
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1924

Grades: PK-5

Principal: Ms. Gwendolyn Haynes-Evans

Bookkeepers: Ms. Jessica Alvarez (Through October 2006)  
 Ms. Virginia Nelson

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	\$ 11,990.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>697.96</u>
TOTAL			<u><u>\$ 12,688.27</u></u>

AUDIT OPINION

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

SCHOOL - 0801 CITRUS GROVE ELEMENTAR REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
MUSIC CLUB	.00	182.50	178.34	.00	4.16		
CLASSES AND CLUBS	.00	182.50	178.34	.00	4.16		
TRUST							
DONATIONS	.00	46.00	46.00	.00	.00		
FIELD TRIPS 1	.00	280.00	240.00	40.00-	.00		
LIBRARY	2,092.43	371.70	2,519.55	2,992.70	2,937.28		
FIELD TRIPS 2	.00	1,586.00	1,583.00	3.00-	.00		
FIELD TRIPS 3	.00	72.00	72.00	.00	.00		
FIELD TRIPS 4	.00	889.00	884.50	4.50-	.00		
FIELD TRIPS 5	.00	143.00	125.00	18.00-	.00		
FIELD TRIPS 6	.00	.00	6.00-	3.00-	3.00		
FIELD TRIPS 7	.00	1,224.00	968.00	256.00-	.00		
FIELD TRIPS 8	.00	395.00	.00	395.00-	.00		
FIELD TRIPS 9	.00	148.00	148.00	.00	.00		
FIELD TRIPS 10	.00	160.00	160.00	.00	.00		
FIELD TRIPS 11	.00	1,730.00	1,675.00	55.00-	.00		
FIELD TRIPS 12	.00	1,275.50	1,275.00	.00	.50		
SPECIAL PURPOSE	1,864.33	8,719.00	7,206.87	27.00-	3,349.46		
UNCLAIMED STALE-	.00	.00	.00	30.00	30.00		
UNITED WAY	.00	1,149.50	1,149.50	.00	.00		
BOOK FAIR	.00	11,743.93	8,451.23	3,292.70-	.00		
FIELD TRIPS 13	.00	468.00	440.00	.00	28.00		
VANDALISM	734.74	.00	.00	.00	734.74		
GRANTS 1	58.53	.00	.00	.00	58.53		
TRUST	4,750.03	30,400.63	26,937.65	1,071.50-	7,141.51		
GENERAL							
GENERAL MISCELLA	994.89	29.00	2,096.62	1,071.50	1.23-		
CASH OVER & SHOR	.00	35.00-	.00	.00	35.00-		
INTEREST	.00	235.33	.00	.00	235.33		
SCHOOL PICTURES	.00	5,708.00	3,587.99	.00	2,120.01		
DONATIONS	.00	2,382.51	1,544.34	.00	838.17		
GENERAL	994.89	8,319.84	7,228.95	1,071.50	3,157.28		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,105.44	17,143.56	16,863.68	.00	2,385.32		
INSTRUCTIONAL MATE	2,105.44	17,143.56	16,863.68	.00	2,385.32		
TOTAL	7,850.36	56,046.53	51,208.62	.00	12,688.27		
CHECKING	11,990.31	INVESTMENTS	.00	SBMMF	697.96	TOTAL	12,688.27
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 3351 Matilda Street, Coconut Grove, Florida 33133

Date School Established: 1912

Grades: PK-5

Principal: Ms. Avis Y. Bembry

Bookkeeper: Ms. Faye Pratt

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 21,858.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,250.31</u>
TOTAL			<u><u>\$ 32,108.38</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 IV

SCHOOL - 0841 COCONUT GROVE ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	166.10	.00	.00	.00	166.10		
FOURTH GRADE	20.00	.00	.00	20.00-	.00		
FIFTH GRADE	.00	194.75	193.90	.85-	.00		
CLASSES AND CLUBS	186.10	194.75	193.90	20.85-	166.10		
TRUST							
DISTRICT ACCOUNT	640.00	.00	2,051.50	6,400.00	4,988.50		
DONATIONS	709.46	63.00-	.00	646.46-	.00		
FIELD TRIPS 1	.00	1,257.33	1,257.33	.00	.00		
LIBRARY	723.26	37.00	.00	.00	760.26		
LOST&DAMAGE TEXT	.00	170.36	170.36	.00	.00		
FIELD TRIPS 2	.00	640.00	617.35	22.65-	.00		
FIELD TRIPS 3	.00	611.00	592.09	18.91-	.00		
FIELD TRIPS 4	.00	1,623.58	1,623.58	.00	.00		
FIELD TRIPS 5	.00	3,530.00	3,511.83	.00	18.17		
FIELD TRIPS 6	.00	230.00	230.00	.00	.00		
FIELD TRIPS 7	.00	200.00	200.00	.00	.00		
FIELD TRIPS 8	.00	3,824.00	3,824.00	.00	.00		
SPECIAL PURPOSE	425.45	1,288.00	767.18	1,794.48	2,740.75		
UNCLAIMED STALE-	6.00	.00	6.00	.00	.00		
UNITED WAY	.00	1,460.00	1,460.00	.00	.00		
PAPERBACKS - 1	.00	326.70	326.70	.00	.00		
RENTAL FACILITIE	4,842.61	17,600.00	5,550.04	6,400.00-	10,492.57		
TRUST	7,346.78	32,734.97	22,187.96	1,106.46	19,000.25		
GENERAL							
GENERAL MISCELLA	1,621.56	516.66	952.00	62.41	1,248.63		
INTEREST	.00	372.53	.00	.00	372.53		
SCHOOL PICTURES	.00	4,291.00	1,994.97	1,148.02-	1,148.01		
DONATIONS	.00	272.86	.00	.00	272.86		
GENERAL	1,621.56	5,453.05	2,946.97	1,085.61-	3,042.03		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	.00	.00	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	.00	.00	.00	5,000.00		
COMMUNITY SCHOOL							
COMM SCHL-ACTIVI	750.00	750.00-	.00	.00	.00		
PRE-K FEES	.00	15,762.00	15,762.00	.00	.00		
COMMUNITY SCHL.	2,114.00	2,786.00	.00	.00	4,900.00		
COMMUNITY SCHOOL	2,864.00	17,798.00	15,762.00	.00	4,900.00		
TOTAL	17,018.44	56,180.77	41,090.83	.00	32,108.38		
CHECKING	21,858.07	INVESTMENTS	.00	SBMMF	10,250.31	TOTAL	32,108.38
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 105 Minorca Avenue, Coral Gables, Florida 33134

Date School Established: 1924

Grades: PK-5

Principal: Ms. Graciela P. Cerra

Bookkeeper: Ms. Mayda Baron

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 9,799.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>15,485.24</u>
TOTAL			<u><u>\$ 25,284.65</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 IV

SCHOOL - 0961 CORAL GABLES ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS 1	.00	999.00	980.00	19.00-	.00		
LIBRARY	3,522.00	7,430.85	6,958.93	.00	3,993.92		
LOST&DAMAGE TEXT	.00	69.92	69.92	.00	.00		
FIELD TRIPS 2	.00	448.50	448.50	.00	.00		
FIELD TRIPS 3	.00	344.00	344.00	.00	.00		
FIELD TRIPS 4	.00	156.00	150.00	6.00-	.00		
FIELD TRIPS 5	.00	280.00	200.00	80.00-	.00		
SPECIAL PURPOSE	3,414.69	1,500.00	4,384.97	1,912.52	2,442.24		
UNITED WAY	.00	1,622.25	1,622.25	.00	.00		
ART SUPPLIES	50.00	.00	47.50	.00	2.50		
GRANTS II	250.00	.00	250.00	.00	.00		
TRUST	7,236.69	12,850.52	15,456.07	1,807.52	6,438.66		
GENERAL							
GENERAL MISCELLA	14,021.18	.00	11,588.36	105.00	2,537.82		
INTEREST	.00	566.75	.00	.00	566.75		
SCHOOL PICTURES	.00	13,627.00	8,540.28	1,912.52-	3,174.20		
DONATIONS	.00	1,958.33	.00	.00	1,958.33		
MEMORY BOOKS	.00	6,695.00	5,488.32	.00	1,206.68		
GENERAL	14,021.18	22,847.08	25,616.96	1,807.52-	9,443.78		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	.00	597.79	.00	9,402.21		
INSTRUCTIONAL MATE	10,000.00	.00	597.79	.00	9,402.21		
COMMUNITY SCHOOL							
PRE-K FEES	.00	39,831.00	39,831.00	.00	.00		
COMMUNITY SCHOOL	.00	39,831.00	39,831.00	.00	.00		
TOTAL	31,257.87	75,528.60	81,501.82	.00	25,284.65		
CHECKING	9,799.41	INVESTMENTS	.00	SBMMF	15,485.24	TOTAL	25,284.65
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1932

Grades: PK-5

Principal: Ms. Cathleen A. McGinnis

Bookkeeper: Ms. Alemarie Makeyra

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.24	\$ 2,550.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,429.87</u>
TOTAL			<u><u>\$ 12,979.92</u></u>

AUDIT OPINION

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

SCHOOL - 1361 FREDERICK DOUGLASS ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHEERLEADERS	196.29	880.00	785.74	.00	290.55		
STUDENT COUNCIL	26.74	.00	.00	.00	26.74		
THIRD GRADE	.00	478.00	447.50	.00	30.50		
CLASSES AND CLUBS	223.03	1,358.00	1,233.24	.00	347.79		
TRUST							
DONATIONS	219.66	276.00	.00	.00	495.66		
LIBRARY	126.51	57.07	.00	.00	183.58		
SPECIAL PURPOSE	350.41	150.00	839.95	542.90	203.36		
REGION ACTIVITIE	590.07	.00	.00	.00	590.07		
TRUST	1,286.65	483.07	839.95	542.90	1,472.67		
GENERAL							
GENERAL MISCELLA	714.89	.00	.00	.00	714.89		
INTEREST	.00	409.42	.00	.00	409.42		
SCHOOL PICTURES	.00	3,067.00	1,981.20	542.90-	542.90		
GENERAL	714.89	3,476.42	1,981.20	542.90-	1,667.21		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,880.18	5,035.23	3,677.91	.00	9,237.50		
INSTRUCTIONAL MATE	7,880.18	5,035.23	3,677.91	.00	9,237.50		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	1,068.00	701.00	1,514.25	.00	254.75		
COMMUNITY SCHOOL	1,068.00	701.00	1,514.25	.00	254.75		
TOTAL	11,172.75	11,053.72	9,246.55	.00	12,979.92		
CHECKING	2,550.05	INVESTMENTS	.00	SBMMF	10,429.87	TOTAL	12,979.92
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1948

Grades: PK-5

Principal: Ms. Amelia P. Leth

Bookkeepers: Ms. Concepcion Dieguez (Through June 2006)  
 Ms. Graciela Reyes

Community School Assistant Principal: Mr. Ramses Ancheta

Community School Secretary: Ms. Maydelin Lago

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	\$ 12,138.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,868.46</u>
TOTAL			<u><u>\$ 34,007.30</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 IV

SCHOOL - 1801 FAIRLAWN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	1,073.03	.00	.00	.00	1,073.03		
FIELD TRIPS 1	.00	150.00	140.00	10.00-	.00		
LIBRARY	2,251.38	4,219.66	3,922.76	.00	2,548.28		
LOST&DAMAGE TEXT	.00	120.49	120.49	.00	.00		
FIELD TRIPS 2	.00	1,412.00	1,391.00	21.00-	.00		
FIELD TRIPS 3	.00	1,648.50	1,648.50	.00	.00		
FIELD TRIPS 4	.00	2,250.00	2,099.00	151.00-	.00		
FIELD TRIPS 5	.00	1,120.00	1,116.00	4.00-	.00		
FIELD TRIPS 6	.00	995.00	993.00	2.00-	.00		
SPECIAL PURPOSE	2,014.36	14.50	2,625.23	2,143.18	1,546.81		
UNITED WAY	.00	4,132.06	4,132.06	.00	.00		
TRUST	5,338.77	16,062.21	18,188.04	1,955.18	5,168.12		
GENERAL							
GENERAL MISCELLA	19,174.81	213.00	4,278.60	188.00	15,297.21		
CASH OVER & SHOR	.00	.30	.00	.00	.30		
INTEREST	.00	1,407.26	.00	.00	1,407.26		
SCHOOL PICTURES	.00	11,486.00	7,199.65	2,143.18-	2,143.17		
REGISTRATION FEE	.00	.00	713.00	.00	713.00-		
DONATIONS	.00	330.70	.00	.00	330.70		
MEMORY BOOKS	.00	5,695.00	5,097.86	.00	597.14		
GENERAL	19,174.81	19,132.26	17,289.11	1,955.18-	19,062.78		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,000.00	3,193.44	3,193.44	.00	9,000.00		
INSTRUCTIONAL MATE	9,000.00	3,193.44	3,193.44	.00	9,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	161,323.15	161,323.15	.00	.00		
COMM SCH CLASS F	.00	6,627.00	6,627.00	.00	.00		
COMM SCHL-FIELD	.00	2,800.00	2,734.39	65.61-	.00		
COMM SCHL-ACTIVI	44.98	3,298.40	2,632.59	65.61	776.40		
COMMUNITY SCHOOL	44.98	174,048.55	173,317.13	.00	776.40		
TOTAL	33,558.56	212,436.46	211,987.72	.00	34,007.30		
CHECKING	12,138.84	INVESTMENTS	.00	SBMMF	21,868.46	TOTAL	34,007.30
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1954

Grades: PK-5

Principal: Ms. Maria L. Izquierdo

Bookkeeper: Ms. Teresa Suarez

After School Care Program Manager: Ms. Janet Capparelli

After School Care Program Secretary: Ms. Vickie Oliva

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	\$ 4,839.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,734.35</u>
TOTAL			<u><u>\$ 11,574.04</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 IV

SCHOOL - 1881 HENRY M. FLAGLER ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	.00	504.00	504.00	.00	.00	
LIBRARY	2,035.06	2,130.19	3,347.77	.00	817.48	
LOST&DAMAGE TEXT	.00	5.99	5.99	.00	.00	
FIELD TRIPS 3	.00	1,386.00	1,386.00	.00	.00	
FIELD TRIPS 6	.00	122.00	122.00	.00	.00	
SPECIAL PURPOSE	199.05	1,400.00	2,812.01	1,310.84	97.88	
UNITED WAY	.00	4,027.80	4,027.80	.00	.00	
FIELD TRIPS A-OU	.00	3,182.00	3,182.00	.00	.00	
FIELD TRIPS B-OU	.00	5,335.00	5,335.00	.00	.00	
EESAC FUNDS	.00	77.83	3,076.83	2,999.00	.00	
TRUST	2,234.11	18,170.81	23,799.40	4,309.84	915.36	
GENERAL						
GENERAL MISCELLA	6,193.13	.00	5,535.40	.00	657.73	
CASH OVER & SHOR	.00	.30	.00	.00	.30	
INTEREST	.00	808.65	.00	.00	808.65	
SCHOOL PICTURES	.00	7,013.00	4,391.32	1,310.84-	1,310.84	
REGISTRATION FEE	.00	.00	2,157.00	.00	2,157.00-	
DONATIONS	.00	2,639.88	.00	.00	2,639.88	
MEMORY BOOKS	.00	6,080.00	5,535.61	.00	544.39	
GENERAL	6,193.13	16,541.83	17,619.33	1,310.84-	3,804.79	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,943.88	13,527.75	7,472.63	2,999.00-	6,000.00	
INSTRUCTIONAL MATE	2,943.88	13,527.75	7,472.63	2,999.00-	6,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	142,294.29	142,294.29	.00	.00	
COMM SCHL-ACTIVI	171.55	1,580.00	897.66	.00	853.89	
COMMUNITY SCHOOL	171.55	143,874.29	143,191.95	.00	853.89	
TOTAL	11,542.67	192,114.68	192,083.31	.00	11,574.04	
CHECKING	4,839.69	INVESTMENTS	.00 SBMMF	6,734.35	TOTAL	11,574.04
			ACCOUNTS PAYABLE	.00		

ENEIDA M. HARTNER ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2005-06 FISCAL YEAR  
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1998

Grades: PK-5

Principal: Dr. Orlando B. Gonzalez

Bookkeeper: Ms. Hilda Labrador

Community School Assistant Principal: Ms. Melba Gonzalez

Community School Secretary: Ms. Lucy Padin

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.	--	--	\$ 6,069.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,892.62</u>
TOTAL			<u><u>\$ 13,961.63</u></u>

AUDIT OPINION

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

A physical inventory of property items with an individual cost of \$1,000 or more showed that 3 items at a cost of \$6,033 and a depreciated value of \$610 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

REGION CENTER IV

SCHOOL - 2351 ENEIDA M. HARTNER ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	.00	939.00	939.00	.00	.00	
LIBRARY	2,140.97	241.18	686.88	1,093.58	2,788.85	
FIELD TRIPS 4	.00	520.00	520.00	.00	.00	
FIELD TRIPS 6	.00	234.00	234.00	.00	.00	
SPECIAL PURPOSE	1,019.79	.00	1,477.09	1,100.56	643.26	
UNITED WAY	.00	870.60	870.60	.00	.00	
BOOK FAIR	.00	6,091.58	4,503.47	1,588.11-	.00	
DONATION THREE	10.02	.00	.00	10.02-	.00	
FIELD TRIPS F-OU	.00	833.00	833.00	.00	.00	
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00	
TRUST	3,170.78	9,729.36	13,063.04	3,595.01	3,432.11	
GENERAL						
GENERAL MISCELLA	2,078.87	3.00	1,148.72	504.55	1,437.70	
INTEREST	.00	414.08	.00	.00	414.08	
SCHOOL PICTURES	.00	5,888.00	3,686.88	1,100.56-	1,100.56	
GENERAL	2,078.87	6,305.08	4,835.60	596.01-	2,952.34	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,527.43	20,827.19	17,778.44	2,999.00-	7,577.18	
INSTRUCTIONAL MATE	7,527.43	20,827.19	17,778.44	2,999.00-	7,577.18	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	66,800.65	66,800.65	.00	.00	
COMM SCH CLASS F	.00	15,125.50	15,125.50	.00	.00	
COMM SCHL-ACTIVI	55.28	493.00	548.28	.00	.00	
COMMUNITY SCHOOL	55.28	82,419.15	82,474.43	.00	.00	
TOTAL	12,832.36	119,280.78	118,151.51	.00	13,961.63	
CHECKING	6,069.01	INVESTMENTS	.00 SBMMF	7,892.62	TOTAL	13,961.63
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 711 N. W. 30 Avenue, Miami, Florida 33125

Date School Established: 1949

Grades: PK-5

Principal: Mr. Genaro Navarro

Bookkeepers: Ms. Jennifer Joseph (Through December 2006)  
 Ms. Marlene Castro

Community School Program Manager: Mr. Holman Ramos

Community School Secretaries: Ms. Debbie Guerra (Through March 2006)  
 Ms. Ivis de la Fe (Beginning August 2006)

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank, N. A.	--	--	\$ 15,380.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,546.60</u>
TOTAL			<u><u>\$ 18,926.92</u></u>

AUDIT OPINION

The 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.

With the exception of the After School Care Program discrepancies disclosed in the prior year audit, which continued to impact the 2005-06 fiscal year up to February 2006, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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, except for the After School Care Program deficiencies disclosed in the prior year audit for the 2005-06 fiscal year up to February 2006, the internal control structure at the school was otherwise functioning as designed by the school administration. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

REGION CENTER IV

SCHOOL - 2661 KENSINGTON PARK ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
THIRD GRADE	660.00	.00	.00	660.00-	.00		
FOURTH GRADE	219.89	.00	.00	219.89-	.00		
FIFTH GRADE	.92	.00	.00	.92-	.00		
PRE-KINDER	226.77	.00	.00	226.77-	.00		
CLASSES AND CLUBS	1,107.58	.00	.00	1,107.58-	.00		
TRUST							
DONATIONS	600.37	600.37-	.00	.00	.00		
FIELD TRIPS 1	768.75	3,961.00	4,743.00	13.25	.00		
LIBRARY	1,563.63	107.26	.00	.00	1,670.89		
LOST&DAMAGE TEXT	.00	121.12	121.12	.00	.00		
FIELD TRIPS 2	.00	3,623.00	3,799.43	176.43	.00		
FIELD TRIPS 3	255.00	5,371.00	5,341.00	285.00-	.00		
FIELD TRIPS 4	52.50	3,530.00	3,475.00	107.50-	.00		
FIELD TRIPS 5	56.89	2,354.00	2,484.00	73.11	.00		
FIELD TRIPS 6	23.00	2,348.00	2,248.32	122.68-	.00		
FIELD TRIPS 7	379.00	3,897.75	4,176.50	100.25-	.00		
SPECIAL PURPOSE	392.07	1,000.00	4,795.05	3,551.21	148.23		
UNCLAIMED STALE-	.00	.00	20.00	20.00	.00		
UNITED WAY	.00	5,430.30	5,430.30	.00	.00		
PAPERBACKS - 1	7.02	223.55	219.78	.00	10.79		
TRUST	4,098.23	31,366.61	36,853.50	3,218.57	1,829.91		
GENERAL							
GENERAL MISCELLA	2,588.72	.00	1,843.20	1,908.28	2,653.80		
CASH OVER & SHOR	.00	1.00	.00	.00	1.00		
INTEREST	.00	224.10	.00	.00	224.10		
SCHOOL PICTURES	.00	12,091.00	7,587.64	3,328.52-	1,174.84		
VENDING MACHINES	.00	690.75	.00	690.75-	.00		
REPAIR & MAINTEN	.00	15.00	.00	.00	15.00		
DONATIONS	.00	2,609.91	.00	.00	2,609.91		
GENERAL	2,588.72	15,631.76	9,430.84	2,110.99-	6,678.65		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,874.64	28,909.65	22,784.29	.00	10,000.00		
INSTRUCTIONAL MATE	3,874.64	28,909.65	22,784.29	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	130,388.50	130,388.50	.00	.00		
COMM SCHL-FIELD	340.00	.00	.00	.00	340.00		
COMM SCHL-ACTIVI	.62	150.00	72.26	.00	78.36		
COMMUNITY SCHOOL	340.62	130,538.50	130,460.76	.00	418.36		
TOTAL	12,009.79	206,446.52	199,529.39	.00	18,926.92		
CHECKING	15,380.32	INVESTMENTS	.00	SBMMF	3,546.60	TOTAL	18,926.92
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1952

Grades: PK-8

Principal: Dr. Ana M. Rasco

Bookkeepers: Ms. Maria Cruz (Through February 2006)  
 Ms. Gelsy Barge (Through January 2007)  
 Ms. Maria Cruz

Community School Assistant Principal: Mr. Allen McEachin

Community School Program Manager: Ms. Helena Frosbutter (Part-time)

Community School Secretaries: Ms. Ana Echevarria (Through May 2006)  
 Ms Yesenia Ricardo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	--	\$ 15,900.46
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>11,318.61</u>
TOTAL			<u><u>\$ 27,219.07</u></u>

AUDIT OPINION

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

SCHOOL - 2741 KEY BISCAYNE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
BAND RENTAL	.00	96.00	.00	.00	96.00
MUSIC	.00	96.00	.00	.00	96.00
CLASSES AND CLUBS GIFTED	.00	1,052.50	1,180.00	149.50	22.00
CLASSES AND CLUBS	.00	1,052.50	1,180.00	149.50	22.00
TRUST					
ADVANCE FOR CHAN DONATIONS	.00	75.00	75.00	.00	.00
FIELD TRIPS 1	2,706.20	15,356.70	13,532.07	9.50-	4,521.33
LIBRARY	.00	3,945.50	3,732.64	137.11-	75.75
LOST&DAMAGE TEXT	1,522.81	6,599.72	1,849.83	.00	6,272.70
FIELD TRIPS 2	.00	89.54	89.54	.00	.00
FIELD TRIPS 3	.00	2,243.00	2,185.50	139.97	197.47
FIELD TRIPS 4	.00	2,307.50	2,246.00	4.00-	57.50
FIELD TRIPS 6	.00	1,253.00	1,248.00	60.50	65.50
FIELD TRIPS 7	.00	1,368.50	1,347.00	21.50-	.00
FIELD TRIPS 8	.00	1,128.00	1,128.00	21.50	21.50
FIELD TRIPS 9	.00	9,417.55	9,417.55	.00	.00
FIELD TRIPS 10	.00	2,094.50	1,940.33	.00	154.17
FIELD TRIPS 11	.00	4,146.75	4,061.47	85.28-	.00
SPECIAL PURPOSE UNCLAIMED STALE-	2,913.14	2,000.00	3,559.02	1,451.02	2,805.14
UNITED WAY	45.78	.00	45.78	445.42	445.42
FIELD TRIPS 23	.00	3,707.25	3,707.25	.00	.00
	.00	437.00	408.00	.00	29.00
TRUST	7,187.93	56,169.51	50,568.73	1,856.77	14,645.48
INSTRUCTIONAL AIDS A BAND FEES	.00	144.00	.00	.00	144.00
INSTRUCTIONAL AIDS	.00	144.00	.00	.00	144.00
GENERAL					
GENERAL MISCELLA	5,784.14	166.51	4,287.77	437.50-	1,225.38
CASH OVER & SHOR	.00	3.00	.00	.00	3.00
INTEREST	.00	411.36	.00	.00	411.36
SCHOOL PICTURES	.00	7,763.00	4,746.95	1,565.02-	1,451.03
REGISTRATION FEE	.00	.00	240.00	.00	240.00-
DONATIONS	.00	747.93	747.93	.00	.00
MEMORY BOOKS	.00	7,350.00	6,812.62	.00	537.38
GENERAL	5,784.14	16,441.80	16,835.27	2,002.52-	3,388.15
INSTRUCTIONAL MATERI FUND-9 INST. MAT	1,951.54	25,222.10	19,173.64	.00	8,000.00
INSTRUCTIONAL MATE	1,951.54	25,222.10	19,173.64	.00	8,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	89,335.60	89,335.60	.00	.00
COMM SCH CLASS F	.00	44,353.24	44,353.24	.00	.00
COMM SCHL-FIELD	.00	1,601.00	1,723.25	145.50	23.25
COMM SCHL-MATERI	72.40	.00	.00	.00	72.40
COMM SCHL-ACTIVI	2,804.25	587.75	2,414.96	149.25-	827.79
PRE-K FEES	.00	44,473.00	44,473.00	.00	.00
COMMUNITY SCHOOL	2,876.65	180,350.59	182,300.05	3.75-	923.44
TOTAL	17,800.26	279,476.50	270,057.69	.00	27,219.07

CHECKING 15,900.46 INVESTMENTS .00 SBMMF 11,318.61 TOTAL 27,219.07  
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1925

Grades: PK-5

Principal: Ms. Ana M. Casas

Bookkeeper: Ms. Mercedes Quesada

After School Care Program Managers: Ms. Janel Luciani (Through June 2006)  
 Mr. Walter Gutierrez

After School Care Program Secretary: Ms. Yaimy Fernandez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 4,884.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>29,391.15</u>
TOTAL			<u><u>\$ 34,275.35</u></u>

AUDIT OPINION

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

SCHOOL - 2781 KINLOCH PARK ELEMENTAR REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	754.65	.00	754.52	.13-	.00	
FIELD TRIPS 1	.00	689.00	689.00	.00	.00	
LIBRARY	226.72	.00	.00	.00	226.72	
LOST&DAMAGE TEXT	.00	20.97	20.97	.00	.00	
FIELD TRIPS 2	.00	1,090.00	1,056.00	34.00-	.00	
FIELD TRIPS 3	.00	1,113.50	1,104.25	9.25-	.00	
FIELD TRIPS 4	.00	565.00	555.00	10.00-	.00	
FIELD TRIPS 5	.00	.00	5.00-	5.00-	.00	
FIELD TRIPS 7	.00	.00	5.00-	5.00-	.00	
SPECIAL PURPOSE	4,428.42	.00	1,291.44	1,904.67	5,041.65	
UNCLAIMED STALE-	29.00	.00	29.00	29.25	29.25	
UNITED WAY	.00	2,054.00	2,054.00	.00	.00	
VANDALISM	27.71	.00	.00	.00	27.71	
TRUST	5,466.50	5,532.47	7,544.18	1,870.54	5,325.33	
GENERAL						
GENERAL MISCELLA	23,144.51	.00	461.44	44.13	22,727.20	
INTEREST	.00	1,068.15	.00	.00	1,068.15	
SCHOOL PICTURES	.00	10,190.00	6,370.66	1,914.67-	1,904.67	
GENERAL	23,144.51	11,258.15	6,832.10	1,870.54-	25,700.02	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,000.00	1,150.94	1,150.94	.00	3,000.00	
INSTRUCTIONAL MATE	3,000.00	1,150.94	1,150.94	.00	3,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	82,816.64	82,816.64	.00	.00	
COMM SCHL-ACTIVI	40.00	210.00	.00	.00	250.00	
COMMUNITY SCHOOL	40.00	83,026.64	82,816.64	.00	250.00	
TOTAL	31,651.01	100,968.20	98,343.86	.00	34,275.35	
CHECKING	4,884.20	INVESTMENTS	.00 SBMMF	29,391.15	TOTAL	34,275.35
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 660 SW 3<sup>rd</sup> Street, Miami, Florida 33130

Date School Established: 2001

Grades: PK-5

Principal: Ms. Carmen M. Garcia

Bookkeepers: Ms. La Tanya Denard (Through October 2005)  
 Ms. Leonor Caballero

Before/After School Care Program Managers: Ms. Ivis de la Fe (Through October 2005)  
 Ms. Jackeline Sanchez-Jimenez

Before/After School Care Program Secretary: Ms. Sonia Ordoñez

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	\$ 19,352.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,111.30</u>
TOTAL			<u><u>\$ 24,464.09</u></u>

AUDIT OPINION

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

SCHOOL - 3191 ADA MERRITT ELEM. (CON)

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
ADVANCE FOR CHAN	.00	300.00	300.00	.00	.00		
FIELD TRIPS 1	.00	2,730.00	2,661.36	68.64-	.00		
LIBRARY	46.41	121.71	.00	.00	168.12		
FIELD TRIPS 2	.00	2,023.60	1,926.10	97.50-	.00		
FIELD TRIPS 3	.00	513.00	490.00	23.00-	.00		
FIELD TRIPS 6	.00	3,136.65	3,129.20	7.45-	.00		
FIELD TRIPS 7	.00	408.00	400.00	8.00-	.00		
SPECIAL PURPOSE	808.27	79.50	2,102.52	1,311.81	97.06		
UNCLAIMED STALE-	.00	.00	.00	12.86	12.86		
UNITED WAY	.00	3,135.34	3,135.34	.00	.00		
TRUST	854.68	12,447.80	14,144.52	1,120.08	278.04		
GENERAL							
GENERAL MISCELLA	1,020.78	402.42	2,036.74	204.59	408.95-		
CASH OVER & SHOR	.00	20.00	.00	.00	20.00		
INTEREST	.00	991.53	.00	.00	991.53		
SCHOOL PICTURES	.00	7,591.00	4,678.11	1,324.67-	1,588.22		
DONATIONS	.00	592.06	.00	.00	592.06		
MEMORY BOOKS	.00	5,655.00	5,651.91	.00	3.09		
GENERAL	1,020.78	15,252.01	12,366.76	1,120.08-	2,785.95		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,233.31	13,124.04	6,357.35	.00	10,000.00		
INSTRUCTIONAL MATE	3,233.31	13,124.04	6,357.35	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	313,157.10	313,157.10	.00	.00		
COMM SCH CLASS F	.00	63,217.00	63,217.00	.00	.00		
COMM SCHL-FIELD	91.50	.00	.00	.00	91.50		
COMM SCHL-ACTIVI	6,423.58	8,749.00	3,863.98	.00	11,308.60		
PRE-K FEES	.00	80,501.00	80,501.00	.00	.00		
COMMUNITY SCHOOL	6,515.08	465,624.10	460,739.08	.00	11,400.10		
TOTAL	11,623.85	506,447.95	493,607.71	.00	24,464.09		
CHECKING	19,352.79	INVESTMENTS	.00	SBMMF	5,111.30	TOTAL	24,464.09
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1914

Grades: PK-5

Principal: Dr. Sharon M. Lopez

Bookkeeper: Ms. Rocio Vasquez

Community School Assistant Principal: Ms. Daisy Li-Morell

Community School Secretaries: Ms. Damaris Castillo (Through August 2006)  
 Ms. Maria Espinoza

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 13,536.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>12,066.45</u>
TOTAL			<u><u>\$ 25,602.76</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; 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 IV

SCHOOL - 4681 RIVERSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SAFETY PATROL	7.79	.00	.00	.00	7.79
CLASSES AND CLUBS	7.79	.00	.00	.00	7.79
TRUST					
FIELD TRIPS 1	.00	4,811.00	4,641.00	170.00-	.00
GOVERNOR'S FAMIL LIBRARY	1,000.23	.00	.00	.00	1,000.23
FIELD TRIPS 2	961.95	.00	265.91	.00	696.04
FIELD TRIPS 3	.00	1,640.00	1,640.00	.00	.00
FIELD TRIPS 5	.00	1,520.00	1,325.00	195.00-	.00
FIELD TRIPS 6	.00	3,650.50	3,620.44	30.06-	.00
SPECIAL PURPOSE UNCLAIMED STALE-UNITED WAY	3,011.18	1,973.00	1,973.00	.00	.00
MUSIC	94.00	3,692.50	3,704.35	1,070.72	4,070.05
	.00	.00	140.71	46.71	.00
	.00	640.00	640.00	.00	.00
	.00	420.00	420.00	.00	.00
TRUST	5,067.36	18,347.00	18,370.41	722.37	5,766.32
GENERAL					
GENERAL MISCELLA	5,135.61	.00	900.76	1,482.62	5,717.47
CASH OVER & SHOR	.00	20.00-	.00	.00	20.00-
INTEREST	.00	462.20	.00	.00	462.20
SCHOOL PICTURES	.00	5,594.00	3,418.88	2,175.12-	.00
VENDING MACHINES	.00	282.04	.00	.00	282.04
TRAVEL-FACULTY/A	.00	.00	61.86-	.00	61.86
DONATIONS	.00	145.29	.00	.00	145.29
STUDENT TRAVEL/S	.00	.00	1,522.00	.00	1,522.00-
GENERAL	5,135.61	6,463.53	5,779.78	692.50-	5,126.86
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,060.45	9,091.95	7,999.85	15.98-	7,136.57
INSTRUCTIONAL MATE	6,060.45	9,091.95	7,999.85	15.98-	7,136.57
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	124,366.30	124,366.30	.00	.00
COMM SCH CLASS F	.00	5,400.00	5,400.00	.00	.00
COMM SCHL-FIELD	.00	973.97	963.48	.00	10.49
COMM SCHL-ACTIVI	10,580.86	2,558.00	5,570.24	13.89-	7,554.73
COMMUNITY SCHOOL	10,580.86	133,298.27	136,300.02	13.89-	7,565.22
TOTAL	26,852.07	167,200.75	168,450.06	.00	25,602.76

CHECKING 13,536.31 INVESTMENTS .00 SBMMF 12,066.45 TOTAL 25,602.76  
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1938

Grades: PK-5

Principal: Ms. Martha M. Rodriguez

Bookkeepers: Ms. Leonor Caballero (Through August 2006)  
 Ms. Maria Cid

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	\$ 6,823.12
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,258.18</u>
TOTAL			<u><u>\$ 10,081.30</u></u>

AUDIT OPINION

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

A physical inventory of property items with an individual cost of \$1,000 or more showed that 1 item at a cost of \$1,307 and a depreciated value of \$127 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

SCHOOL - 5001 SHENANDOAH ELEMENTARY REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	.00	2,313.25	2,202.50	110.75-	.00	
LIBRARY	642.53	335.31	127.98	.00	849.86	
LOST&DAMAGE TEXT	.00	63.12	63.12	.00	.00	
FIELD TRIPS 2	.00	990.00	970.50	19.50-	.00	
FIELD TRIPS 3	.00	1,793.00	1,790.00	3.00-	.00	
FIELD TRIPS 4	.00	2,772.75	2,744.25	28.50-	.00	
FIELD TRIPS 6	.00	2,828.00	2,570.25	257.75-	.00	
FIELD TRIPS 8	.00	160.00	160.00	.00	.00	
SPECIAL PURPOSE	26.06	.00	1,574.89	2,054.03	505.20	
UNCLAIMED STALE-	41.28	.00	41.28	16.05	16.05	
UNITED WAY	.00	2,580.32	2,580.32	.00	.00	
DONATION TWO	7,453.96	7,453.96-	.00	.00	.00	
TRUST	8,163.83	6,381.79	14,825.09	1,650.58	1,371.11	
GENERAL						
GENERAL MISCELLA	439.58	.00	5,138.51	419.50	4,279.43-	
CASH OVER & SHOR	.00	.20	.00	.00	.20	
INTEREST	.00	385.87	.00	.00	385.87	
SCHOOL PICTURES	.00	10,991.00	6,882.95	2,054.03-	2,054.02	
REPAIR & MAINTEN	.00	.00	247.27	.00	247.27-	
OFFICE SUPPLY	.00	.00	3,399.70	.00	3,399.70-	
DONATIONS	.00	10,256.96	982.60	.00	9,274.36	
MEMORY BOOKS	.00	4,824.00	4,813.27	.00	10.73	
GENERAL	439.58	26,458.03	21,464.30	1,634.53-	3,798.78	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,467.34	10,193.14	8,733.02	16.05-	4,911.41	
INSTRUCTIONAL MATE	3,467.34	10,193.14	8,733.02	16.05-	4,911.41	
TOTAL	12,070.75	43,032.96	45,022.41	.00	10,081.30	
CHECKING	6,823.12	INVESTMENTS	.00 SBMMF	3,258.18	TOTAL	10,081.30
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1925

Grades: PK-5

Principal: Dr. Brenda B. Dawkins

Bookkeeper: Ms. Laura Sosa

Community School Assistant Principal: Mr. David Rodriguez

Community School Secretary: Mr. Yurier Sanz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 9,613.23
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,614.77</u>
TOTAL			<u><u>\$ 31,228.00</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; 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 IV

SCHOOL - 5041 SILVER BLUFF ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	858.11	.00	847.48	.00	10.63		
FIELD TRIPS 1	.00	4,269.00	4,198.75	70.25-	.00		
LOST&DAMAGE TEXT	.00	61.34	61.34	.00	.00		
FIELD TRIPS 4	.00	690.00	570.00	120.00-	.00		
FIELD TRIPS 6	13.00-	1,740.50	1,744.00	16.50	.00		
FIELD TRIPS 7	.00	160.00	150.00	10.00-	.00		
FIELD TRIPS 8	7.00-	.00	.00	7.00	.00		
SPECIAL PURPOSE UNITED WAY	4,871.87	1,425.84	4,886.81	1,567.29	2,978.19		
	.00	2,957.16	2,957.16	.00	.00		
TRUST	5,709.98	11,303.84	15,415.54	1,390.54	2,988.82		
GENERAL							
GENERAL MISCELLA	12,140.98	.00	473.02	176.75	11,844.71		
CASH OVER & SHOR	.00	6.35	.00	.00	6.35		
INTEREST	.00	1,076.29	.00	.00	1,076.29		
SCHOOL PICTURES	.00	8,385.00	5,270.42	1,567.29-	1,547.29		
DONATIONS	.00	887.41	.00	.00	887.41		
GENERAL	12,140.98	10,355.05	5,743.44	1,390.54-	15,362.05		
INSTRUCTIONAL MATERI FUND-9 INST. MAT	7,851.35	4,595.54	2,446.89	.00	10,000.00		
INSTRUCTIONAL MATE	7,851.35	4,595.54	2,446.89	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	158,852.06	158,852.06	.00	.00		
BEFORE/AFTER SCH	.00	23,832.05	23,832.05	.00	.00		
COMM SCH CLASS F	.00	27,111.90	27,111.90	.00	.00		
COM SCH CLASS FE	.00	1,620.00	1,800.00	180.00	.00		
COMM SCHL-FIELD	1,796.80	3,092.00	3,972.40	.00	916.40		
COMM SCHL-MATERI	3,780.65	.00	2,032.25	.00	1,748.40		
COMM SCHL-ACTIVI	741.02	1,365.50	1,714.19	180.00-	212.33		
COMMUNITY SCHOOL	6,318.47	215,873.51	219,314.85	.00	2,877.13		
TOTAL	32,020.78	242,127.94	242,920.72	.00	31,228.00		
CHECKING	9,613.23	INVESTMENTS	.00	SBMMF	21,614.77	TOTAL	31,228.00
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

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

Date School Established: 1946

Grades: PK-5

Principal During Audit Period: Dr. Edward G. Robinson (Through October 2006;  
 presently Assistant Principal  
 at Miami Coral Park Senior  
 High School)

Current Principal: Ms. Wanda R. Heidelberg

Bookkeeper: Ms. Marian Wilcox

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	\$ 5,968.55
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>17,260.81</u>
TOTAL			<u><u>\$ 23,229.36</u></u>

AUDIT OPINION

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

A physical inventory of property items with an individual cost of \$1,000 or more showed that 6 items at a cost of \$8,463 and a depreciated value of \$1,871 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

REGION CENTER IV

SCHOOL - 0081 LENORA BRAYNON SMITH E

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	.00	310.00	309.38	.00	.62
MUSIC	.00	310.00	309.38	.00	.62
CLASSES AND CLUBS					
SPANISH HONOR	1,569.42	.00	90.00	.00	1,479.42
AFRO AMERICAN CL	295.00	.00	.00	.00	295.00
FIFTH GRADE	196.39	6,340.41	6,397.46	30.00	169.34
ESE (EXCEP EDUC)	115.96	.00	.00	.00	115.96
CLASSES AND CLUBS	2,176.77	6,340.41	6,487.46	30.00	2,059.72
TRUST					
FIELD TRIPS 1	.00	1,381.00	1,069.33	311.67-	.00
FUND RAISING	229.87	2,050.00	1,990.87	.00	289.00
LIBRARY	246.08	81.29	114.90	562.33	774.80
LOST&DAMAGE TEXT	.00	118.39	118.39	.00	.00
FIELD TRIPS 6	1,000.00-	.00	.00	1,000.00	.00
SPECIAL EVENTS	394.49	388.00	258.94	.00	523.55
SPECIAL PURPOSE	730.76	1,500.00	1,678.40	1,547.29	2,099.65
UNCLAIMED STALE-	20.94	.00	20.94	.00	.00
UNITED WAY	.00	1,181.84	1,181.84	.00	.00
BOOK FAIR	.00	3,553.58	2,991.25	562.33-	.00
DONATION TWO	1,083.55	85.95	.00	1,000.00-	169.50
SCHOOL SPECIAL P	.00	1,086.80	993.66	.00	93.14
EESAC FUNDS	.00	.00	2,999.00	2,999.00	.00
GRANTS II	.00	4,500.00	1,949.91	.00	2,550.09
TRUST	1,705.69	15,926.85	15,367.43	4,234.62	6,499.73
GENERAL					
GENERAL MISCELLA	3,237.36	339.00	1,235.92	281.67	2,622.11
CASH OVER & SHOR	.00	11.44	.00	.00	11.44
INTEREST	.00	380.58	.00	.00	380.58
SCHOOL PICTURES	.00	2,603.00	1,742.67	430.16-	430.17
VENDING MACHINES	.00	1,117.13	.00	1,117.13-	.00
TRAVEL-FACULTY/A	.00	.00	200.00	.00	200.00-
DONATIONS	.00	1,424.99	.00	.00	1,424.99
GENERAL	3,237.36	5,876.14	3,178.59	1,265.62-	4,669.29
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,405.76	15,944.14	6,350.90	2,999.00-	10,000.00
INSTRUCTIONAL MATE	3,405.76	15,944.14	6,350.90	2,999.00-	10,000.00
TOTAL	10,525.58	44,397.54	31,693.76	.00	23,229.36

CHECKING 5,968.55 INVESTMENTS .00 SBMMF 17,260.81 TOTAL 23,229.36  
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1921

Grades: PK-5

Principal: Dr. Aline E. Sarria

Bookkeeper: Ms. Alice Gaston

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

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

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 14,659.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,981.39</u>
TOTAL			<u><u>\$ 18,641.26</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.

SCHOOL - 5401 SUNSET ELEMENTARY REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	231.42	.00	174.83	.00	56.59
CLASSES AND CLUBS	231.42	.00	174.83	.00	56.59
TRUST					
TRUST FUND	9.88	.00	.00	9.88-	.00
DONATIONS	33.11	.00	15.85	.00	17.26
FIELD TRIPS 1	.00	1,013.00	1,011.50	1.50-	.00
LIBRARY	1,690.12	9,065.88	8,868.13	.00	1,887.87
LOST&DAMAGE TEXT	.00	7,194.25	7,194.25	.00	.00
FIELD TRIPS 2	.00	390.00	390.00	.00	.00
FIELD TRIPS 3	.00	588.50	588.50	.00	.00
FIELD TRIPS 4	.00	310.00	310.00	.00	.00
FIELD TRIPS 5	.00	150.00	150.00	.00	.00
FIELD TRIPS 6	.00	1,926.25	1,926.25	.00	.00
FIELD TRIPS 7	.00	1,632.25	1,632.25	.00	.00
FIELD TRIPS 8	.00	2,894.00	2,894.00	.00	.00
FIELD TRIPS 9	.00	702.50	697.50	5.00-	.00
FIELD TRIPS 10	.00	1,163.95	1,118.00	45.95-	.00
FIELD TRIPS 11	.00	845.05	845.00	.05-	.00
FIELD TRIPS 12	.00	382.50	382.50	.00	.00
SPECIAL EVENTS	324.71	280.00	210.00	.00	394.71
SPECIAL PURPOSE	2,204.69	9,573.44	15,079.90	3,662.75	360.98
UNITED WAY	.00	5,566.24	5,566.24	.00	.00
FIELD TRIPS 13	.00	1,867.25	1,825.00	42.25-	.00
FIELD TRIPS 14	.00	370.00	360.00	10.00-	.00
FIELD TRIPS 15	.00	1,981.75	1,962.75	19.00-	.00
FIELD TRIPS 16	.00	2,097.75	2,091.75	6.00-	.00
FIELD TRIPS 17	.00	195.00	195.00	.00	.00
FIELD TRIPS 18	.00	3,827.30	3,827.30	.00	.00
DONATION TWO	154.02	17,500.00	17,515.34	.00	138.68
DONATION THREE	419.08	.00	363.12	.00	55.96
DONATION FOUR	2,623.80	4,000.00	6,233.56	.00	390.24
FIELD TRIPS A-OU	.00	13,127.00	13,127.00	.00	.00
EESAC FUNDS	.00	.00	900.00	900.00	.00
TRUST	7,459.41	88,643.86	97,280.69	4,423.12	3,245.70
GENERAL					
GENERAL MISCELLA	4,397.10	203.23	5,645.20	139.63	905.24-
CASH OVER & SHOR	.00	12.11	.00	.00	12.11
INTEREST	.00	212.79	.00	.00	212.79
SCHOOL PICTURES	.00	19,584.00	12,258.49	3,662.75-	3,662.76
TRAVEL-FACULTY/A	.00	99.00	949.62	.00	850.62-
REGISTRATION FEE	.00	.00	1,254.97	.00	1,254.97-
DONATIONS	.00	1,327.99	57.62	.00	1,270.37
MEMORY BOOKS	.00	9,470.00	6,382.44	.00	3,087.56
GENERAL	4,397.10	30,909.12	26,548.34	3,523.12-	5,234.76
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,862.14	35,119.76	29,081.90	900.00-	10,000.00
INSTRUCTIONAL MATE	4,862.14	35,119.76	29,081.90	900.00-	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	190,541.00	190,541.00	.00	.00
COMM SCH CLASS F	.00	19,787.50	19,947.50	160.00	.00
COMM SCHL-ACTIVI	31.25	4,715.00	4,482.04	160.00-	104.21
PRE-K FEES	.00	34,912.00	34,912.00	.00	.00
COMMUNITY SCHOOL	31.25	249,955.50	249,882.54	.00	104.21
TOTAL	16,981.32	404,628.24	402,968.30	.00	18,641.26

CHECKING 14,659.87 INVESTMENTS .00 SBMMF 3,981.39 TOTAL 18,641.26  
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 5300 Carillo Street, Coral Gables, Florida 33146

Date School Established: 1955

Grades: K-6

Principal During Audit Period: Dr. Jeanethe P. Thompson (Through November 2006;  
 presently Administrative Director at the School Improvement Zone)

Current Principal: Ms. Barbara Soto

Bookkeeper: Ms. Enriqueta Larrea

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.	--	--	\$ 7,359.03
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,586.79</u>
TOTAL			<u><u>\$ 17,945.82</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 IV

SCHOOL - 5831 WEST LABORATORY ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS 1	.00	3,932.00	3,871.00	.00	61.00
LIBRARY	805.56	276.92	2,092.65	1,506.50	496.33
LOST&DAMAGE TEXT	.00	29.94	29.94	.00	.00
SPECIAL PURPOSE	649.54	.00	1,543.86	1,233.65	339.33
UNCLAIMED STALE-	.00	.00	10.00	10.00	.00
UNITED WAY	.00	570.88	570.88	.00	.00
BOOK FAIR	.00	6,716.50	4,833.37	1,883.13-	.00
DONATION TWO	84.78	.00	.00	.00	84.78
TRUST	1,539.88	11,526.24	12,951.70	867.02	981.44
GENERAL					
GENERAL MISCELLA	12,968.83	20.00	1,066.93	376.63	12,298.53
INTEREST	.00	439.26	.00	.00	439.26
SCHOOL PICTURES	.00	3,366.00	2,095.34	1,233.65-	37.01
REPAIR & MAINTEN	.00	.00	1,398.78	10.00-	1,408.78-
OFFICE SUPPLY	.00	.00	141.46	.00	141.46-
DONATIONS	.00	743.59	.00	.00	743.59
GENERAL	12,968.83	4,568.85	4,702.51	867.02-	11,968.15
COMMUNITY SCHOOL					
COMMUNITY SCHL.	2,049.23	2,947.00	.00	.00	4,996.23
COMMUNITY SCHOOL	2,049.23	2,947.00	.00	.00	4,996.23
TOTAL	16,557.94	19,042.09	17,654.21	.00	17,945.82

CHECKING 7,359.03 INVESTMENTS .00 SBMMF 10,586.79 TOTAL 17,945.82  
 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*